

# *CLARK COUNTY, OHIO*



## *ANNUAL COMPREHENSIVE FINANCIAL REPORT*

*FOR THE YEAR ENDED*

*December 31, 2021*

*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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Columbus, Ohio 43215  
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County Commissioners  
Clark County  
PO Box 1325  
Springfield, OH 45501

We have reviewed the *Independent Auditor's Report* of Clark County, prepared by Clark, Schaefer, Hackett & Co., for the audit period January 1, 2021 through December 31, 2021. 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

November 30, 2022

**BACK SIDE OF COVER**

**CLARK COUNTY, OHIO**

**ANNUAL COMPREHENSIVE FINANCIAL  
REPORT**

**For the Year Ended December 31, 2021**

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



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



# *SECTION*

**BACK SIDE OF SECTION DIVIDER**



**John S. Federer**  
Clark County Auditor

October 31, 2022

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

I am pleased to present the Annual Comprehensive Financial Report (ACFR) for Clark County, Ohio (County) for the fiscal year ending December 31, 2021.

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

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

The County's financial statements have been audited by Clark, Schaefer, Hackett & Co., an independent licensed certified public accounting firm. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year that ended December 31, 2021, 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, 2021, 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 ACFR; 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 latest statutory year for a full reappraisal of Clark County real property values. This successful reappraisal updated values and became effective for the collection year beginning January 1, 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, it appears the County made through the past couple of years despite the effects of COVID-19. Sales tax collections for 2021 were the most in the history of the County, exceeding the \$30 million mark for the first time. Property taxes remain consistent along with the operating grants that are funding the County's welfare and human services programs.

The most current data released from the U.S. Census Bureau has Clark County ranked as the 21<sup>st</sup> most populated County in the State of Ohio. The County's economic climate continued its upward trend into 2021 from 2020 as indicated by the growth in sales tax and external forces, such as economic development. The population of the County also saw an increase from 2020 numbers going from 133,638 to 135,633. The County's average civilian labor force dropped slightly from 62,600 in 2020 to 62,500 in 2021 although the average employed increased to 59,100 in 2021 from 57,500 in 2020. The increase in the number employed had a positive impact on unemployment as the rate dropped to 5.3% in 2021 from 8.1% in 2020, which corresponded to the State of Ohio's average unemployment rate also dropping to 5.1% in 2021 from 8.2% in 2020. The U.S. average unemployment rate was 3.9% for 2021.

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 within the County, whereby both commercial and residential development is taking place. With the new real estate development, property values continue to trend upwards.

## **MAJOR INITIATIVES**

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

**Engineer:** In 2021, the County Engineer completed 1 bridge projects financed by Federal and State funding along with financing the rehabilitation of 3 bridges with local funds. During 2021, local funding was used to resurface 16.81 miles of County roads while federal and state funding was used to complete other road projects during the year.

**Commissioners:** During 2021, the renovations of the A.B. Graham Building, the County Courthouse and the Springview Government Center County buildings were completed. Also during 2021, the County received just over \$13 million from the American Rescue Plan and expects to receive another \$13 million in 2022. The County plans to use these funds for a variety of projects including: expanding broad band to a number of our underserved areas, grants to non-profit organizations to assist them in the services they provide to our constituents, and grants to local businesses who continue to struggle due to the pandemic.

**Community & Economic Development:** Clark County's Community and Economic Development Department was named best in Ohio for 2021 by the Ohio Conference of Community Development, a 170-member statewide association of community and economic development professionals. The department managed 2 properties until buyers were secured for development and secures more than \$1.7 million in grant funds for the community.

### ***Future Projects***

In early 2020, the County broke ground for a new state of the art 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 County is also in the process of improving digital and physical access to all of the government building by connecting fiber infrastructure to the 10 county-owned buildings.

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. 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, 2021, the County's general obligation debt was at \$18,306,000 has been decreased \$1,277,500 since December 31, 2010. The debt decrease 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, 2021, by Clark, Schaefer, Hackett & Company. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the Federal Single Audit Act of 1996 and related Uniform Guidance.

## **AWARDS**

Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Clark County, Ohio for its annual comprehensive financial report for the fiscal year ended December 31, 2020. This was the eighteenth year (fiscal years ended 2000 – 2005 and 2007 – 2020) that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

## **ACKNOWLEDGEMENTS**

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

Auditor's Office:

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

Commission Office:

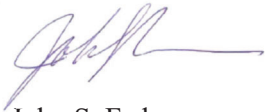
Richard L. Lohnes, President of County Commission  
Melanie F. Wilt, County Commissioner  
Lowell R. McGlothlin, County Commissioner  
Jennifer Hutchinson, County Administrator

Treasurer's Office:

Pamela Littlejohn, Clark County Treasurer

It is my pleasure to submit herewith the Annual Comprehensive Financial Report for the fiscal year ended December 31, 2021.

Sincerely,

A handwritten signature in blue ink, appearing to read "John S. Federer", with a long horizontal flourish extending to the right.

John S. Federer  
Clark County Auditor

**CLARK COUNTY, OHIO**

Elected Officials

December 31, 2021

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Board of County Commissioners	Melanie F. Wilt Richard L. Lohnes Lowell R. McGlothlin	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 Pamela S. Littlejohn	Auditor Clerk of Courts Coroner Engineer Prosecutor Recorder Sheriff Treasurer
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Second District Court of Appeals	Honorable Mary E. Donovan Honorable Christopher B. Epley Honorable Michael T. Hall Honorable Michael L. Tucker Honorable Jeffrey M. Welbaum	Judge Judge Judge Judge Judge
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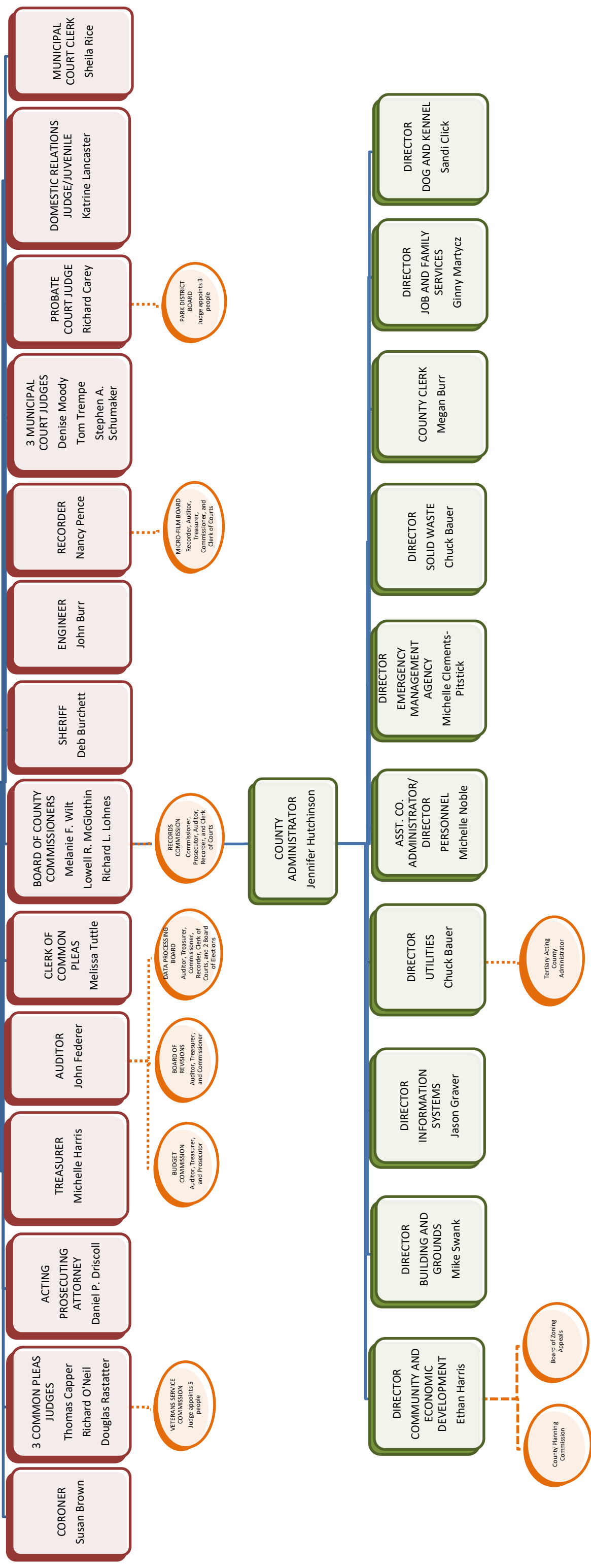
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Common Pleas Court	<i>General Division</i>	
	Honorable Douglas M. Rastatter	Judge
	Honorable Richard J. O'Neill	Judge
	Honorable Thomas J. Capper	Judge
	<i>Domestic Division</i>	
	Honorable Katrine M. Lancaster	Judge
	<i>Juvenile Division</i>	
	Honorable Katrine M. Lancaster	Judge
	<i>Probate Division</i>	
	Honorable Richard P. Carey	Judge

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Municipal Court	Honorable Thomas E. Trempe Honorable Stephen A. Schumaker Honorable Valerie Wilt	Presiding Judge Judge Judge
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# Table of Organization Clark County Government





Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Clark County  
Ohio**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2020

*Christopher P. Morill*

Executive Director/CEO



*FINANCIAL*



*SECTION*

**BACK SIDE OF SECTION DIVIDER**



## INDEPENDENT AUDITORS' REPORT

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

### Report on the Audit of the Financial Statements

#### **Opinions**

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Clark County, Ohio (the "County"), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Clark County, Ohio, as of December 31, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of Clark County Reutilization Land Bank, which represent 1.6 percent, 2.9 percent, and 0.3 percent, respectively, of the assets, fund equity, and revenues of the aggregate remaining fund information as of December 31, 2021. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for aggregate remaining fund information is based solely on the report of the other auditors.

#### **Basis for Opinions**

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

#### **Responsibilities of Management for the Financial Statements**

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

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

### ***Auditors' Responsibilities for the Audit of the Financial Statements***

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

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

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

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

### ***Required Supplementary Information***

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

**Supplementary Information**

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

**Other Information**

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

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

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated October 31, 2022, 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  
October 31, 2022



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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, 2021. 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, 2021 are as follows:

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at December 31, 2021 by \$199,434,219. Of this amount, (\$23,074,608) is considered unrestricted. The unrestricted net deficit of the County's governmental activities is (\$31,932,281) as a result of the County recognizing its proportionate share of the net pension and other post employment benefit (OPEB) amounts. The unrestricted net position of the County's business-type activities is \$8,857,673 and may be used to meet the ongoing obligations of the County's business-type activities.
- The County's total net position increased \$49,822,546 in 2021. Net position of the governmental activities increased \$45,268,116, which represents a 35.09% increase from 2020. Net position of the business-type activities increased \$4,554,430 or 22.11% from 2020.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$128,428,732, an increase of \$6,746,095, a change of 5.54% from 2020.
- At the end of the current year, the General Fund, the County's operating fund, reported an increase in fund balance of \$315,644 or 1.10% from the previous year. The fund balance represents 56.49% of general fund expenditures, including transfers out.
- The County's outstanding debt decreased by \$1,830,000, or 9.70%, in governmental activities and decreased by \$643,543, or 8.12% in the business-type activities. The decrease in both the governmental activities and business-type activities were due to the regularly scheduled debt payments.

**Using This Annual Comprehensive Financial Report**

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

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

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

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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 2021?" The Statement of Net Position and the Statement of Activities answer this question. These statements include all assets, deferred outflows of resources, liabilities, and deferred inflows of resources using the accrual basis of accounting similar to the accounting used by the private sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when the cash is received or paid.

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

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

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

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

### **Fund Financial Statements**

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

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

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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 20 – 23 of this report.

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

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for 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 24 – 27 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 28 – 29 of this report.

**Notes to the basic financial statements:** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 31 – 75 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 2021 as compared to 2020:

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

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
<b>Assets:</b>						
Current and Other						
Assets	\$ 192,427,958	\$ 168,317,052	\$ 13,993,764	\$ 11,923,159	\$ 206,421,722	\$ 180,240,211
Capital Assets	<u>116,621,923</u>	<u>115,384,726</u>	<u>23,717,549</u>	<u>23,164,297</u>	<u>140,339,472</u>	<u>138,549,023</u>
Total Assets	<u>309,049,881</u>	<u>283,701,778</u>	<u>37,711,313</u>	<u>35,087,456</u>	<u>346,761,194</u>	<u>318,789,234</u>
Deferred Outflows of Resources	<u>19,083,367</u>	<u>20,179,482</u>	<u>1,190,310</u>	<u>1,280,862</u>	<u>20,273,677</u>	<u>21,460,344</u>
<b>Liabilities:</b>						
Current and Other						
Liabilities	17,439,265	7,832,980	451,737	351,605	17,891,002	8,184,585
Long-term Liabilities	<u>70,551,639</u>	<u>117,942,867</u>	<u>10,691,483</u>	<u>14,217,891</u>	<u>81,243,122</u>	<u>132,160,758</u>
Total Liabilities	<u>87,990,904</u>	<u>125,775,847</u>	<u>11,143,220</u>	<u>14,569,496</u>	<u>99,134,124</u>	<u>140,345,343</u>
Deferred Inflows of Resources	<u>65,861,676</u>	<u>49,092,861</u>	<u>2,604,852</u>	<u>1,199,701</u>	<u>68,466,528</u>	<u>50,292,562</u>
<b>Net Position:</b>						
Net Investment in						
Capital Assets	100,121,352	97,022,698	16,295,878	15,079,951	116,417,230	112,102,649
Restricted	106,091,597	100,688,222	-	-	106,091,597	100,688,222
Unrestricted	<u>(31,932,281)</u>	<u>(68,698,368)</u>	<u>8,857,673</u>	<u>5,519,170</u>	<u>(23,074,608)</u>	<u>(63,179,198)</u>
Total Net Position	<u>\$ 174,280,668</u>	<u>\$ 129,012,552</u>	<u>\$ 25,153,551</u>	<u>\$ 20,599,121</u>	<u>\$ 199,434,219</u>	<u>\$ 149,611,673</u>

The largest impacts on the County's financial statement in 2021 had no direct effect on the County's overall financial condition; GASB Statement 68, "Accounting and Financial Reporting for Pensions – an Amendment of GASB Statement 27" and GASB Statement 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions." GASB 68 and GASB 75 require the County to



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recognize a pension/OPEB net asset/liability of over \$44.5 million. For reasons discussed below, this liability serves only to distort the true financial position of the County. Users of this financial statement will gain a clearer understanding of the County's financial condition by adding deferred inflows related to pension and OPEB, the net pension asset/liability and the net OPEB asset to the reported net position and subtracting deferred outflows related to pension and OPEB. The resulting net position would be \$263.7 million, this would be a \$64.2 million increase in net position.

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

GASB 68 and GASB 75 require the net pension liability and the net OPEB liability/(asset) 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,

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

In accordance with GASB 68 and GASB 75, the County's statements prepared on an accrual basis of accounting include an annual pension expense and an annual OPEB expense for their proportionate share of each plan's change in net pension liability and net OPEB liability (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 \$199,434,219 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 \$116,417,230 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, \$106,091,597 represents resources that are subject to external restrictions on how they may be used. The remaining negative balance of \$23,074,608 represents the unrestricted net position. The governmental unrestricted net position balance is a negative \$31,932,281, directly affected by the aforementioned GASB Statement Nos 68 and 75. Overall, net position of the County increased \$49,822,546 in 2021. Net position for governmental activities increased \$45,268,116 and the net position of business-type activities increased \$4,554,430.

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The County's governmental activities net investment in capital assets increased \$3,098,654 in 2021. This was due primarily to the placement of new assets into service along with the reduction in debt due to regularly scheduled payments.

Table 2 below provides a summary of the changes in net position for 2021 compared to 2020.

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

	2021			2020		
	Governmental Activities	Business- Type Activities	Total	Governmental Activities	Business- Type Activities	Total
<b>REVENUES:</b>						
Program Revenues:						
Charges for Services	\$ 15,092,967	\$ 9,625,582	\$ 24,718,549	\$ 14,938,962	\$ 7,650,517	\$ 22,589,479
Operating Grants and Contributions	42,590,739	-	42,590,739	49,308,451	-	49,308,451
Capital Grants and Contributions	1,786,721	698	1,787,419	751,092	8,373	759,465
General Revenues:						
Property Taxes	25,262,274	-	25,262,274	26,569,749	-	26,569,749
Permissive Sales Tax	30,852,914	-	30,852,914	27,572,740	-	27,572,740
Grants and Contributions not Restricted	8,942,755	-	8,942,755	6,610,793	-	6,610,793
Investment Income	(1,666,824)	-	(1,666,824)	3,288,433	-	3,288,433
Other Revenue	4,039,064	270,999	4,310,063	1,949,712	240,090	2,189,802
Total Revenue	<u>126,900,610</u>	<u>9,897,279</u>	<u>136,797,889</u>	<u>130,989,932</u>	<u>7,898,980</u>	<u>138,888,912</u>
<b>EXPENSES:</b>						
General Government:						
Legislative and Executive	11,267,339	-	11,267,339	20,795,491	-	20,795,491
Judicial	8,528,689	-	8,528,689	15,071,280	-	15,071,280
Public Safety	9,829,680	-	9,829,680	17,640,182	-	17,640,182
Public Works	14,721,053	-	14,721,053	13,767,835	-	13,767,835
Health	10,458,381	-	10,458,381	17,275,826	-	17,275,826
Human Services	21,508,377	-	21,508,377	32,621,432	-	32,621,432
Conservation/Recreation	1,834,887	-	1,834,887	1,883,898	-	1,883,898
Sewer	-	4,324,853	4,324,853	-	4,986,779	4,986,779
Water	-	2,080,394	2,080,394	-	2,252,544	2,252,544
9-1-1 Dispatching	-	1,821,602	1,821,602	-	2,229,568	2,229,568
Interest Expense	600,088	-	600,088	630,539	-	630,539
Total Expenses	<u>78,748,494</u>	<u>8,226,849</u>	<u>86,975,343</u>	<u>119,686,483</u>	<u>9,468,891</u>	<u>129,155,374</u>
Excess (Deficiency) before Transfers	48,152,116	1,670,430	49,822,546	11,303,449	(1,569,911)	9,733,538
Transfers In (Out)	<u>(2,884,000)</u>	<u>2,884,000</u>	<u>-</u>	<u>(1,793,899)</u>	<u>1,793,899</u>	<u>-</u>
Change in Net Position	45,268,116	4,554,430	49,822,546	9,509,550	223,988	9,733,538
Net Position, Beginning of Year	<u>129,012,552</u>	<u>20,599,121</u>	<u>149,611,673</u>	<u>119,503,002</u>	<u>20,375,133</u>	<u>139,878,135</u>
Net Position, End of Year	<u>\$ 174,280,668</u>	<u>\$ 25,153,551</u>	<u>\$ 199,434,219</u>	<u>\$ 129,012,552</u>	<u>\$ 20,599,121</u>	<u>\$ 149,611,673</u>

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**Governmental Activities**

**Net Position** – For the year ended December 31, 2021, net position for governmental activities increased \$45,268,116 from 2020 for an ending balance of \$174,280,668. The net position of the governmental activities has become stronger the past couple years with an increase in the amount of sales tax collections, attrition in employment, along with employees now paying a portion of healthcare costs and flat budgets for departments have controlled expenses. Also contributing has been additional revenue from services provided where a fee is charged, the additional casino tax, an increase property tax collections and the controlling of expenses. In 2021, in addition, a negative adjustment for the OPEB expenses has resulted in a positive effect on the County's overall financial statements.

**Revenues** – Although total revenues of the governmental activities decreased \$4,089,322 in 2021 from 2020 amounts, the County collected \$3,280,174 more in permissive sales tax, which is a result of consumer spending. Investment earnings decreased from 2020 amount by \$4.9 million as a result of market changes in bonds. This is expected to be short-term as bonds begin to mature.

**Expenses** – Overall, the expenses of the governmental activities decreased from 2020 by \$40.94 million or 34.20%. \$36.69 million of this reduction was caused by the recognition of current year pension and OPEB expense adjustments compared to those required in 2020.

**Business-Type Activities**

**Net Position** – For the year ended December 31, 2021, net position for the business-type activities increased \$4,554,430 from 2020 for an ending balance of \$25,153,551. The increase is attributed mainly to the stability of the funds and County creating the 9-1-1 Dispatch Enterprise Fund in 2019 for which charges for dispatching are being accounted as well as the decrease in expense related directly to pension and OPEB.

**Revenues** – Total revenues of the County's business-type activities increased \$1,998,299 in 2021 over 2020 amounts. The increase is due to the small increase in rates charged for water and sewer along with the full year of operations for the 911 Dispatch Center.

**Expenses** – Expenses associated with the business-type activities of the County decreased \$1,242,042 as a result of the effect of reporting the expenses related to pensions and OPEB.

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

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

	<u>2021</u>		<u>2020</u>	
	<u>Total Cost of Service</u>	<u>Net Cost of Service</u>	<u>Total Cost of Service</u>	<u>Net Cost of Service</u>
<b>GOVERNMENTAL ACTIVITIES:</b>				
General Government				
Legislative & Executive	\$ 11,267,339	\$ (5,250,471)	\$ 20,795,491	\$ (6,458,629)
Judicial	8,528,689	(3,774,146)	15,071,280	(9,977,152)
Public Safety	9,829,680	(8,726,145)	17,640,182	(16,593,542)
Public Works	14,721,053	(60,409)	13,767,835	(2,067,899)
Health	10,458,381	(1,636,588)	17,275,826	(7,083,922)
Human Services	21,508,377	1,685,864	32,621,432	(10,890,132)
Conservation/Recreation	1,834,887	(916,084)	1,883,898	(986,163)
Interest Expense	<u>600,088</u>	<u>(600,088)</u>	<u>630,539</u>	<u>(630,539)</u>
 Total Expenses	 <u>\$ 78,748,494</u>	 <u>\$ (19,278,067)</u>	 <u>\$ 119,686,483</u>	 <u>\$ (54,687,978)</u>
 <b>BUSINESS-TYPE ACTIVITIES:</b>				
Sewer	\$ 4,324,853	\$ 1,070,636	\$ 4,986,779	\$ (343,100)
Water	2,080,394	725,458	2,252,544	540,206
9-1-1 Dispatching	<u>1,821,602</u>	<u>(396,663)</u>	<u>2,229,568</u>	<u>(2,007,107)</u>
 Total Expenses	 <u>\$ 8,226,849</u>	 <u>\$ 1,399,431</u>	 <u>\$ 9,468,891</u>	 <u>\$ (1,810,001)</u>

**Financial Analysis of the Government's Funds**

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

**Governmental funds** – The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the County's net resources available discretionary use as they represent the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, the County itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the County Commissioners.

At December 31, 2021, the County's governmental funds reported combined fund balances of \$128,428,732 an increase of \$6,746,095 in comparison with the prior year. Approximately 11.57% or \$14,863,570 of this amount constitutes unassigned fund balance, which is available for spending at the County's discretion. The remainder is nonspendable due to legal or contractual requirements to maintain

**CLARK COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2021  
(Unaudited)

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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, 2021, unassigned fund balance of the General Fund was \$14,877,005, while total fund balance increased to \$28,920,304. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total general fund expenditures (including transfers). Unassigned fund balance represents approximately 29.06% of total general fund expenditures (including transfers), while total fund balance represents approximately 56.49% of that same amount.

The fund balance of the General Fund increased \$315,644 or 1.10% from 2020. Both revenues and expenditures in total are consistent with prior years.

The Department of Jobs & Family Services (DJFS) fund, a major fund, reported a decrease in fund balance for the year ended December 31, 2021 of \$285,520 resulting in a fund balance of \$3,977,067. The decrease was due to a reduced revenue in part to less onsite services because to the pandemic.

The Department of Developmental Disabilities Fund (DoDD), another major fund of the County, saw its fund balance increase during 2021 in the amount of \$4,878,377. The majority of this increase was due to the continued decrease in personnel and related benefits costs that associated with attrition in the workforce.

The Children's Services Fund, the fourth major governmental fund, had an increase in fund balance during the current year of \$4,793,160 to bring the year-end balance to \$24,596,526. 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, saw its fund balance decrease during the current year \$2,241,601. This was a result of funding programs related to the pandemic with funds provided in the prior year through the federal Coronavirus Relief Funding.

**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 \$5,608,424, the Water fund reported \$3,879,038 and the 9-1-1 Dispatch fund was at a deficit of \$626,916. As noted earlier in the discussion of business-type activities, the overall net position increased due to a reduction in the expenses related to pensions and OPEB.

### **General Fund Budgetary Highlights**

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

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The total original appropriations for the General Fund, including those for transfers and advances, were \$61.62 million, while the final appropriations were \$63.79 million, resulting in a net increase of \$2.17 million. During 2021, the County amended its General Fund budget numerous times. The amendments to expenditures occurred in all functions except health and conservation and recreation. The total budget amendments were \$2,164,193 with the largest change in legislative and executive in the amount of \$329,720, largely due to the County's increased expenditures relating to the COVID-19 pandemic. 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 \$50.8 million, up from the original estimate of \$49.7 million. During 2021, the County spent or encumbered 93.82% of the amount appropriated in the General Fund, which resulted in a decrease in the financial position at year-end of \$3,371,289.

**Capital Assets and Long-term Debt**

**Capital assets:** The County's capital assets for governmental and business-type activities as of December 31, 2021, amounts to \$140.3 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 \$1,790,449 or approximately 1.29%.

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

	2021			2020		
	Governmental Activities	Business- Type Activities	Total	Governmental Activities	Business- Type Activities	Total
Land	\$ 7,204,888	\$ 2,093,145	\$ 9,298,033	\$ 7,204,888	\$ 1,171,574	\$ 8,376,462
Construction in Progress	9,975,074	85,555	10,060,629	13,546,373	52,037	13,598,410
Infrastructure	149,828,273	20,956,081	170,784,354	149,243,734	21,137,612	170,381,346
Buildings	28,878,856	16,539,790	45,418,646	28,862,410	16,539,790	45,402,200
Improvements	72,392,053	2,108,276	74,500,329	63,495,430	1,702,060	65,197,490
Machinery & Equipment	19,596,738	2,800,530	22,397,268	18,459,563	2,743,822	21,203,385
Less: Accumulated						
Depreciation	(171,253,959)	(20,865,828)	(192,119,787)	(165,427,672)	(20,182,598)	(185,610,270)
Totals	<u>\$ 116,621,923</u>	<u>\$ 23,717,549</u>	<u>\$ 140,339,472</u>	<u>\$ 115,384,726</u>	<u>\$ 23,164,297</u>	<u>\$ 138,549,023</u>

Major capital asset events for the year ended December 31, 2021 included:

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

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

**CLARK COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2021  
(Unaudited)

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**Debt:** At December 31, 2021, the County had total bonded debt outstanding of \$18,306,000. Of this amount, \$17,031,000 represents general obligation bonds applicable to governmental activities. The remaining portion consists of general obligation debt of \$1,275,000 related to business-type activities. The County also had outstanding debt balances of \$1,334,022 in Ohio Public Works Commission (OPWC) loans and \$4,668,079 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 \$2,473,543 in 2021. 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 \$63,596,635, 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 2021. The County maintains a conservative approach to spending while maximizing its local revenues. Given the current economy, we anticipate sales tax revenue to remain steady in 2022 as compared to 2021 with the rise in inflation. In 2021, the County received \$1.81 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 2022.

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 \$14.88 million of unassigned General Fund balance on the governmental balance sheet at December 31, 2021 represents 29.06% of 2021 General Fund expenditures and other financing uses.

All of these factors were considered in the preparation of the County's 2022 budget. In conjunction with current economic factors, the County expects to maintain a conservative 2022 budget while continuing to provide all mandated services. The 2022 budget also includes payments for permanent improvements and capital items.

**Request for Information**

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



**CLARK COUNTY, OHIO**  
Statement of Net Position  
December 31, 2021

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS:</b>			
Pooled Cash and Investments	\$ 133,060,488	\$ 9,910,610	\$ 142,971,098
Pooled Cash and Investments in Segregated Accounts	1,161,816	620,449	1,782,265
Pooled Cash and Investments with Fiscal and Escrow Agents	366	-	366
Taxes	28,625,301	-	28,625,301
Permissive Sales Tax	5,015,614	-	5,015,614
Accounts	2,190,471	2,047,517	4,237,988
Special Assessments	74,746	-	74,746
Accrued Interest	193,926	-	193,926
Due from Other Governments	15,723,190	-	15,723,190
Materials and Supplies Inventory	229,334	1,134	230,468
Prepaid Items	581,897	78,130	660,027
Assets Held for Resale	1,019,716	-	1,019,716
Internal Balances	2,873	(2,873)	-
Capital Assets:			
Capital Assets, not subject to depreciation:			
Land	7,204,888	2,093,145	9,298,033
Construction In Progress	9,975,074	85,555	10,060,629
Capital Assets, net of accumulated depreciation	99,441,961	21,538,849	120,980,810
Net OPEB Asset	4,548,220	1,338,797	5,887,017
Total Assets	<u>309,049,881</u>	<u>37,711,313</u>	<u>346,761,194</u>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>			
Deferred Amount on Refunding	140,192	-	140,192
Pension	12,196,476	868,029	13,064,505
OPEB	6,746,699	322,281	7,068,980
Total Deferred Outflows of Resources	<u>19,083,367</u>	<u>1,190,310</u>	<u>20,273,677</u>
<b>LIABILITIES:</b>			
Accounts Payable	1,550,966	300,605	1,851,571
Accrued Wages and Benefits	1,787,004	129,762	1,916,766
Claims Payable	949,629	-	949,629
Matured Compensated Absences Payable	25,297	-	25,297
Due to Others	1,516,830	-	1,516,830
Unearned Revenue	11,535,208	-	11,535,208
Matured Interest Payable	366	-	366
Accrued Interest Payable	73,965	21,370	95,335
Long-Term Liabilities:			
Due Within One Year	2,722,105	622,267	3,344,372
Due in More Than One Year:			
Other Amounts Due in More Than One Year	20,404,228	7,088,290	27,492,518
Net Pension Liability	47,425,306	2,980,926	50,406,232
Total Liabilities	<u>87,990,904</u>	<u>11,143,220</u>	<u>99,134,124</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Property Taxes Levies for Next Year	28,625,301	-	28,625,301
Deferred Amount on Refunding	-	53,340	53,340
Pension	20,430,095	1,325,323	21,755,418
OPEB	16,806,280	1,226,189	18,032,469
Total Deferred Inflows of Resources	<u>65,861,676</u>	<u>2,604,852</u>	<u>68,466,528</u>
<b>NET POSITION:</b>			
Net Investment in Capital Assets	100,121,352	16,295,878	116,417,230
Restricted for:			
Job & Family Services	3,082,504	-	3,082,504
Department of Developmental Disabilities	37,466,726	-	37,466,726
Children's Services	26,000,012	-	26,000,012
Commissioners	3,056,935	-	3,056,935
Capital Projects	2,398,152	-	2,398,152
Debt Service	239,601	-	239,601
Legislative/Executive Purposes	4,019,964	-	4,019,964
Judicial Purposes	5,592,119	-	5,592,119
Public Safety Purposes	2,293,444	-	2,293,444
Public Works Purposes	18,454,852	-	18,454,852
Human Services Purposes	1,948,006	-	1,948,006
Conservation/Recreation Purposes	1,424,762	-	1,424,762
Permanent Fund:			
Nonexpendable	74,787	-	74,787
Expendable	39,733	-	39,733
Unrestricted	(31,932,281)	8,857,673	(23,074,608)
Total Net Position	<u>\$ 174,280,668</u>	<u>\$ 25,153,551</u>	<u>\$ 199,434,219</u>

See accompanying notes to the basic financial statements.

