



CLARK COUNTY OHIO

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED
December 31, 2023



Hillary Hamilton
Clark County Auditor

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

OHIO AUDITOR OF STATE
KEITH FABER



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Columbus, Ohio 43215
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Board of County Commissioners
Clark County
31 North Limestone Street
P. O. Box 1325
Springfield, Ohio 45501

We have reviewed the *Independent Auditor's Report* of Clark County, prepared by Clark, Schaefer, Hackett & Co., for the audit period January 1, 2023 through December 31, 2023. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

A handwritten signature in cursive script that reads 'Keith Faber'.

Keith Faber
Auditor of State
Columbus, Ohio

August 14, 2024

BACK SIDE OF COVER

CLARK COUNTY, OHIO

**ANNUAL COMPREHENSIVE FINANCIAL
REPORT**

For the Year Ended December 31, 2023

**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, 2023

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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 31, 2024

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, 2023.

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

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

The County's financial statements have been audited by Clark, Schaefer, Hackett & Co., an independent licensed certified public accounting firm. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year that ended December 31, 2023, are free of material misstatement. The independent audit involved examining on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified ("clean") opinion that the County's financial statements for the fiscal year ended December 31, 2023, are fairly presented in conformity with GAAP. The independent auditor's report is located at the front of the financial section of this report.

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

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

Connections. Communities. Opportunities.

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 66,000 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 68,000 parcels of real property in the County every six years, with an interim update every third year. As required by Ohio law, 2019 was the latest statutory year for a full reappraisal of Clark County real property values. This successful reappraisal updated values and 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, it appears the County made through the past couple of years despite the effects of COVID-19. Sales tax collections for 2023 topped the 2022 collections by \$696,500 and was the most in the history of the County, exceeding the \$31.5 million mark for the first time. Property taxes remain consistent along with the operating grants that are funding the County's welfare and human services programs.

The most current data released from the U.S. Census Bureau has Clark County ranked as the 21st most populated County in the State of Ohio. The County's economic climate continued its upward trend in 2023 from 2022 as indicated by the growth in sales tax and external forces, such as economic development. The population of the County experienced a small decline in 2023, dropping to 134,610 from 134,831 in 2022. The County's average civilian labor force increased to 63,200 in 2023 from 62,700 in 2022. Along the same lines, the average employed increased to 60,900 in 2023 from 60,100 in 2022. The increase in the number employed had a positive impact on unemployment as the rate dropped to 3.6% in 2023 from 4.1% in 2022, which corresponded to the State of Ohio's average unemployment rate also dropping to 3.5% in 2023 from 4.0% in 2022. The U.S. average unemployment rate was 3.6% for 2023.

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.

MAJOR INITIATIVES

Current Year Projects

Clark County 9-1-1 Communications Center: The state-of-the-art dispatch center project included \$1.8M in new construction and about \$4.2 million in technology costs. The project was paid for without raising taxes and used several different funding sources, including bonds, 9-1-1 Wireless funding and American Rescue Plan Act dollars. The Communications Center was built to allow for increased efficiency, faster response times and greater communication among different Clark County agencies. The center meets state standards for Next Gen 9-1-1 compliance, including the ability to answer text messages. It also eliminates duplicated services and transfers from different dispatch centers.

Commission: The Clark County Fairgrounds Board Office project was also completed last summer. The new building provided additional office space at the county-owned fairgrounds, which was moved as part of the upcoming Champions Park development.

Utilities: The Utilities department completed a large capital project in 2023, replacing an influent sanitary screw pump at the wastewater treatment plant. The screw pump is used to pump raw wastewater and return sludge to treatment plants. The more than \$260,000 project replaced the previous model installed when the plant opened in 1979.

Future Projects

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 are moving to the Bushnell Building next year as renovations at the courthouse begin in the spring. The courthouse will undergo a \$13 million renovation project. Construction is set to begin later into 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.

The Utilities Department is also overseeing the State Route 235 Waterline Extension Project which will include the following general construction: installation of iron pipe waterline, installation of fire hydrants and valve. Work includes trench excavation, trenchless excavation, waterline and appurtenances installation, trench backfilling, waterline disinfection and testing, pavement and driveway repair, removal of trees, site restoration, maintenance of traffic and installation and maintenance of erosion control measures.

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

LONG-TERM FINANCIAL PLANNING

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, 2023, the County's general obligation debt was at \$14,480,000, which was a decrease of \$1,769,000 from December 31, 2022. The debt decrease is due to the required debt service payments.

On February 24, 2024, the County issued \$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, 2023, by Clark, Schaefer, Hackett & Company. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the Federal Single Audit Act of 1996 and related Uniform Guidance.

AWARDS

Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Clark County, Ohio for its annual comprehensive financial report for the fiscal year ended December 31, 2023. This was the twentieth year (fiscal years ended 2000 – 2005 and 2007 – 2022) 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:

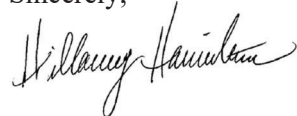
Melanie M. Wilt, President of County Commission
Lowell R. McGlothin, County Commissioner
Sasha L Rittenhouse, County Commissioner
Jennifer Hutchinson, County Administrator

Treasurer's Office:

Pamela Littlejohn, Clark County Treasurer

It is my pleasure to submit herewith the Annual Comprehensive Financial Report for the fiscal year ended December 31, 2023.

Sincerely,



Hillary Hamilton
Clark County Auditor

CLARK COUNTY, OHIO

Elected Officials
December 31, 2023

Board of County Commissioners	Melanie M. Wilt Lowell R. McGlothlin Sasha L. Rittenhouse	President Commissioner Commissioner
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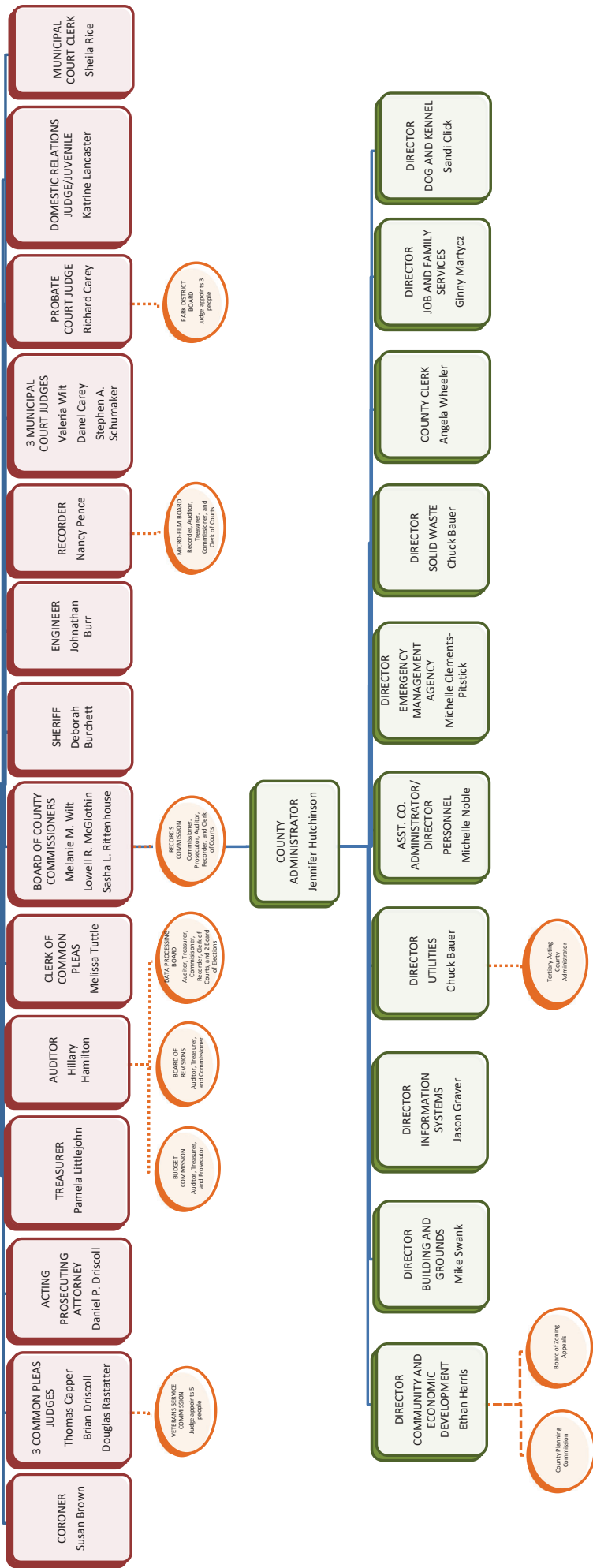
Other Elected Officials	Hillary Hamilton Melissa M. Tuttle Dr. Susan L. Brown Johnathan A. Burr, P.E., P.S. Daniel P. Driscoll Nancy C. Pence Deborah K. Burchett Pamela S. Littlejohn	Auditor Clerk of Courts Coroner Engineer Prosecutor Recorder Sheriff Treasurer
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Second District Court of Appeals	Honorable Mary K. Huffman Honorable Christopher B. Epley Honorable Ronal C. Lewis Honorable Michael L. Tucker Honorable Jeffrey M. Welbaum	Judge Judge Judge Judge Judge
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Common Pleas Court	<i>General Division</i>	
	Honorable Douglas M. Rastatter	Judge
	Honorable Brain C. Driscoll	Judge
	Honorable Thomas J. Capper	Judge
	<i>Domestic Division</i>	
	Honorable Katrine M. Lancaster	Judge
	<i>Juvenile Division</i>	
	Honorable Katrine M. Lancaster	Judge
	<i>Probate Division</i>	
	Honorable Richard P. Carey	Judge

Municipal Court	Honorable Stephen A. Schumaker Honorable Valerie Wilt Honorable Daniel D. Carey	Presiding Judge Judge Judge
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Table of Organization Clark County Government





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Clark County
Ohio**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2022

Christopher P. Morrill

Executive Director/CEO



FINANCIAL



SECTION

BACK SIDE OF SECTION DIVIDER

INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Clark County, Ohio (the "County"), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Clark County Reutilization Land Bank, which represent 1.7 percent, 4.4 percent, and 0.4 percent, respectively, of the assets, fund equity, and revenues of the aggregate remaining fund information as of December 31, 2023. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for aggregate remaining fund information is based solely on the report of the other auditors.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The nonmajor combining fund financial statements and individual fund budgetary comparison schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS by us and other auditors. In our opinion, based on our audit and the report of the other auditors, the nonmajor combining fund financial statements and individual fund budgetary comparison schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 31, 2024 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County's internal control over financial reporting and compliance.

Clark, Schaefer, Hackett & Co.

Springfield, Ohio
July 31, 2024



CLARK COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2023
(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, 2023. 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, 2023 are as follows:

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources on December 31, 2023 by \$249,641,274. Of this amount, (\$7,718,212) is considered unrestricted. The unrestricted net deficit of the County's governmental activities is (\$18,184,419) as a result of the County recognizing its proportionate share of the net pension and other post employment benefit (OPEB) amounts. The unrestricted net position of the County's business-type activities is \$10,466,207 and may be used to meet the ongoing obligations of the County's business-type activities.
- The County's total net position increased \$27,542,200 in 2023. Net position of the governmental activities increased \$26,861,822, which represents a 13.76% increase from 2022. Net position of the business-type activities increased \$680,378 or 2.52% from 2022.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$146,683,169 an increase of \$13,002,719, a change of 9.73% from 2022.
- At the end of the current year, the General Fund, the County's operating fund, reported an increase in fund balance of \$6,168,157 or 23.88% from the previous year. The fund balance represents 52.60% of general fund expenditures, including transfers out.
- The County's outstanding debt decreased by \$1,644,000, or 10.88%, in governmental activities and decreased by \$554,181, or 8.25% in the business-type activities. The decrease in both the governmental activities and business-type activities were due to the regularly scheduled debt payments.

Using This Annual Comprehensive Financial Report

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

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

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

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

Reporting the County as a Whole

Statement of Net Position and the Statement of Activities

While this document contains information about the funds used by the County to provide services to our citizens, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2023?" The Statement of Net Position and the Statement of Activities answer this question. These statements include all assets, deferred outflows of resources, liabilities, and deferred inflows of resources using the accrual basis of accounting similar to the accounting used by the private sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when the cash is received or paid.

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

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

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

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

Fund Financial Statements

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

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

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

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

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

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

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

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

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

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the resources of those funds are not available to support the County's own programs. The County's fiduciary funds are custodial funds. The fiduciary fund financial statement can be found on page 28 – 29 of this report.

Notes to the basic financial statements: The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 31 – 76 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 2023 as compared to 2022:

TABLE 1
Net Position

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2023</u>	<u>2022</u> <u>(as Restated)</u>	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u> <u>(as Restated)</u>
Assets:						
Current and Other						
Assets	\$ 211,412,698	\$ 210,676,452	\$ 15,769,890	\$ 15,301,653	\$ 227,182,588	\$ 225,978,105
Capital Assets	133,009,237	119,205,317	23,439,655	23,185,400	156,448,892	142,390,717
Total Assets	<u>344,421,935</u>	<u>329,881,769</u>	<u>39,209,545</u>	<u>38,487,053</u>	<u>383,631,480</u>	<u>368,368,822</u>
Deferred Outflows of Resources	<u>44,386,550</u>	<u>14,316,044</u>	<u>3,768,019</u>	<u>939,601</u>	<u>48,154,569</u>	<u>15,255,645</u>
Liabilities:						
Current and Other						
Liabilities	22,185,429	27,805,642	639,461	704,957	22,824,890	28,510,599
Long-term Liabilities	<u>112,734,580</u>	<u>47,093,252</u>	<u>14,508,104</u>	<u>8,478,764</u>	<u>127,242,684</u>	<u>55,572,016</u>
Total Liabilities	<u>134,920,009</u>	<u>74,898,894</u>	<u>15,147,565</u>	<u>9,183,721</u>	<u>150,067,574</u>	<u>84,082,615</u>
Deferred Inflows of Resources	<u>31,878,782</u>	<u>74,151,047</u>	<u>198,419</u>	<u>3,291,731</u>	<u>32,077,201</u>	<u>77,442,778</u>
Net Position:						
Net Investment in						
Capital Assets	118,936,010	103,399,408	17,165,373	16,338,372	136,101,383	119,737,780
Restricted	121,258,103	117,576,922	-	-	121,258,103	117,576,922
Unrestricted	<u>(18,184,419)</u>	<u>(25,828,458)</u>	<u>10,466,207</u>	<u>10,612,830</u>	<u>(7,718,212)</u>	<u>(15,215,628)</u>
Total Net Position	<u>\$ 222,009,694</u>	<u>\$ 195,147,872</u>	<u>\$ 27,631,580</u>	<u>\$ 26,951,202</u>	<u>\$ 249,641,274</u>	<u>\$ 222,099,074</u>

The largest impacts on the County's financial statement in 2023 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

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a pension/OPEB net liability which have a \$55.0 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 and net OPEB liability to the reported net position and subtracting deferred outflows related to pension and OPEB. The resulting net position would be \$300.1 million, with a \$50.7 million increase in unrestricted net position in governmental activities and \$4.3 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.

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

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schedule for the net pension liability or the net OPEB liability. As explained above, changes in benefits, contribution rates, and return on investments affect the balance of these liabilities, but are outside the control of the local government. In the event that contributions, investment returns, and other changes are insufficient to keep up with required payments, State statute does not assign/identify the responsible party for the unfunded portion. Due to the unique nature of how any net pension liability and net OPEB liability are satisfied, these liabilities are separately identified within the long-term liability section of the Statement of Net Position.

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

The increase in current assets for governmental activities is primarily the result of the decrease in the Net OPEB asset offset by the increase in pooled cash and investments, which resulted in additional investment income 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 \$249,641,274 at the close of the most recent year.

The County's net position is divided into three parts: net investment in capital assets, restricted and unrestricted. The largest portion of the County's net position \$136,101,383 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, \$121,258,103 represents resources that are subject to external restrictions on how they may be used. The remaining negative balance of \$7,718,212 represents the unrestricted net position. The governmental unrestricted net position balance is a negative \$18,184,419, directly affected by the aforementioned GASB Statements 68 and 75. Overall, net position of the County increased \$27,542,200 in 2023. Net position for governmental activities increased \$26,861,822 and the net position of business-type activities increased \$680,378.

The County's governmental activities net investment in capital assets increased \$15,536,602 in 2023. 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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Table 2 below provides a summary of the changes in net position for 2023 compared to 2022.

TABLE 2
Changes in Net Position

	2023			2022 (as Restated)		
	Governmental Activities	Business- Type Activities	Total	Governmental Activities	Business- Type Activities	Total
REVENUES:						
Program Revenues:						
Charges for Services	\$ 14,663,435	\$ 10,305,965	\$ 24,969,400	\$ 15,289,283	\$ 9,363,040	\$ 24,652,323
Operating Grants and Contributions	51,585,320	1,040,963	52,626,283	47,914,847	682,296	48,597,143
Capital Grants and Contributions	5,862,569	120,000	5,982,569	3,767,271	-	3,767,271
General Revenues:						
Property Taxes	26,939,845	-	26,939,845	25,470,878	-	25,470,878
Permissive Sales Tax	31,776,280	-	31,776,280	31,079,691	-	31,079,691
Grants and Contributions not Restricted	11,088,115	-	11,088,115	6,880,586	-	6,880,586
Investment Income	9,559,764	-	9,559,764	(3,650,197)	-	(3,650,197)
Gain on Sale of Capital Assets	329,539	-	329,539	-	51,246	51,246
Other Revenue	2,277,980	315,849	2,593,829	4,418,632	427,735	4,846,367
Total Revenue	<u>154,082,847</u>	<u>11,782,777</u>	<u>165,865,624</u>	<u>131,170,991</u>	<u>10,524,317</u>	<u>141,695,308</u>
EXPENSES:						
General Government:						
Legislative and Executive	23,192,999	-	23,192,999	20,799,907	-	20,799,907
Judicial	17,157,954	-	17,157,954	13,852,438	-	13,852,438
Public Safety	15,484,008	-	15,484,008	17,332,831	-	17,332,831
Public Works	15,102,209	-	15,102,209	11,426,745	-	11,426,745
Health	17,855,837	-	17,855,837	14,587,042	-	14,587,042
Human Services	33,162,351	-	33,162,351	27,416,918	-	27,416,918
Conservation/Recreation	2,267,930	-	2,267,930	2,031,554	-	2,031,554
Sewer	-	4,622,138	4,622,138	-	5,325,759	5,325,759
Water	-	2,397,995	2,397,995	-	2,390,804	2,390,804
9-1-1 Dispatching	-	6,582,266	6,582,266	-	3,314,003	3,314,003
Interest Expense	497,737	-	497,737	552,452	-	552,452
Total Expenses	<u>124,721,025</u>	<u>13,602,399</u>	<u>138,323,424</u>	<u>107,999,887</u>	<u>11,030,566</u>	<u>119,030,453</u>
Excess (Deficiency) before Transfers	29,361,822	(1,819,622)	27,542,200	23,171,104	(506,249)	22,664,855
Transfers In (Out)	(2,500,000)	2,500,000	-	(2,303,900)	2,303,900	-
Change in Net Position	26,861,822	680,378	27,542,200	20,867,204	1,797,651	22,664,855
Net Position, Beginning of Year, as Restated	<u>195,147,872</u>	<u>26,951,202</u>	<u>222,099,074</u>	<u>174,280,668</u>	<u>25,153,551</u>	<u>199,434,219</u>
Net Position, End of Year	<u>\$ 222,009,694</u>	<u>\$ 27,631,580</u>	<u>\$ 249,641,274</u>	<u>\$ 195,147,872</u>	<u>\$ 26,951,202</u>	<u>\$ 222,099,074</u>

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Governmental Activities

Net Position – For the year ended December 31, 2023, net position for governmental activities increased \$26,861,822 from 2022 for an ending balance of \$222,009,694. The net position of the governmental activities has become stronger the past couple years with an increase in the amount of sales tax collections, attrition in employment, along with employees now paying a portion of healthcare costs and flat budgets for departments have controlled expenses. Also contributing has been additional revenue from services provided where a fee is charged, the additional casino tax, an increase property tax collections and the controlling of expenses and the receipt of funding from the Federal Government in the American Rescue Plan (ARPA). In 2023, the addition of various projects to improve the assets and infrastructure of the County has helped strengthen the County's overall financial statements.

Revenues – Total revenues of the governmental activities increased \$22,911,856 in 2023 from 2022 amounts. The largest piece of this increase relates to investment income with respect to earnings on the County's investments and an increase in capital grants to fund assistance with funding the various projects.

Expenses – Overall, the expenses of the governmental activities increased from 2022 by \$16.7 million or 15.48%. The increase relates to programs and qualifying expenditures of ARPA funds received and the recognition of current year pension and OPEB expense adjustments compared to those required in 2022.

Business-Type Activities

Net Position – For the year ended December 31, 2023, net position for the business-type activities increased \$680,378 from 2022 for an ending balance of \$27,631,580. The increase is attributed mainly to the stability of the Sewer and Water funds. With the completion of the 9-1-1 Dispatch Center in 2023, expenses were greater than revenues for the first year 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 increased \$1,258,460 in 2023 over 2022 amounts. This increase is due to additional funding provided by ARPA funds 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 increased \$2,571,833 as a result of the effect of reporting the expenses related to pensions and OPEB from 2022 to 2023 and the dispatch center being fulling operational in 2023, which lead to an increase is salary and related benefits.

The Statement of Activities shows the cost of program services and the charges for services and grants offsetting those services. Table 3 shows the total cost of services and the net cost of services. That is, it identifies the cost of these services supported by tax revenue and unrestricted federal and state entitlement grants.

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TABLE 3
Total and Net Cost of Program Services

	<u>2023</u>		<u>2022 (as Restated)</u>	
	<u>Total Cost of Service</u>	<u>Net Cost of Service</u>	<u>Total Cost of Service</u>	<u>Net Cost of Service</u>
GOVERNMENTAL ACTIVITIES:				
General Government				
Legislative & Executive	\$ 23,192,999	\$ (16,144,722)	\$ 20,799,907	\$ (12,527,866)
Judicial	17,157,954	(12,414,740)	13,852,438	(8,898,440)
Public Safety	15,484,008	(10,815,801)	17,332,831	(13,479,523)
Public Works	15,102,209	8,377,379	11,426,745	20,765,144
Health	17,855,837	(8,636,319)	14,587,042	(5,763,931)
Human Services	33,162,351	(11,124,991)	27,416,918	(19,418,786)
Conservation/Recreation	2,267,930	(1,352,770)	2,031,554	(1,152,632)
Interest Expense	<u>497,737</u>	<u>(497,737)</u>	<u>552,452</u>	<u>(552,452)</u>
Total Expenses	<u>\$ 124,721,025</u>	<u>\$ (52,609,701)</u>	<u>\$ 107,999,887</u>	<u>\$ (41,028,486)</u>
BUSINESS-TYPE ACTIVITIES:				
Sewer	\$ 4,622,138	\$ 819,772	\$ 5,325,759	\$ (232,808)
Water	2,397,995	403,360	2,390,804	576,924
9-1-1 Dispatching	<u>6,582,266</u>	<u>(3,358,603)</u>	<u>3,314,003</u>	<u>(1,329,346)</u>
Total Expenses	<u>\$ 13,602,399</u>	<u>\$ (2,135,471)</u>	<u>\$ 11,030,566</u>	<u>\$ (985,230)</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, 2023, the County's governmental funds reported combined fund balances of \$146,683,169, an increase of \$13,002,719 in comparison with the prior year. Approximately 6.13% or \$8,989,786 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
Management's Discussion and Analysis
For the Year Ended December 31, 2023
(Unaudited)

The General Fund is the chief operating fund of the County. At December 31, 2023, unassigned fund balance of the General Fund was \$8,989,786, while total fund balance increased to \$32,003,005. 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 14.78% of total general fund expenditures (including transfers), while total fund balance represents approximately 52.60% of that same amount.

The fund balance of the General Fund increased \$6,168,157 or 23.88% from 2022. The largest was an increase investment income relating to an uptick in interest rates and the second largest contributor was the receipt of ARPA funds to subsidize salaries according to program regulations which in turn allowed for additional funds to be available for general operating expenditures.

The Department of Jobs & Family Services (DJFS) fund, a major fund, reported a decrease in fund balance for the year ended December 31, 2023 of \$659,946 resulting in a fund balance of \$3,882,054. The decrease was due to a reduction in funding at the state level.

The Department of Developmental Disabilities Fund (DoDD), another major fund of the County, saw its fund balance increase during 2023 in the amount of \$3,799,657. 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 an increase in fund balance during the current year of \$2,236,817 to bring the year-end balance to \$26,692,888. An effort to control third party provider contracted services to be in line with projected revenues continues to aid in holding fund balance steady along with real estate tax collections continue to keep the fund stable.

The Commissioners Fund saw its fund balance decrease during the current year to \$935,503. This was a result of 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.

The Engineers Fund, which was a major fund for the first time in 2022, saw its fund balance increase during the current year to \$15,024,700 from a restated amount at December 31, 2022 of 14,960,535. This was a result of the receipt of gas tax and motor vehicle licenses as well as receiving funding for various construction projects.

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

Unrestricted net position of the Sewer fund at the end of the year was \$6,136,131, the Water fund reported \$5,073,757 and the 9-1-1 Dispatch fund was a negative (\$740,990). 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.

CLARK COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2023
(Unaudited)

General Fund Budgetary Highlights

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

The total original appropriations for the General Fund, including those for transfers and advances, were \$76.53 million, while the final appropriations were \$77.80 million, resulting in a net increase of \$1.28 million. During 2023, 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 \$725,417, 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 \$56.69 million, up from the original estimate of \$55.69 million. During 2023, the County spent or encumbered 93.90% of the amount appropriated in the General Fund, which resulted in a decrease in the budgetary fund balance at year-end of \$10,934,571.

Capital Assets and Long-term Debt

Capital assets: The County's capital assets for governmental and business-type activities as of December 31, 2023, amounts to \$156.4 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 \$14,058,175 or approximately 9.87%.

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

	2023			2022		
	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	18,721,316	146,338	18,867,654	15,156,524	150,774	15,307,298
Infrastructure	155,059,401	20,956,081	176,015,482	150,589,567	20,956,081	171,545,648
Buildings	36,216,253	16,863,185	53,079,438	28,964,898	16,539,790	45,504,688
Improvements	64,009,688	2,457,194	66,466,882	73,136,090	2,128,376	75,264,466
Machinery & Equipment	22,002,626	3,252,478	25,255,104	20,352,453	3,011,120	23,363,573
Less: Accumulated Depreciation	(170,204,935)	(22,328,766)	(192,533,701)	(176,199,103)	(21,693,886)	(197,892,989)
Totals	<u>\$ 133,009,237</u>	<u>\$ 23,439,655</u>	<u>\$ 156,448,892</u>	<u>\$ 119,205,317</u>	<u>\$ 23,185,400</u>	<u>\$ 142,390,717</u>

Major capital asset events for the year ended December 31, 2023 included:

- Construction in progress related to the renovation of the Public Safety Building and the Springview Government Center.
- Road resurfacing and the completion of infrastructure projects.

CLARK COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2023
(Unaudited)

- On-going road and bridge construction projects by the County Engineer.

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

Debt: At December 31, 2023, the County had total bonded debt outstanding of \$14,480,000. Of this amount, \$13,460,000 represents general obligation bonds applicable to governmental activities. The remaining portion consists of general obligation debt of \$1,020,000 relates to business-type activities. The County also had outstanding debt balances of \$1,058,570 in Ohio Public Works Commission (OPWC) loans and \$4,085,608 in Ohio Water Development Authority (OWDA) loans, payable from business-type activities.

The County's debt, excluding compensated absences and the net pension/OPEB liability, decreased by \$2,198,181 in 2023. 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 \$77,746,269, 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 13 of this report.

Economic Factors and Next Year's Budgets and Rates

The County has seen an increase in key economic development factors in 2023. 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 2024 as compared to 2023 with the rise in inflation. In 2023, the County received \$1.95 million in Casino Revenue. The State of Ohio collects a 33% tax on gross casino revenue; each county receives a portion of this tax revenue. With online gambling now available in Ohio, the County expects to see an increase in 2024.

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 \$8.99 million of unassigned General Fund balance on the governmental balance sheet at December 31, 2023 represents 14.78% of 2023 General Fund expenditures and other financing uses.

All of these factors were considered in the preparation of the County's 2024 budget. In conjunction with current economic factors, the County expects to maintain a conservative 2024 budget while continuing to provide all mandated services. The 2024 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, 2023

	Governmental Activities	Business-Type Activities	Total
ASSETS:			
Pooled Cash and Investments	\$ 151,339,487	\$ 12,364,449	\$ 163,703,936
Pooled Cash and Investments in Segregated Accounts	689,752	674,416	1,364,168
Pooled Cash and Investments with Fiscal and Escrow Agents	366	-	366
Taxes	29,963,162	-	29,963,162
Permissive Sales Tax	4,964,137	-	4,964,137
Accounts	2,697,169	2,716,539	5,413,708
Special Assessments	79,008	-	79,008
Accrued Interest	752,893	-	752,893
Due from Other Governments	19,095,766	-	19,095,766
Materials and Supplies Inventory	280,335	1,479	281,814
Prepaid Items	319,554	15,698	335,252
Assets Held for Resale	1,228,378	-	1,228,378
Internal Balances	2,691	(2,691)	-
Capital Assets:			
Capital Assets, not subject to depreciation:			
Land	7,204,888	2,093,145	9,298,033
Construction In Progress	18,721,316	146,338	18,867,654
Capital Assets, net of accumulated depreciation	<u>107,083,033</u>	<u>21,200,172</u>	<u>128,283,205</u>
Total Assets	<u>344,421,935</u>	<u>39,209,545</u>	<u>383,631,480</u>
DEFERRED OUTFLOWS OF RESOURCES:			
Deferred Amount on Refunding	65,834	-	65,834
Pension	38,697,067	3,289,913	41,986,980
OPEB	<u>5,623,649</u>	<u>478,106</u>	<u>6,101,755</u>
Total Deferred Outflows of Resources	<u>44,386,550</u>	<u>3,768,019</u>	<u>48,154,569</u>
LIABILITIES:			
Accounts Payable	4,053,043	449,430	4,502,473
Contracts Payable	856,045	-	856,045
Accrued Wages and Benefits	2,391,680	176,611	2,568,291
Claims Payable	1,191,393	-	1,191,393
Matured Compensated Absences Payable	14,762	-	14,762
Due to Other Governments	535,097	-	535,097
Unearned Revenue	13,095,052	-	13,095,052
Matured Interest Payable	366	-	366
Accrued Interest Payable	47,991	13,420	61,411
Long-Term Liabilities:			
Due Within One Year	2,440,172	642,662	3,082,834
Due in More Than One Year:			
Other Amounts Due in More Than One Year	17,196,480	5,950,525	23,147,005
Net Pension Liability	91,199,815	7,753,545	98,953,360
Net OPEB Liability	<u>1,898,113</u>	<u>161,372</u>	<u>2,059,485</u>
Total Liabilities	<u>134,920,009</u>	<u>15,147,565</u>	<u>150,067,574</u>
DEFERRED INFLOWS OF RESOURCES:			
Property Taxes Levies for Next Year	29,963,162	-	29,963,162
Deferred Amount on Refunding	-	35,558	35,558
Pension	1,060,928	90,197	1,151,125
OPEB	<u>854,692</u>	<u>72,664</u>	<u>927,356</u>
Total Deferred Inflows of Resources	<u>31,878,782</u>	<u>198,419</u>	<u>32,077,201</u>
NET POSITION:			
Net Investment in Capital Assets	118,936,010	17,165,373	136,101,383
Restricted for:			
Job & Family Services	3,493,162	-	3,493,162
Department of Developmental Disabilities	42,700,995	-	42,700,995
Children's Services	27,171,164	-	27,171,164
Commissioners	3,399,462	-	3,399,462
Engineers	18,326,696	-	18,326,696
Capital Projects	5,052,655	-	5,052,655
Debt Service	7,253	-	7,253
Legislative/Executive Purposes	5,103,394	-	5,103,394
Judicial Purposes	5,789,808	-	5,789,808
Public Safety Purposes	3,112,002	-	3,112,002
Public Works Purposes	3,044,414	-	3,044,414
Human Services Purposes	2,595,108	-	2,595,108
Conservation/Recreation Purposes	1,344,307	-	1,344,307
Permanent Fund:			
Nonexpendable	74,787	-	74,787
Expendable	42,896	-	42,896
Unrestricted	<u>(18,184,419)</u>	<u>10,466,207</u>	<u>(7,718,212)</u>
Total Net Position	<u>\$ 222,009,694</u>	<u>\$ 27,631,580</u>	<u>\$ 249,641,274</u>

See accompanying notes to the basic financial statements.

