

# *CLARK COUNTY, OHIO*



## COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED  
December 31, 2020

*John S. Federer*  
*Clark County Auditor*

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



OHIO AUDITOR OF STATE  
KEITH FABER



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Board of County Commissioners  
Clark County  
31 N. Limestone Street  
Springfield, Ohio 45501

We have reviewed the *Independent Auditors' Report* of Clark County, prepared by Clark, Schaefer, Hackett & Co., for the audit period January 1, 2020 through December 31, 2020. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

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

Keith Faber  
Auditor of State  
Columbus, Ohio

September 08, 2021

**BACK SIDE OF COVER**

**CLARK COUNTY, OHIO**

**COMPREHENSIVE ANNUAL FINANCIAL  
REPORT**

**For the Year Ended December 31, 2020**

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



**CLARK COUNTY, OHIO**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
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# *INTRODUCTORY*



# *SECTION*

**BACK SIDE OF SECTION DIVIDER**



**John S. Federer**  
Clark County Auditor

August 31, 2021

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

I am pleased to present the Comprehensive Annual Financial Report (Report) for Clark County, Ohio (County) for the fiscal year ending December 31, 2020.

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

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

The County's financial statements have been audited by Clark, Schaefer, Hackett & Co., an independent licensed certified public accounting firm. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year that ended December 31, 2020, 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, 2020, are fairly presented in conformity with GAAP. The independent auditor's report is located at the front of the financial section of this report.

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

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

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

## **PROFILE OF THE COUNTY**

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

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

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

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

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

As real property assessor, the Auditor is responsible for a full reappraisal of the approximately 68,000 parcels of real property in the County every six years, with an interim update every third year. As required by Ohio law, 2019 was the statutory year for a full reappraisal of Clark County real property values. This successful reappraisal updated values and was effective for the collection year beginning January 1, 2020. 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, the negative trend the County has experienced the past couple years has turned the corner. Sales tax collections have recovered after the cut of sales tax being collected on Medicaid services in 2017. During 2020, the County collected the most sales tax in its history and though the first six months in 2021, collections are well above 2020 amounts. Property tax collections have also seen an increase with the strong real estate market that the entire Country is experiencing.

The most current data released from the U.S. Census Bureau has Clark County ranked as the 22<sup>nd</sup> most populated County in the State of Ohio. The County's economic climate continued its upward trend into 2020 from 2019 despite the COVID-19 pandemic as indicated by the growth in sales tax and the return on investments. The population of the County also saw a slight decrease from 2019 numbers going from 134,083 to 133,638 along with the employment and workforce estimates also decreasing. The County's average civilian labor force decreased to 62,945 in 2020 from 63,632 in 2019 and the average employed for 2020 dropped to 57,829 in 2020 from 60,867 in 2019. These decreases had a negative impact on unemployment as the rate went from 4.3% in 2019 to 8.1% in 2020 with COVID-19 being the major contributing factor. The drop in the County's unemployment was in direct correlation with the State of Ohio's average unemployment rate as it increased to 8.1% in 2020 from 4.2% in 2019. The U.S. average unemployment rate was 8.1% for 2020 while the rate for December 2019 was 6.7%.

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

## **MAJOR INITIATIVES**

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

**Engineer:** In 2020, the County Engineer completed 1 bridge replacement project financed by Federal and State funding along with financing the rehabilitation of 1 bridge with local funds. During 2020, local funding was used to resurface 13.46 miles of County roads while federal and state funding was used to complete other road projects during the year.

**Commissioners:** In late 2016, the County began the process of renovating three of its main buildings; the A.B. Graham Building, the County Courthouse and the Springview Government Center. The renovations are scheduled to continue into 2021. In 2020, renovations to the Municipal Building also began in order to provide more space to the court system of the County and City of Springfield.

**Utilities Department:** In late 2020, the County's Utilities Department began working on the Northridge Water Tower. This project will rehabilitate the only water storage tower for the Northridge Water District and replace manual standby emergency power for the water system pumping station with a permanent on-site generator and automatic transfer switch. The water tower is a 1.0 million gallon composite tank. The tank steel bowl interior and exterior coating system will be replaced as part of this project and a 150 KW genset with auto transfer switch will be installed at the booster station building site. This project will extend the life of the tower approximately 25-30 years and will be funded by state and local funding including user fees.

### ***Future Projects***

The County broke ground in early 2020 for the new 9-1-1 Dispatching Center. This Center will allow residents to text, send pictures and videos to dispatchers. Also, new dispatch center will put the county in accordance with Ohio's Next Generation 9-1-1 requirement that calls for dispatch services to become more advanced. In addition to the County facility rehabilitation project, the County has numerous road and bridge projects on the horizon to continue to improve the infrastructure of the County. These projects will be funded by federal, state and local dollars. Also, in conjunction with the City of Springfield, Springfield Township and the Community Improvement Corporation is also in the development stage of the Prime Ohio II industrial park. It is estimated over 1000 jobs could be generated in its lifetime once it is fully developed. This is an estimated \$8.5 million dollar industrial park.

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

## **LONG-TERM FINANCIAL PLANNING**

Clark County is currently assessing a one and one-half percent permissive sales tax which is allowing the County to maintain its current level of services to its citizens. For the near future the County does not foresee a need to issue any new debt for any projects. In October 2019, the County issued \$1,382,000 in bonds for the purpose of refunding the 2009 and 2010 bonds. 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, 2020, the County's general obligation debt was at \$20,351,000, which is \$767,500 more than the amount at December 31, 2010. The debt increase is due in part to refinancing to take advantage of favorable interest rates and the rehabilitation of County buildings and infrastructure that has begun to deteriorate.

## **RELEVANT FINANCIAL POLICIES**

It is the County's policy to ensure that current year resources are sufficient to fund current year expenditures. Expenditures are set based upon available resources with the County Commissioners determining the level of funding for each department or office within the primary government.

The County has an investment policy that is used to manage the investment of County funds. Any financial institution that holds County funds must agree to the requirements of this policy. This policy details the objective and allowable rules for the safekeeping of County funds.

The County's capital asset policy is designed to provide accountability and control over the County's capital assets and to assist departments in gathering and maintaining information needed for the preparation of the financial statements.



The County also has a Board of Commissioners Personnel Policy and Procedures Manual and an Internal Control Guide that are used to assist all County departments in the day to day procedures and practices of the County.

## **INTERNAL CONTROLS**

In implementing the County's integrated, automated accounting system, consideration was given to incorporating sound internal controls. Internal controls are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition, and the reliability and accuracy of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance is based on the assumption that the cost of the controls should not outweigh their benefits. The accounting system encompasses appropriations, encumbrances, expenditures, revenues, payroll and capital assets and ensures the financial information generated is both accurate and reliable.

In County government, internal controls are enhanced through the separation of powers. The Commissioners, the Auditor and the Treasurer share the management and administration of the County's financial resources, providing an inherent system of checks and balances. Each of the County's elected officials and agency directors is responsible for internal controls over the cash collection function within their office. Some County offices and agencies hold money in bank accounts outside the County treasury. The individual offices and agencies are responsible for the transaction activity through and reconciliation of those accounts.

## **INDEPENDENT AUDIT**

Included in this report is the unmodified opinion rendered on the County's operations and financial position as well as its existing assets and liabilities as reported in the combined financial statements for the year ended December 31, 2020, by Clark, Schaefer, Hackett & Company. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the Federal Single Audit Act of 1996 and related Uniform Guidance.

## **AWARDS**

Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Clark County, Ohio for its comprehensive annual financial report for the fiscal year ended December 31, 2019. This was the nineteenth year (years ended 2000 – 2005 and 2007 – 2019) that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

## ACKNOWLEDGEMENTS

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

### Auditor's Office:

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

### Commission Office:

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

### Treasurer's Office:

Michelle R. Harris, Interim Clark County Treasurer

It is my pleasure to submit herewith the Comprehensive Annual Financial Report for the fiscal year ended December 31, 2020.

Sincerely,



John S. Federer  
Clark County Auditor

**CLARK COUNTY, OHIO**

Elected Officials  
December 31, 2020

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Board of County Commissioners	Melanie F. Wilt Lowell R. McGlothin Richard L. Lohnes	President Commissioner Commissioner
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Other Elected Officials	John S. Federer Melissa M. Tuttle Dr. Susan L. Brown Johnathan A. Burr, P.E., P.S. Daniel P. Driscoll Nancy C. Pence Deborah K. Burchett Michelle R. Harris	Auditor Clerk of Courts Coroner Engineer Prosecutor Recorder Sheriff Treasurer
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Second District Court of Appeals	Honorable Mary E. Donovan Honorable Jeffrey E. Froelich Honorable Michael T. Hall Honorable Michael L. Tucker Honorable Jeffrey M. Welbaum	Judge Judge Judge Judge Judge
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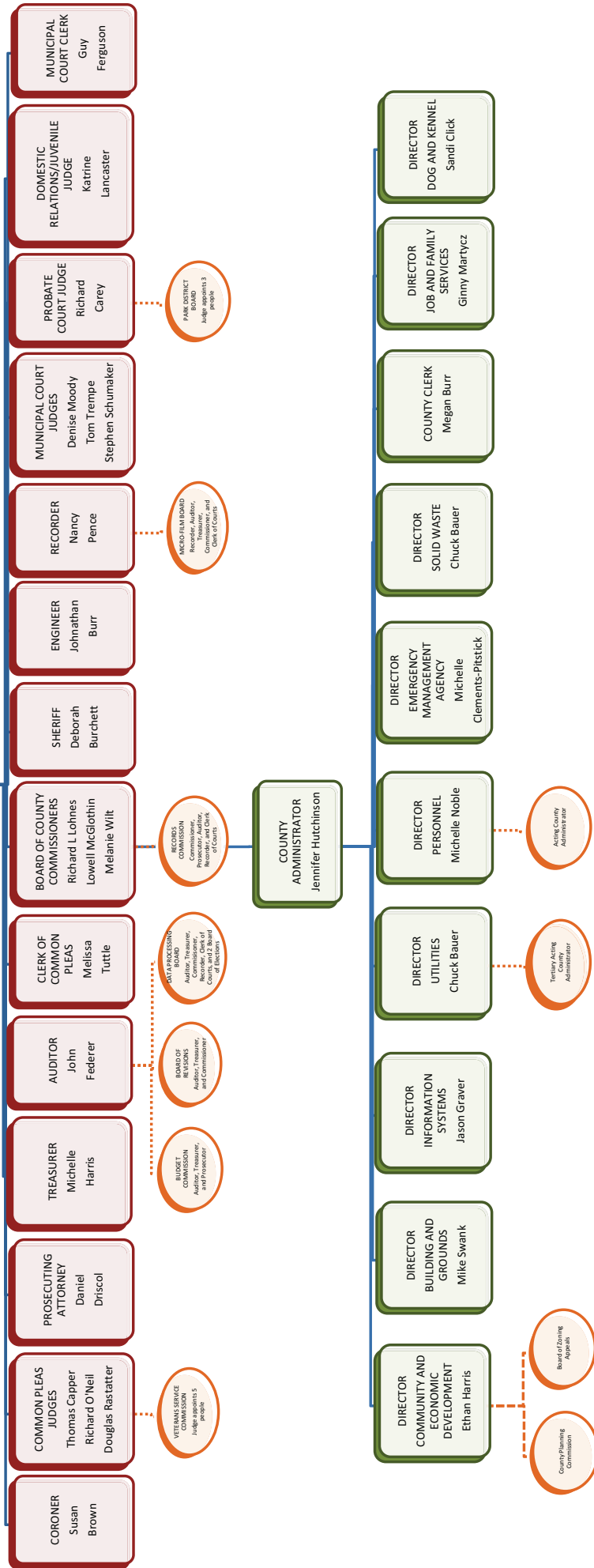
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Common Pleas Court	<i>General Division</i>	
	Honorable Douglas M. Rastatter	Judge
	Honorable Richard J. O'Neill	Judge
	Honorable Thomas J. Capper	Judge
	<i>Domestic Division</i>	
	Honorable Katrine M. Lancaster	Judge
	<i>Juvenile Division</i>	
	Honorable Katrine M. Lancaster	Judge
	<i>Probate Division</i>	
	Honorable Richard P. Carey	Judge

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Municipal Court	Honorable Thomas E. Trempe Honorable Denise L. Moody Honorable Stephen A. Schumaker	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 Comprehensive Annual  
Financial Report  
For the Fiscal Year Ended

December 31, 2019

*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 of the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Clark County, Ohio (the "County") as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Clark County Reutilization Land Bank which represent 3 percent, 11 percent, and 1 percent, respectively, of the assets, fund equity, and revenues of the aggregate remaining fund information. 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 the Clark County Reutilization Land Bank, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

## **Opinions**

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Clark County, Ohio, as of December 31, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

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

### *Other Information*

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

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

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated August 31, 2021 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County's internal control over financial reporting and compliance.

*Clark, Schaefer, Hackett & Co.*

Springfield, Ohio  
August 31, 2021



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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, 2020. 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, 2020 are as follows:

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at December 31, 2020 by \$149,611,673. Of this amount, (\$63,179,198) is considered unrestricted. The unrestricted net deficit of the County's governmental activities is (\$68,698,368) as a result of the County recognizing its proportionate share of the net pension and other post employment benefit (OPEB) liabilities. The unrestricted net position of the County's business-type activities is \$5,519,170 and may be used to meet the ongoing obligations of the County's business-type activities.
- The County's total net position increased \$9,733,538 in 2020. Net position of the governmental activities increased \$9,509,550, which represents a 7.96% increase from 2019. Net position of the business-type activities increased \$223,988 or 1.10% from 2019.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$121,682,637, an increase of \$9,604,298, a change of 8.57% from 2019, after the restatement from the application of a new accounting standard as described in Note 22.
- At the end of the current year, the General Fund, the County's operating fund, reported an increase in fund balance of \$4,507,205 or 18.70% from the previous year. The fund balance represents 58.65% of general fund expenditures, including transfers out.
- The County's outstanding debt decreased by \$1,809,000, or 8.75%, in governmental activities and decreased by \$561,139, or 6.62% 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 Comprehensive Annual 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

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provide the next level of detail. For governmental funds, these statements tell the reader how services were financed in the short term, as well as, what remains for future spending. The fund financial 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 2020?" 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 19 – 21 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

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

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

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

Governmental funds for which the County adopts an annual appropriation budget include the General Fund and all other governmental funds for which activity is anticipated during the year. A budgetary comparison 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 22 – 25 of this report.

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

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the all three enterprise fund although only the Sewer fund meets the definition of a major fund of the County. The County has three internal service funds to account for its document imaging, the County's self-insurance health plan and the IS internal service fund, which accounts for the County's telecommunications. Because these services benefit both governmental and business-type activities, the activity has been allocated to both activities in the government-wide financial statements. All internal service funds are combined into a single aggregated presentation on the proprietary fund statements. Individual fund activity for the internal service funds is provided in the form of combining statements elsewhere in this report. The proprietary fund financial statements can be found on pages 26 – 29 of this report.

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**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 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 30 – 31 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 33 – 83 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 2020 as compared to 2019:

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

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2020</u>	<u>2019 (as restated)</u>	<u>2020</u>	<u>2019 (as restated)</u>	<u>2020</u>	<u>2019 (as restated)</u>
<b>Assets:</b>						
Current and Other Assets	\$ 168,317,052	\$ 160,096,373	\$ 11,923,159	\$ 11,223,378	\$ 180,240,211	\$ 171,319,751
Capital Assets	115,384,726	113,709,347	23,164,297	23,866,179	138,549,023	137,575,526
Total Assets	<u>283,701,778</u>	<u>273,805,720</u>	<u>35,087,456</u>	<u>35,089,557</u>	<u>318,789,234</u>	<u>308,895,277</u>
Deferred Outflows of Resources	<u>20,179,482</u>	<u>24,703,098</u>	<u>1,280,862</u>	<u>1,501,783</u>	<u>21,460,344</u>	<u>26,204,881</u>
<b>Liabilities:</b>						
Current and Other Liabilities	7,832,980	9,742,240	351,605	261,358	8,184,585	10,003,598
Long-term Liabilities	<u>117,942,867</u>	<u>130,983,362</u>	<u>14,217,891</u>	<u>15,360,859</u>	<u>132,160,758</u>	<u>146,344,221</u>
Total Liabilities	<u>125,775,847</u>	<u>140,725,602</u>	<u>14,569,496</u>	<u>15,622,217</u>	<u>140,345,343</u>	<u>156,347,819</u>
Deferred Inflows of Resources	<u>49,092,861</u>	<u>38,160,193</u>	<u>1,199,701</u>	<u>593,990</u>	<u>50,292,562</u>	<u>38,754,183</u>
<b>Net Position:</b>						
Net Investment in Capital Assets	97,022,698	98,049,010	15,079,951	15,201,560	112,102,649	113,250,570
Restricted	100,688,222	88,763,178	-	-	100,688,222	88,763,178
Unrestricted	<u>(68,698,368)</u>	<u>(67,189,165)</u>	<u>5,519,170</u>	<u>5,173,573</u>	<u>(63,179,198)</u>	<u>(62,015,592)</u>
Total Net Position	<u>\$ 129,012,552</u>	<u>\$ 119,623,023</u>	<u>\$ 20,599,121</u>	<u>\$ 20,375,133</u>	<u>\$ 149,611,673</u>	<u>\$ 139,998,156</u>

The net pension liability (NPL) and net other postemployment benefits (OPEB) liability are the largest liabilities reported by the County at December 31, 2020 and are reported pursuant to 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,"



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which significantly revises accounting for costs and liabilities related to other postemployment benefits (OPEB). For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability and the net OPEB liability to the reported net position and subtracting the net pension asset and deferred outflows related to pension and OPEB.

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 (asset) 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 the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

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

Most long-term liabilities have set repayment schedules or, in the case of compensated absences (i.e. sick and vacation leave), are satisfied through paid time-off or termination payments. There is no repayment schedule for the net pension liability or the net OPEB liability. As explained above, changes in benefits, contribution rates, and return on investments affect the balance of these liabilities, but are outside the

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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 the net pension liability and the net OPEB liability are satisfied, these liabilities are separately identified within the long-term liability section of the Statement of Net Position.

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

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

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

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 \$149,611,673 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 \$112,102,649 reflects its investment in capital assets (i.e. land, buildings, improvements other than buildings, machinery and equipment, and infrastructure); less any related debt used to acquire those assets that is still outstanding plus; if applicable any significant unspent bond proceeds. The County uses these capital assets to provide services to citizens; therefore, these assets are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay debt must be provided from other sources, since capital assets themselves cannot be used to liquidate these liabilities. Any debt not related to acquiring those assets and that is still outstanding is reflected with unrestricted net position.

An additional portion of the County's net position, \$100,688,222 represents resources that are subject to external restrictions on how they may be used. The remaining negative balance of \$63,179,198 represents the unrestricted net position. The governmental unrestricted net position balance is a negative \$68,698,368. Overall, net position of the County increased \$9,733,538 in 2020. Net position for governmental activities increased \$9,509,550 and the net position of business-type activities increased \$223,988.

There was an increase of \$11,925,044 in restricted net position reported in connection with the County's governmental activities in 2020. The key factor for the governmental activities' increase relates to the

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health and human services functions. The Department of Jobs & Family Services, Board of Developmental Disabilities and Children's Services combined for \$6,858,183 of the increase, from a combination of an increase in cash and the recognition of additional funding from federal, state and local sources.

The County's governmental activities net investment in capital assets decreased \$1,026,312 in 2020. This was due primarily to the payment to contractors for construction projects with unspent bonds proceeds.

Table 2 below provides a summary of the changes in net position for 2020 compared to 2019.

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

	2020			2019 (as restated)		
	Governmental Activities	Business- Type Activities	Total	Governmental Activities	Business- Type Activities	Total
<b>REVENUES:</b>						
Program Revenues:						
Charges for Services	\$ 14,938,962	\$ 7,650,517	\$ 22,589,479	\$ 14,593,218	\$ 7,909,050	\$ 22,502,268
Operating Grants and Contributions	49,308,451	-	49,308,451	42,853,450	-	42,853,450
Capital Grants and Contributions	751,092	8,373	759,465	3,687,434	34,514	3,721,948
General Revenues:						
Property Taxes	26,569,749	-	26,569,749	22,898,922	-	22,898,922
Permissive Sales Tax	27,572,740	-	27,572,740	25,854,322	-	25,854,322
Grants and Contributions not Restricted	6,610,793	-	6,610,793	6,817,655	-	6,817,655
Investment Income	3,288,433	-	3,288,433	4,294,530	-	4,294,530
Other Revenue	1,949,712	240,090	2,189,802	2,245,976	214,186	2,460,162
Total Revenue	130,989,932	7,898,980	138,888,912	123,245,507	8,157,750	131,403,257
<b>EXPENSES:</b>						
General Government:						
Legislative and Executive	20,795,491	-	20,795,491	16,499,147	-	16,499,147
Judicial	15,071,280	-	15,071,280	15,600,308	-	15,600,308
Public Safety	17,640,182	-	17,640,182	17,822,266	-	17,822,266
Public Works	13,767,835	-	13,767,835	11,661,310	-	11,661,310
Health	17,275,826	-	17,275,826	18,473,587	-	18,473,587
Human Services	32,621,432	-	32,621,432	30,676,624	-	30,676,624
Conservation/Recreation	1,883,898	-	1,883,898	2,002,062	-	2,002,062
Sewer	-	4,986,779	4,986,779	-	5,603,086	5,603,086
Water	-	2,252,544	2,252,544	-	2,638,560	2,638,560
9-1-1 Dispatching	-	2,229,568	2,229,568	-	2,539,065	2,539,065
Interest Expense	630,539	-	630,539	696,852	-	696,852
Total Expenses	119,686,483	9,468,891	129,155,374	113,432,156	10,780,711	124,212,867
Excess (Deficiency) before Transfers	11,303,449	(1,569,911)	9,733,538	9,813,351	(2,622,961)	7,190,390
Transfers In (Out)	(1,793,899)	1,793,899	-	604,875	(604,875)	-
Change in Net Position	9,509,550	223,988	9,733,538	10,418,226	(3,227,836)	7,190,390
Net Position, Beginning of Year	119,623,023	20,375,133	139,998,156	116,313,582	19,663,195	135,976,777
Restatement - See Note 22	-	-	-	3,309,441	711,938	4,021,379
Net Position, End of Year	\$ 129,132,573	\$ 20,599,121	\$ 149,731,694	\$ 119,623,023	\$ 20,375,133	\$ 139,998,156

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**Governmental Activities**

**Net Position** – For the year ended December 31, 2020, net position for governmental activities increased \$9,509,550 from 2019 for an ending balance of \$129,012,552. 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 the controlling of expenses.

**Revenues** – Total revenues of the governmental activities increased \$7,744,425 in 2020 from 2019 amounts. The County collected \$1,718,418 more in permissive sales tax, which is a result of consumer spending and \$3,670,827 in property taxes tax during 2020 than 2019. The County also received \$7,900,181 in federal funding passed through the State of Ohio relating to the COVID-19 pandemic. Other revenue classifications remained consistent as a whole.

**Expenses** – Human Services and the Public Safety functions continue to be the largest activities of the County. In 2020, The County's Human Services function provides children services, child support, senior services, assistance for the needy, and job development services from the Department of Jobs and Family Services and represents 27.26% of total expenses. Expenses related to Human Services increased \$1,944,808 in 2020 from 2019 amounts with a large part due to an increase in employee salaries and benefits. In 2020, the Legislative and Executive function of the County saw an increase in expenses of \$4,296,344. This increase was due to putting protocols in place and providing services related to the COVID-19 pandemic. The Public Safety function provides safety to the citizens of Clark County through the Sheriff's office, Coroner and the Emergency Management Agency and ranks as the third highest expense function at 14.74%. The Health function provides services to the developmentally disabled and their families in Clark County through the Department of Developmental Disabilities and the expenses of this program accounted for 14.43% of expenses in 2020. Overall, expenses in the governmental activities increased \$6,254,327 from 2019, which is due the aforementioned protocols being put into place and providing services related to the COVID-19 pandemic.

**Business-Type Activities**

**Net Position** – For the year ended December 31, 2020, net position for the business-type activities increased \$223,988 from 2019 for an ending balance of \$20,599,121. The increase is attributed mainly to the stability of the funds and County creating the 9-1-1 Dispatch Enterprise Fund in 2019. The County broke ground on a new County wide dispatch center and this fund accounts for the related activity. In 2019, the fund was supported by transfers from the General Fund, where the employees were previously reported. The County also moved the associated deferred outflows, deferred inflows and the net pension and OPEB liabilities into this fund in 2019 that were previously reported in the General Fund.

**Revenues** – Total revenues of the County's business-type activities decreased \$258,770 in 2020 over 2019 amounts.

**Expenses** – Expenses associated with the business-type activities of the County decreased over \$1.3 million from 2019 amounts. Sewer expenses decreased \$616,307 with Water decreasing \$386,016 over

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2019 amounts due to projects being delayed because of the pandemic. The 9-1-1 Dispatch fund saw expenses decrease \$309,497 from 2019.

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.

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

	<u>2020</u>		<u>2019</u>	
	<u>Total Cost of Service</u>	<u>Net Cost of Service</u>	<u>Total Cost of Service</u>	<u>Net Cost of Service</u>
<b>GOVERNMENTAL ACTIVITIES:</b>				
General Government				
Legislative & Executive	\$ 20,795,491	\$ (6,458,629)	\$ 16,499,147	\$ (11,156,983)
Judicial	15,071,280	(9,977,152)	15,600,308	(11,626,196)
Public Safety	17,640,182	(16,593,542)	17,822,266	(16,780,945)
Public Works	13,767,835	(2,067,899)	11,661,310	3,655,789
Health	17,275,826	(7,083,922)	18,473,587	(6,875,742)
Human Services	32,621,432	(10,890,132)	30,676,624	(7,693,887)
Conservation/Recreation	1,883,898	(986,163)	2,002,062	(1,123,238)
Interest Expense	<u>630,539</u>	<u>(630,539)</u>	<u>696,852</u>	<u>(696,852)</u>
Total Expenses	<u>\$ 119,686,483</u>	<u>\$ (54,687,978)</u>	<u>\$ 113,432,156</u>	<u>\$ (52,298,054)</u>
<b>BUSINESS-TYPE ACTIVITIES:</b>				
Sewer	\$ 4,986,779	\$ (343,100)	\$ 5,603,086	\$ (465,092)
Water	2,252,544	540,206	2,638,560	(43,824)
9-1-1 Dispatching	<u>2,229,568</u>	<u>(2,007,107)</u>	<u>2,539,065</u>	<u>(2,328,231)</u>
Total Expenses	<u>\$ 9,468,891</u>	<u>\$ (1,810,001)</u>	<u>\$ 10,780,711</u>	<u>\$ (2,837,147)</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

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For the Year Ended December 31, 2020  
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group or individual that has been delegated authority to assign resources for use for particular purposes by the County Commissioners.

At December 31, 2020, the County's governmental funds reported combined fund balances of \$121,682,637 an increase of \$9,604,298 in comparison with the prior year. Approximately 12.94% or \$15,747,337 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.

The General Fund is the chief operating fund of the County. At December 31, 2020, unassigned fund balance of the General Fund was \$15,747,337, while total fund balance increased to \$28,604,660. 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 32.29% of total general fund expenditures (including transfers), while total fund balance represents approximately 58.65% of that same amount.

The fund balance of the General Fund increased \$4,507,205 or 18.70% from 2019, after the implementation of GASB Statement No. 84. This increase was due to increase in permissive sales tax and intergovernmental revenue associated with government funding for the pandemic.

The Department of Jobs & Family Services (DJFS) fund, a major fund, reported an increase in fund balance for the year ended December 31, 2020 of \$687,323 resulting in a fund balance of \$4,262,587. The increase was due in part to subsidy from the pandemic funding.

The Department of Developmental Disabilities Fund (DoDD), another major fund of the County, saw its fund balance increase during 2020 in the amount of \$3,150,806. The majority of this increase was due to the continued decrease in personnel and related benefits costs that associated with attrition in the workforce with the Agency migrating away from residential services being provided and the elimination of debt in 2019.

The Children's Services Fund, the fourth major governmental fund, had an increase in fund balance during the current year of \$1,180,235 to bring the year-end balance to \$19,803,366. An effort to control third party provider contracted services to be in line with projected revenues continues to aid in the increase of fund balance.

The Commissioners Fund, the last of the major governmental funds, had an increase in fund balance during the current year of \$869,432 to bring the year-end balance to \$5,235,351. The increase was due to a new 1.4 mill levy for senior citizens and the funding provided by the federal government for expenditures related to the pandemic.

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

Unrestricted net position of the Sewer fund at the end of the year was \$5,230,813, the Water fund reported \$3,426,903 and the 9-1-1 Dispatch fund was at a deficit of \$3,102,322. As noted earlier in the discussion of business-type activities, the overall net position decreased due to the maintenance and

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repairs of facilities and personnel costs associated with the 9-1-1 center that is currently subsidized by the County's General Fund.

**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 \$55.47 million, while the final appropriations were \$58.64 million, resulting in a net increase of \$3.2 million. During 2020, the County amended its General Fund budget numerous times. The amendments to expenditures occurred in all functions except health. The total budget amendments were \$3,165,856 with the largest change in legislative and executive in the amount of \$4,402,346, largely due to the County's increased expenditures relating to the COVID-19 pandemic. All other functions reduced appropriations. 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 \$50.3 million, up from the original estimate of \$46.9 million. During 2020, the County spent or encumbered 91.04% of the amount appropriated in the General Fund, which resulted in a decrease in the financial position at year-end of \$144,135.

**Capital Assets and Long-term Debt**

**Capital assets:** The County's capital assets for governmental and business-type activities as of December 31, 2020, amounts to \$138.55 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 \$973,497 or approximately 0.71%.

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

	2020			2019		
	Governmental Activities	Business- Type Activities	Total	Governmental Activities	Business- Type Activities	Total
Land	\$ 7,204,888	\$ 1,171,574	\$ 8,376,462	\$ 7,204,888	\$ 1,171,574	\$ 8,376,462
Construction in Progress	13,546,373	52,037	13,598,410	14,315,082	-	14,315,082
Infrastructure	149,243,734	21,137,612	170,381,346	142,089,155	21,137,612	163,226,767
Buildings	28,862,410	16,539,790	45,402,200	28,886,037	16,539,790	45,425,827
Improvements	63,495,430	1,702,060	65,197,490	63,636,776	1,702,060	65,338,836
Machinery & Equipment	18,459,563	2,743,822	21,203,385	18,679,857	2,710,917	21,390,774
Less: Accumulated Depreciation	<u>(165,427,672)</u>	<u>(20,182,598)</u>	<u>(185,610,270)</u>	<u>(161,102,448)</u>	<u>(19,395,774)</u>	<u>(180,498,222)</u>
Totals	<u>\$ 115,384,726</u>	<u>\$ 23,164,297</u>	<u>\$ 138,549,023</u>	<u>\$ 113,709,347</u>	<u>\$ 23,866,179</u>	<u>\$ 137,575,526</u>

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Major capital asset events for the year ended December 31, 2020 included:

- Construction in progress related to the renovation of the A.B. Graham Building, the County Courthouse, and the Springview Government Center.
- Road resurfacing and the completion of infrastructure projects.
- On-going road and bridge construction projects.

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

**Debt:** At December 31, 2020, the County had total bonded debt outstanding of \$20,351,000. Of this amount, \$18,861,000 represents general obligation bonds applicable to governmental activities. The remaining portion consists of general obligation debt of \$1,490,000 related to business-type activities. The County also had outstanding debt balances of \$1,483,148 in Ohio Public Works Commission (OPWC) loans and \$4,947,496 in Ohio Water Development Authority (OWDA) loans, payable from business-type activities.

The County's debt, excluding compensated absences and the net pension and OPEB liability, decreased by \$2,479,278 in 2020. 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 \$62,976,579, which exceeds the County's unvoted general obligation debt currently outstanding.

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

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

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

The County has seen an increase in key economic development factors in 2020. The County maintains a conservative approach to spending while maximizing its local revenues. Given the current economy, we anticipate sales tax revenue to increase in 2021 over 2020 amounts due to comparative figures with the exclusion of the Medicaid sales tax for 4 years. In 2020, the County received \$1.28 million in Casino Revenue. The State of Ohio collects a 33% tax on gross casino revenue; each county receives a portion of this tax revenue. This is expected to remain the same in 2021.

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

The \$15.82 million of unassigned General Fund balance on the governmental balance sheet at December 31, 2020 represents 28.13% of 2020 General Fund expenditures and other financing uses.

All of these factors were considered in the preparation of the County's 2021 budget. In conjunction with current economic factors, the County expects to maintain a conservative 2021 budget while continuing to provide all mandated services. The 2021 budget also includes payments for permanent improvements and capital items.



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**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, 2020

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS:</b>			
Pooled Cash and Investments	\$ 110,888,917	\$ 9,263,754	\$ 120,152,671
Pooled Cash and Investments in Segregated Accounts	1,095,551	666,936	1,762,487
Pooled Cash and Investments with Fiscal and Escrow Agents	366	-	366
Taxes	28,414,683	-	28,414,683
Permissive Sales Tax	4,583,203	-	4,583,203
Accounts	1,065,344	1,980,952	3,046,296
Special Assessments	66,884	-	66,884
Accrued Interest	496,324	-	496,324
Due from Other Governments	14,939,584	-	14,939,584
Materials and Supplies Inventory	237,389	847	238,236
Prepaid Items	482,953	46,894	529,847
Assets Held for Resale	6,009,630	-	6,009,630
Internal Balances	36,224	(36,224)	-
Capital Assets:			
Capital Assets, not subject to depreciation:			
Land	7,204,888	1,171,574	8,376,462
Construction In Progress	13,546,373	52,037	13,598,410
Capital Assets, net of accumulated depreciation	<u>94,633,465</u>	<u>21,940,686</u>	<u>116,574,151</u>
Total Assets	<u>283,701,778</u>	<u>35,087,456</u>	<u>318,789,234</u>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>			
Deferred Amount on Refunding	177,371	-	177,371
Pension	12,080,509	858,112	12,938,621
OPEB	<u>7,921,602</u>	<u>422,750</u>	<u>8,344,352</u>
Total Deferred Outflows of Resources	<u>20,179,482</u>	<u>1,280,862</u>	<u>21,460,344</u>
<b>LIABILITIES:</b>			
Accounts Payable	2,048,743	74,029	2,122,772
Deposits	3,368	-	3,368
Accrued Wages and Benefits	4,594,732	248,122	4,842,854
Claims Payable	1,039,814	-	1,039,814
Matured Compensated Absences Payable	4,712	-	4,712
Unearned Revenue	73,690	-	73,690
Matured Interest Payable	366	-	366
Accrued Interest Payable	67,555	29,454	97,009
Long-Term Liabilities:			
Due Within One Year	2,619,752	691,216	3,310,968
Due in More Than One Year:			
Other Amounts Due in More Than One Year	22,134,229	7,582,233	29,716,462
Net Pension Liability	55,405,569	3,663,343	59,068,912
Net OPEB Liability	<u>37,783,317</u>	<u>2,281,099</u>	<u>40,064,416</u>
Total Liabilities	<u>125,775,847</u>	<u>14,569,496</u>	<u>140,345,343</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Property Taxes Levies for Next Year	28,414,683	-	28,414,683
Deferred Amount on Refunding	-	64,130	64,130
Pension	13,817,707	759,878	14,577,585
OPEB	<u>6,860,471</u>	<u>375,693</u>	<u>7,236,164</u>
Total Deferred Inflows of Resources	<u>49,092,861</u>	<u>1,199,701</u>	<u>50,292,562</u>
<b>NET POSITION:</b>			
Net Investment in Capital Assets	97,022,698	15,079,951	112,102,649
Restricted for:			
Job & Family Services	3,989,792	-	3,989,792
Department of Developmental Disabilities	33,232,485	-	33,232,485
Children's Services	21,642,685	-	21,642,685
Commissioners	5,299,790	-	5,299,790
Capital Projects	2,225,943	-	2,225,943
Debt Service	80,325	-	80,325
Legislative/Executive Purposes	3,471,327	-	3,471,327
Judicial Purposes	5,052,405	-	5,052,405
Public Safety Purposes	1,818,048	-	1,818,048
Public Works Purposes	20,806,288	-	20,806,288
Human Services Purposes	1,707,492	-	1,707,492
Conservation/Recreation Purposes	1,247,951	-	1,247,951
Permanent Fund:			
Nonexpendable	74,787	-	74,787
Expendable	38,904	-	38,904
Unrestricted	<u>(68,698,368)</u>	<u>5,519,170</u>	<u>(63,179,198)</u>
Total Net Position	<u>\$ 129,012,552</u>	<u>\$ 20,599,121</u>	<u>\$ 149,611,673</u>

See accompanying notes to the basic financial statements.