**CLARK COUNTY, OHIO**  
Statement of Activities  
For the Year Ended December 31, 2021

<b>Functions/Programs:</b>	<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	\$ 11,267,339	\$ 5,968,368	\$ 48,500	\$ -
Judicial	8,528,689	3,409,306	1,345,237	-
Public Safety	9,829,680	834,538	268,997	-
Public Works	14,721,053	1,615,439	11,258,484	1,786,721
Health	10,458,381	852,673	7,969,120	-
Human Services	21,508,377	1,516,969	21,677,272	-
Conservation/Recreation	1,834,887	895,674	23,129	-
Interest Expense	600,088	-	-	-
<b>Total Governmental Activities</b>	<u>78,748,494</u>	<u>15,092,967</u>	<u>42,590,739</u>	<u>1,786,721</u>
<b>Business-Type Activities:</b>				
Sewer	4,324,853	5,395,489	-	-
Water	2,080,394	2,805,154	-	698
9-1-1 Dispatching	1,821,602	1,424,939	-	-
<b>Total Business-Type Activities</b>	<u>8,226,849</u>	<u>9,625,582</u>	<u>-</u>	<u>698</u>
<b>Total Primary Government</b>	<u>\$ 86,975,343</u>	<u>\$ 24,718,549</u>	<u>\$ 42,590,739</u>	<u>\$ 1,787,419</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

Net Position, End of Year

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and  
Changes in Net Position

Governmental Activities	Business-Type Activities	Total
\$ (5,250,471)		\$ (5,250,471)
(3,774,146)		(3,774,146)
(8,726,145)		(8,726,145)
(60,409)		(60,409)
(1,636,588)		(1,636,588)
1,685,864		1,685,864
(916,084)		(916,084)
<u>(600,088)</u>		<u>(600,088)</u>
<u>(19,278,067)</u>		<u>(19,278,067)</u>
	\$ 1,070,636	1,070,636
	725,458	725,458
	<u>(396,663)</u>	<u>(396,663)</u>
	<u>1,399,431</u>	<u>1,399,431</u>
<u>(19,278,067)</u>	<u>1,399,431</u>	<u>(17,878,636)</u>
4,343,787	-	4,343,787
10,747,613	-	10,747,613
6,206,413	-	6,206,413
3,266,045	-	3,266,045
698,416	-	698,416
30,852,914	-	30,852,914
8,942,755	-	8,942,755
(1,666,824)	-	(1,666,824)
4,039,064	270,999	4,310,063
<u>(2,884,000)</u>	<u>2,884,000</u>	<u>-</u>
<u>64,546,183</u>	<u>3,154,999</u>	<u>67,701,182</u>
45,268,116	4,554,430	49,822,546
<u>129,012,552</u>	<u>20,599,121</u>	<u>149,611,673</u>
<u>\$ 174,280,668</u>	<u>\$ 25,153,551</u>	<u>\$ 199,434,219</u>

## CLARK COUNTY, OHIO

Balance Sheet  
 Governmental Funds  
 December 31, 2021

	General Fund	Job & Family Services Fund	Department of Developmental Disabilities Fund	Children's Services Fund	Commissioners Fund
<b>ASSETS:</b>					
Pooled Cash and Investments	\$ 21,961,614	\$ 3,361,104	\$ 35,572,550	\$ 24,700,184	\$ 14,524,621
Pooled Cash and Investments in Segregated Accounts	-	-	58,169	-	-
Pooled Cash and Investments with Fiscal and Escrow Agents	-	-	-	-	-
Net Receivables:					
Taxes	4,449,670	-	12,407,193	7,171,350	4,597,088
Permissive Sales Tax	5,015,614	-	-	-	-
Accounts	1,435,525	2,770	-	18,856	1,737
Special Assessments	-	-	-	-	-
Accrued Interest	193,774	-	-	-	-
Due from Other Governments	3,431,093	2,276,171	2,608,427	1,440,840	62,957
Due from Other Funds	101,957	-	300,000	-	-
Materials and Supplies Inventory	133,238	63,089	27,341	-	-
Prepaid Items	322,156	87,875	75,815	26,866	270
Assets Held for Resale	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 37,044,641</b>	<b>\$ 5,791,009</b>	<b>\$ 51,049,495</b>	<b>\$ 33,358,096</b>	<b>\$ 19,186,673</b>
<b>LIABILITIES:</b>					
Accounts Payable	\$ 262,971	\$ 95,247	\$ 254,449	\$ 186,734	\$ 209
Accrued Wages and Benefits	604,755	322,116	296,649	-	1,231
Matured Compensated Absences Payable	5,614	-	-	-	-
Due to Others	-	-	-	-	-
Due to Other Funds	13,830	-	-	-	-
Unearned Revenue	-	-	-	-	11,530,799
Matured Interest Payable	-	-	-	-	-
<b>Total Liabilities</b>	<b>887,170</b>	<b>417,363</b>	<b>551,098</b>	<b>186,734</b>	<b>11,532,239</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>					
Property Taxes Levied for Next Year	4,449,670	-	12,407,193	7,171,350	4,597,088
Unavailable Revenue - Intergovernmental Revenue	2,419,389	1,396,579	2,233,351	1,403,486	63,596
Unavailable Revenue - Charges for Services	220,706	-	-	-	-
Unavailable Revenue - Special Assessments	-	-	-	-	-
Unavailable Revenue - Investment Income	147,402	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>7,237,167</b>	<b>1,396,579</b>	<b>14,640,544</b>	<b>8,574,836</b>	<b>4,660,684</b>
<b>FUND BALANCES:</b>					
Nonspendable	1,393,998	150,964	103,156	26,866	270
Restricted	-	3,826,103	35,754,697	24,569,660	2,993,480
Committed	-	-	-	-	-
Assigned	12,649,301	-	-	-	-
Unassigned	14,877,005	-	-	-	-
<b>Total Fund Balances</b>	<b>28,920,304</b>	<b>3,977,067</b>	<b>35,857,853</b>	<b>24,596,526</b>	<b>2,993,750</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</b>	<b>\$ 37,044,641</b>	<b>\$ 5,791,009</b>	<b>\$ 51,049,495</b>	<b>\$ 33,358,096</b>	<b>\$ 19,186,673</b>

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, 2021

		Total Governmental Fund Balances	\$ 128,428,732
Nonmajor Governmental Funds	Total Governmental Funds	Amounts reported for governmental activities in the Statement of Net Position are different because:	
\$ 31,605,716	\$ 131,725,789	Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:	
1,103,647	1,161,816	Land	7,204,888
366	366	Construction in Progress	9,975,074
-	28,625,301	Infrastructure	149,828,273
-	5,015,614	Buildings	28,878,856
232,250	1,691,138	Improvements	72,392,053
74,746	74,746	Machinery and Equipment	19,596,738
152	193,926	Accumulated Depreciation	<u>(171,253,959)</u>
5,903,702	15,723,190	Total Capital Assets	116,621,923
92,474	494,431	Other long-term assets are not available to pay for current period expenditures and therefore are unavailable in the funds.	
5,666	229,334	Intergovernmental Revenue	12,491,006
68,915	581,897	Charges for Services	246,052
<u>1,019,716</u>	<u>1,019,716</u>	Special Assessments	74,746
		Investment Income	147,486
		Other Income	<u>20,971</u>
<u>\$ 40,107,350</u>	<u>\$ 186,537,264</u>		12,980,261
		The internal service funds are used for the acquisition of document imaging equipment, self insured health care and telecommunications for the County.	
\$ 713,861	\$ 1,513,471	The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Position.	819,908
219,616	1,444,367		
19,683	25,297	The internal balance represents the portion of the internal service funds assets and liabilities that are allocated to the enterprise funds.	2,873
1,516,830	1,516,830		
453,601	467,431	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.	
4,409	11,535,208	Deferred Outflows Related to Pensions and OPEB	18,943,175
366	366	Deferred Inflows Related to Pensions and OPEB	(37,236,375)
2,928,366	16,502,970	Net Pension Liability	(47,425,306)
		Net OPEB Asset	<u>4,548,220</u>
		Total	(61,170,286)
		Deferred amounts on refunding are not recognized as assets in the funds, whereas they are amortized in governmental activities.	140,192
5,095,752	41,605,562	Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of:	
		Workman Compensation Claims	(342,637)
1,169,084	2,844,338	Accrued Compensated Absences	(5,219,612)
30,920,251	98,064,191	Accrued Interest on Long-Term Debt	(73,965)
7,332	7,332	General Obligation Bonds & Loans Payable	(17,031,000)
-	12,649,301	Accrued Bond Premium	<u>(875,721)</u>
(13,435)	14,863,570	Total	<u>(23,542,935)</u>
<u>32,083,232</u>	<u>128,428,732</u>	Net Position of Governmental Activities	\$ <u>174,280,668</u>
<u>\$ 40,107,350</u>	<u>\$ 186,537,264</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, 2021

	General Fund	Job & Family Services Fund	Department of Developmental Disabilities Fund	Children's Services Fund	Commissioners Fund
<b>REVENUES:</b>					
Taxes	\$ 3,845,656	\$ -	\$ 10,747,613	\$ 6,206,413	\$ 3,964,461
Permissive Sales Tax	30,852,914	-	-	-	-
Intergovernmental	7,973,225	10,101,487	8,746,242	8,295,616	1,624,636
Operating Grants	-	-	-	-	-
Charges for Services	6,380,558	3,034	303,848	1,124,632	23,880
Licenses and Permits	723,579	-	-	-	-
Fees, Fines and Forfeitures	482,434	-	-	-	-
Special Assessments	-	-	-	-	-
Investment Income	(1,672,298)	-	86	-	1,465
Property Sales	-	-	-	-	-
Other Revenue	1,879,391	78,391	89,015	19,639	2,496
	<u>50,465,459</u>	<u>10,182,912</u>	<u>19,886,804</u>	<u>15,646,300</u>	<u>5,616,938</u>
Total Revenues					
<b>EXPENDITURES:</b>					
Current:					
General Government:					
Legislative and Executive	7,188,999	-	-	-	1,366,460
Judicial	11,384,096	-	-	-	18,997
Public Safety	16,448,754	-	-	-	1,399,407
Public Works	5,058,887	-	-	-	107,641
Health	271,689	-	14,764,427	-	-
Human Services	849,363	10,846,685	-	10,205,158	3,376,601
Conservation/Recreation	410,100	-	-	-	721,958
Capital Outlay	86,140	35,685	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
	<u>41,698,028</u>	<u>10,882,370</u>	<u>14,764,427</u>	<u>10,205,158</u>	<u>6,991,064</u>
Total Expenditures					
Excess (Deficit) of Revenues Over/ (Under) Expenditures	<u>8,767,431</u>	<u>(699,458)</u>	<u>5,122,377</u>	<u>5,441,142</u>	<u>(1,374,126)</u>
<b>OTHER FINANCING SOURCES (USES):</b>					
Inception of Capital Lease	-	-	-	-	-
Proceeds from the Sale of Capital Assets	1,650	-	-	-	-
Transfers In	1,048,145	1,136,767	-	722,829	200,000
Transfers Out	(9,501,582)	(722,829)	(244,000)	(1,370,811)	(1,067,475)
	<u>(8,451,787)</u>	<u>413,938</u>	<u>(244,000)</u>	<u>(647,982)</u>	<u>(867,475)</u>
Total Other Financing Sources (Uses)					
Net Change in Fund Balances	315,644	(285,520)	4,878,377	4,793,160	(2,241,601)
Fund Balance, Beginning 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>
Fund Balance, End of Year	<u>\$ 28,920,304</u>	<u>\$ 3,977,067</u>	<u>\$ 35,857,853</u>	<u>\$ 24,596,526</u>	<u>\$ 2,993,750</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, 2021

Nonmajor Governmental Funds	Total Governmental Funds		
		Total Net Change in Fund Balances - Governmental Funds	\$ 6,746,095
		Amounts reported for governmental activities in the Statement of Activities are different because:	
		Capital outlays are reported as expenditures in governmental funds. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. In the current period, these amounts are:	
\$ 498,131	\$ 25,262,274	Capital Asset Additions	7,862,381
-	30,852,914	Depreciation	<u>(6,507,557)</u>
16,756,504	53,497,710		1,354,824
6,494	6,494		
4,585,684	12,421,636		
1,045,853	1,769,432	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.	(117,627)
1,009,389	1,491,823		
66,279	66,279		
121,282	(1,549,465)	Revenues in the statement of activities that do not provide current financial resources are not reported as revenues on the funds.	
66,003	66,003	Intergovernmental	(183,989)
<u>1,008,850</u>	<u>3,077,782</u>	Charges for Services	241,208
		Special Assessments	7,862
25,164,469	126,962,882	Investment Income	(117,359)
		Other Revenue	<u>(9,994)</u>
			(62,272)
2,145,840	10,701,299	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
2,977,599	14,380,692		
990,299	18,838,460	The repayment of the principal of long-term debt consumes the current financial resources of governmental funds, but has no effect on net position.	1,830,000
13,342,405	18,508,933		
-	15,036,116	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:	
3,855,960	29,133,767	Compensated Absences	(303,149)
833,380	1,965,438	Workman Compensation Claims	1,478,353
5,534,835	5,656,660	Accrued Interest Payable	<u>(6,410)</u>
1,830,000	1,830,000		1,168,794
<u>657,296</u>	<u>657,296</u>	The change in net position of certain activities within the internal service funds are reported with governmental activities.	1,590,017
32,167,614	116,708,661		
(7,003,145)	10,254,221	Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.	
542,164	542,164	Pensions	5,915,516
32,060	33,710	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.	
5,728,942	8,836,683	Pensions	(4,431,674)
(13,986)	(12,920,683)	OPEB	<u>31,210,825</u>
6,289,180	(3,508,126)		
(713,965)	6,746,095	Change in Net Position of Governmental Activities	\$ <u>45,268,116</u>
32,797,197	121,682,637	See accompanying notes to the basic financial statements.	
<u>\$ 32,083,232</u>	<u>\$ 128,428,732</u>		

**CLARK COUNTY, OHIO**  
Statement of Fund Net Position  
Proprietary Funds  
December 31, 2021

	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	\$ 4,925,236	\$ 4,001,468	\$ 983,906	\$ 9,910,610	\$ 1,334,699
Pooled Cash and Investments in Segregated Accounts	402,009	218,440	-	620,449	-
Receivables:					
Accounts	1,559,930	487,587	-	2,047,517	499,333
Materials and Supplies Inventory	680	454	-	1,134	-
Prepaid Items	27,134	5,693	45,303	78,130	-
Total Current Assets	<u>6,914,989</u>	<u>4,713,642</u>	<u>1,029,209</u>	<u>12,657,840</u>	<u>1,834,032</u>
Noncurrent Assets:					
Capital Assets, not subject to depreciation:					
Land	1,540,857	552,288	-	2,093,145	-
Construction in Progress	-	-	85,555	85,555	-
Capital Assets, net of accumulated depreciation	15,350,156	6,188,693	-	21,538,849	-
Net OPEB Asset	107,382	71,587	1,159,828	1,338,797	-
Total Noncurrent Assets	<u>16,998,395</u>	<u>6,812,568</u>	<u>1,245,383</u>	<u>25,056,346</u>	<u>-</u>
Total Assets	<u>23,913,384</u>	<u>11,526,210</u>	<u>2,274,592</u>	<u>37,714,186</u>	<u>1,834,032</u>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>					
Pension	213,490	142,327	512,212	868,029	-
OPEB	90,324	60,217	171,740	322,281	-
Total Deferred Outflows of Resources	<u>303,814</u>	<u>202,544</u>	<u>683,952</u>	<u>1,190,310</u>	<u>-</u>
<b>LIABILITIES:</b>					
Current Liabilities:					
Accounts Payable	194,368	106,237	-	300,605	37,495
Accrued Wages and Benefits	25,205	16,803	87,754	129,762	-
Claims Payable	-	-	-	-	949,629
Due to Other Funds	-	-	-	-	27,000
Accrued Interest Payable	20,680	690	-	21,370	-
Compensated Absences Due within One Year	14,021	9,347	31,815	55,183	-
OPWC Loan Payable	122,911	18,615	-	141,526	-
OWDA Loans Payable	261,565	25,651	-	287,216	-
General Obligation Bonds Payable	107,010	31,332	-	138,342	-
Total Current Liabilities	<u>745,760</u>	<u>208,675</u>	<u>119,569</u>	<u>1,074,004</u>	<u>1,014,124</u>
Noncurrent Liabilities:					
Compensated Absences Due in More than One Year	72,932	48,622	165,489	287,043	-
OPWC Loan Payable	1,153,362	39,134	-	1,192,496	-
OWDA Loans Payable	3,842,187	538,676	-	4,380,863	-
General Obligation Bonds Payable	1,101,226	126,662	-	1,227,888	-
Net Pension Liability	814,383	542,919	1,623,624	2,980,926	-
Total Noncurrent Liabilities	<u>6,984,090</u>	<u>1,296,013</u>	<u>1,789,113</u>	<u>10,069,216</u>	<u>-</u>
Total Liabilities	<u>7,729,850</u>	<u>1,504,688</u>	<u>1,908,682</u>	<u>11,143,220</u>	<u>1,014,124</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>					
Deferred Charges on Refundings	34,792	18,548	-	53,340	-
Pension	314,863	209,910	800,550	1,325,323	-
OPEB	261,309	174,207	790,673	1,226,189	-
Total Deferred Inflows of Resources	<u>610,964</u>	<u>402,665</u>	<u>1,591,223</u>	<u>2,604,852</u>	<u>-</u>
<b>NET POSITION:</b>					
Net Investment in Capital Assets	10,267,960	5,942,363	85,555	16,295,878	-
Unrestricted	5,608,424	3,879,038	(626,916)	8,860,546	819,908
Total Net Position	<u>\$ 15,876,384</u>	<u>\$ 9,821,401</u>	<u>\$ (541,361)</u>	<u>\$ 25,156,424</u>	<u>\$ 819,908</u>

Net position reported for business-type activities in the statement of net position is different because they include a proportionate share of the balance of the internal service fund.

\$ (2,873)  
\$ 25,153,551

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, 2021

	Business-Type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Sewer	Water	9-1-1 Dispatching	Total	
<b>OPERATING REVENUES:</b>					
Charges for Services	\$ 5,395,489	\$ 2,805,154	\$ 1,424,939	9,625,582	\$ 14,997,128
Other Operating Revenue	<u>152,094</u>	<u>56,885</u>	<u>62,020</u>	<u>270,999</u>	<u>905,273</u>
Total Operating Revenues	<u>5,547,583</u>	<u>2,862,039</u>	<u>1,486,959</u>	<u>9,896,581</u>	<u>15,902,401</u>
<b>OPERATING EXPENSES:</b>					
Personnel Services	501,854	334,567	1,714,502	2,550,923	-
Contractual Services	2,828,900	1,399,737	-	4,228,637	1,380,869
Claims	-	-	-	-	14,098,164
Materials and Supplies	87,490	75,844	900	164,234	-
Other Expenses	100,621	65,609	128,818	295,048	-
Depreciation	<u>605,400</u>	<u>208,115</u>	<u>-</u>	<u>813,515</u>	<u>-</u>
Total Operating Expenses	<u>4,124,265</u>	<u>2,083,872</u>	<u>1,844,220</u>	<u>8,052,357</u>	<u>15,479,033</u>
Operating Income (Loss)	<u>1,423,318</u>	<u>778,167</u>	<u>(357,261)</u>	<u>1,844,224</u>	<u>423,368</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>					
Gain (Loss) from Disposal of Capital Assets	(13,944)	(37,302)	-	(51,246)	-
Interest Expense	<u>(155,782)</u>	<u>(815)</u>	<u>-</u>	<u>(156,597)</u>	<u>-</u>
Total Nonoperating Revenues (Expenses)	<u>(169,726)</u>	<u>(38,117)</u>	<u>-</u>	<u>(207,843)</u>	<u>-</u>
Income (Loss) Before Capital Contributions	1,253,592	740,050	(357,261)	1,636,381	423,368
Capital Contributions	-	698	-	698	-
Transfers In	<u>-</u>	<u>-</u>	<u>2,884,000</u>	<u>2,884,000</u>	<u>1,200,000</u>
Change in Net Position	1,253,592	740,748	2,526,739	4,521,079	1,623,368
Net Position, Beginning of Year	<u>14,622,792</u>	<u>9,080,653</u>	<u>(3,068,100)</u>		<u>(803,460)</u>
Net Position, End of Year	<u>\$ 15,876,384</u>	<u>\$ 9,821,401</u>	<u>\$ (541,361)</u>		<u>\$ 819,908</u>
Some amounts reported for business-type activities in the statement of activities are different because a proportionate share of the net expense of the internal service funds are reported with business-type activities.				<u>\$ 33,351</u>	
Change in Net Position of business-type activities				<u>\$ 4,554,430</u>	

See accompanying notes to the basic financial statements.

**CLARK COUNTY, OHIO**  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2021

	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	\$ 5,271,088	\$ 2,807,389	\$ 1,424,939	\$ 9,503,416	\$ 14,578,884
Cash Paid for Employees Salaries and Benefits	(1,088,369)	(725,577)	(3,562,164)	(5,376,110)	-
Cash Paid to Suppliers	(2,724,415)	(1,378,721)	(900)	(4,104,036)	(1,412,871)
Cash Paid for Claims and Charges	-	-	-	-	(14,188,349)
Other Operating Revenues	160,366	57,726	62,020	280,112	905,273
Other Operating Expenses	(101,973)	(67,536)	(172,833)	(342,342)	-
Net Cash Provided (Used) by Operating Activities	<u>1,516,697</u>	<u>693,281</u>	<u>(2,248,938)</u>	<u>(38,960)</u>	<u>(117,063)</u>
<b>CASH FLOWS FROM NONCAPITAL ACTIVITIES:</b>					
Transfers In	-	-	2,884,000	2,884,000	1,200,000
Net Cash Provided by Noncapital Activities	<u>-</u>	<u>-</u>	<u>2,884,000</u>	<u>2,884,000</u>	<u>1,200,000</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>					
Capital Contributions	-	698	-	698	-
Acquisition and Construction of Capital Assets	(1,015,839)	(350,841)	(51,333)	(1,418,013)	-
Interest Paid on OWDA Loans	(128,837)	-	-	(128,837)	-
Interest Paid on G.O. Bonds	(46,862)	(8,114)	-	(54,976)	-
Principal Paid on OWDA Loans	(253,766)	(25,651)	-	(279,417)	-
Principal Paid on OPWC Loans	(122,911)	(26,215)	-	(149,126)	-
Principal Paid on G.O. Bonds	(90,000)	(125,000)	-	(215,000)	-
Net Cash (Used) by Capital and Related Financing Activities	<u>(1,658,215)</u>	<u>(535,123)</u>	<u>(51,333)</u>	<u>(2,244,671)</u>	<u>-</u>
Change in Cash and Cash Equivalents	(141,518)	158,158	583,729	600,369	1,082,937
Pooled Cash and Investments, Beginning 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>
Pooled Cash and Investments, End of Year	<u>\$ 5,327,245</u>	<u>\$ 4,219,908</u>	<u>\$ 983,906</u>	<u>\$ 10,531,059</u>	<u>\$ 1,334,699</u>
Reconciliation of Pooled Cash and Investments per Statement of Fund Net Position to Pooled Cash and Investments, End of Year, per Statement of Cash Flows:					
Pooled Cash and Investments	\$ 4,925,236	4,001,468	\$ 983,906	\$ 9,910,610	\$ 1,334,699
Pooled Cash and Investments in Segregated Accounts	<u>402,009</u>	<u>218,440</u>	<u>-</u>	<u>620,449</u>	<u>-</u>
Pooled Cash and Investments, End of Year, per Statement of Cash Flows	<u>\$ 5,327,245</u>	<u>\$ 4,219,908</u>	<u>\$ 983,906</u>	<u>\$ 10,531,059</u>	<u>\$ 1,334,699</u>

(Continued)

**CLARK COUNTY, OHIO**  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2021  
(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)	\$ 1,423,318	\$ 778,167	(357,261)	1,844,224	\$ 423,368
Adjustment to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Depreciation	605,400	208,115	-	813,515	-
Changes in Assets, Liabilities and Deferred Inflows/Outflows of Resources:					
Accounts Receivable	(86,141)	19,576	-	(66,565)	(418,245)
Materials and Supplies Inventory	(172)	(115)	-	(287)	-
Prepaid Items	(55)	12,369	(43,550)	(31,236)	-
Net OPEB Asset	(107,382)	(71,587)	(1,159,828)	(1,338,797)	-
Deferred Outflows Related to Pension	(1,915)	(1,277)	(6,725)	(9,917)	-
Deferred Outflows Related to OPEB	19,400	12,933	68,136	100,469	-
Accounts Payable	160,862	66,179	(465)	226,576	(32,001)
Accrued Wages & Benefits	(38,951)	(25,968)	(53,441)	(118,360)	-
Compensated Absences Payable	(7,702)	(5,135)	101,830	88,993	-
Claims Payable	-	-	-	-	(90,185)
Net Pension Liability	(131,772)	(87,848)	(462,797)	(682,417)	-
Net OPEB Liability	(591,605)	(394,403)	(1,295,091)	(2,281,099)	-
Deferred Inflows Related to Pension	109,185	72,790	383,470	565,445	-
Deferred Inflows Related to OPEB	164,227	109,485	576,784	850,496	-
Net Cash Provided (Used) by Operating Activities	<u>\$ 1,516,697</u>	<u>\$ 693,281</u>	<u>\$ (2,248,938)</u>	<u>\$ (38,960)</u>	<u>\$ (117,063)</u>

See accompanying notes to the basic financial statements.

**CLARK COUNTY, OHIO**  
Statement of Fiduciary Net Position  
Custodial Funds  
December 31, 2021

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**ASSETS:**

Pooled Cash and Investments	\$ 28,001,124
Pooled Cash and Investments in Segregated Accounts	2,372,254
Receivables:	
Taxes Receivable	137,851,902
Special Assessments	<u>6,611,976</u>
 Total Assets	 <u>174,837,256</u>

**DEFERRED INFLOWS OF RESOURCES:**

Property Taxes	137,851,902
Special Assessments	<u>6,611,976</u>
 Total Deferred Inflows of Resources	 <u>144,463,878</u>

**NET POSITION:**

Restricted for Individuals, Organizations and Other Governments	<u>\$ 30,373,378</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, 2021

**ADDITIONS:**

Amounts Received as Fiscal Agent	\$ 37,904,386
Property Tax Collections for Other Governments	115,198,276
Special Assessment Collections for Other Governments	561,054
Intergovernmental	10,816,225
License, Permits & Fees for Other Governments	10,440,988
Fees, Fines and Forfeitures for Other Governments	2,646,867
Sheriff Sale Collections for Others	2,272,659
Other	<u>793,957</u>
 Total Additions	 <u>180,634,412</u>

**DEDUCTIONS:**

Distributions as Fiscal Agent	37,524,316
Property Tax Distributions to Other Governments	113,121,787
Special Assessment Distributions to Other Governments	561,054
Distributions of State Funds to Other Governments	10,739,687
Licenses, Permits & Fees of Distributions to Other Governments	12,647,672
Fees, Fines & Forfeitures of Distributions to Other Governments	66,551
Sheriff Sale Distribution to Other Governments	3,197,035
Distributions to Individuals	950,107
Other	<u>305,525</u>
 Total Deductions	 <u>179,113,734</u>

Change in Net Position	1,520,678
 Net Position, Beginning of Year	 <u>28,852,700</u>
 Net Position, End of Year	 <u>\$ 30,373,378</u>

See accompanying notes to the basic financial statements.



**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021

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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, 2021, 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, 2021

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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, 2021

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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, 2021

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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, 2021

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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 measureable 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 amounts payable associated with the pension and OPEB plans. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021

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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. Property taxes represent amounts for which there was an enforceable legal claim as of December 31, 2021, but which were levied to finance 2022 operations. This amount has been recorded as deferred inflows of resources on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental fund balance sheet and represents receivable which will not be collected within the available period. For the County unavailable revenue includes accrued interest, permissive sales taxes, intergovernmental receivables including grants, delinquent property taxes, special assessments, and other sources. These amounts are deferred and recognized as inflows of resources in the period when the amounts become available. Deferred outflows of resources related to pension and OPEB are reported on the government-wide and proprietary funds statement of net position and explained in Notes 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 2021, 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 2021, 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, 2021

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

For 2021, 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 \$250 million, requiring the excess amount to be transacted the following business day(s), but only to the \$250 million limit. All accounts of the participant will be combined for these purposes.