CLARK COUNTY, OHIO
Statement of Activities
For the Year Ended December 31, 2023

<u>Functions/Programs:</u>	<u>Program Revenues</u>			
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Governmental Activities:				
General Government:				
Legislative & Executive	\$ 23,192,999	\$ 6,899,079	\$ 149,198	\$ -
Judicial	17,157,954	2,960,068	1,783,146	-
Public Safety	15,484,008	1,296,033	3,372,174	-
Public Works	15,102,209	891,485	16,725,534	5,862,569
Health	17,855,837	833,063	8,386,455	-
Human Services	33,162,351	886,338	21,151,022	-
Conservation/Recreation	2,267,930	897,369	17,791	-
Interest Expense	497,737	-	-	-
Total Governmental Activities	<u>124,721,025</u>	<u>14,663,435</u>	<u>51,585,320</u>	<u>5,862,569</u>
Business-Type Activities:				
Sewer	4,622,138	5,321,910	-	120,000
Water	2,397,995	2,801,355	-	-
9-1-1 Dispatching	6,582,266	2,182,700	1,040,963	-
Total Business-Type Activities	<u>13,602,399</u>	<u>10,305,965</u>	<u>1,040,963</u>	<u>120,000</u>
Total Primary Government	<u>\$ 138,323,424</u>	<u>\$ 24,969,400</u>	<u>\$ 52,626,283</u>	<u>\$ 5,982,569</u>

General Revenues:

Taxes:

Property Taxes Levied for:

General Purposes

Department of Developmental Disabilities

Children's Services

Senior Citizen's

Historical Society

Permissive Sales

Grants and Contributions not Restricted to Specific Programs

Investment Income

Gain on Sale of Capital Assets

Other Revenue

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position, Beginning of Year, 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
\$ (16,144,722)		\$ (16,144,722)
(12,414,740)		(12,414,740)
(10,815,801)		(10,815,801)
8,377,379		8,377,379
(8,636,319)		(8,636,319)
(11,124,991)		(11,124,991)
(1,352,770)		(1,352,770)
<u>(497,737)</u>		<u>(497,737)</u>
<u>(52,609,701)</u>		<u>(52,609,701)</u>
	\$ 819,772	819,772
	403,360	403,360
	<u>(3,358,603)</u>	<u>(3,358,603)</u>
	<u>(2,135,471)</u>	<u>(2,135,471)</u>
<u>(52,609,701)</u>	<u>(2,135,471)</u>	<u>(54,745,172)</u>
5,278,428	-	5,278,428
11,122,552	-	11,122,552
6,431,953	-	6,431,953
3,385,542	-	3,385,542
721,370	-	721,370
31,776,280	-	31,776,280
11,088,115	-	11,088,115
9,559,764	-	9,559,764
329,539	-	329,539
2,277,980	315,849	2,593,829
<u>(2,500,000)</u>	<u>2,500,000</u>	<u>-</u>
<u>79,471,523</u>	<u>2,815,849</u>	<u>82,287,372</u>
26,861,822	680,378	27,542,200
<u>195,147,872</u>	<u>26,951,202</u>	<u>222,099,074</u>
<u>\$ 222,009,694</u>	<u>\$ 27,631,580</u>	<u>\$ 249,641,274</u>

CLARK COUNTY, OHIO

Balance Sheet
Governmental Funds
December 31, 2023

	General Fund	Job & Family Services Fund	Department of Developmental Disabilities Fund	Children's Services Fund	Commissioners Fund
ASSETS:					
Pooled Cash and Investments	\$ 31,767,381	\$ 3,997,912	\$ 42,099,557	\$ 26,033,054	\$ 6,211,919
Pooled Cash and Investments in Segregated Accounts	-	-	69,276	-	-
Pooled Cash and Investments with Fiscal and Escrow Agents	-	-	-	-	-
Net Receivables:					
Taxes	5,345,476	-	12,638,145	7,309,416	4,670,125
Permissive Sales Tax	4,964,137	-	-	-	-
Accounts	628,310	8,954	3,882	25,904	1,826
Special Assessments	-	-	-	-	-
Accrued Interest	752,893	-	-	-	-
Due from Other Governments	4,070,851	1,486,702	1,543,523	2,227,533	2,489,955
Due from Other Funds	111,957	-	300,000	-	-
Materials and Supplies Inventory	171,213	58,017	32,246	-	-
Prepaid Items	164,823	29,519	47,086	-	-
Assets Held for Resale	-	-	-	-	-
Total Assets	\$ 47,977,041	\$ 5,581,104	\$ 56,733,715	\$ 35,595,907	\$ 13,373,825
LIABILITIES:					
Accounts Payable	\$ 515,196	\$ 428,846	\$ 283,062	\$ 580,230	\$ 778,883
Contracts Payable	-	-	-	-	-
Accrued Wages and Benefits	614,644	356,430	310,296	-	5,952
Matured Compensated Absences Payable	5,456	-	9,306	-	-
Due to Other Governments	-	-	-	535,097	-
Due to Other Funds	13,830	-	-	-	-
Unearned Revenue	6,581,321	-	-	-	4,511,181
Matured Interest Payable	-	-	-	-	-
Total Liabilities	7,730,447	785,276	602,664	1,115,327	5,296,016
DEFERRED INFLOWS OF RESOURCES:					
Property Taxes Levied for Next Year	5,345,476	-	12,638,145	7,309,416	4,670,125
Unavailable Revenue - Intergovernmental Revenue	2,341,401	907,756	819,385	478,224	2,472,181
Unavailable Revenue - Charges for Services	19,430	6,018	-	52	-
Unavailable Revenue - Special Assessments	-	-	-	-	-
Unavailable Revenue - Investment Income	537,282	-	-	-	-
Total Deferred Inflows of Resources	8,243,589	913,774	13,457,530	7,787,692	7,142,306
FUND BALANCES:					
Nonspendable	1,321,653	87,536	79,332	-	-
Restricted	-	3,794,518	42,594,189	26,692,888	935,503
Committed	-	-	-	-	-
Assigned	21,691,566	-	-	-	-
Unassigned	8,989,786	-	-	-	-
Total Fund Balances	32,003,005	3,882,054	42,673,521	26,692,888	935,503
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 47,977,041	\$ 5,581,104	\$ 56,733,715	\$ 35,595,907	\$ 13,373,825

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, 2023

Engineers Fund	Nonmajor Governmental Funds	Total Governmental Funds		
\$ 14,783,017	\$ 25,029,321	\$ 149,922,161	Total Governmental Fund Balances	
-	620,476	689,752	\$ 146,683,169	
-	366	366	Amounts reported for governmental activities in the Statement of Net Position are different because:	
-	-	29,963,162	Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:	
-	-	4,964,137	Land	7,204,888
6,523	829,466	1,504,865	Construction in Progress	18,721,316
-	79,008	79,008	Infrastructure	155,059,401
-	-	752,893	Buildings	36,216,253
5,074,813	2,202,389	19,095,766	Improvements	64,009,688
-	92,474	504,431	Machinery and Equipment	22,002,626
-	-	-	Accumulated Depreciation	<u>(170,204,935)</u>
1,240	17,619	280,335	Total Capital Assets	133,009,237
-	78,126	319,554	Other long-term assets are not available to pay for current period expenditures and therefore are unavailable in the funds.	
-	1,228,378	1,228,378	Intergovernmental Revenue	11,765,031
<u>\$ 19,865,593</u>	<u>\$ 30,177,623</u>	<u>\$ 209,304,808</u>	Charges for Services	69,625
\$ 110,264	\$ 1,026,299	\$ 3,722,780	Special Assessments	79,008
-	856,045	856,045	Investment Income	537,282
61,891	150,715	1,499,928	Other Income	<u>6,070</u>
-	-	14,762	12,457,016	
-	-	535,097	The internal service funds are used for the acquisition of document imaging equipment, self insured health care and telecommunications for the County.	
-	463,601	477,431	The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Position.	
1,000,000	1,002,550	13,095,052	1,060,974	
-	366	366	The internal balance represents the portion of the internal service funds assets and liabilities that are allocated to the enterprise funds.	
<u>1,172,155</u>	<u>3,499,576</u>	<u>20,201,461</u>	2,691	
-	-	29,963,162	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.	
3,668,738	1,077,346	11,765,031	Deferred Outflows Related to Pensions and OPEB	44,320,716
-	50,195	75,695	Deferred Inflows Related to Pensions and OPEB	(1,915,620)
-	79,008	79,008	Net Pension Liability	(91,199,815)
-	-	537,282	Net OPEB Liability	<u>(1,898,113)</u>
<u>3,668,738</u>	<u>1,206,549</u>	<u>42,420,178</u>	Total	(50,692,832)
1,240	170,532	1,660,293	Deferred amounts on refunding are not recognized as assets in the funds, whereas they are amortized in governmental activities.	
15,023,460	25,293,714	114,334,272	65,834	
-	7,252	7,252	Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of:	
-	-	21,691,566	Workman Compensation Claims	(891,752)
-	-	8,989,786	Accrued Compensated Absences	(5,497,591)
<u>15,024,700</u>	<u>25,471,498</u>	<u>146,683,169</u>	Accrued Interest on Long-Term Debt	(47,991)
\$ 19,865,593	\$ 30,177,623	\$ 209,304,808	General Obligation Bonds & Loans Payable	(13,460,000)
			Accrued Bond Premium	<u>(679,061)</u>
			Total	<u>(20,576,395)</u>
			Net Position of Governmental Activities	
			\$ <u>222,009,694</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, 2023

	General Fund	Job & Family Services Fund	Department of Developmental Disabilities Fund	Children's Services Fund	Commissioners Fund
REVENUES:					
Taxes	\$ 4,712,480	\$ -	\$ 11,122,552	\$ 6,431,953	\$ 4,106,912
Permissive Sales Tax	31,776,280	-	-	-	-
Intergovernmental	11,104,681	10,834,880	9,710,757	8,170,815	4,773,566
Operating Grants	-	-	-	-	-
Charges for Services	6,072,675	4,486	350,442	483,330	14,782
Licenses and Permits	517,940	-	-	-	-
Fees, Fines and Forfeitures	431,287	-	-	-	-
Special Assessments	-	-	-	-	-
Investment Income	8,556,571	-	5,261	-	306,297
Other Revenue	705,871	66,522	84,397	39,748	-
Total Revenues	<u>63,877,785</u>	<u>10,905,888</u>	<u>21,273,409</u>	<u>15,125,846</u>	<u>9,201,557</u>
EXPENDITURES:					
Current:					
General Government:					
Legislative and Executive	10,630,372	-	-	-	3,358,258
Judicial	12,776,667	-	-	-	105,844
Public Safety	19,299,248	-	-	-	1,230,022
Public Works	5,399,210	-	-	-	49,090
Health	308,029	-	16,979,252	-	57,607
Human Services	1,054,591	11,789,382	-	12,574,964	3,741,463
Conservation/Recreation	447,697	-	-	-	751,982
Capital Outlay	110,899	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>50,026,713</u>	<u>11,789,382</u>	<u>16,979,252</u>	<u>12,574,964</u>	<u>9,294,266</u>
Excess (Deficit) of Revenues Over/ (Under) Expenditures	<u>13,851,072</u>	<u>(883,494)</u>	<u>4,294,157</u>	<u>2,550,882</u>	<u>(92,709)</u>
OTHER FINANCING SOURCES (USES):					
Proceeds from the Sale of Capital Assets	814,787	-	-	-	-
Transfers In	2,315,713	829,689	-	325,398	200,000
Transfers Out	(10,813,415)	(606,141)	(494,500)	(639,463)	(2,172,515)
Total Other Financing Sources (Uses)	<u>(7,682,915)</u>	<u>223,548</u>	<u>(494,500)</u>	<u>(314,065)</u>	<u>(1,972,515)</u>
Net Change in Fund Balances	6,168,157	(659,946)	3,799,657	2,236,817	(2,065,224)
Fund Balance, Beginning of Year, as Restated	<u>25,834,848</u>	<u>4,542,000</u>	<u>38,873,864</u>	<u>24,456,071</u>	<u>3,000,727</u>
Fund Balance, End of Year	<u>\$ 32,003,005</u>	<u>\$ 3,882,054</u>	<u>\$ 42,673,521</u>	<u>\$ 26,692,888</u>	<u>\$ 935,503</u>

See accompanying notes to the basic financial statements.

CLARK COUNTY, OHIO
 Reconciliation of the Statement of Revenues, Expenditures
 and Changes in Fund Balances of Governmental Funds
 to the Statement of Activities
 For the Year Ended December 31, 2023

Engineers Fund	Nonmajor Governmental Funds	Total Governmental Funds		
\$ -	\$ 565,948	\$ 26,939,845	Total Net Change in Fund Balances - Governmental Funds	\$ 13,002,719
-	-	31,776,280	Amounts reported for governmental activities in the Statement of Activities are different because:	
12,419,315	11,386,956	68,400,970	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:	
-	217,709	217,709	Capital Asset Additions	21,185,615
103,783	5,306,278	12,335,776	Depreciation	<u>(6,840,195)</u>
-	735,116	1,253,056		14,345,420
36,510	507,174	974,971	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.	(541,500)
-	79,366	79,366		
123,200	68,288	9,059,617	Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	
117,272	1,258,600	2,272,410	Intergovernmental	(82,675)
<u>12,800,080</u>	<u>20,125,435</u>	<u>153,310,000</u>	Charges for Services	22,335
			Special Assessments	(2,069)
-	2,305,423	16,294,053	Investment Income	500,147
-	4,017,228	16,899,739	Other Revenue	<u>5,570</u>
-	1,252,089	21,781,359		443,308
12,735,915	1,331,671	19,515,886	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.	58,682
-	-	17,344,888		
-	3,276,783	32,437,183	The repayment of the principal of long-term debt consumes the current financial resources of governmental funds, but has no effect on net position.	1,644,000
-	1,058,443	2,258,122		
-	9,812,969	9,923,868	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:	
-	1,644,000	1,644,000	Compensated Absences	(352,206)
-	579,222	579,222	Workman Compensation Claims	241,450
<u>12,735,915</u>	<u>25,277,828</u>	<u>138,678,320</u>	Accrued Interest Payable	<u>22,803</u>
				(87,953)
64,165	(5,152,393)	14,631,680	The change in net position of certain activities within the internal service funds are reported with governmental activities.	263,453
-	56,252	871,039	Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.	
-	8,698,432	12,369,232	Pensions	6,721,029
-	(143,198)	(14,869,232)		
-	8,611,486	(1,628,961)	Except for amounts reported as deferred inflows/outflows, changes in the net pension and OPEB liabilities are reported as expenses in the statement of activities.	
64,165	3,459,093	13,002,719	Pensions	(12,268,232)
14,960,535	22,012,405	133,680,450	OPEB	<u>3,280,896</u>
<u>\$ 15,024,700</u>	<u>\$ 25,471,498</u>	<u>\$ 146,683,169</u>	Change in Net Position of Governmental Activities	\$ <u>26,861,822</u>
			See accompanying notes to the basic financial statements.	

CLARK COUNTY, OHIO
Statement of Fund Net Position
Proprietary Funds
December 31, 2023

	Business-Type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Sewer	Water	9-1-1 Dispatching	Total	
ASSETS:					
Current Assets:					
Pooled Cash and Investments	\$ 5,424,170	\$ 5,089,124	\$ 1,851,155	\$ 12,364,449	\$ 1,417,326
Pooled Cash and Investments in Segregated Accounts	429,942	244,474	-	674,416	-
Receivables:					
Accounts	1,445,865	480,699	789,975	2,716,539	1,192,304
Materials and Supplies Inventory	887	592	-	1,479	-
Prepaid Items	9,157	3,641	2,900	15,698	-
Total Current Assets	<u>7,310,021</u>	<u>5,818,530</u>	<u>2,644,030</u>	<u>15,772,581</u>	<u>2,609,630</u>
Noncurrent Assets:					
Capital Assets, not subject to depreciation:					
Land	1,540,857	552,288	-	2,093,145	-
Construction in Progress	146,338	-	-	146,338	-
Capital Assets, net of accumulated depreciation	<u>14,905,372</u>	<u>5,975,447</u>	<u>319,353</u>	<u>21,200,172</u>	<u>-</u>
Total Noncurrent Assets	<u>16,592,567</u>	<u>6,527,735</u>	<u>319,353</u>	<u>23,439,655</u>	<u>-</u>
Total Assets	<u>23,902,588</u>	<u>12,346,265</u>	<u>2,963,383</u>	<u>39,212,236</u>	<u>2,609,630</u>
DEFERRED OUTFLOWS OF RESOURCES:					
Pension	567,198	378,132	2,344,583	3,289,913	-
OPEB	<u>82,428</u>	<u>54,952</u>	<u>340,726</u>	<u>478,106</u>	<u>-</u>
Total Deferred Outflows of Resources	<u>649,626</u>	<u>433,084</u>	<u>2,685,309</u>	<u>3,768,019</u>	<u>-</u>
LIABILITIES:					
Current Liabilities:					
Accounts Payable	286,147	161,222	2,061	449,430	330,263
Accrued Wages and Benefits	29,797	19,865	126,949	176,611	-
Claims Payable	-	-	-	-	1,191,393
Due to Other Funds	-	-	-	-	27,000
Accrued Interest Payable	13,020	400	-	13,420	-
Compensated Absences Due within One Year	22,855	15,236	41,137	79,228	-
OPWC Loan Payable	110,536	11,015	-	121,551	-
OWDA Loans Payable	277,890	25,651	-	303,541	-
General Obligation Bonds Payable	<u>107,010</u>	<u>31,332</u>	<u>-</u>	<u>138,342</u>	<u>-</u>
Total Current Liabilities	<u>847,255</u>	<u>264,721</u>	<u>170,147</u>	<u>1,282,123</u>	<u>1,548,656</u>
Noncurrent Liabilities:					
Compensated Absences Due in More than One Year	79,048	52,699	143,488	275,235	-
OPWC Loan Payable	919,915	17,104	-	937,019	-
OWDA Loans Payable	3,294,693	487,374	-	3,782,067	-
General Obligation Bonds Payable	892,206	63,998	-	956,204	-
Net Pension Liability	1,336,750	891,168	5,525,627	7,753,545	-
Net OPEB Liability	<u>27,821</u>	<u>18,548</u>	<u>115,003</u>	<u>161,372</u>	<u>-</u>
Total Noncurrent Liabilities	<u>6,550,433</u>	<u>1,530,891</u>	<u>5,784,118</u>	<u>13,865,442</u>	<u>-</u>
Total Liabilities	<u>7,397,688</u>	<u>1,795,612</u>	<u>5,954,265</u>	<u>15,147,565</u>	<u>1,548,656</u>
DEFERRED INFLOWS OF RESOURCES:					
Deferred Charges on Refundings	23,194	12,364	-	35,558	-
Pension	15,550	10,367	64,280	90,197	-
OPEB	<u>12,528</u>	<u>8,352</u>	<u>51,784</u>	<u>72,664</u>	<u>-</u>
Total Deferred Inflows of Resources	<u>51,272</u>	<u>31,083</u>	<u>116,064</u>	<u>198,419</u>	<u>-</u>
NET POSITION:					
Net Investment in Capital Assets	10,967,123	5,878,897	319,353	17,165,373	-
Unrestricted	<u>6,136,131</u>	<u>5,073,757</u>	<u>(740,990)</u>	<u>10,468,898</u>	<u>1,060,974</u>
Total Net Position	<u>\$ 17,103,254</u>	<u>\$ 10,952,654</u>	<u>\$ (421,637)</u>	<u>\$ 27,634,271</u>	<u>\$ 1,060,974</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.

\$ (2,691)
\$ 27,631,580

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, 2023

	Business-Type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Sewer	Water	9-1-1 Dispatching	Total	
OPERATING REVENUES:					
Charges for Services	\$ 5,321,910	\$ 2,801,355	\$ 2,182,700	\$ 10,305,965	\$ 12,546,010
Other Operating Revenue	<u>238,458</u>	<u>77,391</u>	<u>-</u>	<u>315,849</u>	<u>3,791,441</u>
Total Operating Revenues	<u>5,560,368</u>	<u>2,878,746</u>	<u>2,182,700</u>	<u>10,621,814</u>	<u>16,337,451</u>
OPERATING EXPENSES:					
Personnel Services	968,326	645,554	6,428,425	8,042,305	-
Contractual Services	2,651,509	1,285,841	-	3,937,350	-
Claims	-	-	-	-	16,051,600
Materials and Supplies	102,550	100,911	450	203,911	-
Other Expenses	288,146	215,430	165,311	668,887	-
Depreciation	<u>478,523</u>	<u>152,315</u>	<u>4,042</u>	<u>634,880</u>	<u>-</u>
Total Operating Expenses	<u>4,489,054</u>	<u>2,400,051</u>	<u>6,598,228</u>	<u>13,487,333</u>	<u>16,051,600</u>
Operating Income (Loss)	<u>1,071,314</u>	<u>478,695</u>	<u>(4,415,528)</u>	<u>(2,865,519)</u>	<u>285,851</u>
NONOPERATING REVENUES (EXPENSES):					
Grants	120,000	-	1,040,963	1,160,963	-
Interest Expense	<u>(136,946)</u>	<u>(518)</u>	<u>-</u>	<u>(137,464)</u>	<u>-</u>
Total Nonoperating Revenues (Expenses)	<u>(16,946)</u>	<u>(518)</u>	<u>1,040,963</u>	<u>1,023,499</u>	<u>-</u>
Income (Loss) Before Transfers	1,054,368	478,177	(3,374,565)	(1,842,020)	285,851
Transfers In	<u>-</u>	<u>-</u>	<u>2,500,000</u>	<u>2,500,000</u>	<u>-</u>
Change in Net Position	1,054,368	478,177	(874,565)	657,980	285,851
Net Position, Beginning of Year	<u>16,048,886</u>	<u>10,474,477</u>	<u>452,928</u>		<u>775,123</u>
Net Position, End of Year	<u>\$ 17,103,254</u>	<u>\$ 10,952,654</u>	<u>\$ (421,637)</u>		<u>\$ 1,060,974</u>
Some amounts reported for business-type activities in the statement of activities are different because a proportionate share of the net expense of the internal service funds are reported with business-type activities.				<u>\$ 22,398</u>	
Change in Net Position of business-type activities				<u>\$ 680,378</u>	

See accompanying notes to the basic financial statements.

CLARK COUNTY, OHIO
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2023

	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	\$ 5,327,651	\$ 2,941,095	\$ 1,392,726	\$ 9,661,472	\$ 13,250,396
Cash Paid for Employees Salaries and Benefits	(1,041,248)	(694,166)	(4,043,362)	(5,778,776)	-
Cash Paid to Suppliers	(2,816,977)	(1,372,478)	(450)	(4,189,905)	(2,152,614)
Cash Paid for Claims and Charges	-	-	-	-	(14,532,326)
Other Operating Revenues	256,629	82,370	-	338,999	3,791,441
Other Operating Expenses	(284,206)	(208,453)	(167,171)	(659,830)	-
Net Cash Provided (Used) by Operating Activities	<u>1,441,849</u>	<u>748,368</u>	<u>(2,818,257)</u>	<u>(628,040)</u>	<u>356,897</u>
CASH FLOWS FROM NONCAPITAL ACTIVITIES:					
Grants	120,000	-	1,040,963	1,160,963	-
Transfers In	-	-	2,500,000	2,500,000	-
Net Cash Provided by Noncapital Activities	<u>120,000</u>	<u>-</u>	<u>3,540,963</u>	<u>3,660,963</u>	<u>-</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Acquisition and Construction of Capital Assets	(598,322)	(52,973)	(237,840)	(889,135)	-
Interest Paid on OWDA Loans	(113,259)	-	-	(113,259)	-
Interest Paid on G.O. Bonds	(43,062)	(5,175)	-	(48,237)	-
Principal Paid on OWDA Loans	(269,604)	(25,651)	-	(295,255)	-
Principal Paid on OPWC Loans	(122,911)	(11,015)	-	(133,926)	-
Principal Paid on G.O. Bonds	(95,000)	(30,000)	-	(125,000)	-
Net Cash (Used) by Capital and Related Financing Activities	<u>(1,242,158)</u>	<u>(124,814)</u>	<u>(237,840)</u>	<u>(1,604,812)</u>	<u>-</u>
Change in Cash and Cash Equivalents	319,691	623,554	484,866	1,428,111	356,897
Pooled Cash and Investments, Beginning of Year	<u>5,534,421</u>	<u>4,710,044</u>	<u>1,366,289</u>	<u>11,610,754</u>	<u>1,060,429</u>
Pooled Cash and Investments, End 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>
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	\$ 5,424,170	\$ 5,089,124	\$ 1,851,155	\$ 12,364,449	\$ 1,417,326
Pooled Cash and Investments in Segregated Accounts	<u>429,942</u>	<u>244,474</u>	<u>-</u>	<u>674,416</u>	<u>-</u>
Pooled Cash and Investments, End of Year, per Statement of Cash Flows	<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>

(Continued)

CLARK COUNTY, OHIO
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2023
(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)	\$ 1,071,314	\$ 478,695	\$ (4,415,528)	\$ (2,865,519)	\$ 285,851
Adjustment to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Depreciation	478,523	152,315	4,042	634,880	-
Changes in Assets, Liabilities and Deferred Inflows/Outflows of Resources:					
Accounts Receivable	23,914	144,720	(789,975)	(621,341)	284,585
Materials and Supplies Inventory	(191)	(128)	-	(319)	-
Prepaid Items	(2,254)	(923)	584	(2,593)	-
Net OPEB Asset	155,395	103,596	1,347,534	1,606,525	-
Deferred Outflows Related to Pension	(345,407)	(230,271)	(1,799,920)	(2,375,598)	-
Deferred Outflows Related to OPEB	(67,257)	(44,837)	(340,726)	(452,820)	-
Accounts Payable	(56,535)	22,301	(2,444)	(36,678)	319,057
Accrued Wages & Benefits	(9,262)	(6,174)	(6,583)	(22,019)	-
Compensated Absences Payable	(7,435)	(4,957)	(12,810)	(25,202)	-
Claims Payable	-	-	-	-	(532,596)
Net Pension Liability	824,202	549,471	5,082,020	6,455,693	-
Net OPEB Liability	27,821	18,548	115,003	161,372	-
Deferred Inflows Related to Pension	(501,436)	(334,291)	(1,526,465)	(2,362,192)	-
Deferred Inflows Related to OPEB	(149,543)	(99,697)	(472,989)	(722,229)	-
Net Cash Provided (Used) by Operating Activities	<u>\$ 1,441,849</u>	<u>\$ 748,368</u>	<u>\$ (2,818,257)</u>	<u>\$ (628,040)</u>	<u>\$ 356,897</u>

See accompanying notes to the basic financial statements.

CLARK COUNTY, OHIO
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2023

ASSETS:

Pooled Cash and Investments	\$ 32,994,294
Pooled Cash and Investments in Segregated Accounts	3,930,848
Receivables:	
Taxes Receivable	150,291,167
Special Assessments	<u>6,739,123</u>
 Total Assets	 <u>193,955,432</u>

DEFERRED INFLOWS OF RESOURCES:

Property Taxes	150,291,167
Special Assessments	<u>6,739,123</u>
 Total Deferred Inflows of Resources	 <u>157,030,290</u>

NET POSITION:

Restricted for Individuals, Organizations and Other Governments	<u>\$ 36,925,142</u>
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See accompanying notes to the basic financial statements.

CLARK COUNTY, OHIO
Combining Statement of Change in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2023

ADDITIONS:

Amounts Received as Fiscal Agent	\$ 46,363,243
Property Tax Collections for Other Governments	133,420,232
Special Assessment Collections for Other Governments	654,508
Intergovernmental	11,708,192
License, Permits & Fees for Other Governments	10,798,928
Fees, Fines and Forfeitures for Other Governments	3,341,510
Sheriff Sale Collections for Others	3,423,412
Other	<u>920,915</u>

Total Additions	<u>210,630,940</u>
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DEDUCTIONS:

Distributions as Fiscal Agent	45,989,053
Property Tax Distributions to Other Governments	132,584,043
Special Assessment Distributions to Other Governments	654,508
Distributions of State Funds to Other Governments	11,698,111
Licenses, Permits & Fees of Distributions to Other Governments	13,352,013
Fees, Fines & Forfeitures of Distributions to Other Governments	80,152
Sheriff Sale Distribution to Other Governments	3,163,198
Distributions to Individuals	1,289,923
Other	<u>1,361</u>

Total Deductions	<u>208,812,362</u>
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Change in Net Position	1,818,578
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Net Position, Beginning of Year	<u>35,106,564</u>
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Net Position, End of Year	<u>\$ 36,925,142</u>
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See accompanying notes to the basic financial statements.



CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 1 – REPORTING ENTITY

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

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

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

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

Discretely Presented Component Unit: At December 31, 2023, 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, 2023

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, 2023

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

Engineers Fund: The Engineers Fund is used to maintain and account for intergovernmental revenue received from the State of Ohio and other sources and account for expenditures made to maintain roads and bridges within the County by the Clark County Engineer.

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

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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

Fiduciary Funds: Fiduciary Fund reporting focuses on net position and 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, 2023

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

D. Basis of Accounting:

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

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

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

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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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, 2023, but which were levied to finance 2024 operations. This amount has been recorded as deferred inflows of resources on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental fund balance sheet and represents receivable which will not be collected within the available period. For the County unavailable revenue includes accrued interest, permissive sales taxes, intergovernmental receivables including grants, delinquent property taxes, special assessments, and other sources. These amounts are deferred and recognized as inflows of resources in the period when the amounts become available. Deferred outflows of resources related to pension and OPEB are reported on the government-wide and proprietary funds statement of net position and explained in Notes 14 and 15 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 2023, investments were limited to money market funds, certificates of deposits, municipal bonds & notes, corporate bonds, commercial paper, U.S. government agency obligations, U.S. Treasury bonds & notes and the State Treasury Asset Reserve of Ohio (STAR Ohio). Except for investments in STAR Ohio and nonparticipating investment contracts, investments are reported at fair value, which is based on quoted market prices. Nonparticipating investment contracts, such as nonnegotiable certificates of deposit, are reported at cost.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

During 2023, 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 2023, 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 2023 amounted to \$4,224,215 which includes \$3,805,032 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 \$8,556,571.

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

F. Materials and Supplies Inventory:

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

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

G. Prepaid Items:

Payments made to vendors for services that will benefit periods beyond December 31, 2023, 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.

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CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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

J. Accrued and Long-Term Liabilities:

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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

K. Capital Contributions:

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

L. Compensated Absences:

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

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

Compensated absences and employee related compensation liabilities are accrued when incurred in the government-wide financial statements and in proprietary funds. A liability for these amounts is recorded in governmental funds only if they have matured, for example as a result of employee resignations and retirements. Compensated absences liability and net pension liabilities will be paid from the General Fund, Job & Family Services, Department of Developmental Disabilities, Commissioners, Child Support Enforcement Agency, Real Estate Assessment, Engineer, Waste Management, Dog & Kennel, GIS Mapping, Treasurer's Prosecuting Attorney, Sheriff, Common Pleas Court, Domestic Relations, Juvenile Court, Clerk of Courts, and Law Library special revenue funds and the Sewer, Water and 9-1-1 Dispatching enterprise funds.

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

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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

N. Net Position:

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

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

O. Fund Balances:

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

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

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

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

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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

P. Operating Revenues and Expenses:

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

Q. Self-Insurance:

The County is self-insured for employee health care benefits. The program is administered by UMR, which provides claims review and processing services. Each County department is charged for its proportionate share of covered employees. The County has recorded a liability for incurred but not paid and for incurred but unreported claims at year end based on an actuarial estimate by UMR. See Note 18 for additional information.

R. Interfund Balances/Activity:

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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

S. Estimates:

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

T. Assets Held for Resale:

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

NOTE 3 – RESTATEMENT OF NET POSITION AND FUND BALANCE

During the year ended December 31, 2023, the County determined that it had incorrectly understated Due from Other Governments in the amount of \$1,006,885 in the Engineer’s Fund in 2022. The following reflects the changes to net position due to the understatement as follows:

	Governmental Activities		Engineers Fund
Net Position, December 31, 2022	\$ 194,140,987	Fund Balance, December 31, 2022	\$ 13,953,650
Adjustments:		Adjustments:	
Understatement of Due from Other Governments	1,006,885	Understatement of Due from Other Governments	1,006,885
Net Position, December 31, 2022, as restated	\$ 195,147,872	Fund Balance, December 31, 2022, as restated	\$ 14,960,535

Also during the year, the County reclassified a fund in the Nonmajor Governmental Funds.

	Common Pleas Court	Clerk of Courts
Fund Balance, December 31, 2022	\$ 1,093,800	\$ 164,047
Adjustments:		
Reclassification of Funds	(836,610)	836,610
Fund Balance, December 31, 2022, as restated	\$ 257,190	\$ 1,000,657

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 4 – FUND DEFICITS

At December 31, 2023, the 9-1-1 Dispatching Enterprise Fund and the IS Internal Service Fund all had deficit fund equity in the amount of \$421,637 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 5 – ENCUMBRANCES

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

Governmental Funds:	
General Fund	\$ 10,390,308
Job & Family Services	1,594,610
Department of Developmental Disabilities	739,142
Children's Services	2,727,898
Commissioners	1,898,486
Engineers	3,354,388
Other Nonmajor Governmental	7,251,873
Total Governmental Funds	27,956,705
Business-Type Funds:	
Sewer Fund	1,258,306
Water Fund	641,812
9-1-1 Dispatching Fund	149,475
Total Business-Type Funds	2,049,593
Total	\$ 30,006,298

NOTE 6 – 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:

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CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 6 – FUND BALANCE (Continued)

Fund Balance	General Fund	Job & Family Services Fund	Department of Developmental Disabilities Fund	Children's Services Fund	Commissioners Fund	Engineers Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable:								
Materials and Supplies Inventory	\$ 171,213	\$ 58,017	\$ 32,246	\$ -	\$ -	\$ 1,240	\$ 17,619	\$ 280,335
Prepaid Items	164,823	29,519	47,086	-	-	-	78,126	319,554
Permanent Funds	-	-	-	-	-	-	74,787	74,787
Unclaimed Funds and/or Warrants	985,617	-	-	-	-	-	-	985,617
Total Nonspendable	1,321,653	87,536	79,332	-	-	1,240	170,532	1,660,293
Restricted for:								
Job & Family Services	-	3,794,518	-	-	-	-	-	3,794,518
Department of Developmental Disabilities	-	-	42,594,189	-	-	-	-	42,594,189
Children's Services	-	-	-	26,692,888	-	-	-	26,692,888
Commissioners	-	-	-	-	935,503	-	-	935,503
Engineers	-	-	-	-	-	15,023,460	-	15,023,460
Capital Projects	-	-	-	-	-	-	5,052,655	5,052,655
Debt Service	-	-	-	-	-	-	1	1
Legislative/Executive	-	-	-	-	-	-	5,131,319	5,131,319
Judicial	-	-	-	-	-	-	5,435,534	5,435,534
Public Safety	-	-	-	-	-	-	2,979,738	2,979,738
Public Works	-	-	-	-	-	-	2,959,739	2,959,739
Human Services	-	-	-	-	-	-	2,341,747	2,341,747
Conservation/Recreation	-	-	-	-	-	-	1,350,085	1,350,085
Permanent Fund	-	-	-	-	-	-	42,896	42,896
Total Restricted	-	3,794,518	42,594,189	26,692,888	935,503	15,023,460	25,293,714	114,334,272
Committed:								
Debt Service	-	-	-	-	-	-	7,252	7,252
Total Committed	-	-	-	-	-	-	7,252	7,252
Assigned:								
Subsequent Appropriations	12,639,143	-	-	-	-	-	-	12,639,143
Purchases on Order - Legislative/Executive	1,828,808	-	-	-	-	-	-	1,828,808
Purchases on Order - Judicial	568,465	-	-	-	-	-	-	568,465
Purchases on Order - Public Safety	1,516,243	-	-	-	-	-	-	1,516,243
Purchases on Order - Public Works	4,964,399	-	-	-	-	-	-	4,964,399
Purchases on Order - Human Services	86,959	-	-	-	-	-	-	86,959
Purchases on Order - Health	87,549	-	-	-	-	-	-	87,549
Total Assigned	21,691,566	-	-	-	-	-	-	21,691,566
Unassigned (deficit)	8,989,786	-	-	-	-	-	-	8,989,786
Total Fund Balances	\$ 32,003,005	\$ 3,882,054	\$ 42,673,521	\$ 26,692,888	\$ 935,503	\$ 15,024,700	\$ 25,471,498	\$ 146,683,169

NOTE 7 – DEPOSITS AND INVESTMENTS

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

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

1. United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or security issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association and the federal agricultural mortgage corporation. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 7 – DEPOSITS AND INVESTMENTS (Continued)

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;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer’s investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed 40% of the County’s total average portfolio; and;
10. Bankers acceptances for a period not to exceed 180 days and in amount not to exceed twenty five percent of the County’s total average portfolio at the date of purchase of the investment.

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.

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

Deposits:

Custodial credit risk for deposits is the risk that in the event of a bank failure, the County will not be able to recover or collateral securities that are in the possession of an outside party. At December 31, 2023, the County was not exposed to custodial credit risk.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 7 – DEPOSITS AND INVESTMENTS (Continued)

The County has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by eligible securities pledged to the County and deposited with a qualified trustee by the financial institution as security for repayment whose 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 \$6,853,469. Of the bank balance, \$2,641,471 was covered by Federal Depository insurance and \$4,211,968 was collateralized with securities held by the pledging financial institution. Although all statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

Investments:

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

Measurement/ Investment Type	Credit Rating	Measurement Value	Investment Maturities			% of Portfolio
			Less than 1 Year	1 to 3 Years	Greater than 3	
Fair Value:						
FAGM	AA+/Aaa	\$ 1,697,471	\$ -	\$ 1,697,471	\$ -	0.86%
FFCB	AA+/Aaa	55,070,999	17,011,807	24,375,504	13,683,688	28.04%
FHLB	AA+/Aaa	22,632,192	2,912,560	17,540,491	2,179,141	11.53%
FMCC	AA+/Aaa	5,866,416	-	4,185,495	1,680,921	2.99%
FNMA	AA+/Aaa	8,939,821	2,791,398	6,148,423	-	4.55%
U.S. Treasury Notes	N/A	51,844,396	12,169,162	35,939,618	3,735,616	26.40%
Municipal Bonds	AA/Aa	1,021,956	-	1,021,956	-	0.52%
Government Securities	A-1/P-1	1,493,310	-	-	1,493,310	0.76%
Corporate Bonds	AA/A1	8,185,940	5,072,745	1,467,030	1,646,165	4.17%
Negotiable CD's	(1)	6,127,454	3,428,081	708,683	1,990,690	3.12%
Net Asset Value/Amortized Cost:						
STAR Ohio	AAAm	19,009,721	19,009,721	-	-	9.68%
Money Markets/ICS	(1)	14,500,562	14,500,562	-	-	7.38%
Total Investments		\$ 196,390,238	\$ 76,896,036	\$ 93,084,671	\$ 26,409,531	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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 7 – DEPOSITS AND INVESTMENTS (Continued)

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 (FAGM, 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 to a maximum maturity of 270 days and banker acceptances to a maximum of 180 days from the date of purchase. Repurchase agreements are limited to 30 days and the fair value of the securities must exceed the principal value of the agreement by at least 2% and be marked to market daily.