**CLARK COUNTY, OHIO**  
Statement of Activities  
For the Year Ended December 31, 2020

<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>
<b>Governmental Activities:</b>				
<b>General Government:</b>				
Legislative & Executive	\$ 20,795,491	\$ 6,169,269	\$ 8,167,593	\$ -
Judicial	15,071,280	3,666,172	1,427,956	-
Public Safety	17,640,182	635,665	410,975	-
Public Works	13,767,835	1,990,275	8,958,569	751,092
Health	17,275,826	851,394	9,340,510	-
Human Services	32,621,432	754,120	20,977,180	-
Conservation/Recreation	1,883,898	872,067	25,668	-
Interest Expense	630,539	-	-	-
Total Governmental Activities	<u>119,686,483</u>	<u>14,938,962</u>	<u>49,308,451</u>	<u>751,092</u>
<b>Business-Type Activities:</b>				
Sewer	4,986,779	4,643,679	-	-
Water	2,252,544	2,784,377	-	8,373
9-1-1 Dispatching	2,229,568	222,461	-	-
Total Business-Type Activities	<u>9,468,891</u>	<u>7,650,517</u>	<u>-</u>	<u>8,373</u>
Total Primary Government	<u>\$ 129,155,374</u>	<u>\$ 22,589,479</u>	<u>\$ 49,308,451</u>	<u>\$ 759,465</u>

General Revenues:

Taxes:

Property Taxes Levied for:

General Purposes

Department of Developmental Disabilities

Children's Services

Senior Citizen's

Historical Society

Permissive Sales

Grants and Contributions not Restricted to Specific Programs

Investment Income

Other Revenue

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position, Beginning of Year, as 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
\$ (6,458,629)		\$ (6,458,629)
(9,977,152)		(9,977,152)
(16,593,542)		(16,593,542)
(2,067,899)		(2,067,899)
(7,083,922)		(7,083,922)
(10,890,132)		(10,890,132)
(986,163)		(986,163)
<u>(630,539)</u>		<u>(630,539)</u>
<u>(54,687,978)</u>		<u>(54,687,978)</u>
	\$ (343,100)	(343,100)
	540,206	540,206
	<u>(2,007,107)</u>	<u>(2,007,107)</u>
	<u>(1,810,001)</u>	<u>(1,810,001)</u>
<u>(54,687,978)</u>	<u>(1,810,001)</u>	<u>(56,497,979)</u>
4,092,453	-	4,092,453
10,501,592	-	10,501,592
6,069,403	-	6,069,403
5,222,178	-	5,222,178
684,123	-	684,123
27,572,740	-	27,572,740
6,610,793	-	6,610,793
3,288,433	-	3,288,433
1,949,712	240,090	2,189,802
<u>(1,793,899)</u>	<u>1,793,899</u>	<u>-</u>
<u>64,197,528</u>	<u>2,033,989</u>	<u>66,231,517</u>
9,509,550	223,988	9,733,538
<u>119,503,002</u>	<u>20,375,133</u>	<u>139,878,135</u>
<u>\$ 129,012,552</u>	<u>\$ 20,599,121</u>	<u>\$ 149,611,673</u>

**CLARK COUNTY, OHIO**

Balance Sheet  
Governmental Funds  
December 31, 2020

	General Fund	Job & Family Services Fund	Department of Developmental Disabilities Fund	Children's Services Fund	Commissioners Fund
<b>ASSETS:</b>					
Pooled Cash and Investments	\$ 23,702,000	\$ 4,744,622	\$ 30,583,601	\$ 19,540,973	\$ 5,660,357
Pooled Cash and Investments in Segregated Accounts	-	-	58,019	-	-
Pooled Cash and Investments with Fiscal and Escrow Agents	-	-	-	-	-
Net Receivables:					
Taxes	4,416,220	-	12,315,343	7,118,423	4,564,697
Permissive Sales Tax	4,583,203	-	-	-	-
Accounts	262,847	-	15,536	80,790	1,369
Special Assessments	-	-	-	-	-
Accrued Interest	495,971	-	-	-	-
Due from Other Governments	3,076,980	1,020,699	3,715,266	2,126,487	65,298
Due from Other Funds	101,957	-	300,000	-	-
Materials and Supplies Inventory	109,244	84,560	33,294	-	-
Prepaid Items	262,493	55,369	44,566	30,258	-
Assets Held for Resale	-	-	-	-	-
<b>Total Assets</b>	<u>\$ 37,010,915</u>	<u>\$ 5,905,250</u>	<u>\$ 47,065,625</u>	<u>\$ 28,896,931</u>	<u>\$ 10,291,721</u>
<b>LIABILITIES:</b>					
Accounts Payable	\$ 243,761	\$ 69,388	\$ 245,910	\$ 135,823	\$ 425,831
Deposits	-	-	-	-	-
Accrued Wages and Benefits	1,264,633	576,363	509,491	-	544
Matured Compensated Absences Payable	-	-	4,712	-	-
Due to Other Funds	13,830	-	-	-	-
Unearned Revenue	-	-	-	-	-
Matured Interest Payable	-	-	-	-	-
<b>Total Liabilities</b>	<u>1,522,224</u>	<u>645,751</u>	<u>760,113</u>	<u>135,823</u>	<u>426,375</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>					
Property Taxes Levied for Next Year	4,416,220	-	12,315,343	7,118,423	4,564,697
Unavailable Revenue - Intergovernmental Revenue	2,201,726	996,912	3,010,473	1,839,319	65,298
Unavailable Revenue - Charges for Services	1,525	-	220	-	-
Unavailable Revenue - Special Assessments	-	-	-	-	-
Unavailable Revenue - Investment Income	264,560	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>6,884,031</u>	<u>996,912</u>	<u>15,326,036</u>	<u>8,957,742</u>	<u>4,629,995</u>
<b>FUND BALANCES:</b>					
Nonspendable	1,093,056	139,929	77,860	30,258	-
Restricted	-	4,122,658	30,901,616	19,773,108	5,235,351
Committed	-	-	-	-	-
Assigned	11,764,267	-	-	-	-
Unassigned	15,747,337	-	-	-	-
<b>Total Fund Balances</b>	<u>28,604,660</u>	<u>4,262,587</u>	<u>30,979,476</u>	<u>19,803,366</u>	<u>5,235,351</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</b>	<u>\$ 37,010,915</u>	<u>\$ 5,905,250</u>	<u>\$ 47,065,625</u>	<u>\$ 28,896,931</u>	<u>\$ 10,291,721</u>

See accompanying notes to the basic financial statements.

**CLARK COUNTY, OHIO**  
 Reconciliation of Total Governmental Fund Balances  
 to Net Position of Governmental Activities  
 December 31, 2020

Nonmajor Governmental Funds	Total Governmental Funds		\$	121,682,637
		Total Governmental Fund Balances		
		Amounts reported for governmental activities in the Statement of Net Position are different because:		
		Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:		
\$ 26,405,602	\$ 110,637,155	Land	7,204,888	
1,037,532	1,095,551	Construction in Progress	13,546,373	
366	366	Infrastructure	149,243,734	
-	28,414,683	Buildings	28,862,410	
-	4,583,203	Improvements	63,495,430	
623,714	984,256	Machinery and Equipment	18,459,563	
66,884	66,884	Accumulated Depreciation	<u>(165,427,672)</u>	
353	496,324	Total Capital Assets		115,384,726
4,934,854	14,939,584	Other long-term assets are not available to pay for current period expenditures and therefore are unavailable in the funds.		
112,474	514,431	Intergovernmental Revenue	12,674,995	
10,291	237,389	Charges for Services	4,844	
90,267	482,953	Special Assessments	66,884	
<u>6,009,630</u>	<u>6,009,630</u>	Investment Income	264,845	
		Other Income	<u>30,965</u>	13,042,533
<u>\$ 39,291,967</u>	<u>\$ 168,462,409</u>	The internal service funds are used for the acquisition of document imaging equipment, self insured health care and telecommunications for the County.		
\$ 858,534	\$ 1,979,247	The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Position.		(803,460)
3,368	3,368			
422,711	2,773,742	The internal balance represents the portion of the internal service funds assets and liabilities that are allocated to the enterprise funds.		36,224
-	4,712			
473,601	487,431	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.		
73,690	73,690	Deferred Outflows Related to Pensions and OPEB	20,002,111	
366	366	Deferred Inflows Related to Pensions and OPEB	(20,678,178)	
		Net Pension Liability	(55,405,569)	
1,832,270	5,322,556	Net OPEB Liability	<u>(37,783,317)</u>	
		Total Pensions		(93,864,953)
-	28,414,683	Deferred amounts on refunding are not recognized as assets in the funds, whereas they are amortized in governmental activities.		177,371
4,561,267	12,674,995			
34,064	35,809	Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of:		
66,884	66,884	Workman Compensation Claims	(1,820,990)	
285	264,845	Accrued Compensated Absences	(4,916,463)	
		Accrued Interest on Long-Term Debt	(67,555)	
4,662,500	41,457,216	General Obligation Bonds & Loans Payable	(18,861,000)	
		Accrued Bond Premium	<u>(976,518)</u>	
175,345	1,516,448	Total Liabilities		(26,642,526)
32,610,396	92,643,129	Net Position of Governmental Activities		<u>\$ 129,012,552</u>
11,456	11,456			
-	11,764,267			
-	15,747,337			
<u>32,797,197</u>	<u>121,682,637</u>			
<u>\$ 39,291,967</u>	<u>\$ 168,462,409</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, 2020

	General Fund	Job & Family Services Fund	Department of Developmental Disabilities Fund	Children's Services Fund	Commissioners Fund
<b>REVENUES:</b>					
Taxes	\$ 3,763,924	\$ -	\$ 10,501,592	\$ 6,069,403	\$ 5,906,301
Permissive Sales Tax	27,572,740	-	-	-	-
Intergovernmental	6,510,212	11,206,165	8,586,267	6,099,922	8,319,581
Operating Grants	-	-	-	-	-
Charges for Services	5,703,363	11,677	332,460	223,508	36,029
Licenses and Permits	588,926	-	-	-	-
Fees, Fines and Forfeitures	507,999	-	-	-	-
Special Assessments	-	-	-	-	-
Investment Income	3,133,004	-	682	-	-
Property Sales	-	-	-	-	-
Other Revenue	961,756	97,436	100,513	25,205	-
	<u>48,741,924</u>	<u>11,315,278</u>	<u>19,521,514</u>	<u>12,418,038</u>	<u>14,261,911</u>
Total Revenues					
<b>EXPENDITURES:</b>					
Current:					
General Government:					
Legislative and Executive	9,463,779	-	-	-	1,799,869
Judicial	10,720,011	-	-	-	18,587
Public Safety	16,104,550	-	-	-	-
Public Works	4,586,693	-	-	-	546,844
Health	262,690	-	15,953,736	-	200,000
Human Services	692,828	11,147,749	-	10,307,760	5,617,959
Conservation/Recreation	384,800	-	-	-	708,429
Capital Outlay	258,232	127,446	9,972	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
	<u>42,473,583</u>	<u>11,275,195</u>	<u>15,963,708</u>	<u>10,307,760</u>	<u>8,891,688</u>
Total Expenditures					
Excess (Deficit) of Revenues Over/ (Under) Expenditures	<u>6,268,341</u>	<u>40,083</u>	<u>3,557,806</u>	<u>2,110,278</u>	<u>5,370,223</u>
<b>OTHER FINANCING SOURCES (USES):</b>					
Proceeds from the Sale of Capital Assets	14,345	-	-	-	-
Transfers In	4,522,207	923,210	-	302,284	200,000
Transfers Out	<u>(6,297,688)</u>	<u>(275,970)</u>	<u>(407,000)</u>	<u>(1,232,327)</u>	<u>(4,700,791)</u>
Total Other Financing Sources (Uses)	<u>(1,761,136)</u>	<u>647,240</u>	<u>(407,000)</u>	<u>(930,043)</u>	<u>(4,500,791)</u>
Net Change in Fund Balances	4,507,205	687,323	3,150,806	1,180,235	869,432
Fund Balance, Beginning of Year, as restated	<u>24,097,455</u>	<u>3,575,264</u>	<u>27,828,670</u>	<u>18,623,131</u>	<u>4,365,919</u>
Fund Balance, End of Year	<u>\$ 28,604,660</u>	<u>\$ 4,262,587</u>	<u>\$ 30,979,476</u>	<u>\$ 19,803,366</u>	<u>\$ 5,235,351</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, 2020

Nonmajor Governmental Funds	Total Governmental Funds		
		Total Net Change in Fund Balances - Governmental Funds	\$ 9,604,298
		Amounts reported for governmental activities in the Statement of Activities are different because:	
\$ 328,529	\$ 26,569,749	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:	
-	27,572,740	Capital Asset Additions	8,377,571
15,296,446	56,018,593	Depreciation	<u>(6,397,583)</u> 1,979,988
29,734	29,734		
5,763,561	12,070,598	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 in reported.	(304,609)
827,752	1,416,678		
902,087	1,410,086	Revenues in the statement of activities that do not provide current financial resources are not reported as revenues on the funds.	
109,185	109,185	Intergovernmental	622,009
156,621	3,290,307	Charges for Services	(21,821)
8,914	8,914	Special Assessments	(45,764)
726,724	1,911,634	Investment Income	(1,874)
<u>24,149,553</u>	<u>130,408,218</u>	Other Revenue	<u>29,164</u> 581,714
1,827,774	13,091,422	The amortization of a loss on the refunding of debt or the premium/discount on the issuance of debt do not require the use of current financial resources, and therefore, is not reported as an expenditure in governmental funds.	63,618
3,627,212	14,365,810		
1,576,030	17,680,580	The repayment of the principal of long-term debt consumes the current financial resources of governmental funds, but has no effect on net position.	1,809,000
5,303,573	10,437,110		
-	16,416,426	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:	
3,965,614	31,731,910	Compensated Absences	47,489
772,673	1,865,902	Workman Compensation Claims	891,125
10,564,686	10,960,336	Accrued Interest Payable	<u>4,223</u> 942,837
1,809,000	1,809,000		
698,380	698,380	The change in net position of certain activities within the internal service funds are reported with governmental activities.	755,805
<u>30,144,942</u>	<u>119,056,876</u>		
(5,995,389)	11,351,342	Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.	
32,510	46,855	Pensions	5,846,896
5,172,176	11,119,877		
-	(12,913,776)	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.	
<u>5,204,686</u>	<u>(1,747,044)</u>	Pensions	(8,465,367)
(790,703)	9,604,298	OPEB	<u>(3,304,630)</u>
<u>33,587,900</u>	<u>112,078,339</u>	Change in Net Position of Governmental Activities	\$ <u>9,509,550</u>
\$ 32,797,197	\$ 121,682,637	See accompanying notes to the basic financial statements.	

**CLARK COUNTY, OHIO**  
Statement of Fund Net Position  
Proprietary Funds  
December 31, 2020

	Business-Type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Sewer	Water	9-1-1 Dispatching	Total	
<b>ASSETS:</b>					
Current Assets:					
Pooled Cash and Investments	\$ 5,036,767	\$ 3,826,810	\$ 400,177	\$ 9,263,754	\$ 251,762
Pooled Cash and Investments in Segregated Accounts	431,996	234,940	-	666,936	-
Receivables:					
Accounts	1,473,789	507,163	-	1,980,952	81,088
Materials and Supplies Inventory	508	339	-	847	-
Prepaid Items	27,079	18,062	1,753	46,894	-
Total Current Assets	<u>6,970,139</u>	<u>4,587,314</u>	<u>401,930</u>	<u>11,959,383</u>	<u>332,850</u>
Noncurrent Assets:					
Capital Assets, not subject to depreciation:					
Land	619,286	552,288	-	1,171,574	-
Construction in Progress	-	17,815	34,222	52,037	-
Capital Assets, net of accumulated depreciation	<u>15,875,232</u>	<u>6,065,454</u>	<u>-</u>	<u>21,940,686</u>	<u>-</u>
Total Noncurrent Assets	<u>16,494,518</u>	<u>6,635,557</u>	<u>34,222</u>	<u>23,164,297</u>	<u>-</u>
Total Assets	<u>23,464,657</u>	<u>11,222,871</u>	<u>436,152</u>	<u>35,123,680</u>	<u>332,850</u>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>					
Pension	211,575	141,050	505,487	858,112	-
OPEB	<u>109,724</u>	<u>73,150</u>	<u>239,876</u>	<u>422,750</u>	<u>-</u>
Total Deferred Outflows of Resources	<u>321,299</u>	<u>214,200</u>	<u>745,363</u>	<u>1,280,862</u>	<u>-</u>
<b>LIABILITIES:</b>					
Current Liabilities:					
Accounts Payable	33,506	40,058	465	74,029	69,496
Accrued Wages and Benefits	64,156	42,771	141,195	248,122	-
Claims Payable	-	-	-	-	1,039,814
Due to Other Funds	-	-	-	-	27,000
Accrued Interest Payable	27,788	1,666	-	29,454	-
Compensated Absences Due within One Year	14,702	9,801	14,828	39,331	-
OPWC Loan Payable	122,911	26,215	-	149,126	-
OWDA Loans Payable	253,766	25,651	-	279,417	-
General Obligation Bonds Payable	<u>97,010</u>	<u>126,332</u>	<u>-</u>	<u>223,342</u>	<u>-</u>
Total Current Liabilities	<u>613,839</u>	<u>272,494</u>	<u>156,488</u>	<u>1,042,821</u>	<u>1,136,310</u>
Noncurrent Liabilities:					
Compensated Absences Due in More than One Year	79,953	53,303	80,646	213,902	-
OPWC Loan Payable	1,276,273	57,749	-	1,334,022	-
OWDA Loans Payable	4,103,752	564,327	-	4,668,079	-
General Obligation Bonds Payable	1,208,236	157,994	-	1,366,230	-
Net Pension Liability	946,155	630,767	2,086,421	3,663,343	-
Net OPEB Liability	<u>591,605</u>	<u>394,403</u>	<u>1,295,091</u>	<u>2,281,099</u>	<u>-</u>
Total Noncurrent Liabilities	<u>8,205,974</u>	<u>1,858,543</u>	<u>3,462,158</u>	<u>13,526,675</u>	<u>-</u>
Total Liabilities	<u>8,819,813</u>	<u>2,131,037</u>	<u>3,618,646</u>	<u>14,569,496</u>	<u>1,136,310</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>					
Deferred Charges on Refundings	40,591	23,539	-	64,130	-
Pension	205,678	137,120	417,080	759,878	-
OPEB	<u>97,082</u>	<u>64,722</u>	<u>213,889</u>	<u>375,693</u>	<u>-</u>
Total Deferred Inflows of Resources	<u>343,351</u>	<u>225,381</u>	<u>630,969</u>	<u>1,199,701</u>	<u>-</u>
<b>NET POSITION:</b>					
Net Investment in Capital Assets	9,391,979	5,653,750	34,222	15,079,951	-
Unrestricted	<u>5,230,813</u>	<u>3,426,903</u>	<u>(3,102,322)</u>	<u>5,555,394</u>	<u>(803,460)</u>
Total Net Position	<u>\$ 14,622,792</u>	<u>\$ 9,080,653</u>	<u>\$ (3,068,100)</u>	<u>\$ 20,635,345</u>	<u>\$ (803,460)</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.				<u>\$ (36,224)</u>	
				<u>\$ 20,599,121</u>	

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, 2020

	Business-Type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Sewer	Water	9-1-1 Dispatching	Total	
<b>OPERATING REVENUES:</b>					
Charges for Services	\$ 4,643,679	\$ 2,784,377	\$ 222,461	7,650,517	\$ 14,274,887
Other Operating Revenue	190,236	49,854	-	240,090	1,489,854
<b>Total Operating Revenues</b>	<u>4,833,915</u>	<u>2,834,231</u>	<u>222,461</u>	<u>7,890,607</u>	<u>15,764,741</u>
<b>OPERATING EXPENSES:</b>					
Personnel Services	1,076,967	717,982	2,041,246	3,836,195	-
Contractual Services	2,784,608	1,107,265	-	3,891,873	256,813
Claims	-	-	-	-	14,714,906
Materials and Supplies	89,549	74,037	900	164,486	-
Other Expenses	215,294	151,514	208,484	575,292	-
Depreciation	635,023	203,661	-	838,684	-
<b>Total Operating Expenses</b>	<u>4,801,441</u>	<u>2,254,459</u>	<u>2,250,630</u>	<u>9,306,530</u>	<u>14,971,719</u>
Operating Income (Loss)	<u>32,474</u>	<u>579,772</u>	<u>(2,028,169)</u>	<u>(1,415,923)</u>	<u>793,022</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>					
Interest Expense	(195,031)	(4,547)	-	(199,578)	-
<b>Total Nonoperating Revenues (Expenses)</b>	<u>(195,031)</u>	<u>(4,547)</u>	<u>-</u>	<u>(199,578)</u>	<u>-</u>
Income (Loss) Before Capital Contributions	(162,557)	575,225	(2,028,169)	(1,615,501)	793,022
Capital Contributions	-	8,373	-	8,373	-
Transfers In	1,290	860	1,791,749	1,793,899	-
Change in Net Position	(161,267)	584,458	(236,420)	186,771	793,022
Net Position, Beginning of Year, as restated	<u>14,784,059</u>	<u>8,496,195</u>	<u>(2,831,680)</u>		<u>(1,596,482)</u>
Net Position, End of Year	<u>\$ 14,622,792</u>	<u>\$ 9,080,653</u>	<u>\$ (3,068,100)</u>		<u>\$ (803,460)</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.				\$ 37,217	
Change in Net Position of business-type activities				<u>\$ 223,988</u>	

See accompanying notes to the basic financial statements.

**CLARK COUNTY, OHIO**  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2020

	Business-Type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Sewer	Water	9-1-1 Dispatching	Total	
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>					
Cash Received from Customers	\$ 4,562,575	\$ 2,791,821	\$ 222,461	\$ 7,576,857	\$ 14,307,852
Cash Paid for Employees Salaries and Benefits	(993,647)	(662,431)	(1,854,780)	(3,510,858)	-
Cash Paid to Suppliers	(2,871,305)	(1,201,050)	-	(4,072,355)	(226,869)
Cash Paid for Claims and Charges	-	-	-	-	(15,299,571)
Other Operating Revenues	191,213	51,079	(900)	241,392	1,934,615
Other Operating Expenses	(220,263)	(156,465)	(209,704)	(586,432)	-
Net Cash Provided (Used) by Operating Activities	<u>668,573</u>	<u>822,954</u>	<u>(1,842,923)</u>	<u>(351,396)</u>	<u>716,027</u>
<b>CASH FLOWS FROM NONCAPITAL ACTIVITIES:</b>					
Transfers In	1,290	860	1,791,749	1,793,899	-
Transfers Out	-	-	-	-	(600,000)
Net Cash Provided by Noncapital Activities	<u>1,290</u>	<u>860</u>	<u>1,791,749</u>	<u>1,793,899</u>	<u>(600,000)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>					
Capital Contributions	-	8,373	-	8,373	-
Acquisition and Construction of Capital Assets	(73,970)	(28,610)	(34,222)	(136,802)	-
Interest Paid on OWDA Loans	(136,278)	-	-	(136,278)	-
Interest Paid on G.O. Bonds	(48,775)	(10,260)	-	(59,035)	-
Principal Paid on OWDA Loans	(255,925)	(25,651)	-	(281,576)	-
Principal Paid on OPWC Loans	(61,456)	(13,107)	-	(74,563)	-
Principal Paid on G.O. Bonds	(90,000)	(115,000)	-	(205,000)	-
Net Cash (Used) by Capital and Related Financing Activities	<u>(666,404)</u>	<u>(184,255)</u>	<u>(34,222)</u>	<u>(884,881)</u>	<u>-</u>
Change in Cash and Cash Equivalents	3,459	639,559	(85,396)	557,622	116,027
Pooled Cash and Investments, Beginning of Year, as restated	<u>5,465,304</u>	<u>3,422,191</u>	<u>485,573</u>	<u>9,373,068</u>	<u>135,735</u>
Pooled Cash and Investments, End of Year	<u>\$ 5,468,763</u>	<u>\$ 4,061,750</u>	<u>\$ 400,177</u>	<u>\$ 9,930,690</u>	<u>\$ 251,762</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	\$ 5,036,767	\$ 3,826,810	\$ 400,177	\$ 9,263,754	\$ 251,762
Pooled Cash and Investments in Segregated Accounts	431,996	234,940	-	666,936	-
Pooled Cash and Investments, End of Year, per Statement of Cash Flows	<u>\$ 5,468,763</u>	<u>\$ 4,061,750</u>	<u>\$ 400,177</u>	<u>\$ 9,930,690</u>	<u>\$ 251,762</u>

(Continued)

**CLARK COUNTY, OHIO**  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2020  
(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 by Operating Activities:					
Operating Income (Loss)	\$ 32,474	\$ 579,772	(2,028,169)	(1,415,923)	\$ 793,022
Adjustment to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Depreciation	635,023	203,661	-	838,684	-
Changes in Assets, Liabilities and Deferred Inflows/Outflows of Resources:					
Accounts Receivable	(80,127)	8,669	-	(71,458)	477,726
Prepaid Items	(17,608)	(14,191)	(1,685)	(33,484)	-
Deferred Outflows Related to Pension	125,975	83,984	273,723	483,682	-
Deferred Outflows Related to OPEB	(68,436)	(45,624)	(148,701)	(262,761)	-
Accounts Payable	15,491	(10,508)	465	5,448	44,144
Accrued Wages & Benefits	(7,495)	(4,994)	73,890	61,401	-
Compensated Absences Payable	14,850	9,901	(52,481)	(27,730)	-
Claims Payable	-	-	-	-	(598,865)
Net Pension Liability	(203,949)	(135,967)	(443,150)	(783,066)	-
Net OPEB Liability	61,807	41,205	134,297	237,309	-
Deferred Inflows Related to Pension	111,557	74,372	242,395	428,324	-
Deferred Inflows Related to OPEB	49,011	32,674	106,493	188,178	-
Net Cash Provided (Used) by Operating Activities	<u>\$ 668,573</u>	<u>\$ 822,954</u>	<u>\$ (1,842,923)</u>	<u>\$ (351,396)</u>	<u>\$ 716,027</u>

See accompanying notes to the basic financial statements.

**CLARK COUNTY, OHIO**  
Statement of Fiduciary Net Position  
Custodial Funds  
December 31, 2020

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**ASSETS:**

Pooled Cash and Investments	\$ 25,533,557
Pooled Cash and Investments in Segregated Accounts	3,319,143
Receivables:	
Taxes Receivable	137,068,953
Special Assessments	<u>6,051,218</u>
 Total Assets	 <u>171,972,871</u>

**DEFERRED INFLOWS OF RESOURCES:**

Property Taxes	137,068,953
Special Assessments	<u>6,051,218</u>
 Total Deferred Inflows of Resources	 <u>143,120,171</u>

**NET POSITION:**

Restricted for Individuals, Organizations and Other Governments	<u><u>\$ 28,852,700</u></u>
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See accompanying notes to the basic financial statements.

**CLARK COUNTY, OHIO**  
Statement of Changes in Fiduciary Net Position  
Custodial Funds  
For the Year Ended December 31, 2020

**ADDITIONS:**

Amounts Received as Fiscal Agent	\$ 40,160,593
Property Tax Collections for Other Governments	110,630,064
Special Assessment Collections for Other Governments	547,235
Intergovernmental	18,001,294
License, Permits & Fees for Other Governments	8,332,937
Fees, Fines and Forfeitures for Other Governments	1,791,004
Sheriff Sale Collections for Others	1,917,731
Other	<u>975,802</u>
 Total Additions	 <u>182,356,660</u>

**DEDUCTIONS:**

Distributions as Fiscal Agent	37,161,009
Property Tax Distributions to Other Governments	111,089,223
Special Assessment Distributions to Other Governments	547,235
Distributions of State Funds to Other Governments	17,954,703
Licenses, Permits & Fees of Distributions to Other Governments	10,298,870
Fees, Fines & Forfeitures of Distributions to Other Governments	93,540
Sheriff Sale Distribution to Other Governments	1,258,497
Distributions to Individuals	<u>919,639</u>
 Total Deductions	 <u>179,322,716</u>

Change in Net Position	3,033,944
Net Position, Beginning of Year, as restated	<u>25,818,756</u>
Net Position, End of Year	<u>\$ 28,852,700</u>

See accompanying notes to the basic financial statements.





**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

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**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, 2020, 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, 2020

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**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**A. Basis of Presentation:**

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

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

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

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

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

**B. Fund Accounting:**

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

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**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.

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

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

Enterprise funds may be used to account for any activity for which a fee is charged to external uses 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.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

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

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

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

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

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

**C. Measurement Focus:**

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

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

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

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

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.

**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 position that applies to a future period 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 the net pension and OPEB liability. 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.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

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

In addition to liabilities, the statement of financial position may report deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources consist of property taxes, unavailable revenue, pension and OPEB and deferred loss on the refunding of debt. Property taxes represent amounts for which there was an enforceable legal claim as of December 31, 2020, but which were levied to finance 2021 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 inflows/outflows of resources related to pension and OPEB are reported on the government-wide and proprietary funds statement of net position and explained in Notes 13 and 14 to the basic financial statements.

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

**E. Pooled Cash and Investments:**

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

During 2020, investments were limited to money market funds, certificates of deposits, commercial paper & notes, municipal bonds & notes, 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.

During 2020, 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.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

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

For 2020, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$100 million. STAR Ohio reserves the right to limit the transaction to \$100 million, requiring the excess amount to be transacted the following business day(s), but only to the \$100 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. Interest revenue credited to the General Fund during 2020 amounted to \$3,133,004 which includes \$3,083,888 assigned from other County funds, as not all funds of the County receive interest earnings.

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

**F. Materials and Supplies Inventory:**

On government-wide financial statements, inventories are presented at the lower of cost or market on a first-in, first-out basis and are expensed 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, 2020, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of purchase and expenditure is reported in the year in which services are consumed.

**H. Capital Assets:**

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

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.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

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

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

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

The County's policy is to capitalize net interest on business-type activities construction projects until substantial completion of the project. The amount of capitalized interest equals the difference between the interest cost associated with the tax-exempt borrowing used to finance the project and the interest earned from temporary investment of debt proceeds. Capitalized interest on business-type activities construction projects is amortized on a straight-line basis over the estimated useful life of the asset.

**I. Pensions and Other Postemployment Benefits:**

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

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

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

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.



**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

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

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

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.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

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

**O. Fund Balances:**

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

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

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

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

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

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

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.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

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

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

**P. Operating Revenues and Expenses:**

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

**Q. Self-Insurance:**

The County is self-insured for employee health care benefits. The program is administered by UMR, which provides claims review and processing services. Each County department is charged for its proportionate share of covered employees. The County has recorded a liability for incurred but not paid and for incurred but unreported claims at year end based on an actuarial estimate by UMR. See Note 16 for additional information.

**R. Interfund Balances/Activity:**

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

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.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

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

**T. Assets Held for Resale:**

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

**NOTE 3 – FUND DEFICITS**

At December 31, 2020, the Self Insurance Internal Service Fund and the IS Internal Service Fund had deficit fund equity in the amount of \$754,612 and \$50,232, respectively. These deficits were a result of the application of GAAP. The general fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

**NOTE 4 – ENCUMBRANCES**

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

Governmental Funds:	
General Fund	\$ 3,621,592
Job & Family Services	1,632,607
Department of Developmental Disabilities	1,809,683
Children's Services	3,622,554
Commissioners	1,825,743
Other Nonmajor Governmental	5,589,225
Total Governmental Funds	18,101,404
Business-Type Funds:	
Sewer Fund	875,983
Water Fund	324,214
9-1-1 Dispatching Fund	88,530
Total Business-Type Funds	1,288,727
Total	\$ 19,390,131

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

**NOTE 5 – FUND BALANCE**

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

Fund Balance	General Fund	Job & Family Services Fund	Department of Developmental Disabilities Fund	Children's Services Fund	Commissioners Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable:							
Materials and Supplies Inventory	\$ 109,244	\$ 84,560	\$ 33,294	\$ -	\$ -	\$ 10,291	\$ 237,389
Prepaid Items	262,493	55,369	44,566	30,258	-	90,267	482,953
Permanent Funds	-	-	-	-	-	74,787	74,787
Unclaimed Funds and/or Warrants	721,319	-	-	-	-	-	721,319
<b>Total Nonspendable</b>	<b>1,093,056</b>	<b>139,929</b>	<b>77,860</b>	<b>30,258</b>	<b>-</b>	<b>175,345</b>	<b>1,516,448</b>
Restricted for:							
Job & Family Services	-	4,122,658	-	-	-	-	4,122,658
Department of Developmental Disabilities	-	-	30,901,616	-	-	-	30,901,616
Children's Services	-	-	-	19,773,108	-	-	19,773,108
Commissioners	-	-	-	-	5,235,351	-	5,235,351
Capital Projects	-	-	-	-	-	2,225,943	2,225,943
Debt Service	-	-	-	-	-	68,869	68,869
Legislative/Executive	-	-	-	-	-	3,559,142	3,559,142
Judicial	-	-	-	-	-	4,819,840	4,819,840
Public Safety	-	-	-	-	-	1,622,211	1,622,211
Public Works	-	-	-	-	-	17,149,733	17,149,733
Human Services	-	-	-	-	-	1,865,280	1,865,280
Conservation/Recreation	-	-	-	-	-	1,260,759	1,260,759
Permanent Fund	-	-	-	-	-	38,619	38,619
<b>Total Restricted</b>	<b>-</b>	<b>4,122,658</b>	<b>30,901,616</b>	<b>19,773,108</b>	<b>5,235,351</b>	<b>32,610,396</b>	<b>92,643,129</b>
Committed:							
Debt Service	-	-	-	-	-	11,456	11,456
<b>Total Committed</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,456</b>	<b>11,456</b>
Assigned:							
Subsequent Appropriations	8,386,435	-	-	-	-	-	8,386,435
Purchases on Order - Legislative/Executive	773,480	-	-	-	-	-	773,480
Purchases on Order - Judicial	545,228	-	-	-	-	-	545,228
Purchases on Order - Public Safety	1,409,101	-	-	-	-	-	1,409,101
Purchases on Order - Public Works	518,371	-	-	-	-	-	518,371
Purchases on Order - Human Services	595	-	-	-	-	-	595
Purchases on Order - Health	129,657	-	-	-	-	-	129,657
Purchases on Order - Conservation/Recreation	1,400	-	-	-	-	-	1,400
<b>Total Assigned</b>	<b>11,764,267</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,764,267</b>
<b>Unassigned (deficit)</b>	<b>15,747,337</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,747,337</b>
<b>Total Fund Balances</b>	<b>\$ 28,604,660</b>	<b>\$ 4,262,587</b>	<b>\$ 30,979,476</b>	<b>\$ 19,803,366</b>	<b>\$ 5,235,351</b>	<b>\$ 32,797,197</b>	<b>\$ 121,682,637</b>

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**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

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**NOTE 6 – DEPOSITS AND INVESTMENTS**

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

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

1. United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or security issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market-value of the securities subject to the repurchase agreement must exceed the principal value-of-the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed twenty five percent of the County's total average portfolio; and;
10. Bankers acceptances for a period not to exceed 180 days and in amount not to exceed twenty five percent of the County's total average portfolio at the date of purchase of the investment.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

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

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

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

**Deposits:**

Custodial credit risk for deposits is the risk that in the event of a bank failure, the County will not be able to recover or collateral securities that are in the possession of an outside party. At December 31, 2019, the County was not exposed to custodial credit risk.

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

At year end, the County’s bank balance was \$8,471,783. Of the bank balance, \$2,454,123 was covered by Federal Depository insurance and \$6,017,660 was collateralized with securities held by the pledging financial institution. Although all statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

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**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

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

**Investments:**

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

Measurement/ Investment Type	Credit Rating	Measurement Value	Investment Maturities					% of Portfolio
			6 Months or Less	7 to 12 Months	13 to 18 Months	19 to 24 Months	Greater than 24 Months	
Fair Value:								
Federal Farm Credit Bank	AA+/Aaa	\$ 34,342,460	\$ -	\$ 2,410,150	\$ 2,424,944	\$ 2,519,093	\$ 26,988,273	23.38%
Federal Home Loan Bank	AA+/Aaa	6,697,735	-	-	-	439,828	6,257,907	4.56%
Federal Home Loan Mortgage Corp.	AA+/Aaa	21,679,348	-	-	3,000,030	1,250,038	17,429,280	14.76%
Federal National Mortgage Association	AA+/Aaa	15,154,753	-	-	-	1,531,920	13,622,833	10.32%
U.S. Treasury Bond	N/A	2,604,011	-	-	-	-	2,604,011	1.77%
Municipal Bonds	A-1/P-1	7,486,479	6,347,362	753,090	-	-	386,027	5.10%
Commercial Paper	A-1/P-1	22,061,284	11,950,295	10,110,989	-	-	-	15.02%
Corporate Bond	AA-	6,370,933	-	796,668	2,030,660	2,531,675	1,011,930	4.34%
Negotiable CD's	N/A	13,360,628	1,481,700	251,085	753,647	2,779,009	8,095,187	9.09%
Net Asset Value/Amortized Cost:								
STAR Ohio	AAAm	10,071,732	10,071,732	-	-	-	-	6.85%
Money Markets/ICS	(1)	7,068,833	7,068,833	-	-	-	-	4.81%
Total Investments		<u>\$ 146,898,196</u>	<u>\$ 36,919,922</u>	<u>\$ 14,321,982</u>	<u>\$ 8,209,281</u>	<u>\$ 11,051,563</u>	<u>\$ 76,395,448</u>	<u>100.00%</u>

Credit Rating per S&P/Moody's

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

(1) - fully insured by FDIC

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

The County's investments in federal agency securities (FFCB, FHLB, FHLMC, FNMA), United States Treasury Bond, commercial bond, and commercial paper are valued using quoted prices in markets prices in active markets (Level 2 inputs).

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

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

*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.



**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

**NOTE 7 – PROPERTY TAXES**

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2020 for real and public utility property taxes represents collections of 2019 taxes.

The 2020 real property taxes are levied after October 1, 2020, on the assessed value as of January 1, 2020, the lien date. Assessed values are established by state law at 35% of appraised market value. The 2020 real property taxes are collected in and intended to finance 2021 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 2020 public utility property taxes which became a lien December 31, 2019, are levied after October 1, 2020, and are collected in 2021 with real property taxes.