Under existing Ohio statutes, all investment earnings are assigned to the General Fund unless statutorily required to be credited to a specific fund. Interest income credited to the General Fund during 2021 amounted to \$1,473,830 which includes \$1,461,001 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:**

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

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

**G. Prepaid Items:**

Payments made to vendors for services that will benefit periods beyond December 31, 2021, 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, 2021

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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, 2021

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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 and employee related compensation liabilities are accrued when incurred in the government-wide financial statements and in proprietary funds. A liability for these amounts is recorded in governmental funds only if they have matured, for example as a result of employee resignations and retirements. Compensated absences liability and net pension liabilities will be paid from the General Fund, Job & Family Services, Department of Developmental Disabilities, 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, 2021

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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, 2021

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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, 2021

**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, 2021, the Dog and Kennel Special Revenue Fund, the DoDD Capital Projects Fund and the IS Internal Service Fund had deficit fund equity in the amount of \$6,487, \$13,435 and \$37,950, 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	\$ 4,692,912
Job & Family Services	1,804,006
Department of Developmental Disabilities	2,067,821
Children's Services	3,104,972
Commissioners	2,277,466
Other Nonmajor Governmental	8,959,772
Total Governmental Funds	22,906,949
Business-Type Funds:	
Sewer Fund	812,606
Water Fund	435,309
9-1-1 Dispatching Fund	114,364
Total Business-Type Funds	1,362,279
Total	\$ 24,269,228

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021

**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	\$ 133,238	\$ 63,089	\$ 27,341	\$ -	\$ -	\$ 5,666	\$ 229,334
Prepaid Items	322,156	87,875	75,815	26,866	270	68,915	581,897
Permanent Funds	-	-	-	-	-	74,787	74,787
Assets Held for Resale	-	-	-	-	-	1,019,716	1,019,716
Unclaimed Funds and/or Warrants	938,604	-	-	-	-	-	938,604
<b>Total Nonspendable</b>	<b>1,393,998</b>	<b>150,964</b>	<b>103,156</b>	<b>26,866</b>	<b>270</b>	<b>1,169,084</b>	<b>2,844,338</b>
Restricted for:							
Job & Family Services	-	3,826,103	-	-	-	-	3,826,103
Department of Developmental Disabilities	-	-	35,754,697	-	-	-	35,754,697
Children's Services	-	-	-	24,569,660	-	-	24,569,660
Commissioners	-	-	-	-	2,993,480	-	2,993,480
Capital Projects	-	-	-	-	-	2,411,587	2,411,587
Debt Service	-	-	-	-	-	232,269	232,269
Legislative/Executive	-	-	-	-	-	4,094,553	4,094,553
Judicial	-	-	-	-	-	5,174,546	5,174,546
Public Safety	-	-	-	-	-	2,144,030	2,144,030
Public Works	-	-	-	-	-	12,734,936	12,734,936
Human Services	-	-	-	-	-	1,861,902	1,861,902
Conservation/Recreation	-	-	-	-	-	1,432,160	1,432,160
Permanent Fund	-	-	-	-	-	39,649	39,649
<b>Total Restricted</b>	<b>-</b>	<b>3,826,103</b>	<b>35,754,697</b>	<b>24,569,660</b>	<b>2,993,480</b>	<b>30,920,251</b>	<b>98,064,191</b>
Committed:							
Debt Service	-	-	-	-	-	7,332	7,332
<b>Total Committed</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,332</b>	<b>7,332</b>
Assigned:							
Subsequent Appropriations	7,955,957	-	-	-	-	-	7,955,957
Purchases on Order - Legislative/Executive	1,839,229	-	-	-	-	-	1,839,229
Purchases on Order - Judicial	786,085	-	-	-	-	-	786,085
Purchases on Order - Public Safety	1,487,054	-	-	-	-	-	1,487,054
Purchases on Order - Public Works	420,030	-	-	-	-	-	420,030
Purchases on Order - Human Services	44,580	-	-	-	-	-	44,580
Purchases on Order - Health	116,366	-	-	-	-	-	116,366
<b>Total Assigned</b>	<b>12,649,301</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,649,301</b>
Unassigned (deficit)	14,877,005	-	-	-	-	(13,435)	14,863,570
<b>Total Fund Balances</b>	<b>\$ 28,920,304</b>	<b>\$ 3,977,067</b>	<b>\$ 35,857,853</b>	<b>\$ 24,596,526</b>	<b>\$ 2,993,750</b>	<b>\$ 32,083,232</b>	<b>\$ 128,428,732</b>

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**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021

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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, 2021

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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, 2021, 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 \$7,025,205. Of the bank balance, \$2,468,861 was covered by Federal Depository insurance and \$4,556,344 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, 2021

**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
			1 Year or Less	1 to 3 Years	3 to 5 Years	
Fair Value:						
Federal Farm Credit Bank	AA+/Aaa	35,674,349	2,388,699	19,665,690	13,619,960	22.69%
Federal Home Loan Bank	AA+/Aaa	26,192,400	431,316	10,391,784	15,369,300	13.95%
Federal Home Loan Mortgage Corp.	AA+/Aaa	6,172,619	-	-	6,172,619	3.65%
Federal National Mortgage Association	AA+/Aaa	10,840,568	1,511,475	2,871,083	6,458,010	6.42%
U.S. Treasury Bond	N/A	3,702,784	-	3,702,784	-	2.19%
U.S. Treasury Notes	N/A	17,095,336	-	9,985,846	7,109,490	10.12%
Municipal Bonds	AA/Aa	3,749,361	1,794,510	1,104,608	850,243	2.22%
Commercial Paper	A-1/P-1	26,776,106	26,776,106	-	-	15.86%
Corporate Bond	AA/A1	6,355,896	-	6,355,896	-	3.76%
Negotiable CD's	(1)	11,163,797	3,481,506	7,428,169	254,122	6.61%
Net Asset Value/Amortized Cost:						
STAR Ohio	AAAm	16,979,184	16,979,184	-	-	10.06%
Money Markets/ICS	(1)	4,205,799	4,205,799	-	-	2.47%
<b>Total Investments</b>		<b>\$ 168,908,199</b>	<b>\$ 57,568,595</b>	<b>\$ 61,505,860</b>	<b>\$ 49,833,744</b>	<b>100.00%</b>

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 and Note, 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.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021

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

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

**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 2021 for real and public utility property taxes represents collections of 2020 taxes.

The 2021 real property taxes are levied after October 1, 2021, on the assessed value as of January 1, 2021, the lien date. Assessed values are established by state law at 35% of appraised market value. The 2021 real property taxes are collected in and intended to finance 2022 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 2021 public utility property taxes which became a lien December 31, 2020, are levied after October 1, 2021, and are collected in 2022 with real property taxes.

The full tax rate for all County operations applied to real property for the fiscal year ended December 31, 2021 was \$15.15 per \$1,000 of assessed value. The assessed values upon which the 2021 taxes were collected were as follows:

Category	Assessed Value
Real Property	\$ 2,430,875,010
Public Utility Real Property	660,600
Public Utility Personal Property	172,329,800
Total Assessed Value	\$ 2,603,865,410

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 2021 operations. The receivable and the portion of the tax levies prepaid by year-end into the funds are therefore offset by a credit to deferred inflows of resources.

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021

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

A summary of voted millage for tax year 2020 collected in 2021 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 custodial 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, 2021.

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

On August 18, 2021, the Board of County Commissioners voted to continue a ½% emergency sales tax increase permanently, effective January 1, 2022. This increase was needed in order to 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 2021 amounted to \$30,852,914.

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, 2021

**NOTE 9 – RECEIVABLES**

Receivables at December 31, 2021 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	\$ 931,768
Casino Tax	902,313
Public Assistance for Health & Human Services Programs	7,008,617
Grants and Reimbursements	1,234,467
Homestead and Rollback	1,436,647
Gas, Excise, Motor Vehicle License Fees & Permissive Auto Tax	4,139,604
Capital Projects	69,774
Total Governmental Activities	\$ 15,723,190

**NOTE 10 – INTERFUND TRANSFERS AND BALANCES**

Interfund transfers for the year ended December 31, 2021, consisted of the following:

Transfer In	Transfer Out						Total
	General Fund	Job & Family Services Fund	Developmental Disabilities Fund	Children's Services Fund	Commissioners Fund	Nonmajor Special Revenue Funds	
General Fund	\$ -	\$ -	\$ -	\$ -	\$ 1,048,145	\$ -	\$ 1,048,145
Job & Family Services Fund	472,202	-	-	664,565	-	-	1,136,767
Children's Services Fund	-	722,829	-	-	-	-	722,829
Commissioners Fund	200,000	-	-	-	-	-	200,000
Nonmajor Special Revenue Fund	4,680	-	-	706,246	19,330	13,986	744,242
Nonmajor Debt Service Fund	2,281,000	-	-	-	-	-	2,281,000
Nonmajor Capital Projects Fund	2,459,700	-	244,000	-	-	-	2,703,700
9-1-1 Dispatch Enterprise Fund	2,884,000	-	-	-	-	-	2,884,000
Internal Service Fund	1,200,000	-	-	-	-	-	1,200,000
Total	\$ 9,501,582	\$ 722,829	\$ 244,000	\$ 1,370,811	\$ 1,067,475	\$ 13,986	\$ 12,920,683

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, 2021

**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	-	78,644	153,601
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>\$ 92,474</u>	<u>\$ 494,431</u>

Interfund balances for the year ended December 31, 2021, 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, 2021

**NOTE 11 – CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2021 was as follows:

	Balance 12/31/2020	Additions	Deletions	Balance 12/31/2021
<b><u>Governmental Activities:</u></b>				
Non-Depreciable Capital Assets:				
Land	\$ 7,204,888	\$ -	\$ -	\$ 7,204,888
Construction in Progress	<u>13,546,373</u>	<u>2,524,585</u>	<u>(6,095,884)</u>	<u>9,975,074</u>
Non-Depreciable Capital Assets	<u>20,751,261</u>	<u>2,524,585</u>	<u>(6,095,884)</u>	<u>17,179,962</u>
Depreciable Capital Assets:				
Buildings	28,862,410	16,446	-	28,878,856
Improvements	63,495,430	9,164,942	(268,319)	72,392,053
Machinery and Equipment	18,459,563	1,667,753	(530,578)	19,596,738
Infrastructure	<u>149,243,734</u>	<u>584,539</u>	<u>-</u>	<u>149,828,273</u>
Depreciable Capital Assets	<u>260,061,137</u>	<u>11,433,680</u>	<u>(798,897)</u>	<u>270,695,920</u>
Less: Accumulated Depreciation:				
Buildings	(25,386,120)	(400,045)	-	(25,786,165)
Improvements	(44,629,903)	(3,141,812)	176,016	(47,595,699)
Machinery and Equipment	(13,163,647)	(1,395,954)	505,254	(14,054,347)
Infrastructure	<u>(82,248,002)</u>	<u>(1,569,746)</u>	<u>-</u>	<u>(83,817,748)</u>
Accumulated Depreciation	<u>(165,427,672)</u>	<u>(6,507,557) *</u>	<u>681,270</u>	<u>(171,253,959)</u>
Depreciable Capital Assets, net	<u>94,633,465</u>	<u>4,926,123</u>	<u>(117,627)</u>	<u>99,441,961</u>
Governmental Activities Capital Assets, net	<u>\$ 115,384,726</u>	<u>\$ 7,450,708</u>	<u>\$ (6,213,511)</u>	<u>\$ 116,621,923</u>

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

General Government:

Legislative and Executive	\$ 2,175,418
Judicial	69,433
Public Safety	489,517
Public Works	3,090,023
Health	379,870
Human Services	253,868
Conservation and Recreation	<u>49,428</u>
	<u>\$ 6,507,557</u>

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**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021

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

	Balance 12/31/2020	Additions	Deletions	Balance 12/31/2021
<b>Business-Type Activities:</b>				
Non-Depreciable Capital Assets:				
Land	\$ 1,171,574	\$ 921,571	\$ -	\$ 2,093,145
Construction in Progress	52,037	379,491	(345,973)	85,555
Non-Depreciable Capital Assets	<u>1,223,611</u>	<u>1,301,062</u>	<u>(345,973)</u>	<u>2,178,700</u>
Depreciable Capital Assets:				
Buildings	16,539,790	-	-	16,539,790
Improvements	1,702,060	406,216	-	2,108,276
Machinery and Equipment	2,743,822	56,708	-	2,800,530
Infrastructure	21,137,612	-	(181,531)	20,956,081
Depreciable Capital Assets	<u>42,123,284</u>	<u>462,924</u>	<u>(181,531)</u>	<u>42,404,677</u>
Less: Accumulated Depreciation:				
Buildings	(5,960,702)	(360,927)	-	(6,321,629)
Improvements	(1,232,629)	(79,366)	-	(1,311,995)
Machinery and Equipment	(2,506,100)	(59,861)	-	(2,565,961)
Infrastructure	(10,483,167)	(313,361)	130,285	(10,666,243)
Accumulated Depreciation	<u>(20,182,598)</u>	<u>(813,515)</u>	<u>130,285</u>	<u>(20,865,828)</u>
Depreciable Capital Assets, net	<u>21,940,686</u>	<u>(350,591)</u>	<u>(51,246)</u>	<u>21,538,849</u>
Business-Type Activities				
Capital Assets, net	<u>\$ 23,164,297</u>	<u>\$ 950,471</u>	<u>\$ (397,219)</u>	<u>\$ 23,717,549</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.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021

**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

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

Year	<u>Governmental Activities</u>		
	<u>Principal</u>	<u>Premium</u>	<u>Interest</u>
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	1,147,000	95,861	423,616
2027-2031	4,347,000	227,675	1,386,202
2032-2036	3,800,000	130,759	675,400
2037-2038	1,390,000	33,044	80,394
Total	<u>\$ 17,031,000</u>	<u>\$ 875,721</u>	<u>\$ 4,780,950</u>

Year	<u>Business-Type Activities</u>		
	<u>Principal</u>	<u>Premium</u>	<u>Interest</u>
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	110,000	8,342	33,925
2027-2031	335,000	26,645	106,075
2032-2036	345,000	22,875	40,525
Total	<u>\$ 1,275,000</u>	<u>\$ 91,230</u>	<u>\$ 363,950</u>

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021

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

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.

	<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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021

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

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

	<u>Principal</u>
2022	\$ 141,526
2023	133,926
2024	121,551
2025	97,529
2026	87,529
2027-2031	437,646
2032-2036	<u>314,315</u>
	<u>\$ 1,334,022</u>

Ohio Water Development Authority (OWDA) Loans:

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

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

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

	<u>OWDA</u>	
	<u>Principal</u>	<u>Interest</u>
2022	\$ 287,216	\$ 123,185
2023	295,255	115,147
2024	303,541	106,861
2025	312,081	98,321
2026	320,884	89,518
2027-2031	1,746,223	305,783
2032-2036	1,223,321	59,186
2037-2041	128,256	-
2042	<u>51,302</u>	<u>-</u>
	<u>\$ 4,668,079</u>	<u>\$ 898,001</u>

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021

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

A schedule of changes in long-term obligations of the County during 2021 was as follows:

	Amount Outstanding 12/31/2020	Additions	Retirements	Amount Outstanding 12/31/2021	Amounts Due Within One Year
<b>Governmental Activities:</b>					
<u>General Obligation Bonds:</u>					
2.00% to 5.00% - 2017					
Various Purpose Improvement and Refunding Bonds	\$ 8,340,000	\$ -	\$ 1,305,000	\$ 7,035,000	\$ 1,340,000
2.50% to 5.00% - 2018					
Various Purpose Bonds	9,415,000	-	350,000	9,065,000	370,000
1.83% - 2019					
Various Purpose Refunding Bonds	1,106,000	-	175,000	931,000	217,000
Total General Obligation Debt	18,861,000	-	1,830,000	17,031,000	1,927,000
Compensated Absences	4,916,463	5,219,612	4,916,463	5,219,612	694,306
Net Pension Liability	55,405,569	-	7,980,263	47,425,306	-
Net OPEB Liability	37,783,317	-	37,783,317	-	-
Accrued Bond Premium	976,518	-	100,797	875,721	100,799
Total Governmental Activities	\$ 117,942,867	\$ 5,219,612	\$ 52,610,840	\$ 70,551,639	\$ 2,722,105
<b>Business-Type Activities:</b>					
<u>General Obligation Bonds:</u>					
2.00 to 5.00% - 2017					
Various Purpose Improvement and Refunding Bonds	\$ 1,395,000	\$ -	\$ 120,000	\$ 1,275,000	\$ 130,000
1.83% - 2019					
Various Purpose Refunding Bonds	95,000	-	95,000	-	-
Total General Obligation Debt	1,490,000	-	215,000	1,275,000	130,000
<u>Ohio Public Works Commission Loans:</u>					
Northridge Water Storage Tank	22,800	-	15,200	7,600	7,600
West Enon Estates Sanitary Sewer	86,625	-	24,750	61,875	24,750
Southwest Regional WWTP Expansion	1,087,500	-	75,000	1,012,500	75,000
Green Meadows Water Tank	50,000	-	10,000	40,000	10,000
Southwest WWTP Equipment Replacement	46,587	-	11,646	34,941	11,647
Lawrenceville & Northridge Water Imp	11,164	-	1,015	10,149	1,015
Sewer & Manhole Rehabilitation 2014	178,472	-	11,515	166,957	11,514
<u>Ohio Water Development Authority Loans:</u>					
Limecrest Water System	589,978	-	25,651	564,327	25,651
Southwest Regional WWTP Expansion	4,357,518	-	253,766	4,103,752	261,565
Compensated Absences	253,233	342,226	253,233	342,226	55,183
Net Pension Liability	3,663,343	-	682,417	2,980,926	-
Net OPEB Liability	2,281,099	-	2,281,099	-	-
Accrued Bond Premium	99,572	-	8,342	91,230	8,342
Total Business-Type Activities	14,217,891	342,226	3,868,634	10,691,483	622,267
Total Government Wide	\$ 132,160,758	\$ 5,561,838	\$ 56,479,474	\$ 81,243,122	\$ 3,344,372



**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021

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

**Conduit Debt:**

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

At December 31, 2021, there were 70 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 22 series issued after July 1, 1995 was \$2.91 billion. The aggregate principal amount payable for the 48 series issued prior to July 1, 1995, could not be determined; however, their original issue amounts totaled \$78.505 million.

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

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

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed one percent of the total assessed valuation of the County. The Code further provides that the total voted and un-voted net debt of the County less the same exempt debt shall never exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000. The effects of the debt limitations described above at December 31, 2021 are an overall debt margin of \$44,563,285 and a limit on un-voted debt margin of \$7,005,304.

**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.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021

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

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

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

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

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

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

Plan Description – Clark County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-share, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a cost-sharing, multiple-employer defined benefit plan with defined contribution features. While members (e.g., Clark County employees) may elect the member-directed plan and the combined plan, the majority of employee members are in OPERS’ traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021

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

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

<b>Group A</b> Eligible to retire prior to January 7, 2013 or five year after January 7, 2013	<b>Group B</b> 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	<b>Group C</b> Members not in other Groups and members hired on or after January 7, 2013
<b>State and Local</b>	<b>State and Local</b>	<b>State and Local</b>
<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
<b>Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<b>Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<b>Formula:</b> 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
<b>Law Enforcement</b>	<b>Law Enforcement</b>	<b>Law Enforcement</b>
<b>Age and Service Requirements:</b> Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
<b>Formula:</b> 2.5% 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, 2021

**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>2021 Statutory Maximum Contribution Rates</b>		
Employer	14.0%	18.1%
Employee *	10.0%	**
 <b>2021 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 \$6,421,385 for 2021.

**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, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Clark County's proportion of the net pension liability was based on the Clark County's share of contributions to the pension plan relative to the projected contributions of all participating entities. Following is information related to the proportionate share:

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**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021

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

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
Proportionate Share of the Net Pension Liability	\$ 47,425,306	\$ 2,980,926	\$ 50,406,232
Proportion of the Net Pension Liability:			
Current Measurement Date	0.320272%	0.020131%	0.340403%
Prior Measurement Date	0.280312%	0.018534%	0.298846%
Change in Proportionate Share	<u>0.039960%</u>	<u>0.001597%</u>	<u>0.041557%</u>
Pension Expense	\$ 4,431,674	\$ 378,979	\$ 4,810,653

At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
<b>Deferred Outflows of Resources</b>			
Change in County's proportionate share and difference in employer contributions	\$ 6,280,960	\$ 362,160	\$ 6,643,120
County contributions subsequent to the measurement date	<u>5,915,516</u>	<u>505,869</u>	<u>6,421,385</u>
Total Deferred Outflow of Resources	<u>\$ 12,196,476</u>	<u>\$ 868,029</u>	<u>\$ 13,064,505</u>
<b>Deferred Inflows of Resources</b>			
Differences between expected and actual experience	\$ (1,942,427)	\$ (166,108)	\$ (2,108,535)
Net difference between projected and actual earnings on pension plan investments	<u>(18,487,668)</u>	<u>(1,159,215)</u>	<u>(19,646,883)</u>
Total Deferred Inflows of Resources	<u>\$ (20,430,095)</u>	<u>\$ (1,325,323)</u>	<u>\$ (21,755,418)</u>

\$6,421,385 reported as deferred outflows of resources related to pension resulting from Clark County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Fiscal Year Ending December 31:	<u>OPERS</u>
2022	\$ (3,448,203)
2023	(975,812)
2024	(8,008,735)
2025	<u>(2,679,548)</u>
Total	<u>\$ (15,112,298)</u>

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021

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

**Actuarial Assumptions – OPERS**

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability in the December 31, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Wage Inflation	3.25%
Future Salary Increases Including inflation	3.25% to 10.75%
COLA or Ad Hoc COLA	Pre 1/7/2013 Retirees: 3.00% simple; Post 1/7/2013 Retirees: 0.5% simple through 2021, then 2.15% simple
Investment Rate of Return	7.20%
Actuarial Cost Method	Individual Entry Age

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 Health 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.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021

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

The allocation of investment assets within the Defined Benefit portfolio is approved by the Board of Trustees in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of arithmetic rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2020, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	25.00 %	1.32 %
Domestic Equities	21.00	5.64
Real Estate	10.00	5.39
Private Equity	12.00	10.42
International Equities	23.00	7.36
Other Investments	9.00	4.75
	100.00 %	5.43 %

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

**Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate.** The following chart represents the Clark County's proportionate share of the net pension liability at the 7.20% discount rate, as well as the sensitivity to a 1% increase and 1% decrease in the current discount rate:

	1% Decrease (6.20%)	Current Discount Rate of 7.20%	1% Increase (8.20%)
County's proportionate share of net pension liability	\$ 96,149,008	\$ 50,406,232	\$ 12,370,088

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021

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

***Changes Subsequent to the Measurement Date.*** In September 2021, the Board approved several changes to the pension plan based on the completed five-year experience study covering the period 2016-2020. In addition to other changes, the Board approved to decrease the assumed pension investment rate of return from 7.20% to 6.90%. These changes are not reflected in the current measurement period but are expected to increase the associated pension liability.

**NOTE 14 – DEFINED BENEFIT OPEB PLANS**

**Net OPEB Liability/(Asset)**

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

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

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

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

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

The OPERS administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.



**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021

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

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and 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' ACFR referenced below for additional information.

The ORC 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 ORC.

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

**Funding Policy**— The ORC provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS' Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, health care is not being funded.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2021, state and local employers contributed at a rate of 14.0% of earnable salary and public safety and law enforcement employers contributed at 18.1%. These are the maximum employer contribution rates permitted by the ORC. 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 Traditional Pension and Combined plans' employer contributions allocated to health care was zero in 2021. 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 2021 was 4.0%.

The Clark County's contractually required contribution to OPERS for OPEB was \$0 for 2021.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021

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

***OPEB Asset, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB***

The total net OPEB asset for OPERS were determined by an actuarial valuation as of December 31, 2019, rolled forward to the measurement date of December 31, 2020, 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/(asset) was based on the County’s share of contributions to OPERS relative to the contributions of all participating entities. The following is information related to the proportionate share and OPEB expense:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
Proportionate Share of the Net OPEB Liability/(Asset)	\$ (4,548,220)	\$ (1,338,797)	\$ (5,887,017)
Proportion of the Net OPEB Liability/(Asset):			
Current Measurement Date	0.304407%	0.026031%	0.330438%
Prior Measurement Date	<u>0.273542%</u>	<u>0.016515%</u>	<u>0.290057%</u>
Change in Proportionate Share	<u>0.030865%</u>	<u>0.009516%</u>	<u>0.040381%</u>
OPEB Expense	\$ (31,210,825)	\$ (2,668,931)	\$ (33,879,756)

At December 31, 2021, the Clark County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
<b>Deferred Outflows of Resources</b>			
Change in assumptions	\$ 2,783,432	\$ 110,693	\$ 2,894,125
Change in County's proportionate share and difference in employer contributions	3,963,267	211,588	4,174,855
Total Deferred Outflow of Resources	<u>\$ 6,746,699</u>	<u>\$ 322,281</u>	<u>\$ 7,068,980</u>
<b>Deferred Inflows of Resources</b>			
Differences between expected and actual experience	\$ (4,951,720)	\$ (361,278)	\$ (5,312,998)
Net difference between projected and actual earnings on OPEB plan investments	(2,922,295)	(213,211)	(3,135,506)
Change in assumptions	(8,890,107)	(648,625)	(9,538,732)
Change in County's proportionate share and difference in employer contributions	<u>(42,158)</u>	<u>(3,075)</u>	<u>(45,233)</u>
Total Deferred Inflows of Resources	<u>\$ (16,806,280)</u>	<u>\$ (1,226,189)</u>	<u>\$ (18,032,469)</u>

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021

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

No amounts reported as deferred outflows of resources related to OPEB resulting from the County’s contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability or an increase of the net OPEB asset in the year ended December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending December 31:	OPERS
2022	\$ (5,054,026)
2023	(4,177,440)
2024	(1,362,564)
2025	(369,459)
Total	\$ (10,963,489)

***Actuarial Assumptions - OPERS***

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

Projections of health care costs for financial reporting purposes are based on the substantive plan and include the types of coverages provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB asset was determined by an actuarial valuation as of December 31, 2019, rolled forward to the measurement date of December 31, 2020. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB Statement No. 74:

Wage Inflation	3.25%
Projected Salary Increases,	3.25% to 10.75%, including wage inflation
Single Discount Rate:	
Current Measurement Date	6.00%
Prior Measurement Date	3.16%
Investment Rate of Return	6.00%
Municipal Bond Rate:	
Current Measurement Date	2.00%
Prior Measurement Date	2.75%
Health Care Cost Trend Rate:	
Current Measurement Date	8.5% initial, 3.50% ultimate in 2035
Prior Measurement Date	10.5% initial, 3.50% ultimate in 2030
Actuarial Cost Method	Individual entry age

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021

**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 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 tables.

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

The allocation of investment assets within the Health Care portfolio is approved by the Board as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. The System’s primary goal is to achieve and maintain a fully funded status for benefits provided through the defined benefit pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of arithmetic rates of return were provided by the Board’s investment consultant. For each major asset class that is included in the Health Care portfolio’s target asset allocation as of December 31, 2020, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00 %	1.07 %
Domestic Equities	25.00	5.64
REITs	7.00	6.48
International Equities	25.00	7.36
Other Investments	9.00	4.02
	100.00 %	4.43 %

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**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021

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

**Discount Rate** A single discount rate of 6.00% was used to measure the OPEB liability on the measurement date of December 31, 2020. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on the actuarial assumed rate of return on the health care investment portfolio of 6.00% and a municipal bond rate of 2.00%. 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 2120. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2120, the duration of the projection period through which projected health care payments are fully funded.

**Sensitivity of the Clark County’s Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate.** The following table presents the Clark County’s proportionate share of the net OPEB asset calculated using the single discount rate of 6.00%, as well as what the Clark County’s proportionate share of the net OPEB asset if it were calculated using a discount rate that is 1.0% point lower (5.00%) or 1.0% point higher (7.00%) than the current rate:

	1% Decrease (5.0%)	Current Discount Rate of 6.0%	1% Increase (7.0%)
County's proportionate share of net OPEB asset	\$ 1,464,317	\$ 5,887,017	\$ 9,526,313

**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 asset. The following table presents the net OPEB asset calculated using the assumed trend rates, and the expected net OPEB asset if it were calculated using a health care cost trend rate that is 1.0% lower or 1.0% higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2021 is 8.50%. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuary’s project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50% in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's proportionate share of net OPEB asset	\$ 6,032,456	\$ 5,887,017	\$ 5,728,354

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021

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**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.

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 2021 and 2020 is as follows:

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021

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

<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>
2020	\$ 1,638,679	\$ 13,620,548	\$ 14,219,413	\$ 1,039,814
2021	1,039,814	14,098,164	14,188,349	949,629

**C. Workers Compensation:**

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

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

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

All claims processing is done by the State. The State initially pays all claims and then bills the County. At December 31, 2021, a claims liability of \$342,637 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.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021

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

**West Central Ohio Port Authority** – The West Central Ohio Port Authority was established under Section 4582.21 of the Ohio Revised Code. Under the Revised Code, the Port Authority is a legally separate entity. The Board of the Authority is comprised of seven members: 2 members from Champaign County, 3 from Clark County, and 2 from Fayette County. The members are appointed by the County Commissioners of each respective county. Clark County does not approve its budget, nor is it responsible for the Authority’s debt. During 2021, 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 2021, Clark County did not contribute any money to the Springfield Metropolitan Housing Authority.