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

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

NOTE 8 – PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2023 for real and public utility property taxes represents collections of 2022 taxes.

The 2023 real property taxes are levied after October 1, 2023, on the assessed value as of January 1, 2023, the lien date. Assessed values are established by state law at 35% of appraised market value. The 2023 real property taxes are collected in and intended to finance 2024 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 2023 public utility property taxes which became a lien December 31, 2022, are levied after October 1, 2023, and are collected in 2024 with real property taxes.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 8 – PROPERTY TAXES (Continued)

The full tax rate for all County operations applied to real property for the fiscal year ended December 31, 2023 was \$15.15 per \$1,000 of assessed value. The assessed values upon which the 2023 taxes were collected were as follows:

Category	Assessed Value
Real Property	\$ 2,970,345,710
Public Utility Real Property	1,938,920
Public Utility Personal Property	197,566,120
Total Assessed Value	\$ 3,169,850,750

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 2023 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.

A summary of voted millage for tax year 2022 collected in 2023 follows:

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.

Purpose	Voter Authorized Rate (b)	Rate Levied for Current Year (a)		Voter Levy Date	Final Levy Year
		Residential/ Agricultural	Other		
Children Services	3.000	2.124636	2.852850	2021	2030
Mental Health	1.000	0.582702	0.889558	2019	2028
Mental Health	1.650	1.168549	1.569067	2014	2023
Mental Health & Retardation	2.000	1.304126	1.901900	2003	Continuing
Mental Health & Retardation	3.500	2.282220	3.328325	2003	Continuing
Clark County Park District	0.600	0.424927	0.570570	2016	2025
Historical Society	0.300	0.220878	0.285285	2017	2026
Senior Citizens	1.400	1.030764	1.345569	2019	2023

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

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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 8 – PROPERTY TAXES (Continued)

Accrued property taxes receivable represent delinquent taxes outstanding and real and public utility taxes, which were measurable as of December 31, 2023.

NOTE 9 – PERMISSIVE SALES AND USE TAX

On August 18, 2021, the Board of County Commissioners voted to continue a ½% emergency sales tax increase permanently, effective January 1, 2022. This increase was needed in order to 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 2023 amounted to \$31,776,280.

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

NOTE 10 – RECEIVABLES

Receivables at December 31, 2023 consisted of current and delinquent property taxes, special assessments, accounts, intergovernmental grants and accrued interest on investments. All receivables are considered collectible in full due to the ability to foreclose for nonpayment of taxes and the stable condition of State programs.

A summary of the principal items of intergovernmental receivables follows:

	Amount
Governmental Activities:	
Local Government and Local Government Revenue Assistance	\$ 895,879
Casino Tax	996,257
Public Assistance for Health & Human Services Programs	5,698,864
Grants and Reimbursements	1,723,729
Homestead and Rollback	1,410,205
Gas, Excise, Motor Vehicle License Fees & Permissive Auto Tax	5,074,812
OneOhio Opioid Settlement	2,439,975
Capital Projects	856,045
Total Governmental Activities	\$ 19,095,766

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 11 – INTERFUND TRANSFERS AND BALANCES

Interfund transfers for the year ended December 31, 2023, consisted of the following:

Transfer In	Transfer Out						Total
	General Fund	Job & Family Services Fund	Developmental Disabilities Fund	Children's Services Fund	Commissioners Fund	Nonmajor Special Revenue Funds	
General Fund	\$ -	\$ -	\$ -	\$ -	\$ 2,172,515	\$ 143,198	\$ 2,315,713
Job & Family Services Fund	506,110	-	-	323,579	-	-	829,689
Children's Services Fund	-	325,398	-	-	-	-	325,398
Commissioners Fund	200,000	-	-	-	-	-	200,000
Nonmajor Special Revenue Fund	181,336	280,743	-	315,884	-	-	777,963
Nonmajor Debt Service Fund	2,073,000	-	-	-	-	-	2,073,000
Nonmajor Capital Projects Fund	5,352,969	-	494,500	-	-	-	5,847,469
9-1-1 Dispatch Enterprise Fund	2,500,000	-	-	-	-	-	2,500,000
Total	\$ 10,813,415	\$ 606,141	\$ 494,500	\$ 639,463	\$ 2,172,515	\$ 143,198	\$ 14,869,232

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

Due To	Due From			Total
	General Fund	Developmental Disabilities Fund	Nonmajor Special Revenue Funds	
General Fund	\$ -	\$ -	\$ 13,830	\$ 13,830
Nonmajor Special Revenue Fund	84,957	-	78,644	163,601
Nonmajor Capital Projects Fund	-	300,000	-	300,000
IS Internal Service Fund	27,000	-	-	27,000
Total	\$ 111,957	\$ 300,000	\$ 92,474	\$ 504,431

Interfund balances for the year ended December 31, 2023, 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, 2023

NOTE 12 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2023 was as follows:

	Balance <u>12/31/2022</u>	Additions	Deletions	Balance <u>12/31/2023</u>
<u>Governmental Activities:</u>				
Non-Depreciable Capital Assets:				
Land	\$ 7,204,888	\$ -	\$ -	\$ 7,204,888
Construction in Progress	<u>15,156,524</u>	<u>15,822,120</u>	<u>(12,257,328)</u>	<u>18,721,316</u>
Non-Depreciable Capital Assets	<u>22,361,412</u>	<u>15,822,120</u>	<u>(12,257,328)</u>	<u>25,926,204</u>
Depreciable Capital Assets:				
Buildings	28,964,898	7,535,224	(283,869)	36,216,253
Improvements	73,136,090	3,043,597	(12,169,999)	64,009,688
Machinery and Equipment	20,352,453	2,572,168	(921,995)	22,002,626
Infrastructure	<u>150,589,567</u>	<u>4,469,834</u>	<u>-</u>	<u>155,059,401</u>
Depreciable Capital Assets	<u>273,043,008</u>	<u>17,620,823</u>	<u>(13,375,863)</u>	<u>277,287,968</u>
Less: Accumulated Depreciation:				
Buildings	(26,174,177)	(469,539)	283,869	(26,359,847)
Improvements	(50,103,157)	(3,164,509)	11,637,915	(41,629,751)
Machinery and Equipment	(14,691,915)	(1,590,264)	912,579	(15,369,600)
Infrastructure	<u>(85,229,854)</u>	<u>(1,615,883)</u>	<u>-</u>	<u>(86,845,737)</u>
Accumulated Depreciation	<u>(176,199,103)</u>	<u>(6,840,195) *</u>	<u>12,834,363</u>	<u>(170,204,935)</u>
Depreciable Capital Assets, net	<u>96,843,905</u>	<u>10,780,628</u>	<u>(541,500)</u>	<u>107,083,033</u>
Governmental Activities Capital Assets, net	<u>\$ 119,205,317</u>	<u>\$ 26,602,748</u>	<u>\$ (12,798,828)</u>	<u>\$ 133,009,237</u>

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

General Government:

Legislative and Executive	\$ 2,135,056
Judicial	220,415
Public Safety	585,473
Public Works	3,268,479
Health	323,563
Human Services	219,088
Conservation and Recreation	<u>88,121</u>
	<u>\$ 6,840,195</u>

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CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 12 – CAPITAL ASSETS (Continued)

	Balance 12/31/2022	Additions	Deletions	Balance 12/31/2023
Business-Type Activities:				
Non-Depreciable Capital Assets:				
Land	\$ 2,093,145	\$ -	\$ -	\$ 2,093,145
Construction in Progress	150,774	634,404	(638,840)	146,338
Non-Depreciable Capital Assets	<u>2,243,919</u>	<u>634,404</u>	<u>(638,840)</u>	<u>2,239,483</u>
Depreciable Capital Assets:				
Buildings	16,539,790	323,395	-	16,863,185
Improvements	2,128,376	328,818	-	2,457,194
Machinery and Equipment	3,011,120	241,358	-	3,252,478
Infrastructure	20,956,081	-	-	20,956,081
Depreciable Capital Assets	<u>42,635,367</u>	<u>893,571</u>	<u>-</u>	<u>43,528,938</u>
Less: Accumulated Depreciation:				
Buildings	(6,682,254)	(364,365)	-	(7,046,619)
Improvements	(1,402,019)	(97,202)	-	(1,499,221)
Machinery and Equipment	(2,631,961)	(85,051)	-	(2,717,012)
Infrastructure	(10,977,652)	(88,262)	-	(11,065,914)
Accumulated Depreciation	<u>(21,693,886)</u>	<u>(634,880)</u>	<u>-</u>	<u>(22,328,766)</u>
Depreciable Capital Assets, net	<u>20,941,481</u>	<u>258,691</u>	<u>-</u>	<u>21,200,172</u>
Business-Type Activities				
Capital Assets, net	<u>\$ 23,185,400</u>	<u>\$ 893,095</u>	<u>\$ (638,840)</u>	<u>\$ 23,439,655</u>

NOTE 13 – LONG-TERM OBLIGATIONS

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

Governmental general obligation bonds are secured by the County's ability to levy a voted or unvoted property tax within limitations of Ohio law and are direct obligations and pledge the full faith and credit of the County. Proprietary general obligation bonds are also secured by the County's ability to levy a voted or unvoted property tax within limitations of Ohio law and are direct obligations and pledge the full faith and credit of the County. However, the County expects that the debt serviced on these proprietary general 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, 2023

NOTE 13 – LONG-TERM OBLIGATIONS (Continued)

General obligation bonds currently outstanding are as follows:

	Original Issue Date	Interest Rate	Original Issue Amount
Governmental Activities:			
Various Purpose Improvement and Refunding Bonds	2017	3.75% - 5.00%	\$ 12,105,000
Various Purpose Bonds	2018	2.50% - 5.00%	\$ 10,050,000
Various Purpose Refunding Bonds	2019	1.83%	\$ 1,193,000
Business-Type Activities:			
Various Purpose Improvement and Refunding Bonds	2017	3.75% - 5.00%	\$ 1,750,000
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		
	Principal	Premium	Interest
2024	\$ 1,662,000	\$ 95,861	\$ 539,901
2025	1,114,000	95,861	476,971
2026	1,147,000	95,861	423,616
2027	1,215,000	95,855	368,390
2028	1,057,000	51,018	309,859
2029-2033	3,525,000	133,687	1,059,077
2034-2038	<u>3,740,000</u>	<u>110,918</u>	<u>404,670</u>
Total	<u>\$ 13,460,000</u>	<u>\$ 679,061</u>	<u>\$ 3,582,484</u>
Year	Business-Type Activities		
	Principal	Premium	Interest
2024	\$ 130,000	\$ 8,342	\$ 45,425
2025	100,000	8,342	38,925
2026	110,000	8,342	33,925
2027	105,000	8,341	28,425
2028	55,000	4,576	23,175
2029-2033	305,000	22,880	78,725
2034-2036	<u>215,000</u>	<u>13,723</u>	<u>16,275</u>
Total	<u>\$ 1,020,000</u>	<u>\$ 74,546</u>	<u>\$ 264,875</u>

During 2019, the County issued \$1,382,000 in general obligation refunding bonds related to the refunding of Series 2009 and 2010 bonds. These bonds are tax exempt non-rated private placement bonds that carry an interest rate of 1.83%.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 13 – LONG-TERM OBLIGATIONS (Continued)

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

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

Ohio Public Works Commission (OPWC) Loans:

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

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

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CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 13 – 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>
2024	\$ 121,551
2025	97,529
2026	87,529
2027	87,529
2028	87,529
2029-2033	435,617
2034-2036	<u>141,286</u>
	<u>\$ 1,058,570</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>
2024	\$ 303,541	\$ 106,861
2025	312,081	98,321
2026	320,884	89,518
2027	329,957	80,445
2028	339,309	71,093
2029-2033	1,847,200	204,807
2034-2038	504,381	8,625
2039-2043	<u>128,255</u>	<u>-</u>
	<u>\$ 4,085,608</u>	<u>\$ 659,670</u>

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 13 – LONG-TERM OBLIGATIONS (Continued)

A schedule of changes in long-term obligations of the County during 2023 was as follows:

	Amount Outstanding 12/31/2022	Additions	Retirements	Amount Outstanding 12/31/2023	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	\$ 5,695,000	\$ -	\$ 830,000	\$ 4,865,000	\$ 840,000
2.50% to 5.00% - 2018					
Various Purpose Bonds	8,695,000	-	625,000	8,070,000	640,000
1.83% - 2019					
Various Purpose Refunding Bonds	714,000	-	189,000	525,000	182,000
Total General Obligation Debt	15,104,000	-	1,644,000	13,460,000	1,662,000
Compensated Absences	5,145,385	5,497,591	5,145,385	5,497,591	682,311
Net Pension Liability	26,068,945	65,130,870	-	91,199,815	-
Net OPEB Liability	-	1,898,113	-	1,898,113	-
Accrued Bond Premium	774,922	-	95,861	679,061	95,861
Total Governmental Activities	<u>\$ 47,093,252</u>	<u>\$ 72,526,574</u>	<u>\$ 6,885,246</u>	<u>\$ 112,734,580</u>	<u>\$ 2,440,172</u>
<u>Business-Type Activities:</u>					
<u>General Obligation Bonds:</u>					
2.00 to 5.00% - 2017					
Various Purpose Improvement and Refunding Bonds	\$ 1,145,000	\$ -	\$ 125,000	\$ 1,020,000	\$ 130,000
Total General Obligation Debt	1,145,000	-	125,000	1,020,000	130,000
<u>Ohio Public Works Commission Loans:</u>					
West Enon Estates Sanitary Sewer	37,125	-	24,750	12,375	12,375
Southwest Regional WWTP Expansion	937,500	-	75,000	862,500	75,000
Green Meadows Water Tank	30,000	-	10,000	20,000	10,000
Southwest WWTP Equipment Replacement	23,294	-	11,647	11,647	11,647
Lawrenceville & Northridge Water Imp	9,134	-	1,015	8,119	1,015
Sewer & Manhole Rehabilitation 2014	155,443	-	11,514	143,929	11,514
<u>Ohio Water Development Authority Loans:</u>					
Limecrest Water System	538,676	-	25,651	513,025	25,651
Southwest Regional WWTP Expansion	3,842,187	-	269,604	3,572,583	277,890
Compensated Absences	379,665	354,463	379,665	354,463	79,228
Net Pension Liability	1,297,852	6,455,693	-	7,753,545	-
Net OPEB Liability	-	161,372	-	161,372	-
Accrued Bond Premium	82,888	-	8,342	74,546	8,342
Total Business-Type Activities	<u>8,478,764</u>	<u>6,971,528</u>	<u>942,188</u>	<u>14,508,104</u>	<u>642,662</u>
Total Government Wide	<u>\$ 55,572,016</u>	<u>\$ 79,498,102</u>	<u>\$ 7,827,434</u>	<u>\$ 127,242,684</u>	<u>\$ 3,082,834</u>

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 13 – 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, 2023, 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, 2023 are an overall debt margin of \$62,519,915 and a limit on un-voted debt margin of \$16,472,154.

NOTE 14 – DEFINED BENEFIT PENSION PLAN

Net Pension Liability

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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 14 – DEFINED BENEFIT PENSION PLAN (Continued)

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

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

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

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description – Clark County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-share, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a cost-sharing, multiple-employer defined benefit plan with defined contribution features. Effective January 1, 2022, members may no longer select the combined plan. While members (e.g., Clark County employees) may elect the member-directed plan and the combined plan, the majority of employee members are in OPERS’ traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 14 – DEFINED BENEFIT PENSION PLAN (Continued)

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

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

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

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

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

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CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 14 – DEFINED BENEFIT PENSION PLAN (Continued)

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

	State and Local	Law Enforcement
2023 Statutory Maximum Contribution Rates		
Employer	14.0%	18.1%
Employee	10.0%	13.0%**
 2023 Actual Contribution Rates		
Employer:		
Pension	14.0%	18.1%
Post-employment Health Care Benefits	*	*
	14.0%	18.1%
Total Employer	14.0%	18.1%
 Employee	 10.0%	 13.0%

* This rate is determined by OPERS' Board and has no maximum rate established by ORC. For 2023, 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 actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$7,292,431 for 2023.

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

The net pension liability for OPERS was measured as of December 31, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. Clark County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the projected contributions of all participating entities. Following is information related to the proportionate share:

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CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 14 – DEFINED BENEFIT PENSION PLAN (Continued)

	Governmental Activities	Business-Type Activities	Total
Proportionate Share of the Net Pension Liability	\$ 91,199,815	\$ 7,753,545	\$ 98,953,360
Proportion of the Net Pension Liability:			
Current Measurement Date	0.308733%	0.026247%	0.334980%
Prior Measurement Date	0.299629%	0.014917%	0.314546%
Change in Proportionate Share	<u>0.009104%</u>	<u>0.011330%</u>	<u>0.020434%</u>
Pension Expense	\$ 12,268,232	\$ 2,289,306	\$ 14,557,538

At December 31, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Governmental Activities	Business-Type Activities	Total
Deferred Outflows of Resources			
Differences between expected and actual experience	\$ 3,029,276	\$ 257,540	\$ 3,286,816
Net difference between projected and actual earnings on pension plan investments	25,994,812	2,210,004	28,204,816
Change in assumptions	963,461	81,911	1,045,372
Change in County's proportionate share and difference in employer contributions	1,988,489	169,055	2,157,544
County contributions subsequent to the measurement date	<u>6,721,029</u>	<u>571,403</u>	<u>7,292,432</u>
Total Deferred Outflow of Resources	<u>\$ 38,697,067</u>	<u>\$ 3,289,913</u>	<u>\$ 41,986,980</u>
Deferred Inflows of Resources			
Change in County's proportionate share and difference in employer contributions	<u>(1,060,928)</u>	<u>(90,197)</u>	<u>(1,151,125)</u>
Total Deferred Inflows of Resources	<u>\$ (1,060,928)</u>	<u>\$ (90,197)</u>	<u>\$ (1,151,125)</u>

\$7,292,432 reported as deferred outflows of resources related to pension resulting from Clark County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2024. 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, 2023

NOTE 14 – DEFINED BENEFIT PENSION PLAN (Continued)

Fiscal Year Ending December 31:	OPERS
2024	\$ 4,138,092
2025	7,285,595
2026	8,302,051
2027	13,817,685
Total	\$ 33,543,423

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, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Wage Inflation	2.75%
Future Salary Increases (including inflation)	2.75% to 10.75%
COLA or Ad Hoc COLA	Pre 1/7/2013 retirees: 3% simple; Post 1/7/2013 retirees: 3% simple through 2023, 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 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, 2023

NOTE 14 – DEFINED BENEFIT PENSION PLAN (Continued)

During 2022, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was a gain of 12.1% for 2022.

The allocation of investment assets within the Defined Benefit portfolio is approved by the Board of Trustees in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric 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, 2022, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	22.00%	2.62%
Domestic Equities	22.00%	4.60%
Real Estate	13.00%	3.27%
Private Equity	15.00%	7.53%
International Equities	21.00%	5.51%
Risk Parity	2.00%	4.37%
Other Investments	5.00%	3.27%
	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, 2023

NOTE 14 – DEFINED BENEFIT PENSION PLAN (Continued)

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

	1% Decrease (5.90%)	Current Discount Rate of 6.90%	1% Increase (7.90%)
County's proportionate share of net pension liability	\$ 148,229,052	\$ 98,953,360	\$ 57,965,097

NOTE 15 – DEFINED BENEFIT OPEB PLANS

Net OPEB Liability

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

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

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

The proportionate share of each plan’s funded or unfunded benefits are presented as a long-term *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.

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 15 – DEFINED BENEFIT OPEB PLANS (Continued)

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

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

In order to qualify for postemployment health care coverage, age and service retirees under the Traditional Pension and Combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of another post employment benefit (OPEB) as described in GASB Statement No. 75. See OPERS' ACFR referenced below for additional information.

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

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

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2023, state and local employers contributed at a rate of 14.0% of earnable salary and law enforcement employers contributed at 18.1%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care. The portion of employer contributions allocated to health care was 0% for members in the Traditional Pension and 2% for members in the Combined Plan.

The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2023 was 4.0%.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 15 – DEFINED BENEFIT OPEB PLANS (Continued)

Clark County’s contractually required contribution to OPERS for OPEB was \$0 for 2023.

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

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2021, rolled forward to the measurement date of December 31, 2022, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. The County's proportion of the net OPEB liability was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities.

Following is information related to the proportionate share and OPEB expense:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
Proportionate Share of the Net OPEB Liability	\$ 1,898,113	\$ 161,372	\$ 2,059,485
Proportion of the Net OPEB Liability:			
Current Measurement Date	0.301040%	0.025593%	0.326633%
Prior Measurement Date	<u>0.253672%</u>	<u>0.051291%</u>	<u>0.304963%</u>
Change in Proportionate Share	<u>0.047368%</u>	<u>-0.025698%</u>	<u>0.021670%</u>
OPEB Expense (negative)	\$ (3,280,896)	\$ 592,848	\$ (2,688,048)

At December 31, 2023, Clark County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
Deferred Outflows of Resources			
Net difference between projected and actual earnings on OPEB plan investments	\$ 3,769,720	\$ 320,490	\$ 4,090,210
Change in assumptions	<u>1,853,929</u>	<u>157,616</u>	<u>2,011,545</u>
Total Deferred Outflow of Resources	<u>\$ 5,623,649</u>	<u>\$ 478,106</u>	<u>\$ 6,101,755</u>
Deferred Inflows of Resources			
Differences between expected and actual experience	\$ (473,463)	\$ (40,253)	\$ (513,716)
Change in assumptions	(152,548)	(12,969)	(165,517)
Change in County's proportionate share and difference in employer contributions	<u>(228,681)</u>	<u>(19,442)</u>	<u>(248,123)</u>
Total Deferred Inflows of Resources	<u>\$ (854,692)</u>	<u>\$ (72,664)</u>	<u>\$ (927,356)</u>

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 15 – DEFINED BENEFIT OPEB PLANS (Continued)

No amounts reported as deferred outflows of resources related to OPEB resulting from the County’s contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability or an increase of the net OPEB liability in the year ended December 31, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending December 31:	<u>OPERS</u>
2024	\$ 435,020
2025	1,488,010
2026	1,275,460
2027	<u>1,975,909</u>
Total	<u>\$ 5,174,399</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, 2021, rolled forward to the measurement date of December 31, 2022. 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	5.22%
Prior Measurement Date	6.00%
Investment Rate of Return	6.00%
Municipal Bond Rate:	
Current Measurement Date	4.05%
Prior Measurement Date	1.84%
Health Care Cost Trend Rate:	
Current Measurement Date	5.5% initial, 3.50% ultimate in 2036
Prior Measurement Date	5.5% initial, 3.50% ultimate in 2034
Actuarial Cost Method	Individual entry age

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 15 – DEFINED BENEFIT OPEB PLANS (Continued)

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

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

During 2022, 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 loss of 15.6% for 2022.

The allocation of investment assets within the Defined Benefit portfolio is approved by the Board of Trustees in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric 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, 2022, 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	34.00%	2.56%
Domestic Equities	26.00%	4.60%
REITs	7.00%	4.70%
International Equities	25.00%	5.51%
Risk Parity	2.00%	4.37%
Other Investments	6.00%	1.84%
	100.00% %	

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 15 – DEFINED BENEFIT OPEB PLANS (Continued)

Discount Rate. A single discount rate of 5.22% was used to measure the OPEB liability on the measurement date of December 31, 2022. 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 4.05%. 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 2054. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2054, the duration of the projection period through which projected health care payments are fully funded.

Sensitivity of the Clark County’s Proportionate Share of the Net OPEB liability to Changes in the Discount Rate. The following table presents the County’s proportionate share of the net OPEB liability calculated using the single discount rate of 5.22%, as well as what the County’s proportionate share of the net OPEB liability if it were calculated using a discount rate that is 1.0% point lower (4.22%) or 1.0% point higher (6.22%) than the current rate:

	1% Decrease (4.22%)	Current Discount Rate of 5.22%	1% Increase (6.22%)
County’s proportionate share of net OPEB liability/(asset)	\$ 7,004,207	\$ 2,059,485	\$ (2,023,582)

Sensitivity of the County’s Proportionate Share of the Net OPEB liability to Changes in the Health Care Cost Trend Rate. Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1.0% 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 2023 is 5.50%. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50% in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County’s proportionate share of net OPEB liability	\$ 1,928,931	\$ 2,059,485	\$ 2,203,094

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 16 – OTHER EMPLOYEE BENEFITS

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

NOTE 17 – LEASE

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.

NOTE 18 – RISK MANAGEMENT

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

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

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

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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 18 – 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 \$200,000 per insured individual to limit the County’s liability. A summary of the liability for unpaid health care claims for 2023 and 2022 is as follows:

Year	Balance at Beginning of Year	Current Year Claims	Current Year Payments	Balance at End of Year
2022	\$ 949,629	\$ 15,306,687	\$ 14,532,327	\$ 1,723,989
2023	1,723,989	14,239,426	14,772,022	1,191,393

C. Workers Compensation:

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

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

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

All claims processing is done by the State. The State initially pays all claims and then bills the County. At December 31, 2023, a claims liability of \$891,752 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.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 19 – JOINTLY GOVERNED ORGANIZATIONS

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

West Central Ohio Port Authority – The West Central Ohio Port Authority was established under Section 4582.21 of the Ohio Revised Code. Under the Revised Code, the Port Authority is a legally separate entity. The Board of the Authority is comprised of seven members: 2 members from Champaign County, 3 from Clark County, and 2 from Fayette County. The members are appointed by the County Commissioners of each respective county. Clark County does not approve its budget, nor is it responsible for the Authority's debt. During 2023, 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 2023, Clark County did not contribute any money to the Springfield Metropolitan Housing Authority.

West Central Community Correction Facility – The West Central Community Correction Facility was established as a legally separate district under Section 2301.51 of the Ohio Revised Code to provide a district community-based correctional facility and program for the use of the member courts of common pleas. Member courts are from the counties of Clark, Champaign, Delaware, Logan, Madison, Marion, Morrow and Union. The Judicial Corrections Board is comprised of 11 judges, one each from the member counties and, based upon population, two from Clark, Delaware, and Marion County. Funds for the construction and operation are received through grant revenue from the State of Ohio. Clark County, having the largest population, serves as fiscal agent for the facility.

NOTE 20 – 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 \$5,383,132 in library and local government money passed through the County during 2023.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 20 – 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 2023, the County contributed \$70,000 in operating subsidies to the NTPRD.

Clark County Park District – The Clark County Park District is a related Organization established and run under Section 1545.22 of the Ohio Revised Code. The three Park District Commissioners are appointed by the Probate Judge of the County, but the County’s accountability does not extend beyond making the appointments. The Park District received \$53,053 in local government monies passed through the County during 2023.

NOTE 21 – 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 22 – TAX ABATEMENTS

As of December 31, 2023, the County provides tax abatements through 4 programs: the Ohio Enterprise Zone Program, the South Limestone Community Reinvestment Area, the Center City Community Reinvestment Area, and the Sheridan-Kenton Community Reinvestment Area.

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

CRA abatement terms are as follows:

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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 22 – 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, 2023

NOTE 22 – 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.”
- 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, 2023:

Tax Abatement Program	Total Estimated Gross Amount of Taxes Abated for Tax Year 2022/ Collection Year 2023
Community Reinvestment Area (CRA):	
South Limestone - Residential Development	\$ 61,434
Center City - Residential Development	\$ 106,443
Center City - Commercial/Industrial Development:	
Manufacturing	\$ 5,891
Retail	\$ 3,310
Office	\$ 331,430
Sheridan-Kenton - Commercial/Industrial Development:	
Manufacturing	\$ 7,492
Springfield Reinvestment	
Recreation	\$ 16,034
Housing	\$ 76,914
Enterprise Zone:	
Manufacturing	\$ 614,586
Recreation	\$ 60,746
Total	\$ 1,284,280

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 23 – ASSET RETIREMENT OBLIGATION

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

NOTE 24 – IMPLEMENTATION OF ACCOUNTING PRINCIPLES

For fiscal year 2023, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 94, *“Public-Private and Public-Public Partnerships and Availability Payment Arrangements”* and GASB Statement No. 96, *“Subscription-Based Information Technology Arrangements”*.

GASB Statement No. 94 sets out to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which the Board defines in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement. The implementation of GASB Statement No. 94 did not have an effect on the financial statements of the County.

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. The implementation of GASB Statement No. 96 did not have an effect on the financial statements of the County.

NOTE 25 – SUBSEQUENT EVENTS

On February 28, 2024, the County Commissioners issued \$14,500,000 Various Purpose Bonds, Series 2024. The Bonds are being issued 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 throughout the County.

REQUIRED SUPPLEMENTARY INFORMATION

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
General Fund
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 4,841,365	\$ 4,841,365	\$ 4,712,480	\$ (128,885)
Permissive Sales Tax	30,500,000	30,500,000	31,835,784	1,335,784
Intergovernmental	7,347,127	7,548,521	9,010,975	1,462,454
Charges for Services	4,685,650	5,193,346	5,932,532	739,186
Licenses and Permits	427,800	427,800	519,644	91,844
Fees, Fines and Forfeitures	520,115	520,115	413,324	(106,791)
Investment Income	2,550,000	2,550,000	4,224,215	1,674,215
Other Revenue	280,156	355,998	590,687	234,689
Total Revenues	<u>51,152,213</u>	<u>51,937,145</u>	<u>57,239,641</u>	<u>5,302,496</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive	19,175,247	19,697,102	16,753,814	2,943,288
Judicial	14,948,724	14,933,449	14,180,950	752,499
Public Safety	21,215,641	21,941,058	21,426,819	514,239
Public Works	6,477,581	6,435,905	6,016,290	419,615
Health	452,802	452,802	452,618	184
Human Services	1,421,429	1,392,458	1,278,117	114,341
Conservation and Recreation	451,098	451,098	450,897	201
Total Expenditures	<u>64,142,522</u>	<u>65,303,872</u>	<u>60,559,505</u>	<u>4,744,367</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(12,990,309)</u>	<u>(13,366,727)</u>	<u>(3,319,864)</u>	<u>10,046,863</u>
OTHER FINANCING SOURCES (USES):				
Proceeds from Sale of Capital Assets	814,787	814,787	814,787	-
Transfers In	3,726,903	3,935,385	4,073,291	137,906
Advances Out	-	(10,000)	(10,000)	-
Transfers Out	(12,384,257)	(12,491,204)	(12,492,785)	(1,581)
Total Other Financing Sources (Uses)	<u>(7,842,567)</u>	<u>(7,751,032)</u>	<u>(7,614,707)</u>	<u>136,325</u>
Net Change in Fund Balance	<u>(20,832,876)</u>	<u>(21,117,759)</u>	<u>(10,934,571)</u>	<u>10,183,188</u>
Fund Balance, Beginning of Year	28,612,714	28,612,714	28,612,714	-
Prior Year Encumbrances Appropriated	5,903,226	5,903,226	5,903,226	-
Fund Balance, End of Year	<u>\$ 13,683,064</u>	<u>\$ 13,398,181</u>	<u>\$ 23,581,369</u>	<u>\$ 10,183,188</u>

See accompanying notes to the required supplementary information.

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Job & Family Services Special Revenue Fund
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 20,726,361	\$ 16,959,361	\$ 17,354,860	\$ 395,499
Charges for Services	-	1,350	1,550	200
Other Revenue	<u>200,500</u>	<u>110,332</u>	<u>66,300</u>	<u>(44,032)</u>
Total Revenues	<u>20,926,861</u>	<u>17,071,043</u>	<u>17,422,710</u>	<u>351,667</u>
EXPENDITURES:				
Current:				
Human Services	<u>24,629,743</u>	<u>19,213,644</u>	<u>18,829,322</u>	<u>384,322</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(3,702,882)</u>	<u>(2,142,601)</u>	<u>(1,406,612)</u>	<u>735,989</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	1,183,720	829,689	829,689	-
Transfers Out	<u>(700,000)</u>	<u>(606,141)</u>	<u>(606,141)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>483,720</u>	<u>223,548</u>	<u>223,548</u>	<u>-</u>
Net Change in Fund Balance	(3,219,162)	(1,919,053)	(1,183,064)	735,989
Fund Balance, Beginning of Year	1,349,205	1,349,205	1,349,205	-
Prior Year Encumbrances Appropriated	<u>1,923,762</u>	<u>1,923,762</u>	<u>1,923,762</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 53,805</u>	<u>\$ 1,353,914</u>	<u>\$ 2,089,903</u>	<u>\$ 735,989</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, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 10,620,000	\$ 10,620,000	\$ 11,122,552	\$ 502,552
Intergovernmental	8,553,500	9,126,360	9,175,449	49,089
Charges for Services	288,400	288,400	374,779	86,379
Investment Income	500	500	4,773	4,273
Other Revenue	5,400	22,970	80,920	57,950
	<u>19,467,800</u>	<u>20,058,230</u>	<u>20,758,473</u>	<u>700,243</u>
EXPENDITURES:				
Current:				
Health	19,687,796	20,278,486	17,606,437	2,672,049
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(219,996)</u>	<u>(220,256)</u>	<u>3,152,036</u>	<u>3,372,292</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	5,134,600	5,134,600	5,134,600	-
Transfers Out	<u>(5,629,100)</u>	<u>(5,629,100)</u>	<u>(5,629,100)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(494,500)</u>	<u>(494,500)</u>	<u>(494,500)</u>	<u>-</u>
Net Change in Fund Balance	(714,496)	(714,756)	2,657,536	3,372,292
Fund Balance, Beginning of Year	37,933,306	37,933,306	37,933,306	-
Prior Year Encumbrances Appropriated	<u>478,796</u>	<u>478,796</u>	<u>478,796</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 37,697,606</u>	<u>\$ 37,697,346</u>	<u>\$ 41,069,638</u>	<u>\$ 3,372,292</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, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 6,314,500	\$ 6,431,953	\$ 6,431,953	\$ -
Intergovernmental	5,474,540	5,975,575	6,578,130	602,555
Charges for Services	250,000	481,030	483,330	2,300
Other Revenue	<u>28,500</u>	<u>27,500</u>	<u>23,451</u>	<u>(4,049)</u>
Total Revenues	<u>12,067,540</u>	<u>12,916,058</u>	<u>13,516,864</u>	<u>600,806</u>
EXPENDITURES:				
Current:				
Human Services	<u>20,336,336</u>	<u>15,363,336</u>	<u>15,061,315</u>	<u>302,021</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(8,268,796)</u>	<u>(2,447,278)</u>	<u>(1,544,451)</u>	<u>902,827</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	500,000	325,398	325,398	-
Transfers Out	<u>(1,250,000)</u>	<u>(639,463)</u>	<u>(639,463)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(750,000)</u>	<u>(314,065)</u>	<u>(314,065)</u>	<u>-</u>
Net Change in Fund Balance	(9,018,796)	(2,761,343)	(1,858,516)	902,827
Fund Balance, Beginning of Year	19,109,745	19,109,745	19,109,745	-
Prior Year Encumbrances Appropriated	<u>6,053,925</u>	<u>6,053,925</u>	<u>6,053,925</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 16,144,874</u>	<u>\$ 22,402,327</u>	<u>\$ 23,305,154</u>	<u>\$ 902,827</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, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 4,158,248	\$ 4,158,248	\$ 4,106,912	\$ (51,336)
Intergovernmental	196,429	244,644	1,155,086	910,442
Charges for Services	24,000	24,000	13,858	(10,142)
Investment Income	<u>250,000</u>	<u>250,000</u>	<u>296,604</u>	<u>46,604</u>
Total Revenues	<u>4,628,677</u>	<u>4,676,892</u>	<u>5,572,460</u>	<u>895,568</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive	2,327,487	4,321,234	4,220,254	100,980
Judicial	44,292	34,293	28,380	5,913
Public Works	67,231	67,231	13,859	53,372
Human Services	3,846,482	3,846,482	3,741,201	105,281
Conservation and Recreation	<u>749,590</u>	<u>749,590</u>	<u>750,017</u>	<u>(427)</u>
Total Expenditures	<u>7,035,082</u>	<u>9,018,830</u>	<u>8,753,711</u>	<u>265,119</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(2,406,405)</u>	<u>(4,341,938)</u>	<u>(3,181,251)</u>	<u>1,160,687</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	200,000	200,000	200,000	-
Transfers Out	<u>(2,445,321)</u>	<u>(4,116,477)</u>	<u>(3,843,671)</u>	<u>272,806</u>
Total Other Financing Sources (Uses)	<u>(2,245,321)</u>	<u>(3,916,477)</u>	<u>(3,643,671)</u>	<u>272,806</u>
Net Change in Fund Balance	(4,651,726)	(8,258,415)	(6,824,922)	1,433,493
Fund Balance, Beginning of Year	8,892,082	8,892,082	8,892,082	-
Prior Year Encumbrances Appropriated	<u>2,138,245</u>	<u>2,138,245</u>	<u>2,138,245</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 6,378,601</u>	<u>\$ 2,771,912</u>	<u>\$ 4,205,405</u>	<u>\$ 1,433,493</u>

See accompanying notes to the required supplementary information.