The full tax rate for all County operations applied to real property for the fiscal year ended December 31, 2020 was \$15.15 per \$1,000 of assessed value. The assessed values upon which the 2019 taxes were collected were as follows:

Category	Assessed Value
Real Property	\$ 2,420,324,810
Public Utility Real Property	634,140
Public Utility Personal Property	158,104,220
Total Assessed Value	\$ 2,579,063,170

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 2020 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.

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**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

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

A summary of voted millage for tax year 2019 collected in 2020 follows:

Purpose	Voter Authorized Rate (b)	Rate Levied for Current Year (a)		Voter Levy Date	Final Levy Year
		Residential/ Agricultural	Other		
Children Services	3.000	2.667438	2.916177	2011	2020
Mental Health	1.000	0.731572	0.909304	2019	2028
Mental Health	1.650	1.467090	1.603897	2014	2023
Mental Health & Retardation	2.000	1.637304	1.944118	2003	Continuing
Mental Health & Retardation	3.500	2.865282	3.402206	2003	Continuing
Clark County Park District	0.600	0.533487	0.583235	2016	2025
Historical Society	0.300	0.277308	0.291617	2017	2021
Senior Citizens	1.400	1.294105	1.375438	2019	2023

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

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

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

Accrued property taxes receivable represents delinquent taxes outstanding and real and public utility taxes, which were measurable as of December 31, 2020.

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

On December 30, 2015, the Board of County Commissioners voted to continue a ½% emergency sales tax increase for an additional 60 months beginning in January 2017. This increase was needed in order to continue services at the current levels without adding any additional personnel throughout the County departments. This increase is in addition to the previous 1 percent on all retail sales, except sales of motor vehicles, made in the County, and on the storage, use, or consumption in the County of tangible personal property, including automobiles, not subject to the sales tax. Proceeds of the tax are credited entirely to the General Fund. Amounts that are measurable and to be received within the available period are accrued as revenue. Permissive sales tax revenue received in 2020 amounted to \$27,572,740.

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

**NOTE 9 – RECEIVABLES**

Receivables at December 31, 2020 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
<b>Governmental Activities:</b>	
Local Government and Local Government Revenue Assistance	\$ 834,689
Casino Tax	821,184
Public Assistance for Health & Human Services Programs	6,939,787
Grants and Reimbursements	994,862
Homestead and Rollback	1,451,815
Gas, Excise, Motor Vehicle License Fees & Permissive Auto Tax	3,893,944
Capital Projects	3,303
Total Governmental Activities	\$ 14,939,584

**NOTE 10 – INTERFUND TRANSFERS AND BALANCES**

Interfund transfers for the year ended December 31, 2020, consisted of the following:

Transfer In	Transfer Out					Total
	General Fund	Job & Family Services Fund	Developmental Disabilities Fund	Children's Services Fund	Commissioners Fund	
General Fund	\$ -	\$ -	\$ -	\$ -	\$ 4,522,207	\$ 4,522,207
Job & Family Services Fund	449,717	-	-	394,517	78,976	923,210
Children's Services Fund	-	275,970	-	-	26,314	302,284
Commissioners Fund	200,000	-	-	-	-	200,000
Nonmajor Special Revenue Fund	52,285	-	-	837,810	28,695	918,790
Nonmajor Debt Service Fund	2,245,150	-	-	-	-	2,245,150
Nonmajor Capital Projects Fund	1,583,386	-	407,000	-	17,850	2,008,236
Sewer Fund	1,290	-	-	-	-	1,290
Water Fund	860	-	-	-	-	860
9-1-1 Dispatch Enterprise Fund	1,765,000	-	-	-	26,749	1,791,749
Total	\$ 6,297,688	\$ 275,970	\$ 407,000	\$ 1,232,327	\$ 4,700,791	\$ 12,913,776

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

**NOTE 10 – INTERFUND TRANSFERS AND BALANCES** (Continued)

<u>Due To</u>	<u>Due From</u>			<u>Total</u>
	<u>General Fund</u>	<u>Developmental Disabilities Fund</u>	<u>Nonmajor Special Revenue Funds</u>	
General Fund	\$ -	\$ -	\$ 13,830	13,830
Nonmajor Special Revenue Fund	74,957	-	98,644	173,601
Nonmajor Capital Projects Fund	-	300,000	-	300,000
IS Internal Service Fund	27,000	-	-	27,000
Total	<u>\$ 101,957</u>	<u>\$ 300,000</u>	<u>\$ 112,474</u>	<u>\$ 514,431</u>

Interfund balances for the year ended December 31, 2020, 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, 2020

**NOTE 11 – CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2020 was as follows:

	Balance 12/31/2019	Additions	Deletions	Balance 12/31/2020
<b>Governmental Activities:</b>				
Non-Depreciable Capital Assets:				
Land	\$ 7,204,888	\$ -	\$ -	\$ 7,204,888
Construction in Progress	14,315,082	9,020,415	(9,789,124)	13,546,373
Non-Depreciable Capital Assets	<u>21,519,970</u>	<u>9,020,415</u>	<u>(9,789,124)</u>	<u>20,751,261</u>
Depreciable Capital Assets:				
Buildings	28,886,037	14,337	(37,964)	28,862,410
Improvements	63,636,776	672,075	(813,421)	63,495,430
Machinery and Equipment	18,679,857	1,305,289	(1,525,583)	18,459,563
Infrastructure	142,089,155	7,154,579	-	149,243,734
Depreciable Capital Assets	<u>253,291,825</u>	<u>9,146,280</u>	<u>(2,376,968)</u>	<u>260,061,137</u>
Less: Accumulated Depreciation:				
Buildings	(24,916,879)	(507,205)	37,964	(25,386,120)
Improvements	(42,341,044)	(3,071,140)	782,281	(44,629,903)
Machinery and Equipment	(13,109,450)	(1,306,311)	1,252,114	(13,163,647)
Infrastructure	(80,735,075)	(1,512,927)	-	(82,248,002)
Accumulated Depreciation	<u>(161,102,448)</u>	<u>(6,397,583) *</u>	<u>2,072,359</u>	<u>(165,427,672)</u>
Depreciable Capital Assets, net	<u>92,189,377</u>	<u>2,748,697</u>	<u>(304,609)</u>	<u>94,633,465</u>
Governmental Activities Capital Assets, net	<u>\$ 113,709,347</u>	<u>\$ 11,769,112</u>	<u>\$ (10,093,733)</u>	<u>\$ 115,384,726</u>

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

General Government:

Legislative and Executive	\$ 2,308,506
Judicial	62,745
Public Safety	422,453
Public Works	2,921,670
Health	399,060
Human Services	234,971
Conservation and Recreation	48,178
	<u>\$ 6,397,583</u>

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**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

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

	Balance 12/31/2019	Additions	Deletions	Balance 12/31/2020
<b>Business-Type Activities:</b>				
Non-Depreciable Capital Assets:				
Land	\$ 1,171,574	\$ -	\$ -	\$ 1,171,574
Construction in Progress	-	52,037	-	52,037
Non-Depreciable Capital Assets	<u>1,171,574</u>	<u>52,037</u>	<u>-</u>	<u>1,223,611</u>
Depreciable Capital Assets:				
Buildings	16,539,790	-	-	16,539,790
Improvements	1,702,060	-	-	1,702,060
Machinery and Equipment	2,710,917	84,765	(51,860)	2,743,822
Infrastructure	21,137,612	-	-	21,137,612
Depreciable Capital Assets	<u>42,090,379</u>	<u>84,765</u>	<u>(51,860)</u>	<u>42,123,284</u>
Less: Accumulated Depreciation:				
Buildings	(5,574,997)	(385,705)	-	(5,960,702)
Improvements	(1,163,419)	(69,210)	-	(1,232,629)
Machinery and Equipment	(2,494,503)	(63,457)	51,860	(2,506,100)
Infrastructure	(10,162,855)	(320,312)	-	(10,483,167)
Accumulated Depreciation	<u>(19,395,774)</u>	<u>(838,684)</u>	<u>51,860</u>	<u>(20,182,598)</u>
Depreciable Capital Assets, net	<u>22,694,605</u>	<u>(753,919)</u>	<u>-</u>	<u>21,940,686</u>
Business-Type Activities				
Capital Assets, net	<u>\$ 23,866,179</u>	<u>\$ (701,882)</u>	<u>\$ -</u>	<u>\$ 23,164,297</u>

**NOTE 12 – LONG-TERM OBLIGATIONS**

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

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

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

**NOTE 12 – LONG-TERM OBLIGATIONS** (Continued)

General obligation bonds currently outstanding are as follows:

	<u>Original Issue Date</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
Governmental Activities:			
Various Purpose Improvement and Refunding Bonds	2017	3.75% - 5.00%	\$ 12,105,000
Various Purpose Bonds	2018	2.50% - 5.00%	\$ 10,050,000
Various Purpose Refunding Bonds	2019	1.83%	\$ 1,193,000
Business-Type Activities:			
Various Purpose Improvement and Refunding Bonds	2017	3.75% - 5.00%	\$ 1,750,000
Various Purpose Refunding Bonds	2019	1.83%	\$ 189,000

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

<u>Year</u>	<u>Governmental Activities</u>		
	<u>Principal</u>	<u>Premium</u>	<u>Interest</u>
2021	\$ 1,830,000	\$ 100,797	\$ 657,296
2022	1,927,000	100,799	619,244
2023	1,644,000	95,861	579,222
2024	1,662,000	95,861	539,901
2025	1,114,000	95,861	476,971
2026-2030	4,804,000	296,602	1,597,093
2031-2035	3,675,000	131,735	809,000
2036-2038	<u>2,205,000</u>	<u>59,002</u>	<u>159,519</u>
Total	<u>\$ 18,861,000</u>	<u>\$ 976,518</u>	<u>\$ 5,438,246</u>

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**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

**NOTE 12 – LONG-TERM OBLIGATIONS** (Continued)

Year	Business-Type Activities		
	Principal	Premium	Interest
2021	\$ 215,000	\$ 8,342	\$ 54,976
2022	130,000	8,342	50,838
2023	125,000	8,342	48,237
2024	130,000	8,342	45,425
2025	100,000	8,342	38,925
2026-2030	385,000	30,411	124,175
2031-2035	330,000	22,880	53,725
2036-2038	75,000	4,571	2,625
Total	\$ 1,490,000	\$ 99,572	\$ 418,926

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

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. As a result, the 2007 bonds are considered defeased and the liability for those bonds has been removed from the statement of net position for both the governmental and business-type activities and the statement of fund net position for the proprietary funds.

**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.



**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

**NOTE 12 – LONG-TERM OBLIGATIONS** (Continued)

	<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

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

	<u>Principal</u>
2021	\$ 149,126
2022	141,526
2023	133,926
2024	121,551
2025	97,529
2026-2030	437,646
2031-2035	396,087
2036-2038	<u>5,757</u>
	<u>\$ 1,483,148</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

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**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

**NOTE 12 – LONG-TERM OBLIGATIONS** (Continued)

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

	OWDA	
	Principal	Interest
2021	\$ 279,417	\$ 130,984
2022	287,216	123,185
2023	295,255	115,147
2024	303,541	106,861
2025	312,081	98,321
2026-2030	1,697,982	354,026
2031-2035	1,566,795	100,462
2036-2040	128,256	-
2041-2043	76,953	-
	<u>\$ 4,947,496</u>	<u>\$ 1,028,986</u>

A schedule of changes in long-term obligations of the County during 2020 was as follows:

	Amount Outstanding 12/31/19	Additions	Retirements	Amount Outstanding 12/31/2020	Amounts Due Within One Year
<b><u>Governmental Activities:</u></b>					
<b><u>General Obligation Bonds:</u></b>					
0.85% to 5.55% - 2010					
Human Service Building Refunding	\$ 125,000	\$ -	\$ 125,000	\$ -	\$ -
2.00% to 5.00% - 2017					
Various Purpose Improvement and Refunding Bonds	9,620,000	-	1,280,000	8,340,000	1,305,000
2.50% to 5.00% - 2018					
Various Purpose Bonds	9,755,000	-	340,000	9,415,000	350,000
1.83% - 2019					
Various Purpose Refunding Bonds	<u>1,170,000</u>	<u>-</u>	<u>64,000</u>	<u>1,106,000</u>	<u>175,000</u>
Total General Obligation Debt	20,670,000	-	1,809,000	18,861,000	1,830,000
Compensated Absences	4,963,952	4,916,463	4,963,952	4,916,463	688,955
Net Pension Liability	71,308,036	-	15,902,467	55,405,569	-
Net OPEB Liability	32,964,059	4,819,258	-	37,783,317	-
Accrued Bond Premium	<u>1,077,315</u>	<u>-</u>	<u>100,797</u>	<u>976,518</u>	<u>100,797</u>
Total Governmental Activities	<u>\$ 130,983,362</u>	<u>\$ 9,735,721</u>	<u>\$ 22,776,216</u>	<u>\$ 117,942,867</u>	<u>\$ 2,619,752</u>

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**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

**NOTE 12 – LONG-TERM OBLIGATIONS** (Continued)

	Amount Outstanding 12/31/19	Additions	Retirements	Amount Outstanding 12/31/2020	Amounts Due Within One Year
<b>Business-Type Activities:</b>					
<u>General Obligation Bonds:</u>					
2.00 to 5.00% - 2017					
Various Purpose Improvement and Refunding Bonds	\$ 1,510,000	\$ -	\$ 115,000	\$ 1,395,000	\$ 120,000
1.83% - 2019					
Various Purpose Refunding Bonds	185,000	-	90,000	95,000	95,000
Total General Obligation Debt	1,695,000	-	205,000	1,490,000	215,000
<u>Ohio Public Works Commission Loans:</u>					
Northridge Water Storage Tank	30,400	-	7,600	22,800	15,200
West Enon Estates Sanitary Sewer	99,000	-	12,375	86,625	24,750
Southwest Regional WWTP Expansion	1,125,000	-	37,500	1,087,500	75,000
Green Meadows Water Tank	55,000	-	5,000	50,000	10,000
Southwest WWTP Equipment Replacement	52,411	-	5,824	46,587	11,647
Lawrenceville & Northridge Water Imp	11,671	-	507	11,164	1,015
Sewer & Manhole Rehabilitation 2014	184,229	-	5,757	178,472	11,514
<u>Ohio Water Development Authority Loans:</u>					
Garden Acres Sewer Rehab	2,019	-	2,019	-	-
Park Layne Sewer Rehab	3,143	-	3,143	-	-
Northridge Manhole Rehab	4,563	-	4,563	-	-
Limecrest Water System	615,629	-	25,651	589,978	25,651
Southwest Regional WWTP Expansion	4,603,718	-	246,200	4,357,518	253,766
Compensated Absences	280,963	253,233	280,963	253,233	39,331
Net Pension Liability	4,446,409	-	783,066	3,663,343	-
Net OPEB Liability	2,043,790	237,309	-	2,281,099	-
Accrued Bond Premium	107,914	-	8,342	99,572	8,342
Total Business-Type Activities	15,360,859	490,542	1,633,510	14,217,891	691,216
Total Government Wide	\$ 146,344,221	\$ 10,226,263	\$ 24,409,726	\$ 132,160,758	\$ 3,310,968

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, 2020, there were 68 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 20 series issued after July 1, 1995 was \$2.87 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.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

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**NOTE 12 – LONG-TERM OBLIGATIONS** (Continued)

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, 2020 are an overall debt margin of \$41,629,814 and a limit on un-voted debt margin of \$4,443,867.

**NOTE 13 – DEFINED BENEFIT PENSION PLAN**

**Net Pension Liability**

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

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

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

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

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**NOTE 13 – DEFINED BENEFIT PENSION PLAN** (Continued)

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

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

County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The Traditional Pension Plan is a cost-sharing, multiple-employer defined benefit pension plan. The Member-Directed Plan is a defined contribution plan and the Combined Plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g., County employees) may elect the Member-Directed Plan and the Combined Plan, the majority of employee members are in OPERS' Traditional Plan; therefore, the following disclosures focus on the Traditional Pension Plan.

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

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

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**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

**NOTE 13 – DEFINED BENEFIT PENSION PLAN** (Continued)

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

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

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

When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3% 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, 2020

**NOTE 13 – DEFINED BENEFIT PENSION PLAN** (Continued)

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

	State and Local	Law Enforcement
<b>2020 Statutory Maximum Contribution Rates</b>		
Employer	14.0%	18.1%
Employee *	10.0%	**
<b>2020 Actual Contribution Rates</b>		
Employer:		
Pension	14.0%	18.1%
Post-employment Health Care Benefits	0.0%	0.0%
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.

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

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$6,134,809 for 2020.

**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, 2019 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share:

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**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

**NOTE 13 – DEFINED BENEFIT PENSION PLAN** (Continued)

	Governmental Activities	Business-Type Activities	Total
Proportionate Share of the Net Pension Liability	\$ 55,405,569	\$ 3,663,343	\$ 59,068,912
Proportion of the Net Pension Liability:			
Current Measurement Date	0.280312%	0.018534%	0.298846%
Prior Measurement Date	0.260363%	0.016234%	0.276597%
Change in Proportionate Share	<u>0.019949%</u>	<u>0.002300%</u>	<u>0.022249%</u>
Pension Expense	\$ 8,465,367	\$ 416,853	\$ 8,882,220

At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Governmental Activities	Business-Type Activities	Total
<b>Deferred Outflows of Resources</b>			
Change in assumptions	\$ 2,945,729	\$ 209,243	\$ 3,154,972
Change in County's proportionate share and difference in employer contributions	3,287,884	360,956	3,648,840
County contributions subsequent to the measurement date	<u>5,846,896</u>	<u>287,913</u>	<u>6,134,809</u>
Total Deferred Outflow of Resources	<u>\$ 12,080,509</u>	<u>\$ 858,112</u>	<u>\$ 12,938,621</u>
<b>Deferred Inflows of Resources</b>			
Differences between expected and actual experience	\$ (711,792)	\$ (35,050)	\$ (746,842)
Net difference between projected and actual earnings on pension plan investments	(11,229,935)	(552,986)	(11,782,921)
Change in County's proportionate share and difference in employer contributions	<u>(1,875,980)</u>	<u>(171,842)</u>	<u>(2,047,822)</u>
Total Deferred Inflows of Resources	<u>\$ (13,817,707)</u>	<u>\$ (759,878)</u>	<u>\$ (14,577,585)</u>

\$6,134,809 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2021. 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, 2020

**NOTE 13 – DEFINED BENEFIT PENSION PLAN** (Continued)

Fiscal Year Ending December 31:	OPERS
2021	\$ (1,080,762)
2022	(2,502,344)
2023	487,928
2024	(4,678,595)
Total	\$ (7,773,773)

**Actuarial Assumptions – OPERS**

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2019, using the following actuarial assumptions, applied to all periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2019, are presented below:

Wage Inflation	3.25%
Future Salary Increases	3.25% to 10.75% including wage inflation
COLA or Ad Hoc COLA	Pre 1/7/2013 Retirees: 3.00% simple; Post 1/7/2013 Retirees: 1.40% simple through 2020, then 2.15% simple
Investment Rate of Return:	
Current Measurement Period	7.20%
Prior Measurement Period	7.20%
Actuarial Cost Method	Individual Entry Age

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**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

**NOTE 13 – DEFINED BENEFIT PENSION PLAN** (Continued)

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

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

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

During 2019, OPERS manages investments in three investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, 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 investments expense and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio is 17.2 percent for 2019.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2019 and the long-term expected real rates of return:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	25.00 %	1.83 %
Domestic Equities	19.00	5.75
Real Estate	10.00	5.20
Private Equity	12.00	10.70
International Equities	21.00	7.66
Other Investments	13.00	4.98
	100.00 %	5.61 %

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

**NOTE 13 – DEFINED BENEFIT PENSION PLAN** (Continued)

**Discount Rate.** The discount rate used to measure the total pension liability was 7.20%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the County’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate.** The following table represents the County’s proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.20%, as well as what the County’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage point lower (6.20%) and one-percentage point higher (8.20%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's proportionate share of net pension liability	\$ 97,427,095	\$ 59,068,912	\$ 24,589,882

**NOTE 14 – DEFINED BENEFIT OPEB PLANS**

**Net OPEB Liability**

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

The Net OPEB 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 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 annually 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.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

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**NOTE 14 – DEFINED BENEFIT OPEB PLANS** (Continued)

GASB 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 healthcare 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 unfunded benefits is presented as a long-term Net OPEB liability on the accrual basis of accounting. Any liability for the contractually-required OPEB contribution outstanding at the end of the year is included in intergovernmental payable on both the accrual and modified accrual basis 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 pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

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

In order to qualify for 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 an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' Comprehensive Annual Financial Report 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.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

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**NOTE 14 – DEFINED BENEFIT OPEB PLANS** (Continued)

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2020, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 0.0 percent during calendar year 2019. As recommended by OPERS’ actuary, the portion of employer contributions allocated to health care beginning January 1, 2020 was 0 percent for both plans. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2020 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County’s contractually required contribution was \$0 for 2020.

***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, 2018, rolled forward to the measurement date of December 31, 2019, 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:

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**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

**NOTE 14 – DEFINED BENEFIT OPEB PLANS** (Continued)

	Governmental Activities	Business-Type Activities	Total
Proportionate Share of the Net OPEB Liability	\$ 37,783,317	\$ 2,281,099	\$ 40,064,416
Proportion of the Net OPEB Liability:			
Current Measurement Date	0.273542%	0.016515%	0.290057%
Prior Measurement Date	0.252838%	0.015288%	0.268126%
Change in Proportionate Share	0.020704%	0.001227%	0.021931%
OPEB Expense	\$ 3,304,630	\$ 162,726	\$ 3,467,356

At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Governmental Activities	Business-Type Activities	Total
<b>Deferred Outflows of Resources</b>			
Differences between expected and actual experience	\$ 1,025	\$ 50	\$ 1,075
Change in assumptions	6,044,146	297,625	6,341,771
Change in County's proportionate share and difference in employer contributions	1,876,431	125,075	2,001,506
Total Deferred Outflow of Resources	\$ 7,921,602	\$ 422,750	\$ 8,344,352
<b>Deferred Inflows of Resources</b>			
Differences between expected and actual experience	\$ (3,492,117)	(171,958)	(3,664,075)
Net difference between projected and actual earnings on OPEB plan investments	(1,944,328)	(95,742)	(2,040,070)
Change in County's proportionate share and difference in employer contributions	(1,424,026)	(107,993)	(1,532,019)
Total Deferred Inflows of Resources	\$ (6,860,471)	\$ (375,693)	\$ (7,236,164)

No amounts reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

**NOTE 14 – DEFINED BENEFIT OPEB PLANS** (Continued)

Fiscal Year Ending December 31:	<u>OPERS</u>
2021	\$ 726,196
2022	1,252,111
2023	1,623
2024	<u>(871,742)</u>
Total	<u>\$ 1,108,188</u>

***Actuarial Assumptions - OPERS***

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

Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of coverage 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, 2018, rolled forward to the measurement date of December 31, 2019. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25%
Projected Salary Increases, including inflation	3.25% to 10.75% including wage inflation
Single Discount Rate:	
Current Measurement Date	3.16%
Prior Measurement Date	3.96%
Investment Rate of Return:	
Current Measurement Date	6.00%
Prior Measurement Date	6.00%
Municipal Bond Rate:	
Current Measurement Date	2.75%
Prior Measurement Date	3.71%
Health Care Cost Trend Rate:	
Current Measurement Date	10.0% initial, 3.50% ultimate in 2030
Prior Measurement Date	7.50% initial, 3.25% ultimate in 2029
Actuarial Cost Method	Individual Entry Age

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

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**NOTE 14 – DEFINED BENEFIT OPEB PLANS** (Continued)

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Postretirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

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

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

During 2019, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. 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 19.70 percent for 2019.

The allocation of investment assets with the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The table below displays the Board-approved asset allocation policy for 2019 and the long-term expected real rates of return:

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**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

**NOTE 14 – DEFINED BENEFIT OPEB PLANS** (Continued)

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	36.00 %	1.53 %
Domestic Equities	21.00	5.75
REITs	6.00	5.69
International Equities	23.00	7.66
Other Investments	14.00	4.90
	100.00 %	4.55 %

**Discount Rate** A single discount rate of 3.16 percent was used to measure the OPEB liability on the measurement date of December 31, 2019. 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 an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 2.75 percent. 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 2034. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2034, and the municipal bond rate was applied to all health care costs after that date.

**Sensitivity of the County’s Proportionate Share of the Net OPEB 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 3.16 percent, as well as what the County’s proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.16 percent) or one-percentage-point higher (4.16 percent) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's proportionate share of net OPEB liability	\$ 52,429,188	\$ 40,064,416	\$ 30,162,156

**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 percent lower or 1.0 percent higher than the current rate.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
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**NOTE 14 – DEFINED BENEFIT OPEB PLANS** (Continued)

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 2020 is 10.5 percent. 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 percent in the most recent valuation.

	1% Decrease	Current Discount Rate	1% Increase
County's proportionate share of net OPEB liability	\$ 38,881,017	\$ 40,064,416	\$ 41,230,411

**Changes since prior Measurement Date and to Report Date**

On January 15, 2020, the County 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. These changes are not reflected in the current year financial statements but are expected to decrease the associated OPEB liability.

**NOTE 15 – OTHER EMPLOYEE BENEFITS**

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

**NOTE 16 – RISK MANAGEMENT**

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

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

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

**NOTE 16 – RISK MANAGEMENT** (Continued)

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

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

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

The County is also exposed to a risk of loss related to employee health care costs. On January 1, 2017, the County became self-insured for employee health care benefits. The program is administered by UMR, a United Health Care Company, in Dayton, Ohio, which provides claims review, processing services and maintains its own provider network. The self-insurance program is accounted for in the Internal Service Fund. The County has recorded a liability for incurred but unreported claims at year end based on an actuarial estimate by UMR. The County has purchased stop-loss insurance coverage of \$200,000 per insured individual to limit the County’s liability. A summary of the liability for unpaid health care claims for 2020 and 2019 is as follows:

<u>Year</u>	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Current Year Payments</u>	<u>Balance at End of Year</u>
2019	\$ 1,144,294	\$ 14,812,616	\$ 14,318,231	\$ 1,638,679
2020	1,638,679	13,620,548	14,219,413	1,039,814

**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.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

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**NOTE 16 – RISK MANAGEMENT** (Continued)

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, 2020, a claims liability of \$1,910,659 is reported in the government-wide statement of net position and represents the liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, based on an estimate provided by the Bureau of Workers’ Compensation.

**NOTE 17 – JOINTLY GOVERNED ORGANIZATIONS**

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

**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 2020, 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 2020, Clark County did not contribute any money to the Springfield Metropolitan Housing Authority.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

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**NOTE 17 – JOINTLY GOVERNED ORGANIZATIONS** (Continued)

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

**NOTE 18 – RELATED ORGANIZATIONS**

**Clark County Public Library** – Clark County Public Library is a related Organization. The County appoints the governing board of the Library; however, the County cannot influence the Library's operations nor does the Library represent a potential financial benefit or burden on the County. The County serves in a ministerial capacity as taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library determines its own budget. The Library received \$4,326,974 in library and local government money passed thru the County during 2020.

**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 2020, 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 \$42,643 in local government monies passed thru the County during 2020.

**NOTE 19 – CONTINGENT LIABILITIES**

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. Based on prior experience, the County Commissioners believe such disallowances, if any, will be immaterial.

Several claims and lawsuits are pending against the County. In the opinion of the County Prosecuting Attorney, any potential liability would not have a material effect on the basic financial statements.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

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**NOTE 20 – TAX ABATEMENTS**

As of December 31, 2020, the County provides tax abatements through 4 programs: the Ohio Enterprise Zone Program, the South Limestone Community Reinvestment Area, the Center City Community Reinvestment Area, and the Sheridan-Kenton Community Reinvestment Area.

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

CRA abatement terms are as follows:

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

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

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

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

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

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

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**NOTE 20 – TAX ABATEMENTS** (Continued)

Ohio Enterprise Zones (EZ's) are established in accordance with Ohio Revised Code §5709.61 to 5709.69 and are areas targeted for limited local and state tax abatement and tax credits. They are formed in order to promote business investment and to create employment. EZ's provide tax incentives for renovations of vacant, urban, industrial, and business areas and structures. Only those businesses that are qualified by financial responsibility and business experience to create and preserve jobs within the zone may apply for the local tax incentives. Local officials may limit the type of businesses and projects, which are eligible through policy guidelines. A business must make a substantial investment in either real or personal property.

Establishing a new business is defined as making a significant investment in land, buildings, machinery, or equipment. Expansion projects must make investments that equal at least ten percent of the value of the existing facility. In addition, the law permits incentives for a business to renovate an existing facility if the renovations exceed fifty percent of the facility's value. A business willing to occupy a vacant facility and invest at least twenty percent of the facility's value to alter or repair the facility is considered eligible for tax incentives. Retail operations are not eligible for tax exemptions in an enterprise zone.

There are four possible eligibility determinations for a project to be considered for EZ benefits, it must meet one of the following four definitions:

- Expand: Ohio Revised Code (ORC) § 5709.61 (E) “means to make expenditures to add land, buildings, machinery, equipment, or other materials, except inventory, to a facility that equal at least ten percent of market value of the facility prior to such expenditures, as determined for the purposes of local property taxation.”
- Renovate: ORC § 5709.61 (F) “means to make expenditures to alter or repair a facility that equal at least fifty percent of the market value of the facility prior to such expenditures, as determined for the purposes of local property taxation.”
- Occupy: ORC § 5709.61 (G) “means to make expenditures to alter or repair a vacant facility equal to at least twenty percent of the market value of the facility prior to such expenditures.”
- Remediate: ORC § 5709.61 (V) “means to make expenditures to clean up an environmentally contaminated facility so that it is no longer environmentally contaminated that equal at least ten percent of the real property market value of the facility prior to such expenditures as determined for the purposes of property taxation.

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

**NOTE 20 – TAX ABATEMENTS** (Continued)

Below is the information relevant to the disclosure of those programs for the year ended December 31, 2020:

Tax Abatement Program	Total Estimated Gross Amount of Taxes Abated for Tax Year 2019
Community Reinvestment Area (CRA):	
South Limestone - Residential Development	\$ 58,052
South Limestone - Commercial/Industrial Development:	
Retail	\$ 1,944
Center City - Residential Development	\$ 89,636
Center City - Commercial/Industrial Development:	
Manufacturing	\$ 5,845
Retail	\$ 3,285
Office	\$ 40,809
Sheridan-Kenton - Commercial/Industrial Development:	
Manufacturing	\$ 7,433
Enterprise Zone:	
Manufacturing	\$ 347,375
Recreation	\$ 60,272

**NOTE 21 – COVID – 19**

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and ensuing emergency measures will impact subsequent periods of the County. The investments of the pension and other employee benefit plans in which the County participates have incurred a significant decline in fair value, consistent with the general decline in financial markets. However, because the values of individual investments fluctuate with market conditions, and due to market volatility, the amount of those losses that will be recognized in subsequent periods, if any, cannot be determined. In addition, the impact on the County's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

During 2020, the County received \$7,900,167 as an on-behalf of grant from another government. These amounts are recorded in the Commissioners Special Revenue Fund.



**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

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**NOTE 22 – CHANGE IN ACCOUNTING PRINCIPLE AND RESTATEMENT OF FUND BALANCE/NET POSITION**

**Change in Accounting Principles**

For 2020, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 83, *Certain Asset Retirement Obligations*, Statement No. 84, *Fiduciary Activities*, Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*, Statement No. 90, *Majority Equity Interests* and applied Statement No. 95, “*Postponement of the Effective Dates of Certain Authoritative Guidance*” to GASB Statement Nos. 87 and 89, which were originally due to be implemented in 2020 and related guidance from (GASB) implementation Guide No. 2019-2, *Fiduciary Activities*.

GASB Statement No. 83 establishes a uniform criteria for governments to recognize and measure certain asset retirement obligations (AROs), including obligations that may not have been previously reported, including requiring certain disclosures regarding AROs. These changes were incorporated in the County’s 2020 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 84 establishes specific criteria for identifying activities that should be reported as fiduciary activities and clarifies whether and how business-type activities that should be reported as fiduciary activities. Due to the implementation, the County will no longer be reporting agency funds. The County reviewed its fiduciary funds and certain funds will be reported in the new fiduciary fund classification of custodial funds while other funds have been reclassified as governmental funds. These fund reclassifications resulted in the restatement of the County’s financial statements.

GASB Statement No. 88 establishes standards to improve consistency in the information that is disclosed in the notes to the financial statements related to debt, including direct borrowings and direct placements, and to provide financial information statement users with additional essential information about debt. These changes were incorporated in the County’s 2020 financial statements; however, there was no effect on the beginning net position/fund balance.

GASB Statement No. 90 establishes provisions related to 1) reporting majority equity interest in a component unit, and 2) reporting a component unit if the government acquires a 100 percent equity interest. These changes were incorporated in the County’s 2020 financial statements; however, there was no effect on the beginning net position/fund balance.

GASB Statement No. 95 provides temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. This objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later.

The following pronouncement is postponed by one year and the County has elected delaying implementation until the fiscal year ended December 31, 2021:

- Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

**NOTE 22 – CHANGE IN ACCOUNTING PRINCIPLE AND RESTATEMENT OF FUND BALANCE/NET POSITION** (Continued)

The following pronouncements are postponed by eighteen months and the County has elected delaying implementation until the fiscal year ended December 31, 2022:

- Statement No. 87, *Leases*
- Implementation Guide No. 2019-3, *Leases*

**Restatement of Fund Balance/Net Position**

During 2020, the County implemented GASB Statement No. 84. The implementation of this statement and fund reclassifications had the following effect on fund balance as previously reported at December 31, 2019:

	<u>General Fund</u>	<u>Job &amp; Family Services Fund</u>	<u>Department of Developmental Disabilities Fund</u>	<u>Children's Services Fund</u>
Fund Balance, December 31, 2019	\$ 23,147,429	\$ 3,264,103	\$ 27,443,954	\$ 18,623,131
GASB Statement No. 84	<u>950,026</u>	<u>311,161</u>	<u>384,716</u>	<u>-</u>
Restated Fund Balance, December 31, 2019	<u>\$ 24,097,455</u>	<u>\$ 3,575,264</u>	<u>\$ 27,828,670</u>	<u>\$ 18,623,131</u>

	<u>Commissioners Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Fund Balance, December 31, 2019	\$ 4,360,920	\$ 32,049,382	\$ 108,888,919
GASB Statement No. 84	<u>4,999</u>	<u>1,538,518</u>	<u>3,189,420</u>
Restated Fund Balance, December 31, 2019	<u>\$ 4,365,919</u>	<u>\$ 33,587,900</u>	<u>\$ 112,078,339</u>

	<u>Sewer</u>	<u>Water</u>	<u>9-1-1 Dispatching</u>	<u>Total Enterprise</u>
Net Position, December 31, 2019	\$ 14,363,480	\$ 8,254,499	\$ (2,881,343)	\$ 19,736,636
GASB Statement No. 84	<u>420,579</u>	<u>241,696</u>	<u>49,663</u>	<u>711,938</u>
Net Position, December 31, 2019, as restated	<u>\$ 14,784,059</u>	<u>\$ 8,496,195</u>	<u>\$ (2,831,680)</u>	<u>\$ 20,448,574</u>

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

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**NOTE 22 – CHANGE IN ACCOUNTING PRINCIPLE AND RESTATEMENT OF FUND BALANCE/NET POSITION** (Continued)

	Governmental Activities	Business-Type Activities
Net Position, December 31, 2019	\$ 116,313,582	\$ 19,663,195
GASB Statement No. 84	3,189,420	711,938
Net Position, December 31, 2019, as restated	\$ 119,503,002	\$ 20,375,133

Due to the implementation of GASB Statement No. 84, the new classification of custodial funds is reporting a beginning net position of \$25,818,756. Also, related to this implementation, the County will no longer be reporting Agency funds.