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

**NOTE 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 \$4,900,093 in library and local government money passed thru the County during 2021.

**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. NRPRD 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 2021, 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 \$48,177 in local government monies passed thru the County during 2021.



**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021

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**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.

**NOTE 20 – TAX ABATEMENTS**

As of December 31, 2021, 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.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021

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

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

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

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

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

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

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

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, 2021

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

Below is the information relevant to the disclosure of those programs for the year ended December 31, 2021:

Tax Abatement Program	Total Estimated Gross Amount of Taxes Abated for Tax Year 2020
Community Reinvestment Area (CRA):	
South Limestone - Residential Development	\$ 58,459
South Limestone - Commercial/Industrial Development:	
Retail	\$ 1,939
Center City - Residential Development	\$ 105,397
Center City - Commercial/Industrial Development:	
Manufacturing	\$ 5,831
Retail	\$ 3,276
Office	\$ 40,700
Sheridan-Kenton - Commercial/Industrial Development:	
Manufacturing	\$ 7,413
Enterprise Zone:	
Manufacturing	\$ 458,127
Recreation	\$ 68,318

**NOTE 21 – ASSET RETIREMENT OBLIGATION**

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

**NOTE 22 – SUBSEQUENT EVENTS**

In September 2022, a former County employee plead guilty to 2 charges of theft in office as a result of a year-long investigation. The former employee was sentenced to seven years in prison and ordered to pay restitution to the County in the amount of \$1.9 million, payable from various sources in lump sum forfeitures and monthly installments. No provision for this restitution has been made within the financial statements.

## **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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 3,874,306	\$ 3,916,014	\$ 3,845,656	\$ (70,358)
Permissive Sales Tax	28,000,000	28,150,000	30,420,503	2,270,503
Intergovernmental	7,067,006	7,266,081	7,836,775	570,694
Charges for Services	4,915,900	5,060,505	6,235,560	1,175,055
Licenses and Permits	352,800	352,800	724,509	371,709
Fees, Fines and Forfeitures	466,600	466,600	487,308	20,708
Investment Income	1,230,000	1,230,000	1,462,314	232,314
Other Revenue	447,308	910,460	900,542	(9,918)
<b>Total Revenues</b>	<u>46,353,920</u>	<u>47,352,460</u>	<u>51,913,167</u>	<u>4,560,707</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive	9,875,310	10,205,030	8,383,102	1,821,928
Judicial	13,365,804	13,596,133	12,931,449	664,684
Public Safety	19,716,450	19,936,244	19,557,847	378,397
Public Works	6,115,871	6,147,870	5,464,464	683,406
Health	411,657	411,657	409,657	2,000
Human Services	1,062,277	1,063,930	961,180	102,750
Conservation and Recreation	410,300	410,300	410,100	200
<b>Total Expenditures</b>	<u>50,957,669</u>	<u>51,771,164</u>	<u>48,117,799</u>	<u>3,653,365</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(4,603,749)</u>	<u>(4,418,704)</u>	<u>3,795,368</u>	<u>8,214,072</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds from Sale of Capital Assets	-	-	1,650	1,650
Transfers In	3,363,000	3,430,475	4,562,552	1,132,077
Transfers Out	(10,665,885)	(12,016,583)	(11,730,859)	285,724
<b>Total Other Financing Sources (Uses)</b>	<u>(7,302,885)</u>	<u>(8,586,108)</u>	<u>(7,166,657)</u>	<u>1,419,451</u>
<b>Net Change in Fund Balance</b>	<u>(11,906,634)</u>	<u>(13,004,812)</u>	<u>(3,371,289)</u>	<u>9,633,523</u>
Fund Balance, Beginning of Year	17,587,114	17,587,114	17,587,114	-
Prior Year Encumbrances Appropriated	3,621,592	3,621,592	3,621,592	-
<b>Fund Balance, End of Year</b>	<u>\$ 9,302,072</u>	<u>\$ 8,203,894</u>	<u>\$ 17,837,417</u>	<u>9,633,523</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 20,246,503	\$ 15,138,547	\$ 14,540,453	\$ (598,094)
Charges for Services	50,000	3,000	3,034	34
Other Revenue	<u>97,500</u>	<u>72,056</u>	<u>71,713</u>	<u>(343)</u>
Total Revenues	<u>20,394,003</u>	<u>15,213,603</u>	<u>14,615,200</u>	<u>(598,403)</u>
<b>EXPENDITURES:</b>				
Current:				
Human Services	<u>23,110,695</u>	<u>19,741,568</u>	<u>18,158,497</u>	<u>1,583,071</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(2,716,692)</u>	<u>(4,527,965)</u>	<u>(3,543,297)</u>	<u>984,668</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	460,685	1,136,767	1,136,767	-
Transfers Out	<u>(180,568)</u>	<u>(722,829)</u>	<u>(722,829)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>280,117</u>	<u>413,938</u>	<u>413,938</u>	<u>-</u>
Net Change in Fund Balance	(2,436,575)	(4,114,027)	(3,129,359)	984,668
Fund Balance, Beginning of Year	2,630,937	2,630,937	2,630,937	-
Prior Year Encumbrances Appropriated	<u>1,632,607</u>	<u>1,632,607</u>	<u>1,632,607</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,826,969</u>	<u>\$ 149,517</u>	<u>\$ 1,134,185</u>	<u>\$ 984,668</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 10,937,151	\$ 10,937,151	\$ 10,747,613	\$ (189,538)
Intergovernmental	8,584,181	8,585,262	9,075,959	490,697
Charges for Services	388,100	388,100	303,848	(84,252)
Investment Income	500	500	83	(417)
Other Revenue	<u>6,000</u>	<u>97,665</u>	<u>100,243</u>	<u>2,578</u>
Total Revenues	<u>19,915,932</u>	<u>20,008,678</u>	<u>20,227,746</u>	<u>219,068</u>
<b>EXPENDITURES:</b>				
Current:				
Health	<u>20,785,783</u>	<u>20,878,364</u>	<u>16,977,140</u>	<u>3,901,224</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(869,851)</u>	<u>(869,686)</u>	<u>3,250,606</u>	<u>4,120,292</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	4,504,600	4,504,600	5,554,258	1,049,658
Transfers Out	<u>(4,748,600)</u>	<u>(5,798,258)</u>	<u>(5,798,258)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(244,000)</u>	<u>(1,293,658)</u>	<u>(244,000)</u>	<u>1,049,658</u>
Net Change in Fund Balance	(1,113,851)	(2,163,344)	3,006,606	5,169,950
Fund Balance, Beginning of Year	28,339,521	28,339,521	28,339,521	-
Prior Year Encumbrances Appropriated	<u>1,809,683</u>	<u>1,809,683</u>	<u>1,809,683</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 29,035,353</u>	<u>\$ 27,985,860</u>	<u>\$ 33,155,810</u>	<u>\$ 5,169,950</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 6,317,865	\$ 6,317,865	\$ 6,206,413	\$ (111,452)
Intergovernmental	5,319,767	8,839,767	8,545,430	(294,337)
Charges for Services	240,382	1,180,382	1,177,063	(3,319)
Other Revenue	<u>34,500</u>	<u>34,500</u>	<u>29,142</u>	<u>(5,358)</u>
Total Revenues	<u>11,912,514</u>	<u>16,372,514</u>	<u>15,958,048</u>	<u>(414,466)</u>
<b>EXPENDITURES:</b>				
Current:				
Human Services	<u>18,224,406</u>	<u>13,640,405</u>	<u>13,255,829</u>	<u>384,576</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(6,311,892)</u>	<u>2,732,109</u>	<u>2,702,219</u>	<u>(29,890)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	180,568	722,829	722,829	-
Transfers Out	<u>(1,800,000)</u>	<u>(1,370,811)</u>	<u>(1,370,811)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(1,619,432)</u>	<u>(647,982)</u>	<u>(647,982)</u>	<u>-</u>
Net Change in Fund Balance	(7,931,324)	2,084,127	2,054,237	(29,890)
Fund Balance, Beginning of Year	15,918,421	15,918,421	15,918,421	-
Prior Year Encumbrances Appropriated	<u>3,622,554</u>	<u>3,622,554</u>	<u>3,622,554</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 11,609,651</u>	<u>\$ 21,625,102</u>	<u>\$ 21,595,212</u>	<u>\$ (29,890)</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 3,747,160	\$ 3,747,160	\$ 3,964,462	\$ 217,302
Intergovernmental	424,558	13,446,584	13,155,435	(291,149)
Charges for Services	26,500	26,500	24,151	(2,349)
Fees, Fines and Forfeitures	1,000	1,000	-	(1,000)
Investment Income	-	-	1,465	1,465
	<u>4,199,218</u>	<u>17,221,244</u>	<u>17,145,513</u>	<u>(75,731)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive	1,957,495	4,175,868	4,007,610	168,258
Judicial	36,413	36,413	36,413	-
Public Works	68,817	145,568	144,366	1,202
Human Services	5,758,822	5,758,822	3,376,601	2,382,221
Conservation and Recreation	<u>727,667</u>	<u>727,667</u>	<u>721,958</u>	<u>5,709</u>
	<u>8,549,214</u>	<u>10,844,338</u>	<u>8,286,948</u>	<u>2,557,390</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(4,349,996)</u>	<u>6,376,906</u>	<u>8,858,565</u>	<u>2,481,659</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	200,000	200,000	200,000	-
Transfers Out	<u>(1,000,000)</u>	<u>(2,466,882)</u>	<u>(2,466,882)</u>	<u>-</u>
	<u>(800,000)</u>	<u>(2,266,882)</u>	<u>(2,266,882)</u>	<u>-</u>
Net Change in Fund Balance	(5,149,996)	4,110,024	6,591,683	2,481,659
Fund Balance, Beginning of Year	3,826,870	3,826,870	3,826,870	-
Prior Year Encumbrances Appropriated	<u>1,825,743</u>	<u>1,825,743</u>	<u>1,825,743</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 502,617</u>	<u>\$ 9,762,637</u>	<u>\$ 12,244,296</u>	<u>\$ 2,481,659</u>

**CLARK COUNTY, OHIO**  
Notes to the Required Supplementary Information  
For the Year Ended December 31, 2021

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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 2021.

**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, 2021

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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, 2021

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

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

	<u>Net Change in Fund Balances</u>				
	<u>General Fund</u>	<u>Job &amp; Family Services Fund</u>	<u>Department of Developmental Disabilities Fund</u>	<u>Children's Services Fund</u>	<u>Commissioners Fund</u>
GAAP Basis	\$ 315,644	\$ (285,520)	\$ 4,878,377	\$ 4,793,160	\$ (2,241,601)
Revenue Accruals	1,447,708	4,432,288	340,942	311,748	11,528,575
Expenditure Accruals	(1,726,857)	(5,472,121)	(144,891)	54,301	981,582
Other Financing Sources/Uses	1,285,130	-	-	-	(1,399,407)
Encumbrances	<u>(4,692,914)</u>	<u>(1,804,006)</u>	<u>(2,067,822)</u>	<u>(3,104,972)</u>	<u>(2,277,466)</u>
Budget Basis	<u>\$ (3,371,289)</u>	<u>\$ (3,129,359)</u>	<u>\$ 3,006,606</u>	<u>\$ 2,054,237</u>	<u>\$ 6,591,683</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 Eight 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%
2021	0.340403%	50,406,235	43,820,064	115.03%	86.88%

(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 Nine 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%
2021	6,421,385	(6,421,385)	-	45,867,036	14.00%

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

	County's Proportion of the Net OPEB Liability/(Asset)	County's Proportionate Share of the Net OPEB Liability/(Asset)	County's Covered Payroll	County's Proportionate Share of the Net OPEB Liability /(Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability/(Asset)
2017	0.318207%	\$ 31,917,561	\$ 40,488,767	78.83%	54.05%
2018	0.314479%	34,150,098	42,858,685	79.68%	54.14%
2019	0.268514%	35,007,849	42,396,429	82.57%	46.33%
2020	0.290057%	40,064,416	43,035,536	93.10%	47.80%
2021	0.330438%	(5,887,017)	43,820,064	(13.43%)	115.57%

(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 2028 to 10.5% initial, 3.50% ultimate in 2030.

In 2021, the single discount rate changed from 3.16% to 6.00% and the health care cost trend rate changed from 10.5% initial, 3.50% ultimate in 2030 to 8.5% initial, 3.50% ultimate in 2035.

**CLARK COUNTY, OHIO**  
 Required Supplementary Information  
 Schedule of County OPEB Contributions  
 Ohio Public Employees Retirement System  
 Last Nine 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%
2021	-	-	-	45,867,036	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 expendable trusts or for major capital projects) that are legally restricted to expenditures for specified purposes.

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

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

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

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

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

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

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

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

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

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

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

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

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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 or trust funds.

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

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

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

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

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



**CLARK COUNTY, OHIO**

Combined Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2021

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
<b>ASSETS:</b>					
Pooled Cash and Investments	\$ 28,385,048	\$ 239,601	\$ 2,866,699	\$ 114,368	\$ 31,605,716
Pooled Cash and Investments in Segregated Accounts	1,103,647	-	-	-	1,103,647
Pooled Cash and Investments with Fiscal and Escrow Agents	-	366	-	-	366
Receivables:					
Accounts	232,250	-	-	-	232,250
Special Assessments	74,746	-	-	-	74,746
Accrued Interest	-	-	-	152	152
Due from Other Governments	5,833,928	-	69,774	-	5,903,702
Due from Other Funds	92,474	-	-	-	92,474
Materials and Supplies Inventory	5,666	-	-	-	5,666
Prepaid Items	68,915	-	-	-	68,915
Assets Held for Resale	1,019,716	-	-	-	1,019,716
	<u>\$ 36,816,390</u>	<u>\$ 239,967</u>	<u>\$ 2,936,473</u>	<u>\$ 114,520</u>	<u>\$ 40,107,350</u>
Total Assets					
<b>LIABILITIES:</b>					
Accounts Payable	\$ 475,540	\$ -	\$ 238,321	\$ -	\$ 713,861
Accrued Wages and Benefits	219,616	-	-	-	219,616
Matured Compensated Absences Payable	19,683	-	-	-	19,683
Due to Others	1,516,830	-	-	-	1,516,830
Due to Other Funds	153,601	-	300,000	-	453,601
Unearned Revenue	4,409	-	-	-	4,409
Matured Interest Payable	-	366	-	-	366
	<u>2,389,679</u>	<u>366</u>	<u>538,321</u>	<u>-</u>	<u>2,928,366</u>
Total Liabilities					
<b>DEFERRED INFLOWS OF RESOURCES:</b>					
Unavailable Revenue - Intergovernmental Revenue	4,976,606	-	-	-	4,976,606
Unavailable Revenue - Charges for Services	44,316	-	-	-	44,316
Unavailable Revenue - Special Assessments	74,746	-	-	-	74,746
Unavailable Revenue - Investment Income	-	-	-	84	84
	<u>5,095,668</u>	<u>-</u>	<u>-</u>	<u>84</u>	<u>5,095,752</u>
Total Deferred Inflows of Resources					
<b>FUND BALANCES:</b>					
Nonspendable	1,094,297	-	-	74,787	1,169,084
Restricted	28,236,746	232,269	2,411,587	39,649	30,920,251
Committed	-	7,332	-	-	7,332
Unassigned (Deficit)	-	-	(13,435)	-	(13,435)
	<u>29,331,043</u>	<u>239,601</u>	<u>2,398,152</u>	<u>114,436</u>	<u>32,083,232</u>
Total Fund Balances					
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 36,816,390</u>	<u>\$ 239,967</u>	<u>\$ 2,936,473</u>	<u>\$ 114,520</u>	<u>\$ 40,107,350</u>

**CLARK COUNTY, OHIO**  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2021

	Child Support Enforcement Agency	Real Estate Assessment	Engineer
<b>ASSETS:</b>			
Pooled Cash and Investments	\$ 1,582,801	\$ 2,995,117	\$ 12,469,082
Pooled Cash and Investments in Segregated Accounts	-	-	-
Receivables:			
Accounts	-	-	3,074
Special Assessments	-	-	-
Due from Other Governments	683,179	-	4,486,628
Due from Other Funds	-	-	-
Materials and Supplies Inventory	-	-	976
Prepaid Items	16,258	3,744	17,280
Assets Held for Resale	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>
Total Assets	<u>\$ 2,282,238</u>	<u>\$ 2,998,861</u>	<u>\$ 16,977,040</u>
<b>LIABILITIES:</b>			
Accounts Payable	\$ 60,283	\$ 4,139	\$ 315,787
Accrued Wages and Benefits	96,579	8,880	52,994
Matured Compensated Absences Payable	19,683	-	-
Due to Others	-	-	-
Due to Other Funds	-	-	-
Unearned Revenue	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>
Total Liabilities	<u>176,545</u>	<u>13,019</u>	<u>368,781</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Unavailable Revenue - Intergovernmental Revenue	227,533	-	4,139,604
Unavailable Revenue - Charges for Services	-	-	-
Unavailable Revenue - Special Assessments	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>
Total Deferred Inflows of Resources	<u>227,533</u>	<u>-</u>	<u>4,139,604</u>
<b>FUND BALANCES:</b>			
Nonspendable	16,258	3,744	18,256
Restricted	1,861,902	2,982,098	12,450,399
	<u>          </u>	<u>          </u>	<u>          </u>
Total Fund Balances	<u>1,878,160</u>	<u>2,985,842</u>	<u>12,468,655</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 2,282,238</u>	<u>\$ 2,998,861</u>	<u>\$ 16,977,040</u>



<u>Waste Management</u>	<u>Dog and Kennel</u>	<u>GIS Mapping</u>	<u>Treasurer's</u>	<u>Community &amp; Economic Development</u>
\$ 1,343,636	\$ 65,833	\$ 565,632	\$ 147,355	\$ 88,330
-	-	-	-	-
101,084	514	-	-	-
-	-	-	-	-
-	-	-	-	-
6,096	-	-	-	49,048
4,690	-	-	-	-
2,737	2,764	1,639	350	263
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 1,458,243</u>	<u>\$ 69,111</u>	<u>\$ 567,271</u>	<u>\$ 147,705</u>	<u>\$ 137,641</u>
\$ 6,729	\$ 644	\$ -	\$ -	\$ 42,585
5,831	9,954	1,864	1,428	336
-	-	-	-	-
-	-	-	-	-
6,096	65,000	-	-	62,005
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>18,656</u>	<u>75,598</u>	<u>1,864</u>	<u>1,428</u>	<u>104,926</u>
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-
7,427	2,764	1,639	350	263
<u>1,432,160</u>	<u>(9,251)</u>	<u>563,768</u>	<u>145,927</u>	<u>32,452</u>
<u>1,439,587</u>	<u>(6,487)</u>	<u>565,407</u>	<u>146,277</u>	<u>32,715</u>
<u>\$ 1,458,243</u>	<u>\$ 69,111</u>	<u>\$ 567,271</u>	<u>\$ 147,705</u>	<u>\$ 137,641</u>

(Continued)

**CLARK COUNTY, OHIO**  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2021  
(Continued)

	Prosecuting Attorney	Sheriff	Common Pleas Court
<b>ASSETS:</b>			
Pooled Cash and Investments	\$ 575,856	\$ 1,392,288	\$ 1,161,705
Pooled Cash and Investments in Segregated Accounts	537,177	523,693	-
Receivables:			
Accounts	27,665	46,656	16,429
Special Assessments	-	-	-
Due from Other Governments	25,849	183,206	93,702
Due from Other Funds	-	13,830	-
Materials and Supplies Inventory	-	-	-
Prepaid Items	2,088	510	1,508
Assets Held for Resale	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>
Total Assets	<u>\$ 1,168,635</u>	<u>\$ 2,160,183</u>	<u>\$ 1,273,344</u>
<b>LIABILITIES:</b>			
Accounts Payable	\$ -	\$ 1,190	\$ 30
Accrued Wages and Benefits	8,871	1,784	5,361
Matured Compensated Absences Payable	-	-	-
Due to Others	-	-	-
Due to Other Funds	18,000	-	-
Unearned Revenue	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>
Total Liabilities	<u>26,871</u>	<u>2,974</u>	<u>5,391</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Unavailable Revenue - Intergovernmental Revenue	25,728	142,577	93,702
Unavailable Revenue - Charges for Services	18,839	770	16,429
Unavailable Revenue - Special Assessments	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>
Total Deferred Inflows of Resources	<u>44,567</u>	<u>143,347</u>	<u>110,131</u>
<b>FUND BALANCES:</b>			
Nonspendable	2,088	510	1,508
Restricted	1,095,109	2,013,352	1,156,314
	<u>          </u>	<u>          </u>	<u>          </u>
Total Fund Balances	<u>1,097,197</u>	<u>2,013,862</u>	<u>1,157,822</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 1,168,635</u>	<u>\$ 2,160,183</u>	<u>\$ 1,273,344</u>

Domestic Relations Court	Probate Court	Juvenile Court	Municipal Court	Clerk of Courts
\$ 404,984	\$ 190,118	\$ 1,114,927	\$ 177,718	\$ 131,044
-	42,218	-	-	-
5,875	3,015	14,846	1,554	2,403
-	-	-	-	-
-	-	361,364	-	-
-	-	-	-	-
-	-	-	-	-
1,185	7,501	3,056	-	-
-	-	-	-	-
<u>\$ 412,044</u>	<u>\$ 242,852</u>	<u>\$ 1,494,193</u>	<u>\$ 179,272</u>	<u>\$ 133,447</u>
\$ 350	\$ -	\$ 4,328	\$ -	\$ 1,475
90	-	23,253	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>440</u>	<u>-</u>	<u>27,581</u>	<u>-</u>	<u>1,475</u>
-	-	347,462	-	-
5,875	-	-	-	2,403
-	-	-	-	-
<u>5,875</u>	<u>-</u>	<u>347,462</u>	<u>-</u>	<u>2,403</u>
1,185	7,501	3,056	-	-
<u>404,544</u>	<u>235,351</u>	<u>1,116,094</u>	<u>179,272</u>	<u>129,569</u>
<u>405,729</u>	<u>242,852</u>	<u>1,119,150</u>	<u>179,272</u>	<u>129,569</u>
<u>\$ 412,044</u>	<u>\$ 242,852</u>	<u>\$ 1,494,193</u>	<u>\$ 179,272</u>	<u>\$ 133,447</u>

(Continued)

**CLARK COUNTY, OHIO**  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2021  
(Continued)

	Board of Elections	Recorder	FEMA
<b>ASSETS:</b>			
Pooled Cash and Investments	\$ 391,686	\$ 10,515	\$ 32,340
Pooled Cash and Investments in Segregated Accounts	-	559	-
Receivables:			
Accounts	-	-	-
Special Assessments	-	-	-
Due from Other Governments	-	-	-
Due from Other Funds	-	-	11,000
Materials and Supplies Inventory	-	-	-
Prepaid Items	-	-	-
Assets Held for Resale	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 391,686</u>	<u>\$ 11,074</u>	<u>\$ 43,340</u>
<b>LIABILITIES:</b>			
Accounts Payable	\$ -	\$ -	\$ -
Accrued Wages and Benefits	-	-	-
Matured Compensated Absences Payable	-	-	-
Due to Others	-	-	-
Due to Other Funds	-	-	-
Unearned Revenue	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</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	-	-	-
Restricted	391,686	11,074	43,340
	<u>391,686</u>	<u>11,074</u>	<u>43,340</u>
Total Fund Balances	<u>391,686</u>	<u>11,074</u>	<u>43,340</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 391,686</u>	<u>\$ 11,074</u>	<u>\$ 43,340</u>

Emergency Management	Veteran's Memorial Trust	Ditch Maintenance	Law Library	ARRA	Clark County Reutilization Land Bank	Total Non-Major Special Revenue Funds
\$ 147,220	\$ -	\$ 198,745	\$ 854,621	\$ -	\$ 2,343,495	\$ 28,385,048
-	-	-	-	-	-	1,103,647
-	-	-	9,135	-	-	232,250
-	-	74,746	-	-	-	74,746
-	-	-	-	-	-	5,833,928
2,500	-	-	-	10,000	-	92,474
-	-	-	-	-	-	5,666
6	-	-	576	-	7,450	68,915
-	-	-	-	-	1,019,716	1,019,716
<u>\$ 149,726</u>	<u>\$ -</u>	<u>\$ 273,491</u>	<u>\$ 864,332</u>	<u>\$ 10,000</u>	<u>\$ 3,370,661</u>	<u>\$ 36,816,390</u>
\$ -	\$ -	\$ -	\$ 3,075	\$ -	\$ 34,925	\$ 475,540
3	-	-	2,388	-	-	219,616
-	-	-	-	-	-	19,683
-	-	-	-	-	1,516,830	1,516,830
2,500	-	-	-	-	-	153,601
-	-	-	-	-	4,409	4,409
<u>2,503</u>	<u>-</u>	<u>-</u>	<u>5,463</u>	<u>-</u>	<u>1,556,164</u>	<u>2,389,679</u>
-	-	-	-	-	-	4,976,606
-	-	-	-	-	-	44,316
-	-	74,746	-	-	-	74,746
-	-	74,746	-	-	-	5,095,668
6	-	-	576	-	1,027,166	1,094,297
<u>147,217</u>	<u>-</u>	<u>198,745</u>	<u>858,293</u>	<u>10,000</u>	<u>787,331</u>	<u>28,236,746</u>
<u>147,223</u>	<u>-</u>	<u>198,745</u>	<u>858,869</u>	<u>10,000</u>	<u>1,814,497</u>	<u>29,331,043</u>
<u>\$ 149,726</u>	<u>\$ -</u>	<u>\$ 273,491</u>	<u>\$ 864,332</u>	<u>\$ 10,000</u>	<u>\$ 3,370,661</u>	<u>\$ 36,816,390</u>

**CLARK COUNTY, OHIO**Combining Balance Sheet  
Nonmajor Debt Service Funds  
December 31, 2021

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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	\$ 7,332	\$ -	\$ 232,269	\$ 239,601
Pooled Cash and Investments with Fiscal and Escrow Agents	<u>-</u>	<u>366</u>	<u>-</u>	<u>366</u>
Total Assets	<u>\$ 7,332</u>	<u>\$ 366</u>	<u>\$ 232,269</u>	<u>\$ 239,967</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	-	-	232,269	232,269
Committed	<u>7,332</u>	<u>-</u>	<u>-</u>	<u>7,332</u>
Total Fund Balances	<u>7,332</u>	<u>-</u>	<u>232,269</u>	<u>239,601</u>
Total Liabilities and Fund Balances	<u>\$ 7,332</u>	<u>\$ 366</u>	<u>\$ 232,269</u>	<u>\$ 239,967</u>

**CLARK COUNTY, OHIO**  
Combining Balance Sheet  
Nonmajor Capital Projects Funds  
December 31, 2021

	Permanent Improvement	DoDD Capital Projects	County Resurfacing	Veteran's Park Renovation	Total Non-Major Capital Projects Funds
<b>ASSETS:</b>					
Pooled Cash and Investments	\$ 2,424,330	\$ 318,759	\$ -	\$ 123,610	\$ 2,866,699
Due from Other Governments	<u>-</u>	<u>-</u>	<u>69,774</u>	<u>-</u>	<u>69,774</u>
Total Assets	<u>\$ 2,424,330</u>	<u>\$ 318,759</u>	<u>\$ 69,774</u>	<u>\$ 123,610</u>	<u>\$ 2,936,473</u>
<b>LIABILITIES:</b>					
Accounts Payable	\$ 136,353	\$ 32,194	\$ 69,774	\$ -	\$ 238,321
Due to Other Funds	<u>-</u>	<u>300,000</u>	<u>-</u>	<u>-</u>	<u>300,000</u>
Total Liabilities	<u>136,353</u>	<u>332,194</u>	<u>69,774</u>	<u>-</u>	<u>538,321</u>
<b>FUND BALANCES:</b>					
Restricted	2,287,977	-	-	123,610	2,411,587
Unassigned (Deficit)	<u>-</u>	<u>(13,435)</u>	<u>-</u>	<u>-</u>	<u>(13,435)</u>
Total Fund Balances	<u>2,287,977</u>	<u>(13,435)</u>	<u>-</u>	<u>123,610</u>	<u>2,398,152</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 2,424,330</u>	<u>\$ 318,759</u>	<u>\$ 69,774</u>	<u>\$ 123,610</u>	<u>\$ 2,936,473</u>

**CLARK COUNTY, OHIO**

Combining Balance Sheet

Nonmajor Permanent Funds

December 31, 2021

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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	\$ 105,764	\$ 114,368
Receivables:			
Accrued Interest	<u>-</u>	<u>152</u>	<u>152</u>
 Total Assets	<u>\$ 8,604</u>	<u>\$ 105,916</u>	<u>\$ 114,520</u>
 <b>DEFERRED INFLOWS OF RESOURCES:</b>			
Unavailable Revenue - Investment Income	<u>\$ -</u>	<u>\$ 84</u>	<u>\$ 84</u>
 Total Deferred Inflows of Resources	<u>-</u>	<u>84</u>	<u>84</u>
 <b>FUND BALANCES:</b>			
Nonspendable	4,000	70,787	74,787
Restricted	<u>4,604</u>	<u>35,045</u>	<u>39,649</u>
 Total Fund Balances	<u>8,604</u>	<u>105,832</u>	<u>114,436</u>
 Total Deferred Inflows of Resources, and Fund Balance	<u>\$ 8,604</u>	<u>\$ 105,916</u>	<u>\$ 114,520</u>



**CLARK COUNTY, OHIO**  
 Combined Statement of Revenues, Expenditures and  
 Changes in Fund Balance  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2021