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Engineer Special Revenue Fund
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 9,076,000	\$ 9,076,000	\$ 10,368,858	\$ 1,292,858
Charges for Services	100,000	100,000	103,783	3,783
Fees, Fines and Forfeitures	50,000	50,000	29,987	(20,013)
Other Revenue	<u>125,000</u>	<u>125,000</u>	<u>117,272</u>	<u>(7,728)</u>
Total Revenues	<u>9,351,000</u>	<u>9,351,000</u>	<u>10,619,900</u>	<u>1,268,900</u>
EXPENDITURES:				
Current:				
Public Works	<u>21,745,774</u>	<u>21,745,059</u>	<u>16,468,699</u>	<u>5,276,360</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(12,394,774)</u>	<u>(12,394,059)</u>	<u>(5,848,799)</u>	<u>6,545,260</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	<u>100,000</u>	<u>100,000</u>	<u>123,200</u>	<u>23,200</u>
Total Other Financing Sources (Uses)	<u>100,000</u>	<u>100,000</u>	<u>123,200</u>	<u>23,200</u>
Net Change in Fund Balance	(12,294,774)	(12,294,059)	(5,725,599)	6,568,460
Fund Balance, Beginning of Year	10,843,467	10,843,467	10,843,467	-
Prior Year Encumbrances Appropriated	<u>6,218,361</u>	<u>6,218,361</u>	<u>6,218,361</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 4,767,054</u>	<u>\$ 4,767,769</u>	<u>\$ 11,336,229</u>	<u>\$ 6,568,460</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
2014	0.381537%	\$ 38,721,330	\$ 37,448,538	103.40%	86.36%
2015	0.381537%	39,618,293	40,386,467	98.10%	86.45%
2016	0.322404%	55,844,373	40,254,683	138.73%	81.08%
2017	0.318207%	72,259,406	40,488,767	178.47%	77.25%
2018	0.322855%	50,649,630	42,858,685	118.18%	84.66%
2019	0.276597%	75,754,445	42,396,429	178.68%	74.70%
2020	0.298846%	59,068,912	43,035,536	137.26%	82.17%
2021	0.340403%	50,406,235	43,820,064	115.03%	86.88%
2022	0.314546%	27,366,797	45,867,036	59.67%	92.62%
2023	0.334980%	98,953,360	50,309,950	196.69%	75.74%

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
2014	\$ 4,846,376	\$ (4,846,376)	\$ -	\$ 40,386,467	12.00%
2015	4,830,562	(4,830,562)	-	40,254,683	12.00%
2016	4,858,652	(4,858,652)	-	40,488,767	12.00%
2017	5,571,629	(5,571,629)	-	42,858,685	13.00%
2018	5,935,500	(5,935,500)	-	42,396,429	14.00%
2019	6,024,975	(6,024,975)	-	43,035,536	14.00%
2020	6,134,809	(6,134,809)	-	43,820,064	14.00%
2021	6,421,385	(6,421,385)	-	45,867,036	14.00%
2022	7,043,393	(7,043,393)	-	50,309,950	14.00%
2023	7,292,432	(7,292,432)	-	52,088,800	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%

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
2014	\$ 939,676	\$ (939,676)	\$ -	\$ 40,386,467	2.00%
2015	932,812	(932,812)	-	40,254,683	2.00%
2016	945,932	(945,932)	-	40,488,767	2.00%
2017	425,084	(425,084)	-	42,858,685	1.00%
2018	-	-	-	42,396,429	0.00%
2019	-	-	-	43,035,536	0.00%
2020	-	-	-	43,820,064	0.00%
2021	-	-	-	45,867,036	0.00%
2022	-	-	-	50,309,950	0.00%
2023	-	-	-	52,088,800	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, 2023

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 budget basis and the GAAP basis are that:

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures/expenses are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Outstanding year-end encumbrances are treated as expenditures/expenses (budget basis) rather than as assigned or restricted fund balance for governmental fund-types (GAAP basis).
4. Proceeds from and principal payments on short-term note obligations are reported on the operating statement (budget basis) rather than as balance sheet transactions (GAAP basis).
5. State statute requires short-term note debt to be repaid from the debt service fund (budget basis) as opposed to the fund that received the proceeds (GAAP basis). Debt service fund resources used to pay both principal and interest have been allocated accordingly.
6. Revenues and expenditures were not presented for non-budgeted funds (budget 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, 2023

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 statement reflect the amounts in the final amended official certificate of estimated resources issued during 2023.

Appropriations:

A temporary appropriation resolution to control expenditures may be passed on or around January 1 of each year for the period January 1 to March 31. An annual appropriation resolution must be passed by April 1 of each year for the period January 1 to December 31. The appropriation resolution may be amended during the year, as new information becomes available, provided that total fund appropriations do not exceed current estimated resources, as certified.

The County Commissioners legally enacted several supplemental appropriation resolutions during the year. The budget figures that appear in the statements of budgetary comparisons represent the final appropriation amounts, including all amendments and modifications.

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, 2023

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 budget basis are as follows:

	<u>Net Change in Fund Balances</u>		
	<u>General Fund</u>	<u>Job & Family Services Fund</u>	<u>Department of Developmental Disabilities Fund</u>
GAAP Basis	\$ 6,168,157	\$ (659,946)	\$ 3,799,657
Revenue Accruals	(6,638,144)	6,516,822	(514,936)
Expenditure Accruals	(142,484)	(5,445,330)	111,957
Other Financing Sources/Uses	68,208	-	-
Encumbrances	<u>(10,390,308)</u>	<u>(1,594,610)</u>	<u>(739,142)</u>
Budget Basis	<u>\$ (10,934,571)</u>	<u>\$ (1,183,064)</u>	<u>\$ 2,657,536</u>
	<u>Children's Services Fund</u>	<u>Commissioners Fund</u>	<u>Engineers Fund</u>
GAAP Basis	\$ 2,236,817	\$ (2,065,224)	\$ 64,165
Revenue Accruals	(1,608,982)	(3,629,097)	(2,180,180)
Expenditure Accruals	241,547	2,439,041	(378,396)
Other Financing Sources/Uses	-	(1,671,156)	123,200
Encumbrances	<u>(2,727,898)</u>	<u>(1,898,486)</u>	<u>(3,354,388)</u>
Budget Basis	<u>\$ (1,858,516)</u>	<u>\$ (6,824,922)</u>	<u>\$ (5,725,599)</u>

CLARK COUNTY, OHIO
Notes to the Required Supplementary Information
For the Year Ended December 31, 2023

NOTE 4 – NET PENSION LIABILITY

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

Changes in assumptions:

2023: There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for this period.

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:

2023-2014: 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, 2023

NOTE 5 – NET OPEB LIABILITY (ASSET)

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

Changes in assumptions:

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, 2023

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

Changes in benefit terms:

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.

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

NONMAJOR DEBT SERVICE FUNDS

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

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

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

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

NONMAJOR CAPITAL PROJECTS FUNDS

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

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

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

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

CLARK COUNTY, OHIO

Combined Balance Sheet
Nonmajor Governmental Funds
December 31, 2023

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS:					
Pooled Cash and Investments	\$ 19,344,570	\$ 7,253	\$ 5,559,815	\$ 117,683	\$ 25,029,321
Pooled Cash and Investments in Segregated Accounts	620,476	-	-	-	620,476
Pooled Cash and Investments with Fiscal and Escrow Agents	-	366	-	-	366
Receivables:					
Accounts	540,042	-	289,424	-	829,466
Special Assessments	79,008	-	-	-	79,008
Due from Other Governments	1,346,344	-	856,045	-	2,202,389
Due from Other Funds	92,474	-	-	-	92,474
Materials and Supplies Inventory	17,619	-	-	-	17,619
Prepaid Items	78,126	-	-	-	78,126
Assets Held for Resale	1,228,378	-	-	-	1,228,378
 Total Assets	<u>\$ 23,347,037</u>	<u>\$ 7,619</u>	<u>\$ 6,705,284</u>	<u>\$ 117,683</u>	<u>\$ 30,177,623</u>
LIABILITIES:					
Accounts Payable	\$ 529,715	\$ -	\$ 496,584	\$ -	\$ 1,026,299
Contracts Payable	-	-	856,045	-	856,045
Accrued Wages and Benefits	150,715	-	-	-	150,715
Due to Other Funds	163,601	-	300,000	-	463,601
Unearned Revenue	1,002,550	-	-	-	1,002,550
Matured Interest Payable	-	366	-	-	366
 Total Liabilities	<u>1,846,581</u>	<u>366</u>	<u>1,652,629</u>	<u>-</u>	<u>3,499,576</u>
DEFERRED INFLOWS OF RESOURCES:					
Unavailable Revenue - Intergovernmental Revenue	1,077,346	-	-	-	1,077,346
Unavailable Revenue - Charges for Services	50,195	-	-	-	50,195
Unavailable Revenue - Special Assessments	79,008	-	-	-	79,008
 Total Deferred Inflows of Resources	<u>1,206,549</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,206,549</u>
FUND BALANCES:					
Nonspendable	95,745	-	-	74,787	170,532
Restricted	20,198,162	1	5,052,655	42,896	25,293,714
Committed	-	7,252	-	-	7,252
 Total Fund Balances	<u>20,293,907</u>	<u>7,253</u>	<u>5,052,655</u>	<u>117,683</u>	<u>25,471,498</u>
 Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 23,347,037</u>	<u>\$ 7,619</u>	<u>\$ 6,705,284</u>	<u>\$ 117,683</u>	<u>\$ 30,177,623</u>

CLARK COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2023

	Child Support Enforcement Agency	Real Estate Assessment	Waste Management
ASSETS:			
Pooled Cash and Investments	\$ 2,354,919	\$ 3,914,433	\$ 1,246,509
Pooled Cash and Investments in Segregated Accounts	-	-	-
Receivables:			
Accounts	37,774	-	125,572
Special Assessments	-	-	-
Due from Other Governments	441,106	-	-
Due from Other Funds	-	-	6,096
Materials and Supplies Inventory	-	-	17,191
Prepaid Items	8,057	55,893	1,769
Assets Held for Resale	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 2,841,856</u>	<u>\$ 3,970,326</u>	<u>\$ 1,397,137</u>
LIABILITIES:			
Accounts Payable	\$ 14,876	\$ 121,081	\$ 15,682
Accrued Wages and Benefits	65,066	8,183	6,314
Due to Other Funds	-	-	6,096
Unearned Revenue	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>79,942</u>	<u>129,264</u>	<u>28,092</u>
DEFERRED INFLOWS OF RESOURCES:			
Unavailable Revenue - Intergovernmental Revenue	412,110	-	-
Unavailable Revenue - Charges for Services	-	-	-
Unavailable Revenue - Special Assessments	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Deferred Inflows of Resources	<u>412,110</u>	<u>-</u>	<u>-</u>
FUND BALANCES:			
Nonspendable	8,057	55,893	18,960
Restricted	2,341,747	3,785,169	1,350,085
	<u> </u>	<u> </u>	<u> </u>
Total Fund Balances	<u>2,349,804</u>	<u>3,841,062</u>	<u>1,369,045</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 2,841,856</u>	<u>\$ 3,970,326</u>	<u>\$ 1,397,137</u>

<u>Dog and Kennel</u>	<u>GIS Mapping</u>	<u>Treasurer's</u>	<u>Community & Economic Development</u>	<u>Re-Entry</u>	<u>Prosecuting Attorney</u>
\$ 92,613	\$ 582,102	\$ 298,799	\$ 49,436	\$ 10,000	\$ 583,461
-	-	-	-	-	435,926
-	-	-	-	-	4,033
-	-	-	-	-	-
-	-	-	-	-	51,328
-	-	-	49,048	-	-
428	-	-	-	-	-
1,109	78	60	331	-	154
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 94,150</u>	<u>\$ 582,180</u>	<u>\$ 298,859</u>	<u>\$ 98,815</u>	<u>\$ 10,000</u>	<u>\$ 1,074,902</u>
\$ 25	\$ 77,051	\$ -	\$ 7,650	\$ -	\$ 79
10,705	1,705	1,500	567	-	10,541
65,000	-	-	62,005	10,000	18,000
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>75,730</u>	<u>78,756</u>	<u>1,500</u>	<u>70,222</u>	<u>10,000</u>	<u>28,620</u>
-	-	-	-	-	8,415
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,415</u>
1,537	78	60	331	-	154
<u>16,883</u>	<u>503,346</u>	<u>297,299</u>	<u>28,262</u>	<u>-</u>	<u>1,037,713</u>
<u>18,420</u>	<u>503,424</u>	<u>297,359</u>	<u>28,593</u>	<u>-</u>	<u>1,037,867</u>
<u>\$ 94,150</u>	<u>\$ 582,180</u>	<u>\$ 298,859</u>	<u>\$ 98,815</u>	<u>\$ 10,000</u>	<u>\$ 1,074,902</u>

(Continued)

CLARK COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2023
(Continued)

	Sheriff	Common Pleas Court	Domestic Relations Court
ASSETS:			
Pooled Cash and Investments	\$ 2,420,500	\$ 186,039	\$ 530,760
Pooled Cash and Investments in Segregated Accounts	153,807	-	-
Receivables:			
Accounts	38,413	10,181	4,973
Special Assessments	-	-	-
Due from Other Governments	326,431	99,949	-
Due from Other Funds	13,830	-	-
Materials and Supplies Inventory	-	-	-
Prepaid Items	88	213	347
Assets Held for Resale	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 2,953,069</u>	<u>\$ 296,382</u>	<u>\$ 536,080</u>
LIABILITIES:			
Accounts Payable	\$ 7,124	\$ 35	\$ 3,793
Accrued Wages and Benefits	4,018	5,270	9
Due to Other Funds	-	-	-
Unearned Revenue	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>11,142</u>	<u>5,305</u>	<u>3,802</u>
DEFERRED INFLOWS OF RESOURCES:			
Unavailable Revenue - Intergovernmental Revenue	197,577	99,949	-
Unavailable Revenue - Charges for Services	-	-	-
Unavailable Revenue - Special Assessments	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Deferred Inflows of Resources	<u>197,577</u>	<u>99,949</u>	<u>-</u>
FUND BALANCES:			
Nonspendable	88	213	347
Restricted	2,744,262	190,915	531,931
	<u> </u>	<u> </u>	<u> </u>
Total Fund Balances	<u>2,744,350</u>	<u>191,128</u>	<u>532,278</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 2,953,069</u>	<u>\$ 296,382</u>	<u>\$ 536,080</u>

Probate Court	Juvenile Court	Municipal Court	Clerk of Courts	Board of Elections
\$ 221,079	\$ 1,306,449	\$ 214,866	\$ 1,103,911	\$ 534,198
30,743	-	-	-	-
2,623	289,743	1,064	11,219	-
-	-	-	-	-
-	401,351	-	-	-
-	-	-	-	-
-	-	-	-	-
-	714	-	13	61
-	-	-	-	-
<u>\$ 254,445</u>	<u>\$ 1,998,257</u>	<u>\$ 215,930</u>	<u>\$ 1,115,143</u>	<u>\$ 534,259</u>
\$ -	\$ 170,884	\$ -	\$ 68,835	\$ -
-	33,540	-	890	-
-	-	-	-	-
-	-	-	-	-
-	204,424	-	69,725	-
-	359,295	-	-	-
-	50,195	-	-	-
-	-	-	-	-
-	409,490	-	-	-
-	714	-	13	61
<u>254,445</u>	<u>1,383,629</u>	<u>215,930</u>	<u>1,045,405</u>	<u>534,198</u>
<u>254,445</u>	<u>1,384,343</u>	<u>215,930</u>	<u>1,045,418</u>	<u>534,259</u>
<u>\$ 254,445</u>	<u>\$ 1,998,257</u>	<u>\$ 215,930</u>	<u>\$ 1,115,143</u>	<u>\$ 534,259</u>

(Continued)

CLARK COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2023
(Continued)

	Recorder	FEMA	Emergency Management
ASSETS:			
Pooled Cash and Investments	\$ 11,910	\$ 32,340	\$ 175,253
Pooled Cash and Investments in Segregated Accounts	-	-	-
Receivables:			
Accounts	11	-	-
Special Assessments	-	-	-
Due from Other Governments	-	-	-
Due from Other Funds	-	11,000	2,500
Materials and Supplies Inventory	-	-	-
Prepaid Items	2,983	-	1
Assets Held for Resale	-	-	-
	<u>14,904</u>	<u>43,340</u>	<u>177,754</u>
	<u>\$ 14,904</u>	<u>\$ 43,340</u>	<u>\$ 177,754</u>
LIABILITIES:			
Accounts Payable	\$ 614	\$ -	\$ -
Accrued Wages and Benefits	-	-	-
Due to Other Funds	-	-	2,500
Unearned Revenue	-	-	-
	<u>614</u>	<u>-</u>	<u>2,500</u>
Total Liabilities	<u>614</u>	<u>-</u>	<u>2,500</u>
DEFERRED INFLOWS OF RESOURCES:			
Unavailable Revenue - Intergovernmental Revenue	-	-	-
Unavailable Revenue - Charges for Services	-	-	-
Unavailable Revenue - Special Assessments	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES:			
Nonspendable	2,983	-	1
Restricted	<u>11,307</u>	<u>43,340</u>	<u>175,253</u>
	<u>14,290</u>	<u>43,340</u>	<u>175,254</u>
Total Fund Balances	<u>14,290</u>	<u>43,340</u>	<u>175,254</u>
	<u>\$ 14,904</u>	<u>\$ 43,340</u>	<u>\$ 177,754</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 14,904</u>	<u>\$ 43,340</u>	<u>\$ 177,754</u>

Ditch Maintenance	Law Library	ARRA	Clark County Reutilization Land Bank	Total Non-Major Special Revenue Funds
\$ 150,347	\$ 767,230	\$ -	\$ 2,557,416	\$ 19,344,570
-	-	-	-	620,476
-	14,436	-	-	540,042
79,008	-	-	-	79,008
-	-	-	26,179	1,346,344
-	-	10,000	-	92,474
-	-	-	-	17,619
-	104	-	6,151	78,126
-	-	-	1,228,378	1,228,378
<u>\$ 229,355</u>	<u>\$ 781,770</u>	<u>\$ 10,000</u>	<u>\$ 3,818,124</u>	<u>\$ 23,347,037</u>
\$ -	\$ 3,693	\$ -	\$ 38,293	\$ 529,715
-	2,407	-	-	150,715
-	-	-	-	163,601
-	-	-	1,002,550	1,002,550
-	6,100	-	1,040,843	1,846,581
-	-	-	-	1,077,346
-	-	-	-	50,195
79,008	-	-	-	79,008
79,008	-	-	-	1,206,549
-	104	-	6,151	95,745
150,347	775,566	10,000	2,771,130	20,198,162
150,347	775,670	10,000	2,777,281	20,293,907
<u>\$ 229,355</u>	<u>\$ 781,770</u>	<u>\$ 10,000</u>	<u>\$ 3,818,124</u>	<u>\$ 23,347,037</u>

CLARK COUNTY, OHIO

Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2023

	General Bond Retirement	Mercy Unit Bond Retirement	Human Services Bond Retirement	Total Non-Major Debt Service Funds
ASSETS:				
Pooled Cash and Investments	\$ 7,252	\$ -	\$ 1	\$ 7,253
Pooled Cash and Investments with Fiscal and Escrow Agents	<u>-</u>	<u>366</u>	<u>-</u>	<u>366</u>
Total Assets	<u>\$ 7,252</u>	<u>\$ 366</u>	<u>\$ 1</u>	<u>\$ 7,619</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	-	-	1	1
Committed	<u>7,252</u>	<u>-</u>	<u>-</u>	<u>7,252</u>
Total Fund Balances	<u>7,252</u>	<u>-</u>	<u>1</u>	<u>7,253</u>
Total Liabilities and Fund Balances	<u>\$ 7,252</u>	<u>\$ 366</u>	<u>\$ 1</u>	<u>\$ 7,619</u>

CLARK COUNTY, OHIO
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2023

	Permanent Improvement	DoDD Capital Projects	Bridge Replacement	County Resurfacing	Veteran's Park Renovation	Total Non-Major Capital Projects Funds
ASSETS:						
Pooled Cash and Investments	\$ 4,034,226	\$ 1,401,979	\$ -	\$ -	\$ 123,610	\$ 5,559,815
Receivables:						
Accounts	289,424	-	-	-	-	289,424
Due from Other Governments	-	-	-	856,045	-	856,045
	<u>-</u>	<u>-</u>	<u>-</u>	<u>856,045</u>	<u>-</u>	<u>856,045</u>
Total Assets	<u>\$ 4,323,650</u>	<u>\$ 1,401,979</u>	<u>\$ -</u>	<u>\$ 856,045</u>	<u>\$ 123,610</u>	<u>\$ 6,705,284</u>
LIABILITIES:						
Accounts Payable	\$ 487,497	\$ 9,087	\$ -	\$ -	\$ -	\$ 496,584
Contracts Payable	-	-	-	856,045	-	856,045
Due to Other Funds	-	300,000	-	-	-	300,000
	<u>-</u>	<u>300,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>300,000</u>
Total Liabilities	<u>487,497</u>	<u>309,087</u>	<u>-</u>	<u>856,045</u>	<u>-</u>	<u>1,652,629</u>
FUND BALANCES:						
Restricted	<u>3,836,153</u>	<u>1,092,892</u>	<u>-</u>	<u>-</u>	<u>123,610</u>	<u>5,052,655</u>
Total Fund Balances	<u>3,836,153</u>	<u>1,092,892</u>	<u>-</u>	<u>-</u>	<u>123,610</u>	<u>5,052,655</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 4,323,650</u>	<u>\$ 1,401,979</u>	<u>\$ -</u>	<u>\$ 856,045</u>	<u>\$ 123,610</u>	<u>\$ 6,705,284</u>

CLARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Permanent Funds

December 31, 2023

	Chase Stewart Blind Relief	Chase Stewart Soldier Relief	Total Non-Major Permanent Funds
ASSETS:			
Pooled Cash and Investments	\$ 8,604	\$ 109,079	\$ 117,683
Total Assets	<u>\$ 8,604</u>	<u>\$ 109,079</u>	<u>\$ 117,683</u>
FUND BALANCES:			
Nonspendable	\$ 4,000	\$ 70,787	\$ 74,787
Restricted	<u>4,604</u>	<u>38,292</u>	<u>42,896</u>
Total Fund Balances	<u>\$ 8,604</u>	<u>\$ 109,079</u>	<u>\$ 117,683</u>

CLARK COUNTY, OHIO
 Combined Statement of Revenues, Expenditures and
 Changes in Fund Balance
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2023

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES:					
Taxes	\$ 565,948	\$ -	\$ -	\$ -	\$ 565,948
Intergovernmental	5,353,490	101,117	5,932,349	-	11,386,956
Operating Grants	217,709	-	-	-	217,709
Charges for Services	5,306,278	-	-	-	5,306,278
Licenses and Permits	735,116	-	-	-	735,116
Fees, Fines and Forfeitures	507,174	-	-	-	507,174
Special Assessments	79,366	-	-	-	79,366
Investment Income	66,126	-	-	2,162	68,288
Other Revenue	859,094	-	399,506	-	1,258,600
	<u>13,690,301</u>	<u>101,117</u>	<u>6,331,855</u>	<u>2,162</u>	<u>20,125,435</u>
EXPENDITURES:					
Current:					
General Government:					
Legislative and Executive	2,305,423	-	-	-	2,305,423
Judicial	4,017,228	-	-	-	4,017,228
Public Safety	1,252,089	-	-	-	1,252,089
Public Works	1,331,671	-	-	-	1,331,671
Human Services	3,276,783	-	-	-	3,276,783
Conservation/Recreation	1,058,443	-	-	-	1,058,443
Capital Outlay	-	-	9,812,969	-	9,812,969
Debt Service:					
Principal	-	1,644,000	-	-	1,644,000
Interest	-	579,222	-	-	579,222
	<u>13,241,637</u>	<u>2,223,222</u>	<u>9,812,969</u>	<u>-</u>	<u>25,277,828</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>448,664</u>	<u>(2,122,105)</u>	<u>(3,481,114)</u>	<u>2,162</u>	<u>(5,152,393)</u>
OTHER FINANCING SOURCES (USES):					
Proceeds from the Sale of Capital Assets	-	-	56,252	-	56,252
Transfers In	777,963	2,073,000	5,847,469	-	8,698,432
Transfers Out	(143,198)	-	-	-	(143,198)
	<u>634,765</u>	<u>2,073,000</u>	<u>5,903,721</u>	<u>-</u>	<u>8,611,486</u>
Net Change in Fund Balance	1,083,429	(49,105)	2,422,607	2,162	3,459,093
Fund Balance, Beginning of Year, as Restated	<u>19,210,478</u>	<u>56,358</u>	<u>2,630,048</u>	<u>115,521</u>	<u>22,012,405</u>
Fund Balance, End of Year	<u>\$ 20,293,907</u>	<u>\$ 7,253</u>	<u>\$ 5,052,655</u>	<u>\$ 117,683</u>	<u>\$ 25,471,498</u>

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2023

	Child Support Enforcement Agency	Real Estate Assessment	Waste Management
REVENUES:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	2,013,428	-	-
Operating Grants	-	-	-
Charges for Services	398,522	1,664,191	897,369
Licenses and Permits	-	-	-
Fees, Fines and Forfeitures	-	-	-
Special Assessments	-	-	-
Investment Income	-	-	7,352
Other Revenue	105,593	199,719	75,119
	<u>2,517,543</u>	<u>1,863,910</u>	<u>979,840</u>
EXPENDITURES:			
Current:			
General Government:			
Legislative and Executive	-	1,370,835	-
Judicial	-	-	-
Public Safety	-	-	-
Public Works	-	-	-
Human Services	3,276,783	-	-
Conservation/Recreation	-	-	1,058,443
	<u>3,276,783</u>	<u>1,370,835</u>	<u>1,058,443</u>
Total Expenditures	<u>3,276,783</u>	<u>1,370,835</u>	<u>1,058,443</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(759,240)</u>	<u>493,075</u>	<u>(78,603)</u>
OTHER FINANCING SOURCES (USES):			
Transfers In	596,626	-	-
Transfers Out	-	-	-
	<u>596,626</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>596,626</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(162,614)	493,075	(78,603)
Fund Balance, Beginning of Year, as Restated	<u>2,512,418</u>	<u>3,347,987</u>	<u>1,447,648</u>
Fund Balance, End of Year	<u>\$ 2,349,804</u>	<u>\$ 3,841,062</u>	<u>\$ 1,369,045</u>

<u>Dog and Kennel</u>	<u>GIS Mapping</u>	<u>Treasurer's</u>	<u>Community & Economic Development</u>	<u>Re-Entry</u>	<u>Prosecuting Attorney</u>
\$ -	\$ -	\$ 377,299	\$ -	\$ -	\$ 188,649
-	6,000	-	616,613	-	275,755
-	-	-	-	-	-
7,911	202,920	-	-	-	-
447,687	-	-	-	-	5,869
27,023	-	-	-	-	179,942
-	-	-	-	-	-
-	-	15,349	4	-	10,362
<u>-</u>	<u>44,000</u>	<u>-</u>	<u>150,685</u>	<u>-</u>	<u>82,563</u>
<u>482,621</u>	<u>252,920</u>	<u>392,648</u>	<u>767,302</u>	<u>-</u>	<u>743,140</u>
-	324,178	317,902	-	-	-
-	-	-	-	-	758,139
626,296	-	-	-	-	-
-	-	-	829,309	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>626,296</u>	<u>324,178</u>	<u>317,902</u>	<u>829,309</u>	<u>-</u>	<u>758,139</u>
<u>(143,675)</u>	<u>(71,258)</u>	<u>74,746</u>	<u>(62,007)</u>	<u>-</u>	<u>(14,999)</u>
180,000	-	-	500	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>180,000</u>	<u>-</u>	<u>-</u>	<u>500</u>	<u>-</u>	<u>-</u>
36,325	(71,258)	74,746	(61,507)	-	(14,999)
<u>(17,905)</u>	<u>574,682</u>	<u>222,613</u>	<u>90,100</u>	<u>-</u>	<u>1,052,866</u>
<u>\$ 18,420</u>	<u>\$ 503,424</u>	<u>\$ 297,359</u>	<u>\$ 28,593</u>	<u>\$ -</u>	<u>\$ 1,037,867</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, 2023
(Continued)

	Sheriff	Common Pleas Court	Domestic Relations Court
REVENUES:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	373,893	190,527	-
Operating Grants	-	-	-
Charges for Services	526,669	203,841	-
Licenses and Permits	-	-	-
Fees, Fines and Forfeitures	48,012	134	68,855
Special Assessments	-	-	-
Investment Income	4	-	-
Other Revenue	34,499	-	-
	<u>983,077</u>	<u>394,502</u>	<u>68,855</u>
Total Revenues			
EXPENDITURES:			
Current:			
General Government:			
Legislative and Executive	-	-	-
Judicial	-	461,401	13,277
Public Safety	586,337	-	-
Public Works	-	-	-
Human Services	-	-	-
Conservation/Recreation	-	-	-
	<u>586,337</u>	<u>461,401</u>	<u>13,277</u>
Total Expenditures			
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>396,740</u>	<u>(66,899)</u>	<u>55,578</u>
OTHER FINANCING SOURCES (USES):			
Transfers In	-	837	-
Transfers Out	-	-	-
	<u>-</u>	<u>837</u>	<u>-</u>
Total Other Financing Sources (Uses)			
Net Change in Fund Balance	396,740	(66,062)	55,578
Fund Balance, Beginning of Year, as Restated	<u>2,347,610</u>	<u>257,190</u>	<u>476,700</u>
Fund Balance, End of Year	<u>\$ 2,744,350</u>	<u>\$ 191,128</u>	<u>\$ 532,278</u>

Probate Court	Juvenile Court	Municipal Court	Clerk of Courts	Board of Elections
\$ -	\$ -	\$ -	\$ -	\$ -
-	1,415,682	-	-	143,198
-	-	-	-	-
284,720	436,304	-	163,030	19,451
-	-	-	-	-
-	26,802	17,530	-	-
-	-	-	-	-
-	-	-	33,055	-
-	53	-	54,205	20
<u>284,720</u>	<u>1,878,841</u>	<u>17,530</u>	<u>250,290</u>	<u>162,669</u>
-	-	-	-	10,981
305,643	2,059,722	-	205,529	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>305,643</u>	<u>2,059,722</u>	<u>-</u>	<u>205,529</u>	<u>10,981</u>
<u>(20,923)</u>	<u>(180,881)</u>	<u>17,530</u>	<u>44,761</u>	<u>151,688</u>
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(143,198)</u>
-	-	-	-	(143,198)
(20,923)	(180,881)	17,530	44,761	8,490
<u>275,368</u>	<u>1,565,224</u>	<u>198,400</u>	<u>1,000,657</u>	<u>525,769</u>
<u>\$ 254,445</u>	<u>\$ 1,384,343</u>	<u>\$ 215,930</u>	<u>\$ 1,045,418</u>	<u>\$ 534,259</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, 2023
(Continued)

	Recorder	FEMA	Emergency Management
REVENUES:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	30,320
Operating Grants	-	-	-
Charges for Services	-	-	-
Licenses and Permits	281,560	-	-
Fees, Fines and Forfeitures	-	-	-
Special Assessments	-	-	-
Investment Income	-	-	-
Other Revenue	-	-	37,863
	<u>-</u>	<u>-</u>	<u>37,863</u>
 Total Revenues	 <u>281,560</u>	 <u>-</u>	 <u>68,183</u>
EXPENDITURES:			
Current:			
General Government:			
Legislative and Executive	281,527	-	-
Judicial	-	-	-
Public Safety	-	-	39,456
Public Works	-	-	-
Human Services	-	-	-
Conservation/Recreation	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
 Total Expenditures	 <u>281,527</u>	 <u>-</u>	 <u>39,456</u>
 Excess (Deficit) Revenues Over/ (Under) Expenditures	 <u>33</u>	 <u>-</u>	 <u>28,727</u>
OTHER FINANCING SOURCES (USES):			
Transfers In	-	-	-
Transfers Out	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
 Total Other Financing Sources (Uses)	 <u>-</u>	 <u>-</u>	 <u>-</u>
 Net Change in Fund Balance	 33	 -	 28,727
 Fund Balance, Beginning of Year, as Restated	 <u>14,257</u>	 <u>43,340</u>	 <u>146,527</u>
 Fund Balance, End of Year	 <u>\$ 14,290</u>	 <u>\$ 43,340</u>	 <u>\$ 175,254</u>

<u>Ditch Maintenance</u>	<u>Law Library</u>	<u>ARRA</u>	<u>Clark County Reutilization Land Bank</u>	<u>Total Non-Major Special Revenue Funds</u>
\$ -	\$ -	\$ -	\$ -	\$ 565,948
-	-	-	288,074	5,353,490
-	-	-	217,709	217,709
3,687	-	-	497,663	5,306,278
-	-	-	-	735,116
-	138,876	-	-	507,174
79,366	-	-	-	79,366
-	-	-	-	66,126
-	2,041	-	72,734	859,094
<u>83,053</u>	<u>140,917</u>	<u>-</u>	<u>1,076,180</u>	<u>13,690,301</u>
-	-	-	-	2,305,423
-	213,517	-	-	4,017,228
-	-	-	-	1,252,089
95,184	-	-	407,178	1,331,671
-	-	-	-	3,276,783
-	-	-	-	1,058,443
<u>95,184</u>	<u>213,517</u>	<u>-</u>	<u>407,178</u>	<u>13,241,637</u>
<u>(12,131)</u>	<u>(72,600)</u>	<u>-</u>	<u>669,002</u>	<u>448,664</u>
-	-	-	-	777,963
-	-	-	-	(143,198)
-	-	-	-	634,765
(12,131)	(72,600)	-	669,002	1,083,429
<u>162,478</u>	<u>848,270</u>	<u>10,000</u>	<u>2,108,279</u>	<u>19,210,478</u>
<u>\$ 150,347</u>	<u>\$ 775,670</u>	<u>\$ 10,000</u>	<u>\$ 2,777,281</u>	<u>\$ 20,293,907</u>