**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.

## **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, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 3,874,306	\$ 3,763,906	\$ 3,763,924	\$ 18
Permissive Sales Tax	25,740,000	25,740,000	27,298,678	1,558,678
Intergovernmental	6,809,776	6,248,152	6,415,395	167,243
Charges for Services	5,044,150	5,886,293	5,659,902	(226,391)
Licenses and Permits	327,800	327,800	589,887	262,087
Fees, Fines and Forfeitures	615,600	615,600	520,002	(95,598)
Investment Income	2,700,125	2,300,125	2,216,502	(83,623)
Other Revenue	259,200	672,199	840,966	168,767
<b>Total Revenues</b>	<u>45,370,957</u>	<u>45,554,075</u>	<u>47,305,256</u>	<u>1,751,181</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive	8,663,218	13,065,564	10,180,590	2,884,974
Judicial	12,676,027	12,539,124	11,769,986	769,138
Public Safety	18,494,886	18,328,170	17,729,674	598,496
Public Works	6,147,858	5,749,532	4,954,284	795,248
Health	397,407	397,407	395,407	2,000
Human Services	801,433	784,754	724,396	60,358
Conservation and Recreation	414,477	401,065	386,200	14,865
<b>Total Expenditures</b>	<u>47,595,306</u>	<u>51,265,616</u>	<u>46,140,537</u>	<u>5,125,079</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(2,224,349)</u>	<u>(5,711,541)</u>	<u>1,164,719</u>	<u>6,876,260</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds from Sale of Capital Assets	-	-	14,345	14,345
Advances In	-	-	600,000	600,000
Transfers In	1,528,000	4,744,156	5,322,208	578,052
Transfers Out	<u>(7,877,256)</u>	<u>(7,372,802)</u>	<u>(7,245,407)</u>	<u>127,395</u>
<b>Total Other Financing Sources (Uses)</b>	<u>(6,349,256)</u>	<u>(2,628,646)</u>	<u>(1,308,854)</u>	<u>1,319,792</u>
<b>Net Change in Fund Balance</b>	<u>(8,573,605)</u>	<u>(8,340,187)</u>	<u>(144,135)</u>	<u>8,196,052</u>
Fund Balance, Beginning of Year	14,764,930	14,764,930	14,764,930	-
Prior Year Encumbrances Appropriated	<u>2,966,319</u>	<u>2,966,319</u>	<u>2,966,319</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 9,157,644</u>	<u>\$ 9,391,062</u>	<u>\$ 17,587,114</u>	<u>8,196,052</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, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 20,985,478	\$ 18,985,478	\$ 16,247,586	\$ (2,737,892)
Charges for Services	50,000	50,000	19,949	(30,051)
Other Revenue	108,000	108,000	110,907	2,907
	<u>21,143,478</u>	<u>19,143,478</u>	<u>16,378,442</u>	<u>(2,765,036)</u>
Total Revenues				
<b>EXPENDITURES:</b>				
Current:				
Human Services	25,026,470	18,856,272	18,321,652	534,620
	<u>25,026,470</u>	<u>18,856,272</u>	<u>18,321,652</u>	<u>534,620</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(3,882,992)	287,206	(1,943,210)	(2,230,416)
	<u>(3,882,992)</u>	<u>287,206</u>	<u>(1,943,210)</u>	<u>(2,230,416)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	652,748	652,748	923,210	270,462
Transfers Out	(214,000)	(275,971)	(275,970)	1
	<u>438,748</u>	<u>376,777</u>	<u>647,240</u>	<u>270,463</u>
Total Other Financing Sources (Uses)				
Net Change in Fund Balance	(3,444,244)	663,983	(1,295,970)	(1,959,953)
Fund Balance, Beginning of Year	1,843,958	1,843,958	1,843,958	-
Prior Year Encumbrances Appropriated	2,082,949	2,082,949	2,082,949	-
	<u>2,082,949</u>	<u>2,082,949</u>	<u>2,082,949</u>	<u>-</u>
Fund Balance, End of Year	\$ 482,663	\$ 4,590,890	\$ 2,630,937	\$ (1,959,953)
	<u>\$ 482,663</u>	<u>\$ 4,590,890</u>	<u>\$ 2,630,937</u>	<u>\$ (1,959,953)</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, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 10,811,325	\$ 10,811,325	\$ 10,501,592	\$ (309,733)
Intergovernmental	7,918,378	7,928,378	8,916,322	987,944
Charges for Services	494,600	494,600	348,466	(146,134)
Investment Income	500	500	821	321
Other Revenue	8,000	82,647	82,962	315
	<u>19,232,803</u>	<u>19,317,450</u>	<u>19,850,163</u>	<u>532,713</u>
<b>EXPENDITURES:</b>				
Current:				
Health	22,104,996	22,189,808	17,864,849	4,324,959
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(2,872,193)</u>	<u>(2,872,358)</u>	<u>1,985,314</u>	<u>4,857,672</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	5,172,900	5,172,900	5,172,882	(18)
Transfers Out	<u>(5,513,900)</u>	<u>(5,579,900)</u>	<u>(5,579,882)</u>	<u>18</u>
Total Other Financing Sources (Uses)	<u>(341,000)</u>	<u>(407,000)</u>	<u>(407,000)</u>	<u>-</u>
Net Change in Fund Balance	(3,213,193)	(3,279,358)	1,578,314	4,857,672
Fund Balance, Beginning of Year	24,664,111	24,664,111	24,664,111	-
Prior Year Encumbrances Appropriated	<u>2,097,096</u>	<u>2,097,096</u>	<u>2,097,096</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 23,548,014</u>	<u>\$ 23,481,849</u>	<u>\$ 28,339,521</u>	<u>\$ 4,857,672</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, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 6,247,862	\$ 6,247,862	\$ 6,069,403	\$ (178,459)
Intergovernmental	5,345,854	5,345,854	5,985,313	639,459
Charges for Services	242,202	242,202	152,221	(89,981)
Other Revenue	<u>39,000</u>	<u>44,028</u>	<u>25,610</u>	<u>(18,418)</u>
Total Revenues	<u>11,874,918</u>	<u>11,879,946</u>	<u>12,232,547</u>	<u>352,601</u>
<b>EXPENDITURES:</b>				
Current:				
Human Services	<u>16,814,592</u>	<u>14,159,592</u>	<u>14,031,334</u>	<u>128,258</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(4,939,674)</u>	<u>(2,279,646)</u>	<u>(1,798,787)</u>	<u>480,859</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	-	302,284	302,284	-
Transfers Out	<u>(1,552,748)</u>	<u>(1,242,748)</u>	<u>(1,232,328)</u>	<u>10,420</u>
Total Other Financing Sources (Uses)	<u>(1,552,748)</u>	<u>(940,464)</u>	<u>(930,044)</u>	<u>10,420</u>
Net Change in Fund Balance	(6,492,422)	(3,220,110)	(2,728,831)	491,279
Fund Balance, Beginning of Year	15,600,095	15,600,095	15,600,095	-
Prior Year Encumbrances Appropriated	<u>3,047,157</u>	<u>3,047,157</u>	<u>3,047,157</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 12,154,830</u>	<u>\$ 15,427,142</u>	<u>\$ 15,918,421</u>	<u>\$ 491,279</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, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 6,071,309	\$ 6,071,309	\$ 5,906,301	\$ (165,008)
Intergovernmental	415,180	415,180	419,400	4,220
Charges for Services	21,500	41,500	35,917	(5,583)
Fees, Fines and Forfeitures	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>(1,000)</u>
Total Revenues	<u>6,508,989</u>	<u>6,528,989</u>	<u>6,361,618</u>	<u>(167,371)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive	205,000	3,274,011	3,162,063	111,948
Judicial	15,000	40,000	40,000	-
Public Works	-	575,000	565,351	9,649
Human Services	5,758,822	5,758,822	5,617,959	140,863
Conservation and Recreation	<u>727,667</u>	<u>727,667</u>	<u>708,429</u>	<u>19,238</u>
Total Expenditures	<u>6,706,489</u>	<u>10,375,500</u>	<u>10,093,802</u>	<u>281,698</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(197,500)</u>	<u>(3,846,511)</u>	<u>(3,732,184)</u>	<u>114,327</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	200,000	8,100,073	8,100,181	108
Transfers Out	<u>(630,000)</u>	<u>(4,901,062)</u>	<u>(4,900,791)</u>	<u>271</u>
Total Other Financing Sources (Uses)	<u>(430,000)</u>	<u>3,199,011</u>	<u>3,199,390</u>	<u>379</u>
Net Change in Fund Balance	(627,500)	(647,500)	(532,794)	114,706
Fund Balance, Beginning of Year	<u>4,359,664</u>	<u>4,359,664</u>	<u>4,359,664</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 3,732,164</u>	<u>\$ 3,712,164</u>	<u>\$ 3,826,870</u>	<u>\$ 114,706</u>

**CLARK COUNTY, OHIO**  
Notes to the Required Supplementary Information  
For the Year Ended December 31, 2020

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**Budgetary Process**

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriations resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. The County is required by state law to adopt annual budgets for all funds, except fiduciary funds specifically exempted by statute. The County does not adopt an annual budget for the Mercy Unit Bond Retirement Debt Service Fund. This fund is only used to maintain funds for matured interest payable. Listed below are the major steps of the budget preparation process:

Tax Budget:

A budget of estimated revenues and expenditures is submitted to the County Auditor, as Secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year. The express purpose of this budget document is to reflect the need for existing (or increased) tax rates.

Estimated Resources:

The County Budget Commission reviews estimated revenues and determines if the budget substantiates a need to levy all or part of previously authorized taxes. The Commission certifies its actions to the County by September 1. As part of this certification, the County receives the official certificate of estimated resources, which states the estimated fund balance and projected revenue of each fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered balances from the preceding year. The certificate may be amended further during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs to be either increased or decreased. The amounts reported on the budgetary statement reflect the amounts in the final amended official certificate of estimated resources issued during 2020.

Appropriations:

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

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

**CLARK COUNTY, OHIO**  
Notes to the Required Supplementary Information  
For the Year Ended December 31, 2020

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Budgeted Level of Expenditures:

Administrative control is maintained through the establishment of detailed line-item budgets. Appropriated funds may not be expended for purposes other than those designated in the appropriation resolution without authority from the Commissioners. Expenditures/expenses plus encumbrances may not legally exceed appropriations at the level of appropriation. Commissioners' appropriations are made to fund department and object level (i.e., personnel & fringes, operating expenses, capital asset expense, debt service, etc.) The allocation of appropriations among departments and objects within a fund may be modified during the year only by a resolution of the Commissioners.

Encumbrances:

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year end are reported as assigned or restricted fund balances and do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year.

Lapsing of Appropriations:

At the close of each year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. The encumbered appropriation balance is carried forward to the succeeding calendar year and is not reappropriated.

While reporting financial position and results of operations on the basis of generally accepted accounting principles (GAAP), the budgetary basis, as provided by law, is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances.

The Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual – Budgetary (Non-GAAP) Basis is presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are that:

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures/expenses are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Outstanding year-end encumbrances are treated as expenditures/expenses (budget basis) rather than as assigned or restricted fund balance for governmental fund-types (GAAP basis).
4. Proceeds from and principal payments on short-term note obligations are reported on the operating statement (budget basis) rather than as balance sheet transactions (GAAP basis).
5. State statute requires short-term note debt to be repaid from the debt service fund (budget basis) as opposed to the fund that received the proceeds (GAAP basis). Debt service fund resources used to pay both principal and interest have been allocated accordingly.

**CLARK COUNTY, OHIO**  
Notes to the Required Supplementary Information  
For the Year Ended December 31, 2020

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

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

	<u>Net Change in Fund Balances</u>				
	General Fund	Job & Family Services Fund	Department of Developmental Disabilities Fund	Children's Services Fund	Commissioners Fund
GAAP Basis	\$ 4,507,205	\$ 687,323	\$ 3,150,806	\$ 1,180,235	\$ 869,432
Revenue Accruals	(1,436,668)	5,063,164	328,649	(185,491)	(7,900,293)
Expenditure Accruals	(45,362)	(5,413,850)	(91,458)	(101,020)	623,629
Other Financing Sources/Uses	452,282	-	-	(1)	7,700,181
Encumbrances	<u>(3,621,592)</u>	<u>(1,632,607)</u>	<u>(1,809,683)</u>	<u>(3,622,554)</u>	<u>(1,825,743)</u>
Budget Basis	<u>\$ (144,135)</u>	<u>\$ (1,295,970)</u>	<u>\$ 1,578,314</u>	<u>\$ (2,728,831)</u>	<u>\$ (532,794)</u>

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

(1) Information prior to 2014 is not available. The County will continue to present information for years available until a full ten-year trend is compiled.

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

**Notes to Schedule:**

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

In 2019, a reduction of the discount rate was made from 7.5% to 7.2%.

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

	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	County's Covered Payroll	Contributions as a Percentage of Covered Payroll
2013	\$ 4,868,310	\$ (4,868,310)	-	\$ 37,448,538	13.00%
2014	4,846,376	(4,846,376)	-	40,386,467	12.00%
2015	4,830,562	(4,830,562)	-	40,254,683	12.00%
2016	4,858,652	(4,858,652)	-	40,488,767	12.00%
2017	5,571,629	(5,571,629)	-	42,858,685	13.00%
2018	5,935,500	(5,935,500)	-	42,396,429	14.00%
2019	6,024,975	(6,024,975)	-	43,035,536	14.00%
2020	6,134,809	(6,134,809)	-	43,820,064	14.00%

(1) Information prior to 2013 is not available. The County will continue to present information for years available until a full ten-year trend is compiled.

**CLARK COUNTY, OHIO**  
 Required Supplementary Information  
 Schedule of County's Proportionate Share of the Net OPEB Liability  
 Ohio Public Employees Retirement System  
 Last Four Years (1) (2)

	County's Proportion of the Net OPEB Liability	County's Proportionate Share of the Net OPEB Liability	County's Covered Payroll	County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
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%

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

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

**Notes to Schedule:**

*Change in assumptions.* In 2018, the single discount rate changed from 4.23% to 3.85%.

In 2019, the single discount rate changed from 3.85% to 3.96%, the investment rate of return changed from 6.50% to 6.00%, and the health care cost trend rate changed from 7.5% initial to 10.0% initial.

In 2020, the single discount rate changed from 3.96% to 3.16% and the health care cost trend rate changed from 10.0% initial, 3.25% ultimate in 2029 to 10.5% initial, 3.50% ultimate in 2030.

**CLARK COUNTY, OHIO**  
 Required Supplementary Information  
 Schedule of County OPEB Contributions  
 Ohio Public Employees Retirement System  
 Last Eight Years (1)

	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	County's Covered Payroll	Contributions as a Percentage of Covered Payroll
2013	\$ 472,124	\$ (472,124)	-	\$ 37,448,538	1.00%
2014	939,676	(939,676)	-	40,386,467	2.00%
2015	932,812	(932,812)	-	40,254,683	2.00%
2016	945,932	(945,932)	-	40,488,767	2.00%
2017	425,084	(425,084)	-	42,858,685	1.00%
2018	-	-	-	42,396,429	0.00%
2019	-	-	-	43,035,536	0.00%
2020	-	-	-	43,820,064	0.00%

(1) Information prior to 2013 is not available. The County will continue to present information for years available until a full ten-year trend is compiled.





**SUPPLEMENTARY INFORMATION –  
COMBINING FINANCIAL STATEMENTS**

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

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

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

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

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

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

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

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

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

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

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

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

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

(Continued)

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

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**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. There was no budget approved for the FEMA fund in 2016.

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

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

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

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

**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.

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***NONMAJOR DEBT SERVICE FUNDS***

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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.

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***NONMAJOR CAPITAL PROJECTS FUNDS***

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

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

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

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

**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.

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***NONMAJOR PERMANENT FUNDS***

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

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

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



**CLARK COUNTY, OHIO**

Combined Balance Sheet

Nonmajor Governmental Funds

December 31, 2020

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
<b>ASSETS:</b>					
Pooled Cash and Investments	\$ 23,282,726	\$ 80,325	\$ 2,929,213	\$ 113,338	\$ 26,405,602
Pooled Cash and Investments in Segregated Accounts	1,037,532	-	-	-	1,037,532
Pooled Cash and Investments with Fiscal and Escrow Agents	-	366	-	-	366
Receivables:					
Accounts	443,720	-	179,994	-	623,714
Special Assessments	66,884	-	-	-	66,884
Accrued Interest	-	-	-	353	353
Due from Other Governments	4,931,551	-	3,303	-	4,934,854
Due from Other Funds	112,474	-	-	-	112,474
Materials and Supplies Inventory	10,291	-	-	-	10,291
Prepaid Items	90,267	-	-	-	90,267
Assets Held for Resale	6,009,630	-	-	-	6,009,630
	<u>\$ 35,985,075</u>	<u>\$ 80,691</u>	<u>\$ 3,112,510</u>	<u>\$ 113,691</u>	<u>\$ 39,291,967</u>
Total Assets					
<b>LIABILITIES:</b>					
Accounts Payable	\$ 271,967	\$ -	\$ 586,567	\$ -	\$ 858,534
Deposits	3,368	-	-	-	3,368
Accrued Wages and Benefits	422,711	-	-	-	422,711
Due to Other Funds	173,601	-	300,000	-	473,601
Unearned Revenue	73,690	-	-	-	73,690
Matured Interest Payable	-	366	-	-	366
	<u>945,337</u>	<u>366</u>	<u>886,567</u>	<u>-</u>	<u>1,832,270</u>
Total Liabilities					
<b>DEFERRED INFLOWS OF RESOURCES:</b>					
Unavailable Revenue - Intergovernmental Revenue	4,561,267	-	-	-	4,561,267
Unavailable Revenue - Charges for Services	34,064	-	-	-	34,064
Unavailable Revenue - Special Assessments	66,884	-	-	-	66,884
Unavailable Revenue - Investment Income	-	-	-	285	285
	<u>4,662,215</u>	<u>-</u>	<u>-</u>	<u>285</u>	<u>4,662,500</u>
Total Deferred Inflows of Resources					
<b>FUND BALANCES:</b>					
Nonspendable	100,558	-	-	74,787	175,345
Restricted	30,276,965	68,869	2,225,943	38,619	32,610,396
Committed	-	11,456	-	-	11,456
	<u>30,377,523</u>	<u>80,325</u>	<u>2,225,943</u>	<u>113,406</u>	<u>32,797,197</u>
Total Fund Balances					
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 35,985,075</u>	<u>\$ 80,691</u>	<u>\$ 3,112,510</u>	<u>\$ 113,691</u>	<u>\$ 39,291,967</u>

**CLARK COUNTY, OHIO**  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2020

	Child Support Enforcement Agency	Real Estate Assessment	Engineer
<b>ASSETS:</b>			
Pooled Cash and Investments	\$ 1,948,749	\$ 2,564,437	\$ 9,833,271
Pooled Cash and Investments in Segregated Accounts	-	-	-
Receivables:			
Accounts	55,136	-	35,015
Special Assessments	-	-	-
Due from Other Governments	77,335	-	4,209,457
Due from Other Funds	-	-	-
Materials and Supplies Inventory	-	-	1,468
Prepaid Items	8,453	383	-
Assets Held for Resale	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>
Total Assets	<u>\$ 2,089,673</u>	<u>\$ 2,564,820</u>	<u>\$ 14,079,211</u>
<b>LIABILITIES:</b>			
Accounts Payable	\$ 3,834	\$ 51,669	\$ 51,700
Deposits	-	-	-
Accrued Wages and Benefits	134,771	20,975	111,058
Due to Other Funds	-	-	-
Unearned Revenue	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>
Total Liabilities	<u>138,605</u>	<u>72,644</u>	<u>162,758</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Unavailable Revenue - Intergovernmental Revenue	77,335	-	3,893,944
Unavailable Revenue - Charges for Services	-	-	13,319
Unavailable Revenue - Special Assessments	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>
Total Deferred Inflows of Resources	<u>77,335</u>	<u>-</u>	<u>3,907,263</u>
<b>FUND BALANCES:</b>			
Nonspendable	8,453	383	1,468
Restricted	1,865,280	2,491,793	10,007,722
	<u>          </u>	<u>          </u>	<u>          </u>
Total Fund Balances	<u>1,873,733</u>	<u>2,492,176</u>	<u>10,009,190</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 2,089,673</u>	<u>\$ 2,564,820</u>	<u>\$ 14,079,211</u>



Waste Management	Dog and Kennel	GIS Mapping	Treasurer's	Community & Economic Development
\$ 1,214,030	\$ 109,936	\$ 574,195	\$ 91,707	\$ 68,639
-	-	-	-	-
74,019	1,061	-	-	-
-	-	-	-	-
-	-	-	-	-
6,096	-	-	-	69,048
8,823	-	-	-	-
1,497	880	79	59	-
-	-	-	-	-
<u>\$ 1,304,465</u>	<u>\$ 111,877</u>	<u>\$ 574,274</u>	<u>\$ 91,766</u>	<u>\$ 137,687</u>
\$ 14,597	\$ 451	\$ 1,724	\$ -	\$ -
-	-	-	-	-
12,693	21,151	4,128	3,152	4,887
6,096	65,000	-	-	82,005
-	-	-	-	-
<u>33,386</u>	<u>86,602</u>	<u>5,852</u>	<u>3,152</u>	<u>86,892</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
10,320	880	79	59	-
<u>1,260,759</u>	<u>24,395</u>	<u>568,343</u>	<u>88,555</u>	<u>50,795</u>
<u>1,271,079</u>	<u>25,275</u>	<u>568,422</u>	<u>88,614</u>	<u>50,795</u>
<u>\$ 1,304,465</u>	<u>\$ 111,877</u>	<u>\$ 574,274</u>	<u>\$ 91,766</u>	<u>\$ 137,687</u>

(Continued)

**CLARK COUNTY, OHIO**  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2020  
(Continued)

	Prosecuting Attorney	Sheriff	Common Pleas Court
<b>ASSETS:</b>			
Pooled Cash and Investments	\$ 531,504	\$ 1,043,601	\$ 1,166,663
Pooled Cash and Investments in Segregated Accounts	641,579	357,003	-
Receivables:			
Accounts	25,415	33,599	11,966
Special Assessments	-	-	-
Due from Other Governments	42,577	158,305	93,702
Due from Other Funds	-	13,830	-
Materials and Supplies Inventory	-	-	-
Prepaid Items	204	29,268	225
Assets Held for Resale	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>
Total Assets	<u>\$ 1,241,279</u>	<u>\$ 1,635,606</u>	<u>\$ 1,272,556</u>
<b>LIABILITIES:</b>			
Accounts Payable	\$ -	\$ 13,280	\$ -
Deposits	-	-	-
Accrued Wages and Benefits	19,259	4,364	18,354
Due to Other Funds	18,000	-	-
Unearned Revenue	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>
Total Liabilities	<u>37,259</u>	<u>17,644</u>	<u>18,354</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Unavailable Revenue - Intergovernmental Revenue	27,953	152,679	93,702
Unavailable Revenue - Charges for Services	11,537	4,243	-
Unavailable Revenue - Special Assessments	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>
Total Deferred Inflows of Resources	<u>39,490</u>	<u>156,922</u>	<u>93,702</u>
<b>FUND BALANCES:</b>			
Nonspendable	204	29,268	225
Restricted	1,164,326	1,431,772	1,160,275
	<u>          </u>	<u>          </u>	<u>          </u>
Total Fund Balances	<u>1,164,530</u>	<u>1,461,040</u>	<u>1,160,500</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 1,241,279</u>	<u>\$ 1,635,606</u>	<u>\$ 1,272,556</u>

Domestic Relations Court	Probate Court	Juvenile Court	Municipal Court	Clerk of Courts
\$ 356,067	\$ 171,367	\$ 764,466	\$ 152,637	\$ 78,368
-	38,950	-	-	-
5,132	3,196	156,613	1,834	2,181
-	-	-	-	-
-	-	271,341	-	-
-	-	-	-	-
-	-	-	-	-
12	7,503	483	-	-
-	-	-	-	-
<u>\$ 361,211</u>	<u>\$ 221,016</u>	<u>\$ 1,192,903</u>	<u>\$ 154,471</u>	<u>\$ 80,549</u>
\$ 1,358	\$ -	\$ 38,686	\$ -	\$ 1,648
-	-	-	-	-
161	4	62,238	-	-
-	-	-	-	-
-	-	-	-	-
<u>1,519</u>	<u>4</u>	<u>100,924</u>	<u>-</u>	<u>1,648</u>
-	-	250,884	-	-
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>250,884</u>	<u>-</u>	<u>-</u>
12	7,503	483	-	-
<u>359,680</u>	<u>213,509</u>	<u>840,612</u>	<u>154,471</u>	<u>78,901</u>
<u>359,692</u>	<u>221,012</u>	<u>841,095</u>	<u>154,471</u>	<u>78,901</u>
<u>\$ 361,211</u>	<u>\$ 221,016</u>	<u>\$ 1,192,903</u>	<u>\$ 154,471</u>	<u>\$ 80,549</u>

(Continued)

**CLARK COUNTY, OHIO**  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2020  
(Continued)

	Board of Elections	Recorder	FEMA
<b>ASSETS:</b>			
Pooled Cash and Investments	\$ 398,807	\$ 12,015	\$ -
Pooled Cash and Investments in Segregated Accounts	-	-	-
Receivables:			
Accounts	-	-	-
Special Assessments	-	-	-
Due from Other Governments	-	-	-
Due from Other Funds	-	-	11,000
Materials and Supplies Inventory	-	-	-
Prepaid Items	-	288	-
Assets Held for Resale	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
 Total Assets	 <u>\$ 398,807</u>	 <u>\$ 12,303</u>	 <u>\$ 11,000</u>
<b>LIABILITIES:</b>			
Accounts Payable	\$ -	\$ 144	\$ -
Deposits	-	-	-
Accrued Wages and Benefits	227	-	-
Due to Other Funds	-	-	-
Unearned Revenue	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
 Total Liabilities	 <u>227</u>	 <u>144</u>	 <u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
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>
<b>FUND BALANCES:</b>			
Nonspendable	-	288	-
Restricted	398,580	11,871	11,000
	<u>398,580</u>	<u>11,871</u>	<u>11,000</u>
 Total Fund Balances	 <u>398,580</u>	 <u>12,159</u>	 <u>11,000</u>
 Total Liabilities, Deferred Inflows of Resources, and Fund Balance	 <u>\$ 398,807</u>	 <u>\$ 12,303</u>	 <u>\$ 11,000</u>

Emergency Management	Ditch Maintenance	Law Library	ARRA	Clark County Reutilization Land Bank	Total Non-Major Special Revenue Funds
\$ 180,792	\$ 295,580	\$ 847,006	\$ -	\$ 878,889	\$ 23,282,726
-	-	-	-	-	1,037,532
4,965	-	11,269	-	22,319	443,720
-	66,884	-	-	-	66,884
78,834	-	-	-	-	4,931,551
2,500	-	-	10,000	-	112,474
-	-	-	-	-	10,291
-	-	86	-	40,847	90,267
-	-	-	-	6,009,630	6,009,630
<u>\$ 267,091</u>	<u>\$ 362,464</u>	<u>\$ 858,361</u>	<u>\$ 10,000</u>	<u>\$ 6,951,685</u>	<u>\$ 35,985,075</u>
\$ 39,790	\$ -	\$ 4,942	\$ -	\$ 48,144	\$ 271,967
-	-	-	-	3,368	3,368
22	-	5,267	-	-	422,711
2,500	-	-	-	-	173,601
-	-	-	-	73,690	73,690
<u>42,312</u>	<u>-</u>	<u>10,209</u>	<u>-</u>	<u>125,202</u>	<u>945,337</u>
64,770	-	-	-	-	4,561,267
4,965	-	-	-	-	34,064
-	66,884	-	-	-	66,884
<u>69,735</u>	<u>66,884</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,662,215</u>
-	-	86	-	40,847	100,558
<u>155,044</u>	<u>295,580</u>	<u>848,066</u>	<u>10,000</u>	<u>6,785,636</u>	<u>30,276,965</u>
<u>155,044</u>	<u>295,580</u>	<u>848,152</u>	<u>10,000</u>	<u>6,826,483</u>	<u>30,377,523</u>
<u>\$ 267,091</u>	<u>\$ 362,464</u>	<u>\$ 858,361</u>	<u>\$ 10,000</u>	<u>\$ 6,951,685</u>	<u>\$ 35,985,075</u>



**CLARK COUNTY, OHIO**Combining Balance Sheet  
Nonmajor Debt Service Funds  
December 31, 2020

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	General Bond Retirement	Mercy Unit Bond Retirement	Human Services Bond Retirement	Total Non-Major Debt Service Funds
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 11,456	\$ -	\$ 68,869	\$ 80,325
Pooled Cash and Investments with Fiscal and Escrow Agents	<u>-</u>	<u>366</u>	<u>-</u>	<u>366</u>
Total Assets	<u>\$ 11,456</u>	<u>\$ 366</u>	<u>\$ 68,869</u>	<u>\$ 80,691</u>
<b>LIABILITIES:</b>				
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>
<b>FUND BALANCES:</b>				
Restricted	-	-	68,869	68,869
Committed	<u>11,456</u>	<u>-</u>	<u>-</u>	<u>11,456</u>
Total Fund Balances	<u>11,456</u>	<u>-</u>	<u>68,869</u>	<u>80,325</u>
Total Liabilities and Fund Balances	<u>\$ 11,456</u>	<u>\$ 366</u>	<u>\$ 68,869</u>	<u>\$ 80,691</u>

**CLARK COUNTY, OHIO**  
Combining Balance Sheet  
Nonmajor Capital Projects Funds  
December 31, 2020

	Permanent Improvement	DoDD Capital Projects	Issue II/ OPWC Capital Projects
<b>ASSETS:</b>			
Pooled Cash and Investments	\$ 2,437,890	\$ 367,713	\$ -
Receivables:			
Accounts	179,994	-	-
Due from Other Governments	<u>-</u>	<u>-</u>	<u>-</u>
 Total Assets	 <u>\$ 2,617,884</u>	 <u>\$ 367,713</u>	 <u>\$ -</u>
<b>LIABILITIES:</b>			
Accounts Payable	\$ 529,930	\$ 56,637	\$ -
Due to Other Funds	<u>-</u>	<u>300,000</u>	<u>-</u>
 Total Liabilities	 <u>529,930</u>	 <u>356,637</u>	 <u>-</u>
<b>FUND BALANCES:</b>			
Restricted	<u>2,087,954</u>	<u>11,076</u>	<u>-</u>
 Total Fund Balances	 <u>2,087,954</u>	 <u>11,076</u>	 <u>-</u>
 Total Liabilities, Deferred Inflows of Resources, and Fund Balance	 <u>\$ 2,617,884</u>	 <u>\$ 367,713</u>	 <u>\$ -</u>



County Resurfacing	Veteran's Park Renovation	Total Non-Major Capital Projects Funds
\$ -	\$ 123,610	\$ 2,929,213
-	-	179,994
<u>3,303</u>	<u>-</u>	<u>3,303</u>
<u>\$ 3,303</u>	<u>\$ 123,610</u>	<u>\$ 3,112,510</u>
\$ -	\$ -	\$ 586,567
<u>-</u>	<u>-</u>	<u>300,000</u>
<u>-</u>	<u>-</u>	<u>886,567</u>
<u>3,303</u>	<u>123,610</u>	<u>2,225,943</u>
<u>3,303</u>	<u>123,610</u>	<u>2,225,943</u>
<u>\$ 3,303</u>	<u>\$ 123,610</u>	<u>\$ 3,112,510</u>

**CLARK COUNTY, OHIO**

Combining Balance Sheet

Nonmajor Permanent Funds

December 31, 2020

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	Chase Stewart Blind Relief	Chase Stewart Soldier Relief	Total Non-Major Permanent Funds
<b>ASSETS:</b>			
Pooled Cash and Investments	\$ 8,604	\$ 104,734	\$ 113,338
Receivables:			
Accrued Interest	<u>-</u>	<u>353</u>	<u>353</u>
 Total Assets	 <u>\$ 8,604</u>	 <u>\$ 105,087</u>	 <u>\$ 113,691</u>
 <b>DEFERRED INFLOWS OF RESOURCES:</b>			
Unavailable Revenue - Investment Income	<u>\$ -</u>	<u>\$ 285</u>	<u>\$ 285</u>
 Total Deferred Inflows of Resources	 <u>-</u>	 <u>285</u>	 <u>285</u>
 <b>FUND BALANCES:</b>			
Nonspendable	4,000	70,787	74,787
Restricted	<u>4,604</u>	<u>34,015</u>	<u>38,619</u>
 Total Fund Balances	 <u>8,604</u>	 <u>104,802</u>	 <u>113,406</u>
 Total Deferred Inflows of Resources, and Fund Balance	 <u>\$ 8,604</u>	 <u>\$ 105,087</u>	 <u>\$ 113,691</u>

**CLARK COUNTY, OHIO**  
 Combined Statement of Revenues, Expenditures and  
 Changes in Fund Balance  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2020

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
<b>REVENUES:</b>					
Taxes	\$ 328,529	\$ -	\$ -	\$ -	\$ 328,529
Intergovernmental	14,282,798	262,556	751,092	-	15,296,446
Operating Grants	29,734	-	-	-	29,734
Charges for Services	5,763,561	-	-	-	5,763,561
Licenses and Permits	827,752	-	-	-	827,752
Fees, Fines and Forfeitures	902,087	-	-	-	902,087
Special Assessments	109,185	-	-	-	109,185
Investment Income	154,968	-	-	1,653	156,621
Property Sales	8,914	-	-	-	8,914
Other Revenue	533,450	-	193,274	-	726,724
	<u>22,940,978</u>	<u>262,556</u>	<u>944,366</u>	<u>1,653</u>	<u>24,149,553</u>
<b>Total Revenues</b>					
<b>EXPENDITURES:</b>					
Current:					
General Government:					
Legislative and Executive	1,827,774	-	-	-	1,827,774
Judicial	3,627,212	-	-	-	3,627,212
Public Safety	1,576,030	-	-	-	1,576,030
Public Works	5,303,573	-	-	-	5,303,573
Human Services	3,965,614	-	-	-	3,965,614
Conservation/Recreation	772,673	-	-	-	772,673
Capital Outlay	687,150	-	9,877,536	-	10,564,686
Debt Service:					
Principal	-	1,809,000	-	-	1,809,000
Interest	-	698,380	-	-	698,380
	<u>17,760,026</u>	<u>2,507,380</u>	<u>9,877,536</u>	<u>-</u>	<u>30,144,942</u>
<b>Total Expenditures</b>					
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>5,180,952</u>	<u>(2,244,824)</u>	<u>(8,933,170)</u>	<u>1,653</u>	<u>(5,995,389)</u>
<b>OTHER FINANCING SOURCES (USES):</b>					
Proceeds from the Sale of Capital Assets	-	-	32,510	-	32,510
Transfers In	918,790	2,245,150	2,008,236	-	5,172,176
	<u>918,790</u>	<u>2,245,150</u>	<u>2,040,746</u>	<u>-</u>	<u>5,204,686</u>
<b>Total Other Financing Sources (Uses)</b>					
Net Change in Fund Balance	6,099,742	326	(6,892,424)	1,653	(790,703)
Fund Balance, Beginning of Year, as restated	<u>24,277,781</u>	<u>79,999</u>	<u>9,118,367</u>	<u>111,753</u>	<u>33,587,900</u>
Fund Balance, End of Year	<u>\$ 30,377,523</u>	<u>\$ 80,325</u>	<u>\$ 2,225,943</u>	<u>\$ 113,406</u>	<u>\$ 32,797,197</u>

**CLARK COUNTY, OHIO**  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2020

	Child Support Enforcement Agency	Real Estate Assessment	Engineer
<b>REVENUES:</b>			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	3,063,467	-	8,862,985
Operating Grants	-	-	-
Charges for Services	518,935	1,521,086	265,788
Licenses and Permits	-	-	-
Fees, Fines and Forfeitures	-	-	56,734
Special Assessments	-	-	-
Investment Income	-	-	142,996
Property Sales	-	-	-
Other Revenue	95,223	-	51,613
	<u>3,677,625</u>	<u>1,521,086</u>	<u>9,380,116</u>
<b>EXPENDITURES:</b>			
Current:			
General Government:			
Legislative and Executive	-	958,641	-
Judicial	-	-	-
Public Safety	-	-	-
Public Works	-	-	4,747,626
Human Services	3,965,614	-	-
Conservation/Recreation	-	-	-
Capital Outlay	-	-	531,783
	<u>3,965,614</u>	<u>958,641</u>	<u>5,279,409</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(287,989)</u>	<u>562,445</u>	<u>4,100,707</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers In	846,750	-	8,495
	<u>846,750</u>	<u>-</u>	<u>8,495</u>
Net Change in Fund Balance	558,761	562,445	4,109,202
Fund Balance, Beginning of Year, as restated	<u>1,314,972</u>	<u>1,929,731</u>	<u>5,899,988</u>
Fund Balance, End of Year	<u>\$ 1,873,733</u>	<u>\$ 2,492,176</u>	<u>\$ 10,009,190</u>

Waste Management	Dog and Kennel	GIS Mapping	Treasurer's	Community & Economic Development
\$ -	\$ -	\$ -	\$ 219,019	\$ -
1,717	-	50,000	-	182,872
-	-	-	-	-
872,067	13,817	204,064	-	-
-	479,657	-	-	-
-	25,460	-	-	-
-	-	-	-	-
953	-	-	933	-
-	-	-	-	-
<u>79,596</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,359</u>
<u>954,333</u>	<u>518,934</u>	<u>254,064</u>	<u>219,952</u>	<u>195,231</u>
-	-	157,831	213,527	-
-	-	-	-	-
-	530,951	-	-	-
-	-	-	-	182,577
-	-	-	-	-
772,673	-	-	-	-
<u>42,267</u>	<u>-</u>	<u>751</u>	<u>-</u>	<u>-</u>
<u>814,940</u>	<u>530,951</u>	<u>158,582</u>	<u>213,527</u>	<u>182,577</u>
<u>139,393</u>	<u>(12,017)</u>	<u>95,482</u>	<u>6,425</u>	<u>12,654</u>
<u>-</u>	<u>28,052</u>	<u>-</u>	<u>3,969</u>	<u>500</u>
<u>-</u>	<u>28,052</u>	<u>-</u>	<u>3,969</u>	<u>500</u>
139,393	16,035	95,482	10,394	13,154
<u>1,131,686</u>	<u>9,240</u>	<u>472,940</u>	<u>78,220</u>	<u>37,641</u>
<u>\$ 1,271,079</u>	<u>\$ 25,275</u>	<u>\$ 568,422</u>	<u>\$ 88,614</u>	<u>\$ 50,795</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, 2020  
(Continued)

	Prosecuting Attorney	Sheriff	Common Pleas Court
<b>REVENUES:</b>			
Taxes	\$ 109,510	\$ -	\$ -
Intergovernmental	336,609	106,894	187,404
Operating Grants	-	-	-
Charges for Services	-	240,075	293,912
Licenses and Permits	-	-	-
Fees, Fines and Forfeitures	155,066	125,884	450
Special Assessments	-	-	-
Investment Income	1,633	1	8,452
Property Sales	-	-	-
Other Revenue	161,129	14,815	-
	<u>763,947</u>	<u>487,669</u>	<u>490,218</u>
Total Revenues			
<b>EXPENDITURES:</b>			
Current:			
General Government:			
Legislative and Executive	-	-	-
Judicial	1,019,002	-	573,146
Public Safety	-	741,035	-
Public Works	-	-	-
Human Services	-	-	-
Conservation/Recreation	-	-	-
Capital Outlay	-	256	-
	<u>1,019,002</u>	<u>741,291</u>	<u>573,146</u>
Total Expenditures			
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(255,055)</u>	<u>(253,622)</u>	<u>(82,928)</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers In	26,295	-	-
	<u>26,295</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)			
Net Change in Fund Balance	(228,760)	(253,622)	(82,928)
Fund Balance, Beginning of Year, as restated	1,393,290	1,714,662	1,243,428
Fund Balance, End of Year	<u>\$ 1,164,530</u>	<u>\$ 1,461,040</u>	<u>\$ 1,160,500</u>