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
<b>REVENUES:</b>					
Taxes	\$ 498,131	\$ -	\$ -	\$ -	\$ 498,131
Intergovernmental	14,604,211	365,572	1,786,721	-	16,756,504
Operating Grants	6,494	-	-	-	6,494
Charges for Services	4,585,684	-	-	-	4,585,684
Licenses and Permits	1,045,853	-	-	-	1,045,853
Fees, Fines and Forfeitures	1,009,389	-	-	-	1,009,389
Special Assessments	66,279	-	-	-	66,279
Investment Income	120,446	-	-	836	121,282
Property Sales	66,003	-	-	-	66,003
Other Revenue	856,441	-	152,215	194	1,008,850
	<u>22,858,931</u>	<u>365,572</u>	<u>1,938,936</u>	<u>1,030</u>	<u>25,164,469</u>
Total Revenues					
<b>EXPENDITURES:</b>					
Current:					
General Government:					
Legislative and Executive	2,145,840	-	-	-	2,145,840
Judicial	2,977,599	-	-	-	2,977,599
Public Safety	990,299	-	-	-	990,299
Public Works	13,342,405	-	-	-	13,342,405
Human Services	3,855,960	-	-	-	3,855,960
Conservation/Recreation	833,380	-	-	-	833,380
Capital Outlay	490,184	-	5,044,651	-	5,534,835
Debt Service:					
Principal	-	1,830,000	-	-	1,830,000
Interest	-	657,296	-	-	657,296
	<u>24,635,667</u>	<u>2,487,296</u>	<u>5,044,651</u>	<u>-</u>	<u>32,167,614</u>
Total Expenditures					
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(1,776,736)</u>	<u>(2,121,724)</u>	<u>(3,105,715)</u>	<u>1,030</u>	<u>(7,003,145)</u>
<b>OTHER FINANCING SOURCES (USES):</b>					
Inception of Capital Lease	-	-	542,164	-	542,164
Proceeds from the Sale of Capital Assets	-	-	32,060	-	32,060
Transfers In	744,242	2,281,000	2,703,700	-	5,728,942
Transfers Out	(13,986)	-	-	-	(13,986)
	<u>730,256</u>	<u>2,281,000</u>	<u>3,277,924</u>	<u>-</u>	<u>6,289,180</u>
Total Other Financing Sources (Uses)					
Net Change in Fund Balance	(1,046,480)	159,276	172,209	1,030	(713,965)
Fund Balance, Beginning 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>
Fund Balance, End of Year	<u>\$ 29,331,043</u>	<u>\$ 239,601</u>	<u>\$ 2,398,152</u>	<u>\$ 114,436</u>	<u>\$ 32,083,232</u>

**CLARK COUNTY, OHIO**  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2021

	Child Support Enforcement Agency	Real Estate Assessment	Engineer
<b>REVENUES:</b>			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	2,692,625	-	9,302,612
Operating Grants	-	-	-
Charges for Services	389,303	1,538,585	134,921
Licenses and Permits	-	-	-
Fees, Fines and Forfeitures	-	-	49,145
Special Assessments	-	-	-
Investment Income	-	-	111,224
Property Sales	-	-	-
Other Revenue	72,213	2,227	66,218
	<u>3,154,141</u>	<u>1,540,812</u>	<u>9,664,120</u>
<b>EXPENDITURES:</b>			
Current:			
General Government:			
Legislative and Executive	-	1,046,763	-
Judicial	-	-	-
Public Safety	-	-	-
Public Works	-	-	6,714,854
Human Services	3,855,960	-	-
Conservation/Recreation	-	-	-
Capital Outlay	-	383	489,801
	<u>3,855,960</u>	<u>1,047,146</u>	<u>7,204,655</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(701,819)</u>	<u>493,666</u>	<u>2,459,465</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers In	706,246	-	-
Transfers Out	-	-	-
	<u>706,246</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	4,427	493,666	2,459,465
Fund Balance, Beginning of Year	<u>1,873,733</u>	<u>2,492,176</u>	<u>10,009,190</u>
Fund Balance, End of Year	<u>\$ 1,878,160</u>	<u>\$ 2,985,842</u>	<u>\$ 12,468,655</u>

Waste Management	Dog and Kennel	GIS Mapping	Treasurer's	Community & Economic Development
\$ -	\$ -	\$ -	\$ 332,087	\$ -
-	-	48,500	-	751,867
-	-	-	-	-
895,674	15,647	199,434	-	-
-	515,223	-	-	-
-	17,955	-	-	-
-	-	-	-	-
122	-	-	414	-
-	-	-	-	-
<u>106,092</u>	<u>279</u>	<u>15</u>	<u>1,210</u>	<u>32,079</u>
<u>1,001,888</u>	<u>549,104</u>	<u>247,949</u>	<u>333,711</u>	<u>783,946</u>
-	-	270,294	276,048	-
-	-	-	-	-
-	585,046	-	-	-
-	-	-	-	802,526
-	-	-	-	-
833,380	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>833,380</u>	<u>585,046</u>	<u>270,294</u>	<u>276,048</u>	<u>802,526</u>
<u>168,508</u>	<u>(35,942)</u>	<u>(22,345)</u>	<u>57,663</u>	<u>(18,580)</u>
-	4,180	19,330	-	4,486
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,986)</u>
<u>-</u>	<u>4,180</u>	<u>19,330</u>	<u>-</u>	<u>500</u>
168,508	(31,762)	(3,015)	57,663	(18,080)
<u>1,271,079</u>	<u>25,275</u>	<u>568,422</u>	<u>88,614</u>	<u>50,795</u>
<u>\$ 1,439,587</u>	<u>\$ (6,487)</u>	<u>\$ 565,407</u>	<u>\$ 146,277</u>	<u>\$ 32,715</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, 2021  
(Continued)

	Prosecuting Attorney	Sheriff	Common Pleas Court
<b>REVENUES:</b>			
Taxes	\$ 166,044	\$ -	\$ -
Intergovernmental	290,071	309,521	187,404
Operating Grants	-	-	-
Charges for Services	-	296,901	221,709
Licenses and Permits	-	-	-
Fees, Fines and Forfeitures	105,162	248,179	50
Special Assessments	-	-	-
Investment Income	170	-	8,479
Property Sales	-	-	-
Other Revenue	<u>115,752</u>	<u>41,500</u>	<u>81</u>
Total Revenues	<u>677,199</u>	<u>896,101</u>	<u>417,723</u>
<b>EXPENDITURES:</b>			
Current:			
General Government:			
Legislative and Executive	-	-	-
Judicial	744,532	-	420,401
Public Safety	-	343,279	-
Public Works	-	-	-
Human Services	-	-	-
Conservation/Recreation	-	-	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>744,532</u>	<u>343,279</u>	<u>420,401</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(67,333)</u>	<u>552,822</u>	<u>(2,678)</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers In	-	-	10,000
Transfers Out	<u>-</u>	<u>-</u>	<u>(10,000)</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(67,333)	552,822	(2,678)
Fund Balance, Beginning of Year	<u>1,164,530</u>	<u>1,461,040</u>	<u>1,160,500</u>
Fund Balance, End of Year	<u>\$ 1,097,197</u>	<u>\$ 2,013,862</u>	<u>\$ 1,157,822</u>

Domestic Relations Court	Probate Court	Juvenile Court	Municipal Court	Clerk of Courts
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	774,771	-	-
-	-	-	-	-
-	49,482	411,057	-	68,858
-	-	-	-	-
82,306	244,440	33,726	24,801	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	348,497	-	-
<u>82,306</u>	<u>293,922</u>	<u>1,568,051</u>	<u>24,801</u>	<u>68,858</u>
-	-	-	-	-
36,269	272,082	1,289,996	-	18,190
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>36,269</u>	<u>272,082</u>	<u>1,289,996</u>	<u>-</u>	<u>18,190</u>
<u>46,037</u>	<u>21,840</u>	<u>278,055</u>	<u>24,801</u>	<u>50,668</u>
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-
46,037	21,840	278,055	24,801	50,668
<u>359,692</u>	<u>221,012</u>	<u>841,095</u>	<u>154,471</u>	<u>78,901</u>
<u>\$ 405,729</u>	<u>\$ 242,852</u>	<u>\$ 1,119,150</u>	<u>\$ 179,272</u>	<u>\$ 129,569</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, 2021  
(Continued)

	Board of Elections	Recorder	FEMA
<b>REVENUES:</b>			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	32,340
Operating Grants	-	-	-
Charges for Services	14,089	-	-
Licenses and Permits	-	530,630	-
Fees, Fines and Forfeitures	-	-	-
Special Assessments	-	-	-
Investment Income	37	-	-
Property Sales	-	-	-
Other Revenue	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
 Total Revenues	 <u>14,126</u>	 <u>530,630</u>	 <u>32,340</u>
<b>EXPENDITURES:</b>			
Current:			
General Government:			
Legislative and Executive	21,020	531,715	-
Judicial	-	-	-
Public Safety	-	-	-
Public Works	-	-	-
Human Services	-	-	-
Conservation/Recreation	-	-	-
Capital Outlay	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
 Total Expenditures	 <u>21,020</u>	 <u>531,715</u>	 <u>-</u>
 Excess (Deficit) Revenues Over/ (Under) Expenditures	 <u>(6,894)</u>	 <u>(1,085)</u>	 <u>32,340</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers In	-	-	-
Transfers Out	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
 Total Other Financing Sources (Uses)	 <u>-</u>	 <u>-</u>	 <u>-</u>
 Net Change in Fund Balance	 <u>(6,894)</u>	 <u>(1,085)</u>	 <u>32,340</u>
 Fund Balance, Beginning of Year	 <u>398,580</u>	 <u>12,159</u>	 <u>11,000</u>
 Fund Balance, End of Year	 <u>\$ 391,686</u>	 <u>\$ 11,074</u>	 <u>\$ 43,340</u>

Emergency Management	Veteran's Memorial Trust	Ditch Maintenance	Law Library	ARRA	Clark County Reutilization Land Bank	Total Non-Major Special Revenue Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 498,131
34,348	-	-	-	-	180,152	14,604,211
-	-	-	-	-	6,494	6,494
-	-	-	-	-	350,024	4,585,684
-	-	-	-	-	-	1,045,853
-	-	-	203,625	-	-	1,009,389
-	-	66,279	-	-	-	66,279
-	-	-	-	-	-	120,446
-	-	-	-	-	66,003	66,003
19,805	-	-	3,221	-	47,252	856,441
<u>54,153</u>	<u>-</u>	<u>66,279</u>	<u>206,846</u>	<u>-</u>	<u>649,925</u>	<u>22,858,931</u>
-	-	-	-	-	-	2,145,840
-	-	-	196,129	-	-	2,977,599
61,974	-	-	-	-	-	990,299
-	-	163,114	-	-	5,661,911	13,342,405
-	-	-	-	-	-	3,855,960
-	-	-	-	-	-	833,380
-	-	-	-	-	-	490,184
<u>61,974</u>	<u>-</u>	<u>163,114</u>	<u>196,129</u>	<u>-</u>	<u>5,661,911</u>	<u>24,635,667</u>
<u>(7,821)</u>	<u>-</u>	<u>(96,835)</u>	<u>10,717</u>	<u>-</u>	<u>(5,011,986)</u>	<u>(1,776,736)</u>
-	-	-	-	-	-	744,242
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(13,986)</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>730,256</u>
(7,821)	-	(96,835)	10,717	-	(5,011,986)	(1,046,480)
<u>155,044</u>	<u>-</u>	<u>295,580</u>	<u>848,152</u>	<u>10,000</u>	<u>6,826,483</u>	<u>30,377,523</u>
<u>\$ 147,223</u>	<u>\$ -</u>	<u>\$ 198,745</u>	<u>\$ 858,869</u>	<u>\$ 10,000</u>	<u>\$ 1,814,497</u>	<u>\$ 29,331,043</u>

**CLARK COUNTY, OHIO**  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balance  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2021

	General Bond Retirement	Mercy Unit Bond Retirement	Human Services Bond Retirement	Total Non-Major Debt Service Funds
<b>REVENUES:</b>				
Intergovernmental	\$ -	\$ -	\$ 365,572	\$ 365,572
Total Revenues	<u>-</u>	<u>-</u>	<u>365,572</u>	<u>365,572</u>
<b>EXPENDITURES:</b>				
Debt Service:				
Principal	1,667,000	-	163,000	1,830,000
Interest	<u>618,124</u>	<u>-</u>	<u>39,172</u>	<u>657,296</u>
Total Expenditures	<u>2,285,124</u>	<u>-</u>	<u>202,172</u>	<u>2,487,296</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(2,285,124)</u>	<u>-</u>	<u>163,400</u>	<u>(2,121,724)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	<u>2,281,000</u>	<u>-</u>	<u>-</u>	<u>2,281,000</u>
Total Other Financing Sources (Uses)	<u>2,281,000</u>	<u>-</u>	<u>-</u>	<u>2,281,000</u>
Net Change in Fund Balance	(4,124)	-	163,400	159,276
Fund Balance, Beginning of Year	<u>11,456</u>	<u>-</u>	<u>68,869</u>	<u>80,325</u>
Fund Balance, End of Year	<u>\$ 7,332</u>	<u>\$ -</u>	<u>\$ 232,269</u>	<u>\$ 239,601</u>



**CLARK COUNTY, OHIO**  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balance  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2021

	Permanent Improvement	DoDD Capital Projects	County Resurfacing	Veteran's Park Renovation	Total Non-Major Capital Projects Funds
<b>REVENUES:</b>					
Intergovernmental	\$ 244,300	\$ -	\$ 1,542,421	\$ -	\$ 1,786,721
Other Revenue	126,862	25,353	-	-	152,215
Total Revenues	<u>371,162</u>	<u>25,353</u>	<u>1,542,421</u>	<u>-</u>	<u>1,938,936</u>
<b>EXPENDITURES:</b>					
Capital Outlay	<u>3,205,063</u>	<u>293,864</u>	<u>1,545,724</u>	<u>-</u>	<u>5,044,651</u>
Total Expenditures	<u>3,205,063</u>	<u>293,864</u>	<u>1,545,724</u>	<u>-</u>	<u>5,044,651</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(2,833,901)</u>	<u>(268,511)</u>	<u>(3,303)</u>	<u>-</u>	<u>(3,105,715)</u>
<b>OTHER FINANCING SOURCES (USES):</b>					
Inception of Capital Lease	542,164	-	-	-	542,164
Proceeds from the Sale of Capital Assets	32,060	-	-	-	32,060
Transfers In	<u>2,459,700</u>	<u>244,000</u>	<u>-</u>	<u>-</u>	<u>2,703,700</u>
Total Other Financing Sources (Uses)	<u>3,033,924</u>	<u>244,000</u>	<u>-</u>	<u>-</u>	<u>3,277,924</u>
Net Change in Fund Balance	200,023	(24,511)	(3,303)	-	172,209
Fund Balance (Deficit), Beginning of Year	<u>2,087,954</u>	<u>11,076</u>	<u>3,303</u>	<u>123,610</u>	<u>2,225,943</u>
Fund Balance (Deficit), End of Year	<u>\$ 2,287,977</u>	<u>\$ (13,435)</u>	<u>\$ -</u>	<u>\$ 123,610</u>	<u>\$ 2,398,152</u>

**CLARK COUNTY, OHIO**  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balance  
Nonmajor Permanent Funds  
For the Year Ended December 31, 2021

	Chase Stewart Blind Relief	Chase Stewart Soldier Relief	Total Non-Major Permanent Funds
<b>REVENUES:</b>			
Investment Income	\$ -	\$ 836	\$ 836
Other Revenue	<u>-</u>	<u>194</u>	<u>194</u>
Total Revenues	<u>-</u>	<u>1,030</u>	<u>1,030</u>
<b>EXPENDITURES:</b>			
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	1,030	1,030
Fund Balance, Beginning of Year	<u>8,604</u>	<u>104,802</u>	<u>113,406</u>
Fund Balance, End of Year	<u>\$ 8,604</u>	<u>\$ 105,832</u>	<u>\$ 114,436</u>

## ***NONMAJOR INTERNAL SERVICE FUNDS***

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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 Position  
Nonmajor Internal Service Funds  
December 31, 2021

	Document Imaging	Self Insurance	IS Internal Service	Total Nonmajor Internal Service Funds
<b>ASSETS:</b>				
Current:				
Pooled Cash and Investments	\$ 1,384	\$ 1,333,315	\$ -	\$ 1,334,699
Receivables:				
Accounts	-	479,888	19,445	499,333
Total Assets	<u>1,384</u>	<u>1,813,203</u>	<u>19,445</u>	<u>1,834,032</u>
<b>LIABILITIES:</b>				
Current Liabilities:				
Accounts Payable	-	7,100	30,395	37,495
Due to Other Funds	-	-	27,000	27,000
Claims Payable	-	949,629	-	949,629
Total Liabilities	<u>-</u>	<u>956,729</u>	<u>57,395</u>	<u>1,014,124</u>
<b>NET POSITION:</b>				
Unrestricted	<u>1,384</u>	<u>856,474</u>	<u>(37,950)</u>	<u>819,908</u>
Total Net Position	<u>\$ 1,384</u>	<u>\$ 856,474</u>	<u>\$ (37,950)</u>	<u>\$ 819,908</u>

**CLARK COUNTY, OHIO**  
Combining Statement of Revenues, Expenses and  
Changes in Net Position  
Nonmajor Internal Service Funds  
For the Year Ended December 31, 2021

	Document Imaging	Self Insurance	IS Internal Service	Total Nonmajor Internal Service Funds
<b>OPERATING REVENUES:</b>				
Charges for Services	\$ -	\$ 14,738,573	\$ 258,555	\$ 14,997,128
Other Operating Revenue	-	905,273	-	905,273
Total Operating Revenues	-	15,643,846	258,555	15,902,401
<b>OPERATING EXPENSES:</b>				
Contractual Services	-	1,134,596	246,273	1,380,869
Claims	-	14,098,164	-	14,098,164
Total Operating Expenses	-	15,232,760	246,273	15,479,033
Operating Income	-	411,086	12,282	423,368
<b>NONOPERATING REVENUES (EXPENSES):</b>				
Transfers In	-	1,200,000	-	1,200,000
Change in Net Position	-	1,611,086	12,282	1,623,368
Net Position, Beginning of Year	1,384	(754,612)	(50,232)	(803,460)
Net Position, End of Year	<u>\$ 1,384</u>	<u>\$ 856,474</u>	<u>\$ (37,950)</u>	<u>\$ 819,908</u>

**CLARK COUNTY, OHIO**  
Combining Statement of Cash Flows  
Nonmajor Internal Service Funds  
For the Year Ended December 31, 2021

	Document Imaging	Self Insurance	IS Internal Service	Total Nonmajor Internal Service Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash Received from Customers	\$ -	\$ 14,307,709	\$ 271,175	\$ 14,578,884
Cash Paid to Suppliers	-	(1,141,696)	(271,175)	(1,412,871)
Cash Paid for Claims and Charges	-	(14,188,349)	-	(14,188,349)
Other Operating Revenues	-	905,273	-	905,273
Net Cash Used by Operating Activities	-	(117,063)	-	(117,063)
<b>CASH FLOWS FROM NONCAPITAL ACTIVITIES:</b>				
Transfers In	-	1,200,000	-	1,200,000
Net Cash Provided by Noncapital Activities	-	1,200,000	-	1,200,000
Increase in Cash and Cash Equivalents	-	1,082,937	-	1,082,937
Pooled Cash and Investments, Beginning of Year	1,384	250,378	-	251,762
Pooled Cash and Investments, End of Year	\$ 1,384	\$ 1,333,315	\$ -	\$ 1,334,699
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:				
Operating Income	\$ -	\$ 411,086	\$ 12,282	\$ 423,368
Adjustment to Reconcile Operating Income to Net Cash Used by Operating Activities:				
Changes in Assets and Liabilities:				
Accounts Receivable	-	(430,864)	12,619	(418,245)
Accounts Payable	-	(7,100)	(24,901)	(32,001)
Claims Payable	-	(90,185)	-	(90,185)
Net Cash Used by Operating Activities	\$ -	\$ (117,063)	\$ -	\$ (117,063)

## ***CUSTODIAL FUNDS***

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

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

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

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

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

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

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

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

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

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

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

**CLARK COUNTY, OHIO**  
Combining Statement of Fiduciary Net Position  
Custodial Funds  
December 31, 2021

	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	\$ 6,618,306	\$ 14,892,268	\$ 3,960,729	\$ 195,320
Pooled Cash and Investments in Segregated Accounts	-	-	-	-
Receivables:				
Taxes Receivable	137,851,902	-	-	-
Special Assessments	<u>6,611,976</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>151,082,184</u>	<u>14,892,268</u>	<u>3,960,729</u>	<u>195,320</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>				
Property Taxes	137,851,902	-	-	-
Special Assessments	<u>6,611,976</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Deferred Inflows of Resources	<u>144,463,878</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET POSITION:</b>				
Restricted for Individuals, Organizations and Other Governments	<u>\$ 6,618,306</u>	<u>\$ 14,892,268</u>	<u>\$ 3,960,729</u>	<u>\$ 195,320</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
\$ 76,364	\$ 552,498	\$ 608,921	\$ 888,659	\$ 208,059	\$ -	\$ 28,001,124
-	-	-	-	-	2,372,254	2,372,254
-	-	-	-	-	-	137,851,902
-	-	-	-	-	-	6,611,976
<u>76,364</u>	<u>552,498</u>	<u>608,921</u>	<u>888,659</u>	<u>208,059</u>	<u>2,372,254</u>	<u>174,837,256</u>
-	-	-	-	-	-	137,851,902
-	-	-	-	-	-	6,611,976
-	-	-	-	-	-	144,463,878
<u>\$ 76,364</u>	<u>\$ 552,498</u>	<u>\$ 608,921</u>	<u>\$ 888,659</u>	<u>\$ 208,059</u>	<u>\$ 2,372,254</u>	<u>\$ 30,373,378</u>

**CLARK COUNTY, OHIO**  
Combining Statement of Changes in Fiduciary Net Position  
Custodial Funds  
For the Year Ended December 31, 2021

	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	\$ -	\$ 18,465,607	\$ 10,188,098	\$ 788,360
Property Tax Collections for Other Governments	115,198,276	-	-	-
Special Assessment Collections for Other Governments	561,054	-	-	-
Intergovernmental	10,816,225	-	-	-
License, Permits & Fees for Other Governments	16,330	-	-	-
Fees, Fines and Forfeitures for Other Governments	-	-	-	-
Sheriff Sale Collections for Others	-	-	-	-
Other	-	-	-	-
<b>Total Additions</b>	<u>126,591,885</u>	<u>18,465,607</u>	<u>10,188,098</u>	<u>788,360</u>
<b>DEDUCTIONS:</b>				
Distributions as Fiscal Agent	-	16,935,058	10,701,433	767,762
Property Tax Distributions to Other Governments	113,121,787	-	-	-
Special Assessment Distributions to Other Governments	561,054	-	-	-
Distributions of State Funds to Other Governments	10,739,687	-	-	-
Licenses, Permits & Fees of Distributions to Other Governments	16,229	-	-	-
Fees, Fines & Forfeitures of Distributions to Other Governments	-	-	-	-
Sheriff Sale Distribution to Other Governments	-	-	-	-
Distributions to Individuals	67,204	-	-	-
Other	-	-	-	-
<b>Total Deductions</b>	<u>124,505,961</u>	<u>16,935,058</u>	<u>10,701,433</u>	<u>767,762</u>
Change in Net Position	2,085,924	1,530,549	(513,335)	20,598
Net Position, Beginning of Year	<u>4,532,382</u>	<u>13,361,719</u>	<u>4,474,064</u>	<u>174,722</u>
Net Position, End of Year	<u>\$ 6,618,306</u>	<u>\$ 14,892,268</u>	<u>\$ 3,960,729</u>	<u>\$ 195,320</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
\$ 271,040	\$ 1,502,620	\$ 4,957,246	\$ 1,731,415	\$ -	\$ -	\$ 37,904,386
-	-	-	-	-	-	115,198,276
-	-	-	-	-	-	561,054
-	-	-	-	-	-	10,816,225
-	-	-	-	774,131	9,650,527	10,440,988
-	-	-	-	-	2,646,867	2,646,867
-	-	-	-	-	2,272,659	2,272,659
-	-	-	-	1,522	792,435	793,957
<u>271,040</u>	<u>1,502,620</u>	<u>4,957,246</u>	<u>1,731,415</u>	<u>775,653</u>	<u>15,362,488</u>	<u>180,634,412</u>
287,657	1,455,079	5,049,828	2,327,499	-	-	37,524,316
-	-	-	-	-	-	113,121,787
-	-	-	-	-	-	561,054
-	-	-	-	-	-	10,739,687
-	-	-	-	772,013	11,859,430	12,647,672
-	-	-	-	-	66,551	66,551
-	-	-	-	-	3,197,035	3,197,035
-	-	-	-	-	882,903	950,107
-	-	-	-	2,067	303,458	305,525
<u>287,657</u>	<u>1,455,079</u>	<u>5,049,828</u>	<u>2,327,499</u>	<u>774,080</u>	<u>16,309,377</u>	<u>179,113,734</u>
(16,617)	47,541	(92,582)	(596,084)	1,573	(946,889)	1,520,678
<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>
<u>\$ 76,364</u>	<u>\$ 552,498</u>	<u>\$ 608,921</u>	<u>\$ 888,659</u>	<u>\$ 208,059</u>	<u>\$ 2,372,254</u>	<u>\$ 30,373,378</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 3,874,306	\$ 3,916,014	\$ 3,845,656	\$ (70,358)
Permissive Sales Tax	28,000,000	28,150,000	30,420,503	2,270,503
Intergovernmental	7,067,006	7,266,081	7,836,775	570,694
Charges for Services	4,915,900	5,060,505	6,235,560	1,175,055
Licenses and Permits	352,800	352,800	724,509	371,709
Fees, Fines and Forfeitures	466,600	466,600	487,308	20,708
Investment Income	1,230,000	1,230,000	1,462,314	232,314
Other Revenue	447,308	910,460	900,542	(9,918)
<b>Total Revenues</b>	<b>46,353,920</b>	<b>47,352,460</b>	<b>51,913,167</b>	<b>4,560,707</b>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
Commissioners:				
Personnel & Fringes	681,721	671,721	653,937	17,784
Operating Expenses	76,383	86,384	76,304	10,080
Public Information:				
Personnel & Fringes	107,184	107,184	106,935	249
Operating Expenses	13,200	13,200	5,770	7,430
Information Systems:				
Personnel & Fringes	1,054,555	576,205	524,730	51,475
Operating Expenses	751,650	1,230,000	1,229,636	364
IS Infrastructure:				
Operating Expenses	27,969	27,969	24,007	3,962
Personnel:				
Personnel & Fringes	466,034	466,034	436,685	29,349
Operating Expenses	46,008	46,008	45,468	540
Auditor:				
Personnel & Fringes	862,505	862,505	623,053	239,452
Operating Expenses	90,004	90,004	66,027	23,977
Data Processing:				
Personnel & Fringes	72,444	72,444	52,860	19,584
Operating Expenses	199,556	199,556	85,025	114,531
Capital Asset Expense	10,000	10,000	3,695	6,305
Treasurer:				
Personnel & Fringes	652,719	636,719	607,290	29,429
Operating Expenses	140,074	154,452	147,668	6,784
Capital Asset Expense	-	2,000	2,000	-
Board of Elections:				
Personnel & Fringes	596,926	596,926	570,243	26,683
Operating Expenses	500,468	502,540	434,588	67,952

(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, 2021  
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Recorder:				
Personnel & Fringes	406,740	406,740	405,667	1,073
Operating Expenses	10,358	10,358	7,080	3,278
Microfilm:				
Operating Expenses	16,100	16,100	16,100	-
Board of Revision:				
Operating Expenses	1,218	1,218	718	500
Audit Services:				
Operating Expenses	109,300	109,300	109,300	-
Tax Incentive Review Council:				
Personnel & Fringes	2,431	4,431	4,269	162
Operating Expenses	6,000	6,000	566	5,434
Misc Insurance and Pension:				
Personnel & Fringes	7,750	7,750	595	7,155
Operating Expenses	2,607,716	2,558,674	1,475,556	1,083,118
Cash Deposits:				
Operating Expenses	37,500	59,573	29,573	30,000
Recorder's Technology:				
Operating Expenses	295,797	295,797	291,691	4,106
Capital Asset Expense	25,000	25,000	645	24,355
Unforfeited Land Sale:				
Operating Expenses	-	52,238	52,058	180
Unclaimed Money:				
Operating Expenses	-	300,000	293,363	6,637
Legislative and Executive	<u>9,875,310</u>	<u>10,205,030</u>	<u>8,383,102</u>	<u>1,821,928</u>
Judicial:				
Prosecuting Attorney:				
Personnel & Fringes	1,858,565	1,857,785	1,774,994	82,791
Operating Expenses	204,613	206,001	196,206	9,795
Public Defender:				
Personnel & Fringes	1,034,163	1,034,163	1,024,274	9,889
Operating Expenses	29,289	27,789	27,738	51
Court of Appeals:				
Operating Expenses	42,500	42,500	33,102	9,398
Common Pleas Court:				
Personnel & Fringes	1,023,971	1,158,209	1,173,963	(15,754)
Operating Expenses	528,447	448,930	443,337	5,593