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balance
Nonmajor Debt Service Funds
For the Year Ended December 31, 2023

	General Bond Retirement	Mercy Unit Bond Retirement	Human Services Bond Retirement	Total Non-Major Debt Service Funds
REVENUES:				
Intergovernmental	\$ -	\$ -	\$ 101,117	\$ 101,117
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 101,117</u>	<u>\$ 101,117</u>
EXPENDITURES:				
Debt Service:				
Principal	1,527,000	-	117,000	1,644,000
Interest	<u>545,925</u>	<u>-</u>	<u>33,297</u>	<u>579,222</u>
Total Expenditures	<u>2,072,925</u>	<u>-</u>	<u>150,297</u>	<u>2,223,222</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(2,072,925)</u>	<u>-</u>	<u>(49,180)</u>	<u>(2,122,105)</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	<u>2,073,000</u>	<u>-</u>	<u>-</u>	<u>2,073,000</u>
Total Other Financing Sources (Uses)	<u>2,073,000</u>	<u>-</u>	<u>-</u>	<u>2,073,000</u>
Net Change in Fund Balance	75	-	(49,180)	(49,105)
Fund Balance, Beginning of Year	<u>7,177</u>	<u>-</u>	<u>49,181</u>	<u>56,358</u>
Fund Balance, End of Year	<u>\$ 7,252</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 7,253</u>

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2023

	Permanent Improvement	DoDD Capital Projects	Bridge Replacement	County Resurfacing	Veteran's Park Renovation	Total Non-Major Capital Projects Funds
REVENUES:						
Intergovernmental	\$ -	\$ -	\$ 1,649,468	\$ 4,282,881	\$ -	\$ 5,932,349
Other Revenue	399,506	-	-	-	-	399,506
Total Revenues	<u>399,506</u>	<u>-</u>	<u>1,649,468</u>	<u>4,282,881</u>	<u>-</u>	<u>6,331,855</u>
EXPENDITURES:						
Capital Outlay	<u>3,572,492</u>	<u>277,904</u>	<u>1,649,468</u>	<u>4,313,105</u>	<u>-</u>	<u>9,812,969</u>
Total Expenditures	<u>3,572,492</u>	<u>277,904</u>	<u>1,649,468</u>	<u>4,313,105</u>	<u>-</u>	<u>9,812,969</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(3,172,986)</u>	<u>(277,904)</u>	<u>-</u>	<u>(30,224)</u>	<u>-</u>	<u>(3,481,114)</u>
OTHER FINANCING SOURCES (USES):						
Proceeds from the Sale of Capital Assets	56,252	-	-	-	-	56,252
Transfers In	<u>4,538,182</u>	<u>1,309,287</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,847,469</u>
Total Other Financing Sources (Uses)	<u>4,594,434</u>	<u>1,309,287</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,903,721</u>
Net Change in Fund Balance	1,421,448	1,031,383	-	(30,224)	-	2,422,607
Fund Balance (Deficit), Beginning of Year	<u>2,414,705</u>	<u>61,509</u>	<u>-</u>	<u>30,224</u>	<u>123,610</u>	<u>2,630,048</u>
Fund Balance (Deficit), End of Year	<u>\$ 3,836,153</u>	<u>\$ 1,092,892</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 123,610</u>	<u>\$ 5,052,655</u>

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balance
Nonmajor Permanent Funds
For the Year Ended December 31, 2023

	Chase Stewart Blind Relief	Chase Stewart Soldier Relief	Total Non-Major Permanent Funds
REVENUES:			
Investment Income	\$ -	\$ 2,162	\$ 2,162
Total Revenues	-	2,162	2,162
EXPENDITURES:			
Total Expenditures	-	-	-
Net Change in Fund Balance	-	2,162	2,162
Fund Balance, Beginning of Year	8,604	106,917	115,521
Fund Balance, End of Year	\$ 8,604	\$ 109,079	\$ 117,683

NONMAJOR INTERNAL SERVICE FUNDS

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

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

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

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

CLARK COUNTY, OHIO
Combining Statement of Net Position
Nonmajor Internal Service Funds
December 31, 2023

	Document Imaging	Self Insurance	IS Internal Service	Total Nonmajor Internal Service Funds
ASSETS:				
Current:				
Pooled Cash and Investments	\$ 1,384	\$ 1,415,942	\$ -	\$ 1,417,326
Receivables:				
Accounts	<u>-</u>	<u>1,192,304</u>	<u>-</u>	<u>1,192,304</u>
Total Assets	<u>1,384</u>	<u>2,608,246</u>	<u>-</u>	<u>2,609,630</u>
LIABILITIES:				
Current Liabilities:				
Accounts Payable	-	319,057	11,206	330,263
Due to Other Funds	-	-	27,000	27,000
Claims Payable	<u>-</u>	<u>1,191,393</u>	<u>-</u>	<u>1,191,393</u>
Total Liabilities	<u>-</u>	<u>1,510,450</u>	<u>38,206</u>	<u>1,548,656</u>
NET POSITION:				
Unrestricted	<u>1,384</u>	<u>1,097,796</u>	<u>(38,206)</u>	<u>1,060,974</u>
Total Net Position	<u>\$ 1,384</u>	<u>\$ 1,097,796</u>	<u>\$ (38,206)</u>	<u>\$ 1,060,974</u>

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenses and
Changes in Net Position
Nonmajor Internal Service Funds
For the Year Ended December 31, 2023

	Document Imaging	Self Insurance	IS Internal Service	Total Nonmajor Internal Service Funds
OPERATING REVENUES:				
Charges for Services	\$ -	\$ 12,546,010	\$ -	\$ 12,546,010
Other Operating Revenue	<u>-</u>	<u>3,791,441</u>	<u>-</u>	<u>3,791,441</u>
Total Operating Revenues	<u>-</u>	<u>16,337,451</u>	<u>-</u>	<u>16,337,451</u>
OPERATING EXPENSES:				
Claims	<u>-</u>	<u>16,051,600</u>	<u>-</u>	<u>16,051,600</u>
Total Operating Expenses	<u>-</u>	<u>16,051,600</u>	<u>-</u>	<u>16,051,600</u>
Change in Net Position	-	285,851	-	285,851
Net Position, Beginning of Year	<u>1,384</u>	<u>811,945</u>	<u>(38,206)</u>	<u>775,123</u>
Net Position, End of Year	<u>\$ 1,384</u>	<u>\$ 1,097,796</u>	<u>\$ (38,206)</u>	<u>\$ 1,060,974</u>

CLARK COUNTY, OHIO
Combining Statement of Cash Flows
Nonmajor Internal Service Funds
For the Year Ended December 31, 2023

	Document Imaging	Self Insurance	IS Internal Service	Total Nonmajor Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	\$ -	\$ 13,250,396	\$ -	\$ 13,250,396
Cash Paid to Suppliers	-	(2,152,614)	-	(2,152,614)
Cash Paid for Claims and Charges	-	(14,532,326)	-	(14,532,326)
Other Operating Revenues	-	3,791,441	-	3,791,441
Net Cash From Operating Activities	-	356,897	-	356,897
Pooled Cash and Investments, Beginning of Year	1,384	1,059,045	-	1,060,429
Pooled Cash and Investments, End of Year	\$ 1,384	\$ 1,415,942	\$ -	\$ 1,417,326
Reconciliation of Operating Income to Net Cash From Operating Activities:				
Operating Income	\$ -	\$ 285,851	\$ -	\$ 285,851
Adjustment to Reconcile Operating Income to Net Cash From Operating Activities:				
Changes in Assets and Liabilities:				
Accounts Receivable	-	284,585	-	284,585
Accounts Payable	-	319,057	-	319,057
Claims Payable	-	(532,596)	-	(532,596)
Net Cash From Operating Activities	\$ -	\$ 356,897	\$ -	\$ 356,897

CUSTODIAL FUNDS

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

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

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

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

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

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

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

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

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

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

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

CLARK COUNTY, OHIO
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2023

	Undivided Tax	Mental Health Recovery Board of Clark, Greene & Madison Counties	Clark County Combined Health District	Transportation Coordinating Committee
ASSETS:				
Pooled Cash and Investments	\$ 8,375,361	\$ 18,301,751	\$ 3,547,928	\$ 239,347
Pooled Cash and Investments in Segregated Accounts	-	-	-	-
Receivables:				
Taxes Receivable	150,291,167	-	-	-
Special Assessments	<u>6,739,123</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>165,405,651</u>	<u>18,301,751</u>	<u>3,547,928</u>	<u>239,347</u>
DEFERRED INFLOWS OF RESOURCES:				
Property Taxes	150,291,167	-	-	-
Special Assessments	<u>6,739,123</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Deferred Inflows of Resources	<u>157,030,290</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION:				
Restricted for Individuals, Organizations and Other Governments	<u>\$ 8,375,361</u>	<u>\$ 18,301,751</u>	<u>\$ 3,547,928</u>	<u>\$ 239,347</u>

Clark Soil & Water Conservation District	Clark County Park District	West Central Community Correctional Facility	Family & Children First Council	Other Custodial	Segregated Custodial	Total
\$ 90,220	\$ 689,460	\$ 629,964	\$ 886,298	\$ 233,965	\$ -	\$ 32,994,294
-	-	-	-	-	3,930,848	3,930,848
-	-	-	-	-	-	150,291,167
-	-	-	-	-	-	6,739,123
<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>193,955,432</u>
-	-	-	-	-	-	150,291,167
-	-	-	-	-	-	6,739,123
-	-	-	-	-	-	157,030,290
<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>\$ 36,925,142</u>

CLARK COUNTY, OHIO
Combining Statement of Change in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2023

	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	\$ -	\$ 21,448,767	\$ 13,662,900	\$ 836,353
Property Tax Collections for Other Governments	133,420,232	-	-	-
Special Assessment Collections for Other Governments	654,508	-	-	-
Intergovernmental	11,708,192	-	-	-
License, Permits & Fees for Other Governments	16,784	-	-	-
Fees, Fines and Forfeitures for Other Governments	-	-	-	-
Sheriff Sale Collections for Others	-	-	-	-
Other	59,365	-	-	-
Total Additions	<u>145,859,081</u>	<u>21,448,767</u>	<u>13,662,900</u>	<u>836,353</u>
DEDUCTIONS				
Distributions as Fiscal Agent	-	20,561,619	14,072,880	841,638
Property Tax Distributions to Other Governments	132,584,043	-	-	-
Special Assessment Distributions to Other Governments	654,508	-	-	-
Distributions of State Funds to Other Governments	11,698,111	-	-	-
Licenses, Permits & Fees of Distributions to Other Governments	16,667	-	-	-
Fees, Fines & Forfeitures of Distributions to Other Governments	-	-	-	-
Sheriff Sale Distribution to Other Governments	-	-	-	-
Distributions to Individuals	68,142	-	-	-
Other	-	-	-	-
Total Deductions	<u>145,021,471</u>	<u>20,561,619</u>	<u>14,072,880</u>	<u>841,638</u>
Change in Net Position	837,610	887,148	(409,980)	(5,285)
Net Position, Beginning of Year	<u>7,537,751</u>	<u>17,414,603</u>	<u>3,957,908</u>	<u>244,632</u>
Net Position, End of Year	<u>\$ 8,375,361</u>	<u>\$ 18,301,751</u>	<u>\$ 3,547,928</u>	<u>\$ 239,347</u>

Clark Soil & Water Conservation District	Clark County Park District	West Central Community Correctional Facility	Family & Children First Council	Other Custodial	Segregated Custodial	Total
\$ 310,071	\$ 2,023,143	\$ 6,578,746	\$ 1,503,263	\$ -	\$ -	\$ 46,363,243
-	-	-	-	-	-	133,420,232
-	-	-	-	-	-	654,508
-	-	-	-	-	-	11,708,192
-	-	-	-	731,217	10,050,927	10,798,928
-	-	-	-	-	3,341,510	3,341,510
-	-	-	-	-	3,423,412	3,423,412
-	-	-	-	-	861,550	920,915
<u>310,071</u>	<u>2,023,143</u>	<u>6,578,746</u>	<u>1,503,263</u>	<u>731,217</u>	<u>17,677,399</u>	<u>210,630,940</u>
306,777	1,904,267	6,780,921	1,520,951	-	-	45,989,053
-	-	-	-	-	-	132,584,043
-	-	-	-	-	-	654,508
-	-	-	-	-	-	11,698,111
-	-	-	-	801,234	12,534,112	13,352,013
-	-	-	-	-	80,152	80,152
-	-	-	-	-	3,163,198	3,163,198
-	-	-	-	-	1,221,781	1,289,923
-	-	-	-	547	814	1,361
<u>306,777</u>	<u>1,904,267</u>	<u>6,780,921</u>	<u>1,520,951</u>	<u>801,781</u>	<u>17,000,057</u>	<u>208,812,362</u>
3,294	118,876	(202,175)	(17,688)	(70,564)	677,342	1,818,578
<u>86,926</u>	<u>570,584</u>	<u>832,139</u>	<u>903,986</u>	<u>304,529</u>	<u>3,253,506</u>	<u>35,106,564</u>
<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>\$ 36,925,142</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, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 4,841,365	\$ 4,841,365	\$ 4,712,480	\$ (128,885)
Permissive Sales Tax	30,500,000	30,500,000	31,835,784	1,335,784
Intergovernmental	7,347,127	7,548,521	9,010,975	1,462,454
Charges for Services	4,685,650	5,193,346	5,932,532	739,186
Licenses and Permits	427,800	427,800	519,644	91,844
Fees, Fines and Forfeitures	520,115	520,115	413,324	(106,791)
Investment Income	2,550,000	2,550,000	4,224,215	1,674,215
Other Revenue	280,156	355,998	590,687	234,689
Total Revenues	51,152,213	51,937,145	57,239,641	5,302,496
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Commissioners:				
Personnel & Fringes	739,667	730,417	715,205	15,212
Operating Expenses	82,321	82,321	81,285	1,036
Public Information:				
Personnel & Fringes	113,553	112,305	112,100	205
Operating Expenses	34,048	34,048	32,293	1,755
Re-Entry:				
Operating Expenses	75,162	83,562	83,562	-
ARPA - Community Development:				
Operating Expenses	8,357,500	8,357,499	6,304,807	2,052,692
Information Systems:				
Personnel & Fringes	1,012,282	999,326	965,345	33,981
Operating Expenses	1,591,919	1,516,919	1,516,701	218
IS Infrastructure:				
Operating Expenses	49,499	49,499	49,499	-
Personnel:				
Personnel & Fringes	517,107	511,232	486,987	24,245
Operating Expenses	44,214	44,214	44,209	5
Auditor:				
Personnel & Fringes	844,717	826,787	565,647	261,140
Operating Expenses	143,947	114,205	78,325	35,880
Data Processing:				
Personnel & Fringes	73,924	73,089	57,462	15,627
Operating Expenses	205,811	205,811	93,756	112,055
Capital Asset Expense	10,000	10,000	-	10,000
Treasurer:				
Personnel & Fringes	581,865	574,984	567,524	7,460
Operating Expenses	316,866	296,000	282,967	13,033
Capital Asset Expense	2,006	2,006	-	2,006

(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, 2023
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Board of Elections:				
Personnel & Fringes	630,549	655,264	624,138	31,126
Operating Expenses	415,920	540,191	538,350	1,841
Recorder:				
Personnel & Fringes	413,788	408,849	390,622	18,227
Operating Expenses	19,048	10,550	8,180	2,370
Board of Revision:				
Operating Expenses	950	950	450	500
Audit Services:				
Operating Expenses	106,850	115,580	115,351	229
Tax Incentive Review Council:				
Personnel & Fringes	2,477	4,130	4,125	5
Operating Expenses	5,000	3,316	-	3,316
Misc Insurance and Pension:				
Personnel & Fringes	-	423,567	396,493	27,074
Operating Expenses	2,225,077	2,293,944	1,976,084	317,860
Commissioners Contingency:				
Operating Expenses	100,000	100,000	-	100,000
Cash Deposits:				
Operating Expenses	85,942	143,299	93,492	49,807
Recorder's Technology:				
Operating Expenses	339,290	339,290	328,321	10,969
Capital Asset Expense	33,948	33,948	8,948	25,000
Unforfeited Land Sale:				
Operating Expenses	-	-	37,759	(37,759)
Unclaimed Money:				
Operating Expenses	-	-	193,827	(193,827)
Legislative and Executive	<u>19,175,247</u>	<u>19,697,102</u>	<u>16,753,814</u>	<u>2,943,288</u>
Judicial:				
Prosecuting Attorney:				
Personnel & Fringes	2,116,216	2,090,478	2,098,252	(7,774)
Operating Expenses	215,564	216,695	199,247	17,448
Public Defender:				
Personnel & Fringes	1,109,856	1,170,078	1,097,028	73,050
Operating Expenses	24,912	38,612	38,501	111
Court of Appeals:				
Operating Expenses	40,000	40,000	34,475	5,525

(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, 2023
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Common Pleas Court:				
Personnel & Fringes	1,075,350	1,064,018	1,064,018	-
Operating Expenses	522,976	592,139	582,477	9,662
Domestic Relations Court:				
Personnel & Fringes	843,554	813,638	770,507	43,131
Operating Expenses	69,835	89,835	89,835	-
Probate Court:				
Personnel & Fringes	585,212	587,367	578,263	9,104
Operating Expenses	98,293	90,293	80,609	9,684
Juvenile Court:				
Personnel & Fringes	1,640,621	1,611,297	1,610,241	1,056
Operating Expenses	729,965	733,864	729,693	4,171
Juvenile - Probation:				
Personnel & Fringes	704,534	666,713	666,444	269
Operating Expenses	18,254	23,554	23,423	131
Juvenile Court - Detention Home:				
Personnel & Fringes	2,345,465	2,335,288	2,329,568	5,720
Operating Expenses	218,380	212,120	211,231	889
Municipal Court:				
Personnel & Fringes	251,637	247,340	246,785	555
Operating Expenses	97,031	98,695	98,329	366
Clerk of Courts:				
Personnel & Fringes	728,143	719,743	632,972	86,771
Operating Expenses	227,359	206,115	162,321	43,794
Certificate of Title Administration:				
Personnel & Fringes	741,750	741,750	675,134	66,616
Operating Expenses	374,578	374,578	129,778	244,800
Capital Asset Expense	50,000	50,000	-	50,000
Juvenile Center Trust:				
Personnel & Fringes	21,920	21,920	-	21,920
Operating Expenses	97,319	97,319	31,819	65,500
Judicial	<u>14,948,724</u>	<u>14,933,449</u>	<u>14,180,950</u>	<u>752,499</u>
Public Safety:				
Sheriff:				
Personnel & Fringes	14,596,367	14,428,946	14,076,087	352,859
Operating Expenses	3,154,281	3,720,015	3,713,462	6,553
Coroner:				
Personnel & Fringes	333,024	329,511	228,384	101,127
Operating Expenses	383,098	383,098	336,135	46,963

(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, 2023
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Emergency Management:				
Personnel & Fringes	308,198	304,707	260,983	43,724
Operating Expenses	152,227	205,956	205,955	1
Capital Asset Expense	-	80,000	80,000	-
Dog & Kennel:				
Operating Expenses	101,995	102,374	63,566	38,808
Sheriff's Trust:				
Operating Expenses	6,786	6,786	1,785	5,001
Sheriff Policing Rotary:				
Personnel & Fringes	1,638,000	1,638,000	1,848,580	(210,580)
Operating Expenses	100,036	300,036	304,535	(4,499)
Sheriff's Grant:				
Personnel & Fringes	297,068	297,068	161,886	135,182
Operating Expenses	144,561	144,561	145,461	(900)
Public Safety	<u>21,215,641</u>	<u>21,941,058</u>	<u>21,426,819</u>	<u>514,239</u>
Public Works:				
Building & Grounds:				
Personnel & Fringes	1,813,473	1,792,712	1,607,428	185,284
Operating Expenses	1,927,246	1,922,246	1,912,441	9,805
Community & Economic Development:				
Personnel & Fringes	1,667,493	1,523,543	1,365,375	158,168
Operating Expenses	393,490	528,490	520,254	8,236
Engineer:				
Personnel & Fringes	238,048	235,332	179,368	55,964
Operating Expenses	9,831	5,582	3,424	2,158
Industrial Development:				
Operating Expenses	<u>428,000</u>	<u>428,000</u>	<u>428,000</u>	<u>-</u>
Public Works	<u>6,477,581</u>	<u>6,435,905</u>	<u>6,016,290</u>	<u>419,615</u>
Health:				
Wellness:				
Operating Expenses	163,621	163,621	163,437	184
Other Health/Welfare:				
Operating Expenses	<u>289,181</u>	<u>289,181</u>	<u>289,181</u>	<u>-</u>
Health	<u>452,802</u>	<u>452,802</u>	<u>452,618</u>	<u>184</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, 2023
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Human Services:				
Veteran's Services:				
Personnel & Fringes	729,793	740,622	710,236	30,386
Operating Expenses	622,636	602,636	529,515	73,121
Capital Asset Expense	<u>69,000</u>	<u>49,200</u>	<u>38,366</u>	<u>10,834</u>
Human Services	<u>1,421,429</u>	<u>1,392,458</u>	<u>1,278,117</u>	<u>114,341</u>
Conservation and Recreation:				
Agriculture:				
Operating Expenses	<u>451,098</u>	<u>451,098</u>	<u>450,897</u>	<u>201</u>
Conservation and Recreation	<u>451,098</u>	<u>451,098</u>	<u>450,897</u>	<u>201</u>
Total Expenditures	<u>64,142,522</u>	<u>65,303,872</u>	<u>60,559,505</u>	<u>4,744,367</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(12,990,309)</u>	<u>(13,366,727)</u>	<u>(3,319,864)</u>	<u>10,046,863</u>
OTHER FINANCING SOURCES (USES):				
Proceeds from Sale of Capital Assets	814,787	814,787	814,787	-
Transfers In	3,726,903	3,935,385	4,073,291	137,906
Advances Out	-	(10,000)	(10,000)	-
Transfers Out	<u>(12,384,257)</u>	<u>(12,491,204)</u>	<u>(12,492,785)</u>	<u>(1,581)</u>
Total Other Financing Sources (Uses)	<u>(7,842,567)</u>	<u>(7,751,032)</u>	<u>(7,614,707)</u>	<u>136,325</u>
Net Change in Fund Balance	(20,832,876)	(21,117,759)	(10,934,571)	10,183,188
Fund Balance, Beginning of Year	28,612,714	28,612,714	28,612,714	-
Prior Year Encumbrances Appropriated	<u>5,903,226</u>	<u>5,903,226</u>	<u>5,903,226</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 13,683,064</u>	<u>\$ 13,398,181</u>	<u>\$ 23,581,369</u>	<u>10,183,188</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, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 20,726,361	\$ 16,959,361	\$ 17,354,860	\$ 395,499
Charges for Services	-	1,350	1,550	200
Other Revenue	200,500	110,332	66,300	(44,032)
	<u>20,926,861</u>	<u>17,071,043</u>	<u>17,422,710</u>	<u>351,667</u>
Total Revenues				
EXPENDITURES:				
Current:				
Human Services:				
Department of Job & Family Services:				
Personnel and Fringes	15,247,578	12,239,479	12,091,862	147,617
Operating Expenses	7,596,797	5,836,108	5,637,468	198,640
Capital Asset Expense	34,000	-	-	-
WIA Fund:				
Operating Expenses	1,649,552	1,128,552	1,090,487	38,065
Shinkle Trust Fund:				
Operating Expenses	91,816	-	-	-
JFS Spfld Foundation Fund:				
Operating Expenses	10,000	9,505	9,505	-
Total Expenditures	<u>24,629,743</u>	<u>19,213,644</u>	<u>18,829,322</u>	<u>384,322</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(3,702,882)</u>	<u>(2,142,601)</u>	<u>(1,406,612)</u>	<u>735,989</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	1,183,720	829,689	829,689	-
Transfers Out	(700,000)	(606,141)	(606,141)	-
Total Other Financing Sources (Uses)	<u>483,720</u>	<u>223,548</u>	<u>223,548</u>	<u>-</u>
Net Change in Fund Balance	(3,219,162)	(1,919,053)	(1,183,064)	735,989
Fund Balance, Beginning of Year	1,349,205	1,349,205	1,349,205	-
Prior Year Encumbrances Appropriated	1,923,762	1,923,762	1,923,762	-
Fund Balance, End of Year	<u>\$ 53,805</u>	<u>\$ 1,353,914</u>	<u>\$ 2,089,903</u>	<u>\$ 735,989</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, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 10,620,000	\$ 10,620,000	\$ 11,122,552	\$ 502,552
Intergovernmental	8,553,500	9,126,360	9,175,449	49,089
Charges for Services	288,400	288,400	374,779	86,379
Investment Income	500	500	4,773	4,273
Other Revenue	5,400	22,970	80,920	57,950
	<u>19,467,800</u>	<u>20,058,230</u>	<u>20,758,473</u>	<u>700,243</u>
EXPENDITURES:				
Current:				
Health:				
MR/DD General Fund:				
Personnel and Fringes	8,966,719	8,963,719	8,449,233	514,486
Operating Expenses	2,730,461	3,306,581	2,817,051	489,530
County MR/DD Residential Services:				
Operating Expenses	3,859,247	3,859,247	2,701,536	1,157,711
F.F. Mueller Residential Center:				
Personnel and Fringes	3,103,100	2,736,100	2,411,989	324,111
Operating Expenses	1,025,769	1,410,339	1,224,128	186,211
MR/DD Donation Trust:				
Operating Expenses	2,500	2,500	2,500	-
	<u>19,687,796</u>	<u>20,278,486</u>	<u>17,606,437</u>	<u>2,672,049</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(219,996)</u>	<u>(220,256)</u>	<u>3,152,036</u>	<u>3,372,292</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	5,134,600	5,134,600	5,134,600	-
Transfers Out	(5,629,100)	(5,629,100)	(5,629,100)	-
	<u>(494,500)</u>	<u>(494,500)</u>	<u>(494,500)</u>	<u>-</u>
Net Change in Fund Balance	(714,496)	(714,756)	2,657,536	3,372,292
Fund Balance, Beginning of Year	37,933,306	37,933,306	37,933,306	-
Prior Year Encumbrances Appropriated	478,796	478,796	478,796	-
Fund Balance, End of Year	<u>\$ 37,697,606</u>	<u>\$ 37,697,346</u>	<u>\$ 41,069,638</u>	<u>\$ 3,372,292</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Children's Services Special Revenue Fund
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 6,314,500	\$ 6,431,953	\$ 6,431,953	\$ -
Intergovernmental	5,474,540	5,975,575	6,578,130	602,555
Charges for Services	250,000	481,030	483,330	2,300
Other Revenue	<u>28,500</u>	<u>27,500</u>	<u>23,451</u>	<u>(4,049)</u>
Total Revenues	<u>12,067,540</u>	<u>12,916,058</u>	<u>13,516,864</u>	<u>600,806</u>
EXPENDITURES:				
Current:				
Human Services:				
Operating Expenses	<u>20,336,336</u>	<u>15,363,336</u>	<u>15,061,315</u>	<u>302,021</u>
Total Expenditures	<u>20,336,336</u>	<u>15,363,336</u>	<u>15,061,315</u>	<u>302,021</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(8,268,796)</u>	<u>(2,447,278)</u>	<u>(1,544,451)</u>	<u>902,827</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	500,000	325,398	325,398	-
Transfers Out	<u>(1,250,000)</u>	<u>(639,462)</u>	<u>(639,462)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(750,000)</u>	<u>(314,064)</u>	<u>(314,064)</u>	<u>-</u>
Net Change in Fund Balance	(9,018,796)	(2,761,342)	(1,858,515)	902,827
Fund Balance, Beginning of Year	19,109,745	19,109,745	19,109,745	-
Prior Year Encumbrances Appropriated	<u>6,053,925</u>	<u>6,053,925</u>	<u>6,053,925</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 16,144,874</u>	<u>\$ 22,402,328</u>	<u>\$ 23,305,155</u>	<u>\$ 902,827</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, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 4,158,248	\$ 4,158,248	\$ 4,106,912	\$ (51,336)
Intergovernmental	196,429	244,644	1,155,086	910,442
Charges for Services	24,000	24,000	13,858	(10,142)
Investment Income	<u>250,000</u>	<u>250,000</u>	<u>296,604</u>	<u>46,604</u>
Total Revenues	<u>4,628,677</u>	<u>4,676,892</u>	<u>5,572,460</u>	<u>895,568</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
American Rescue Plan:				
Operating Expenses	2,124,463	4,108,210	4,087,941	20,269
Indigent Application Fee:				
Operating Expenses	3,024	13,024	3,024	10,000
Retirement Reserve:				
Personnel and Fringes	<u>200,000</u>	<u>200,000</u>	<u>129,289</u>	<u>70,711</u>
Total Legislative and Executive	<u>2,327,487</u>	<u>4,321,234</u>	<u>4,220,254</u>	<u>100,980</u>
Judicial:				
Indigent Application Fee:				
Operating Expenses	<u>44,292</u>	<u>34,293</u>	<u>28,380</u>	<u>5,913</u>
Total Judicial	<u>44,292</u>	<u>34,293</u>	<u>28,380</u>	<u>5,913</u>
Public Works:				
American Rescue Plan:				
Personnel and Fringes	<u>67,231</u>	<u>67,231</u>	<u>13,859</u>	<u>53,372</u>
Total Public Works	<u>67,231</u>	<u>67,231</u>	<u>13,859</u>	<u>53,372</u>
Human Services:				
American Rescue Plan:				
Personnel and Fringes	289,778	289,778	179,497	110,281
Operating Expenses	51,617	51,617	42,472	9,145
Senior Citizen's Levy:				
Operating Expenses	<u>3,505,087</u>	<u>3,505,087</u>	<u>3,519,232</u>	<u>(14,145)</u>
Total Human Services	<u>3,846,482</u>	<u>3,846,482</u>	<u>3,741,201</u>	<u>105,281</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, 2023
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Conservation and Recreation:				
Historical Society Levy:				
Operating Expenses	749,590	749,590	750,017	(427)
Total Conservation and Recreation	749,590	749,590	750,017	(427)
Total Expenditures	7,035,082	9,018,830	8,753,711	265,119
Excess (Deficit) Revenues Over/ (Under) Expenditures	(2,406,405)	(4,341,938)	(3,181,251)	1,160,687
OTHER FINANCING SOURCES (USES):				
Transfers In	200,000	200,000	200,000	-
Transfers Out	(2,445,321)	(4,116,477)	(3,843,671)	272,806
Total Other Financing Sources (Uses)	(2,245,321)	(3,916,477)	(3,643,671)	272,806
Net Change in Fund Balance	(4,651,726)	(8,258,415)	(6,824,922)	1,433,493
Fund Balance, Beginning of Year	8,892,082	8,892,082	8,892,082	-
Prior Year Encumbrances Appropriated	2,138,245	2,138,245	2,138,245	-
Fund Balance, End of Year	<u>\$ 6,378,601</u>	<u>\$ 2,771,912</u>	<u>\$ 4,205,405</u>	<u>\$ 1,433,493</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, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 9,076,000	\$ 9,076,000	\$ 10,368,858	\$ 1,292,858
Charges for Services	100,000	100,000	103,783	3,783
Fees, Fines and Forfeitures	50,000	50,000	29,987	(20,013)
Other Revenue	<u>125,000</u>	<u>125,000</u>	<u>117,272</u>	<u>(7,728)</u>
Total Revenues	<u>9,351,000</u>	<u>9,351,000</u>	<u>10,619,900</u>	<u>1,268,900</u>
EXPENDITURES:				
Current:				
Public Works:				
Motor Vehicle Gas Tax:				
Personnel and Fringes	4,226,088	4,226,088	3,661,714	564,374
Operating Expenses	15,351,128	15,350,413	11,054,186	4,296,227
Capital Asset Expense	<u>2,168,558</u>	<u>2,168,558</u>	<u>1,752,799</u>	<u>415,759</u>
Total Expenditures	<u>21,745,774</u>	<u>21,745,059</u>	<u>16,468,699</u>	<u>5,276,360</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(12,394,774)</u>	<u>(12,394,059)</u>	<u>(5,848,799)</u>	<u>6,545,260</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	<u>100,000</u>	<u>100,000</u>	<u>123,200</u>	<u>23,200</u>
Total Other Financing Sources (Uses)	<u>100,000</u>	<u>100,000</u>	<u>123,200</u>	<u>23,200</u>
Net Change in Fund Balance	(12,294,774)	(12,294,059)	(5,725,599)	6,568,460
Fund Balance, Beginning of Year	10,843,467	10,843,467	10,843,467	-
Prior Year Encumbrances Appropriated	<u>6,218,361</u>	<u>6,218,361</u>	<u>6,218,361</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 4,767,054</u>	<u>\$ 4,767,769</u>	<u>\$ 11,336,229</u>	<u>\$ 6,568,460</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, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 2,660,937	\$ 2,660,937	\$ 2,258,601	\$ (402,336)
Charges for Services	430,000	370,000	402,513	32,513
Other Revenue	85,000	113,000	111,957	(1,043)
	<u>3,175,937</u>	<u>3,143,937</u>	<u>2,773,071</u>	<u>(370,866)</u>
EXPENDITURES:				
Current:				
Human Services:				
Personnel and Fringes	3,579,150	2,405,247	2,379,134	26,113
Operating Expenses	1,512,432	1,270,026	1,235,616	34,410
	<u>5,091,582</u>	<u>3,675,273</u>	<u>3,614,750</u>	<u>60,523</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(1,915,645)</u>	<u>(531,336)</u>	<u>(841,679)</u>	<u>(310,343)</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	750,000	596,626	596,626	-
	<u>750,000</u>	<u>596,626</u>	<u>596,626</u>	<u>-</u>
Net Change in Fund Balance	(1,165,645)	65,290	(245,053)	(310,343)
Fund Balance, Beginning of Year	1,809,368	1,809,368	1,809,368	-
Prior Year Encumbrances Appropriated	363,249	363,249	363,249	-
Fund Balance, End of Year	<u>\$ 1,006,972</u>	<u>\$ 2,237,907</u>	<u>\$ 1,927,564</u>	<u>\$ (310,343)</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, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ 1,450,000	\$ 1,450,000	\$ 1,664,182	\$ 214,182
Other Revenue	-	-	199,719	199,719
Total Revenues	<u>1,450,000</u>	<u>1,450,000</u>	<u>1,863,901</u>	<u>413,901</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Personnel and Fringes	696,826	696,826	615,971	80,855
Operating Expenses	2,218,038	2,439,868	2,306,160	133,708
Capital Asset Expense	<u>50,671</u>	<u>50,671</u>	<u>3,363</u>	<u>47,308</u>
Total Expenditures	<u>2,965,535</u>	<u>3,187,365</u>	<u>2,925,494</u>	<u>261,871</u>
Net Change in Fund Balance	(1,515,535)	(1,737,365)	(1,061,593)	675,772
Fund Balance, Beginning of Year	2,739,223	2,739,223	2,739,223	-
Prior Year Encumbrances Appropriated	<u>600,009</u>	<u>600,009</u>	<u>600,009</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,823,697</u>	<u>\$ 1,601,867</u>	<u>\$ 2,277,639</u>	<u>\$ 675,772</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, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ 945,000	\$ 945,000	\$ 830,100	\$ (114,900)
Investment Income	1,500	1,500	6,671	5,171
Other Revenue	<u>118,200</u>	<u>118,200</u>	<u>75,442</u>	<u>(42,758)</u>
Total Revenues	<u>1,064,700</u>	<u>1,064,700</u>	<u>912,213</u>	<u>(152,487)</u>
EXPENDITURES:				
Current:				
Conservation and Recreation:				
Solid Waste Disposal:				
Personnel and Fringes	437,914	437,914	345,408	92,506
Operating Expenses	1,110,699	1,110,699	737,359	373,340
Capital Asset Expense	263,081	263,081	231,495	31,586
Keep America Beautiful:				
Operating Expenses	8,207	8,207	607	7,600
Waste Management Donations:				
Operating Expenses	<u>200</u>	<u>200</u>	<u>-</u>	<u>200</u>
Total Expenditures	<u>1,820,101</u>	<u>1,820,101</u>	<u>1,314,869</u>	<u>505,232</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(755,401)</u>	<u>(755,401)</u>	<u>(402,656)</u>	<u>352,745</u>
OTHER FINANCING SOURCES (USES):				
Advances In	3,000	3,000	-	(3,000)
Advances Out	<u>(10,000)</u>	<u>(10,000)</u>	<u>-</u>	<u>10,000</u>
Total Other Financing Sources (Uses)	<u>(7,000)</u>	<u>(7,000)</u>	<u>-</u>	<u>7,000</u>
Net Change in Fund Balance	(762,401)	(762,401)	(402,656)	359,745
Fund Balance, Beginning of Year	1,131,117	1,131,117	1,131,117	-
Prior Year Encumbrances Appropriated	<u>245,367</u>	<u>245,367</u>	<u>245,367</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 614,083</u>	<u>\$ 614,083</u>	<u>\$ 973,828</u>	<u>\$ 359,745</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, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ 14,000	\$ 14,000	\$ 7,911	\$ (6,089)
Licenses and Permits	497,000	497,000	447,753	(49,247)
Fees, Fines and Forfeitures	<u>20,000</u>	<u>20,000</u>	<u>27,097</u>	<u>7,097</u>
Total Revenues	<u>531,000</u>	<u>531,000</u>	<u>482,761</u>	<u>(48,239)</u>
EXPENDITURES:				
Current:				
Public Safety:				
Commissioners Office:				
Personnel and Fringes	518,057	521,399	521,893	(494)
Operating Expenses	49,501	46,159	42,753	3,406
Auditor's Office:				
Personnel and Fringes	61,208	61,208	57,757	3,451
Operating Expenses	<u>20,677</u>	<u>20,677</u>	<u>17,680</u>	<u>2,997</u>
Total Expenditures	<u>649,443</u>	<u>649,443</u>	<u>640,083</u>	<u>9,360</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(118,443)</u>	<u>(118,443)</u>	<u>(157,322)</u>	<u>(38,879)</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	<u>80,000</u>	<u>180,000</u>	<u>180,000</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>80,000</u>	<u>180,000</u>	<u>180,000</u>	<u>-</u>
Net Change in Fund Balance	(38,443)	61,557	22,678	(38,879)
Fund Balance, Beginning of Year	19,373	19,373	19,373	-
Prior Year Encumbrances Appropriated	<u>19,512</u>	<u>19,512</u>	<u>19,512</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 442</u>	<u>\$ 100,442</u>	<u>\$ 61,563</u>	<u>\$ (38,879)</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, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
Charges for Services	205,100	205,100	202,920	(2,180)
Other Revenue	-	-	44,000	44,000
	<u>211,100</u>	<u>211,100</u>	<u>252,920</u>	<u>41,820</u>
Total Revenues				
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Auditor's Office:				
Personnel and Fringes	126,280	126,280	123,248	3,032
Operating Expenses	<u>385,971</u>	<u>638,433</u>	<u>477,396</u>	<u>161,037</u>
	<u>512,251</u>	<u>764,713</u>	<u>600,644</u>	<u>164,069</u>
Total Expenditures				
Net Change in Fund Balance	(301,151)	(553,613)	(347,724)	205,889
Fund Balance, Beginning of Year	464,878	464,878	464,878	-
Prior Year Encumbrances Appropriated	<u>110,971</u>	<u>110,971</u>	<u>110,971</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 274,698</u>	<u>\$ 22,236</u>	<u>\$ 228,125</u>	<u>\$ 205,889</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, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 333,600	\$ 333,600	\$ 377,299	\$ 43,699
Investment Income	<u>250</u>	<u>250</u>	<u>11,298</u>	<u>11,048</u>
Total Revenues	<u>333,850</u>	<u>333,850</u>	<u>388,597</u>	<u>54,747</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
DETAC:				
Personnel and Fringes	99,478	109,869	103,758	6,111
Operating Expenses	224,239	220,226	214,244	5,982
Capital Asset Expense	-	-	2,008	(2,008)
Prepaid Interest:				
Operating Expenses	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Total Expenditures	<u>324,717</u>	<u>331,095</u>	<u>320,010</u>	<u>11,085</u>
Net Change in Fund Balance	9,133	2,755	68,587	65,832
Fund Balance, Beginning of Year	201,891	201,891	201,891	-
Prior Year Encumbrances Appropriated	<u>19,739</u>	<u>19,739</u>	<u>19,739</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 230,763</u>	<u>\$ 224,385</u>	<u>\$ 290,217</u>	<u>\$ 65,832</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Community & Economic Development Special Revenue Fund
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 1,490,332	\$ 1,490,332	\$ 772,077	\$ (718,255)
Other Revenue	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>(15,000)</u>
Total Revenues	<u>1,505,332</u>	<u>1,505,332</u>	<u>772,077</u>	<u>(733,255)</u>
EXPENDITURES:				
Current:				
Public Works:				
C.D.B.G.:				
Operating Expenses	9,013	9,013	5,103	3,910
Housing Rehab:				
Operating Expenses	54,100	54,100	54,100	-
Project Advances:				
Operating Expenses	3,000	3,000	-	3,000
CEDA:				
Operating Expenses	1,500	1,500	347	1,153
Community Housing Improvement:				
Personnel and Fringes	4,513	4,454	2,837	1,617
Operating Expenses	293,660	293,720	261,672	32,048
Target of Opportunity:				
Personnel and Fringes	30,074	30,040	28,134	1,906
Operating Expenses	444,544	444,578	407,635	36,943
FY22 Allocation Grant:				
Personnel and Fringes	49,600	42,222	22,304	19,918
Operating Expenses	218,400	225,778	223,794	1,984
FY22 Critical Infrastructure:				
Personnel and Fringes	25,000	25,000	15,020	9,980
Operating Expenses	<u>412,500</u>	<u>412,500</u>	<u>412,679</u>	<u>(179)</u>
Total Expenditures	<u>1,545,904</u>	<u>1,545,905</u>	<u>1,433,625</u>	<u>112,280</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(40,572)</u>	<u>(40,573)</u>	<u>(661,548)</u>	<u>(620,975)</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, 2023
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
OTHER FINANCING SOURCES (USES):				
Advances In	30,000	50,000	20,000	(30,000)
Transfers In	500	500	500	-
Advances Out	(50,000)	(70,000)	(20,000)	50,000
Transfers Out	(600)	(600)	-	600
	<u>(20,100)</u>	<u>(20,100)</u>	<u>500</u>	<u>20,600</u>
Total Other Financing Sources (Uses)				
Net Change in Fund Balance	(60,672)	(60,673)	(661,048)	(600,375)
Fund Balance, Beginning of Year	(32,385)	(32,385)	(32,385)	-
Prior Year Encumbrances Appropriated	<u>144,579</u>	<u>144,579</u>	<u>144,579</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 51,522</u>	<u>\$ 51,521</u>	<u>\$ (548,854)</u>	<u>\$ (600,375)</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, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ -	\$ 24,960	\$ -	\$ (24,960)
Total Revenues	-	24,960	-	(24,960)
EXPENDITURES:				
Current:				
Human Services:				
Operating Expenses	-	24,960	24,960	-
Total Expenditures	-	24,960	24,960	-
Excess (Deficit) Revenues Over/ (Under) Expenditures	-	-	(24,960)	(24,960)
OTHER FINANCING SOURCES (USES):				
Advances In	-	10,000	10,000	-
Advances Out	-	(10,000)	-	10,000
Total Other Financing Sources (Uses)	-	-	10,000	10,000
Net Change in Fund Balance	-	-	(14,960)	(14,960)
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	\$ -	\$ -	\$ (14,960)	\$ (14,960)