Domestic Relations Court	Probate Court	Juvenile Court	Municipal Court	Clerk of Courts
\$ -	\$ -	\$ -	\$ -	\$ -
-	122,060	684,377	-	-
-	-	-	-	-
-	40,900	722,251	-	31,764
-	-	-	-	-
83,120	233,897	25,484	26,106	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>83,120</u>	<u>396,857</u>	<u>1,432,112</u>	<u>26,106</u>	<u>31,764</u>
-	-	-	-	-
35,767	413,539	1,355,300	-	15,105
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>35,767</u>	<u>413,539</u>	<u>1,355,300</u>	<u>-</u>	<u>15,105</u>
<u>47,353</u>	<u>(16,682)</u>	<u>76,812</u>	<u>26,106</u>	<u>16,659</u>
-	-	-	4,729	-
-	-	-	4,729	-
47,353	(16,682)	76,812	30,835	16,659
<u>312,339</u>	<u>237,694</u>	<u>764,283</u>	<u>123,636</u>	<u>62,242</u>
<u>\$ 359,692</u>	<u>\$ 221,012</u>	<u>\$ 841,095</u>	<u>\$ 154,471</u>	<u>\$ 78,901</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, 2020  
(Continued)

	Board of Elections	Recorder	FEMA
<b>REVENUES:</b>			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	217,412	-	-
Operating Grants	-	-	-
Charges for Services	121,779	-	-
Licenses and Permits	-	348,095	-
Fees, Fines and Forfeitures	-	-	-
Special Assessments	-	-	-
Investment Income	-	-	-
Property Sales	-	-	-
Other Revenue	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>339,191</u>	<u>348,095</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Current:			
General Government:			
Legislative and Executive	152,872	344,903	-
Judicial	-	-	-
Public Safety	-	-	-
Public Works	-	-	-
Human Services	-	-	-
Conservation/Recreation	-	-	-
Capital Outlay	69,106	-	-
	<u>69,106</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>221,978</u>	<u>344,903</u>	<u>-</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>117,213</u>	<u>3,192</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	117,213	3,192	-
Fund Balance, Beginning of Year, as restated	<u>281,367</u>	<u>8,967</u>	<u>11,000</u>
Fund Balance, End of Year	<u>\$ 398,580</u>	<u>\$ 12,159</u>	<u>\$ 11,000</u>



Emergency Management	Ditch Maintenance	Law Library	ARRA	Clark County Reutilization Land Bank	Total Non-Major Special Revenue Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 328,529
307,200	-	-	-	159,801	14,282,798
-	-	-	-	29,734	29,734
-	-	-	-	917,123	5,763,561
-	-	-	-	-	827,752
-	-	169,886	-	-	902,087
-	109,185	-	-	-	109,185
-	-	-	-	-	154,968
-	-	-	-	8,914	8,914
40,687	-	4,918	-	73,110	533,450
<u>347,887</u>	<u>109,185</u>	<u>174,804</u>	<u>-</u>	<u>1,188,682</u>	<u>22,940,978</u>
-	-	-	-	-	1,827,774
-	-	215,353	-	-	3,627,212
304,044	-	-	-	-	1,576,030
-	111,083	-	-	262,287	5,303,573
-	-	-	-	-	3,965,614
-	-	-	-	-	772,673
38,770	3,477	740	-	-	687,150
<u>342,814</u>	<u>114,560</u>	<u>216,093</u>	<u>-</u>	<u>262,287</u>	<u>17,760,026</u>
<u>5,073</u>	<u>(5,375)</u>	<u>(41,289)</u>	<u>-</u>	<u>926,395</u>	<u>5,180,952</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>918,790</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>918,790</u>
5,073	(5,375)	(41,289)	-	926,395	6,099,742
<u>149,971</u>	<u>300,955</u>	<u>889,441</u>	<u>10,000</u>	<u>5,900,088</u>	<u>24,277,781</u>
<u>\$ 155,044</u>	<u>\$ 295,580</u>	<u>\$ 848,152</u>	<u>\$ 10,000</u>	<u>\$ 6,826,483</u>	<u>\$ 30,377,523</u>



**CLARK COUNTY, OHIO**  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balance  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2020

	General Bond Retirement	Mercy Unit Bond Retirement	Human Services Bond Retirement	Total Non-Major Debt Service Funds
<b>REVENUES:</b>				
Intergovernmental	\$ -	\$ -	\$ 262,556	\$ 262,556
Total Revenues	<u>-</u>	<u>-</u>	<u>262,556</u>	<u>262,556</u>
<b>EXPENDITURES:</b>				
Debt Service:				
Principal	1,634,000	-	175,000	1,809,000
Interest	<u>652,379</u>	<u>-</u>	<u>46,001</u>	<u>698,380</u>
Total Expenditures	<u>2,286,379</u>	<u>-</u>	<u>221,001</u>	<u>2,507,380</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(2,286,379)</u>	<u>-</u>	<u>41,555</u>	<u>(2,244,824)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	<u>2,245,150</u>	<u>-</u>	<u>-</u>	<u>2,245,150</u>
Total Other Financing Sources (Uses)	<u>2,245,150</u>	<u>-</u>	<u>-</u>	<u>2,245,150</u>
Net Change in Fund Balance	(41,229)	-	41,555	326
Fund Balance, Beginning of Year	<u>52,685</u>	<u>-</u>	<u>27,314</u>	<u>79,999</u>
Fund Balance, End of Year	<u>\$ 11,456</u>	<u>\$ -</u>	<u>\$ 68,869</u>	<u>\$ 80,325</u>

**CLARK COUNTY, OHIO**  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balance  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2020

	Permanent Improvement	DoDD Capital Projects	Issue II/ OPWC Capital Projects
<b>REVENUES:</b>			
Intergovernmental	\$ -	\$ -	\$ 437,625
Other Revenue	<u>179,994</u>	<u>13,280</u>	<u>-</u>
Total Revenues	<u>179,994</u>	<u>13,280</u>	<u>437,625</u>
<b>EXPENDITURES:</b>			
Capital Outlay	<u>8,743,499</u>	<u>379,064</u>	<u>440,443</u>
Total Expenditures	<u>8,743,499</u>	<u>379,064</u>	<u>440,443</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(8,563,505)</u>	<u>(365,784)</u>	<u>(2,818)</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Proceeds from the Sale of Capital Assets	32,510	-	-
Transfers In	<u>1,601,236</u>	<u>407,000</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>1,633,746</u>	<u>407,000</u>	<u>-</u>
Net Change in Fund Balance	(6,929,759)	41,216	(2,818)
Fund Balance (Deficit), Beginning of Year	<u>9,017,713</u>	<u>(30,140)</u>	<u>2,818</u>
Fund Balance (Deficit), End of Year	<u>\$ 2,087,954</u>	<u>\$ 11,076</u>	<u>\$ -</u>

<u>County Resurfacing</u>	<u>Veteran's Park Renovation</u>	<u>Total Non-Major Capital Projects Funds</u>
\$ 313,467	\$ -	\$ 751,092
<u>-</u>	<u>-</u>	<u>193,274</u>
<u>313,467</u>	<u>-</u>	<u>944,366</u>
<u>314,530</u>	<u>-</u>	<u>9,877,536</u>
<u>314,530</u>	<u>-</u>	<u>9,877,536</u>
<u>(1,063)</u>	<u>-</u>	<u>(8,933,170)</u>
<u>-</u>	<u>-</u>	<u>32,510</u>
<u>-</u>	<u>-</u>	<u>2,008,236</u>
<u>-</u>	<u>-</u>	<u>2,040,746</u>
<u>(1,063)</u>	<u>-</u>	<u>(6,892,424)</u>
<u>4,366</u>	<u>123,610</u>	<u>9,118,367</u>
<u>\$ 3,303</u>	<u>\$ 123,610</u>	<u>\$ 2,225,943</u>

**CLARK COUNTY, OHIO**  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balance  
Nonmajor Permanent Funds  
For the Year Ended December 31, 2020

	Chase Stewart Blind Relief	Chase Stewart Soldier Relief	Total Non-Major Permanent Funds
<b>REVENUES:</b>			
Investment Income	\$ -	\$ 1,653	\$ 1,653
Total Revenues	<u>-</u>	<u>1,653</u>	<u>1,653</u>
<b>EXPENDITURES:</b>			
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	1,653	1,653
Fund Balance, Beginning of Year	<u>8,604</u>	<u>103,149</u>	<u>111,753</u>
Fund Balance, End of Year	<u>\$ 8,604</u>	<u>\$ 104,802</u>	<u>\$ 113,406</u>

***NONMAJOR INTERNAL SERVICE FUND***

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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 Fund Position  
Internal Service Funds  
December 31, 2020

	Document Imaging	Self Insurance	IS Internal Service	Total Nonmajor Internal Service Funds
<b>ASSETS:</b>				
Current:				
Pooled Cash and Investments	\$ 1,384	\$ 250,378	\$ -	\$ 251,762
Receivables:				
Accounts	-	49,024	32,064	81,088
Total Assets	<u>1,384</u>	<u>299,402</u>	<u>32,064</u>	<u>332,850</u>
<b>LIABILITIES:</b>				
Current Liabilities:				
Accounts Payable	-	14,200	55,296	69,496
Due to Other Funds	-	-	27,000	27,000
Claims Payable	-	1,039,814	-	1,039,814
Total Liabilities	<u>-</u>	<u>1,054,014</u>	<u>82,296</u>	<u>1,136,310</u>
<b>NET POSITION:</b>				
Unrestricted	<u>1,384</u>	<u>(754,612)</u>	<u>(50,232)</u>	<u>(803,460)</u>
Total Net Position	<u>\$ 1,384</u>	<u>\$ (754,612)</u>	<u>\$ (50,232)</u>	<u>\$ (803,460)</u>



**CLARK COUNTY, OHIO**  
Combining Statement of Revenues, Expenses and  
Changes in Net Fund Position  
Internal Service Funds  
For the Year Ended December 31, 2020

	Document Imaging	Self Insurance	IS Internal Service	Total Nonmajor Internal Service Funds
<b>OPERATING REVENUES:</b>				
Charges for Services	\$ -	\$ 14,080,742	\$ 194,145	\$ 14,274,887
Other Operating Revenue	<u>-</u>	<u>1,425,066</u>	<u>64,788</u>	<u>1,489,854</u>
Total Operating Revenues	<u>-</u>	<u>15,505,808</u>	<u>258,933</u>	<u>15,764,741</u>
<b>OPERATING EXPENSES:</b>				
Contractual Services	-	-	256,813	256,813
Claims	<u>-</u>	<u>14,714,906</u>	<u>-</u>	<u>14,714,906</u>
Total Operating Expenses	<u>-</u>	<u>14,714,906</u>	<u>256,813</u>	<u>14,971,719</u>
Change in Net Position	-	790,902	2,120	793,022
Net Position, Beginning of Year	<u>1,384</u>	<u>(1,545,514)</u>	<u>(52,352)</u>	<u>(1,596,482)</u>
Net Position, End of Year	<u>\$ 1,384</u>	<u>\$ (754,612)</u>	<u>\$ (50,232)</u>	<u>\$ (803,460)</u>

**CLARK COUNTY, OHIO**  
Combining Statement of Cash Flows  
Internal Service Funds  
For the Year Ended December 31, 2020

	Document Imaging	Self Insurance	IS Internal Service	Total Nonmajor Internal Service Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash Received from Customers	\$ -	\$ 14,080,983	\$ 226,869	\$ 14,307,852
Cash Paid to Suppliers	-	-	(226,869)	(226,869)
Cash Paid for Claims and Charges	-	(15,299,571)	-	(15,299,571)
Other Operating Revenues	-	1,934,615	-	1,934,615
Net Cash Provided by Operating Activities	-	716,027	-	716,027
<b>CASH FLOWS FROM NONCAPITAL ACTIVITIES:</b>				
Advances Out	-	(600,000)	-	(600,000)
Net Cash Used by Noncapital Activities	-	(600,000)	-	(600,000)
Increase in Cash and Cash Equivalents	-	116,027	-	116,027
Pooled Cash and Investments, Beginning of Year	1,384	134,351	-	135,735
Pooled Cash and Investments, End of Year	\$ 1,384	\$ 250,378	\$ -	\$ 251,762
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:				
Operating Income	\$ -	\$ 790,902	\$ 2,120	\$ 793,022
Adjustment to Reconcile Operating Income to Net Cash Provided by Operating Activities:				
Changes in Assets and Liabilities:				
Accounts Receivable	-	509,790	(32,064)	477,726
Accounts Payable	-	14,200	29,944	44,144
Claims Payable	-	(598,865)	-	(598,865)
Net Cash Provided by Operating Activities	\$ -	\$ 716,027	\$ -	\$ 716,027

## ***CUSTODIAL FUNDS***

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To maintain and account for assets 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, 2020

	Undivided Tax	Mental Health Recovery Board of Clark, Greene & Madison Counties	Clark County Combined Health District	Transportation Coordinating Committee
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 4,532,382	\$ 13,361,719	\$ 4,474,064	\$ 174,722
Pooled Cash and Investments in Segregated Accounts	-	-	-	-
Receivables:				
Taxes Receivable	137,068,953	-	-	-
Special Assessments	<u>6,051,218</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>147,652,553</u>	<u>13,361,719</u>	<u>4,474,064</u>	<u>174,722</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>				
Property Taxes	137,068,953	-	-	-
Special Assessments	<u>6,051,218</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Deferred Inflows of Resources	<u>143,120,171</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET POSITION:</b>				
Restricted for Individuals, Organizations and Other Governments	<u>\$ 4,532,382</u>	<u>\$ 13,361,719</u>	<u>\$ 4,474,064</u>	<u>\$ 174,722</u>

Clark Soil & Water Conservation District	Clark County Park District	West Central Community Correctional Facility	Family & Children First Council	Other Custodial	Segregated Custodial	Total Custodial Funds
\$ 92,981	\$ 504,957	\$ 701,503	\$ 1,484,743	\$ 206,486	\$ -	\$ 25,533,557
-	-	-	-	-	3,319,143	3,319,143
-	-	-	-	-	-	137,068,953
-	-	-	-	-	-	6,051,218
<u>92,981</u>	<u>504,957</u>	<u>701,503</u>	<u>1,484,743</u>	<u>206,486</u>	<u>3,319,143</u>	<u>171,972,871</u>
-	-	-	-	-	-	137,068,953
-	-	-	-	-	-	6,051,218
-	-	-	-	-	-	143,120,171
<u>\$ 92,981</u>	<u>\$ 504,957</u>	<u>\$ 701,503</u>	<u>\$ 1,484,743</u>	<u>\$ 206,486</u>	<u>\$ 3,319,143</u>	<u>\$ 28,852,700</u>

**CLARK COUNTY, OHIO**  
Combining Statement of Changes in Fiduciary Net Position  
Custodial Funds  
For the Year Ended December 31, 2020

	Undivided Tax	Mental Health Recovery Board of Clark, Greene & Madison Counties	Clark County Combined Health District	Transportation Coordinating Committee
<b>ADDITIONS:</b>				
Amounts Received as Fiscal Agent	\$ -	\$ 17,642,079	\$ 12,022,326	\$ 1,019,509
Property Tax Collections for Other Governments	110,630,064	-	-	-
Special Assessment Collections for Other Governments	547,235	-	-	-
Intergovernmental	9,921,079	-	-	-
License, Permits & Fees for Other Governments	15,279	-	-	-
Fees, Fines and Forfeitures for Other Governments	-	-	-	-
Sheriff Sale Collections for Others	-	-	-	-
Other	-	-	-	-
<b>Total Additions</b>	<u>121,113,657</u>	<u>17,642,079</u>	<u>12,022,326</u>	<u>1,019,509</u>
<b>DEDUCTIONS</b>				
Distributions as Fiscal Agent	-	16,309,261	11,479,696	1,045,199
Property Tax Distributions to Other Governments	111,089,223	-	-	-
Special Assessment Distributions to Other Governments	547,235	-	-	-
Distributions of State Funds to Other Governments	9,874,488	-	-	-
Licenses, Permits & Fees of Distributions to Other Governments	15,331	-	-	-
Fees, Fines & Forfeitures of Distributions to Other Governments	-	-	-	-
Sheriff Sale Distribution to Other Governments	-	-	-	-
Distributions to Individuals	62,595	-	-	-
<b>Total Deductions</b>	<u>121,588,872</u>	<u>16,309,261</u>	<u>11,479,696</u>	<u>1,045,199</u>
Change in Net Position	(475,215)	1,332,818	542,630	(25,690)
Net Position, Beginning of Year, as restated	<u>5,007,597</u>	<u>12,028,901</u>	<u>3,931,434</u>	<u>200,412</u>
Net Position, End of Year	<u>\$ 4,532,382</u>	<u>\$ 13,361,719</u>	<u>\$ 4,474,064</u>	<u>\$ 174,722</u>

Clark Soil & Water Conservation District	Clark County Park District	West Central Community Correctional Facility	Family & Children First Council	Other Custodial	Segregated Custodial	Total Custodial Funds
\$ 339,036	\$ 1,549,421	\$ 5,671,340	\$ 1,916,882	\$ -	\$ -	\$ 40,160,593
-	-	-	-	-	-	110,630,064
-	-	-	-	-	-	547,235
-	-	-	-	8,080,215	-	18,001,294
-	-	-	-	652,973	7,664,685	8,332,937
-	-	-	-	-	1,791,004	1,791,004
-	-	-	-	-	1,917,731	1,917,731
-	-	-	-	26,639	949,163	975,802
<u>339,036</u>	<u>1,549,421</u>	<u>5,671,340</u>	<u>1,916,882</u>	<u>8,759,827</u>	<u>12,322,583</u>	<u>182,356,660</u>
340,243	1,510,063	5,480,735	995,812	-	-	37,161,009
-	-	-	-	-	-	111,089,223
-	-	-	-	-	-	547,235
-	-	-	-	8,080,215	-	17,954,703
-	-	-	-	609,345	9,674,194	10,298,870
-	-	-	-	-	93,540	93,540
-	-	-	-	-	1,258,497	1,258,497
-	-	-	-	25,408	831,636	919,639
<u>340,243</u>	<u>1,510,063</u>	<u>5,480,735</u>	<u>995,812</u>	<u>8,714,968</u>	<u>11,857,867</u>	<u>179,322,716</u>
(1,207)	39,358	190,605	921,070	44,859	464,716	3,033,944
<u>94,188</u>	<u>465,599</u>	<u>510,898</u>	<u>563,673</u>	<u>161,627</u>	<u>2,854,427</u>	<u>25,818,756</u>
<u>\$ 92,981</u>	<u>\$ 504,957</u>	<u>\$ 701,503</u>	<u>\$ 1,484,743</u>	<u>\$ 206,486</u>	<u>\$ 3,319,143</u>	<u>\$ 28,852,700</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, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 3,874,306	\$ 3,763,906	\$ 3,763,924	\$ 18
Permissive Sales Tax	25,740,000	25,740,000	27,298,678	1,558,678
Intergovernmental	6,809,776	6,248,152	6,415,395	167,243
Charges for Services	5,044,150	5,886,293	5,659,902	(226,391)
Licenses and Permits	327,800	327,800	589,887	262,087
Fees, Fines and Forfeitures	615,600	615,600	520,002	(95,598)
Investment Income	2,700,125	2,300,125	2,216,502	(83,623)
Other Revenue	259,200	672,199	840,966	168,767
	<u>45,370,957</u>	<u>45,554,075</u>	<u>47,305,256</u>	<u>1,751,181</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
Commissioners:				
Personnel & Fringes	652,503	661,946	632,712	29,234
Operating Expenses	82,707	80,707	72,921	7,786
Public Information:				
Personnel & Fringes	102,484	107,409	101,403	6,006
Operating Expenses	15,500	12,500	4,360	8,140
Information Systems:				
Personnel & Fringes	776,046	768,551	557,240	211,311
Operating Expenses	427,046	427,046	426,793	253
IS Infrastructure:				
Operating Expenses	17,940	17,940	17,921	19
Personnel:				
Personnel & Fringes	482,853	537,432	417,217	120,215
Operating Expenses	48,448	48,448	45,008	3,440
Auditor:				
Personnel & Fringes	848,259	848,906	598,022	250,884
Operating Expenses	96,177	102,577	81,826	20,751
Capital Asset Expense	-	2,800	2,735	65
Data Processing:				
Personnel & Fringes	71,591	67,295	50,148	17,147
Operating Expenses	206,106	204,859	87,924	116,935
Capital Asset Expense	10,000	8,753	-	8,753
Treasurer:				
Personnel & Fringes	614,309	614,943	579,104	35,839
Operating Expenses	127,730	137,298	128,069	9,229
Board of Elections:				
Personnel & Fringes	610,023	794,598	702,899	91,699
Operating Expenses	561,227	611,227	567,752	43,475

(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, 2020  
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Recorder:				
Personnel & Fringes	386,145	391,785	375,241	16,544
Operating Expenses	10,707	9,557	8,303	1,254
Microfilm:				
Operating Expenses	16,800	16,800	12,100	4,700
Board of Revision:				
Operating Expenses	2,318	2,318	718	1,600
Audit Services:				
Operating Expenses	105,300	105,300	105,300	-
Tax Incentive Review Council:				
Personnel & Fringes	2,481	2,481	2,265	216
Operating Expenses	6,500	6,500	249	6,251
Misc Insurance and Pension:				
Personnel & Fringes	9,000	9,000	7,020	1,980
Operating Expenses	2,005,228	5,933,797	4,186,763	1,747,034
Cash Deposits:				
Operating Expenses	39,808	39,809	12,256	27,553
Recorder's Technology:				
Operating Expenses	284,232	272,873	218,879	53,994
Capital Asset Expense	43,750	55,109	48,859	6,250
Unforfeited Land Sale:				
Operating Expenses	-	15,000	13,662	1,338
Unclaimed Money:				
Operating Expenses	-	150,000	114,921	35,079
Legislative and Executive	<u>8,663,218</u>	<u>13,065,564</u>	<u>10,180,590</u>	<u>2,884,974</u>
Judicial:				
Prosecuting Attorney:				
Personnel & Fringes	1,829,825	1,725,935	1,651,009	74,926
Operating Expenses	141,149	194,701	182,506	12,195
Public Defender:				
Personnel & Fringes	987,232	954,824	941,385	13,439
Operating Expenses	20,179	27,464	27,327	137
Court of Appeals:				
Operating Expenses	48,500	48,500	35,281	13,219
Common Pleas Court:				
Personnel & Fringes	975,288	967,170	955,816	11,354
Operating Expenses	380,812	383,055	373,370	9,685

(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, 2020  
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Domestic Relations Court:				
Personnel & Fringes	776,308	756,258	711,762	44,496
Operating Expenses	28,361	28,361	27,431	930
Probate Court:				
Personnel & Fringes	475,917	466,717	466,152	565
Operating Expenses	63,595	59,355	49,673	9,682
Juvenile Court:				
Personnel & Fringes	1,476,215	1,578,651	1,575,238	3,413
Operating Expenses	412,516	439,305	438,821	484
Juvenile - Probation:				
Personnel & Fringes	625,199	533,611	533,459	152
Operating Expenses	2,856	2,856	2,674	182
Juvenile Court - Detention Home:				
Personnel & Fringes	2,182,399	2,054,335	2,052,451	1,884
Operating Expenses	128,358	128,358	127,672	686
Municipal Court:				
Personnel & Fringes	235,834	243,293	235,324	7,969
Operating Expenses	57,882	48,207	46,550	1,657
Clerk of Courts:				
Personnel & Fringes	661,851	642,851	533,996	108,855
Operating Expenses	134,042	133,608	87,506	46,102
Capital Asset Expense	798	798	-	798
Certificate of Title Administration:				
Personnel & Fringes	670,000	670,000	506,135	163,865
Operating Expenses	194,428	194,428	49,522	144,906
Capital Asset Expense	50,000	50,000	-	50,000
Juvenile Center Trust:				
Personnel & Fringes	15,525	15,525	-	15,525
Operating Expenses	100,958	190,958	158,926	32,032
Judicial	<u>12,676,027</u>	<u>12,539,124</u>	<u>11,769,986</u>	<u>769,138</u>
Public Safety:				
Sheriff:				
Personnel & Fringes	13,120,650	12,792,205	12,303,342	488,863
Operating Expenses	2,555,837	2,552,209	2,556,641	(4,432)
Coroner:				
Personnel & Fringes	252,151	251,128	236,147	14,981
Operating Expenses	270,257	325,403	325,403	-
Emergency Management:				
Personnel & Fringes	303,568	303,568	256,589	46,979
Operating Expenses	84,338	135,833	134,063	1,770

(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, 2020  
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
EMA/RDP Grant:				
Operating Expenses	1,143	1,143	1,143	-
Dog & Kennel:				
Operating Expenses	-	35,738	25,638	10,100
Sheriff's Trust:				
Operating Expenses	7,000	7,000	-	7,000
Sheriff Policing Rotary:				
Personnel & Fringes	1,094,413	1,094,413	1,179,817	(85,404)
Operating Expenses	113,056	113,056	92,971	20,085
Sheriff's Grant:				
Personnel & Fringes	482,510	482,510	529,242	(46,732)
Operating Expenses	209,963	233,964	88,678	145,286
Public Safety	<u>18,494,886</u>	<u>18,328,170</u>	<u>17,729,674</u>	<u>598,496</u>
Public Works:				
Building & Grounds:				
Personnel & Fringes	1,285,706	1,311,844	1,210,529	101,315
Operating Expenses	2,559,438	2,177,938	1,717,190	460,748
Community & Economic Development:				
Personnel & Fringes	1,413,406	1,375,142	1,202,689	172,453
Operating Expenses	274,324	277,224	244,169	33,055
Engineer:				
Personnel & Fringes	186,984	182,184	155,168	27,016
Operating Expenses	5,000	5,000	4,339	661
Industrial Development:				
Operating Expenses	423,000	420,200	420,200	-
Public Works	<u>6,147,858</u>	<u>5,749,532</u>	<u>4,954,284</u>	<u>795,248</u>
Health:				
Wellness:				
Operating Expenses	100,298	100,298	100,298	-
Other Health/Welfare:				
Operating Expenses	297,109	297,109	295,109	2,000
Health	<u>397,407</u>	<u>397,407</u>	<u>395,407</u>	<u>2,000</u>
Human Services:				
Veteran's Services:				
Personnel & Fringes	561,423	535,022	523,125	11,897
Operating Expenses	238,010	229,732	181,271	48,461
Capital Asset Expense	2,000	20,000	20,000	-
Human Services	<u>801,433</u>	<u>784,754</u>	<u>724,396</u>	<u>60,358</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, 2020  
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Conservation and Recreation:				
Agriculture:				
Operating Expenses	414,477	401,065	386,200	14,865
Conservation and Recreation	414,477	401,065	386,200	14,865
Total Expenditures	47,595,306	51,265,616	46,140,537	5,125,079
Excess (Deficit) Revenues Over/ (Under) Expenditures	(2,224,349)	(5,711,541)	1,164,719	6,876,260
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds from Sale of Capital Assets	-	-	14,345	14,345
Advances In	-	-	600,000	600,000
Transfers In	1,528,000	4,744,156	5,322,208	578,052
Transfers Out	(7,877,256)	(7,372,802)	(7,245,407)	127,395
Total Other Financing Sources (Uses)	(6,349,256)	(2,628,646)	(1,308,854)	1,319,792
Net Change in Fund Balance	(8,573,605)	(8,340,187)	(144,135)	8,196,052
Fund Balance, Beginning of Year	14,764,930	14,764,930	14,764,930	-
Prior Year Encumbrances Appropriated	2,966,319	2,966,319	2,966,319	-
Fund Balance, End of Year	\$ 9,157,644	\$ 9,391,062	\$ 17,587,114	8,196,052