(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, 2021  
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Domestic Relations Court:				
Personnel & Fringes	795,204	770,204	733,844	36,360
Operating Expenses	28,850	53,850	53,850	-
Probate Court:				
Personnel & Fringes	485,171	485,171	479,183	5,988
Operating Expenses	73,921	75,421	73,732	1,689
Juvenile Court:				
Personnel & Fringes	1,534,095	1,594,895	1,580,376	14,519
Operating Expenses	524,714	652,314	651,551	763
Juvenile - Probation:				
Personnel & Fringes	649,482	623,382	598,400	24,982
Operating Expenses	3,245	5,245	5,181	64
Juvenile Court - Detention Home:				
Personnel & Fringes	2,273,816	2,118,416	2,088,818	29,598
Operating Expenses	150,710	216,810	215,656	1,154
Municipal Court:				
Personnel & Fringes	241,256	239,256	239,061	195
Operating Expenses	66,659	68,659	68,249	410
Clerk of Courts:				
Personnel & Fringes	655,251	655,251	616,368	38,883
Operating Expenses	155,702	155,702	87,148	68,554
Certificate of Title Administration:				
Personnel & Fringes	658,000	658,000	531,084	126,916
Operating Expenses	170,818	270,818	151,323	119,495
Capital Asset Expense	10,000	10,000	-	10,000
Juvenile Center Trust:				
Personnel & Fringes	15,525	15,525	-	15,525
Operating Expenses	151,837	151,837	84,011	67,826
Judicial	<u>13,365,804</u>	<u>13,596,133</u>	<u>12,931,449</u>	<u>664,684</u>
Public Safety:				
Sheriff:				
Personnel & Fringes	13,670,323	13,552,368	13,361,557	190,811
Operating Expenses	2,940,109	3,060,521	3,055,571	4,950
Coroner:				
Personnel & Fringes	275,479	275,479	260,811	14,668
Operating Expenses	282,009	432,009	426,123	5,886
Emergency Management:				
Personnel & Fringes	266,314	266,314	256,041	10,273
Operating Expenses	100,881	165,718	154,755	10,963

(Continued)

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
General Fund  
For the Year Ended December 31, 2021  
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Dog & Kennel:				
Operating Expenses	51,952	54,452	41,639	12,813
Sheriff's Trust:				
Operating Expenses	5,000	5,000	-	5,000
Sheriff Policing Rotary:				
Personnel & Fringes	1,313,482	1,313,482	1,312,792	690
Operating Expenses	134,848	134,848	66,762	68,086
Sheriff's Grant:				
Personnel & Fringes	525,600	525,600	475,417	50,183
Operating Expenses	150,453	150,453	146,379	4,074
Public Safety	<u>19,716,450</u>	<u>19,936,244</u>	<u>19,557,847</u>	<u>378,397</u>
Public Works:				
Building & Grounds:				
Personnel & Fringes	1,573,467	1,573,467	1,443,168	130,299
Operating Expenses	2,134,531	2,134,531	1,873,754	260,777
Community & Economic Development:				
Personnel & Fringes	1,514,282	1,544,282	1,349,760	194,522
Operating Expenses	280,072	282,071	237,791	44,280
Engineer:				
Personnel & Fringes	183,375	183,375	133,835	49,540
Operating Expenses	7,144	7,144	3,156	3,988
Industrial Development:				
Operating Expenses	<u>423,000</u>	<u>423,000</u>	<u>423,000</u>	<u>-</u>
Public Works	<u>6,115,871</u>	<u>6,147,870</u>	<u>5,464,464</u>	<u>683,406</u>
Health:				
Wellness:				
Operating Expenses	130,980	130,980	130,980	-
Other Health/Welfare:				
Operating Expenses	<u>280,677</u>	<u>280,677</u>	<u>278,677</u>	<u>2,000</u>
Health	<u>411,657</u>	<u>411,657</u>	<u>409,657</u>	<u>2,000</u>
Human Services:				
Veteran's Services:				
Personnel & Fringes	653,527	613,577	612,631	946
Operating Expenses	348,250	367,788	266,104	101,684
Capital Asset Expense	<u>60,500</u>	<u>82,565</u>	<u>82,445</u>	<u>120</u>
Human Services	<u>1,062,277</u>	<u>1,063,930</u>	<u>961,180</u>	<u>102,750</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, 2021  
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Conservation and Recreation:				
Agriculture:				
Operating Expenses	410,300	410,300	410,100	200
Conservation and Recreation	410,300	410,300	410,100	200
Total Expenditures	50,957,669	51,771,164	48,117,799	3,653,365
Excess (Deficit) Revenues Over/ (Under) Expenditures	(4,603,749)	(4,418,704)	3,795,368	8,214,072
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds from Sale of Capital Assets	-	-	1,650	1,650
Transfers In	3,363,000	3,430,475	4,562,552	1,132,077
Transfers Out	(10,665,885)	(12,016,583)	(11,730,859)	285,724
Total Other Financing Sources (Uses)	(7,302,885)	(8,586,108)	(7,166,657)	1,419,451
Net Change in Fund Balance	(11,906,634)	(13,004,812)	(3,371,289)	9,633,523
Fund Balance, Beginning of Year	17,587,114	17,587,114	17,587,114	-
Prior Year Encumbrances Appropriated	3,621,592	3,621,592	3,621,592	-
Fund Balance, End of Year	<u>\$ 9,302,072</u>	<u>\$ 8,203,894</u>	<u>\$ 17,837,417</u>	<u>9,633,523</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Job & Family Services Special Revenue Fund  
For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 20,246,503	\$ 15,138,547	\$ 14,540,453	\$ (598,094)
Charges for Services	50,000	3,000	3,034	34
Other Revenue	97,500	72,056	71,713	(343)
	<u>20,394,003</u>	<u>15,213,603</u>	<u>14,615,200</u>	<u>(598,403)</u>
<b>EXPENDITURES:</b>				
Current:				
Human Services:				
Department of Job & Family Services:				
Personnel and Fringes	13,497,588	11,625,505	11,576,521	48,984
Operating Expenses	7,423,786	6,468,955	5,463,284	1,005,671
Capital Asset Expense	696,270	636,270	221,576	414,694
WIA Fund:				
Operating Expenses	1,391,235	1,001,335	887,613	113,722
Shinkle Trust Fund:				
Operating Expenses	91,816	-	-	-
JFS Spfld Foundation Fund:				
Operating Expenses	10,000	9,503	9,503	-
	<u>23,110,695</u>	<u>19,741,568</u>	<u>18,158,497</u>	<u>1,583,071</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(2,716,692)</u>	<u>(4,527,965)</u>	<u>(3,543,297)</u>	<u>984,668</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	460,685	1,136,767	1,136,767	-
Transfers Out	(180,568)	(722,829)	(722,829)	-
	<u>280,117</u>	<u>413,938</u>	<u>413,938</u>	<u>-</u>
Net Change in Fund Balance	(2,436,575)	(4,114,027)	(3,129,359)	984,668
Fund Balance, Beginning of Year	2,630,937	2,630,937	2,630,937	-
Prior Year Encumbrances Appropriated	1,632,607	1,632,607	1,632,607	-
Fund Balance, End of Year	<u>\$ 1,826,969</u>	<u>\$ 149,517</u>	<u>\$ 1,134,185</u>	<u>\$ 984,668</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 10,937,151	\$ 10,937,151	\$ 10,747,613	\$ (189,538)
Intergovernmental	8,584,181	8,585,262	9,075,959	490,697
Charges for Services	388,100	388,100	303,848	(84,252)
Investment Income	500	500	83	(417)
Other Revenue	<u>6,000</u>	<u>97,665</u>	<u>100,243</u>	<u>2,578</u>
Total Revenues	<u>19,915,932</u>	<u>20,008,678</u>	<u>20,227,746</u>	<u>219,068</u>
<b>EXPENDITURES:</b>				
Current:				
Health:				
MR/DD General Fund:				
Personnel and Fringes	8,364,444	8,349,444	7,738,421	611,023
Operating Expenses	2,347,998	2,363,915	2,039,859	324,056
County MR/DD Residential Services:				
Operating Expenses	4,820,983	4,912,647	3,465,004	1,447,643
F.F. Mueller Residential Center:				
Personnel and Fringes	3,867,591	3,860,091	2,563,130	1,296,961
Operating Expenses	1,382,267	1,389,767	1,168,226	221,541
MR/DD Donation Trust:				
Operating Expenses	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>-</u>
Total Expenditures	<u>20,785,783</u>	<u>20,878,364</u>	<u>16,977,140</u>	<u>3,901,224</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(869,851)</u>	<u>(869,686)</u>	<u>3,250,606</u>	<u>4,120,292</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	4,504,600	4,504,600	5,554,258	1,049,658
Transfers Out	<u>(4,748,600)</u>	<u>(5,798,258)</u>	<u>(5,798,258)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(244,000)</u>	<u>(1,293,658)</u>	<u>(244,000)</u>	<u>1,049,658</u>
Net Change in Fund Balance	(1,113,851)	(2,163,344)	3,006,606	5,169,950
Fund Balance, Beginning of Year	28,339,521	28,339,521	28,339,521	-
Prior Year Encumbrances Appropriated	<u>1,809,683</u>	<u>1,809,683</u>	<u>1,809,683</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 29,035,353</u>	<u>\$ 27,985,860</u>	<u>\$ 33,155,810</u>	<u>\$ 5,169,950</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 6,317,865	\$ 6,317,865	\$ 6,206,413	\$ (111,452)
Intergovernmental	5,319,767	8,839,767	8,545,430	(294,337)
Charges for Services	240,382	1,180,382	1,177,063	(3,319)
Other Revenue	<u>34,500</u>	<u>34,500</u>	<u>29,142</u>	<u>(5,358)</u>
Total Revenues	<u>11,912,514</u>	<u>16,372,514</u>	<u>15,958,048</u>	<u>(414,466)</u>
<b>EXPENDITURES:</b>				
Current:				
Human Services:				
Operating Expenses	<u>18,224,406</u>	<u>13,640,405</u>	<u>13,255,829</u>	<u>384,576</u>
Total Expenditures	<u>18,224,406</u>	<u>13,640,405</u>	<u>13,255,829</u>	<u>384,576</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(6,311,892)</u>	<u>2,732,109</u>	<u>2,702,219</u>	<u>(29,890)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	180,568	722,829	722,829	-
Transfers Out	<u>(1,800,000)</u>	<u>(1,370,811)</u>	<u>(1,370,811)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(1,619,432)</u>	<u>(647,982)</u>	<u>(647,982)</u>	<u>-</u>
Net Change in Fund Balance	(7,931,324)	2,084,127	2,054,237	(29,890)
Fund Balance, Beginning of Year	15,918,421	15,918,421	15,918,421	-
Prior Year Encumbrances Appropriated	<u>3,622,554</u>	<u>3,622,554</u>	<u>3,622,554</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 11,609,651</u>	<u>\$ 21,625,102</u>	<u>\$ 21,595,212</u>	<u>\$ (29,890)</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 3,747,160	\$ 3,747,160	\$ 3,964,462	\$ 217,302
Intergovernmental	424,558	13,446,584	13,155,435	(291,149)
Charges for Services	26,500	26,500	24,151	(2,349)
Fees, Fines and Forfeitures	1,000	1,000	-	(1,000)
Investment Income	-	-	1,465	1,465
	<u>4,199,218</u>	<u>17,221,244</u>	<u>17,145,513</u>	<u>(75,731)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
COVID-19 Relief Aid:				
Operating Expenses	1,747,495	1,620,642	1,620,645	(3)
American Rescue Plan:				
Personnel and Fringes	-	37,634	33,272	4,362
Operating Expenses	-	2,307,592	2,297,161	10,431
Indigent Application Fee:				
Operating Expenses	10,000	10,000	7,831	2,169
Retirement Reserve:				
Personnel and Fringes	<u>200,000</u>	<u>200,000</u>	<u>48,701</u>	<u>151,299</u>
Total Legislative and Executive	<u>1,957,495</u>	<u>4,175,868</u>	<u>4,007,610</u>	<u>168,258</u>
Judicial:				
Indigent Application Fee:				
Operating Expenses	<u>36,413</u>	<u>36,413</u>	<u>36,413</u>	<u>-</u>
Total Judicial	<u>36,413</u>	<u>36,413</u>	<u>36,413</u>	<u>-</u>
Public Works:				
COVID-19 Relief Aid:				
Personnel and Fringes	11,982	10,341	10,341	-
Operating Expenses	56,835	117,854	117,854	-
American Rescue Plan:				
Personnel and Fringes	<u>-</u>	<u>17,373</u>	<u>16,171</u>	<u>1,202</u>
Total Public Works	<u>68,817</u>	<u>145,568</u>	<u>144,366</u>	<u>1,202</u>
Human Services:				
Senior Citizen's Levy:				
Operating Expenses	<u>5,758,822</u>	<u>5,758,822</u>	<u>3,376,601</u>	<u>2,382,221</u>
Total Human Services	<u>5,758,822</u>	<u>5,758,822</u>	<u>3,376,601</u>	<u>2,382,221</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, 2021  
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Conservation and Recreation:				
Historical Society Levy:				
Operating Expenses	727,667	727,667	721,958	5,709
Total Conservation and Recreation	727,667	727,667	721,958	5,709
Total Expenditures	8,549,214	10,844,338	8,286,948	2,557,390
Excess (Deficit) Revenues Over/ (Under) Expenditures	(4,349,996)	6,376,906	8,858,565	2,481,659
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	200,000	200,000	200,000	-
Transfers Out	(1,000,000)	(2,466,882)	(2,466,882)	-
Total Other Financing Sources (Uses)	(800,000)	(2,266,882)	(2,266,882)	-
Net Change in Fund Balance	(5,149,996)	4,110,024	6,591,683	2,481,659
Fund Balance, Beginning of Year	3,826,870	3,826,870	3,826,870	-
Prior Year Encumbrances Appropriated	1,825,743	1,825,743	1,825,743	-
Fund Balance, End of Year	\$ 502,617	\$ 9,762,637	\$ 12,244,296	\$ 2,481,659

**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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 3,421,271	\$ 2,821,271	\$ 2,236,979	\$ (584,292)
Charges for Services	509,000	509,000	437,832	(71,168)
Other Revenue	80,000	80,000	78,820	(1,180)
	<u>4,010,271</u>	<u>3,410,271</u>	<u>2,753,631</u>	<u>(656,640)</u>
<b>EXPENDITURES:</b>				
Current:				
Human Services:				
Personnel and Fringes	3,339,493	2,731,914	2,719,807	12,107
Operating Expenses	1,936,382	1,815,325	1,731,313	84,012
	<u>5,275,875</u>	<u>4,547,239</u>	<u>4,451,120</u>	<u>96,119</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(1,265,604)</u>	<u>(1,136,968)</u>	<u>(1,697,489)</u>	<u>(560,521)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	900,000	706,246	706,246	-
	<u>900,000</u>	<u>706,246</u>	<u>706,246</u>	<u>-</u>
Net Change in Fund Balance	(365,604)	(430,722)	(991,243)	(560,521)
Fund Balance, Beginning of Year	1,452,707	1,452,707	1,452,707	-
Prior Year Encumbrances Appropriated	<u>377,911</u>	<u>377,911</u>	<u>377,911</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,465,014</u>	<u>\$ 1,399,896</u>	<u>\$ 839,375</u>	<u>\$ (560,521)</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Charges for Services	\$ 1,450,000	\$ 1,450,000	\$ 1,538,585	\$ 88,585
Other Revenue	-	-	2,152	2,152
Total Revenues	<u>1,450,000</u>	<u>1,450,000</u>	<u>1,540,737</u>	<u>90,737</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
Personnel and Fringes	699,100	699,100	496,460	202,640
Operating Expenses	2,241,438	2,241,438	1,133,028	1,108,410
Capital Asset Expense	<u>52,874</u>	<u>52,874</u>	<u>2,874</u>	<u>50,000</u>
Total Expenditures	<u>2,993,412</u>	<u>2,993,412</u>	<u>1,632,362</u>	<u>1,361,050</u>
Net Change in Fund Balance	(1,543,412)	(1,543,412)	(91,625)	1,451,787
Fund Balance, Beginning of Year	1,916,453	1,916,453	1,916,453	-
Prior Year Encumbrances Appropriated	<u>625,612</u>	<u>625,612</u>	<u>625,612</u>	-
Fund Balance, End of Year	<u>\$ 998,653</u>	<u>\$ 998,653</u>	<u>\$ 2,450,440</u>	<u>\$ 1,451,787</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 8,790,000	\$ 8,790,000	\$ 9,271,101	\$ 481,101
Charges for Services	120,000	120,000	141,676	21,676
Fees, Fines and Forfeitures	85,000	85,000	56,784	(28,216)
Other Revenue	<u>125,000</u>	<u>125,000</u>	<u>70,446</u>	<u>(54,554)</u>
Total Revenues	<u>9,120,000</u>	<u>9,120,000</u>	<u>9,540,007</u>	<u>420,007</u>
<b>EXPENDITURES:</b>				
Current:				
Public Works:				
Motor Vehicle Gas Tax:				
Personnel and Fringes	3,809,050	3,809,050	3,025,277	783,773
Operating Expenses	8,951,080	8,950,365	5,315,555	3,634,810
Capital Asset Expense	<u>1,909,640</u>	<u>1,909,640</u>	<u>1,106,804</u>	<u>802,836</u>
Total Expenditures	<u>14,669,770</u>	<u>14,669,055</u>	<u>9,447,636</u>	<u>5,221,419</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(5,549,770)</u>	<u>(5,549,055)</u>	<u>92,371</u>	<u>5,641,426</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	<u>-</u>	<u>-</u>	<u>111,224</u>	<u>111,224</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>111,224</u>	<u>111,224</u>
Net Change in Fund Balance	(5,549,770)	(5,549,055)	203,595	5,752,650
Fund Balance, Beginning of Year	8,137,208	8,137,208	8,137,208	-
Prior Year Encumbrances Appropriated	<u>1,574,846</u>	<u>1,574,846</u>	<u>1,574,846</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 4,162,284</u>	<u>\$ 4,162,999</u>	<u>\$ 9,915,649</u>	<u>\$ 5,752,650</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Charges for Services	\$ 830,000	\$ 830,000	\$ 873,053	\$ 43,053
Investment Income	-	-	116	116
Other Revenue	93,200	93,200	101,342	8,142
	<u>923,200</u>	<u>923,200</u>	<u>974,511</u>	<u>51,311</u>
Total Revenues				
<b>EXPENDITURES:</b>				
Current:				
Conservation and Recreation:				
Solid Waste Disposal:				
Personnel and Fringes	377,831	377,831	328,507	49,324
Operating Expenses	941,996	941,996	604,957	337,039
Capital Asset Expense	45,000	45,000	30,335	14,665
Keep America Beautiful:				
Operating Expenses	8,000	8,000	1,093	6,907
Waste Management Donations:				
Operating Expenses	200	200	-	200
Total Expenditures	<u>1,373,027</u>	<u>1,373,027</u>	<u>964,892</u>	<u>408,135</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(449,827)</u>	<u>(449,827)</u>	<u>9,619</u>	<u>459,446</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Advances In	3,000	3,000	-	(3,000)
Advances Out	(10,000)	(10,000)	-	10,000
Total Other Financing Sources (Uses)	<u>(7,000)</u>	<u>(7,000)</u>	<u>-</u>	<u>7,000</u>
Net Change in Fund Balance	(456,827)	(456,827)	9,619	466,446
Fund Balance, Beginning of Year	1,122,792	1,122,792	1,122,792	-
Prior Year Encumbrances Appropriated	76,696	76,696	76,696	-
Fund Balance, End of Year	<u>\$ 742,661</u>	<u>\$ 742,661</u>	<u>\$ 1,209,107</u>	<u>\$ 466,446</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Charges for Services	\$ 21,215	\$ 21,215	\$ 16,152	\$ (5,063)
Licenses and Permits	480,000	480,000	515,443	35,443
Fees, Fines and Forfeitures	20,000	20,000	17,777	(2,223)
Other Revenue	<u>3,000</u>	<u>3,000</u>	<u>19</u>	<u>(2,981)</u>
Total Revenues	<u>524,215</u>	<u>524,215</u>	<u>549,391</u>	<u>25,176</u>
<b>EXPENDITURES:</b>				
Current:				
Public Safety:				
Commissioners Office:				
Personnel and Fringes	451,937	474,540	474,810	(270)
Operating Expenses	71,442	48,839	46,631	2,208
Auditor's Office:				
Personnel and Fringes	66,236	66,236	62,811	3,425
Operating Expenses	<u>21,544</u>	<u>21,544</u>	<u>21,544</u>	<u>-</u>
Total Expenditures	<u>611,159</u>	<u>611,159</u>	<u>605,796</u>	<u>5,363</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(86,944)</u>	<u>(86,944)</u>	<u>(56,405)</u>	<u>30,539</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	<u>-</u>	<u>4,180</u>	<u>4,180</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>4,180</u>	<u>4,180</u>	<u>-</u>
Net Change in Fund Balance	(86,944)	(82,764)	(52,225)	30,539
Fund Balance, Beginning of Year	65,583	65,583	65,583	-
Prior Year Encumbrances Appropriated	<u>21,376</u>	<u>21,376</u>	<u>21,376</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 15</u>	<u>\$ 4,195</u>	<u>\$ 34,734</u>	<u>\$ 30,539</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 6,000	\$ 6,000	\$ 48,500	\$ 42,500
Charges for Services	<u>205,100</u>	<u>205,100</u>	<u>199,434</u>	<u>(5,666)</u>
Total Revenues	<u>211,100</u>	<u>211,100</u>	<u>247,934</u>	<u>36,834</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
Auditor's Office:				
Personnel and Fringes	129,830	129,830	114,963	14,867
Operating Expenses	<u>409,987</u>	<u>409,987</u>	<u>233,633</u>	<u>176,354</u>
Total Expenditures	<u>539,817</u>	<u>539,817</u>	<u>348,596</u>	<u>191,221</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(328,717)	(328,717)	(100,662)	228,055
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	<u>-</u>	<u>-</u>	<u>19,330</u>	<u>19,330</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>19,330</u>	<u>19,330</u>
Net Change in Fund Balance	(328,717)	(328,717)	(81,332)	247,385
Fund Balance, Beginning of Year	434,660	434,660	434,660	-
Prior Year Encumbrances Appropriated	<u>134,987</u>	<u>134,987</u>	<u>134,987</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 240,930</u>	<u>\$ 240,930</u>	<u>\$ 488,315</u>	<u>\$ 247,385</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 223,000	\$ 223,000	\$ 332,087	\$ 109,087
Investment Income	1,500	1,500	337	(1,163)
Other Revenue	500	500	1,197	697
	<u>225,000</u>	<u>225,000</u>	<u>333,621</u>	<u>108,621</u>
Total Revenues				
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
DETAC:				
Personnel and Fringes	90,580	91,920	92,393	(473)
Operating Expenses	181,122	180,160	176,332	3,828
Prepaid Interest:				
Operating Expenses	14,000	14,000	8,500	5,500
	<u>285,702</u>	<u>286,080</u>	<u>277,225</u>	<u>8,855</u>
Total Expenditures				
Net Change in Fund Balance	(60,702)	(61,080)	56,396	117,476
Fund Balance, Beginning of Year	84,445	84,445	84,445	-
Prior Year Encumbrances Appropriated	3,622	3,622	3,622	-
	<u>27,365</u>	<u>26,987</u>	<u>144,463</u>	<u>117,476</u>
Fund Balance, End of Year				

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Community & Economic Development Special Revenue Fund  
For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 269,000	\$ 1,394,495	\$ 751,867	\$ (642,628)
Other Revenue	15,000	25,880	30,830	4,950
Total Revenues	<u>284,000</u>	<u>1,420,375</u>	<u>782,697</u>	<u>(637,678)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Works:				
C.D.B.G.:				
Personnel and Fringes	43,933	112,457	83,027	29,430
Operating Expenses	224,067	1,283,362	1,226,299	57,063
Housing Rehab:				
Operating Expenses	13,000	13,000	-	13,000
Project Advances:				
Operating Expenses	8,000	-	-	-
CEDA:				
Operating Expenses	1,900	1,900	-	1,900
Total Expenditures	<u>290,900</u>	<u>1,410,719</u>	<u>1,309,326</u>	<u>101,393</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(6,900)</u>	<u>9,656</u>	<u>(526,629)</u>	<u>(536,285)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Advances In	75,000	95,000	50,000	(45,000)
Transfers In	500	500	4,486	3,986
Advances Out	(75,000)	(105,880)	(50,000)	55,880
Transfers Out	-	(8,000)	(3,986)	4,014
Total Other Financing Sources (Uses)	<u>500</u>	<u>(18,380)</u>	<u>500</u>	<u>18,880</u>
Net Change in Fund Balance	(6,400)	(8,724)	(526,129)	(517,405)
Fund Balance, Beginning of Year	<u>67,105</u>	<u>67,105</u>	<u>67,105</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 60,705</u>	<u>\$ 58,381</u>	<u>\$ (459,024)</u>	<u>\$ (517,405)</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 110,000	\$ 110,000	\$ 166,044	\$ 56,044
Intergovernmental	325,156	333,289	303,212	(30,077)
Fees, Fines and Forfeitures	10,000	20,000	11,082	(8,918)
Investment Income	-	-	163	163
Other Revenue	<u>474,279</u>	<u>474,279</u>	<u>120,668</u>	<u>(353,611)</u>
 Total Revenues	 <u>919,435</u>	 <u>937,568</u>	 <u>601,169</u>	 <u>(336,399)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Judicial:				
Prosecutor's Mandatory Fine:				
Personnel and Fringes	17,592	21,706	21,565	141
Operating Expenses	10,000	20,030	20,030	-
DETAC:				
Personnel and Fringes	167,138	167,138	130,274	36,864
Operating Expenses	17,600	17,600	15,841	1,759
Prosecutor's Law Enforcement Trust:				
Personnel and Fringes	46,905	58,762	57,674	1,088
Operating Expenses	400,670	394,249	32,842	361,407
Diversion Program:				
Personnel and Fringes	19,230	19,230	19,397	(167)
Victim Witness:				
Personnel and Fringes	97,413	96,898	88,747	8,151
Operating Expenses	1,377	1,893	1,815	78
Prosecutor's DJFS:				
Personnel and Fringes	<u>183,855</u>	<u>199,728</u>	<u>193,500</u>	<u>6,228</u>
 Total Expenditures	 <u>961,780</u>	 <u>997,234</u>	 <u>581,685</u>	 <u>415,549</u>
 Net Change in Fund Balance	 (42,345)	 (59,666)	 19,484	 79,150
Fund Balance, Beginning of Year	497,663	497,663	497,663	-
Prior Year Encumbrances Appropriated	<u>10,361</u>	<u>10,361</u>	<u>10,361</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 465,679</u>	<u>\$ 448,358</u>	<u>\$ 527,508</u>	<u>\$ 79,150</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 107,000	\$ 107,000	\$ 274,520	\$ 167,520
Charges for Services	275,000	275,000	282,668	7,668
Fees, Fines and Forfeitures	43,500	43,500	39,983	(3,517)
Other Revenue	<u>20,000</u>	<u>20,000</u>	<u>41,987</u>	<u>21,987</u>
Total Revenues	<u>445,500</u>	<u>445,500</u>	<u>639,158</u>	<u>193,658</u>
<b>EXPENDITURES:</b>				
Current:				
Public Safety:				
Sheriff Law Enforcement Trust:				
Operating Expenses	60,780	130,780	96,107	34,673
Enforcement and Education:				
Operating Expenses	20,000	20,000	134	19,866
Jail Commissary Trust:				
Personnel and Fringes	58,941	60,041	61,055	(1,014)
Operating Expenses	164,505	163,405	24,174	139,231
Carry Concealed Weapon:				
Personnel and Fringes	62,199	62,199	29,244	32,955
Operating Expenses	61,130	61,130	53,191	7,939
Sheriff 911 Wireless:				
Operating Expenses	134,352	134,352	94,025	40,327
Sheriff Training/Reimbursement:				
Operating Expenses	<u>62,698</u>	<u>62,698</u>	<u>12,698</u>	<u>50,000</u>
Total Expenditures	<u>624,605</u>	<u>694,605</u>	<u>370,628</u>	<u>323,977</u>
Net Change in Fund Balance	(179,105)	(249,105)	268,530	517,635
Fund Balance, Beginning of Year	937,401	937,401	937,401	-
Prior Year Encumbrances Appropriated	<u>88,465</u>	<u>88,465</u>	<u>88,465</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 846,761</u>	<u>\$ 776,761</u>	<u>\$ 1,294,396</u>	<u>\$ 517,635</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 219,430	\$ 219,430	\$ 187,404	\$ (32,026)
Charges for Services	340,000	340,000	233,675	(106,325)
Fees, Fines and Forfeitures	650	650	50	(600)
Investment Income	<u>25,000</u>	<u>25,000</u>	<u>8,479</u>	<u>(16,521)</u>
Total Revenues	<u>585,080</u>	<u>585,080</u>	<u>429,608</u>	<u>(155,472)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Judicial:				
Community Corrections Grant:				
Personnel and Fringes	219,005	219,005	183,750	35,255
Operating Expenses	425	425	354	71
Clerk's Computer Maintenance:				
Operating Expenses	202,247	202,247	106,006	96,241
Computer Legal Research Services:				
Operating Expenses	30,200	30,200	8,379	21,821
Common Pleas Court Probation Fee:				
Personnel and Fringes	81,366	87,769	85,288	2,481
Operating Expenses	-	3,597	147	3,450
Jury Amenity:				
Operating Expenses	2,810	2,810	978	1,832
Common Pleas Special Projects:				
Personnel and Fringes	206,331	196,331	61,728	134,603
Operating Expenses	<u>10,181</u>	<u>10,181</u>	<u>2,401</u>	<u>7,780</u>
Total Expenditures	<u>752,565</u>	<u>752,565</u>	<u>449,031</u>	<u>303,534</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(167,485)</u>	<u>(167,485)</u>	<u>(19,423)</u>	<u>148,062</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	10,000	20,000	10,000	(10,000)
Transfers Out	<u>-</u>	<u>(10,000)</u>	<u>(10,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>(10,000)</u>
Net Change in Fund Balance	(157,485)	(157,485)	(19,423)	138,062
Fund Balance, Beginning of Year	988,398	988,398	988,398	-
Prior Year Encumbrances Appropriated	<u>23,438</u>	<u>23,438</u>	<u>23,438</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 854,351</u>	<u>\$ 854,351</u>	<u>\$ 992,413</u>	<u>\$ 138,062</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Fees, Fines and Forfeitures	\$ 50,000	\$ 50,000	\$ 87,438	\$ 37,438
Total Revenues	<u>50,000</u>	<u>50,000</u>	<u>87,438</u>	<u>37,438</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Judicial:				
Domestic Relations Judicial:				
Personnel and Fringes	29,301	29,301	19,097	10,204
Operating Expenses	<u>15,134</u>	<u>26,134</u>	<u>26,135</u>	<u>(1)</u>
Total Expenditures	<u>44,435</u>	<u>55,435</u>	<u>45,232</u>	<u>10,203</u>
Net Change in Fund Balance	5,565	(5,435)	42,206	47,641
Fund Balance, Beginning of Year	338,946	338,946	338,946	-
Prior Year Encumbrances Appropriated	<u>15,134</u>	<u>15,134</u>	<u>15,134</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 359,645</u>	<u>\$ 348,645</u>	<u>\$ 396,286</u>	<u>\$ 47,641</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Charges for Services	\$ 122,060	\$ 122,060	\$ 49,663	\$ (72,397)
Total Revenues	<u>122,060</u>	<u>122,060</u>	<u>49,663</u>	<u>(72,397)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Judicial:				
Probate Computer Maintenance:				
Operating Expenses	20,000	20,000	11,598	8,402
Indigent Guardianship:				
Operating Expenses	40,000	40,000	15,162	24,838
Conduct of Business:				
Operating Expenses	1,500	1,500	-	1,500
Probate Computer Research:				
Operating Expenses	18,000	18,000	2,705	15,295
Probate Special Projects:				
Operating Expenses	<u>7,000</u>	<u>7,000</u>	<u>1,397</u>	<u>5,603</u>
Total Expenditures	<u>86,500</u>	<u>86,500</u>	<u>30,862</u>	<u>55,638</u>
Net Change in Fund Balance	35,560	35,560	18,801	(16,759)
Fund Balance, Beginning of Year	<u>171,317</u>	<u>171,317</u>	<u>171,317</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 206,877</u>	<u>\$ 206,877</u>	<u>\$ 190,118</u>	<u>\$ (16,759)</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 703,788	\$ 717,788	\$ 781,327	\$ 63,539
Charges for Services	691,500	691,500	552,804	(138,696)
Fees, Fines and Forfeitures	30,150	30,150	33,746	3,596
Other Revenue	<u>208,380</u>	<u>208,380</u>	<u>348,380</u>	<u>140,000</u>
Total Revenues	<u>1,633,818</u>	<u>1,647,818</u>	<u>1,716,257</u>	<u>68,439</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Judicial:				
Mediation Pilot Project:				
Personnel and Fringes	115,088	121,588	117,896	3,692
Operating Expenses	7,150	7,150	3,865	3,285
Juvenile Court Computer Maintenance:				
Operating Expenses	50,000	50,000	49,856	144
Juvenile Court Legal Research:				
Operating Expenses	3,750	3,750	3,227	523
Felony Delinquent Care & Custody:				
Personnel and Fringes	583,500	583,500	560,086	23,414
Operating Expenses	405,372	405,372	233,708	171,664
VOCA/CASA Grant:				
Personnel and Fringes	49,635	49,635	20,485	29,150
Operating Expenses	100	100	66	34
Mediation Service Fee:				
Operating Expenses	1,000	1,000	-	1,000
Title IV-E Contract:				
Personnel and Fringes	183,350	183,350	79,286	104,064
Operating Expenses	572,243	572,243	489,759	82,484
Title IV-E Juvenile Probation:				
Personnel and Fringes	11,750	11,750	-	11,750
Operating Expenses	<u>17,463</u>	<u>17,462</u>	<u>5,462</u>	<u>12,000</u>
Total Expenditures	<u>2,000,401</u>	<u>2,006,900</u>	<u>1,563,696</u>	<u>443,204</u>
Net Change in Fund Balance	(366,583)	(359,082)	152,561	511,643
Fund Balance, Beginning of Year	568,669	568,669	568,669	-
Prior Year Encumbrances Appropriated	<u>165,078</u>	<u>165,078</u>	<u>165,078</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 367,164</u>	<u>\$ 374,665</u>	<u>\$ 886,308</u>	<u>\$ 511,643</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Fees, Fines and Forfeitures	\$ -	\$ -	\$ 25,080	\$ 25,080
Total Revenues	-	-	25,080	25,080
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Judicial:				
MC-IDI&AM:				
Operating Expenses	10,917	10,917	10,917	-
Total Expenditures	10,917	10,917	10,917	-
Net Change in Fund Balance	(10,917)	(10,917)	14,163	25,080
Fund Balance, Beginning of Year	141,721	141,721	141,721	-
Prior Year Encumbrances Appropriated	10,917	10,917	10,917	-
Fund Balance, End of Year	<u>\$ 141,721</u>	<u>\$ 141,721</u>	<u>\$ 166,801</u>	<u>\$ 25,080</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Charges for Services	\$ 43,000	\$ 43,000	\$ 71,039	\$ 28,039
Total Revenues	<u>43,000</u>	<u>43,000</u>	<u>71,039</u>	<u>28,039</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Judicial:				
Clerk of Courts Home Arrest Monitoring:				
Operating Expenses	<u>53,704</u>	<u>53,704</u>	<u>35,702</u>	<u>18,002</u>
Total Expenditures	<u>53,704</u>	<u>53,704</u>	<u>35,702</u>	<u>18,002</u>
Net Change in Fund Balance	(10,704)	(10,704)	35,337	46,041
Fund Balance, Beginning of Year	62,662	62,662	62,662	-
Prior Year Encumbrances Appropriated	<u>15,704</u>	<u>15,704</u>	<u>15,704</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 67,662</u></u>	<u><u>\$ 67,662</u></u>	<u><u>\$ 113,703</u></u>	<u><u>\$ 46,041</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Charges for Services	\$ -	\$ -	\$ 14,090	\$ 14,090
Investment Income	-	37	37	-
Total Revenues	-	37	14,127	14,090
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
HAVA Grant:				
Operating Expenses	635	18,446	18,446	-
Total Expenditures	635	18,446	18,446	-
Net Change in Fund Balance	(635)	(18,409)	(4,319)	14,090
Fund Balance, Beginning of Year	395,371	395,371	395,371	-
Prior Year Encumbrances Appropriated	635	635	635	-
Fund Balance, End of Year	<u>\$ 395,371</u>	<u>\$ 377,597</u>	<u>\$ 391,687</u>	<u>\$ 14,090</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Licenses and Permits	\$ -	\$ -	\$ 7,265	\$ 7,265
Total Revenues	<u>-</u>	<u>-</u>	<u>7,265</u>	<u>7,265</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
Recorder Housing:				
Operating Expenses	<u>10,000</u>	<u>10,000</u>	<u>8,766</u>	<u>1,234</u>
Total Expenditures	<u>10,000</u>	<u>10,000</u>	<u>8,766</u>	<u>1,234</u>
Net Change in Fund Balance	(10,000)	(10,000)	(1,501)	8,499
Fund Balance, Beginning of Year	<u>12,016</u>	<u>12,016</u>	<u>12,016</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 2,016</u></u>	<u><u>\$ 2,016</u></u>	<u><u>\$ 10,515</u></u>	<u><u>\$ 8,499</u></u>