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, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 110,000	\$ 110,000	\$ 188,649	\$ 78,649
Intergovernmental	331,204	331,204	240,503	(90,701)
Fees, Fines and Forfeitures	10,000	10,000	4,665	(5,335)
Investment Income	-	-	9,401	9,401
Other Revenue	<u>459,478</u>	<u>459,978</u>	<u>89,436</u>	<u>(370,542)</u>
 Total Revenues	 <u>910,682</u>	 <u>911,182</u>	 <u>532,654</u>	 <u>(378,528)</u>
EXPENDITURES:				
Current:				
General Government:				
Judicial:				
Prosecutor's Mandatory Fine:				
Personnel and Fringes	4,732	15,401	15,493	(92)
Operating Expenses	11,129	4,665	4,695	(30)
DETAC:				
Personnel and Fringes	169,478	209,073	203,459	5,614
Operating Expenses	25,145	25,145	23,334	1,811
Prosecutor's Law Enforcement Trust:				
Personnel and Fringes	67,063	67,063	54,286	12,777
Operating Expenses	427,796	428,296	76,131	352,165
Victim Witness:				
Personnel and Fringes	63,323	63,323	57,805	5,518
Operating Expenses	685	686	-	686
Prosecutor's DJFS:				
Personnel and Fringes	<u>206,864</u>	<u>206,864</u>	<u>204,794</u>	<u>2,070</u>
 Total Expenditures	 <u>976,215</u>	 <u>1,020,516</u>	 <u>639,997</u>	 <u>380,519</u>
 Net Change in Fund Balance	 (65,533)	 (109,334)	 (107,343)	 1,991
Fund Balance, Beginning of Year	587,528	587,528	587,528	-
Prior Year Encumbrances Appropriated	<u>44,055</u>	<u>44,055</u>	<u>44,055</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 566,050</u>	<u>\$ 522,249</u>	<u>\$ 524,240</u>	<u>\$ 1,991</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, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 395,000	\$ 395,000	\$ 294,585	\$ (100,415)
Charges for Services	240,000	240,000	513,366	273,366
Fees, Fines and Forfeitures	28,000	28,000	22,362	(5,638)
Investment Income	-	-	3	3
Other Revenue	<u>25,000</u>	<u>25,000</u>	<u>34,212</u>	<u>9,212</u>
Total Revenues	<u>688,000</u>	<u>688,000</u>	<u>864,528</u>	<u>176,528</u>
EXPENDITURES:				
Current:				
Public Safety:				
Sheriff Law Enforcement Trust:				
Operating Expenses	100,780	100,780	95,464	5,316
Jail Commissary Trust:				
Personnel and Fringes	126,168	126,168	167,962	(41,794)
Operating Expenses	74,056	144,056	116,382	27,674
Carry Concealed Weapon:				
Personnel and Fringes	31,600	31,600	30,560	1,040
Operating Expenses	42,706	42,706	38,551	4,155
Sheriff 911 Wireless:				
Operating Expenses	290,127	290,127	98,553	191,574
Sheriff Training/Reimbursement:				
Operating Expenses	<u>30,000</u>	<u>30,000</u>	<u>20,000</u>	<u>10,000</u>
Total Expenditures	<u>695,437</u>	<u>765,437</u>	<u>567,472</u>	<u>197,965</u>
Net Change in Fund Balance	(7,437)	(77,437)	297,056	374,493
Fund Balance, Beginning of Year	1,925,200	1,925,200	1,925,200	-
Prior Year Encumbrances Appropriated	<u>137,669</u>	<u>137,669</u>	<u>137,669</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 2,055,432</u>	<u>\$ 1,985,432</u>	<u>\$ 2,359,925</u>	<u>\$ 374,493</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, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 234,500	\$ 234,500	\$ 190,527	\$ (43,973)
Charges for Services	191,000	191,000	203,603	12,603
Fees, Fines and Forfeitures	-	-	134	134
	<u>425,500</u>	<u>425,500</u>	<u>394,264</u>	<u>(31,236)</u>
Total Revenues				
EXPENDITURES:				
Current:				
General Government:				
Judicial:				
Community Corrections Grant:				
Personnel and Fringes	208,419	208,419	203,313	5,106
Operating Expenses	425	1,262	1,266	(4)
Computer Legal Research Services:				
Operating Expenses	30,600	30,600	21,431	9,169
Common Pleas Court Probation Fee:				
Personnel and Fringes	69,000	69,000	69,000	-
Jury Amenity:				
Operating Expenses	2,950	2,950	910	2,040
Common Pleas Special Projects:				
Personnel and Fringes	181,331	181,331	175,796	5,535
Operating Expenses	10,200	10,200	-	10,200
	<u>502,925</u>	<u>503,762</u>	<u>471,716</u>	<u>32,046</u>
Total Expenditures				
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(77,425)</u>	<u>(78,262)</u>	<u>(77,452)</u>	<u>810</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	-	837	837	-
	<u>-</u>	<u>837</u>	<u>837</u>	<u>-</u>
Total Other Financing Sources (Uses)				
Net Change in Fund Balance	(77,425)	(77,425)	(76,615)	810
Fund Balance, Beginning of Year, as restated	114,287	114,287	114,287	-
Prior Year Encumbrances Appropriated, as restated	910	910	910	-
Fund Balance, End of Year	<u>\$ 37,772</u>	<u>\$ 37,772</u>	<u>\$ 38,582</u>	<u>\$ 810</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, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Fees, Fines and Forfeitures	\$ 50,000	\$ 50,000	\$ 68,452	\$ 18,452
Total Revenues	<u>50,000</u>	<u>50,000</u>	<u>68,452</u>	<u>18,452</u>
EXPENDITURES:				
Current:				
General Government:				
Judicial:				
Domestic Relations Judicial:				
Personnel and Fringes	-	2,360	2,075	285
Operating Expenses	<u>3,662</u>	<u>13,662</u>	<u>13,671</u>	<u>(9)</u>
Total Expenditures	<u>3,662</u>	<u>16,022</u>	<u>15,746</u>	<u>276</u>
Net Change in Fund Balance	46,338	33,978	52,706	18,728
Fund Balance, Beginning of Year	468,308	468,308	468,308	-
Prior Year Encumbrances Appropriated	<u>3,662</u>	<u>3,662</u>	<u>3,662</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 518,308</u>	<u>\$ 505,948</u>	<u>\$ 524,676</u>	<u>\$ 18,728</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Probate Court Special Revenue Fund
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ 49,800	\$ 49,800	\$ 46,045	\$ (3,755)
Total Revenues	<u>49,800</u>	<u>49,800</u>	<u>46,045</u>	<u>(3,755)</u>
EXPENDITURES:				
Current:				
General Government:				
Judicial:				
Probate Computer Maintenance:				
Operating Expenses	20,000	20,000	-	20,000
Indigent Guardianship:				
Operating Expenses	35,000	35,000	31,659	3,341
Conduct of Business:				
Operating Expenses	1,500	1,500	-	1,500
Probate Computer Research:				
Operating Expenses	13,000	13,000	9,544	3,456
Probate Special Projects:				
Operating Expenses	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total Expenditures	<u>74,500</u>	<u>74,500</u>	<u>41,203</u>	<u>33,297</u>
Net Change in Fund Balance	(24,700)	(24,700)	4,842	29,542
Fund Balance, Beginning of Year	<u>216,236</u>	<u>216,236</u>	<u>216,236</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 191,536</u>	<u>\$ 191,536</u>	<u>\$ 221,078</u>	<u>\$ 29,542</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Juvenile Court Special Revenue Fund
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 1,776,755	\$ 1,776,755	\$ 1,486,107	\$ (290,648)
Charges for Services	543,500	543,500	310,471	(233,029)
Fees, Fines and Forfeitures	30,150	30,150	27,155	(2,995)
Total Revenues	<u>2,350,405</u>	<u>2,350,405</u>	<u>1,823,733</u>	<u>(526,672)</u>
EXPENDITURES:				
Current:				
General Government:				
Judicial:				
Mediation Pilot Project:				
Personnel and Fringes	169,703	169,703	141,823	27,880
Operating Expenses	5,500	5,500	3,113	2,387
Juvenile Court Legal Research:				
Operating Expenses	3,941	3,941	-	3,941
Felony Delinquent Care & Custody:				
Personnel and Fringes	661,905	714,905	708,900	6,005
Operating Expenses	509,455	456,455	428,694	27,761
VOCA/CASA Grant:				
Personnel and Fringes	25,947	25,947	10,509	15,438
Operating Expenses	100	100	50	50
Special Projects Youth/Family Services:				
Personnel and Fringes	-	168,092	162,467	5,625
Operating Expenses	151,092	-	-	-
Mediation Service Fee:				
Personnel and Fringes	42,350	42,350	-	42,350
Operating Expenses	1,000	1,000	-	1,000
Title IV-E Contract:				
Personnel and Fringes	113,905	114,634	80,419	34,215
Operating Expenses	339,868	339,139	270,132	69,007
Title IV-E Juvenile Probation:				
Personnel and Fringes	42,233	-	-	-
Operating Expenses	80,433	122,666	117,433	5,233
Youth Treatment Court:				
Personnel and Fringes	87,558	87,558	65,697	21,861
Operating Expenses	233,430	233,430	81,831	151,599

(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, 2023
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Family Treatment Court:				
Personnel and Fringes	199,000	199,000	166,453	32,547
Operating Expenses	<u>85,175</u>	<u>85,176</u>	<u>52,002</u>	<u>33,174</u>
Total Expenditures	<u>2,752,595</u>	<u>2,769,596</u>	<u>2,289,523</u>	<u>480,073</u>
Net Change in Fund Balance	(402,190)	(419,191)	(465,790)	(46,599)
Fund Balance, Beginning of Year	951,699	951,699	951,699	-
Prior Year Encumbrances Appropriated	<u>421,044</u>	<u>421,044</u>	<u>421,044</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 970,553</u>	<u>\$ 953,552</u>	<u>\$ 906,953</u>	<u>\$ (46,599)</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, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Fees, Fines and Forfeitures	\$ -	\$ -	\$ 17,460	\$ 17,460
Total Revenues	-	-	17,460	17,460
EXPENDITURES:				
Current:				
Total Expenditures	-	-	-	-
Net Change in Fund Balance	-	-	17,460	17,460
Fund Balance, Beginning of Year	197,406	197,406	197,406	-
Fund Balance, End of Year	<u>\$ 197,406</u>	<u>\$ 197,406</u>	<u>\$ 214,866</u>	<u>\$ 17,460</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, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ 153,000	\$ 153,000	\$ 160,814	\$ 7,814
Investment Income	10,000	10,000	33,055	23,055
Other Revenue	-	-	54,205	54,205
	<u>163,000</u>	<u>163,000</u>	<u>248,074</u>	<u>85,074</u>
Total Revenues				
EXPENDITURES:				
Current:				
General Government:				
Judicial:				
Clerk's Computer Maintenance:				
Personnel and Fringes	24,200	24,200	8,673	15,527
Operating Expenses	340,772	340,772	195,431	145,341
Clerk of Courts Home Arrest Monitoring:				
Operating Expenses	-	36,902	36,916	(14)
Capital Asset Expense	41,591	41,800	8,040	33,760
	<u>406,563</u>	<u>443,674</u>	<u>249,060</u>	<u>194,614</u>
Total Expenditures				
Net Change in Fund Balance	(243,563)	(280,674)	(986)	279,688
Fund Balance, Beginning of Year, as restated	920,811	920,811	920,811	-
Prior Year Encumbrances Appropriated, as restated	<u>71,103</u>	<u>71,103</u>	<u>71,103</u>	-
Fund Balance, End of Year	<u>\$ 748,351</u>	<u>\$ 711,240</u>	<u>\$ 990,928</u>	<u>\$ 279,688</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, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 10,000	\$ 153,198	\$ 143,198	\$ (10,000)
Charges for Services	-	-	19,451	19,451
Total Revenues	<u>10,000</u>	<u>153,198</u>	<u>162,649</u>	<u>9,451</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Election Education Grant:				
Operating Expenses	10,000	10,000	10,000	-
Elections Education:				
Operating Expenses	<u>6,804</u>	<u>6,804</u>	<u>7,947</u>	<u>(1,143)</u>
Total Expenditures	<u>16,804</u>	<u>16,804</u>	<u>17,947</u>	<u>(1,143)</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(6,804)</u>	<u>136,394</u>	<u>144,702</u>	<u>8,308</u>
OTHER FINANCING SOURCES (USES):				
Transfers Out	-	(143,198)	(143,198)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(143,198)</u>	<u>(143,198)</u>	<u>-</u>
Net Change in Fund Balance	(6,804)	(6,804)	1,504	8,308
Fund Balance, Beginning of Year	518,329	518,329	518,329	-
Prior Year Encumbrances Appropriated	<u>6,804</u>	<u>6,804</u>	<u>6,804</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 518,329</u>	<u>\$ 518,329</u>	<u>\$ 526,637</u>	<u>\$ 8,308</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, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Licenses and Permits	\$ 5,500	\$ 5,500	\$ 4,618	\$ (882)
Total Revenues	<u>5,500</u>	<u>5,500</u>	<u>4,618</u>	<u>(882)</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Recorder Housing:				
Operating Expenses	<u>10,000</u>	<u>10,000</u>	<u>3,500</u>	<u>6,500</u>
Total Expenditures	<u>10,000</u>	<u>10,000</u>	<u>3,500</u>	<u>6,500</u>
Net Change in Fund Balance	(4,500)	(4,500)	1,118	5,618
Fund Balance, Beginning of Year	<u>10,274</u>	<u>10,274</u>	<u>10,274</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 5,774</u></u>	<u><u>\$ 5,774</u></u>	<u><u>\$ 11,392</u></u>	<u><u>\$ 5,618</u></u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
FEMA Special Revenue Fund
For the Year Ended December 31, 2023

	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, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ -	\$ -	\$ 30,320	\$ 30,320
Other Revenue	<u>19,000</u>	<u>19,000</u>	<u>39,146</u>	<u>20,146</u>
Total Revenues	<u>19,000</u>	<u>19,000</u>	<u>69,466</u>	<u>50,466</u>
EXPENDITURES:				
Current:				
Public Safety:				
Emergency Planning:				
Personnel and Fringes	-	21	21	-
Operating Expenses	31,503	56,482	30,971	25,511
Hazardous Materials:				
Operating Expenses	<u>94,707</u>	<u>94,707</u>	<u>29,761</u>	<u>64,946</u>
Total Expenditures	<u>126,210</u>	<u>151,210</u>	<u>60,753</u>	<u>90,457</u>
Net Change in Fund Balance	(107,210)	(132,210)	8,713	140,923
Fund Balance, Beginning of Year	121,014	121,014	121,014	-
Prior Year Encumbrances Appropriated	<u>24,210</u>	<u>24,210</u>	<u>24,210</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 38,014</u>	<u>\$ 13,014</u>	<u>\$ 153,937</u>	<u>\$ 140,923</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, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ -	\$ -	\$ 3,686	\$ 3,686
Special Assessments	<u>76,954</u>	<u>76,954</u>	<u>79,366</u>	<u>2,412</u>
Total Revenues	<u>76,954</u>	<u>76,954</u>	<u>83,052</u>	<u>6,098</u>
EXPENDITURES:				
Current:				
Public Works:				
Ditch Maintenance Rotary:				
Operating Expenses	<u>191,005</u>	<u>217,478</u>	<u>217,477</u>	<u>1</u>
Total Expenditures	<u>191,005</u>	<u>217,478</u>	<u>217,477</u>	<u>1</u>
Net Change in Fund Balance	(114,051)	(140,524)	(134,425)	6,099
Fund Balance, Beginning of Year	57,279	57,279	57,279	-
Prior Year Encumbrances Appropriated	<u>105,199</u>	<u>105,199</u>	<u>105,199</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 48,427</u>	<u>\$ 21,954</u>	<u>\$ 28,053</u>	<u>\$ 6,099</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, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Fees, Fines and Forfeitures	\$ 210,000	\$ 210,000	\$ 132,385	\$ (77,615)
Other Revenue	<u>3,000</u>	<u>3,000</u>	<u>2,041</u>	<u>(959)</u>
Total Revenues	<u>213,000</u>	<u>213,000</u>	<u>134,426</u>	<u>(78,574)</u>
EXPENDITURES:				
Current:				
General Government:				
Judicial:				
Personnel and Fringes	128,915	129,059	130,001	(942)
Operating Expenses	<u>153,872</u>	<u>157,228</u>	<u>145,607</u>	<u>11,621</u>
Total Expenditures	<u>282,787</u>	<u>286,287</u>	<u>275,608</u>	<u>10,679</u>
Net Change in Fund Balance	(69,787)	(73,287)	(141,182)	(67,895)
Fund Balance, Beginning of Year	811,340	811,340	811,340	-
Prior Year Encumbrances Appropriated	<u>26,872</u>	<u>26,872</u>	<u>26,872</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 768,425</u>	<u>\$ 764,925</u>	<u>\$ 697,030</u>	<u>\$ (67,895)</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Clark County Reutilization Land Bank
For the Year Ended December 31, 2023

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, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Total Revenues	\$ -	-	\$ -	\$ -
EXPENDITURES:				
Debt Service:				
Bond Principal	1,527,000	1,527,000	1,527,000	-
Interest	<u>545,926</u>	<u>545,926</u>	<u>545,925</u>	<u>1</u>
Total Debt Service	<u>2,072,926</u>	<u>2,072,926</u>	<u>2,072,925</u>	<u>1</u>
Total Expenditures	<u>2,072,926</u>	<u>2,072,926</u>	<u>2,072,925</u>	<u>1</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(2,072,926)</u>	<u>(2,072,926)</u>	<u>(2,072,925)</u>	<u>1</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	<u>2,073,000</u>	<u>2,073,000</u>	<u>2,073,000</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>2,073,000</u>	<u>2,073,000</u>	<u>2,073,000</u>	<u>-</u>
Net Change in Fund Balance	74	74	75	1
Fund Balance, Beginning of Year	<u>7,177</u>	<u>7,177</u>	<u>7,177</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 7,251</u>	<u>\$ 7,251</u>	<u>\$ 7,252</u>	<u>\$ 1</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Human Services Bond Retirement Debt Service Fund
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 101,200	\$ 101,117	\$ 101,117	\$ -
Total Revenues	<u>101,200</u>	<u>101,117</u>	<u>101,117</u>	<u>-</u>
EXPENDITURES:				
Debt Service:				
Principal	117,000	117,000	117,000	-
Interest	<u>33,298</u>	<u>33,298</u>	<u>33,297</u>	<u>1</u>
Total Expenditures	<u>150,298</u>	<u>150,298</u>	<u>150,297</u>	<u>1</u>
Net Change in Fund Balance	(49,098)	(49,181)	(49,180)	1
Fund Balance, Beginning of Year	<u>49,181</u>	<u>49,181</u>	<u>49,181</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 83</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</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, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Other Revenue	\$ -	\$ 16,032	\$ 110,083	\$ 94,051
Total Revenues	<u>-</u>	<u>16,032</u>	<u>110,083</u>	<u>94,051</u>
EXPENDITURES:				
Capital Outlay:				
Capital Asset Expense	<u>6,937,283</u>	<u>6,953,314</u>	<u>5,984,781</u>	<u>968,533</u>
Total Expenditures	<u>6,937,283</u>	<u>6,953,314</u>	<u>5,984,781</u>	<u>968,533</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(6,937,283)</u>	<u>(6,937,282)</u>	<u>(5,874,698)</u>	<u>1,062,584</u>
OTHER FINANCING SOURCES (USES):				
Proceeds from Sale of Capital Assets	-	-	56,252	56,252
Transfers In	<u>4,538,182</u>	<u>4,538,182</u>	<u>4,538,182</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>4,538,182</u>	<u>4,538,182</u>	<u>4,594,434</u>	<u>56,252</u>
Net Change in Fund Balance	(2,399,101)	(2,399,100)	(1,280,264)	1,118,836
Fund Balance, Beginning of Year	829,968	829,968	829,968	-
Prior Year Encumbrances Appropriated	<u>1,643,737</u>	<u>1,643,737</u>	<u>1,643,737</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 74,604</u>	<u>\$ 74,605</u>	<u>\$ 1,193,441</u>	<u>\$ 1,118,836</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
DoDD Capital Projects Fund
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Total Revenues	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:				
Capital Outlay:				
Operating Expenses	<u>595,654</u>	<u>595,654</u>	<u>421,758</u>	<u>173,896</u>
Total Expenditures	<u>595,654</u>	<u>595,654</u>	<u>421,758</u>	<u>173,896</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(595,654)</u>	<u>(595,654)</u>	<u>(421,758)</u>	<u>173,896</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	<u>494,500</u>	<u>494,500</u>	<u>1,309,287</u>	<u>814,787</u>
Total Other Financing Sources (Uses)	<u>494,500</u>	<u>494,500</u>	<u>1,309,287</u>	<u>814,787</u>
Net Change in Fund Balance	(101,154)	(101,154)	887,529	988,683
Fund Balance, Beginning of Year	271,385	271,385	271,385	-
Prior Year Encumbrances Appropriated	<u>101,154</u>	<u>101,154</u>	<u>101,154</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 271,385</u>	<u>\$ 271,385</u>	<u>\$ 1,260,068</u>	<u>\$ 988,683</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Bridge Replacement Capital Projects Fund
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ -	\$ -	\$ 824,734	\$ 824,734
Total Revenues	-	-	824,734	824,734
EXPENDITURES:				
Capital Outlay:				
Operating Expenses	-	-	824,734	(824,734)
Total Expenditures	-	-	824,734	(824,734)
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, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 6,545,227	\$ 6,545,227	\$ 3,737,766	\$ (2,807,461)
Total Revenues	<u>6,545,227</u>	<u>6,545,227</u>	<u>3,737,766</u>	<u>(2,807,461)</u>
EXPENDITURES:				
Capital Outlay:				
Operating Expenses	<u>6,545,227</u>	<u>6,545,227</u>	<u>3,737,766</u>	<u>2,807,461</u>
Total Expenditures	<u>6,545,227</u>	<u>6,545,227</u>	<u>3,737,766</u>	<u>2,807,461</u>
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Veteran's Park Renovation Capital Projects Fund
For the Year Ended December 31, 2023

	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, 2023

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

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Chase Stewart Soldier Relief Permanent Fund
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Investment Income	\$ -	\$ -	\$ 2,001	\$ 2,001
Total Revenues	-	-	2,001	2,001
EXPENDITURES:				
Current:				
Human Services:				
Operating Expenses	5,000	5,000	-	5,000
Total Expenditures	5,000	5,000	-	5,000
Net Change in Fund Balance	(5,000)	(5,000)	2,001	7,001
Fund Balance, Beginning of Year	106,917	106,917	106,917	-
Fund Balance, End of Year	<u>\$ 101,917</u>	<u>\$ 101,917</u>	<u>\$ 108,918</u>	<u>\$ 7,001</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 and sales tax.	
Debt Capacity	S-18 – S-21
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
Economic and Demographic Information	S-22 – S-23
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	
Operating Information	S-24 – S-33
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	

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



CLARK COUNTY, OHIO

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

	2014 (Restated)	2015	2016	2017 (Restated)	2018	2019 (Restated)	2020	2021	2022 (Restated)	2023
Governmental Activities:										
Net Investment in Capital Assets	\$ 77,715,865	\$ 80,097,568	\$ 86,243,359	\$ 93,257,881	\$ 93,758,262	\$ 98,049,010	\$ 97,022,698	\$ 100,121,352	\$ 103,399,408	\$ 118,936,010
Restricted	69,359,857	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
Unrestricted	(46,305,084)	(10,145,156)	(18,364,857)	(55,968,345)	(67,739,009)	(67,189,165)	(68,698,368)	(31,932,281)	(25,828,458)	(18,184,419)
Total Governmental Activities Net Position	\$ 100,770,638	\$ 116,465,142	\$ 129,855,499	\$ 102,479,916	\$ 105,895,356	\$ 119,623,023	\$ 129,012,552	\$ 174,280,668	\$ 195,147,872	\$ 222,009,694
Business-Type Activities:										
Net Investment in Capital Assets	\$ 14,646,647	\$ 14,673,853	\$ 14,772,163	\$ 14,861,112	\$ 15,019,020	\$ 15,201,560	\$ 15,079,951	\$ 16,295,878	\$ 16,338,372	\$ 17,165,373
Unrestricted	7,167,133	7,557,559	8,045,251	7,667,178	7,872,011	5,173,573	5,519,170	8,857,673	10,612,830	10,466,207
Total Business-Type Activities Net Position	\$ 21,813,780	\$ 22,231,412	\$ 22,817,414	\$ 22,528,290	\$ 22,891,031	\$ 20,375,133	\$ 20,599,121	\$ 25,153,551	\$ 26,951,202	\$ 27,631,580
Primary Government:										
Net Investment in Capital Assets	\$ 92,362,512	\$ 94,771,421	\$ 101,015,522	\$ 108,118,993	\$ 108,777,282	\$ 113,250,570	\$ 112,102,649	\$ 116,417,230	\$ 119,737,780	\$ 136,101,383
Restricted	69,359,857	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
Unrestricted	(39,137,951)	(2,587,597)	(10,319,606)	(48,301,167)	(59,866,998)	(62,015,592)	(63,179,198)	(23,074,608)	(15,215,628)	(7,718,212)
Total Primary Government Net Position	\$ 122,584,418	\$ 138,696,554	\$ 152,672,913	\$ 125,008,206	\$ 128,786,387	\$ 139,998,156	\$ 149,611,673	\$ 199,434,219	\$ 222,099,074	\$ 249,641,274

Notes:

- Accounting standards require that net position be reported in three components in the financial statement: net investment in Capital Assets; Restricted; and Unrestricted. Net position is considered restricted when (1) an external party, such as the state or federal government, places a restriction on how the resources may be used, or (2) enabling legislation is enacted by the County.
- Due to the implementation of GASB Statement No. 68, year 2014 has been restated to reflect changes.
- 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 2014 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 2014 to 2018 due to information not being available.