**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, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 20,985,478	\$ 18,985,478	\$ 16,247,586	\$ (2,737,892)
Charges for Services	50,000	50,000	19,949	(30,051)
Other Revenue	108,000	108,000	110,907	2,907
	<u>21,143,478</u>	<u>19,143,478</u>	<u>16,378,442</u>	<u>(2,765,036)</u>
<b>EXPENDITURES:</b>				
Current:				
Human Services:				
Department of Job & Family Services:				
Personnel and Fringes	14,319,132	11,458,377	11,446,218	12,159
Operating Expenses	8,011,758	5,906,802	5,535,852	370,950
Capital Asset Expense	1,004,451	484,451	433,157	51,294
WIA Fund:				
Operating Expenses	1,681,129	996,642	896,518	100,124
Shinkle Trust Fund:				
Operating Expenses	10,000	10,000	9,907	93
	<u>25,026,470</u>	<u>18,856,272</u>	<u>18,321,652</u>	<u>534,620</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(3,882,992)</u>	<u>287,206</u>	<u>(1,943,210)</u>	<u>(2,230,416)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	652,748	652,748	923,210	270,462
Transfers Out	(214,000)	(275,971)	(275,970)	1
	<u>438,748</u>	<u>376,777</u>	<u>647,240</u>	<u>270,463</u>
Net Change in Fund Balance	(3,444,244)	663,983	(1,295,970)	(1,959,953)
Fund Balance, Beginning of Year	1,843,958	1,843,958	1,843,958	-
Prior Year Encumbrances Appropriated	<u>2,082,949</u>	<u>2,082,949</u>	<u>2,082,949</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 482,663</u>	<u>\$ 4,590,890</u>	<u>\$ 2,630,937</u>	<u>\$ (1,959,953)</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, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 10,811,325	\$ 10,811,325	\$ 10,501,592	\$ (309,733)
Intergovernmental	7,918,378	7,928,378	8,916,322	987,944
Charges for Services	494,600	494,600	348,466	(146,134)
Investment Income	500	500	821	321
Other Revenue	8,000	82,647	82,962	315
<b>Total Revenues</b>	<u>19,232,803</u>	<u>19,317,450</u>	<u>19,850,163</u>	<u>532,713</u>
<b>EXPENDITURES:</b>				
Current:				
Health:				
MR/DD General Fund:				
Personnel and Fringes	9,807,659	9,807,659	8,536,709	1,270,950
Operating Expenses	2,538,800	2,548,965	1,737,471	811,494
County MR/DD Residential Services:				
Operating Expenses	4,489,057	4,563,705	3,191,933	1,371,772
F.F. Mueller Residential Center:				
Personnel and Fringes	4,047,330	3,960,330	3,116,555	843,775
Operating Expenses	1,212,450	1,299,449	1,282,181	17,268
MR/DD Donation Trust:				
Operating Expenses	9,700	9,700	-	9,700
<b>Total Expenditures</b>	<u>22,104,996</u>	<u>22,189,808</u>	<u>17,864,849</u>	<u>4,324,959</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(2,872,193)</u>	<u>(2,872,358)</u>	<u>1,985,314</u>	<u>4,857,672</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	5,172,900	5,172,900	5,172,882	(18)
Transfers Out	(5,513,900)	(5,579,900)	(5,579,882)	18
<b>Total Other Financing Sources (Uses)</b>	<u>(341,000)</u>	<u>(407,000)</u>	<u>(407,000)</u>	<u>-</u>
Net Change in Fund Balance	(3,213,193)	(3,279,358)	1,578,314	4,857,672
Fund Balance, Beginning of Year	24,664,111	24,664,111	24,664,111	-
Prior Year Encumbrances Appropriated	2,097,096	2,097,096	2,097,096	-
<b>Fund Balance, End of Year</b>	<u>\$ 23,548,014</u>	<u>\$ 23,481,849</u>	<u>\$ 28,339,521</u>	<u>\$ 4,857,672</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, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 6,247,862	\$ 6,247,862	\$ 6,069,403	\$ (178,459)
Intergovernmental	5,345,854	5,345,854	5,985,313	639,459
Charges for Services	242,202	242,202	152,221	(89,981)
Other Revenue	<u>39,000</u>	<u>44,028</u>	<u>25,610</u>	<u>(18,418)</u>
Total Revenues	<u>11,874,918</u>	<u>11,879,946</u>	<u>12,232,547</u>	<u>352,601</u>
<b>EXPENDITURES:</b>				
Current:				
Human Services:				
Operating Expenses	<u>16,814,592</u>	<u>14,159,592</u>	<u>14,031,334</u>	<u>128,258</u>
Total Expenditures	<u>16,814,592</u>	<u>14,159,592</u>	<u>14,031,334</u>	<u>128,258</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(4,939,674)</u>	<u>(2,279,646)</u>	<u>(1,798,787)</u>	<u>480,859</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	-	302,284	302,284	-
Transfers Out	<u>(1,552,748)</u>	<u>(1,242,748)</u>	<u>(1,232,328)</u>	<u>10,420</u>
Total Other Financing Sources (Uses)	<u>(1,552,748)</u>	<u>(940,464)</u>	<u>(930,044)</u>	<u>10,420</u>
Net Change in Fund Balance	(6,492,422)	(3,220,110)	(2,728,831)	491,279
Fund Balance, Beginning of Year	15,600,095	15,600,095	15,600,095	-
Prior Year Encumbrances Appropriated	<u>3,047,157</u>	<u>3,047,157</u>	<u>3,047,157</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 12,154,830</u>	<u>\$ 15,427,142</u>	<u>\$ 15,918,421</u>	<u>\$ 491,279</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, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 6,071,309	\$ 6,071,309	\$ 5,906,301	\$ (165,008)
Intergovernmental	415,180	415,180	419,400	4,220
Charges for Services	21,500	41,500	35,917	(5,583)
Fees, Fines and Forfeitures	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>(1,000)</u>
Total Revenues	<u>6,508,989</u>	<u>6,528,989</u>	<u>6,361,618</u>	<u>(167,371)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
COVID-19 Relief Aid:				
Operating Expenses	-	3,059,011	3,056,786	2,225
Indigent Application Fee:				
Operating Expenses	5,000	15,000	7,697	7,303
Retirement Reserve:				
Personnel and Fringes	<u>200,000</u>	<u>200,000</u>	<u>97,580</u>	<u>102,420</u>
Total Legislative and Executive	<u>205,000</u>	<u>3,274,011</u>	<u>3,162,063</u>	<u>111,948</u>
Judicial:				
Indigent Application Fee:				
Operating Expenses	<u>15,000</u>	<u>40,000</u>	<u>40,000</u>	<u>-</u>
Total Judicial	<u>15,000</u>	<u>40,000</u>	<u>40,000</u>	<u>-</u>
Public Works:				
COVID-19 Relief Aid:				
Personnel and Fringes	-	35,000	25,351	9,649
Operating Expenses	<u>-</u>	<u>540,000</u>	<u>540,000</u>	<u>-</u>
Total Public Works	<u>-</u>	<u>575,000</u>	<u>565,351</u>	<u>9,649</u>
Human Services:				
Senior Citizen's Levy:				
Operating Expenses	<u>5,758,822</u>	<u>5,758,822</u>	<u>5,617,959</u>	<u>140,863</u>
Total Human Services	<u>5,758,822</u>	<u>5,758,822</u>	<u>5,617,959</u>	<u>140,863</u>
Conservation and Recreation:				
Historical Society Levy:				
Operating Expenses	<u>727,667</u>	<u>727,667</u>	<u>708,429</u>	<u>19,238</u>
Total Conservation and Recreation	<u>727,667</u>	<u>727,667</u>	<u>708,429</u>	<u>19,238</u>
Total Expenditures	<u>6,706,489</u>	<u>10,375,500</u>	<u>10,093,802</u>	<u>281,698</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(197,500)</u>	<u>(3,846,511)</u>	<u>(3,732,184)</u>	<u>114,327</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, 2020  
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	200,000	8,100,073	8,100,181	108
Transfers Out	<u>(630,000)</u>	<u>(4,901,062)</u>	<u>(4,900,791)</u>	<u>271</u>
Total Other Financing Sources (Uses)	<u>(430,000)</u>	<u>3,199,011</u>	<u>3,199,390</u>	<u>379</u>
Net Change in Fund Balance	(627,500)	(647,500)	(532,794)	114,706
Fund Balance, Beginning of Year	<u>4,359,664</u>	<u>4,359,664</u>	<u>4,359,664</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 3,732,164</u>	<u>\$ 3,712,164</u>	<u>\$ 3,826,870</u>	<u>\$ 114,706</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, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 2,885,100	\$ 2,885,100	\$ 3,063,467	\$ 178,367
Charges for Services	499,272	499,272	470,406	(28,866)
Other Revenue	83,500	83,500	88,616	5,116
	<u>3,467,872</u>	<u>3,467,872</u>	<u>3,622,489</u>	<u>154,617</u>
<b>EXPENDITURES:</b>				
Current:				
Human Services:				
Personnel and Fringes	3,258,052	2,851,359	2,851,359	-
Operating Expenses	1,981,129	1,539,323	1,516,914	22,409
	<u>5,239,181</u>	<u>4,390,682</u>	<u>4,368,273</u>	<u>22,409</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(1,771,309)</u>	<u>(922,810)</u>	<u>(745,784)</u>	<u>177,026</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	900,000	900,000	846,750	(53,250)
	<u>900,000</u>	<u>900,000</u>	<u>846,750</u>	<u>(53,250)</u>
Net Change in Fund Balance	(871,309)	(22,810)	100,966	123,776
Fund Balance, Beginning of Year	937,083	937,083	937,083	-
Prior Year Encumbrances Appropriated	414,658	414,658	414,658	-
Fund Balance, End of Year	<u>\$ 480,432</u>	<u>\$ 1,328,931</u>	<u>\$ 1,452,707</u>	<u>\$ 123,776</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, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Charges for Services	\$ 1,350,000	\$ 1,522,000	\$ 1,521,087	\$ (913)
Total Revenues	<u>1,350,000</u>	<u>1,522,000</u>	<u>1,521,087</u>	<u>(913)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
Personnel and Fringes	699,100	699,100	495,903	203,197
Operating Expenses	2,315,959	2,265,959	983,087	1,282,872
Capital Asset Expense	<u>10,000</u>	<u>60,000</u>	<u>54,103</u>	<u>5,897</u>
Total Expenditures	<u>3,025,059</u>	<u>3,025,059</u>	<u>1,533,093</u>	<u>1,491,966</u>
Net Change in Fund Balance	(1,675,059)	(1,503,059)	(12,006)	1,491,053
Fund Balance, Beginning of Year	1,231,200	1,231,200	1,231,200	-
Prior Year Encumbrances Appropriated	<u>697,259</u>	<u>697,259</u>	<u>697,259</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 253,400</u>	<u>\$ 425,400</u>	<u>\$ 1,916,453</u>	<u>\$ 1,491,053</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, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 8,822,400	\$ 8,822,400	\$ 8,862,366	\$ 39,966
Charges for Services	120,000	120,000	264,245	144,245
Fees, Fines and Forfeitures	85,000	85,000	50,485	(34,515)
Investment Income	-	-	142,996	142,996
Other Revenue	125,000	125,000	116,569	(8,431)
Total Revenues	<u>9,152,400</u>	<u>9,152,400</u>	<u>9,436,661</u>	<u>284,261</u>
<b>EXPENDITURES:</b>				
Current:				
Public Works:				
Motor Vehicle Gas Tax:				
Personnel and Fringes	3,817,450	3,817,450	2,767,899	1,049,551
Operating Expenses	7,432,987	7,432,272	3,386,177	4,046,095
Capital Asset Expense	<u>1,477,784</u>	<u>1,477,784</u>	<u>787,358</u>	<u>690,426</u>
Studies:				
Operating Expenses	<u>32,400</u>	<u>32,400</u>	<u>32,400</u>	<u>-</u>
Total Expenditures	<u>12,760,621</u>	<u>12,759,906</u>	<u>6,973,834</u>	<u>5,786,072</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(3,608,221)</u>	<u>(3,607,506)</u>	<u>2,462,827</u>	<u>6,070,333</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	<u>105,000</u>	<u>105,000</u>	<u>8,495</u>	<u>(96,505)</u>
Total Other Financing Sources (Uses)	<u>105,000</u>	<u>105,000</u>	<u>8,495</u>	<u>(96,505)</u>
Net Change in Fund Balance	(3,503,221)	(3,502,506)	2,471,322	5,973,828
Fund Balance, Beginning of Year	4,557,815	4,557,815	4,557,815	-
Prior Year Encumbrances Appropriated	<u>1,108,071</u>	<u>1,108,071</u>	<u>1,108,071</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 2,162,665</u>	<u>\$ 2,163,380</u>	<u>\$ 8,137,208</u>	<u>\$ 5,973,828</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, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 22,717	\$ 22,717	\$ 22,635	\$ (82)
Charges for Services	830,000	830,000	868,475	38,475
Investment Income	-	-	1,147	1,147
Other Revenue	<u>73,200</u>	<u>73,200</u>	<u>58,678</u>	<u>(14,522)</u>
Total Revenues	<u>925,917</u>	<u>925,917</u>	<u>950,935</u>	<u>25,018</u>
<b>EXPENDITURES:</b>				
Current:				
Conservation and Recreation:				
Solid Waste Disposal:				
Personnel and Fringes	373,550	373,550	317,617	55,933
Operating Expenses	1,041,634	912,634	532,846	379,788
Capital Asset Expense	45,000	49,000	39,000	10,000
Keep America Beautiful:				
Operating Expenses	8,000	8,000	69	7,931
Waste Management Donations:				
Operating Expenses	<u>200</u>	<u>200</u>	<u>-</u>	<u>200</u>
Total Expenditures	<u>1,468,384</u>	<u>1,343,384</u>	<u>889,532</u>	<u>453,852</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(542,467)</u>	<u>(417,467)</u>	<u>61,403</u>	<u>478,870</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Advances In	35,717	35,717	27,000	(8,717)
Advances Out	<u>(32,717)</u>	<u>(37,000)</u>	<u>(27,000)</u>	<u>10,000</u>
Total Other Financing Sources (Uses)	<u>3,000</u>	<u>(1,283)</u>	<u>-</u>	<u>1,283</u>
Net Change in Fund Balance	(539,467)	(418,750)	61,403	480,153
Fund Balance, Beginning of Year	848,155	848,155	848,155	-
Prior Year Encumbrances Appropriated	<u>213,234</u>	<u>213,234</u>	<u>213,234</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 521,922</u>	<u>\$ 642,639</u>	<u>\$ 1,122,792</u>	<u>\$ 480,153</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, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Charges for Services	\$ 21,215	\$ 21,215	\$ 13,552	\$ (7,663)
Licenses and Permits	528,000	528,000	479,437	(48,563)
Fees, Fines and Forfeitures	15,000	15,000	25,364	10,364
Other Revenue	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>(3,000)</u>
Total Revenues	<u>567,215</u>	<u>567,215</u>	<u>518,353</u>	<u>(48,862)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Safety:				
Commissioners Office:				
Personnel and Fringes	453,711	453,711	436,664	17,047
Operating Expenses	31,598	59,238	53,665	5,573
Auditor's Office:				
Personnel and Fringes	71,126	71,126	53,258	17,868
Operating Expenses	<u>18,544</u>	<u>18,544</u>	<u>12,632</u>	<u>5,912</u>
Total Expenditures	<u>574,979</u>	<u>602,619</u>	<u>556,219</u>	<u>46,400</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(7,764)</u>	<u>(35,404)</u>	<u>(37,866)</u>	<u>(2,462)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	<u>-</u>	<u>27,640</u>	<u>28,052</u>	<u>412</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>27,640</u>	<u>28,052</u>	<u>412</u>
Net Change in Fund Balance	(7,764)	(7,764)	(9,814)	(2,050)
Fund Balance, Beginning of Year	67,280	67,280	67,280	-
Prior Year Encumbrances Appropriated	<u>8,117</u>	<u>8,117</u>	<u>8,117</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 67,633</u>	<u>\$ 67,633</u>	<u>\$ 65,583</u>	<u>\$ (2,050)</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, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 6,000	\$ 50,000	\$ 50,000	\$ -
Charges for Services	205,100	204,100	204,064	(36)
Other Revenue	40,000	-	-	-
	<u>251,100</u>	<u>254,100</u>	<u>254,064</u>	<u>(36)</u>
Total Revenues				
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
Auditor's Office:				
Personnel and Fringes	122,830	122,830	109,528	13,302
Operating Expenses	<u>290,907</u>	<u>290,907</u>	<u>182,956</u>	<u>107,951</u>
	<u>413,737</u>	<u>413,737</u>	<u>292,484</u>	<u>121,253</u>
Total Expenditures				
Net Change in Fund Balance	(162,637)	(159,637)	(38,420)	121,217
Fund Balance, Beginning of Year	407,173	407,173	407,173	-
Prior Year Encumbrances Appropriated	<u>65,907</u>	<u>65,907</u>	<u>65,907</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 310,443</u>	<u>\$ 313,443</u>	<u>\$ 434,660</u>	<u>\$ 121,217</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, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 223,000	\$ 223,000	\$ 219,020	\$ (3,980)
Investment Income	3,000	3,000	2,626	(374)
Other Revenue	500	500	-	(500)
	<u>226,500</u>	<u>226,500</u>	<u>221,646</u>	<u>(4,854)</u>
<b>Total Revenues</b>				
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
DETAC:				
Personnel and Fringes	89,780	89,780	88,273	1,507
Operating Expenses	180,122	180,500	120,888	59,612
Prepaid Interest:				
Operating Expenses	13,363	13,363	8,718	4,645
	<u>283,265</u>	<u>283,643</u>	<u>217,879</u>	<u>65,764</u>
<b>Total Expenditures</b>				
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(56,765)</u>	<u>(57,143)</u>	<u>3,767</u>	<u>60,910</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	-	-	3,969	3,969
	<u>-</u>	<u>-</u>	<u>3,969</u>	<u>3,969</u>
<b>Total Other Financing Sources (Uses)</b>				
Net Change in Fund Balance	(56,765)	(57,143)	7,736	64,879
Fund Balance, Beginning of Year	76,724	76,724	76,724	-
Prior Year Encumbrances Appropriated	(15)	(15)	(15)	-
Fund Balance, End of Year	<u>\$ 19,944</u>	<u>\$ 19,566</u>	<u>\$ 84,445</u>	<u>\$ 64,879</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Community Development Special Revenue Fund  
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 241,040	\$ 297,640	\$ 182,873	\$ (114,767)
Other Revenue	15,000	15,000	12,359	(2,641)
Total Revenues	<u>256,040</u>	<u>312,640</u>	<u>195,232</u>	<u>(117,408)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Works:				
C.D.B.G.:				
Personnel and Fringes	34,850	34,850	30,151	4,699
Operating Expenses	205,190	261,790	147,373	114,417
Housing Rehab:				
Operating Expenses	15,000	15,000	-	15,000
Project Advances:				
Operating Expenses	8,000	8,000	-	8,000
CEDA:				
Operating Expenses	1,500	1,500	1,426	74
Total Expenditures	<u>264,540</u>	<u>321,140</u>	<u>178,950</u>	<u>142,190</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(8,500)</u>	<u>(8,500)</u>	<u>16,282</u>	<u>24,782</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Advances In	60,000	60,000	30,000	(30,000)
Transfers In	500	500	500	-
Advances Out	(75,000)	(75,000)	(30,000)	45,000
Total Other Financing Sources (Uses)	<u>(14,500)</u>	<u>(14,500)</u>	<u>500</u>	<u>15,000</u>
Net Change in Fund Balance	(23,000)	(23,000)	16,782	39,782
Fund Balance, Beginning of Year	<u>50,323</u>	<u>50,323</u>	<u>50,323</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 27,323</u>	<u>\$ 27,323</u>	<u>\$ 67,105</u>	<u>\$ 39,782</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Prosecuting Attorney Special Revenue Fund  
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 110,000	\$ 110,000	\$ 109,510	\$ (490)
Intergovernmental	336,845	385,654	332,890	(52,764)
Fees, Fines and Forfeitures	10,000	22,000	16,721	(5,279)
Investment Income	-	-	1,616	1,616
Other Revenue	<u>475,235</u>	<u>475,235</u>	<u>147,429</u>	<u>(327,806)</u>
 Total Revenues	 <u>932,080</u>	 <u>992,889</u>	 <u>608,166</u>	 <u>(384,723)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Judicial:				
Prosecutor's Mandatory Fine:				
Personnel and Fringes	17,592	17,592	13,558	4,034
Operating Expenses	10,000	22,000	16,736	5,264
DETAC:				
Personnel and Fringes	164,632	179,277	132,102	47,175
Operating Expenses	15,808	15,808	14,056	1,752
Prosecutor's Law Enforcement Trust:				
Personnel and Fringes	36,357	48,007	47,168	839
Operating Expenses	401,734	401,791	109,459	292,332
Diversion Program:				
Operating Expenses	-	48,809	48,809	-
Victim Witness:				
Personnel and Fringes	172,687	172,687	126,650	46,037
Operating Expenses	2,891	2,892	2,820	72
Prosecutor's DJFS:				
Personnel and Fringes	<u>173,300</u>	<u>173,300</u>	<u>172,018</u>	<u>1,282</u>
 Total Expenditures	 <u>995,001</u>	 <u>1,082,163</u>	 <u>683,376</u>	 <u>398,787</u>
 Excess (Deficit) Revenues Over/ (Under) Expenditures	 <u>(62,921)</u>	 <u>(89,274)</u>	 <u>(75,210)</u>	 <u>14,064</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	<u>32,276</u>	<u>58,571</u>	<u>26,295</u>	<u>(32,276)</u>
 Total Other Financing Sources (Uses)	 <u>32,276</u>	 <u>58,571</u>	 <u>26,295</u>	 <u>(32,276)</u>
 Net Change in Fund Balance	 (30,645)	 (30,703)	 (48,915)	 (18,212)
Fund Balance, Beginning of Year	536,517	536,517	536,517	-
Prior Year Encumbrances Appropriated	<u>10,061</u>	<u>10,061</u>	<u>10,061</u>	<u>-</u>
 Fund Balance, End of Year	 <u>\$ 515,933</u>	 <u>\$ 515,875</u>	 <u>\$ 497,663</u>	 <u>\$ (18,212)</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, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 108,000	\$ 108,000	\$ 106,510	\$ (1,490)
Charges for Services	225,000	225,000	272,632	47,632
Fees, Fines and Forfeitures	47,800	47,800	39,054	(8,746)
Investment Income	1	1	1	-
Other Revenue	<u>70,000</u>	<u>70,000</u>	<u>9,377</u>	<u>(60,623)</u>
Total Revenues	<u>450,801</u>	<u>450,801</u>	<u>427,574</u>	<u>(23,227)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Safety:				
Sheriff Law Enforcement Trust:				
Operating Expenses	74,145	74,145	67,780	6,365
Enforcement and Education:				
Personnel and Fringes	-	-	74,809	(74,809)
Operating Expenses	30,000	30,000	-	30,000
Jail Commissary Trust:				
Personnel and Fringes	-	-	86,613	(86,613)
Operating Expenses	177,948	177,948	87,242	90,706
Carry Concealed Weapon:				
Personnel and Fringes	28,940	28,940	25,662	3,278
Operating Expenses	74,351	74,351	65,852	8,499
Sheriff 911 Wireless:				
Personnel and Fringes	-	-	36,893	(36,893)
Operating Expenses	228,107	408,107	362,717	45,390
Sheriff Training/Reimbursement:				
Operating Expenses	<u>40,000</u>	<u>65,000</u>	<u>25,000</u>	<u>40,000</u>
Total Expenditures	<u>653,491</u>	<u>858,491</u>	<u>832,568</u>	<u>25,923</u>
Net Change in Fund Balance	(202,690)	(407,690)	(404,994)	2,696
Fund Balance, Beginning of Year	1,247,844	1,247,844	1,247,844	-
Prior Year Encumbrances Appropriated	<u>94,551</u>	<u>94,551</u>	<u>94,551</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,139,705</u>	<u>\$ 934,705</u>	<u>\$ 937,401</u>	<u>\$ 2,696</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, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 187,404	\$ 187,404	\$ 187,404	\$ -
Charges for Services	376,000	369,161	304,423	(64,738)
Fees, Fines and Forfeitures	1,100	1,100	450	(650)
Investment Income	<u>30,000</u>	<u>30,000</u>	<u>10,154</u>	<u>(19,846)</u>
Total Revenues	<u>594,504</u>	<u>587,665</u>	<u>502,431</u>	<u>(85,234)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Judicial:				
Community Corrections Grant:				
Personnel and Fringes	186,979	207,655	207,646	9
Operating Expenses	425	331	331	-
Clerk's Computer Maintenance:				
Operating Expenses	179,568	179,568	47,164	132,404
Computer Legal Research Services:				
Operating Expenses	30,100	30,100	11,048	19,052
Common Pleas Court Probation Fee:				
Personnel and Fringes	73,402	73,472	73,472	-
Operating Expenses	187	117	117	-
CPC-IDI&AM:				
Operating Expenses	100	100	-	100
Jury Amenity:				
Operating Expenses	6,602	6,602	4,678	1,924
Common Pleas Special Projects:				
Personnel and Fringes	190,852	206,753	206,737	16
Operating Expenses	<u>84,985</u>	<u>63,174</u>	<u>49,459</u>	<u>13,715</u>
Total Expenditures	<u>753,200</u>	<u>767,872</u>	<u>600,652</u>	<u>167,220</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(158,696)</u>	<u>(180,207)</u>	<u>(98,221)</u>	<u>81,986</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	-	12,749	5,910	(6,839)
Transfers Out	<u>-</u>	<u>(12,749)</u>	<u>(5,910)</u>	<u>6,839</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(158,696)	(180,207)	(98,221)	81,986
Fund Balance, Beginning of Year	1,027,177	1,027,177	1,027,177	-
Prior Year Encumbrances Appropriated	<u>59,442</u>	<u>59,442</u>	<u>59,442</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 927,923</u>	<u>\$ 906,412</u>	<u>\$ 988,398</u>	<u>\$ 81,986</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, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Fees, Fines and Forfeitures	\$ 50,000	\$ 50,000	\$ 84,104	\$ 34,104
Total Revenues	<u>50,000</u>	<u>50,000</u>	<u>84,104</u>	<u>34,104</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Judicial:				
Domestic Relations Judicial:				
Personnel and Fringes	31,057	35,982	30,371	5,611
Operating Expenses	<u>4,495</u>	<u>20,495</u>	<u>19,721</u>	<u>774</u>
Total Expenditures	<u>35,552</u>	<u>56,477</u>	<u>50,092</u>	<u>6,385</u>
Net Change in Fund Balance	14,448	(6,477)	34,012	40,489
Fund Balance, Beginning of Year	300,439	300,439	300,439	-
Prior Year Encumbrances Appropriated	<u>4,495</u>	<u>4,495</u>	<u>4,495</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 319,382</u>	<u>\$ 298,457</u>	<u>\$ 338,946</u>	<u>\$ 40,489</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, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ -	\$ 122,060	\$ 122,060	\$ -
Charges for Services	<u>40,150</u>	<u>70,150</u>	<u>40,583</u>	<u>(29,567)</u>
Total Revenues	<u>40,150</u>	<u>192,210</u>	<u>162,643</u>	<u>(29,567)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Judicial:				
Probate Computer Maintenance:				
Operating Expenses	50,000	172,060	143,673	28,387
Indigent Guardianship:				
Personnel and Fringes	4,618	4,618	849	3,769
Operating Expenses	40,000	40,000	21,044	18,956
Conduct of Business:				
Operating Expenses	1,500	1,500	-	1,500
Probate Computer Research:				
Operating Expenses	40,000	40,000	20,497	19,503
Probate Future Facility:				
Operating Expenses	-	30,000	26,320	3,680
Probate Special Projects:				
Operating Expenses	<u>7,000</u>	<u>7,000</u>	<u>-</u>	<u>7,000</u>
Total Expenditures	<u>143,118</u>	<u>295,178</u>	<u>212,383</u>	<u>82,795</u>
Net Change in Fund Balance	(102,968)	(102,968)	(49,740)	53,228
Fund Balance, Beginning of Year	<u>221,057</u>	<u>221,057</u>	<u>221,057</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 118,089</u>	<u>\$ 118,089</u>	<u>\$ 171,317</u>	<u>\$ 53,228</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, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 636,967	\$ 636,967	\$ 680,204	\$ 43,237
Charges for Services	738,500	738,500	581,459	(157,041)
Fees, Fines and Forfeitures	150	25,150	23,419	(1,731)
Other Revenue	<u>208,380</u>	<u>208,380</u>	<u>-</u>	<u>(208,380)</u>
 Total Revenues	 <u>1,583,997</u>	 <u>1,608,997</u>	 <u>1,285,082</u>	 <u>(323,915)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Judicial:				
Mediation Pilot Project:				
Personnel and Fringes	115,130	115,130	93,698	21,432
Operating Expenses	4,800	4,800	3,954	846
Juvenile Court Legal Research:				
Operating Expenses	3,500	3,500	2,567	933
Felony Delinquent Care & Custody:				
Personnel and Fringes	562,500	562,500	445,326	117,174
Operating Expenses	354,175	354,175	166,926	187,249
VOCA/CASA Grant:				
Personnel and Fringes	55,150	55,107	41,056	14,051
Operating Expenses	100	143	43	100
Mediation Service Fee:				
Personnel and Fringes	8,015	8,015	-	8,015
Operating Expenses	1,500	1,500	31	1,469
Title IV-E Contract:				
Personnel and Fringes	183,350	183,350	112,237	71,113
Operating Expenses	590,184	590,184	581,940	8,244
Title IV-E Juvenile Probation:				
Personnel and Fringes	10,350	10,350	-	10,350
Operating Expenses	<u>20,168</u>	<u>20,168</u>	<u>11,807</u>	<u>8,361</u>
 Total Expenditures	 <u>1,908,922</u>	 <u>1,908,922</u>	 <u>1,459,585</u>	 <u>449,337</u>
Net Change in Fund Balance	(324,925)	(299,925)	(174,503)	125,422
Fund Balance, Beginning of Year	508,395	508,395	508,395	-
Prior Year Encumbrances Appropriated	<u>234,777</u>	<u>234,777</u>	<u>234,777</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 418,247</u>	<u>\$ 443,247</u>	<u>\$ 568,669</u>	<u>\$ 125,422</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, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Fees, Fines and Forfeitures	\$ 25,000	\$ 25,000	\$ 25,692	\$ 692
Total Revenues	<u>25,000</u>	<u>25,000</u>	<u>25,692</u>	<u>692</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Judicial:				
MC-IDI&AM:				
Operating Expenses	<u>36,575</u>	<u>36,575</u>	<u>11,575</u>	<u>25,000</u>
Total Expenditures	<u>36,575</u>	<u>36,575</u>	<u>11,575</u>	<u>25,000</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(11,575)</u>	<u>(11,575)</u>	<u>14,117</u>	<u>25,692</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	<u>-</u>	<u>-</u>	<u>4,729</u>	<u>4,729</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>4,729</u>	<u>4,729</u>
Net Change in Fund Balance	(11,575)	(11,575)	18,846	30,421
Fund Balance, Beginning of Year	111,300	111,300	111,300	-
Prior Year Encumbrances Appropriated	<u>11,575</u>	<u>11,575</u>	<u>11,575</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 111,300</u>	<u>\$ 111,300</u>	<u>\$ 141,721</u>	<u>\$ 30,421</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, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Charges for Services	\$ 43,000	\$ 43,000	\$ 34,934	\$ (8,066)
Total Revenues	<u>43,000</u>	<u>43,000</u>	<u>34,934</u>	<u>(8,066)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Judicial:				
Clerk of Courts Home Arrest Monitoring:				
Operating Expenses	<u>36,161</u>	<u>36,161</u>	<u>29,161</u>	<u>7,000</u>
Total Expenditures	<u>36,161</u>	<u>36,161</u>	<u>29,161</u>	<u>7,000</u>
Net Change in Fund Balance	6,839	6,839	5,773	(1,066)
Fund Balance, Beginning of Year	47,728	47,728	47,728	-
Prior Year Encumbrances Appropriated	<u>9,161</u>	<u>9,161</u>	<u>9,161</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 63,728</u></u>	<u><u>\$ 63,728</u></u>	<u><u>\$ 62,662</u></u>	<u><u>\$ (1,066)</u></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, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ -	\$ 217,412	\$ 217,412	\$ -
Charges for Services	-	-	121,779	121,779
Total Revenues	<u>-</u>	<u>217,412</u>	<u>339,191</u>	<u>121,779</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
Election Education Grant:				
Personnel and Fringes	-	38,100	47,655	(9,555)
Operating Expenses	-	144,862	134,926	9,936
Capital Asset Expense	5,121	23,693	23,693	-
HAVA Grant:				
Operating Expenses	<u>-</u>	<u>40,000</u>	<u>22,226</u>	<u>17,774</u>
Total Expenditures	<u>5,121</u>	<u>246,655</u>	<u>228,500</u>	<u>18,155</u>
Net Change in Fund Balance	(5,121)	(29,243)	110,691	139,934
Fund Balance, Beginning of Year	<u>279,559</u>	<u>279,559</u>	<u>279,559</u>	<u>-</u>
Prior Year Encumbrances Appropriated	<u>5,121</u>	<u>5,121</u>	<u>5,121</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 279,559</u>	<u>\$ 255,437</u>	<u>\$ 395,371</u>	<u>\$ 139,934</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, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Licenses and Permits	\$ 10,000	\$ 10,000	\$ 6,071	\$ (3,929)
Total Revenues	<u>10,000</u>	<u>10,000</u>	<u>6,071</u>	<u>(3,929)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
Recorder Housing:				
Operating Expenses	<u>10,000</u>	<u>10,000</u>	<u>3,330</u>	<u>6,670</u>
Total Expenditures	<u>10,000</u>	<u>10,000</u>	<u>3,330</u>	<u>6,670</u>
Net Change in Fund Balance	-	-	2,741	2,741
Fund Balance, Beginning of Year	9,275	9,275	9,275	-
Prior Year Encumbrances Appropriated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 9,275</u>	<u>\$ 9,275</u>	<u>\$ 12,016</u>	<u>\$ 2,741</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, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Total Revenues	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES:</b>				
Total Expenditures	-	-	-	-
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-
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  
Emergency Management Special Revenue Fund  
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 324,334	\$ 324,334	\$ 308,550	\$ (15,784)
Other Revenue	<u>20,000</u>	<u>35,500</u>	<u>40,687</u>	<u>5,187</u>
Total Revenues	<u>344,334</u>	<u>359,834</u>	<u>349,237</u>	<u>(10,597)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Safety:				
Emergency Planning:				
Personnel and Fringes	4,618	4,622	4,622	-
Operating Expenses	19,123	19,119	13,155	5,964
Hazardous Materials:				
Operating Expenses	28,459	66,159	46,627	19,532
Homeland Security:				
Operating Expenses	3,428	3,428	3,428	-
EMA 911 Government Assistance:				
Operating Expenses	297,406	297,406	297,406	-
EMA Trust:				
Operating Expenses	<u>-</u>	<u>15,500</u>	<u>500</u>	<u>15,000</u>
Total Expenditures	<u>353,034</u>	<u>406,234</u>	<u>365,738</u>	<u>40,496</u>
Net Change in Fund Balance	(8,700)	(46,400)	(16,501)	29,899
Fund Balance, Beginning of Year	108,219	108,219	108,219	-
Prior Year Encumbrances Appropriated	<u>27,363</u>	<u>27,363</u>	<u>27,363</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 126,882</u>	<u>\$ 89,182</u>	<u>\$ 119,081</u>	<u>\$ 29,899</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, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Special Assessments	\$ 107,584	\$ 107,584	\$ 109,185	\$ 1,601
Total Revenues	<u>107,584</u>	<u>107,584</u>	<u>109,185</u>	<u>1,601</u>
<b>EXPENDITURES:</b>				
Current:				
Public Works:				
Ditch Maintenance Rotary:				
Operating Expenses	<u>312,704</u>	<u>312,704</u>	<u>312,036</u>	<u>668</u>
Total Expenditures	<u>312,704</u>	<u>312,704</u>	<u>312,036</u>	<u>668</u>
Net Change in Fund Balance	(205,120)	(205,120)	(202,851)	2,269
Fund Balance, Beginning of Year	135,882	135,882	135,882	-
Prior Year Encumbrances Appropriated	<u>165,071</u>	<u>165,071</u>	<u>165,071</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 95,833</u>	<u>\$ 95,833</u>	<u>\$ 98,102</u>	<u>\$ 2,269</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, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Fees, Fines and Forfeitures	\$ 200,000	\$ 200,000	\$ 171,720	\$ (28,280)
Other Revenue	<u>2,500</u>	<u>2,500</u>	<u>4,918</u>	<u>2,418</u>
Total Revenues	<u>202,500</u>	<u>202,500</u>	<u>176,638</u>	<u>(25,862)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Judicial:				
Personnel and Fringes	119,330	118,830	109,296	9,534
Operating Expenses	<u>232,879</u>	<u>233,379</u>	<u>177,081</u>	<u>56,298</u>
Total Expenditures	<u>352,209</u>	<u>352,209</u>	<u>286,377</u>	<u>65,832</u>
Net Change in Fund Balance	(149,709)	(149,709)	(109,739)	39,970
Fund Balance, Beginning of Year	796,309	796,309	796,309	-
Prior Year Encumbrances Appropriated	<u>86,129</u>	<u>86,129</u>	<u>86,129</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 732,729</u>	<u>\$ 732,729</u>	<u>\$ 772,699</u>	<u>\$ 39,970</u>



**CLARK COUNTY, OHIO**  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
 ARRA Special Revenue Fund  
 For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Total Revenues	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES:</b>				
Total Expenditures	-	-	-	-
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-
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  
Clark County Reutilization Land Bank  
For the Year Ended December 31, 2020

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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, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Total Revenues	\$ -	-	\$ -	\$ -
<b>EXPENDITURES:</b>				
Debt Service:				
Bond Principal	1,646,194	1,643,428	1,634,000	9,428
Interest	649,613	652,379	652,379	-
Total Expenditures	2,295,807	2,295,807	2,286,379	9,428
Excess (Deficit) Revenues Over/ (Under) Expenditures	(2,295,807)	(2,295,807)	(2,286,379)	9,428
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	2,245,150	2,245,150	2,245,150	-
Total Other Financing Sources (Uses)	2,245,150	2,245,150	2,245,150	-
Net Change in Fund Balance	(50,657)	(50,657)	(41,229)	9,428
Fund Balance, Beginning of Year	52,685	52,685	52,685	-
Fund Balance, End of Year	\$ 2,028	\$ 2,028	\$ 11,456	\$ 9,428

**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, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 262,556	\$ 262,556	\$ 262,556	\$ -
Total Revenues	<u>262,556</u>	<u>262,556</u>	<u>262,556</u>	<u>-</u>
<b>EXPENDITURES:</b>				
Debt Service:				
Principal	170,000	175,000	175,000	-
Interest	<u>92,556</u>	<u>46,001</u>	<u>46,001</u>	<u>-</u>
Total Expenditures	<u>262,556</u>	<u>221,001</u>	<u>221,001</u>	<u>-</u>
Net Change in Fund Balance	-	41,555	41,555	-
Fund Balance, Beginning of Year	<u>27,314</u>	<u>27,314</u>	<u>27,314</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 27,314</u>	<u>\$ 68,869</u>	<u>\$ 68,869</u>	<u>\$ -</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Permanent Improvement Capital Projects Fund  
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Total Revenues	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES:</b>				
Capital Outlay:				
Operating Expenses	-	300,000	300,000	-
Capital Asset Expense	<u>10,951,225</u>	<u>10,995,862</u>	<u>10,362,773</u>	<u>633,089</u>
Total Expenditures	<u>10,951,225</u>	<u>11,295,862</u>	<u>10,662,773</u>	<u>633,089</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(10,951,225)</u>	<u>(11,295,862)</u>	<u>(10,662,773)</u>	<u>633,089</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds from Sale of Capital Assets	-	-	32,510	32,510
Transfers In	<u>1,719,358</u>	<u>415,827</u>	<u>1,601,235</u>	<u>1,185,408</u>
Total Other Financing Sources (Uses)	<u>1,719,358</u>	<u>415,827</u>	<u>1,633,745</u>	<u>1,217,918</u>
Net Change in Fund Balance	(9,231,867)	(10,880,035)	(9,029,028)	1,851,007
Fund Balance, Beginning of Year	3,223,319	3,223,319	3,223,319	-
Prior Year Encumbrances Appropriated	<u>6,309,455</u>	<u>6,309,455</u>	<u>6,309,455</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 300,907</u>	<u>\$ (1,347,261)</u>	<u>\$ 503,746</u>	<u>\$ 1,851,007</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, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Other Revenue	\$ -	\$ 13,280	\$ 13,280	\$ -
Total Revenues	-	13,280	13,280	-
<b>EXPENDITURES:</b>				
Capital Outlay:				
Operating Expenses	576,957	590,237	518,499	71,738
Total Expenditures	576,957	590,237	518,499	71,738
Excess (Deficit) Revenues Over/ (Under) Expenditures	(576,957)	(576,957)	(505,219)	71,738
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	341,000	341,000	407,000	66,000
Total Other Financing Sources (Uses)	341,000	341,000	407,000	66,000
Net Change in Fund Balance	(235,957)	(235,957)	(98,219)	137,738
Fund Balance, Beginning of Year	47,058	47,058	47,058	-
Prior Year Encumbrances Appropriated	235,957	235,957	235,957	-
Fund Balance, End of Year	<u>\$ 47,058</u>	<u>\$ 47,058</u>	<u>\$ 184,796</u>	<u>\$ 137,738</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Issue II/OPWC Capital Projects Fund  
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 2,346,281	\$ 2,346,281	\$ 287,844	\$ (2,058,437)
Total Revenues	<u>2,346,281</u>	<u>2,346,281</u>	<u>287,844</u>	<u>(2,058,437)</u>
<b>EXPENDITURES:</b>				
Capital Outlay:				
Operating Expenses	<u>2,346,281</u>	<u>2,346,281</u>	<u>287,844</u>	<u>2,058,437</u>
Total Expenditures	<u>2,346,281</u>	<u>2,346,281</u>	<u>287,844</u>	<u>2,058,437</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  
County Resurfacing Capital Projects Fund  
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 823,588	\$ 823,588	\$ 285,611	\$ (537,977)
Total Revenues	<u>823,588</u>	<u>823,588</u>	<u>285,611</u>	<u>(537,977)</u>
<b>EXPENDITURES:</b>				
Capital Outlay:				
Operating Expenses	<u>823,588</u>	<u>823,588</u>	<u>285,611</u>	<u>537,977</u>
Total Expenditures	<u>823,588</u>	<u>823,588</u>	<u>285,611</u>	<u>537,977</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, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Total Revenues	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES:</b>				
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning of Year	<u>123,610</u>	<u>123,610</u>	<u>123,610</u>	<u>-</u>
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, 2020

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

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Chase Stewart Soldier Relief Permanent Fund  
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Investment Income	\$ -	\$ -	\$ 1,698	\$ 1,698
Total Revenues	-	-	1,698	1,698
<b>EXPENDITURES:</b>				
Current:				
Human Services:				
Operating Expenses	5,000	5,000	-	5,000
Total Expenditures	5,000	5,000	-	5,000
Net Change in Fund Balance	(5,000)	(5,000)	1,698	6,698
Fund Balance, Beginning of Year	103,032	103,032	103,032	-
Fund Balance, End of Year	<u>\$ 98,032</u>	<u>\$ 98,032</u>	<u>\$ 104,730</u>	<u>\$ 6,698</u>



*STATISTICAL*



*SECTION*

**BACK SIDE OF SECTION DIVIDER**

# CLARK COUNTY, OHIO

## Statistical Tables

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

## Contents

<b>Financial Trends</b>	S-3 – S-7
These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	
<b>Revenue Capacity</b>	S-8 – S-16
These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue sources, the property tax and the sales tax.	
<b>Debt Capacity</b>	S-18 – S-21
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
<b>Economic and Demographic Information</b>	S-22 – S-23
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	
<b>Operating Information</b>	S-24 – S-33
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	

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





## CLARK COUNTY, OHIO

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

	2011	2012	2013 (Restated)	2014 (Restated)	2015	2016	2017 (Restated)	2018	2019 (Restated)	2020
<b>Governmental Activities:</b>										
Net Investment in Capital Assets	\$ 71,035,654	\$ 72,387,487	\$ 74,778,273	\$ 77,715,865	\$ 80,097,568	\$ 86,243,359	\$ 93,257,881	\$ 93,758,262	\$ 98,049,010	\$ 97,022,698
Restricted	54,491,825	58,534,781	62,916,204	69,359,857	46,512,730	61,976,997	65,190,380	79,876,103	88,763,178	100,688,222
Unrestricted	11,015,001	12,868,807	15,324,960	(46,305,084)	(10,145,156)	(18,364,857)	(55,968,345)	(67,739,009)	(67,189,165)	(68,698,368)
Total Governmental Activities Net Position	\$ 136,542,480	\$ 143,791,075	\$ 153,019,437	\$ 100,770,638	\$ 116,465,142	\$ 129,855,499	\$ 102,479,916	\$ 105,895,356	\$ 119,623,023	\$ 129,012,552
<b>Business-Type Activities:</b>										
Net Investment in Capital Assets	\$ 10,696,982	\$ 12,976,466	\$ 14,819,051	\$ 14,646,647	\$ 14,673,853	\$ 14,772,163	\$ 14,861,112	\$ 15,019,020	\$ 15,201,560	\$ 15,079,951
Unrestricted	8,436,090	6,349,575	10,061,804	7,167,133	7,557,559	8,045,251	7,667,178	7,872,011	5,173,573	5,519,170
Total Business-Type Activities Net Position	\$ 19,133,072	\$ 19,326,041	\$ 24,880,855	\$ 21,813,780	\$ 22,231,412	\$ 22,817,414	\$ 22,528,290	\$ 22,891,031	\$ 20,375,133	\$ 20,599,121
<b>Primary Government:</b>										
Net Investment in Capital Assets	\$ 81,732,636	\$ 85,363,953	\$ 89,597,324	\$ 92,362,512	\$ 94,771,421	\$ 101,015,522	\$ 108,118,993	\$ 108,777,282	\$ 113,250,570	\$ 112,102,649
Restricted	54,491,825	58,534,781	62,916,204	69,359,857	46,512,730	61,976,997	65,190,380	79,876,103	88,763,178	100,688,222
Unrestricted	19,451,091	19,218,382	25,386,764	(39,137,951)	(2,587,597)	(10,319,606)	(48,301,167)	(59,866,998)	(62,015,592)	(63,179,198)
Total Primary Government Net Position	\$ 155,675,552	\$ 163,117,116	\$ 177,900,292	\$ 122,584,418	\$ 138,696,554	\$ 152,672,913	\$ 125,008,206	\$ 128,786,387	\$ 139,998,156	\$ 149,611,673

## Notes:

- Accounting standards require that net position be reported in three components in the financial statement: net investment in Capital Assets; Restricted; and Unrestricted. Net position is considered restricted when (1) an external party, such as the state or federal government, places a restriction on how the resources may be used, or (2) enabling legislation is enacted by the County.