**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
FEMA Special Revenue Fund  
For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ -	\$ 32,340	\$ 32,340	\$ -
Total Revenues	\$ -	\$ 32,340	\$ 32,340	\$ -
<b>EXPENDITURES:</b>				
Total Expenditures	-	-	-	-
Excess (Deficit) Revenues Over/ (Under) Expenditures	-	32,340	32,340	-
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers Out	-	(32,340)	-	32,340
Total Other Financing Sources (Uses)	-	(32,340)	-	32,340
Net Change in Fund Balance	-	-	32,340	32,340
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	\$ -	\$ -	\$ 32,340	\$ 32,340

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Emergency Management Special Revenue Fund  
For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 303,076	\$ 48,483	\$ 48,411	\$ (72)
Other Revenue	<u>25,000</u>	<u>25,000</u>	<u>19,805</u>	<u>(5,195)</u>
Total Revenues	<u>328,076</u>	<u>73,483</u>	<u>68,216</u>	<u>(5,267)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Safety:				
Emergency Planning:				
Personnel and Fringes	8,700	8,700	780	7,920
Operating Expenses	47,970	47,970	21,877	26,093
Hazardous Materials:				
Operating Expenses	126,735	126,735	74,873	51,862
Homeland Security:				
Operating Expenses	2,048	2,048	-	2,048
EMA 911 Government Assistance:				
Operating Expenses	267,911	29,252	29,252	-
EMA Trust:				
Operating Expenses	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>15,000</u>
Total Expenditures	<u>468,364</u>	<u>229,705</u>	<u>126,782</u>	<u>102,923</u>
Net Change in Fund Balance	(140,288)	(156,222)	(58,566)	97,656
Fund Balance, Beginning of Year	119,081	119,081	119,081	-
Prior Year Encumbrances Appropriated	<u>61,440</u>	<u>61,440</u>	<u>61,440</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 40,233</u>	<u>\$ 24,299</u>	<u>\$ 121,955</u>	<u>\$ 97,656</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Special Assessments	\$ 58,093	\$ 58,093	\$ 66,279	\$ 8,186
Total Revenues	<u>58,093</u>	<u>58,093</u>	<u>66,279</u>	<u>8,186</u>
<b>EXPENDITURES:</b>				
Current:				
Public Works:				
Ditch Maintenance Rotary:				
Operating Expenses	<u>296,664</u>	<u>296,664</u>	<u>290,971</u>	<u>5,693</u>
Total Expenditures	<u>296,664</u>	<u>296,664</u>	<u>290,971</u>	<u>5,693</u>
Net Change in Fund Balance	(238,571)	(238,571)	(224,692)	13,879
Fund Balance, Beginning of Year	98,102	98,102	98,102	-
Prior Year Encumbrances Appropriated	<u>197,476</u>	<u>197,476</u>	<u>197,476</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 57,007</u>	<u>\$ 57,007</u>	<u>\$ 70,886</u>	<u>\$ 13,879</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Fees, Fines and Forfeitures	\$ 200,000	\$ 200,000	\$ 205,759	\$ 5,759
Other Revenue	<u>2,500</u>	<u>2,500</u>	<u>3,201</u>	<u>701</u>
Total Revenues	<u>202,500</u>	<u>202,500</u>	<u>208,960</u>	<u>6,460</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Judicial:				
Personnel and Fringes	120,794	120,794	119,691	1,103
Operating Expenses	<u>216,217</u>	<u>216,217</u>	<u>146,453</u>	<u>69,764</u>
Total Expenditures	<u>337,011</u>	<u>337,011</u>	<u>266,144</u>	<u>70,867</u>
Net Change in Fund Balance	(134,511)	(134,511)	(57,184)	77,327
Fund Balance, Beginning of Year	772,699	772,699	772,699	-
Prior Year Encumbrances Appropriated	<u>68,467</u>	<u>68,467</u>	<u>68,467</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 706,655</u>	<u>\$ 706,655</u>	<u>\$ 783,982</u>	<u>\$ 77,327</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, 2021

	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, 2021

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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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Total Revenues	\$ -	-	\$ -	\$ -
<b>EXPENDITURES:</b>				
Debt Service:				
Bond Principal	1,667,000	1,667,000	1,667,000	-
Interest	618,124	618,124	618,124	-
Total Expenditures	2,285,124	2,285,124	2,285,124	-
Excess (Deficit) Revenues Over/ (Under) Expenditures	(2,285,124)	(2,285,124)	(2,285,124)	-
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	2,281,000	2,281,000	2,281,000	-
Total Other Financing Sources (Uses)	2,281,000	2,281,000	2,281,000	-
Net Change in Fund Balance	(4,124)	(4,124)	(4,124)	-
Fund Balance, Beginning of Year	11,456	11,456	11,456	-
Fund Balance, End of Year	\$ 7,332	\$ 7,332	\$ 7,332	\$ -

**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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 365,572	\$ 365,572	\$ 365,572	\$ -
Total Revenues	<u>365,572</u>	<u>365,572</u>	<u>365,572</u>	<u>-</u>
<b>EXPENDITURES:</b>				
Debt Service:				
Principal	288,000	163,000	163,000	-
Interest	<u>77,572</u>	<u>39,172</u>	<u>39,172</u>	<u>-</u>
Total Expenditures	<u>365,572</u>	<u>202,172</u>	<u>202,172</u>	<u>-</u>
Net Change in Fund Balance	-	163,400	163,400	-
Fund Balance, Beginning of Year	<u>68,869</u>	<u>68,869</u>	<u>68,869</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 68,869</u>	<u>\$ 232,269</u>	<u>\$ 232,269</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ -	\$ 244,300	\$ 244,300	\$ -
Other Revenue	-	277,306	306,856	29,550
Total Revenues	<u>\$ -</u>	<u>\$ 521,606</u>	<u>\$ 551,156</u>	<u>\$ 29,550</u>
<b>EXPENDITURES:</b>				
Capital Outlay:				
Operating Expenses	287,316	287,316	287,316	-
Capital Asset Expense	4,791,809	5,131,815	4,229,239	902,576
Total Expenditures	<u>5,079,125</u>	<u>5,419,131</u>	<u>4,516,555</u>	<u>902,576</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(5,079,125)</u>	<u>(4,897,525)</u>	<u>(3,965,399)</u>	<u>932,126</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds from Sale of Capital Assets	-	-	32,060	32,060
Transfers In	2,641,300	2,459,700	2,459,700	-
Total Other Financing Sources (Uses)	<u>2,641,300</u>	<u>2,459,700</u>	<u>2,491,760</u>	<u>32,060</u>
Net Change in Fund Balance	(2,437,825)	(2,437,825)	(1,473,639)	964,186
Fund Balance, Beginning of Year	503,746	503,746	503,746	-
Prior Year Encumbrances Appropriated	1,934,143	1,934,143	1,934,143	-
Fund Balance, End of Year	<u>\$ 64</u>	<u>\$ 64</u>	<u>\$ 964,250</u>	<u>\$ 964,186</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Other Revenue	\$ 13,280	\$ 38,633	\$ 25,353	\$ (13,280)
Total Revenues	<u>13,280</u>	<u>38,633</u>	<u>25,353</u>	<u>(13,280)</u>
<b>EXPENDITURES:</b>				
Capital Outlay:				
Operating Expenses	<u>620,197</u>	<u>645,549</u>	<u>601,291</u>	<u>44,258</u>
Total Expenditures	<u>620,197</u>	<u>645,549</u>	<u>601,291</u>	<u>44,258</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(606,917)</u>	<u>(606,916)</u>	<u>(575,938)</u>	<u>30,978</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	<u>244,000</u>	<u>244,000</u>	<u>244,000</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>244,000</u>	<u>244,000</u>	<u>244,000</u>	<u>-</u>
Net Change in Fund Balance	(362,917)	(362,916)	(331,938)	30,978
Fund Balance, Beginning of Year	184,796	184,796	184,796	-
Prior Year Encumbrances Appropriated	<u>182,917</u>	<u>182,917</u>	<u>182,917</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 4,796</u>	<u>\$ 4,797</u>	<u>\$ 35,775</u>	<u>\$ 30,978</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 2,723,223	\$ 2,723,223	\$ 1,475,950	\$ (1,247,273)
Total Revenues	<u>2,723,223</u>	<u>2,723,223</u>	<u>1,475,950</u>	<u>(1,247,273)</u>
<b>EXPENDITURES:</b>				
Capital Outlay:				
Operating Expenses	<u>2,723,223</u>	<u>2,723,223</u>	<u>1,475,950</u>	<u>1,247,273</u>
Total Expenditures	<u>2,723,223</u>	<u>2,723,223</u>	<u>1,475,950</u>	<u>1,247,273</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, 2021

	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	123,610	123,610	123,610	-
Fund Balance, End of Year	\$ 123,610	\$ 123,610	\$ 123,610	\$ -

**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, 2021

	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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Investment Income	\$ -	\$ -	\$ 837	\$ 837
Other	-	-	194	194
Total Revenues	<u>-</u>	<u>-</u>	<u>1,031</u>	<u>1,031</u>
<b>EXPENDITURES:</b>				
Current:				
Human Services:				
Operating Expenses	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total Expenditures	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Net Change in Fund Balance	(5,000)	(5,000)	1,031	6,031
Fund Balance, Beginning of Year	<u>104,730</u>	<u>104,730</u>	<u>104,730</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 99,730</u>	<u>\$ 99,730</u>	<u>\$ 105,761</u>	<u>\$ 6,031</u>

*STATISTICAL*



*SECTION*

**BACK SIDE OF SECTION DIVIDER**



# CLARK COUNTY, OHIO

## Statistical Tables

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

## Contents

<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 annual comprehensive financial reports for the relevant year.



**CLARK COUNTY, OHIO**

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

	2012	2013 (Restated)	2014 (Restated)	2015	2016	2017 (Restated)	2018	2019 (Restated)	2020	2021
<b>Governmental Activities:</b>										
Net Investment in Capital Assets	\$ 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	\$ 100,121,352
Restricted	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	106,091,597
Unrestricted	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)	(31,932,281)
Total Governmental Activities Net Position	\$ 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	\$ 174,280,668
<b>Business-Type Activities:</b>										
Net Investment in Capital Assets	\$ 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	\$ 16,295,878
Unrestricted	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	8,857,673
Total Business-Type Activities Net Position	\$ 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	\$ 25,153,551
<b>Primary Government:</b>										
Net Investment in Capital Assets	\$ 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	\$ 116,417,230
Restricted	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	106,091,597
Unrestricted	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)	(23,074,608)
Total Primary Government Net Position	\$ 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	\$ 199,434,219

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 2012 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 2012 to 2018 due to information not being available.

- Due to the implementation of GASB Statement No. 84, year 2019 has been restated to reflect changes. However, we are unable to restate numbers for years 2012 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)

	2012	2013 (Restated)	2014	2015	2016	2017	2018	2019	2020	2021
<b>Expenses:</b>										
Primary Government:										
Governmental Activities:										
General Government:										
Legislative & Executive	\$ 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	\$ 11,267,339
Judicial	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	8,528,689
Public Safety	15,147,247	16,059,605	16,897,710	16,202,935	17,363,981	18,538,353	19,710,767	17,822,266	17,640,182	9,829,680
Public Works	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	14,721,053
Health	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	10,458,381
Human Services	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	21,508,377
Conservation and Recreation	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	1,834,887
Interest Expense	644,560	554,685	516,708	482,957	481,330	438,946	617,439	696,852	630,539	600,088
Total Governmental Activities Expenses	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	78,748,494
Business-Type Activities:										
Sewer	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	4,324,853
Water	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	2,080,394
9-1-1 Dispatching	-	-	-	-	-	-	-	2,539,065	2,229,568	1,821,602
Total Business-Type Activities Expenses	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	8,226,849
Total Primary Government Expenses	\$ 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	\$ 86,975,343
<b>Program Revenues:</b>										
Governmental Activities:										
Charges for Services:										
General Government:										
Legislative & Executive	\$ 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	\$ 5,968,368
Judicial	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	3,409,306
Public Safety/Security of Persons & Property	622,662	755,296	612,300	592,518	785,517	564,754	675,636	587,829	635,665	834,538
Public Works	738,506	684,653	602,530	794,487	855,638	924,939	1,369,243	2,358,588	1,990,275	1,615,439
Health	837,182	569,051	483,685	1,112,169	1,072,985	994,357	999,033	982,393	851,394	852,673
Human Services	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	1,516,969
Conservation and Recreation	783,359	829,601	792,336	823,172	778,173	841,626	855,810	853,729	872,067	895,674
Operating Grants and Contributions	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	42,590,739
Capital Grants and Contributions	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	1,786,721
Total Governmental Activities Program Revenues	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	59,470,427
Business-Type Activities:										
Charges for Services:										
Sewer	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	5,395,489
Water	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	2,805,154
9-1-1 Dispatching	-	-	-	-	-	-	-	210,834	222,461	1,424,939
Capital Grants and Contributions	440,672	4,352,571	10,706	87,188	-	-	-	34,514	8,373	698
Total Business-Type Activities Program Revenues	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	9,626,280
Total Primary Government Program Revenues	\$ 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	\$ 69,096,707

(Continued)

CLARK COUNTY, OHIO

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

	2012	2013 (Restated)	2014	2015	2016	2017	2018	2019	2020	2021
<b>Net (Expense)/Revenue:</b>										
Governmental Activities	\$ (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)	\$ (19,278,067)
Business-Type Activities	157,128	5,279,981	973,563	142,190	296,371	371,572	168,004	(2,837,147)	(1,810,001)	1,399,431
Total Primary Government Net (Expense)/Revenue	\$ (41,527,914)	\$ (37,234,398)	\$ (41,869,221)	\$ (38,741,186)	\$ (42,682,409)	\$ (52,328,662)	\$ (55,085,508)	\$ (55,135,201)	\$ (56,497,979)	\$ (17,878,636)
<b>General Revenues and Other Changes in Net Position:</b>										
Governmental Activities:										
Taxes:										
Property Taxes Levied for:										
General Purposes	\$ 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	\$ 4,343,787
Department of Developmental Disabilities	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	10,747,613
Children's Services	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	6,206,413
Senior Citizens	1,842,915	1,897,567	1,930,709	1,911,315	1,905,292	1,947,798	1,989,214	2,000,805	2,000,805	3,266,045
Historical Society	-	-	-	-	-	-	667,653	677,034	684,123	698,416
Permissive Sales	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	30,852,914
Grants and Contributions not Restricted to Specific Programs	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	8,942,755
Investment Income	622,591	882,881	249,910	946,667	1,022,118	817,002	2,645,670	4,294,530	3,288,433	(1,666,824)
Gain on Sale of Capital Assets	-	-	-	670,937	-	-	-	-	-	-
Other Revenue	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	4,039,064
Transfers	-	-	-	-	-	-	-	604,875	(1,793,899)	(2,884,000)
Total Governmental Activities	48,933,637	51,856,822	52,350,735	54,577,880	56,369,137	55,279,812	58,668,952	62,716,280	64,197,528	64,546,183
Business-Type Activities:										
Investment Income	6	2,950	-	3,073	2,594	-	-	-	-	-
Other Revenue	35,835	299,958	145,822	272,369	287,037	135,663	194,737	214,186	240,090	270,999
Transfers	-	-	-	-	-	-	-	(604,875)	1,793,899	2,884,000
Total Business-Type Activities	35,841	302,908	145,822	275,442	289,631	135,663	194,737	(390,689)	2,033,989	3,154,999
Total Primary Government	\$ 48,969,478	\$ 52,159,730	\$ 52,496,557	\$ 54,853,322	\$ 56,658,768	\$ 55,415,475	\$ 58,868,689	\$ 62,325,591	\$ 66,231,517	\$ 67,701,182
<b>Change in Net Position</b>										
Governmental Activities	\$ 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	\$ 45,268,116
Business-Type Activities	192,969	5,582,889	1,119,385	417,632	586,002	507,235	362,741	(3,227,836)	223,988	4,554,430
Total Primary Government Change in Net Position	\$ 7,441,564	\$ 14,925,332	\$ 10,627,336	\$ 16,112,136	\$ 13,976,359	\$ 3,086,813	\$ 3,778,181	\$ 7,190,390	\$ 9,733,538	\$ 49,822,546

Source: Clark County Auditor's Office

**CLARK COUNTY, OHIO**

Fund Balances, Governmental Funds

Last Ten Fiscal Years (Modified Accrual Basis of Accounting)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>General Fund:</b>										
Nonspendable	\$ 599,373	\$ 876,872	\$ 551,979	\$ 769,125	\$ 731,342	\$ 805,303	\$ 811,218	\$ 941,733	\$ 1,093,056	\$ 1,393,998
Assigned	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	12,649,301
Unassigned	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	14,877,005
<b>Total General Fund</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>\$ 28,920,304</b>
<b>All Other Governmental Funds:</b>										
Nonspendable	\$ 664,245	\$ 512,442	\$ 441,207	\$ 309,287	\$ 400,057	\$ 296,983	\$ 278,399	\$ 309,988	\$ 423,392	\$ 1,450,340
Restricted	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	98,064,191
Committed	-	-	-	53,306	53,308	125,310	-	-	11,456	7,332
Assigned	-	-	53,302	-	-	-	-	-	-	-
Unassigned	(1,627,588)	(1,842,453)	(1,517,225)	(1,274,758)	(118,973)	(158,869)	(117,295)	(30,140)	-	(13,435)
<b>Total All Other Governmental Funds</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>	<b>\$ 99,508,428</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)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Revenues:</b>										
Taxes	\$ 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	\$ 25,262,274
Permissive Sales Tax	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	30,852,914
Intergovernmental	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	53,497,710
Operating Grants	-	-	-	-	-	818,483	-	217,583	29,734	6,494
Charges for Services	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	12,421,636
Licenses and Permits	507,384	553,587	471,597	703,691	855,116	843,230	881,887	1,114,379	1,416,678	1,769,432
Fees, Fines and Forfeitures	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	1,491,823
Special Assessments	137,487	115,229	123,855	144,423	106,992	144,009	154,006	131,676	109,185	66,279
Investment Income	529,830	1,061,176	205,124	934,825	975,280	830,984	2,374,216	4,424,168	3,290,307	(1,549,465)
Property Sales	-	-	-	-	-	-	64,816	8,914	8,914	66,003
Other Revenue	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	3,077,782
Total Revenues	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	126,962,882
<b>Expenditures:</b>										
Current:										
General Government:										
Legislative and Executive	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	10,701,299
Judicial	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	14,380,692
Public Safety	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	18,838,460
Public Works	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	18,508,933
Health	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	15,036,116
Human Services	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	29,133,767
Conservation and Recreation	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	1,965,438
Capital Outlay	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	5,656,660
Debt Service:										
Principal	1,335,000	1,330,000	1,110,000	1,000,000	1,035,000	8,930,000	1,798,322	4,948,000	1,809,000	1,830,000
Issue Costs - Refunding Bonds	-	-	-	-	-	241,161	173,675	24,780	-	-
Interest	646,660	549,283	509,407	470,616	511,372	468,955	549,218	857,274	698,380	657,296
Total Expenditures	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	116,708,661
Excess Revenues over Expenditures	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	10,254,221
<b>Other Financing Sources/(Uses):</b>										
Issuance of Notes	-	-	-	-	7,805,000	-	-	-	-	-
Issuance of Loans	-	-	-	-	-	-	3,000,000	-	-	-
Issuance of Bonds	-	-	-	-	-	-	10,050,000	-	-	-
Inception of Capital Lease	35,781	-	1,241	732,761	6,170	18,598	10,599	29,855	46,855	542,164
Proceeds from Sale of Assets	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	8,836,683
Transfers In	-	-	-	-	-	-	-	-	-	-
Other Financing Sources - Proceeds of Refunding Debt	-	-	-	-	-	12,105,000	-	1,193,000	-	-
Premium on Bonds	-	-	-	-	-	-	423,077	-	-	-
Premium on Refunding Bonds	-	-	-	-	-	869,283	-	-	-	-
Transfers Out	(3,449,209)	(3,372,869)	(3,500,658)	(3,472,176)	(3,525,049)	(3,135,552)	(5,621,364)	(13,664,079)	(12,913,776)	(12,920,683)
Other Financing Uses - Payment to Refunded Debt Escrow Agent	-	-	-	-	-	(5,018,122)	-	(2,036,841)	-	-
Total Other Financing Sources (Uses)	35,781	30,183	1,241	732,761	7,811,170	7,974,759	13,483,676	(3,008,122)	(1,747,044)	(3,508,126)
Net Change in Fund Balance	\$ 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	\$ 6,746,095
Debt Service as a Percentage of Noncapital Expenditures	1.84%	1.74%	1.57%	1.46%	1.53%	8.31%	2.33%	5.69%	2.27%	2.29%

Source: Clark County Auditor's Office

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

<u>Year</u>	<u>General Property Tax</u>	<u>Manufactured Home Tax</u>	<u>Permissive<sup>1</sup> Sales Tax</u>	<u>Total</u>
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	25,854,322	48,753,244
2020	26,504,968	64,781	27,572,740	54,142,489
2021	25,205,386	56,888	30,852,914	56,115,188
% Change 2012 to 2021	<u>23.86%</u>	<u>5.53%</u>	<u>42.25%</u>	<u>33.31%</u>

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

Source: Clark County Auditor's Office



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

<u>Year</u>	<u>General Purposes</u>	<u>Department of Developmental Disabilities</u>	<u>Children's Services</u>	<u>Senior Citizen's</u>	<u>Historical Society</u>	<u>Total</u>
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
2021	4,343,787	10,747,613	6,206,413	3,266,045	698,416	25,262,274
 % Change						
2012 to						
2021	<u>24.07%</u>	<u>14.17%</u>	<u>9.91%</u>	<u>77.22%</u>	<u>100.00%</u>	<u>23.81%</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.

In November 2019, the voters of Clark County approved a new Senior Citizen's 1.4 mill operating levy which overlapped a 1 mill levy that was to expire in 2020. Therefore, 2020 included collections on 2 levies accounting for the significant fluctuations between 2019 and 2021.