Source: Clark County Auditor's Office

CLARK COUNTY, OHIO

Changes in Net Position

Last Ten Fiscal Years (Accrual Basis of Accounting)

	2014	2015	2016	2017	2018	2019	2020	2021	2022 (Restated)	2023
Expenses:										
Primary Government:										
Governmental Activities:										
General Government:										
Legislative & Executive	\$ 16,025,117	\$ 11,425,270	\$ 11,994,315	\$ 12,456,150	\$ 16,044,394	\$ 16,499,147	\$ 20,795,491	\$ 11,267,339	\$ 20,799,907	\$ 23,192,999
Judicial	13,666,619	13,539,961	14,921,160	14,764,707	15,300,136	15,600,308	15,071,280	8,528,689	13,852,438	17,157,954
Public Safety	16,897,710	16,202,935	17,363,981	18,538,353	19,710,767	17,822,266	17,640,182	9,829,680	17,332,831	15,484,008
Public Works	8,556,789	12,719,781	12,097,572	15,124,939	12,721,125	11,661,310	13,767,835	14,721,053	11,426,745	15,102,209
Health	20,646,501	17,987,916	18,045,496	18,788,505	17,871,330	18,473,587	17,275,826	10,458,381	14,587,042	17,855,837
Human Services	33,164,837	31,919,917	33,686,517	38,237,100	29,686,565	30,676,624	32,621,432	21,508,377	27,416,918	33,162,351
Conservation and Recreation	885,340	1,119,238	181,617	1,146,312	2,062,855	2,002,062	1,883,898	1,834,887	2,031,554	2,267,930
Interest Expense	516,708	482,957	481,330	438,946	617,439	696,852	630,539	600,088	552,452	497,737
Total Governmental Activities Expenses	110,359,621	105,397,975	108,771,988	119,515,012	114,014,611	113,432,156	119,686,483	78,748,494	107,999,887	124,721,025
Business-Type Activities:										
Sewer	3,473,962	3,755,097	3,778,078	4,058,570	4,404,728	5,603,086	4,986,779	4,324,853	5,325,759	4,622,138
Water	1,946,591	2,031,605	2,142,105	2,125,491	2,198,944	2,638,560	2,252,544	2,080,394	2,390,804	2,397,995
9-1-1 Dispatching	-	-	-	-	-	2,539,065	2,229,568	1,821,602	3,314,003	6,582,266
Total Business-Type Activities Expenses	5,420,553	5,786,702	5,920,183	6,184,061	6,603,672	10,780,711	9,468,891	8,226,849	11,030,566	13,602,399
Total Primary Government Expenses	\$ 115,780,174	\$ 111,184,677	\$ 114,692,171	\$ 125,699,073	\$ 120,618,283	\$ 124,212,867	\$ 129,155,374	\$ 86,975,343	\$ 119,030,453	\$ 138,323,424
Program Revenues:										
Governmental Activities:										
Charges for Services:										
General Government:										
Legislative & Executive	\$ 5,242,286	\$ 5,286,061	\$ 5,925,401	\$ 6,128,385	\$ 6,168,313	\$ 5,246,164	\$ 6,169,269	\$ 5,968,368	\$ 7,635,900	\$ 6,899,079
Judicial	2,660,834	3,243,881	2,713,493	2,700,558	2,151,926	2,998,755	3,666,172	3,409,306	3,413,287	2,960,068
Public Safety/Security of Persons & Property	612,300	592,518	785,517	564,754	675,636	587,829	635,665	834,538	666,799	1,296,033
Public Works	602,530	794,487	855,638	924,939	1,369,243	2,358,588	1,990,275	1,615,439	812,952	891,485
Health	483,685	1,112,169	1,072,985	994,357	999,033	982,393	851,394	852,673	896,531	833,063
Human Services	4,106,580	3,525,714	3,430,748	6,743,556	689,241	1,565,760	754,120	1,516,969	1,005,001	886,338
Conservation and Recreation	792,336	823,172	778,173	841,626	855,810	853,729	872,067	895,674	858,813	897,369
Operating Grants and Contributions	43,945,748	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
Capital Grants and Contributions	9,070,538	9,057,136	5,961,526	3,690,896	3,332,347	3,687,434	751,092	1,786,721	3,767,271	5,862,569
Total Governmental Activities Program Revenues	67,516,837	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
Business-Type Activities:										
Charges for Services:										
Sewer	3,871,864	3,671,156	3,895,702	4,241,391	4,270,779	5,103,480	4,643,679	5,395,489	5,092,951	5,321,910
Water	2,511,546	2,170,548	2,320,852	2,314,242	2,500,897	2,594,736	2,784,377	2,805,154	2,967,728	2,801,355
9-1-1 Dispatching	-	-	-	-	-	210,834	222,461	1,424,939	1,302,361	2,182,700
Operating Grants and Contributions	-	-	-	-	-	-	-	-	682,296	1,040,963
Capital Grants and Contributions	10,706	87,188	-	-	-	34,514	8,373	698	-	120,000
Total Business-Type Activities Program Revenues	6,394,116	5,928,892	6,216,554	6,555,633	6,771,676	7,943,564	7,658,890	9,626,280	10,045,336	11,466,928
Total Primary Government Program Revenues	\$ 73,910,953	\$ 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

(Continued)

CLARK COUNTY, OHIO

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022 (Restated)	2023
Net (Expense)/Revenue:										
Governmental Activities	\$ (42,842,784)	\$ (38,883,376)	\$ (42,978,780)	\$ (52,700,234)	\$ (55,253,512)	\$ (52,298,054)	\$ (54,687,978)	\$ (19,278,067)	\$ (41,028,486)	\$ (52,609,701)
Business-Type Activities	973,563	142,190	296,371	371,572	168,004	(2,837,147)	(1,810,001)	1,399,431	(985,230)	(2,135,471)
Total Primary Government Net (Expense)/Revenue	\$ (41,869,221)	\$ (38,741,186)	\$ (42,682,409)	\$ (52,328,662)	\$ (55,085,508)	\$ (55,135,201)	\$ (56,497,979)	\$ (17,878,636)	\$ (42,013,716)	\$ (54,745,172)
General Revenues and Other Changes in Net Position:										
Governmental Activities:										
Taxes:										
Property Taxes Levied for:										
General Purposes	\$ 3,623,485	\$ 3,682,345	\$ 3,565,163	\$ 3,705,123	\$ 3,793,355	\$ 3,836,513	\$ 4,092,453	\$ 4,343,787	\$ 4,379,922	\$ 5,278,428
Department of Developmental Disabilities	9,866,644	9,866,518	9,881,288	10,070,223	10,316,419	10,382,155	10,501,592	10,747,613	10,832,872	11,122,552
Children's Services	5,819,836	5,776,652	5,891,192	5,843,394	5,967,652	6,002,415	6,069,403	6,206,413	6,257,784	6,431,953
Senior Citizens	1,930,709	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
Historical Society	-	-	-	-	667,653	677,034	684,123	698,416	704,782	721,370
Permissive Sales	23,856,108	25,014,910	25,740,904	25,138,402	23,472,414	25,854,322	27,572,740	30,852,914	31,079,691	31,776,280
Grants and Contributions not Restricted to Specific Programs	5,091,033	4,972,935	6,150,162	6,147,505	6,715,940	6,817,655	6,610,793	8,942,755	6,880,586	11,088,115
Investment Income	249,910	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
Gain on Sale of Capital Assets	-	670,937	-	-	-	-	-	-	-	329,539
Other Revenue	1,913,010	1,735,601	2,213,018	1,610,365	3,100,635	2,245,976	1,949,712	4,039,064	4,418,632	2,277,980
Transfers	-	-	-	-	-	604,875	(1,793,899)	(2,884,000)	(2,303,900)	(2,500,000)
Total Governmental Activities	52,350,735	54,577,880	56,369,137	55,279,812	58,668,952	62,716,280	64,197,528	64,546,183	61,895,690	79,471,523
Business-Type Activities:										
Investment Income	-	3,073	2,594	-	-	-	-	-	-	-
Gain on Sale of Capital Assets	-	-	-	-	-	-	-	-	-	-
Other Revenue	145,822	272,369	287,037	135,663	194,737	214,186	240,090	270,999	427,735	315,849
Transfers	-	-	-	-	-	(604,875)	1,793,899	2,884,000	2,303,900	2,500,000
Total Business-Type Activities	145,822	275,442	289,631	135,663	194,737	(390,689)	2,033,989	3,154,999	2,782,881	2,815,849
Total Primary Government	\$ 52,496,557	\$ 54,853,322	\$ 56,658,768	\$ 55,415,475	\$ 58,863,689	\$ 62,325,591	\$ 66,231,517	\$ 67,701,182	\$ 64,678,571	\$ 82,287,372
Change in Net Position										
Governmental Activities	\$ 9,507,951	\$ 15,694,504	\$ 13,390,357	\$ 2,579,578	\$ 3,415,440	\$ 10,418,226	\$ 9,509,550	\$ 45,268,116	\$ 20,867,204	\$ 26,861,822
Business-Type Activities	1,119,385	417,632	586,002	507,235	362,741	(3,227,836)	223,988	4,554,430	1,797,651	680,378
Total Primary Government Change in Net Position	\$ 10,627,336	\$ 16,112,136	\$ 13,976,359	\$ 3,086,813	\$ 3,778,181	\$ 7,190,390	\$ 9,733,538	\$ 49,822,546	\$ 22,664,855	\$ 27,542,200

Source: Clark County Auditor's Office

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022 (Restated)	2023
General Fund:										
Nonspendable	\$ 551,979	\$ 769,125	\$ 731,342	\$ 805,303	\$ 811,218	\$ 941,733	\$ 1,093,056	\$ 1,393,998	\$ 1,347,933	\$ 1,321,653
Assigned	7,397,756	7,914,020	5,942,382	6,967,703	7,357,672	9,211,759	11,764,267	12,649,301	22,012,589	21,691,566
Unassigned	7,483,867	8,424,053	12,145,955	12,074,121	12,559,074	12,993,937	15,747,337	14,877,005	2,474,326	8,989,786
Total General Fund	\$ 15,433,602	\$ 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
All Other Governmental Funds:										
Nonspendable	\$ 441,207	\$ 309,287	\$ 400,057	\$ 296,983	\$ 278,399	\$ 309,988	\$ 423,392	\$ 1,450,340	\$ 271,456	\$ 338,640
Restricted	40,313,216	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
Committed	-	53,306	53,308	125,310	-	-	11,456	7,332	7,177	7,252
Assigned	53,302	-	-	-	-	-	-	-	-	-
Unassigned	(1,517,225)	(1,274,758)	(118,973)	(158,869)	(117,295)	(30,140)	-	(13,435)	(19,480)	-
Total All Other Governmental Funds	\$ 39,290,500	\$ 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

Source: Clark County Auditor's Office

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022 (Restated)	2023
Revenues:										
Taxes	\$ 21,240,674	\$ 21,236,830	\$ 21,242,935	\$ 21,566,538	\$ 22,734,293	\$ 22,898,922	\$ 26,569,749	\$ 25,262,274	\$ 25,470,878	\$ 26,939,845
Permissive Sales Tax	23,856,108	25,014,910	25,740,904	25,138,402	23,472,414	25,854,322	27,572,740	30,852,914	31,079,691	31,776,280
Intergovernmental	56,192,707	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
Operating Grants	-	-	-	-	818,483	217,383	29,734	6,494	282,291	217,709
Charges for Services	13,531,297	13,565,973	13,460,004	16,799,543	11,022,307	12,301,721	12,070,598	12,421,636	12,733,385	12,335,776
Licenses and Permits	471,597	703,691	855,116	843,230	881,887	1,114,379	1,416,678	1,769,432	1,342,861	1,253,056
Fees, Fines and Forfeitures	1,081,195	1,170,222	972,248	1,055,057	1,043,393	1,031,981	1,410,086	1,491,823	1,329,793	974,971
Special Assessments	123,855	144,423	106,992	144,009	154,006	131,676	109,185	66,279	75,675	79,366
Investment Income	205,124	934,825	975,280	830,984	2,374,216	4,424,168	3,290,307	(1,549,465)	(3,539,846)	9,059,617
Property Sales	-	-	-	-	64,816	8,914	8,914	66,003	956,440	-
Other Revenue	1,913,010	1,735,601	2,213,018	1,610,365	3,059,975	2,338,271	1,911,634	3,077,782	3,482,663	2,272,410
Total Revenues	118,615,567	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
Expenditures:										
Current:										
General Government:										
Legislative and Executive	8,230,118	7,652,993	8,275,885	7,951,961	9,903,170	8,774,642	13,091,422	10,701,299	15,330,259	16,294,053
Judicial	13,430,928	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
Public Safety	16,719,469	16,415,660	17,394,423	17,923,191	18,809,674	16,988,391	17,680,580	18,838,460	19,777,646	21,781,359
Public Works	10,455,327	11,252,491	10,406,631	11,472,757	12,106,950	13,828,155	10,437,110	18,508,933	15,473,809	19,515,886
Health	20,235,700	17,882,732	17,263,009	16,640,747	16,264,625	16,636,637	16,416,426	15,036,116	16,079,592	17,344,888
Human Services	32,795,292	31,835,985	32,900,121	36,610,389	27,892,158	28,896,383	31,731,910	29,133,767	31,407,619	32,437,183
Conservation and Recreation	1,167,838	1,174,557	429,700	1,222,217	1,979,388	1,897,206	1,865,902	1,965,438	2,025,153	2,258,122
Capital Outlay	8,383,040	11,719,534	9,946,276	7,133,227	4,241,034	10,592,927	10,960,336	5,656,660	6,029,429	9,923,868
Debt Service:										
Principal	1,110,000	1,000,000	1,035,000	8,930,000	1,798,322	4,948,000	1,809,000	1,830,000	1,927,000	1,644,000
Issue Costs - Refunding Bonds	-	-	-	241,161	173,675	24,780	-	-	-	-
Interest	509,407	470,616	511,372	468,955	549,218	857,274	698,380	657,296	619,243	579,222
Total Expenditures	113,037,119	112,987,329	112,498,701	122,163,035	107,555,433	117,000,569	119,056,876	116,708,661	124,493,660	138,678,320
Excess Revenues over Expenditures	5,578,448	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
Other Financing Sources/(Uses):										
Issuance of Notes	-	-	7,805,000	-	-	-	-	-	-	-
Issuance of Loans	-	-	-	-	3,000,000	-	-	-	-	-
Issuance of Bonds	-	-	-	-	10,050,000	-	-	-	-	-
Inception of Capital Lease	-	-	-	-	-	-	-	542,164	-	-
Proceeds from Sale of Assets	1,241	732,761	6,170	18,598	10,599	29,855	46,855	33,710	171,056	871,039
Transfers In	3,500,658	3,472,176	3,525,049	3,135,552	5,621,364	11,469,943	11,119,877	8,836,683	7,034,981	12,369,232
Other Financing Sources - Proceeds of Refunding Debt	-	-	-	12,105,000	-	1,193,000	-	-	-	-
Premium on Bonds	-	-	-	-	423,077	-	-	-	-	-
Premium on Refunding Bonds	-	-	-	869,283	-	-	-	-	-	-
Transfers Out	(3,500,658)	(3,472,176)	(3,525,049)	(3,135,552)	(5,621,364)	(13,664,079)	(12,913,776)	(12,920,683)	(9,338,881)	(14,869,232)
Other Financing Uses - Payment to Refunded Debt Escrow Agent	-	-	-	(5,018,122)	-	(2,036,841)	-	-	-	-
Total Other Financing Sources (Uses)	1,241	732,761	7,811,170	7,974,759	13,483,676	(3,008,122)	(1,747,044)	(3,508,126)	(2,132,844)	(1,628,961)
Net Change in Fund Balance	\$ 5,579,689	\$ 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
Debt Service as a Percentage of Noncapital Expenditures	<u>1.57%</u>	<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>

Source: Clark County Auditor's Office

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

<u>Year</u>	<u>General Property Tax</u>	<u>Manufactured Home Tax</u>	<u>Permissive ¹ Sales Tax</u>	<u>Total</u>
2014	\$ 21,185,398	\$ 55,276	\$ 23,856,108	\$ 45,096,782
2015	21,188,782	48,048	25,014,910	46,251,740
2016	21,202,571	40,364	25,740,904	46,983,839
2017	21,526,111	40,427	25,138,402	46,704,940
2018	22,676,838	57,455	23,472,414	46,206,707
2019	22,838,837	60,085	25,854,322	48,753,244
2020	26,504,968	64,781	27,572,740	54,142,489
2021	25,205,386	56,888	30,852,914	56,115,188
2022	25,409,734	61,144	31,079,691	56,550,569
2023	26,879,909	59,936	31,776,280	58,716,125
% Change 2014 to 2023	<u>26.88%</u>	<u>8.43%</u>	<u>33.20%</u>	<u>30.20%</u>

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

Source: Clark County Auditor's Office

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

<u>Year</u>	<u>General Purposes</u>	<u>Department of Developmental Disabilities</u>	<u>Children's Services</u>	<u>Senior Citizen's</u>	<u>Historical Society</u>	<u>Total</u>
2014	\$ 3,623,485	\$ 9,866,644	\$ 5,819,836	\$ 1,930,709	\$ -	\$ 21,240,674
2015	3,682,345	9,866,518	5,776,652	1,911,315	-	21,236,830
2016	3,565,163	9,881,288	5,891,192	1,905,292	-	21,242,935
2017	3,705,123	10,070,223	5,843,394	1,947,798	-	21,566,538
2018	3,793,355	10,316,419	5,967,652	1,989,214	667,653	22,734,293
2019	3,836,513	10,382,155	6,002,415	2,000,805	677,034	22,898,922
2020	4,092,453	10,501,592	6,069,403	5,222,178	684,123	26,569,749
2021	4,343,787	10,747,613	6,206,413	3,266,045	698,416	25,262,274
2022	4,379,922	10,832,872	6,257,784	3,295,518	704,782	25,470,878
2023	5,278,428	11,122,552	6,431,953	3,385,542	721,370	26,939,845
 % Change						
2014 to						
2023	<u>45.67%</u>	<u>12.73%</u>	<u>10.52%</u>	<u>75.35%</u>	<u>100.00%</u>	<u>26.83%</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 2021.

Source: Clark County Auditor's Office

CLARK COUNTY, OHIO

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

Tax Year	Collection Year	REAL PROPERTY					Public Utility	Public Utility	Manufactured Homes	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percent of Estimated Actual Value
		Agricultural & Residential	Commercial & Industrial	Public Utility	Public Utility	Manufactured Homes							
2013	2014	\$1,728,467,830	\$ 451,568,000	\$ 721,310	\$ 88,331,710	\$ 9,573,044	\$ 2,278,661,894	14.450	\$ 6,327,299,864	36.01%			
2014	2015	1,723,673,260	446,856,470	719,270	93,487,700	9,194,518	2,273,931,218	14.450	6,304,915,002	36.07%			
2015	2016	1,723,014,480	439,734,010	684,750	100,092,780	7,611,730	2,271,137,750	14.450	6,287,670,660	36.12%			
2016	2017	1,799,243,800	439,638,400	655,920	114,242,700	7,930,860	2,361,711,680	14.450	6,519,635,766	36.22%			
2017	2018	1,800,659,500	436,540,350	647,500	131,055,900	7,344,772	2,376,248,022	14.750	6,531,047,743	36.38%			
2018	2019	1,806,352,980	449,494,910	631,680	137,776,050	7,021,544	2,401,277,164	14.750	6,590,708,960	36.43%			
2019	2020	1,959,399,950	460,924,860	634,140	158,104,220	7,724,503	2,586,787,673	14.750	7,081,676,606	36.53%			
2020	2021	1,966,429,730	464,445,280	660,600	172,329,800	8,401,918	2,612,267,328	15.150	7,126,749,489	36.65%			
2021	2022	1,973,910,570	470,315,850	2,827,000	184,917,640	8,947,888	2,640,918,948	15.150	7,180,196,585	36.78%			
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%			

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
2013	2014	\$ 21,266,977	\$ 20,214,024	95.05%	\$ 880,913	\$ 21,094,937	4.18%	99.19%	\$ 172,040
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)

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:	2013	2014	2015	2016	2017	2018	2019	2020	2021
Collection Year:	2014	2015	2016	2017	2018	2019	2020	2021	2022
CLARK COUNTY ENTITIES:									
General Fund (Inside Millage)	1.700	1.700	1.700	1.700	1.700	1.700	1.700	1.700	1.700
Board of Developmental Disabilities Levy	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
Senior Citizen's Levy	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.400	1.400
Clark County Park District Levy	0.600	0.600	0.600	0.600	0.600	0.600	0.600	0.600	0.600
Clark County Historical Society	-	-	-	-	0.300	0.300	0.300	0.300	0.300
Community Mental Health Levy	2.650	2.650	2.650	2.650	2.650	2.650	2.650	2.650	2.650
Total Clark County Entities	14.450	14.450	14.450	14.450	14.750	14.750	14.750	15.150	15.150
OTHER ENTITIES:									
Health District	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Clark County Public Library	1.320	1.320	1.320	1.320	1.320	1.320	1.320	1.320	1.320
New Carlisle Public Library	-	-	-	-	-	0.900	0.900	0.900	0.900
SCHOOL DISTRICTS:									
Clark Shawnee LSD	39.500	46.490	46.300	45.660	50.960	49.550	49.480	49.400	48.960
Greenon LSD	38.300	43.250	43.110	42.390	49.120	48.970	47.740	47.690	47.550
Northeastern LSD	48.080	48.090	48.080	48.010	47.990	55.500	54.850	54.660	54.630
Northwestern LSD	38.760	39.080	39.080	38.390	39.210	39.180	38.510	38.810	39.410
Southeastern LSD	40.680	40.600	40.610	40.320	40.330	40.490	40.520	40.520	40.480
Springfield CSD	64.600	65.050	65.260	64.930	64.410	64.440	63.420	64.150	64.020
Tecumseh LSD	46.020	45.790	46.120	45.460	45.440	45.810	44.020	43.890	43.770
Springfield/Clark County CTC	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000
Cedar Cliff LSD	42.700	42.200	40.200	40.330	40.860	40.810	40.340	40.330	40.620
Fairborn CSD	52.500	52.650	52.650	55.350	22.250	55.050	54.540	59.090	58.840
Yellow Springs EVSD	70.950	70.600	71.000	69.900	69.150	68.920	68.750	66.580	66.430
Greene County JVSD	3.450	3.450	3.450	3.450	3.450	4.480	4.430	4.320	4.320
MUNICIPALITIES:									
City of New Carlisle	11.000	11.000	11.000	11.000	11.000	14.000	14.000	14.000	14.000
City of Springfield	4.120	4.130	4.130	4.120	4.130	4.110	4.090	4.080	4.070
Village of Catawba	1.600	1.600	1.600	1.600	1.600	1.600	1.600	1.600	1.600
Village of Donnelsville	9.500	9.500	9.500	9.500	9.500	9.500	9.500	9.500	9.500
Village of Enon	8.600	8.600	8.600	8.600	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
Village of South Charleston	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
Village of Tremont	2.400	2.400	2.400	2.400	2.400	2.400	2.400	2.400	2.400
Village of Clifton	9.000	9.000	11.000	11.000	11.000	11.000	11.000	11.000	11.000
TOWNSHIPS:									
Bethel Township	7.200	7.200	7.200	7.200	9.200	9.200	9.200	8.200	8.200
German Township	7.900	7.900	7.900	9.400	9.400	9.400	9.400	9.400	9.400
Green Township - Fire District #1	7.600	7.600	9.100	9.100	9.100	9.100	9.600	9.600	9.100
Green Township - Fire District #2	9.100	9.100	10.600	10.600	10.600	10.600	11.100	11.100	12.600
Harmony Township	7.400	7.400	7.400	7.400	7.400	7.400	7.400	7.400	7.400
Madison Township	6.100	6.100	6.100	6.100	6.100	6.100	6.100	6.600	6.600
Mad River Township	5.800	7.500	7.500	7.000	7.800	7.800	7.800	7.800	7.800
Moorefield Township	7.050	8.050	8.050	8.050	8.050	8.050	8.050	8.050	8.050
Pike Township	9.600	9.600	9.600	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
Springfield Township	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
2023 and 2014

2023				
Taxpayer	Real Estate Assessed Value	Personal Property Assessed Value	Total Assessed Value	% of Total Assessed Value
American Transmission Systems Inc	\$ -	\$ 79,283,140	\$ 79,283,140	2.49%
Ohio Edison	-	72,201,550	72,201,550	2.27%
Columbia Gas of Ohio	638,500	25,167,490	25,805,990	0.81%
Columbia Gas Transmission	-	11,267,480	11,267,480	0.35%
Dayton Power & Light	-	7,265,140	7,265,140	0.23%
Wal Mart Real Estate Business Trust	7,322,820	-	7,322,820	0.23%
Ohio Masonic Home	6,578,900	-	6,578,900	0.21%
Navistar Inc	6,434,460	-	6,434,460	0.20%
USPG Portfolio Six LLC	5,527,330	-	5,527,330	0.17%
Aldi Inc	5,488,690	-	5,488,690	0.17%
Trilogy Healthcare of Springfield	5,448,580	-	5,448,580	0.17%
Kettering Network Services	5,430,540	-	5,430,540	0.17%
Emro Marketing Company	5,162,040	-	5,162,040	0.16%
Community Improvement Corporation	5,004,550	-	5,004,550	0.16%
Silfex Inc.	4,706,160	-	4,706,160	0.15%
Total	\$ 57,742,570	\$ 195,184,800	\$ 252,927,370	7.94%
Total Assessed Value	\$ 2,981,730,415	\$ 197,566,120	\$ 3,179,296,535	
2014				
Taxpayer	Real Estate Assessed Value	Personal Property Assessed Value	Total Assessed Value	% of Total Assessed Value
Navistar International Corporation	\$ 9,246,090	\$ -	\$ 9,246,090	0.42%
Walmart Real Estate Business Trust	8,832,960	-	8,832,960	0.40%
USPG Portfolio Two LLC	5,995,310	-	5,995,310	0.27%
Upper Valley Mall LLC	5,819,730	-	5,819,730	0.27%
Ohio Masonic Home	5,783,720	-	5,783,720	0.26%
Aldi Inc	5,382,720	-	5,382,720	0.25%
Trilogy Healthcare of Springfield	5,338,450	-	5,338,450	0.24%
Emro Marketing Company	4,346,470	-	4,346,470	0.20%
4890 Gateway LLC	4,164,130	-	4,164,130	0.19%
American Security Insurance Company	4,055,170	-	4,055,170	0.19%
Total	\$ 58,964,750	\$ -	\$ 58,964,750	2.69%
Total Assessed Value	\$ 2,190,330,184	\$ -	\$ 2,190,330,184	

The amounts presented represent the assessed values upon which the 2023 and 2014 taxes were levied.

The top taxpayer information for Personal Property is not available for 2014.

Source: Clark County Auditor's Office

CLARK COUNTY, OHIO

Taxable Sales by Category

Last Ten Fiscal Years

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Regular Sales	\$ 4,358,067	\$ 3,839,443	\$ 4,400,273	\$ 4,177,301
Direct Pay	2,918,244	3,538,303	3,790,506	2,734,257
Sellers Use	2,805,848	2,923,593	3,071,116	3,279,836
Consumers Use	438,022	354,471	387,964	405,921
Motor Vehicle	3,409,673	3,658,197	3,675,451	3,947,150
Watercraft and Outboard Motors	22,515	26,871	41,065	28,167
Liquor Control	110,542	120,198	128,956	131,107
Voluntary Payments	13,781	22,927	6,025	12,438
Assessment Payments	89,968	118,860	90,941	216,138
Audit Payments	126,884	45,673	110,296	50,726
Sales Tax on Motor Fuel	5,953	4,947	4,379	4,161
Certified Assessment Payments	6,767	132,474	104,186	106,591
Statewide Master	8,474,595	8,557,510	8,390,414	8,586,812
Streamline Sales-Intrastate	5,622	6,093	7,921	14,855
Streamline Sales-Interstate	1,073	17,991	15,228	16,798
Streamline Use	-	-	23	14
Use Tax from Ohio IT 1040	-	-	-	6,688
Non-Resident Motor Vehicle	19,405	19,322	25,026	20,981
Transient Sales	1,305,064	1,902,576	1,782,590	1,751,507
Amnesty	15,944	3,077	1,869	602
Adjustments	(162)	-	-	-
Sales/Use Tax Refunds Approved	(30,727)	(24,941)	(33,316)	(99,724)
1% Administrative Rotary Fund	<u>(240,970)</u>	<u>(252,675)</u>	<u>(260,009)</u>	<u>(253,924)</u>
Total	<u>\$ 23,856,108</u>	<u>\$ 25,014,910</u>	<u>\$ 25,740,904</u>	<u>\$ 25,138,402</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.

2018	2019	2020	2021	2022	2023
\$ 4,238,637	\$ 4,738,567	\$ 4,402,969	\$ 5,171,384	\$ 5,524,688	\$ 5,859,323
939,435	1,026,179	1,479,767	1,596,353	1,059,358	1,004,467
3,684,787	4,306,737	5,664,583	6,260,285	6,564,561	7,075,688
401,839	438,738	421,042	420,939	579,260	498,647
3,925,244	4,259,377	4,414,981	5,287,511	5,108,278	5,255,544
42,351	39,658	70,224	61,931	57,850	62,259
142,390	153,266	168,448	171,764	171,186	179,448
360	5,691	2,988	1,371	1,748	537
101,101	105,606	281,832	187,898	330,937	192,201
36,515	58,974	36,551	65,990	122,475	54,497
5,715	5,088	2,475	2,493	3,413	4,381
123,102	119,116	100,556	124,731	147,843	91,769
8,612,536	8,832,701	8,668,169	9,345,612	9,502,226	9,429,699
11,998	154,141	368,713	455,030	530,894	601,804
27,010	71,689	169,649	282,083	311,526	312,852
10	427	276	169	847	4,574
6,612	6,119	4,086	4,366	2,658	2,107
24,567	26,453	32,995	42,058	47,766	43,532
1,869,538	1,845,650	1,580,630	1,736,538	1,379,514	1,391,039
2,578	-	-	-	-	-
-	-	-	-	-	-
(486,816)	(78,701)	(19,681)	(53,946)	(53,401)	32,885
<u>(237,095)</u>	<u>(261,154)</u>	<u>(278,513)</u>	<u>(311,646)</u>	<u>(313,936)</u>	<u>(320,973)</u>
<u>\$ 23,472,414</u>	<u>\$ 25,854,322</u>	<u>\$ 27,572,740</u>	<u>\$ 30,852,914</u>	<u>\$ 31,079,691</u>	<u>\$ 31,776,280</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.
2014	\$ 16.34	\$ 3.73	\$ 11.96	\$ 3.15
2015	16.34	3.73	11.96	3.15
2016	16.83	3.84	12.32	3.24
2017	17.25	3.94	12.63	3.32
2018	17.77	4.06	13.01	3.42
2019	18.39	4.20	13.47	3.54
2020	18.94	4.33	13.87	3.65
2021	18.94	4.33	13.87	3.65
2022	19.51	4.46	14.29	3.76
2023	20.10	4.59	14.72	3.87

Source: Clark County Utilities Department



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

<u>Year</u>	<u>Governmental</u> <u>Activities</u>	<u>Business-Type</u> <u>Activities</u>	<u>Total Net</u> <u>Bonded Debt</u>	<u>% of Actual</u> <u>Taxable</u> <u>Value</u> <u>of Property</u> ¹	<u>Net Bonded</u> <u>Debt</u> <u>per Capita</u> ²
	<u>General</u> <u>Obligation</u> <u>Bonds</u>	<u>General</u> <u>Obligation</u> <u>Bonds</u>			
2014	\$ 13,572,030	\$ 2,105,380	\$ 15,677,410	0.25%	\$ 114.81
2015	13,555,173	1,888,167	15,443,340	0.24%	113.59
2016	21,343,364	4,450,324	25,793,688	0.41%	191.37
2017	14,282,698	2,501,068	16,783,766	0.26%	124.73
2018	27,586,060	2,279,836	29,865,896	0.46%	221.91
2019	21,747,315	1,802,914	23,550,229	0.36%	175.64
2020	19,837,518	1,589,572	21,427,090	0.30%	160.34
2021	17,906,721	1,366,230	19,272,951	0.27%	142.10
2022	15,878,922	1,227,888	17,106,810	0.24%	126.88
2023	14,139,061	1,094,546	15,233,607	0.18%	113.17

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

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

Source: Regional Economic Information System, Bureau of Economic Analysis

**Other Business-Type
Activities Debt**

OPWC Loans	OWDA Loans	Total Primary Government	Personal Income	Total Debt Outstanding as a Percentage of Personal Income²	Total Debt Per Capita²
\$ 2,028,978	\$ 6,312,825	\$ 24,019,213	\$ 4,995,211,000	0.48%	\$ 175.90
1,923,931	6,345,496	23,712,767	5,055,388,000	0.47%	174.41
2,079,653	6,062,969	33,936,310	5,103,858,000	0.66%	251.78
1,855,964	5,772,960	24,412,690	5,286,633,000	0.46%	181.43
1,706,837	5,475,241	37,047,974	5,486,879,000	0.68%	275.28
1,557,711	5,229,072	30,337,012	5,606,209,000	0.54%	226.26
1,483,148	4,947,496	27,857,734	6,060,179,000	0.46%	208.46
1,334,022	4,668,079	25,275,052	6,500,706,000	0.39%	186.35
1,192,496	4,380,863	22,680,169	6,357,462,000	0.36%	168.21
1,058,570	4,085,608	20,377,785	Not Available	Not Available	Not Available

CLARK COUNTY, OHIO

Legal Debt Margin
Last Ten Fiscal Years

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
County Valuation	\$ 2,269,088,850	\$ 2,264,736,700	\$ 2,263,526,020	\$ 2,353,780,820
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>49,227,221</u>	<u>49,118,418</u>	<u>49,088,151</u>	<u>51,344,521</u>
Total Direct Legal Debt Limitation	\$ 55,227,221	\$ 55,118,418	\$ 55,088,151	\$ 57,344,521
Amount of Debt Applicable to Debt Limitation:				
General Obligation Bonds	\$ 7,515,000	\$ 6,810,000	\$ 6,080,000	\$ 18,253,766
General Obligation Notes	1,970,000	7,515,000	7,715,000	-
Less: Amount Available in Debt Service	<u>(103,526)</u>	<u>(64,048)</u>	<u>(68,134)</u>	<u>(150,136)</u>
Amount of Debt Subject to Debt Limit	<u>9,381,474</u>	<u>14,260,952</u>	<u>13,726,866</u>	<u>18,103,630</u>
Legal Debt Margin	\$ 45,845,747	\$ 40,857,466	\$ 41,361,285	\$ 39,240,891
Legal Debt Margin as a Percentage of the Debt Limit	<u>83.01%</u>	<u>74.13%</u>	<u>75.08%</u>	<u>68.43%</u>
Unvoted Legal Debt Margin	\$ 22,690,889	\$ 22,647,367	\$ 22,635,260	\$ 23,537,808
Amount of Debt Subject to Limit	<u>9,381,474</u>	<u>14,260,952</u>	<u>13,726,866</u>	<u>18,103,630</u>
Unvoted Legal Debt Margin	\$ 13,309,415	\$ 8,386,415	\$ 8,908,394	\$ 5,434,178
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	<u>58.66%</u>	<u>37.03%</u>	<u>39.36%</u>	<u>23.09%</u>

Source: Clark County Auditor's Office

(1) - See Schedule 13 for detailed information. Amounts do not include OPWC loans, Issue II loans or capital leases.