- Due to the implementation of GASB Statement No. 68, year 2014 has been restated to reflect changes. However, we are unable to restate numbers for years 2011 to 2013 due to information not being available.

- Due to the implementation of GASB Statement No. 75, year 2017 has been restated to reflect changes. However, we are unable to restate numbers for years 2011 to 2016 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 2011 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)

	2011	2012	2013 (Restated)	2014	2015	2016	2017	2018	2019	2020
<b>Expenses:</b>										
Primary Government:										
Governmental Activities:										
General Government:										
Legislative & Executive	\$ 10,870,046	\$ 12,108,705	\$ 15,062,985	\$ 16,025,117	\$ 11,425,270	\$ 11,994,315	\$ 12,456,150	\$ 16,044,394	\$ 16,499,147	\$ 20,795,491
Judicial	12,681,680	12,956,967	12,711,061	13,666,619	13,539,961	14,921,160	14,764,707	15,300,136	15,600,308	15,071,280
Public Safety	15,593,911	15,147,247	16,059,605	16,897,710	16,202,935	17,363,981	18,558,353	19,710,767	17,822,266	17,640,182
Public Works	9,757,946	13,410,211	8,141,523	8,556,789	12,719,781	12,097,572	15,124,939	12,721,125	11,661,310	13,767,835
Health	23,006,804	24,029,774	22,807,176	20,646,501	17,987,916	18,045,496	18,788,505	17,871,330	18,473,587	17,275,826
Human Services	32,904,188	33,641,119	36,813,382	33,164,837	31,919,917	33,686,517	38,237,100	29,686,565	30,676,624	32,621,432
Conservation and Recreation	1,229,967	1,269,023	1,184,691	885,340	1,119,238	181,617	1,146,312	2,062,855	2,002,062	1,883,898
Interest Expense	667,772	644,560	554,685	516,708	482,957	481,330	438,946	617,439	696,852	630,539
Total Governmental Activities Expenses	106,712,314	113,207,606	113,335,108	110,359,621	105,397,975	108,771,988	119,515,012	114,014,611	113,432,156	119,686,483
Business-Type Activities:										
Sewer	3,323,479	3,343,261	3,411,780	3,473,962	3,755,097	3,778,078	4,058,570	4,404,728	5,603,086	4,986,779
Water	2,027,602	2,566,374	1,651,065	1,946,591	2,031,605	2,142,105	2,125,491	2,198,944	2,638,560	2,252,544
9-1-1 Dispatching	-	-	-	-	-	-	-	-	2,539,065	2,229,568
Total Business-Type Activities Expenses	5,351,081	5,909,635	5,062,845	5,420,553	5,786,702	5,920,183	6,184,061	6,603,672	10,780,711	9,468,891
Total Primary Government Expenses	\$ 112,063,395	\$ 119,117,241	\$ 118,397,953	\$ 115,780,174	\$ 111,184,677	\$ 114,692,171	\$ 125,699,073	\$ 120,618,283	\$ 124,212,867	\$ 129,155,374
<b>Program Revenues:</b>										
Governmental Activities:										
Charges for Services:										
General Government:										
Legislative & Executive	\$ 5,211,552	\$ 5,507,205	\$ 5,573,352	\$ 5,242,286	\$ 5,286,061	\$ 5,925,401	\$ 6,128,385	\$ 6,168,313	\$ 5,246,164	\$ 6,169,269
Judicial	3,133,130	2,815,428	3,017,413	2,660,834	3,243,881	2,713,493	2,700,558	2,151,926	2,998,755	3,666,172
Public Safety/Security of Persons & Property	678,879	622,662	755,296	612,300	592,518	785,517	564,754	675,636	587,829	635,665
Public Works	946,549	738,506	684,653	602,530	794,487	855,638	924,939	1,369,243	2,358,588	1,990,275
Health	878,987	837,182	569,051	483,685	1,112,169	1,072,985	994,357	999,033	982,393	851,394
Human Services	4,675,061	5,280,799	6,976,364	4,106,580	3,525,714	3,430,748	6,743,556	689,241	1,565,760	754,120
Conservation and Recreation	738,545	783,359	829,601	792,336	823,172	778,173	841,626	855,810	853,729	872,067
Operating Grants and Contributions	45,743,356	49,935,259	45,541,868	43,945,748	42,079,461	44,269,727	44,225,707	42,519,550	42,853,450	49,308,451
Capital Grants and Contributions	2,422,095	5,002,164	6,873,131	9,070,538	9,057,136	5,961,526	3,690,896	3,332,347	3,687,434	751,092
Total Governmental Activities Program Revenues	64,428,154	71,522,564	70,820,729	67,516,837	66,514,599	65,793,208	66,814,778	58,761,099	61,134,102	64,998,505
Business-Type Activities:										
Charges for Services:										
Sewer	3,685,782	3,490,630	3,739,775	3,871,864	3,671,156	3,895,702	4,241,391	4,270,779	5,103,480	4,643,679
Water	2,270,787	2,135,461	2,250,480	2,511,546	2,170,548	2,320,852	2,314,242	2,500,897	2,594,736	2,784,377
9-1-1 Dispatching	-	-	-	-	-	-	-	-	210,834	222,461
Capital Grants and Contributions	237,985	440,672	4,352,571	10,706	87,188	-	-	-	34,514	8,373
Total Business-Type Activities Program Revenues	6,194,554	6,066,763	10,342,826	6,394,116	5,928,892	6,216,554	6,555,633	6,771,676	7,943,564	7,658,890
Total Primary Government Program Revenues	\$ 70,622,708	\$ 77,589,327	\$ 81,163,555	\$ 73,910,953	\$ 72,443,491	\$ 72,009,762	\$ 73,370,411	\$ 65,532,775	\$ 69,077,666	\$ 72,657,395

(Continued)

**CLARK COUNTY, OHIO**

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

	2011	2012	2013 (Restated)	2014	2015	2016	2017	2018	2019	2020
<b>Net (Expense)/Revenue:</b>										
Governmental Activities	\$ (42,284,160)	\$ (41,685,042)	\$ (42,514,379)	\$ (42,842,784)	\$ (38,883,376)	\$ (42,978,780)	\$ (52,700,234)	\$ (55,253,512)	\$ (52,298,054)	\$ (54,687,978)
Business-Type Activities	843,473	157,128	5,279,981	973,563	142,190	296,371	371,572	168,004	(2,837,147)	(1,810,001)
Total Primary Government Net (Expense)/Revenue	<u>\$ (41,440,687)</u>	<u>\$ (41,527,914)</u>	<u>\$ (37,234,398)</u>	<u>\$ (41,869,221)</u>	<u>\$ (38,741,186)</u>	<u>\$ (42,682,409)</u>	<u>\$ (52,328,662)</u>	<u>\$ (55,085,508)</u>	<u>\$ (55,135,201)</u>	<u>\$ (56,497,979)</u>
<b>General Revenues and Other Changes in Net Position:</b>										
Governmental Activities:										
Taxes:										
Property Taxes Levied for:										
General Purposes	\$ 3,672,389	\$ 3,500,972	\$ 3,570,743	\$ 3,623,485	\$ 3,682,345	\$ 3,565,163	\$ 3,705,123	\$ 3,793,355	\$ 3,836,513	\$ 4,092,453
Department of Developmental Disabilities	9,725,540	9,413,758	9,672,892	9,866,644	9,866,518	9,881,288	10,070,223	10,316,419	10,382,155	10,501,592
Children's Services	2,280,820	5,646,795	5,792,908	5,819,836	5,776,652	5,891,192	5,843,394	5,967,652	6,002,415	6,069,403
Senior Citizens	1,895,233	1,842,915	1,897,567	1,930,709	1,911,315	1,905,292	1,947,798	1,989,214	2,000,805	5,222,178
Historical Society	-	-	-	-	-	-	-	667,653	677,034	684,123
Permissive Sales	20,374,885	21,688,731	22,772,072	23,856,108	25,014,910	25,740,904	25,138,402	23,472,414	25,854,322	27,572,740
Grants and Contributions not Restricted to Specific Programs	4,608,002	4,468,059	5,301,018	5,091,033	4,972,935	6,150,162	6,147,505	6,715,940	6,817,655	6,610,793
Investment Income	1,088,538	622,591	882,881	249,910	946,667	1,022,118	817,002	2,645,670	4,294,530	3,288,433
Gain on Sale of Capital Assets	-	-	-	-	670,937	-	-	-	-	-
Other Revenue	2,433,213	1,749,816	1,966,741	1,913,010	1,735,601	2,213,018	1,610,365	3,100,635	2,245,976	1,949,712
Transfers	-	-	-	-	-	-	-	-	604,875	(1,793,899)
Total Governmental Activities	<u>46,078,620</u>	<u>48,933,637</u>	<u>51,856,822</u>	<u>52,350,735</u>	<u>54,577,880</u>	<u>56,369,137</u>	<u>55,279,812</u>	<u>58,668,952</u>	<u>62,716,280</u>	<u>64,197,528</u>
Business-Type Activities:										
Investment Income	28	6	2,950	-	3,073	2,594	-	-	-	-
Other Revenue	71,733	35,835	299,958	145,822	272,369	287,037	135,663	194,737	214,186	240,090
Transfers	-	-	-	-	-	-	-	-	(604,875)	1,793,899
Total Business-Type Activities	<u>71,761</u>	<u>35,841</u>	<u>302,908</u>	<u>145,822</u>	<u>275,442</u>	<u>289,631</u>	<u>135,663</u>	<u>194,737</u>	<u>(390,689)</u>	<u>2,033,989</u>
Total Primary Government	<u>\$ 46,150,381</u>	<u>\$ 48,969,478</u>	<u>\$ 52,159,730</u>	<u>\$ 52,496,557</u>	<u>\$ 54,853,322</u>	<u>\$ 56,658,768</u>	<u>\$ 55,415,475</u>	<u>\$ 58,863,689</u>	<u>\$ 62,325,591</u>	<u>\$ 66,231,517</u>
<b>Change in Net Position</b>										
Governmental Activities	\$ 3,794,460	\$ 7,248,595	\$ 9,342,443	\$ 9,507,951	\$ 15,694,504	\$ 13,390,357	\$ 2,579,578	\$ 3,415,440	\$ 10,418,226	\$ 9,509,550
Business-Type Activities	915,234	192,969	5,582,889	1,119,385	417,632	586,002	507,235	362,741	(3,227,836)	223,988
Total Primary Government Change in Net Position	<u>\$ 4,709,694</u>	<u>\$ 7,441,564</u>	<u>\$ 14,925,332</u>	<u>\$ 10,627,336</u>	<u>\$ 16,112,136</u>	<u>\$ 13,976,359</u>	<u>\$ 3,086,813</u>	<u>\$ 3,778,181</u>	<u>\$ 7,190,390</u>	<u>\$ 9,733,538</u>

Source: Clark County Auditor's Office

**CLARK COUNTY, OHIO**

Fund Balances, Governmental Funds

Last Ten Fiscal Years (Modified Accrual Basis of Accounting)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>General Fund:</b>										
Nonspendable	\$ 831,198	\$ 599,373	\$ 876,872	\$ 551,979	\$ 769,125	\$ 731,342	\$ 805,303	\$ 811,218	\$ 941,733	\$ 1,093,056
Assigned	1,124,930	1,116,346	6,542,852	7,397,756	7,914,020	5,942,382	6,967,703	7,357,672	9,211,759	11,764,267
Unassigned	9,572,427	10,850,136	8,105,217	7,483,867	8,424,053	12,145,955	12,074,121	12,559,074	12,993,937	15,747,337
<b>Total General Fund</b>	<b>\$ 11,528,555</b>	<b>\$ 12,565,855</b>	<b>\$ 15,524,941</b>	<b>\$ 15,433,602</b>	<b>\$ 17,107,198</b>	<b>\$ 18,819,679</b>	<b>\$ 19,847,127</b>	<b>\$ 20,727,964</b>	<b>\$ 23,147,429</b>	<b>\$ 28,604,660</b>
<b>All Other Governmental Funds:</b>										
Nonspendable	932,945	664,245	512,442	441,207	309,287	400,057	296,983	278,399	309,988	423,392
Restricted	29,399,873	33,220,886	34,949,483	40,313,216	43,912,757	57,016,527	63,623,212	87,937,381	85,461,642	92,643,129
Committed	-	-	-	-	53,306	53,308	125,310	-	-	11,456
Assigned	-	-	-	53,302	-	-	-	-	-	-
Unassigned	(522,283)	(1,627,588)	(1,842,453)	(1,517,225)	(1,274,758)	(118,973)	(158,869)	(117,295)	(30,140)	-
<b>Total All Other Governmental Funds</b>	<b>\$ 29,810,535</b>	<b>\$ 32,257,543</b>	<b>\$ 33,619,472</b>	<b>\$ 39,290,500</b>	<b>\$ 43,000,592</b>	<b>\$ 57,350,919</b>	<b>\$ 63,886,636</b>	<b>\$ 88,098,485</b>	<b>\$ 85,741,490</b>	<b>\$ 93,077,977</b>

Source: Clark County Auditor's Office

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Revenues:</b>										
Taxes	\$ 17,573,982	\$ 20,404,440	\$ 20,934,110	\$ 21,240,674	\$ 21,236,830	\$ 21,242,935	\$ 21,566,538	\$ 22,734,293	\$ 22,898,922	\$ 26,569,749
Permissive Sales Tax	20,374,885	21,688,731	22,772,072	23,856,108	25,014,910	25,740,904	25,138,402	23,472,414	25,854,322	27,572,740
Intergovernmental	52,956,685	57,805,817	56,131,578	56,192,707	54,445,089	55,183,842	53,763,313	52,646,911	49,749,423	56,018,593
Operating Grants								818,483	217,383	29,734
Charges for Services	14,227,466	14,653,521	15,683,198	13,531,297	13,565,973	13,460,004	16,799,543	11,022,307	12,301,721	12,070,598
Licenses and Permits	539,716	507,384	553,587	471,597	703,691	855,116	843,230	881,887	1,114,379	1,416,678
Fees, Fines and Forfeitures	1,324,785	1,345,400	1,201,318	1,081,195	1,170,222	972,248	1,055,057	1,043,393	1,031,982	1,410,086
Special Assessments	191,640	137,487	115,229	123,855	144,423	106,992	144,009	154,006	131,676	109,185
Investment Income	1,100,487	529,830	1,061,176	205,124	934,825	975,280	830,984	2,374,216	4,424,168	3,290,307
Property Sales								64,816	8,914	8,914
Other Revenue	2,433,361	1,746,803	1,969,754	1,913,010	1,735,601	2,213,018	1,610,365	3,059,975	2,338,271	1,911,634
Total Revenues	110,723,007	118,819,413	120,422,022	118,615,567	118,951,564	120,750,339	121,751,441	118,272,701	120,071,161	130,408,218
<b>Expenditures:</b>										
Current:										
General Government:										
Legislative and Executive	6,257,448	7,219,675	6,756,907	8,230,118	7,652,993	8,275,885	7,951,961	9,903,170	8,774,642	13,091,422
Judicial	12,478,551	12,971,418	12,748,142	13,430,928	13,582,761	14,336,284	13,568,430	13,837,219	13,556,174	14,365,810
Public Safety	15,560,018	15,766,101	16,209,504	16,719,469	16,415,660	17,394,423	17,923,191	18,809,674	16,988,391	17,680,580
Public Works	10,787,522	11,133,982	11,698,092	10,455,327	11,252,491	10,406,631	11,472,757	12,106,950	13,828,155	10,437,110
Health	23,011,604	23,803,822	22,868,638	20,235,700	17,882,732	17,263,009	16,640,747	16,264,625	16,636,637	16,416,426
Human Services	32,653,534	33,319,613	36,735,522	32,795,292	31,835,985	32,900,121	36,610,389	27,892,158	28,896,383	31,731,910
Conservation and Recreation	1,302,900	1,254,301	1,179,335	1,167,838	1,174,557	429,700	1,222,217	1,979,388	1,897,206	1,865,902
Capital Outlay	2,339,163	7,920,314	6,055,767	8,383,040	11,719,534	9,946,276	7,133,227	4,241,034	10,592,927	10,960,336
Debt Service:										
Principal	1,325,000	1,335,000	1,330,000	1,110,000	1,000,000	1,035,000	8,930,322	1,798,322	4,948,000	1,809,000
Issue Costs - Refunding Bonds							241,161	173,675	24,780	
Interest	624,081	646,660	549,283	509,407	470,616	511,372	468,955	549,218	857,274	698,380
Total Expenditures	106,339,821	115,370,886	116,131,190	113,037,119	112,987,329	112,498,701	122,163,035	107,555,433	117,000,569	119,056,876
Excess Revenues over Expenditures	4,383,186	3,448,527	4,290,832	5,578,448	5,964,235	8,251,638	(411,594)	10,717,268	3,070,592	11,351,342
<b>Other Financing Sources/(Uses):</b>										
Issuance of Notes	-	-	-	-	-	7,805,000	-	-	-	-
Issuance of Loans	-	-	-	-	-	-	-	3,000,000	-	-
Issuance of Bonds	-	-	-	-	-	-	-	10,050,000	-	-
Proceeds from Sale of Assets	6,980	35,781	30,183	1,241	732,761	6,170	18,598	10,599	29,855	46,855
Transfers In	4,046,797	3,449,209	3,372,869	3,500,658	3,472,176	3,525,049	3,135,552	5,621,364	11,469,943	11,119,877
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
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	(4,046,797)	(3,449,209)	(3,372,869)	(3,500,658)	(3,472,176)	(3,525,049)	(3,135,552)	(5,621,364)	(13,664,079)	(12,913,776)
Other Financing Uses	-	-	-	-	-	-	-	-	-	-
Other Financing Uses - Payment to Refunded Debt Escrow Agent	-	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	6,980	35,781	30,183	1,241	732,761	7,811,170	(5,018,122)	13,483,676	(2,036,841)	(1,747,044)
Net Change in Fund Balance	\$ 4,390,166	\$ 3,484,308	\$ 4,321,015	\$ 5,579,689	\$ 6,696,996	\$ 16,062,808	\$ 7,563,165	\$ 24,200,944	\$ 62,470	\$ 9,604,298
Debt Service as a Percentage of Noncapital Expenditures	1.90%	1.84%	1.74%	1.57%	1.46%	1.53%	8.31%	2.33%	5.69%	2.27%

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>	<b>Tangible <sup>1</sup></b>				<u>Total</u>
	<u>General Property Tax</u>	<u>Personal Property Tax</u>	<u>Manufactured Home Tax</u>	<u>Permissive Sales Tax</u>	
2011	\$ 17,494,870	\$ 30,789	\$ 48,323	\$ 20,374,885	\$ 37,948,867
2012	20,350,532	-	53,908	21,688,731	42,093,171
2013	20,879,250	-	54,860	22,772,072	43,706,182
2014	21,185,398	-	55,276	23,856,108	45,096,782
2015	21,188,782	-	48,048	25,014,910	46,251,740
2016	21,202,571	-	40,364	25,740,904	46,983,839
2017	21,526,111	-	40,427	25,138,402	46,704,940
2018	22,676,838	-	57,455	23,472,414	46,206,707
2019	22,838,837	-	60,085	27,572,740	50,471,662
2020	26,504,968	-	64,781	27,572,740	54,142,489
% Change 2011 to 2020	<u>51.50%</u>	<u>-100.00%</u>	<u>34.06%</u>	<u>35.33%</u>	<u>42.67%</u>

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

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

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>
2011	\$ 3,672,389	\$ 9,725,540	\$ 2,280,820	\$ 1,895,233	\$ -	\$ 17,573,982
2012	3,500,972	9,413,758	5,646,795	1,842,915	-	20,404,440
2013	3,570,743	9,672,892	5,792,908	1,897,567	-	20,934,110
2014	3,623,485	9,866,644	5,819,836	1,930,709	-	21,240,674
2015	3,682,345	9,866,518	5,776,652	1,911,315	-	21,236,830
2016	3,565,163	9,881,288	5,891,192	1,905,292	-	21,242,935
2017	3,705,123	10,070,223	5,843,394	1,947,798	-	21,566,538
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
 % Change						
2011 to						
2020	<u>11.44%</u>	<u>7.98%</u>	<u>166.11%</u>	<u>175.54%</u>	<u>100.00%</u>	<u>51.19%</u>

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

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

Source: Clark County Auditor's Office

**CLARK COUNTY, OHIO**

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

Tax Year	Collection Year	REAL PROPERTY			PERSONAL PROPERTY			Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percent of Estimated Actual Value
		Agricultural & Residential	Commercial & Industrial	Public Utility	Public Utility	Manufactured Homes					
2010	2011	\$ 1,721,785,290	\$ 511,658,100	\$ 648,030	\$ 70,963,800	\$ 10,202,538	\$ 2,315,257,758	13.850	\$ 6,463,081,197	35.82%	
2011	2012	1,721,529,370	492,874,630	656,020	73,303,280	10,015,537	2,298,378,837	14.450	6,410,843,408	35.85%	
2012	2013	1,725,084,480	472,789,650	700,980	80,653,990	9,814,454	2,289,043,554	14.450	6,370,809,795	35.93%	
2013	2014	1,728,467,830	451,568,000	721,310	88,331,710	9,573,044	2,278,661,894	14.450	6,327,299,864	36.01%	
2014	2015	1,723,673,260	446,856,470	719,270	93,487,700	9,194,518	2,273,931,218	14.450	6,304,915,002	36.07%	
2015	2016	1,723,014,480	439,734,010	684,750	100,092,780	7,611,730	2,271,137,750	14.450	6,287,670,660	36.12%	
2016	2017	1,799,243,800	439,638,400	655,920	114,242,700	7,930,860	2,361,711,680	14.450	6,519,635,766	36.22%	
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	16.150	7,081,676,606	36.53%	

Note:

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

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

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

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

Source: Clark County Auditor's Office



**CLARK COUNTY, OHIO**

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

Tax Year	Collection Year	Current Taxes		Current Taxes Collected as a		Delinquent Taxes		Total		Total Collections as a % of Current Taxes Levied	Accumulated Delinquencies
		Levied	Collected	Percent of Taxes Levied	Collected	Percent of Total Taxes Collected	Collected	Percent of Total Taxes Collected			
2010	2011	\$ 22,494,741	\$ 21,103,268	93.81%	\$ 1,051,790	\$ 22,155,058	4.75%	98.49%	\$ 339,683		
2011	2012	27,354,068	25,178,463	92.05%	1,126,093	26,304,556	4.28%	96.16%	1,049,512		
2012	2013	27,253,835	25,979,758	95.33%	1,023,895	27,003,653	3.79%	99.08%	250,182		
2013	2014	27,346,207	25,992,335	95.05%	1,132,777	27,125,112	4.18%	99.19%	221,095		
2014	2015	27,365,406	26,131,974	95.49%	1,103,395	27,235,369	4.05%	99.52%	130,037		
2015	2016	27,484,191	26,311,475	95.73%	948,587	27,260,062	3.48%	99.18%	224,129		
2016	2017	27,918,179	26,804,738	96.01%	983,615	27,788,353	3.54%	99.53%	129,826		
2017	2018	28,949,752	27,943,120	96.52%	896,136	28,839,256	3.11%	99.62%	110,496		
2018	2019	30,467,966	28,311,732	92.92%	941,013	29,252,745	3.22%	96.01%	1,215,221		
2019	2020	33,302,640	32,058,755	96.26%	984,502	33,043,257	2.98%	99.22%	259,383		

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:	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Collection Year:	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>CLARK COUNTY ENTITIES:</b>										
General Fund (Inside Millage)	1.700	1.700	1.700	1.700	1.700	1.700	1.700	1.700	1.700	1.700
Board of Developmental Disabilities Levy	5.500	5.500	5.500	5.500	5.500	5.500	5.500	5.500	5.500	5.500
Children's Services Levy	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000
Senior Citizen's Levy	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	2.400
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
Community Mental Health Levy	2.650	2.650	2.650	2.650	2.650	2.650	2.650	2.650	2.650	2.650
Total Clark County Entities	13.850	14.450	14.450	14.450	14.450	14.450	14.450	14.750	14.750	16.150
<b>OTHER ENTITIES:</b>										
Health District	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Clark County Public Library	1.320	1.320	1.320	1.320	1.320	1.320	1.320	1.320	1.320	1.320
New Carlisle Public Library	-	-	-	-	-	-	-	-	0.900	0.900
<b>SCHOOL DISTRICTS:</b>										
Clark Shawnee LSD	39.690	39.410	39.410	39.500	46.490	46.300	45.660	50.960	49.550	49.480
Greenon LSD	46.830	38.310	38.310	38.300	43.250	43.110	42.390	49.120	48.970	47.740
Northeastern LSD	48.080	48.100	48.100	48.080	48.090	48.080	48.010	47.990	55.500	54.850
Northwestern LSD	39.050	39.090	39.090	38.760	39.080	39.080	38.390	39.210	39.180	38.510
Southeastern LSD	41.540	41.390	41.390	40.680	40.600	40.610	40.320	40.330	40.490	40.520
Springfield CSD	65.250	64.020	64.020	64.600	65.050	65.260	64.930	64.410	64.440	63.420
Tecumseh LSD	45.760	45.780	45.780	46.020	45.790	46.120	45.460	45.440	45.810	44.020
Springfield/Clark County CTC	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000
Cedar Cliff LSD	42.700	41.600	41.600	42.700	42.200	40.200	40.330	40.860	40.810	40.340
Fairborn CSD	51.900	52.500	52.500	52.500	52.650	52.650	55.350	22.250	55.050	54.540
Yellow Springs EVSD	63.900	70.950	70.950	70.950	70.600	71.000	69.900	69.150	68.920	68.750
Greene County JVSD	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.450	4.480	4.430
<b>MUNICIPALITIES:</b>										
City of New Carlisle	9.000	11.000	11.000	11.000	11.000	11.000	11.000	11.000	14.000	14.000
City of Springfield	4.080	4.090	4.090	4.120	4.130	4.130	4.120	4.130	4.110	4.090
Village of Catawba	1.600	1.600	1.600	1.600	1.600	1.600	1.600	1.600	1.600	1.600
Village of Donnelsville	9.500	9.500	9.500	9.500	9.500	9.500	9.500	9.500	9.500	9.500
Village of Enon	8.600	8.600	8.600	8.600	8.600	8.600	8.600	11.100	11.100	11.100
Village of North Hampton	6.600	6.600	6.600	6.600	6.600	6.600	6.600	6.600	6.600	6.600
Village of South Charleston	2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800
Village of South Vienna	1.600	1.600	1.600	1.600	1.600	1.600	1.600	1.600	1.600	1.600
Village of Tremont	2.400	2.400	2.400	2.400	2.400	2.400	2.400	2.400	2.400	2.400
Village of Clifton	9.000	9.000	9.000	9.000	9.000	11.000	11.000	11.000	11.000	11.000
<b>TOWNSHIPS:</b>										
Bethel Township	7.200	7.200	7.200	7.200	7.200	7.200	7.200	9.200	9.200	9.200
German Township	7.900	7.900	7.900	7.900	7.900	7.900	9.400	9.400	9.400	9.400
Green Township - Fire District #1	7.600	7.600	7.600	7.600	7.600	9.100	9.100	9.100	9.100	9.600
Green Township - Fire District #2	9.100	9.100	9.100	9.100	9.100	10.600	10.600	10.600	10.600	11.100
Harmony Township	7.400	7.400	7.400	7.400	7.400	7.400	7.400	7.400	7.400	7.400
Madison Township	6.100	6.100	6.100	6.100	6.100	6.100	6.100	6.100	6.100	6.100
Mad River Township	5.800	5.800	5.800	5.800	7.500	7.500	7.000	7.800	7.800	7.800
Moorefield Township	5.050	7.050	7.050	7.050	8.050	8.050	8.050	8.050	8.050	8.050
Pike Township	9.600	9.600	9.600	9.600	9.600	9.600	12.350	12.350	12.350	12.350
Pleasant Township	7.800	7.800	7.800	7.800	7.800	7.800	7.800	7.800	7.800	7.800
Springfield Township	7.000	7.000	7.000	7.000	7.000	7.000	7.000	7.000	7.000	7.000

Source: Clark County Auditor's Office

**CLARK COUNTY, OHIO**  
Principal Property Taxpayers  
2020 and 2011

<b>2020</b>				
Taxpayer	Real Estate Assessed Value	Personal Property Assessed Value	Total Assessed Value	% of Total Assessed Value
American Transmission Systems Inc	\$ -	\$ 60,434,950	\$ 60,434,950	2.34%
Ohio Edison	-	60,988,850	60,988,850	2.36%
Columbia Gas of Ohio	638,830	19,186,160	19,824,990	0.77%
Columbia Gas Transmission	-	9,193,650	9,193,650	0.36%
Dayton Power & Light	-	6,556,180	6,556,180	0.25%
Navistar Inc	6,421,110	-	6,421,110	0.25%
Wal Mart Real Estate Business Trust	6,456,530	-	6,456,530	0.25%
Ohio Masonic Home	6,496,660	-	6,496,660	0.25%
Trilogy Healthcare of Springfield	5,448,580	-	5,448,580	0.21%
USPG Portfolio Six LLC	5,540,360	-	5,540,360	0.21%
<b>Total</b>	<b>\$ 31,002,070</b>	<b>\$ 156,359,790</b>	<b>\$ 187,361,860</b>	<b>7.25%</b>
<b>Total Assessed Value</b>	<b>\$ 2,428,683,453</b>	<b>\$ 158,104,220</b>	<b>\$ 2,586,787,673</b>	
<b>2011</b>				
Taxpayer	Real Estate Assessed Value	Personal Property Assessed Value	Total Assessed Value	% of Total Assessed Value
Community Mercy Health Partners	\$ 14,134,510	\$ -	\$ 14,134,510	0.61%
Navistar International Corporation	10,471,090	-	10,471,090	0.45%
Walmart Real Estate Business Trust	7,986,160	-	7,986,160	0.34%
Upper Valley Mall LLC	7,158,090	-	7,158,090	0.31%
USPG Portfolio Two LLC	6,745,830	-	6,745,830	0.29%
Aldi Inc	5,758,990	-	5,758,990	0.25%
Ohio Masonic Home	4,934,490	-	4,934,490	0.21%
Emro Marketing Company	4,774,390	-	4,774,390	0.21%
American Security Insurance Company	3,850,000	-	3,850,000	0.17%
Springfield Commons Plaza LLC	3,475,000	-	3,475,000	0.15%
<b>Total</b>	<b>\$ 69,288,550</b>	<b>\$ -</b>	<b>\$ 69,288,550</b>	<b>2.99%</b>
<b>Total Assessed Value</b>	<b>\$ 2,244,293,958</b>	<b>\$ 70,963,800</b>	<b>\$ 2,315,257,758</b>	

The amounts presented represent the assessed values upon which the 2020 and 2011 taxes were levied.

The top taxpayer information for Personal Property is not available for 2011.

Source: Clark County Auditor's Office

**CLARK COUNTY, OHIO**

## Taxable Sales by Category

## Last Ten Fiscal Years

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Regular Sales	\$ 4,951,517	\$ 5,223,654	\$ 5,551,078	\$ 4,358,067
Direct Pay	1,654,899	1,997,477	2,392,284	2,918,244
Sellers Use	2,067,068	2,273,380	2,447,095	2,805,848
Consumers Use	271,810	348,335	529,117	438,022
Motor Vehicle	2,851,958	3,065,042	3,255,895	3,409,673
Watercraft and Outboard Motors	19,537	30,756	30,947	22,515
Liquor Control	92,526	98,935	107,548	110,542
Voluntary Payments	24,912	17,679	23,568	13,781
Assessment Payments	103,504	117,571	109,388	89,968
Audit Payments	-	-	-	126,884
Sales Tax on Motor Fuel	3,453	4,858	4,580	5,953
Certified Assessment Payments	-	-	-	6,767
Statewide Master	8,591,566	8,732,380	8,491,475	8,474,595
Streamline Sales-Intrastate	8,927	11,076	10,880	5,622
Streamline Sales-Interstate	-	-	-	1,073
Streamline Use	-	-	-	-
Use Tax from Ohio IT 1040	-	-	-	-
Non-Resident Motor Vehicle	12,323	14,105	14,737	19,405
Transient Sales	-	-	-	1,305,064
Amnesty	4,626	25,097	83,711	15,944
Adjustments	-	-	-	(162)
Sales/Use Tax Refunds Approved	(77,935)	(52,535)	(50,210)	(30,727)
1% Administrative Rotary Fund	(205,806)	(219,079)	(230,021)	(240,970)
Total	<u>\$ 20,374,885</u>	<u>\$ 21,688,731</u>	<u>\$ 22,772,072</u>	<u>\$ 23,856,108</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.