<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<u>\$ 2,368,903,250</u>	<u>\$ 2,394,255,620</u>	<u>\$ 2,579,063,170</u>	<u>\$ 2,603,865,410</u>	<u>\$ 2,631,971,060</u>	<u>\$ 3,169,850,750</u>
\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
<u>51,722,581</u>	<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>\$ 57,722,581</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>
\$ 23,865,896	\$ 23,550,229	\$ 21,427,090	\$ 19,272,951	\$ 17,106,810	\$ 15,233,607
-	-	-	-	-	-
<u>(397,095)</u>	<u>(79,999)</u>	<u>(80,325)</u>	<u>(239,601)</u>	<u>(56,358)</u>	<u>(7,253)</u>
<u>23,468,801</u>	<u>23,470,230</u>	<u>21,346,765</u>	<u>19,033,350</u>	<u>17,050,452</u>	<u>15,226,354</u>
<u>\$ 34,253,780</u>	<u>\$ 34,886,161</u>	<u>\$ 41,629,814</u>	<u>\$ 44,563,285</u>	<u>\$ 47,248,825</u>	<u>\$ 62,519,915</u>
<u>59.34%</u>	<u>59.78%</u>	<u>66.10%</u>	<u>70.07%</u>	<u>73.48%</u>	<u>80.42%</u>
\$ 23,689,033	\$ 23,942,556	\$ 25,790,632	\$ 26,038,654	\$ 26,319,711	\$ 31,698,508
<u>23,468,801</u>	<u>23,470,230</u>	<u>21,346,765</u>	<u>19,033,350</u>	<u>17,050,452</u>	<u>15,226,354</u>
<u>\$ 220,232</u>	<u>\$ 472,326</u>	<u>\$ 4,443,867</u>	<u>\$ 7,005,304</u>	<u>\$ 9,269,259</u>	<u>\$ 16,472,154</u>
<u>0.93%</u>	<u>1.97%</u>	<u>17.23%</u>	<u>26.90%</u>	<u>35.22%</u>	<u>51.97%</u>

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

Year	Population	Total Personal Income	Per Capita Income	Unemployment Rate
2013	136,167	\$ 5,087,308,000	\$ 37,361	6.0%
2014	136,554	\$ 4,995,211,000	\$ 36,580	5.8%
2015	135,959	5,055,388,000	37,183	5.0%
2016	134,786	5,103,858,000	37,866	5.2%
2017	134,557	5,286,633,000	39,289	4.8%
2018	134,585	5,486,879,000	40,769	4.6%
2019	134,083	5,606,209,000	41,811	4.6%
2020	133,638	6,060,179,000	45,363	8.1%
2021	135,633	6,500,706,000	47,929	5.3%
2022	134,831	6,357,462,000	47,151	4.1%
2023	134,610	Not Available	Not Available	3.6%

Source: Regional Economic Information System, Bureau of Economic Analysis

CLARK COUNTY, OHIO
Principal Employers
2023 and 2014

Employer	2023			2014		
	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	4	
Springfield City Schools	1000-1499	4		1000-1999	3	
Clark County	1000-1499	5		1000-1999	6	
7-Eleven/Speedway LLC	1000-1499	6		1000-1999	7	
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	
Clark State Community College				500-999	10	
Total	<u>12,574</u>		<u>20.65%</u>	<u>12,613</u>		<u>19.32%</u>
Total County Employment	<u>60,900</u>			<u>65,300</u>		

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

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

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

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Governmental Activities:				
General Government:				
Legislative & Executive:				
Commissioners				
Number of Resolutions	954	978	837	905
Number of Meetings	59	51	56	52
Number of Hearings	9	9	14	12
Auditor				
Number of Non-Exempt Conveyances	2,224	2,518	2,454	3,180
Number of Exempt Conveyances	2,219	2,308	2,169	2,107
Number of Vendor Licenses Sold	53	63	57	54
Number of General Warrants Issued	28,371	28,239	25,184	19,660
Number of ACH Payments to Vendors	-	-	-	-
Number of EFTs	-	-	-	-
Number of Payroll Warrants Issued	29	24	13	-
Number of Payroll Direct Deposit Statements	30,901	30,390	29,618	29,234
Number of Receipt Pay-Ins Issued	5,624	5,115	-	-
Number of Dog Tags Sold - Regular	23,059	22,658	22,885	20,913
Number of Dog Tags Sold - Kennel Sets	52	51	38	37
Treasurer				
Number of Receipt Pay-Ins Issued	-	2,180	4,591	4,921
Number of Parcels Billed	67,119	66,783	66,696	66,745
Real Estate Taxes Collected	\$ 121,790,860	\$ 126,377,098	\$ 126,614,648	\$ 129,255,375
Recorder				
Number of Deeds Recorded	5,513	5,399	5,350	5,466
Number of Mortgages Recorded	10,181	10,273	10,732	11,139
Number of Military Discharges Recorded	25	9	6	315
Board of Elections				
Number of Registered Voters	88,221	85,709	89,000	89,296
Number of Voters in Last General Election	39,329	40,000	62,756	27,750
Percentage of Registered that Voted	44.58%	46.67%	70.51%	31.08%
Judicial:				
Clerk of Courts				
Number of Passports Issued	N/A	N/A	N/A	N/A
Number of Titles Issued	53,057	52,680	49,116	62,384
Common Pleas Court				
Number of Civil Cases Filed	805	838	855	760
Number of Criminal Cases Filed	810	686	627	802
Number of Certificates of Judgments Filed	1,094	832	1,062	898
Number of State Judgments Filed	3,060	2,059	1,751	2,960
Number of Garnishments Filed	142	134	138	145
Number of Appeals Filed	154	117	90	102
Domestic Relations Court				
Number of Domestic Cases Filed	N/A	N/A	N/A	1,141
Number of Divorces	280	258	291	286
Number of Dissolutions	223	267	267	253
Number of Domestic Violence Cases Filed	492	455	526	570

2018	2019	2020	2021	2022	2023
807	829	843	854	986	981
55	52	51	53	51	51
6	15	22	11	20	12
3,245	2,966	2,982	3,497	3,393	2,702
2,029	1,935	1,757	2,096	2,149	1,899
34	35	19	36	32	29
17,442	16,620	15,735	10,982	14,210	12,611
7,322	7,802	7,530	8,402	8,054	8,473
22	56	176	52	329	321
-	-	-	-	-	-
28,939	28,923	28,665	29,899	29,785	29,101
-	-	-	-	-	-
19,180	20,274	20,330	19,962	18,547	16,624
38	33	21	11	9	10
4,953	4,886	4,664	5,150	6,568	6,667
66,478	66,466	66,388	66,416	66,379	66,320
\$ 135,946,812	\$ 157,591,168	\$ 148,475,308	\$ 152,241,551	\$ 153,933,560	\$ 169,548,624
5,604	5,648	5,538	6,349	6,595	5,675
10,200	9,906	12,008	6,092	10,670	7,764
239	126	49	159	73	43
90,394	86,412	89,826	88,252	88,455	86,555
48,808	16,083	64,710	19,078	45,034	41,514
53.99%	18.61%	72.04%	21.62%	50.91%	47.96%
N/A	N/A	350	497	857	1,522
45,088	42,452	42,942	46,371	41,338	41,784
673	631	441	392	606	***
880	874	736	857	1,016	***
963	995	1,094	1,045	802	***
2,710	2,358	4,423	6,798	4,860	***
155	201	174	N/A	N/A	***
134	85	65	70	90	***
1,082	1,237	1,035	1,274	1,271	1,408
212	252	205	235	220	223
240	276	245	245	188	166
603	675	581	768	839	986

(Continued)

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

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Juvenile Court				
Number of Civil Cases Filed	529	440	417	412
Number of Criminal/Delinquent Cases Filed	1,244	1,075	1,059	1,062
Number of Traffic Cases Filed	476	432	565	522
Number of Adult Cases Filed	173	127	80	115
Municipal Court				
Number of Civil Cases Filed	3,361	3,203	3,254	3,833
Number of Criminal	4,863	4,516	4,508	4,327
Number of Traffic Cases Filed	13,080	15,064	15,380	16,269
Number of Small Claims Filed	249	212	193	206
Probate Court				
Number of Estates Filed	684	771	683	673
Number of Guardianships Filed	140	162	185	159
Number of Adoptions Filed	54	44	64	65
Number of Marriages Filed	761	805	737	762
Prosecuting Attorney				
Number of Criminal Cases	810	686	627	874
Number of Civil Cases	112	838	855	91
Public Defender				
Number of Cases Filed	4,288	4,381	4,125	3,962
Public Safety:				
Sheriff				
Jail Operation				
Average Daily Jail Census	209	203	209	225
Prisoners Booked	4,428	3,874	3,920	3,917
Prisoners Released	3,980	3,885	3,939	3,893
Incarceration Facility				
Average Daily Jail Census	209	203	209	225
Prisoners Booked	4,428	3,874	3,920	3,917
Prisoners Released	3,980	3,885	3,939	3,893
Enforcement				
Number of Citations Issued	1,828	2,799	3,806	2,680
Number of Warrants Served	1,910	790	2,351	2,705
Number of Calls for Service	47,300	55,135	50,845	58,472
Number of Sheriff Vehicles	80	80	90	89
Number of Sheriff Sales - Real Estate	560	340	428	398
Emergency Management				
Number of Emergency Responses	3	2	3	6
Coroner				
Number of Cases Investigated	154	204	226	252
Number of Autopsies Performed	148	183	213	221

2018	2019	2020	2021	2022	2023
409	475	313	279	212	183
808	505	367	370	436	479
448	427	381	345	280	341
59	52	52	73	103	61
4,142	4,321	3,109	3,134	3,192	3,510
3,501	3,431	2,876	2,860	2,935	3,044
15,454	14,306	11,088	11,390	10,322	10,213
191	175	134	105	139	132
686	653	682	867	782	708
147	142	155	184	183	164
64	43	60	70	70	71
716	663	642	717	681	750
829	839	736	929	1,016	957
117	102	19	68	90	119
3,791	3,716	3,318	3,466	3,506	3,766
235	202	151	173	176	1,713,847
3,795	3,920	2,908	2,807	2,851	3,764
3,840	3,909	2,804	2,745	2,884	
235	202	151	173	176	1,713,842
3,795	3,920	2,908	2,807	2,851	3,764
3,840	3,909	2,804	2,745	2,884	
2,520	1,906	1,498	N/A	689	973
2,604	2,285	2,022	2,821	2,562	2,717
50,286	56,264	N/A	78,297	72,475	125,383
80	93	79	81	82	89
189	103	32	45	63	137
6	11	9	16	25	20
214	171	199	237	201	170
177	121	150	166	138	125

(Continued)

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

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Public Works:				
Engineer				
Miles of Road Maintained	308.386	308.348	308.348	308.480
Miles of Road Resurfaced	6	9	8	6
Number of County Maintained Bridges	238	237	235	235
Community Development				
Number of Residential Permits Issued	324	287	306	322
Number of Commercial Permits Issued	74	102	51	57
Number of Inspections Performed	2,807	2,724	903	3,056
Health:				
Bd of Developmental Disabilities				
Number of Students Enrolled	410	414	517	497
Early Prevention Program	410	414	517	497
Number employed at Workshop	170	120	40	30
Human Services:				
Department of Jobs and Family Services				
Average Client Count - Food Stamps	25,655	26,268	25,334	23,321
Average Client Count - WIA	147	185	72	61
Average Client Count - Medicaid	39,556	43,237	43,724	43,625
Average Client Count - Job Placement	713	704	630	399
Average Client Count - Disability Assistance	186	154	131	93
Children's Services				
Total Referrals	1,187	838	1,149	1,260
Average Client Count - Foster Care	114	109	103	96
Average Client Count - Adoption	362	345	331	331
Child Support Enforcement Agency				
Number of Active Support Orders	13,162	13,044	12,881	12,358
Percentage Collected - Level of Service	64.38%	64.52%	65.90%	65.39%
Veteran's Services				
Total Number of Clients Served	1,351	2,833	2,446	3,170
Clients Receiving Financial Assistance	N/A	N/A	N/A	N/A
Amount of Financial Assistance Paid	\$ 161,107	\$ 114,157	\$ 125,198	\$ 140,430
Conservation & Recreation:				
Solid Waste				
Amount Recycled (in Tons:)	771	833	796	1,160
Residential Recycling	620	774	693	1,043
Special Event Recycling	3	-	1	1
Specialty Recycling	148	59	103	117
Gross Revenue Generated	\$ 854,416	\$ 859,815	\$ 857,216	\$ 918,618

2018	2019	2020	2021	2022	2023
308,480	308,159	308,159	308,138	308,022	306,950
13	17.17	-	4.40	0.10	16.24
235	235	235	235	234	236
292	385	1,596	1,721	1,601	799
101	106	413	335	286	152
2,697	3,836	3,824	4,004	3,754	3,780
471	406	506	478	***	492
471	406	506	478	***	492
25	22	23	13	***	13
20,902	20,708	22,535	22,760	23,376	24,036
33	37	32	46	73	93
41,840	40,323	44,820	46,398	46,746	52,561
257	437	281	345	191	134
-	-	-	-	-	-
1,063	1,114	1,046	863	829	819
86	87	85	69	65	123
315	280	266	268	250	243
12,599	12,206	12,592	12,034	11,855	11,657
65.39%	65.88%	67.60%	66.82%	66.86%	67.67%
2,744	2,678	108	1,840	2,135	2,849
N/A	N/A	N/A	N/A	N/A	136
\$ 124,401	\$ 124,366	\$ 78,713	\$ 75,232	\$ 143,872	\$ 159,702
1,247	1,357	1,058	1,247	1,262	1,434
1,121	1,187	909	1,073	1,112	1,254
2	2	-	-	1	2
126	170	149	174	150	181
\$ 913,618	\$ 1,061,387	\$ 1,199,485	\$ 1,330,801	\$ 1,378,873	\$ 1,235,281

(Continued)

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

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Business-Type Activities:				
Sewer and Water Operations:				
Miles of Sanitary Sewer Lines	108	108	108	108
Miles of Water Mains	88	88	88	88
Number of Sewer and Water Treatment Facilities	3	3	3	3
Number of Pumping Stations	18 sewer /3 water	18 sewer /3 water	18 sewer /3 water	17 sewer /3 water
Water Consumption (millions of gallons)	503	447	410	415
Wastewater Treated (millions of gallons)	1.8 mil gal/day	1.44 mil gal/day	1.38 mil gal/day	1.57 mil gal/day
Number of Sewer Customers	8,151	8,169	8,319	8,201
Number of Water Customers	6,998	7,029	7,044	7,059

N/A - Information not available.

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

Source: Corresponding Board/Department within Clark County.

<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
108	108	108	107	107	107
88	88	88	87	87	87
3	3	3	3	3	3
17 sewer /3 water	17 sewer /3 water	17 sewer /3 water	16 Sewer/ 3 Water	16 Sewer/ 3 Water	16 Sewer/ 3 Water
437	445	457	416	363	366
1.56 mil gal/day	1.56 mil gal/day	1.36 mil gal/day	1.30 mil gal/day	1.49 mil gal/day	1.62 mil gal/day
8,232	8,248	8,248	8,220	8,037	8,024
7,067	7,082	7,106	7,087	6,899	6,883

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

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Governmental Activities:										
General Government:										
Legislative & Executive										
Commissioners	8	6	11	11	7	7	7	7	7	4
Auditor	18	19	19	18	18	15	15	15	14	13
Treasurer	10	9	10	10	10	9	8	7	7	7
Recorder	6	5	6	7	6	6	6	5	5	5
Board of Elections	8	7	8	9	9	7	8	7	8	8
Data Processing	1	1	1	1	1	-	-	-	-	-
Information Systems	5	6	6	5	5	5	6	6	8	8
Judicial										
Common Pleas Court	14	17	17	17	19	17	18	18	17	15
Probate Court	7	7	7	7	8	7	7	7	7	6
Juvenile Court	75	79	76	74	72	71	66	68	67	74
Municipal Court	6	3	3	6	5	5	5	6	2	2
Domestic Relations Court	8	8	8	8	9	7	8	7	7	7
Clerk of Courts	22	24	23	16	15	17	18	16	18	19
Prosecuting Attorney	25	30	26	25	27	25	23	21	21	22
Public Defender	8	10	9	9	9	8	10	10	10	11
Law Library	1	3	1	1	1	1	2	2	2	2
Public Safety										
Humane Society	-	-	-	-	4	5	4	6	5	6
Sheriff	156	171	184	167	181	177	199	199	203	210
Emergency Management	1	3	2	3	4	3	3	3	3	3
Coroner	3	3	3	3	3	3	2	2	1	3
Public Works										
Engineer	47	43	41	41	41	38	36	38	38	44
Building and Grounds	19	18	19	20	22	17	19	21	23	22
Community & Economic Development	11	17	12	11	12	13	15	15	15	14
Health										
DoDD	154	188	183	152	148	155	136	110	95	119
Human Services										
Re-Entry	-	-	-	-	-	-	-	-	-	2
Department of Jobs & Family Services	160	170	171	171	173	179	173	164	165	172
Child Support Enforcement Agency	45	46	44	44	40	45	38	40	35	34
Veteran's Services	8	9	7	8	8	8	8	9	8	7
Human Resources	6	6	6	5	5	5	5	5	5	5
Conservation & Recreation										
Solid Waste	3	4	3	3	3	3	3	3	3	3
Business-Type Activities:										
Utilities Department	<u>22</u>	<u>25</u>	<u>22</u>	<u>21</u>	<u>24</u>	<u>22</u>	<u>23</u>	<u>21</u>	<u>23</u>	<u>21</u>
	<u>857</u>	<u>937</u>	<u>928</u>	<u>873</u>	<u>889</u>	<u>880</u>	<u>871</u>	<u>838</u>	<u>822</u>	<u>868</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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Governmental Activities:										
General Government:										
Legislative and Executive:										
Land	\$ 7,204,888	\$ 7,204,888	\$ 7,204,888	\$ 7,204,888	\$ 7,204,888	\$ 7,204,888	\$ 7,204,888	\$ 7,204,888	\$ 7,204,888	\$ 7,204,888
Infrastructure	-	-	-	-	-	-	-	266,610	557,247	557,247
Buildings	21,791,814	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
Improvements	32,694,120	33,470,468	33,000,075	33,000,075	33,000,075	34,196,016	34,274,571	40,085,614	40,115,027	29,471,418
Machinery & Equipment	2,435,463	2,578,498	2,786,813	2,964,063	2,985,964	2,212,210	2,246,793	2,817,946	3,115,639	3,425,678
Judicial:										
Improvements	1,157,351	1,157,351	1,141,466	1,669,005	1,669,005	1,698,641	1,730,927	1,730,927	1,730,927	1,939,968
Machinery & Equipment	641,246	680,700	692,315	728,497	890,990	831,415	919,241	1,042,364	1,030,504	1,161,375
Public Safety:										
Infrastructure	-	-	-	-	-	-	-	45,019	45,019	45,019
Buildings	132,733	132,733	132,733	-	24,200	24,200	24,200	40,646	24,200	6,492,727
Improvements	193,028	594,889	668,389	711,737	898,659	932,659	932,659	1,178,953	1,407,790	1,369,548
Machinery & Equipment	3,589,132	3,714,492	4,398,331	4,648,460	4,808,614	4,975,897	5,206,142	5,709,742	5,866,639	6,709,745
Public Works:										
Construction in Progress	10,794,931	9,979,591	17,591,821	11,947,666	9,706,792	14,315,082	13,546,373	9,975,074	13,198,704	15,056,921
Infrastructure	108,013,191	117,700,522	118,901,449	130,343,846	137,277,220	142,089,155	148,986,007	149,258,917	149,729,574	154,199,408
Buildings	39,562	89,538	58,473	100,444	100,444	100,444	100,444	100,444	100,444	100,444
Improvements	9,579,828	10,159,466	10,979,632	11,769,381	12,208,618	13,724,502	14,086,397	16,941,925	17,377,604	19,557,379
Machinery & Equipment	7,999,070	7,348,380	7,513,105	7,879,512	7,426,062	8,039,648	8,144,222	8,202,299	8,481,969	8,809,760
Health:										
Buildings	2,643,485	2,643,485	2,643,485	2,643,485	2,631,612	2,779,138	2,793,475	2,793,475	2,879,517	2,879,517
Improvements	7,905,890	8,071,365	8,267,730	8,382,479	8,160,109	8,158,454	7,502,232	7,485,990	6,786,941	5,863,574
Machinery & Equipment	4,114,645	3,917,963	3,917,963	4,064,856	2,554,024	1,707,980	1,024,630	869,013	902,328	902,328
Human Services:										
Construction in Progress	-	-	-	-	-	-	-	-	1,957,820	3,664,395
Infrastructure	-	-	-	-	-	-	257,727	257,727	257,727	257,727
Buildings	3,843,664	3,843,664	3,843,664	3,843,664	3,843,664	3,662,246	3,319,468	3,319,468	3,319,468	3,319,468
Improvements	3,483,713	3,515,129	3,515,129	3,545,429	3,587,154	4,047,947	4,040,087	4,040,087	4,335,273	4,335,273
Machinery & Equipment	863,529	901,694	956,131	994,140	994,140	882,707	888,535	925,374	925,374	963,740
Conservation/Recreation:										
Buildings	-	-	-	-	-	-	-	-	16,446	1,083,143
Improvements	379,461	444,514	711,908	878,557	878,557	878,557	928,557	928,557	1,382,528	1,472,528
Machinery & Equipment	-	-	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
	<u>\$ 229,500,744</u>	<u>\$ 239,941,144</u>	<u>\$ 250,747,314</u>	<u>\$ 259,141,998</u>	<u>\$ 262,797,605</u>	<u>\$ 274,811,795</u>	<u>\$ 280,812,398</u>	<u>\$ 287,875,882</u>	<u>\$ 295,404,420</u>	<u>\$ 303,214,172</u>

Source: Clark County Auditor's Office





CLARK SCHAEFER HACKETT
BUSINESS ADVISORS

Clark County
Clark County, Ohio

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2023

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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Clark County, Ohio (the "County") as of and for the year ended December 31, 2023, 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 31, 2024. Our report includes a reference to other auditors who audited the financial statements of the Clark County Reutilization Land Bank, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the schedule of findings and questioned costs as item 2023-001 that we consider 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

County's Response to Findings

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

Purpose of this Report

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

Clark, Schaefer, Hackett & Co.

Springfield, Ohio
July 31, 2024

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Clark County, Ohio's (the "County") compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2023. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2023.

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 Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our 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

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

Auditors' Responsibilities for the Audit of Compliance

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

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

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

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

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2023-002. Our opinion on each major federal program is not modified with respect to this matter.

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

Report on Internal Control Over Compliance

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-002 to be a significant deficiency.

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

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated July 31, 2024, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Clark, Schaefer, Hackett & Co.

Springfield, Ohio
July 31, 2024

CLARK COUNTY, OHIO
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

Granting Agency Pass through entity Grant Name	Grant Number	Assistance Listing Number	Passed Through to Subrecipients	Cash Expenditures	Non-Cash Expenditures
U.S. Department of Agriculture:					
Passed through:					
Ohio Department of Education:					
Child Nutrition Cluster:					
School Breakfast Program	065904-05PU-2022	10.553	\$ -	\$ 8,720	\$ -
	065904-05PU-2023		-	8,160	-
Total School Breakfast Program			-	16,880	-
National School Lunch Program	069997-LLP4-2023	10.555	-	14,278	-
	069997-LLP4-2024		-	15,612	-
	069997-LLP1-2023		-	3,465	-
	069997-LLP1-2024		-	4,132	-
National School Lunch Program - Non-Cash Assistance			-	-	9,144
Total National School Lunch Program			-	37,487	9,144
Total Child Nutrition Cluster			-	54,367	9,144
Passed through:					
Ohio Department of Jobs and Family Services:					
SNAP Cluster:					
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	JFSCF1 23/JFSCF1 24 JFSCF523	10.561	-	43,523	-
	JFSCFB 23/JFSCFB 24		-	1,337,640	-
COVID-19 - Supplemental Nutrition Assistance Program	JFSCFJ23		-	88,825	-
Total SNAP Cluster			-	1,530,331	-
Total U.S. Department of Agriculture			-	1,584,698	9,144
U.S. Department of Housing and Urban Development:					
Passed through:					
Ohio Development Services Agency:					
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii					
	B-F-22-1AL-1	14.228	-	180,984	-
	B-X-22-1AL-1		-	16,415	-
	B-D-20-1AL-4		-	5,785	-
	B-D-21-1AL-4		-	472,156	-
Total Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii			-	675,340	-
Total U.S. Department of Housing and Urban Development			\$ -	\$ 675,340	\$ -
U.S. Department of Justice:					
Direct Awards:					
Drug Court Discretionary Grant Program	N/A	16.585	\$ -	\$ 21,329	\$ -

(Continued)

CLARK COUNTY, OHIO
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

Granting Agency Pass through entity Grant Name	Grant Number	Assistance Listing Number	Passed Through to Subrecipients	Cash Expenditures	Non-Cash Expenditures
Passed through:					
Office of the Ohio Attorney General:					
Crime Victim Assistance	2023-VOCA-135104194	16.575	-	33,473	-
	2024-VOCA-135504915		-	8,527	-
	2023-VOCA-135104156		-	56,711	-
	2024-VOCA-135503468		-	22,871	-
	2023-VOCA-135104849		-	13,868	-
	2024-VOCA-135503175		-	434	-
Total Crime Victim Assistance			-	135,884	-
Passed through:					
City of Springfield, Ohio:					
Edward Byrne Memorial Justice Assistance Grant Program	O-BJA-2022-171368	16.738	-	16,704	-
Total U.S. Department of Justice					
			-	173,917	-
U.S. Department of Labor:					
Passed through:					
Ohio Department of Jobs and Family Services:					
Employment Service Cluster:					
Employment Service/Wagner-Peyser Funded Activities	JFSCES22	17.207	-	11,873	-
Total Employment Service Cluster			-	11,873	-
Unemployment Insurance					
	JFS PY22	17.225	-	31,497	-
	JFS PY23		-	17,568	-
Total Unemployment Insurance			-	49,065	-
Trade Adjustment Assistance					
	JFSCTR21	17.245	-	1,892	-
WIOA National Dislocated Worker Grants:					
WIA National Emergency Grants	N/A	17.277	\$ -	\$ 12,252	\$ -
Passed through:					
Area 7 Workforce Investment Board:					
WIOA Cluster:					
WIOA Adult Program	JFSFSW FY22	17.258	\$ -	\$ 103,884	\$ -
WIOA Adult Program	JFSFSW PY22		-	58,037	-
WIOA Adult Program	JFSFSW F23		-	64,510	-
WIOA - Non-Formulary State Speical Project				20,000	
WIOA - OMJ Center Resource Sharing	JFSFSWBG SFY23		-	586	-
Total WIOA Adult Program			-	247,017	-

(Continued)

CLARK COUNTY, OHIO
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

Granting Agency Pass through entity Grant Name	Grant Number	Assistance Listing Number	Passed Through to Subrecipients	Cash Expenditures	Non-Cash Expenditures
WIOA Youth Activities	PY21 CCMEP	17.259	-	231,212	-
	PY23 CCMEP		-	65,057	-
Total WIOA Youth Activities			-	296,269	-
WIOA Dislocated Worker Formula Grants	JFS CRP FY22/PY22	17.278	-	99,162	-
WIOA OMJ Center Resource Sharing	JFS CRP 22	17.278	-	456	-
Total WIOA Dislocated Worker Formula Grants			-	99,618	-
Total WIOA Cluster			-	642,904	-
Total U.S. Department of Labor			-	717,986	-
U.S. Department of Transportation:					
Passed through:					
Ohio Department of Transportation:					
Highway Planning and Construction	PID #109441	20.205	-	2,432,572	-
	PID #109451		-	333,096	-
	PID #114352		-	256,221	-
Total Highway Planning and Construction			-	3,021,889	-
Passed through:					
Ohio Department of Public Safety:					
Highway Safety Cluster:					
State and Community Highway Safety	STEP-2023-Clark County Sheriff's Of-00016	20.600	-	4,722	-
	STEP-2024-Clark County Sheriff's Of-00042		-	2,073	-
Total State and Community Highway Safety			-	6,795	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated (DWI)	IDEP-2023-Clark County Sheriff's Of-00016	20.608	\$ -	\$ 2,551	\$ -
	IDEP-2024-Clark County Sheriff's Of-00042		-	1,088	-
Total Minimum Penalties for Repeat Offenders for DWI			-	3,639	-
Interagency Hazardous Materials Public Sector Training and Planning Grants	693JK32240034HMEP	20.703	-	16,827	-
Total U.S. Department of Transportation			-	3,049,150	-

(Continued)

CLARK COUNTY, OHIO
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

Granting Agency Pass through entity Grant Name	Grant Number	Assistance Listing Number	Passed Through to Subrecipients	Cash Expenditures	Non-Cash Expenditures
U.S. Department of the Treasury:					
Passed through:					
Ohio Office of Budget and Management: COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	HB481-CRF-Local	21.027	1,000,000	5,918,458	-
Ohio Department of Job and Family Services COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	JFSSSTFO	21.027	-	387,484	-
Total U.S. Department of the Treasury			<u>1,000,000</u>	<u>6,305,942</u>	<u>-</u>
U.S. Department of Education:					
Passed through:					
Ohio Department of Developmental Disabilities: Special Education-Grants for Infants and Families COVID-19 - Special Education-Grants for Infants and Families Total Special Education-Grants for Infants and Families	H181A210024 H181X210024 - ARPA	84.181 84.181x	- -	151,470 47,795	- -
Total U.S. Department of Education			<u>-</u>	<u>199,265</u>	<u>-</u>
U.S. Election Assistance Commission:					
Passed through:					
Ohio Secretary of State: HAVA Election Security Grants	EACELSEC18OH	90.404	-	10,000	-
Total U.S. Election Assistance Commission			<u>-</u>	<u>10,000</u>	<u>-</u>
U.S. Department of Health and Human Services:					
Passed through:					
Ohio Department of Jobs and Family Services: Title IV-E Kinship Navigator Program	JFSCPI23	93.471	-	40,238	-
Title IV-E Prevention Program	JFSCPS23	93.472	-	11,381	-
MaryLee Allen Promoting Safe and Stable Families Program	JFSCMC23 JFSCPF23/JFSCPF24	93.556	- -	6,856 42,321	- -
Total MaryLee Allen Promoting Safe and Stable Families Program			<u>\$ -</u>	<u>\$ 49,177</u>	<u>\$ -</u>
Temporary Assistance for Needy Families	JFSCTF 22/JFSCTF 23/JFSCTF 24 JFSCTF23	93.558	\$ 436,931 -	\$ 3,042,261 10,052	\$ - -
Total Temporary Assistance for Needy Families			<u>436,931</u>	<u>3,052,313</u>	<u>-</u>
Child Support Services	JFSCCS23/JFSCCS24 JFSFC557 JFSFC557	93.563	- -	1,662,110 885 371,458	- -
Total Child Support Services			<u>-</u>	<u>2,034,453</u>	<u>-</u>

(Continued)

CLARK COUNTY, OHIO
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

Granting Agency Pass through entity Grant Name	Grant Number	Assistance Listing Number	Passed Through to Subrecipients	Cash Expenditures	Non-Cash Expenditures
Refugee and Entrant Assistance State / Replacement Designee Administered Programs	JFSCRC 23/JFSCRC 24	93.566	-	17,706	-
CCDF Cluster:					
Child Care and Development Block Grant	JFSCCD 23/JFSCCD 24	93.575	-	149,172	-
Total CCDF Cluster			-	149,172	-
Stephanie Tubbs Jones Child Welfare Services Program	JFSCCW23	93.645	-	29,603	-
Foster Care Title IV-E	JFSCFC23/JFSCFC24 JFSCFK23	93.658	-	324,586	-
Total Foster Care Title IV-E			-	150,000	-
Adoption Assistance	JFSCAA23/JFSCAA24	93.659	-	1,752,662	-
Social Services Block Grant	JFSCSS 23/JFSCSS 24 JFSCTX 23/JFSCTX 24	93.667	-	712,069	-
			-	552,687	-
Passed through:					
Ohio Department of Developmental Disabilities:					
Social Services Block Grant	2301OHSOSR	93.667	-	87,756	-
Total Social Services Block Grant			-	1,352,512	-
Passed through:					
Ohio Department of Jobs and Family Services:					
John H. Chafee Foster Care Program For Successful Transition To Adulthood	JFSCIL23/JFSCIL24	93.674	-	49,110	-
Children's Health Insurance Program	MCDFSH 23/MCDFSH 24 MCDFSHCV 23/MCDFSHCV 24	93.767	-	9,742	-
			-	411	-
Total Children's Health Insurance Program			\$ -	\$ 10,153	\$ -
Medicaid Cluster:					
Medical Assistance Program	MCDFMT 23/MCDFMT 24	93.778	\$ -	\$ 1,717,210	\$ -
Total Medicaid Cluster			-	1,717,210	-
Total U.S. Department of Health and Human Services			436,931	10,740,276	-
Total Expenditures of Federal Awards			\$ 1,436,931	\$ 23,456,574	\$ 9,144
					(Concluded)

See accompanying notes to the Schedule of Expenditures of Federal Awards

CLARK COUNTY, OHIO
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

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, 2023. The Schedule has been prepared on the cash basis of accounting and is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The County has elected not to use the 10-percent de minimis indirect cost rate allowed under Uniform Guidance. Because the Schedule presents only a select portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or cash flows of the County.

NOTE B - SUBRECIPIENTS

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

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

NOTE C - CHILD NUTRITION CLUSTER

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

NOTE D – FOOD DONATION PROGRAM

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

NOTE E - MATCHING REQUIREMENTS

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

Section I – Summary of Auditors’ Results

Financial Statements

Type of auditors’ report issued:	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified not considered to be material weakness(es)?	Yes
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified not considered to be material weakness(es)?	Yes
Type of auditors’ report issued on compliance for major programs:	Unmodified
Any audit findings that are required to be reported in accordance with 2 CFR 200.516(a)?	Yes
Identification of major programs:	
<i>SNAP Cluster:</i>	
ALN 10.561 – State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	
ALN 21.027 - COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	
ALN 93.558 – Temporary Assistance for Needy Families	
Dollar threshold to distinguish between Type A and Type B programs:	\$750,000
Auditee qualified as low-risk auditee?	No

Section II – Financial Statement Findings

2023-001: Significant Deficiency – Audit Adjustments

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

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

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

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

Section III – Federal Awards Findings and Questioned Costs

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

ALN 21.027

U.S. Department of Treasury

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

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

Context: During our review of the quarterly project and expenditure report, we noted the County incorrectly reported \$194,260 program expenditures associated with the provisions of lost revenue and infrastructure projects as of December 31, 2023. In addition, two of the three subrecipients selected for testing were inaccurately reported as subrecipients.

Effect: The County was not in compliance with reporting requirements in 2023.

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

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

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



CLARK COUNTY
OHIO

MELANIE F. WILT

SASHA L. RITTENHOUSE

LOWELL R. McGLOTHIN

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

Clark County, Ohio
Schedule of Prior Audit Findings
December 31, 2023

2022-001: Material Weakness – Audit Adjustments

Audit adjustments were necessary to correct certain errors noted within the County's financial statements prepared and presented for audit. Adjustments were necessary to revise and reclassify various amounts within the basic financial statements. In addition, various corrections were made to the Management's Discussion and Analysis, the Statement of Cash Flows, and Notes to the Financial Statements to enable that information to agree to the amounts reported within the basic financial statements.

Status: Not corrected, audit adjustments necessary for 2023; See finding 2023-001.

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

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

Status: Corrected

2022-003: Reportable Noncompliance – Interfund Activity

During 2022, the County reported transfers from the American Rescue Plan Act (ARPA) special revenue fund to various other County funds. While the underlying expenditures associated with the transfers were permissible under program regulations, GASB Technical Bulletin 2021-1 stipulates these expenditures should have been recorded as expenditures within the ARPA special revenue fund.

Status: Corrected

2022-004: Reporting – Coronavirus State and Local Fiscal Recovery Funds (ALN 21.027)

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: Not corrected; See finding 2023-002



HILLARY HAMILTON, CLARK COUNTY AUDITOR

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

July 31, 2024

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

This letter is to serve as the corrective action plan of the Clark County Auditor's office as a result of the December 31, 2023 audit of Clark County, Ohio's financial statements and specifically item finding 2023-001.

Significant Deficiency – Audit Adjustments – Effective July 31, 2024, the Auditor's Office will continue developing processes and review procedures to ensure the proper calculation, recording and posting of financial statement amounts into the trial balance system that will also allow for accurate financial statements and accompanying information, including footnotes to the financial statements.

Sincerely,

A handwritten signature in blue ink that reads "Hillary Hamilton".

Hillary Hamilton



CLARK COUNTY
OHIO

MELANIE F. WILT

SASHA L. RITTENHOUSE

LOWELL R. McGLOTHIN

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

July 31, 2024

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

The County agrees that MVECA and Airvac should have been classified as contractors and has made numerous attempts to correct these classifications through the Treasury website. However, the ARPA reporting module does not permit the change of recipient classification once it has been entered. When new reports are due, the portion of the report where recipient classification is located becomes locked and the reporter cannot change the classification. At this time, the issue cannot be corrected in the report.

An error occurred in the reporting of the ARPA funds in the reporting module. ARPA interest income in the amount of \$194,260 was used towards the payment of the Mental Health and Drug Treatment Facility. Those funds should not have been reported due to the fact that interest income expenses are not an item reported in the ARPA report. Corrective action is being taken in Q3 of 2024.

Contact Individual: Jennifer Hutchinson, County Administrator

Contact Number: 937-521-2055



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OHIO AUDITOR OF STATE KEITH FABER



CLARK COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 8/27/2024

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