<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
\$ 3,839,443	\$ 4,400,273	\$ 4,177,301	\$ 4,238,637	\$ 4,738,567	\$ 4,402,969
3,538,303	3,790,506	2,734,257	939,435	1,026,179	1,479,767
2,923,593	3,071,116	3,279,836	3,684,787	4,306,737	5,664,583
354,471	387,964	405,921	401,839	438,738	421,042
3,658,197	3,675,451	3,947,150	3,925,244	4,259,377	4,414,981
26,871	41,065	28,167	42,351	39,658	70,224
120,198	128,956	131,107	142,390	153,266	168,448
22,927	6,025	12,438	360	5,691	2,988
118,860	90,941	216,138	101,101	105,606	281,832
45,673	110,296	50,726	36,515	58,974	36,551
4,947	4,379	4,161	5,715	5,088	2,475
132,474	104,186	106,591	123,102	119,116	100,556
8,557,510	8,390,414	8,586,812	8,612,536	8,832,701	8,668,169
6,093	7,921	14,855	11,998	154,141	368,713
17,991	15,228	16,798	27,010	71,689	169,649
-	23	14	10	427	276
-	-	6,688	6,612	6,119	4,086
19,322	25,026	20,981	24,567	26,453	32,995
1,902,576	1,782,590	1,751,507	1,869,538	1,845,650	1,580,630
3,077	1,869	602	2,578	-	-
-	-	-	-	-	-
(24,941)	(33,316)	(99,724)	(486,816)	(78,701)	(19,681)
<u>(252,675)</u>	<u>(260,009)</u>	<u>(253,924)</u>	<u>(237,095)</u>	<u>(261,154)</u>	<u>(278,513)</u>
<b><u>\$ 25,014,910</u></b>	<b><u>\$ 25,740,904</u></b>	<b><u>\$ 25,138,402</u></b>	<b><u>\$ 23,472,414</u></b>	<b><u>\$ 25,854,322</u></b>	<b><u>\$ 27,572,740</u></b>
1.50%	1.50%	1.50%	1.50%	1.50%	1.50%

**CLARK COUNTY, OHIO**

Sewer and Water Rates

Last Ten Fiscal Years

<b>Year</b>	<b>Sewer</b>		<b>Water</b>	
	<b>(First 300 cubic ft.) Monthly Minimum</b>	<b>(Usage &gt; 300 cubic ft.) Rate per 100 cubic ft.</b>	<b>(First 300 cubic ft.) Monthly Minimum</b>	<b>(Usage &gt; 300 cubic ft.) Rate per 100 cubic ft.</b>
2011	\$ 15.56	\$ 3.55	\$ 11.67	\$ 3.07
2012	16.34	3.73	11.96	3.15
2013	16.34	3.73	11.96	3.15
2014	16.34	3.73	11.96	3.15
2015	16.34	3.73	11.96	3.15
2016	16.83	3.84	12.32	3.24
2017	17.25	3.94	12.63	3.32
2018	17.77	4.06	13.01	3.42
2019	18.94	4.33	13.87	6.65
2020	18.94	4.33	13.87	6.65

Source: Clark County Utilities Department



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

Year	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	Total Net Bonded Debt	% of Actual Taxable Value of Property <sup>1</sup>	Net Bonded Debt per Capita <sup>2</sup>
	General Obligation Bonds	General Obligation Bonds			
2011	\$ 13,631,145	\$ 3,439,403	\$ 17,070,548	0.26%	\$ 123.98
2012	13,610,889	2,981,582	16,592,471	0.26%	120.93
2013	13,590,830	2,548,523	16,139,353	0.25%	118.53
2014	13,572,030	2,105,380	15,677,410	0.25%	114.81
2015	13,555,173	1,888,167	15,443,340	0.24%	113.59
2016	21,343,364	4,450,324	25,793,688	0.41%	191.37
2017	14,282,698	2,501,068	16,783,766	0.26%	124.73
2018	27,586,060	2,279,836	29,865,896	0.46%	221.91
2019	21,747,315	1,802,914	23,550,229	0.36%	175.64
2020	19,837,518	1,589,572	21,427,090	0.30%	160.34

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

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

Source: Regional Economic Information System, Bureau of Economic Analysis



<b>Other Business-Type Activities Debt</b>					
<b>OPWC Loans</b>	<b>OWDA Loans</b>	<b>Total Primary Government</b>	<b>Personal Income</b>	<b>Total Debt Outstanding as a Percentage of Personal Income<sup>2</sup></b>	<b>Total Debt Per Capita<sup>2</sup></b>
\$ 855,684	\$ 222,918	\$ 18,149,150	\$ 4,788,412,000	0.38%	\$ 131.81
768,072	586,042	17,946,585	5,017,886,000	0.36%	130.80
680,460	1,254,298	18,074,111	5,087,308,000	0.36%	132.73
2,028,978	6,312,825	24,019,213	4,995,211,000	0.48%	175.90
1,923,931	6,345,496	23,712,767	5,055,388,000	0.47%	174.41
2,079,653	6,062,969	33,936,310	5,103,858,000	0.66%	251.78
1,855,964	5,772,960	24,412,690	5,286,633,000	0.46%	181.43
1,706,837	5,475,241	37,047,974	5,486,879,000	0.68%	275.28
1,557,711	5,229,072	30,337,012	5,606,209,000	0.54%	226.26
1,483,148	4,947,496	27,857,734	Not Available	Not Available	208.46

**CLARK COUNTY, OHIO**

Legal Debt Margin  
Last Ten Fiscal Years

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
County Valuation	\$ 2,305,055,220	\$ 2,288,363,300	\$ 2,279,229,100	\$ 2,269,088,850
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>50,126,381</u>	<u>49,709,083</u>	<u>49,480,728</u>	<u>49,227,221</u>
Total Direct Legal Debt Limitation	\$ 56,126,381	\$ 55,709,083	\$ 55,480,728	\$ 55,227,221
Amount of Debt Applicable to Debt Limitation:				
General Obligation Bonds	\$ 9,685,000	\$ 8,825,000	\$ 8,275,000	\$ 7,515,000
General Obligation Notes	640,000	1,350,000	1,350,000	1,970,000
Less: Amount Available in Debt Service	<u>(2,950)</u>	<u>(72,972)</u>	<u>(99,373)</u>	<u>(103,526)</u>
Amount of Debt Subject to Debt Limit	<u>10,322,050</u>	<u>10,102,028</u>	<u>9,525,627</u>	<u>9,381,474</u>
Legal Debt Margin	\$ 45,804,331	\$ 45,607,055	\$ 45,955,101	\$ 45,845,747
Legal Debt Margin as a Percentage of the Debt Limit	<u>81.61%</u>	<u>81.87%</u>	<u>82.83%</u>	<u>83.01%</u>
Unvoted Legal Debt Margin	\$ 23,050,552	\$ 22,883,633	\$ 22,792,291	\$ 22,690,889
Amount of Debt Subject to Limit	<u>10,322,050</u>	<u>10,102,028</u>	<u>9,525,627</u>	<u>9,381,474</u>
Unvoted Legal Debt Margin	\$ 12,728,502	\$ 12,781,605	\$ 13,266,664	\$ 13,309,415
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	<u>55.22%</u>	<u>55.85%</u>	<u>58.21%</u>	<u>58.66%</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>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
<u>\$ 2,264,736,700</u>	<u>\$ 2,263,526,020</u>	<u>\$ 2,353,780,820</u>	<u>\$ 2,368,903,250</u>	<u>\$ 2,394,255,620</u>	<u>\$ 2,579,063,170</u>
\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
<u>49,118,418</u>	<u>49,088,151</u>	<u>51,344,521</u>	<u>51,722,581</u>	<u>52,356,391</u>	<u>56,976,579</u>
<u>\$ 55,118,418</u>	<u>\$ 55,088,151</u>	<u>\$ 57,344,521</u>	<u>\$ 57,722,581</u>	<u>\$ 58,356,391</u>	<u>\$ 62,976,579</u>
\$ 6,810,000	\$ 6,080,000	\$ 18,253,766	\$ 23,865,896	\$ 23,550,229	\$ 21,427,090
7,515,000	7,715,000	-	-	-	-
<u>(64,048)</u>	<u>(68,134)</u>	<u>(150,136)</u>	<u>(397,095)</u>	<u>(79,999)</u>	<u>(80,325)</u>
<u>14,260,952</u>	<u>13,726,866</u>	<u>18,103,630</u>	<u>23,468,801</u>	<u>23,470,230</u>	<u>21,346,765</u>
<u>\$ 40,857,466</u>	<u>\$ 41,361,285</u>	<u>\$ 39,240,891</u>	<u>\$ 34,253,780</u>	<u>\$ 34,886,161</u>	<u>\$ 41,629,814</u>
<u>74.13%</u>	<u>75.08%</u>	<u>68.43%</u>	<u>59.34%</u>	<u>59.78%</u>	<u>66.10%</u>
\$ 22,647,367	\$ 22,635,260	\$ 23,537,808	\$ 23,689,033	\$ 23,942,556	\$ 25,790,632
<u>14,260,952</u>	<u>13,726,866</u>	<u>18,103,630</u>	<u>23,468,801</u>	<u>23,470,230</u>	<u>21,346,765</u>
<u>\$ 8,386,415</u>	<u>\$ 8,908,394</u>	<u>\$ 5,434,178</u>	<u>\$ 220,232</u>	<u>\$ 472,326</u>	<u>\$ 4,443,867</u>
<u>37.03%</u>	<u>39.36%</u>	<u>23.09%</u>	<u>0.93%</u>	<u>1.97%</u>	<u>17.23%</u>

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

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<b>Year</b>	<b>Population</b>	<b>Total Personal Income</b>	<b>Per Capita Income</b>	<b>Unemployment Rate</b>
2011	137,691	\$ 4,788,412,000	\$ 34,777	9.5%
2012	137,206	5,017,886,000	36,572	7.5%
2013	136,167	5,087,308,000	37,361	7.5%
2014	136,554	4,995,211,000	36,580	5.8%
2015	135,959	5,055,388,000	37,183	5.1%
2016	134,786	5,103,858,000	37,866	5.3%
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	4.3%
2020	133,638	Not Available	Not Available	8.1%

Source: Regional Economic Information System, Bureau of Economic Analysis

**CLARK COUNTY, OHIO**  
Principal Employers  
2020 and 2011

Employer	2020			2011		
	Employees	Rank	% of Total County Employment	Employees	Rank	% of Total County Employment
Community Mercy Health Partners/Springfield Regional Hospital	2000+	1		1000+	1	
Speedway LLC	1700+	2		1000+	6	
Navistar, Inc.	1500+	3		500-999	7	
Ohio Air National Guard-178th OANG	1300+	4		500-999	5	
Assurant Specialty Property	1300+	5		1000+	2	
Clark County	1200+	6		1000+	4	
Springfield City Schools	1200+	7		1000+	3	
Dole Fresh Vegetables	900+	8		500-999	10	
Topre	600+	9		500-999	8	
City of Springfield	500+	10				
Adcare Health Systems				500-999	9	
Total	<u>12,624</u>		<u>20.07%</u>	<u>12,677</u>		<u>20.19%</u>
Total County Labor Force	<u>62,900</u>			<u>62,800</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>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Governmental Activities:				
General Government:				
Legislative & Executive:				
Commissioners				
Number of Resolutions	1,069	1,062	1,011	954
Number of Meetings	65	58	57	59
Number of Hearings	9	11	14	9
Auditor				
Number of Non-Exempt Conveyances	2,190	2,437	2,712	2,224
Number of Exempt Conveyances	1,854	2,197	2,452	2,219
Number of Vendor Licenses Sold	121	100	76	53
Number of General Warrants Issued	29,316	60,916	28,950	28,371
Number of ACH Payments to Vendors	-	-	-	-
Number of EFTs	-	-	-	-
Number of Payroll Warrants Issued	8,113	981	39	29
Number of Payroll Direct Deposit Statements	23,771	30,744	31,417	30,901
Number of Receipt Pay-Ins Issued	5,478	5,690	5,823	5,624
Number of Dog Tags Sold - Regular	24,418	29,540	24,092	23,059
Number of Dog Tags Sold - Kennel Sets	45	51	52	52
Treasurer				
Number of Receipt Pay-Ins Issued	-	-	-	-
Number of Parcels Billed	67,422	64,204	66,858	67,119
Real Estate Taxes Collected	\$ 116,860,345	\$ 120,239,121	\$ 120,923,596	\$ 121,790,860
Recorder				
Number of Deeds Recorded	6,156	4,923	5,639	5,513
Number of Mortgages Recorded	15,299	13,249	14,070	10,181
Number of Military Discharges Recorded	31	15	19	25
Board of Elections				
Number of Registered Voters	88,344	91,248	87,754	88,221
Number of Voters in Last General Election	42,347	65,104	28,331	39,329
Percentage of Registered that Voted	47.93%	71.35%	32.28%	44.58%
Judicial:				
Clerk of Courts				
Number of Passports Issued	N/A	N/A	N/A	N/A
Number of Titles Issued	44,033	47,586	50,191	53,057
Common Pleas Court				
Number of Civil Cases Filed	1,616	1,305	1,045	805
Number of Criminal Cases Filed	1,005	880	946	810
Number of Certificates of Judgments Filed	1,329	1,288	1,172	1,094
Number of State Judgments Filed	2,167	2,694	2,323	3,060
Number of Garnishments Filed	310	149	137	142
Number of Appeals Filed	102	97	118	154
Domestic Relations Court				
Number of Domestic Cases Filed	767	628	N/A	N/A
Number of Divorces	N/A	N/A	277	280
Number of Dissolutions	N/A	N/A	284	223
Number of Domestic Violence Cases Filed	541	526	515	492

2015	2016	2017	2018	2019	2020
978	837	905	807	829	843
51	56	52	55	52	51
9	14	12	6	15	22
2,518	2,454	3,180	3,245	2,966	2,982
2,308	2,169	2,107	2,029	1,935	1,757
63	58	54	33	33	19
28,239	25,184	19,660	17,442	16,620	15,735
-	-	-	7,322	7,802	7,530
-	114	193	175	133	176
24	13	-	-	-	-
30,390	29,619	29,234	28,923	28,881	28,665
5,115	-	-	-	-	-
22,658	22,885	20,913	19,180	20,274	20,330
51	38	37	38	33	21
2,180	4,591	4,921	4,953	4,886	4,664
66,783	66,696	66,745	66,478	66,466	66,388
\$ 126,377,098	\$ 126,614,648	\$ 129,255,375	\$ 135,946,812	\$ 157,591,168	\$ 148,475,309
5,399	5,350	5,466	5,604	5,648	5,538
10,273	10,732	11,139	10,200	9,906	1,208
9	6	315	239	126	49
85,709	89,000	89,296	90,394	86,412	89,826
40,000	62,756	27,750	48,808	16,083	64,710
46.67%	70.51%	31.08%	53.99%	18.61%	72.03%
N/A	N/A	N/A	N/A	N/A	350
52,680	49,116	62,384	45,088	42,452	42,942
838	855	760	673	631	441
686	627	802	880	874	736
832	1,062	898	963	995	1,094
2,059	1,751	2,960	2,710	2,358	4,423
134	138	145	155	201	174
117	90	102	134	85	65
N/A	N/A	1,141	1,082	1,237	1,035
258	291	286	212	252	205
267	267	253	240	276	245
455	526	570	603	675	581

(Continued)

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

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
<b>Juvenile Court</b>				
Number of Civil Cases Filed	696	587	501	529
Number of Criminal/Delinquent Cases Filed	1,543	1,245	1,096	1,244
Number of Traffic Cases Filed	563	578	512	476
Number of Adult Cases Filed	188	164	161	173
<b>Municipal Court</b>				
Number of Civil Cases Filed	3,647	3,835	3,514	3,361
Number of Criminal	5,033	5,145	5,025	4,863
Number of Traffic Cases Filed	13,437	14,775	12,989	13,080
Number of Small Claims Filed	382	251	315	249
<b>Probate Court</b>				
Number of Estates Filed	777	817	752	684
Number of Guardianships Filed	196	223	188	140
Number of Adoptions Filed	76	61	36	54
Number of Marriages Filed	736	799	764	761
<b>Prosecuting Attorney</b>				
Number of Criminal Cases	894	880	893	810
Number of Civil Cases	289	308	148	112
<b>Public Defender</b>				
Number of Cases Filed	4,210	4,266	4,617	4,288
<b>Public Safety:</b>				
<b>Sheriff</b>				
<b>Jail Operation</b>				
Average Daily Jail Census	208	205	209	209
Prisoners Booked	4,326	4,325	4,238	4,428
Prisoners Released	4,331	4,104	3,922	3,980
<b>Incarceration Facility</b>				
Average Daily Jail Census	208	205	209	209
Prisoners Booked	4,326	4,325	4,238	4,428
Prisoners Released	4,331	4,104	3,922	3,980
<b>Enforcement</b>				
Number of Citations Issued	2,628	3,938	3,161	1,828
Number of Warrants Served	1,522	1,209	2,717	1,910
Number of Calls for Service	43,688	49,841	49,553	47,300
Number of Sheriff Vehicles	89	90	84	80
Number of Sheriff Sales - Real Estate	730	843	922	560
<b>Emergency Management</b>				
Number of Emergency Responses	11	5	5	3
<b>Coroner</b>				
Number of Cases Investigated	137	154	145	154
Number of Autopsies Performed	118	134	127	148



2015	2016	2017	2018	2019	2020
440	417	412	409	475	313
1,075	1,059	1,062	808	505	367
432	565	522	448	427	381
127	80	115	59	52	52
3,203	3,254	3,833	4,142	4,321	3,109
4,516	4,508	4,327	3,501	3,431	2,876
15,064	15,380	16,269	15,454	14,306	11,088
212	193	206	191	175	134
771	683	673	686	653	682
162	185	159	147	142	155
44	64	65	64	43	60
805	737	762	716	663	642
686	627	874	829	839	736
838	855	91	117	102	19
4,381	4,125	3,962	3,791	3,716	3,318
203	209	225	235	202	151
3,874	3,920	3,917	3,795	3,920	2,908
3,885	3,939	3,893	3,840	3,909	2,804
203	209	225	235	202	151
3,874	3,920	3,917	3,795	3,920	2,908
3,885	3,939	3,893	3,840	3,909	2,804
2,799	3,806	2,680	2,520	1,906	1,498
790	2,351	2,705	2,604	2,285	2,022
55,135	50,845	58,472	50,286	56,264	N/A
80	90	89	80	93	79
340	428	398	189	103	32
2	3	6	6	11	9
204	226	252	214	171	199
183	213	221	177	121	150

(Continued)

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

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
<b>Public Works:</b>				
Engineer				
Miles of Road Maintained	305.720	305.724	308.386	308.386
Miles of Road Resurfaced	6	7	9	6
Number of County Maintained Bridges	236	239	239	238
Community Development				
Number of Residential Permits Issued	341	333	347	324
Number of Commercial Permits Issued	91	124	84	74
Number of Inspections Performed	2,408	2,833	2,838	2,807
<b>Health:</b>				
DoDD				
Number of Students Enrolled	298	307	353	410
Early Prevention Program	298	307	353	410
Number employed at Workshop	517	260	206	170
<b>Human Services:</b>				
Department of Jobs and Family Services				
Average Client Count - Food Stamps	28,711	27,738	26,539	25,655
Average Client Count - WIA	90	146	68	147
Average Client Count - Medicaid	32,504	33,234	35,052	39,556
Average Client Count - Job Placement	570	709	130	713
Average Client Count - Disability Assistance	265	226	184	186
Children's Services				
Total Referrals	1,293	1,250	985	1,187
Average Client Count - Foster Care	112	92	115	114
Average Client Count - Adoption	352	371	345	362
Child Support Enforcement Agency				
Number of Active Support Orders	16,019	15,382	14,696	13,162
Percentage Collected - Level of Service	62.03%	63.33%	64.38%	64.38%
Veteran's Services				
Number of Client Served	3,421	3,351	3,383	1,351
Amount of Financial Assistance Paid	\$ 212,880	\$ 188,355	\$ 161,708	\$ 161,107
<b>Conservation &amp; Recreation:</b>				
Solid Waste				
Amount Recycled (in Tons:)	598	712	872	771
Residential Recycling	506	611	672	620
Special Event Recycling	37	14	21	3
Specialty Recycling	55	87	179	148
Gross Revenue Generated	\$ 876,082	\$ 839,207	\$ 885,841	\$ 854,416

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
308,348	308,348	308,480	308,480	308,159	308,159
9	8	6	13	17.17	-
237	235	235	235	235	235
287	306	322	292	385	1,596
102	51	57	101	106	413
2,724	903	3,056	2,697	3,836	3,824
414	517	497	471	406	506
414	517	497	471	406	506
120	40	30	25	22	23
26,268	25,334	23,321	20,902	20,708	22,535
185	72	61	33	37	32
43,237	43,724	43,625	41,840	40,323	44,820
704	630	399	257	437	281
154	131	93	-	-	-
838	1,149	1,260	1,063	1,114	1,046
109	103	96	86	87	85
345	331	331	315	280	266
13,044	12,881	12,358	12,599	12,206	12,592
64.52%	65.90%	65.39%	65.39%	65.88%	67.60%
2,833	2,446	3,170	2,744	2,678	108
\$ 114,157	\$ 125,198	\$ 140,430	\$ 124,401	\$ 124,366	\$ 78,713
833	796	1,160	1,247	1,357	1,058
774	693	1,043	1,121	1,187	909
-	1	1	2	2	-
59	103	117	126	170	149
\$ 859,815	\$ 857,216	\$ 918,618	\$ 913,618	1,061,387	1,199,485

(Continued)

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

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Business-Type Activities:				
Sewer and Water Operations:				
Miles of Sanitary Sewer Lines	107	108	108	108
Miles of Water Mains	85	85	88	88
Number of Sewer and Water Treatment Facilities	3	3	3	3
Number of Pumping Stations	18 sewer /2 water	18 sewer /1 water	18 sewer /2 water	18 sewer /3 water
Water Consumption (millions of gallons)	451	487	419	503
Wastewater Treated (millions of gallons)	1.8 mil gal/day	1.8 mil gal/day	1.8 mil gal/day	1.8 mil gal/day
Number of Sewer Customers	8,116	8,134	8,134	8,151
Number of Water Customers	6,906	6,915	6,926	6,998

N/A - Information not available.

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

Source: Corresponding Board/Department within Clark County.

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
108	108	108	108	108	108
88	88	88	88	88	88
3	3	3	3	3	3
18 sewer /3	18 sewer /3	17 sewer /3	17 sewer /3	17 sewer /3	17 sewer /1
water	water	water	water	water	water
447	410	415	437	445	457
1.44 mil gal/day	1.38 mil gal/day	1.57 mil gal/day	1.56 mil gal/day	1.56 mil gal/day	1.36 mil gal/day
8,169	8,319	8,201	8,232	8,248	8,248
7,029	7,044	7,059	7,067	7,082	7,106

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

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Governmental Activities:										
General Government:										
Legislative & Executive										
Commissioners	9	9	7	8	6	11	11	7	7	7
Auditor	15	16	15	18	19	19	18	18	15	15
Treasurer	9	9	9	10	9	10	10	10	9	8
Recorder	6	6	5	6	5	6	7	6	6	6
Board of Elections	9	7	8	8	7	8	9	9	7	8
Data Processing	1	1	1	1	1	1	1	1	-	-
Information Systems	3	3	4	5	6	6	5	5	5	6
Judicial										
Common Pleas Court	14	15	15	14	17	17	17	19	17	18
Probate Court	8	7	7	7	7	7	7	8	7	7
Juvenile Court	76	80	76	75	79	76	74	72	71	66
Municipal Court	6	6	6	6	3	3	6	5	5	5
Domestic Relations Court	8	8	8	8	8	8	8	9	7	8
Clerk of Courts	21	20	23	22	24	23	16	15	17	18
Prosecuting Attorney	23	24	23	25	30	26	25	27	25	23
Public Defender	9	8	8	8	10	9	9	9	8	10
Law Library	1	1	1	1	3	1	1	1	1	2
Public Safety										
Humane Society	-	-	-	-	-	-	-	4	5	4
Sheriff	150	152	159	156	171	184	167	181	177	199
Emergency Management	1	1	1	1	3	2	3	4	3	3
Coroner	3	3	3	3	3	3	3	3	3	2
Public Works										
Engineer	55	52	47	47	43	41	41	41	38	36
Building and Grounds	16	19	19	19	18	19	20	22	17	19
Community & Economic Development	10	10	11	11	17	12	11	12	13	15
Health										
DoDD	231	217	189	154	188	183	152	148	155	136
Human Services										
Department of Jobs & Family Services	154	164	155	160	170	171	171	173	179	173
Child Support Enforcement Agency	46	48	45	45	46	44	44	40	45	38
Veteran's Services	8	7	9	8	9	7	8	8	8	8
Human Resources	-	-	3	6	6	6	5	5	5	5
Conservation & Recreation										
Solid Waste	4	4	4	3	4	3	3	3	3	3
Business-Type Activities:										
Utilities Department	22	23	23	22	25	22	21	24	22	23
	<u>918</u>	<u>920</u>	<u>884</u>	<u>857</u>	<u>937</u>	<u>928</u>	<u>873</u>	<u>889</u>	<u>880</u>	<u>871</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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Governmental Activities:</b>										
General Government:										
Legislative and Executive:										
Land	\$ 7,204,888	\$ 7,204,888	\$ 7,204,888	\$ 7,204,888	\$ 7,204,888	\$ 7,204,888	\$ 7,204,888	\$ 7,204,888	\$ 7,204,888	\$ 7,204,888
Buildings	23,830,781	23,850,138	23,606,031	21,791,814	21,791,814	21,791,814	21,791,814	21,916,814	22,320,009	22,624,823
Improvements	32,973,020	33,110,076	32,998,746	32,694,120	33,470,468	33,000,075	33,000,075	33,000,075	34,196,016	34,274,571
Machinery & Equipment	2,704,289	2,453,449	2,413,174	2,435,463	2,578,498	2,786,813	2,964,063	2,985,964	2,212,210	2,246,793
Judicial:										
Improvements	1,122,405	1,122,405	1,145,706	1,157,351	1,157,351	1,141,466	1,669,005	1,669,005	1,698,641	1,730,927
Machinery & Equipment	546,269	544,395	591,053	641,246	680,700	692,315	728,497	890,990	831,415	919,241
Public Safety:										
Buildings	-	-	-	132,733	132,733	132,733	-	24,200	24,200	24,200
Improvements	162,900	162,900	162,900	193,028	594,889	668,389	711,737	898,659	932,659	932,659
Machinery & Equipment	2,699,971	3,012,839	3,245,402	3,589,132	3,714,492	4,398,331	4,648,460	4,808,614	4,975,897	5,206,142
Public Works:										
Construction in Progress	2,352,281	7,522,869	6,966,133	10,794,931	9,979,591	17,591,821	11,947,666	9,706,792	14,315,082	13,546,373
Infrastructure	97,253,634	97,428,149	104,214,979	108,013,191	117,700,522	118,901,449	130,343,846	137,277,220	142,089,155	148,986,007
Buildings	39,562	39,562	39,562	39,562	89,538	58,473	100,444	100,444	100,444	100,444
Improvements	7,564,757	8,284,235	8,832,923	9,579,828	10,159,466	10,979,632	11,769,381	12,208,618	13,724,502	14,086,397
Machinery & Equipment	7,474,083	7,484,055	7,657,908	7,999,070	7,348,380	7,513,105	7,879,512	7,426,062	8,039,648	8,144,222
Health:										
Buildings	2,643,485	2,643,485	2,643,485	2,643,485	2,643,485	2,643,485	2,643,485	2,631,612	2,779,138	2,793,475
Improvements	7,780,212	7,780,212	7,857,801	7,905,890	8,071,365	8,267,730	8,382,479	8,160,109	8,158,454	7,502,232
Machinery & Equipment	3,326,822	3,757,060	3,988,860	4,114,645	3,917,963	3,917,963	4,064,856	2,554,024	1,707,980	1,024,630
Human Services:										
Infrastructure	-	-	-	-	-	-	-	-	-	257,727
Buildings	3,843,664	3,843,664	3,843,664	3,843,664	3,843,664	3,843,664	3,843,664	3,843,664	3,662,246	3,319,468
Improvements	3,471,863	3,471,863	3,471,863	3,483,713	3,515,129	3,515,129	3,545,429	3,587,154	4,047,947	4,040,087
Machinery & Equipment	767,386	818,579	863,529	863,529	901,694	956,131	994,140	994,140	882,707	888,535
Conservation/Recreation:										
Improvements	94,787	76,994	76,994	379,461	444,514	711,908	878,557	878,557	878,557	928,557
Machinery & Equipment	27,678	-	-	-	-	30,000	30,000	30,000	30,000	30,000
	<u>\$ 207,884,737</u>	<u>\$ 214,611,817</u>	<u>\$ 221,825,601</u>	<u>\$ 229,500,744</u>	<u>\$ 239,941,144</u>	<u>\$ 250,747,314</u>	<u>\$ 259,141,998</u>	<u>\$ 262,797,605</u>	<u>\$ 274,811,795</u>	<u>\$ 280,812,398</u>

Source: Clark County Auditor's Office







**CLARK SCHAEFER HACKETT**  
BUSINESS ADVISORS

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

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2020

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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 the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Clark County, Ohio (the "County"), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated August 31, 2021. 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.

**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 have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2020-001 that we consider to be a material weakness.

**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**

The County's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

**Purpose of this Report**

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

*Clark, Schaefer, Hackett & Co.*

Springfield, Ohio  
August 31, 2021

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

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

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

We have audited Clark County, Ohio's (the "County") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2020. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

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

**Auditors' Responsibility**

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

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

**Opinion on Each Major Federal Program**

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

**Report on Internal Control Over Compliance**

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

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

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

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 Clark County, Ohio as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated August 31, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Clark, Schaefer, Hackett & Co.*

Springfield, Ohio  
August 31, 2021

**CLARK COUNTY, OHIO**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2020**

Granting Agency Pass through entity Grant Name	Grant Number	Assistance Listing Number	Passed Through to Subrecipients	Cash Expenditures	Non-Cash Expenditures
<b>U.S. Department of Agriculture:</b>					
Passed through:					
Ohio Department of Education:					
Child Nutrition Cluster:					
School Breakfast Program		10.553	-	\$ 2,561	\$ -
COVID-19	069997-05PU-2020		-	3,331	-
	069997-05PU-2021		-	1,851	-
COVID-19	069997-05PU-2021		-	2,701	-
Total School Breakfast Program			-	10,444	-
National School Lunch Program					
COVID-19	069997-LLP1-2020	10.555	-	795	-
	069997-LLP1-2020		-	1,142	-
	069997-LLP4-2020		-	4,065	-
COVID-19	069997-LLP4-2020		-	5,203	-
	069997-LLP1-2021		-	1,924	-
	069997-LLP4-2021		-	2,997	-
COVID-19	069997-LLP4-2021		-	2,799	-
National School Lunch Program - Non-Cash Assistance	N/A		-	-	7,759
Total National School Lunch Program			-	18,925	7,759
Total Child Nutrition Cluster			-	29,369	7,759
Passed through:					
Ohio Department of Jobs and Family Services:					
SNAP Cluster:					
State Administrative Matching Grants for the		10.561	-	58,299	-
Supplemental Nutrition Assistance Program	JFSCF12/JFSCF121		-	26,616	-
	JFSCF20/JFSCF521		-	1,135,982	-
	JFSCFB20/JFSB21		-	1,220,897	-
Total SNAP Cluster			-	1,250,266	7,759
<b>Total U.S. Department of Agriculture</b>					
<b>U.S. Department of Housing and Urban Development:</b>					
Passed through:					
Ohio Development Services Agency:					
Community Development Block Grants/State's					
Program and Non-Entitlement Grants in Hawaii		14.228	-	45,464	-
	B-F-18-IAL-1		-	74,282	-
	B-X-18-IAL-1		-	56,600	-
	B-D-19-IAL-1		-	-	-
Total Community Development Block Grants/State's			-	176,346	-
Program and Non-Entitlement Grants in Hawaii			-	-	-
<b>Total U.S. Department of Housing and Urban Development</b>					
			-	\$ 176,346	\$ -

(Continued)

**CLARK COUNTY, OHIO**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2020**

Granting Agency Pass through entity Grant Name	Grant Number	Assistance Listing Number	Passed Through to Subrecipients	Cash Expenditures	Non-Cash Expenditures
<b>U.S. Department of Justice:</b>					
Direct Award:					
Support for Adam Walsh Act Implementation Grant Program	N/A	16.750	-	\$ 2,207	\$ -
Passed through:					
City of Springfield, Ohio:					
Edward Byrne Memorial Justice Assistance Grant Program	2020-H7500-OH-DJ	16.738	-	16,199	-
Passed through:					
Office of the Ohio Attorney General:					
Crime Victim Assistance	2020-VOCA-132920747	16.575	-	79,060	-
	2021-VOCA-134146967		-	13,141	-
	2020-VOCA-132920385		-	32,840	-
	2021-VOCA-133873400		-	6,039	-
	2020-VOCA-132920375		-	121,083	-
	2021-VOCA-133952090		-	31,771	-
			-	283,934	-
			-	302,340	-
<b>Total U.S. Department of Justice</b>			-		-
<b>U.S. Department of Labor:</b>					
Passed through:					
Ohio Department of Jobs and Family Services:					
Employment Service Cluster:					
Employment Service/Wagner-Peyser Funded Activities	JFSCES19	17.207	-	8,434	-
Total Employment Service Cluster			-	8,434	-
Trade Adjustment Assistance	JFSCTR18	17.245	-	1,529	-
Workforce Investment Act (WIA) National Emergency Grants	N/A	17.277	-	59,598	-
Passed through:					
Area 7 Workforce Investment Board:					
WIOA Cluster:					
WIA Adult Program	JFSFSW19	17.258	-	208,726	-
WIA Youth Activities	PY18 CCMEP	17.259	-	21,935	-
	PY19 CCMEP		-	220,133	-
Total WIA Youth Activities			-	242,068	-
WIA Dislocated Worker Formula Grants	JFSRCP19	17.278	-	173,210	-
Total WIOA Cluster			-	624,004	-
<b>Total U.S. Department of Labor</b>			-	\$ 693,565	\$ -

(Continued)



**CLARK COUNTY, OHIO**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2020**

Granting Agency Pass through entity Grant Name	Grant Number	Assistance Listing Number	Passed Through to Subrecipients	Cash Expenditures	Non-Cash Expenditures
<b>U.S. Department of Transportation:</b>					
Passed through:					
Ohio Department of Transportation: Highway Planning and Construction Cluster: Highway Planning and Construction	PID# 94797 PID# 99510 PID# 109441 PID# 109451 PID# 110510	20.205	-	\$ 48,434 386,977 170,235 121,988 32,400	\$ - - - - -
Total Highway Planning and Construction			-	760,034	-
Total Highway Planning and Construction Cluster			-	760,034	-
Passed through:					
Ohio Department of Public Safety: Highway Safety Cluster: State and Community Highway Safety		20.600	-	8,240 5,027 13,267 13,267	- - - -
Total State and Community Highway Safety			-	13,267	-
Total Highway Safety Cluster			-	13,267	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated (DWI)					
Total Minimum Penalties for Repeat Offenders for DWI			-	7,643 6,240 13,883	- - -
Passed through:					
Ohio Department of Commerce: E-911 Grant Program	20-12-03	20.615	-	236,849 1,024,033	- -
<b>Total U.S. Department of Transportation</b>			-	1,024,033	-
<b>U.S. Department of the Treasury:</b>					
Passed through:					
Ohio Office of Budget and Management: Coronavirus Relief Fund	HB481-CRFF-Local	21.019	483,100	6,083,869	-
Passed through:					
Ohio Department of Developmental Disabilities: Coronavirus Relief Fund	Private ICF/IID	21.019	-	225,568 6,309,437	- -
Total Coronavirus Relief Fund			483,100	6,309,437	-
<b>Total U.S. Department of the Treasury</b>			\$ 483,100	\$ 6,309,437	\$ -

(Continued)

**CLARK COUNTY, OHIO**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2020**

Granting Agency Pass through entity Grant Name	Grant Number	Assistance Listing Number	Passed Through to Subrecipients	Cash Expenditures	Non-Cash Expenditures
<b>U.S. Department of Education:</b>					
Passed through:					
Ohio Department of Developmental Disabilities: Special Education-Grants for Infants and Families	H181A180024 H181A190024	84.181	\$ -	\$ 68,002 58,796	\$ - -
Total Special Education-Grants for Infants and Families					
<b>Total U.S. Department of Education</b>					
<b>U.S. Election Assistance Commission:</b>					
Passed through:					
Ohio Secretary of State: 2018 HAVA Election Security Grants COVID-19	N/A N/A	90.404	-	40,000 104,734	- -
Total 2018 HAVA Election Security Grants					
<b>Total U.S. Election Assistance Commission</b>					
<b>U.S. Department of Health and Human Services:</b>					
Passed through:					
Ohio Department of Jobs and Family Services: Promoting Safe and Stable Families	JFSMC20/JFSCMC21 JFSCP20/JFSCP21 JFSFP479FY20/JFSFP479FY21	93.556	-	7,457 38,888 39,628	- - -
Total Promoting Safe and Stable Families					
<b>TANF Cluster:</b>					
Temporary Assistance for Needy Families	JFSCTF19/JFSCTF20/JFSCTF21	93.558	722,092	2,987,068	-
Total TANF Cluster					
Child Support Enforcement	JFSCCCP20 JFSCCCP21	93.563	-	1,988,181 581,565	- -
Total Child Support Enforcement					
<b>CCDF Cluster:</b>					
Child Care and Development Block Grant	JFSCCD209/JFSCCD21	93.575	-	288,484	-
Total CCDF Cluster					
Stephanie Tubbs Jones Child Welfare Services Program	JFSCCW20/JFSCCW21	93.645	-	125,657	-
Foster Care Title IV-E	JFSCFC20/JFSCFC21 JFSFP920FY20/JFSFP920FY21	93.658	-	364,849 746,620	- -
Total Foster Care Title IV-E					
Adoption Assistance	JFSCAA20/JFSCAA21	93.659	-	1,111,469	-
				\$ 1,742,961	\$ -

(Continued)

**CLARK COUNTY, OHIO**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2020**

Granting Agency Pass through entity Grant Name	Grant Number	Assistance Listing Number	Passed Through to Subrecipients	Cash Expenditures	Non-Cash Expenditures
Social Services Block Grant	JFSCSS20/JFSCSS21 JFSCTX20	93.667	\$ 46,584	\$ 714,648	\$ -
Passed through: Ohio Department of Developmental Disabilities: Social Services Block Grant Total Social Services Block Grant	2001OHSOSR	93.667	46,584	69,942	-
Passed through: Ohio Department of Jobs and Family Services: John H. Chafee Foster Care Program For Successful Transition To Adulthood Children's Health Insurance Program	JFSCIL21 MCDFSH20/MCDFSH21/MCDFSH21CV	93.674 93.767	-	2,070	-
Medicaid Cluster: Medical Assistance Program	MCDFMT20/MCDFMT21 MCDFMP20/MCDFMP21	93.778	-	2,325,609	-
Passed through: Ohio Department of Developmental Disabilities: Medical Assistance Program Total Medical Assistance Program Total Medicaid Cluster	2005OH5ADM/2105OH5ADM	93.778	-	571,122	-
<b>Total U.S. Department of Health and Human Services</b>			768,676	13,269,238	-
<b>U.S. Department of Homeland Security</b>					
Passed through: Ohio Department of Public Safety: Emergency Management Performance Grants Total Emergency Management Performance Grants	EMC-2019-EP-00005 EMC-2020-EP-00004	97.042	-	27,796	-
Passed through: Ohio Emergency Management Agency: Pre-Disaster Mitigation	N/A	97.047	-	88,326	-
<b>Total U.S. Department of Homeland Security</b>			-	116,122	-
<b>Total Expenditures of Federal Awards</b>			<b>\$ 1,251,776</b>	<b>\$ 23,416,307</b>	<b>\$ 7,759</b>

(Concluded)

See accompanying notes 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, 2020

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**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, 2020. The Schedule has been prepared on the cash basis of accounting and is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The County has elected not to use the 10-percent de minimis indirect cost rate allowed under Uniform Guidance. Because the Schedule presents only a select portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or cash flows of the County.

**NOTE B - SUBRECIPIENTS**

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

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

**NOTE C - CHILD NUTRITION CLUSTER**

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

**NOTE D – FOOD DONATION PROGRAM**

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

**NOTE E - MATCHING REQUIREMENTS**

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

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

Financial Statements

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

Federal Awards

Internal control over major programs:	
• Material weakness(es) identified?	None noted
• Significant deficiency(ies) identified not considered to be material weakness(es)?	None noted
Type of auditors’ report issued on compliance for major programs:	Unmodified
Any audit findings that are required to be reported in accordance with 2 CFR 200.516(a)?	None noted
Identification of major programs:	
Coronavirus Relief Fund - #21.019	
Foster Care Title IV-E - #93.658	
Dollar threshold to distinguish between Type A and Type B programs:	\$750,000
Auditee qualified as low-risk auditee?	Yes

## **Section II – Financial Statement Findings**

### **2020-001: Material Weakness – Audit Adjustments**

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

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

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**

**None noted**



**John S. Federer**  
Clark County Auditor

**Clark County, Ohio**  
Schedule of Prior Audit Findings  
December 31, 2020

**2019-001: Significant Deficiency – 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 correct the claims expense amount reported within the County's Self Insurance Fund, construction in progress for Governmental Activities and capital outlay amounts within the County's Capital Improvement Fund. In addition, adjustments were required to correct various amounts contained within the Management's Discussion and Analysis, the notes to the financial statements, and the required supplementary information.

*Status: Not corrected, audit adjustments necessary for 2020; See finding 2020-001.*



**John S. Federer**  
Clark County Auditor

August 31, 2021

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

This letter is to serve as the corrective action plan of the Clark County Auditor's office as a result of the December 31, 2020 audit of Clark County, Ohio's financial statements and specifically item 2020-001.

Significant Deficiency – Audit Adjustments – Effective August 31, 2021, 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.

Sincerely,

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

John S. Federer





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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 9/21/2021**

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

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)