Source: Clark County Auditor's Office

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

Tax Year	Collection Year	REAL PROPERTY				Public Utility	Public Utility	Manufactured Homes	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percent of Estimated Actual Value
		Agricultural & Residential	Commercial & Industrial	Public Utility	Public Utility							
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	14.750	7,081,676,606	36.53%		
2020	2021	1,966,429,730	464,445,280	660,600	172,329,800	8,401,918	2,612,267,328	14.750	7,126,749,489	36.65%		

Note:

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

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

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

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

Source: Clark County Auditor's Office

**CLARK COUNTY, OHIO**

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

Tax Year	Collection Year	Current Taxes		Current Taxes Collected as a		Total Taxes Collected	Delinquent Taxes		Total Collections as a % of Current Taxes Levied	Accumulated Delinquencies
		Levied	Collected	Percent of Taxes Levied	Collected		Percent of Total Taxes Collected	Collected		
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	
2020	2021	31,636,728	30,311,588	95.81%	1,416,775	31,728,363	4.47%	100.29%	(91,635)	

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:	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Collection Year:	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>CLARK COUNTY ENTITIES:</b>										
General Fund (Inside Millage)	1.700	1.700	1.700	1.700	1.700	1.700	1.700	1.700	1.700	1.700
Board of Developmental Disabilities Levy	5.500	5.500	5.500	5.500	5.500	5.500	5.500	5.500	5.500	5.500
Children's Services Levy	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000
Senior Citizen's Levy	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.400
Clark County Park District Levy	0.600	0.600	0.600	0.600	0.600	0.600	0.600	0.600	0.600	0.600
Clark County Historical Society	-	-	-	-	-	-	0.300	0.300	0.300	0.300
Community Mental Health Levy	2.650	2.650	2.650	2.650	2.650	2.650	2.650	2.650	2.650	2.650
Total Clark County Entities	14.450	14.450	14.450	14.450	14.450	14.450	14.750	14.750	14.750	15.150
<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	0.900
<b>SCHOOL DISTRICTS:</b>										
Clark Shawnee LSD	39.410	39.410	39.500	46.490	46.300	45.660	50.960	49.550	49.480	49.400
Greenon LSD	38.310	38.310	38.300	43.250	43.110	42.390	49.120	48.970	47.740	47.690
Northeastern LSD	48.100	48.100	48.080	48.090	48.080	48.010	47.990	55.500	54.850	54.660
Northwestern LSD	39.090	39.090	38.760	39.080	39.080	38.390	39.210	39.180	38.510	38.810
Southeastern LSD	41.390	41.390	40.680	40.600	40.610	40.320	40.330	40.490	40.520	40.520
Springfield CSD	64.020	64.020	64.600	65.050	65.260	64.930	64.410	64.440	63.420	64.150
Tecumseh LSD	45.780	45.780	46.020	45.790	46.120	45.460	45.440	45.810	44.020	43.890
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	41.600	41.600	42.700	42.200	40.200	40.330	40.860	40.810	40.340	40.330
Fairborn CSD	52.500	52.500	52.500	52.650	52.650	55.350	22.250	55.050	54.540	59.090
Yellow Springs EVSD	70.950	70.950	70.950	70.600	71.000	69.900	69.150	68.920	68.750	66.580
Greene County JVSD	3.450	3.450	3.450	3.450	3.450	3.450	3.450	4.480	4.430	4.320
<b>MUNICIPALITIES:</b>										
City of New Carlisle	11.000	11.000	11.000	11.000	11.000	11.000	11.000	14.000	14.000	14.000
City of Springfield	4.090	4.090	4.120	4.130	4.130	4.120	4.130	4.110	4.090	4.080
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	11.100	11.100	11.100	11.100
Village of North Hampton	6.600	6.600	6.600	6.600	6.600	6.600	6.600	6.600	6.600	6.600
Village of South Charleston	2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800
Village of South Vienna	1.600	1.600	1.600	1.600	1.600	1.600	1.600	1.600	1.600	1.600
Village of Tremont	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	11.000	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	9.200	9.200	9.200	8.200
German Township	7.900	7.900	7.900	7.900	7.900	9.400	9.400	9.400	9.400	10.400
Green Township - Fire District #1	7.600	7.600	7.600	7.600	9.100	9.100	9.100	9.100	9.600	9.600
Green Township - Fire District #2	9.100	9.100	9.100	9.100	10.600	10.600	10.600	10.600	11.100	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	6.600
Mad River Township	5.800	5.800	5.800	7.500	7.500	7.000	7.800	7.800	7.800	7.800
Moorefield Township	7.050	7.050	7.050	8.050	8.050	8.050	8.050	8.050	8.050	8.050
Pike Township	9.600	9.600	9.600	9.600	9.600	12.350	12.350	12.350	12.350	12.350
Pleasant Township	7.800	7.800	7.800	7.800	7.800	7.800	7.800	7.800	7.800	7.800
Springfield Township	7.000	7.000	7.000	7.000	7.000	7.000	7.000	7.000	7.000	7.000

Source: Clark County Auditor's Office

**CLARK COUNTY, OHIO**  
Principal Property Taxpayers  
2021 and 2012

2021				
Taxpayer	Real Estate Assessed Value	Personal Property Assessed Value	Total Assessed Value	% of Total Assessed Value
American Transmission Systems Inc	\$ -	\$ 69,977,690	\$ 69,977,690	2.68%
Ohio Edison	-	63,769,200	63,769,200	2.44%
Columbia Gas of Ohio	638,830	21,476,560	22,115,390	0.85%
Columbia Gas Transmission	-	8,604,940	8,604,940	0.33%
Emro Marketing Company	7,179,490	-	7,179,490	0.27%
Dayton Power & Light	6,532,150	-	6,532,150	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	6,541,540	-	6,541,540	0.25%
USPG Portfolio Six LLC	5,540,360	-	5,540,360	0.21%
<b>Total</b>	<b>\$ 39,310,010</b>	<b>\$ 163,828,390</b>	<b>\$ 203,138,400</b>	<b>7.78%</b>
<b>Total Assessed Value</b>	<b>\$ 2,439,937,528</b>	<b>\$ 172,329,800</b>	<b>\$ 2,612,267,328</b>	
2012				
Taxpayer	Real Estate Assessed Value	Personal Property Assessed Value	Total Assessed Value	% of Total Assessed Value
Navistar International Corporation	\$ 10,471,090	\$ -	\$ 10,471,090	0.46%
Walmart Real Estate Business Trust	7,986,160	-	7,986,160	0.35%
Upper Valley Mall LLC	7,158,090	-	7,158,090	0.31%
USPG Portfolio Two LLC	6,360,750	-	6,360,750	0.28%
Triogy Healthcare of Springfield	5,866,620	-	5,866,620	0.26%
Aldi Inc	5,594,490	-	5,594,490	0.24%
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%
Titus Road LLC	3,502,040	-	3,502,040	0.15%
<b>Total</b>	<b>\$ 60,498,120</b>	<b>\$ -</b>	<b>\$ 60,498,120</b>	<b>2.64%</b>
<b>Total Assessed Value</b>	<b>\$ 2,298,378,837</b>	<b>\$ -</b>	<b>\$ 2,298,378,837</b>	

The amounts presented represent the assessed values upon which the 2021 and 2012 taxes were levied.

The top taxpayer information for Personal Property is not available for 2012.

Source: Clark County Auditor's Office

**CLARK COUNTY, OHIO**

## Taxable Sales by Category

## Last Ten Fiscal Years

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	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Regular Sales	\$ 5,223,654	\$ 5,551,078	\$ 4,358,067	\$ 3,839,443
Direct Pay	1,997,477	2,392,284	2,918,244	3,538,303
Sellers Use	2,273,380	2,447,095	2,805,848	2,923,593
Consumers Use	348,335	529,117	438,022	354,471
Motor Vehicle	3,065,042	3,255,895	3,409,673	3,658,197
Watercraft and Outboard Motors	30,756	30,947	22,515	26,871
Liquor Control	98,935	107,548	110,542	120,198
Voluntary Payments	17,679	23,568	13,781	22,927
Assessment Payments	117,571	109,388	89,968	118,860
Audit Payments	-	-	126,884	45,673
Sales Tax on Motor Fuel	4,858	4,580	5,953	4,947
Certified Assessment Payments	-	-	6,767	132,474
Statewide Master	8,732,380	8,491,475	8,474,595	8,557,510
Streamline Sales-Intrastate	11,076	10,880	5,622	6,093
Streamline Sales-Interstate	-	-	1,073	17,991
Streamline Use	-	-	-	-
Use Tax from Ohio IT 1040	-	-	-	-
Non-Resident Motor Vehicle	14,105	14,737	19,405	19,322
Transient Sales	-	-	1,305,064	1,902,576
Amnesty	25,097	83,711	15,944	3,077
Adjustments	-	-	(162)	-
Sales/Use Tax Refunds Approved	(52,535)	(50,210)	(30,727)	(24,941)
1% Administrative Rotary Fund	(219,079)	(230,021)	(240,970)	(252,675)
Total	<u>\$ 21,688,731</u>	<u>\$ 22,772,072</u>	<u>\$ 23,856,108</u>	<u>\$ 25,014,910</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>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
\$ 4,400,273	\$ 4,177,301	\$ 4,238,637	\$ 4,738,567	\$ 4,402,969	\$ 5,171,384
3,790,506	2,734,257	939,435	1,026,179	1,479,767	1,596,353
3,071,116	3,279,836	3,684,787	4,306,737	5,664,583	6,260,285
387,964	405,921	401,839	438,738	421,042	420,939
3,675,451	3,947,150	3,925,244	4,259,377	4,414,981	5,287,511
41,065	28,167	42,351	39,658	70,224	61,931
128,956	131,107	142,390	153,266	168,448	171,764
6,025	12,438	360	5,691	2,988	1,371
90,941	216,138	101,101	105,606	281,832	187,898
110,296	50,726	36,515	58,974	36,551	65,990
4,379	4,161	5,715	5,088	2,475	2,493
104,186	106,591	123,102	119,116	100,556	124,731
8,390,414	8,586,812	8,612,536	8,832,701	8,668,169	9,345,612
7,921	14,855	11,998	154,141	368,713	455,030
15,228	16,798	27,010	71,689	169,649	282,083
23	14	10	427	276	169
-	6,688	6,612	6,119	4,086	4,366
25,026	20,981	24,567	26,453	32,995	42,058
1,782,590	1,751,507	1,869,538	1,845,650	1,580,630	1,736,538
1,869	602	2,578	-	-	-
-	-	-	-	-	-
(33,316)	(99,724)	(486,816)	(78,701)	(19,681)	(53,946)
(260,009)	(253,924)	(237,095)	(261,154)	(278,513)	(311,646)
<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>	<b><u>\$ 30,852,914</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>
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	18.39	4.20	13.47	3.54
2020	18.94	4.33	13.87	3.65
2021	18.94	4.33	13.87	3.65

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			
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
2021	17,906,721	1,366,230	\$ 19,272,951	0.27%	142.10

<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>
\$ 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	6,060,179,000	0.46%	208.46
1,334,022	4,668,079	25,275,052	Not Available	Not Available	186.35

**CLARK COUNTY, OHIO**

Legal Debt Margin  
Last Ten Fiscal Years

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
County Valuation	\$ <u>2,288,363,300</u>	\$ <u>2,279,229,100</u>	\$ <u>2,269,088,850</u>	\$ <u>2,264,736,700</u>
Direct Legal Debt Limitation:				
3.0% of the first \$100,000,000 assessed valuation	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
1.5% on excess of \$100,000,000-not in excess of \$300,000,000	3,000,000	3,000,000	3,000,000	3,000,000
2.5% in the amount in excess of \$300,000,000	<u>49,709,083</u>	<u>49,480,728</u>	<u>49,227,221</u>	<u>49,118,418</u>
Total Direct Legal Debt Limitation	\$ <u>55,709,083</u>	\$ <u>55,480,728</u>	\$ <u>55,227,221</u>	\$ <u>55,118,418</u>
Amount of Debt Applicable to Debt Limitation:				
General Obligation Bonds	\$ 8,825,000	\$ 8,275,000	\$ 7,515,000	\$ 6,810,000
General Obligation Notes	1,350,000	1,350,000	1,970,000	7,515,000
Less: Amount Available in Debt Service	<u>(72,972)</u>	<u>(99,373)</u>	<u>(103,526)</u>	<u>(64,048)</u>
Amount of Debt Subject to Debt Limit	<u>10,102,028</u>	<u>9,525,627</u>	<u>9,381,474</u>	<u>14,260,952</u>
Legal Debt Margin	\$ <u>45,607,055</u>	\$ <u>45,955,101</u>	\$ <u>45,845,747</u>	\$ <u>40,857,466</u>
Legal Debt Margin as a Percentage of the Debt Limit	<u>81.87%</u>	<u>82.83%</u>	<u>83.01%</u>	<u>74.13%</u>
Unvoted Legal Debt Margin	\$ 22,883,633	\$ 22,792,291	\$ 22,690,889	\$ 22,647,367
Amount of Debt Subject to Limit	<u>10,102,028</u>	<u>9,525,627</u>	<u>9,381,474</u>	<u>14,260,952</u>
Unvoted Legal Debt Margin	\$ <u>12,781,605</u>	\$ <u>13,266,664</u>	\$ <u>13,309,415</u>	\$ <u>8,386,415</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	<u>55.85%</u>	<u>58.21%</u>	<u>58.66%</u>	<u>37.03%</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>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</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>	<u>\$ 2,603,865,410</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>49,088,151</u>	<u>51,344,521</u>	<u>51,722,581</u>	<u>52,356,391</u>	<u>56,976,579</u>	<u>57,596,635</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>	<u>\$ 63,596,635</u>
\$ 6,080,000	\$ 18,253,766	\$ 23,865,896	\$ 23,550,229	\$ 21,427,090	\$ 19,272,951
7,715,000	-	-	-	-	-
<u>(68,134)</u>	<u>(150,136)</u>	<u>(397,095)</u>	<u>(79,999)</u>	<u>(80,325)</u>	<u>(239,601)</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>19,033,350</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>\$ 44,563,285</u>
<u>75.08%</u>	<u>68.43%</u>	<u>59.34%</u>	<u>59.78%</u>	<u>66.10%</u>	<u>70.07%</u>
\$ 22,635,260	\$ 23,537,808	\$ 23,689,033	\$ 23,942,556	\$ 25,790,632	\$ 26,038,654
<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>19,033,350</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>\$ 7,005,304</u>
<u>39.36%</u>	<u>23.09%</u>	<u>0.93%</u>	<u>1.97%</u>	<u>17.23%</u>	<u>26.90%</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>
2012	137,206	\$ 5,017,886,000	\$ 36,572	7.3%
2013	136,167	5,087,308,000	37,361	6.0%
2014	136,554	4,995,211,000	36,580	5.8%
2015	135,959	5,055,388,000	37,183	5.0%
2016	134,786	5,103,858,000	37,866	5.2%
2017	134,557	5,286,633,000	39,289	4.8%
2018	134,585	5,486,879,000	40,769	4.6%
2019	134,083	5,606,209,000	41,811	4.6%
2020	133,638	6,060,179,000	45,363	8.1%
2021	135,633	Not Available	Not Available	5.3%

Source: Regional Economic Information System, Bureau of Economic Analysis

**CLARK COUNTY, OHIO**  
Principal Employers  
2021 and 2012

Employer	2021			2012		
	Employees	Rank	% of Total County Employment	Employees	Rank	% of Total County Employment
Mercy Health	2000+	1		2000+	1	
Speedway LLC	1700+	2		500-999	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 America	600+	9				
City of Springfield	500+	10		500-999	8	
Adcare Health Systems				500-999	9	
Total	<u>12,624</u>		<u>20.20%</u>	<u>10,428</u>		<u>15.40%</u>
Total County Employment	<u>62,500</u>			<u>67,700</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>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Governmental Activities:				
General Government:				
Legislative & Executive:				
Commissioners				
Number of Resolutions	1,062	1,011	954	978
Number of Meetings	58	57	59	51
Number of Hearings	11	14	9	9
Auditor				
Number of Non-Exempt Conveyances	2,437	2,712	2,224	2,518
Number of Exempt Conveyances	2,197	2,452	2,219	2,308
Number of Vendor Licenses Sold	100	76	53	63
Number of General Warrants Issued	60,916	28,950	28,371	28,239
Number of ACH Payments to Vendors	-	-	-	-
Number of EFTs	-	-	-	-
Number of Payroll Warrants Issued	981	39	29	24
Number of Payroll Direct Deposit Statements	30,744	31,417	30,901	30,390
Number of Receipt Pay-Ins Issued	5,690	5,823	5,624	5,115
Number of Dog Tags Sold - Regular	29,540	24,092	23,059	22,658
Number of Dog Tags Sold - Kennel Sets	51	52	52	51
Treasurer				
Number of Receipt Pay-Ins Issued	-	-	-	2,180
Number of Parcels Billed	64,204	66,858	67,119	66,783
Real Estate Taxes Collected	\$ 120,239,121	\$ 120,923,596	\$ 121,790,860	\$ 126,377,098
Recorder				
Number of Deeds Recorded	4,923	5,639	5,513	5,399
Number of Mortgages Recorded	13,249	14,070	10,181	10,273
Number of Military Discharges Recorded	15	19	25	9
Board of Elections				
Number of Registered Voters	91,248	87,754	88,221	85,709
Number of Voters in Last General Election	65,104	28,331	39,329	40,000
Percentage of Registered that Voted	71.35%	32.28%	44.58%	46.67%
Judicial:				
Clerk of Courts				
Number of Passports Issued	N/A	N/A	N/A	N/A
Number of Titles Issued	47,586	50,191	53,057	52,680
Common Pleas Court				
Number of Civil Cases Filed	1,305	1,045	805	838
Number of Criminal Cases Filed	880	946	810	686
Number of Certificates of Judgments Filed	1,288	1,172	1,094	832
Number of State Judgments Filed	2,694	2,323	3,060	2,059
Number of Garnishments Filed	149	137	142	134
Number of Appeals Filed	97	118	154	117
Domestic Relations Court				
Number of Domestic Cases Filed	628	N/A	N/A	N/A
Number of Divorces	N/A	277	280	258
Number of Dissolutions	N/A	284	223	267
Number of Domestic Violence Cases Filed	526	515	492	455



<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
837	905	807	829	843	854
56	52	55	52	51	53
14	12	6	15	22	11
2,454	3,180	3,245	2,966	2,982	3,497
2,169	2,107	2,029	1,935	1,757	2,096
57	54	34	35	19	36
25,184	19,660	17,442	16,620	15,735	10,982
-	-	7,322	7,802	7,530	8,402
-	-	22	56	176	52
13	-	-	-	-	-
29,618	29,234	28,939	28,923	28,665	29,899
-	-	-	-	-	-
22,885	20,913	19,180	20,274	20,330	19,962
38	37	38	33	21	11
4,591	4,921	4,953	4,886	4,664	5,150
66,696	66,745	66,478	66,466	66,388	66,416
\$ 126,614,648	\$ 129,255,375	\$ 135,946,812	\$ 157,591,168	\$ 148,475,308	\$ 152,241,551
5,350	5,466	5,604	5,648	5,538	6,349
10,732	11,139	10,200	9,906	12,008	6,092
6	315	239	126	49	159
89,000	89,296	90,394	86,412	89,826	88,252
62,756	27,750	48,808	16,083	64,710	199,078
70.51%	31.08%	53.99%	18.61%	72.04%	21.50%
N/A	N/A	N/A	N/A	350	497
49,116	62,384	45,088	42,452	42,942	46,371
855	760	673	631	441	392
627	802	880	874	736	857
1,062	898	963	995	1,094	1,045
1,751	2,960	2,710	2,358	4,423	6,798
138	145	155	201	174	
90	102	134	85	65	70
N/A	1,141	1,082	1,237	1,035	1,274
291	286	212	252	205	235
267	253	240	276	245	245
526	570	603	675	581	768

(Continued)

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

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
<b>Juvenile Court</b>				
Number of Civil Cases Filed	587	501	529	440
Number of Criminal/Delinquent Cases Filed	1,245	1,096	1,244	1,075
Number of Traffic Cases Filed	578	512	476	432
Number of Adult Cases Filed	164	161	173	127
<b>Municipal Court</b>				
Number of Civil Cases Filed	3,835	3,514	3,361	3,203
Number of Criminal	5,145	5,025	4,863	4,516
Number of Traffic Cases Filed	14,775	12,989	13,080	15,064
Number of Small Claims Filed	251	315	249	212
<b>Probate Court</b>				
Number of Estates Filed	817	752	684	771
Number of Guardianships Filed	223	188	140	162
Number of Adoptions Filed	61	36	54	44
Number of Marriages Filed	799	764	761	805
<b>Prosecuting Attorney</b>				
Number of Criminal Cases	880	893	810	686
Number of Civil Cases	308	148	112	838
<b>Public Defender</b>				
Number of Cases Filed	4,266	4,617	4,288	4,381
<b>Public Safety:</b>				
<b>Sheriff</b>				
<b>Jail Operation</b>				
Average Daily Jail Census	205	209	209	203
Prisoners Booked	4,325	4,238	4,428	3,874
Prisoners Released	4,104	3,922	3,980	3,885
<b>Incarceration Facility</b>				
Average Daily Jail Census	205	209	209	203
Prisoners Booked	4,325	4,238	4,428	3,874
Prisoners Released	4,104	3,922	3,980	3,885
<b>Enforcement</b>				
Number of Citations Issued	3,938	3,161	1,828	2,799
Number of Warrants Served	1,209	2,717	1,910	790
Number of Calls for Service	49,841	49,553	47,300	55,135
Number of Sheriff Vehicles	90	84	80	80
Number of Sheriff Sales - Real Estate	843	922	560	340
<b>Emergency Management</b>				
Number of Emergency Responses	5	5	3	2
<b>Coroner</b>				
Number of Cases Investigated	154	145	154	204
Number of Autopsies Performed	134	127	148	183

2016	2017	2018	2019	2020	2021
417	412	409	475	313	279
1,059	1,062	808	505	367	370
565	522	448	427	381	345
80	115	59	52	52	73
3,254	3,833	4,142	4,321	3,109	3,134
4,508	4,327	3,501	3,431	2,876	2,860
15,380	16,269	15,454	14,306	11,088	11,390
193	206	191	175	134	105
683	673	686	653	682	867
185	159	147	142	155	184
64	65	64	43	60	70
737	762	716	663	642	717
627	874	829	839	736	929
855	91	117	102	19	68
4,125	3,962	3,791	3,716	3,318	3,466
209	225	235	202	151	173
3,920	3,917	3,795	3,920	2,908	2,807
3,939	3,893	3,840	3,909	2,804	2,745
209	225	235	202	151	173
3,920	3,917	3,795	3,920	2,908	2,807
3,939	3,893	3,840	3,909	2,804	2,745
3,806	2,680	2,520	1,906	1,498	N/A
2,351	2,705	2,604	2,285	2,022	2,821
50,845	58,472	50,286	56,264	N/A	78,297
90	89	80	93	79	81
428	398	189	103	32	45
3	6	6	11	9	16
226	252	214	171	199	237
213	221	177	121	150	166

(Continued)

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

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
<b>Public Works:</b>				
Engineer				
Miles of Road Maintained	305.724	308.386	308.386	308.348
Miles of Road Resurfaced	7	9	6	9
Number of County Maintained Bridges	239	239	238	237
<b>Community Development</b>				
Number of Residential Permits Issued	333	347	324	287
Number of Commercial Permits Issued	124	84	74	102
Number of Inspections Performed	2,833	2,838	2,807	2,724
<b>Health:</b>				
DoDD				
Number of Students Enrolled	307	353	410	414
Early Prevention Program	307	353	410	414
Number employed at Workshop	260	206	170	120
<b>Human Services:</b>				
Department of Jobs and Family Services				
Average Client Count - Food Stamps	27,738	26,539	25,655	26,268
Average Client Count - WIA	146	68	147	185
Average Client Count - Medicaid	33,234	35,052	39,556	43,237
Average Client Count - Job Placement	709	130	713	704
Average Client Count - Disability Assistance	226	184	186	154
Children's Services				
Total Referrals	1,250	985	1,187	838
Average Client Count - Foster Care	92	115	114	109
Average Client Count - Adoption	371	345	362	345
Child Support Enforcement Agency				
Number of Active Support Orders	15,382	14,696	13,162	13,044
Percentage Collected - Level of Service	63.33%	64.38%	64.38%	64.52%
Veteran's Services				
Number of Client Served	3,351	3,383	1,351	2,833
Amount of Financial Assistance Paid	\$ 188,355	\$ 161,708	\$ 161,107	\$ 114,157
<b>Conservation &amp; Recreation:</b>				
Solid Waste				
Amount Recycled (in Tons:)	712	872	771	833
Residential Recycling	611	672	620	774
Special Event Recycling	14	21	3	-
Specialty Recycling	87	179	148	59
Gross Revenue Generated	\$ 839,207	\$ 885,841	\$ 854,416	\$ 859,815

<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
308,348	308,480	308,480	308,159	308,159	308,138
8	6	13	17.17	-	4.40
235	235	235	235	235	235
306	322	292	385	1,596	1,721
51	57	101	106	413	335
903	3,056	2,697	3,836	3,824	4,004
517	497	471	406	506	478
517	497	471	406	506	478
40	30	25	22	23	13
25,334	23,321	20,902	20,708	22,535	22,760
72	61	33	37	32	46
43,724	43,625	41,840	40,323	44,820	46,398
630	399	257	437	281	345
131	93	-	-	-	-
1,149	1,260	1,063	1,114	1,046	863
103	96	86	87	85	69
331	331	315	280	266	268
12,881	12,358	12,599	12,206	12,592	12,034
65.90%	65.39%	65.39%	65.88%	67.60%	66.82%
2,446	3,170	2,744	2,678	108	1,840
\$ 125,198	\$ 140,430	\$ 124,401	\$ 124,366	\$ 78,713	\$ 75,232
796	1,160	1,247	1,357	1,058	1,247
693	1,043	1,121	1,187	909	1,073
1	1	2	2	-	-
103	117	126	170	149	174
\$ 857,216	\$ 918,618	\$ 913,618	1,061,387	1,199,485	1,330,801
					(Continued)

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

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Business-Type Activities:				
Sewer and Water Operations:				
Miles of Sanitary Sewer Lines	108	108	108	108
Miles of Water Mains	85	88	88	88
Number of Sewer and Water Treatment Facilities	3	3	3	3
Number of Pumping Stations	18 sewer /1 water	18 sewer /2 water	18 sewer /3 water	18 sewer /3 water
Water Consumption (millions of gallons)	487	419	503	447
Wastewater Treated (millions of gallons)	1.8 mil gal/day	1.8 mil gal/day	1.8 mil gal/day	1.44 mil gal/day
Number of Sewer Customers	8,134	8,134	8,151	8,169
Number of Water Customers	6,915	6,926	6,998	7,029

N/A - Information not available.

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

Source: Corresponding Board/Department within Clark County.

<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
108	108	108	108	108	107
88	88	88	88	88	87
3	3	3	3	3	3
18 sewer /3 water	17 sewer /3 water	17 sewer /3 water	17 sewer /3 water	17 sewer /3 water	16 Sewer/ 3 Water
410	415	437	445	457	416
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	1.30 mil gal/day
8,319	8,201	8,232	8,248	8,248	8,220
7,044	7,059	7,067	7,082	7,106	7,087

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

	<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>	<u>2021</u>
Governmental Activities:										
General Government:										
Legislative & Executive										
Commissioners	9	7	8	6	11	11	7	7	7	7
Auditor	16	15	18	19	19	18	18	15	15	15
Treasurer	9	9	10	9	10	10	10	9	8	7
Recorder	6	5	6	5	6	7	6	6	6	5
Board of Elections	7	8	8	7	8	9	9	7	8	7
Data Processing	1	1	1	1	1	1	1	-	-	-
Information Systems	3	4	5	6	6	5	5	5	6	6
Judicial										
Common Pleas Court	15	15	14	17	17	17	19	17	18	18
Probate Court	7	7	7	7	7	7	8	7	7	7
Juvenile Court	80	76	75	79	76	74	72	71	66	68
Municipal Court	6	6	6	3	3	6	5	5	5	6
Domestic Relations Court	8	8	8	8	8	8	9	7	8	7
Clerk of Courts	20	23	22	24	23	16	15	17	18	16
Prosecuting Attorney	24	23	25	30	26	25	27	25	23	21
Public Defender	8	8	8	10	9	9	9	8	10	10
Law Library	1	1	1	3	1	1	1	1	2	2
Public Safety										
Humane Society	-	-	-	-	-	-	4	5	4	6
Sheriff	152	159	156	171	184	167	181	177	199	199
Emergency Management	1	1	1	3	2	3	4	3	3	3
Coroner	3	3	3	3	3	3	3	3	2	2
Public Works										
Engineer	52	47	47	43	41	41	41	38	36	38
Building and Grounds	19	19	19	18	19	20	22	17	19	21
Community & Economic Development	10	11	11	17	12	11	12	13	15	15
Health										
DoDD	217	189	154	188	183	152	148	155	136	110
Human Services										
Department of Jobs & Family Services	164	155	160	170	171	171	173	179	173	164
Child Support Enforcement Agency	48	45	45	46	44	44	40	45	38	40
Veteran's Services	7	9	8	9	7	8	8	8	8	9
Human Resources	-	3	6	6	6	5	5	5	5	5
Conservation & Recreation										
Solid Waste	4	4	3	4	3	3	3	3	3	3
Business-Type Activities:										
Utilities Department	23	23	22	25	22	21	24	22	23	21
	<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>	<u>838</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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<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
Infrastructure	-	-	-	-	-	-	-	-	-	-
Buildings	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	22,624,823
Improvements	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	40,085,614
Machinery & Equipment	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	2,817,946
Judicial:										
Improvements	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	1,730,927
Machinery & Equipment	544,395	591,053	641,246	680,700	692,315	728,497	890,990	831,415	919,241	1,042,364
Public Safety:										
Infrastructure	-	-	-	-	-	-	-	-	-	-
Buildings	-	-	132,733	132,733	132,733	-	24,200	24,200	24,200	45,019
Improvements	162,900	162,900	193,028	594,889	668,389	711,737	898,659	932,659	932,659	1,178,953
Machinery & Equipment	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	5,709,742
Public Works:										
Construction in Progress	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	9,975,074
Infrastructure	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	149,258,917
Buildings	39,562	39,562	39,562	89,538	58,473	100,444	100,444	100,444	100,444	100,444
Improvements	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	16,941,925
Machinery & Equipment	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	8,202,299
Health:										
Buildings	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	2,793,475
Improvements	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	7,485,990
Machinery & Equipment	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	869,013
Human Services:										
Infrastructure	-	-	-	-	-	-	-	-	257,727	257,727
Buildings	3,843,664	3,843,664	3,843,664	3,843,664	3,843,664	3,843,664	3,843,664	3,662,246	3,319,468	3,319,468
Improvements	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	4,040,087
Machinery & Equipment	818,579	863,529	863,529	901,694	956,131	994,140	994,140	882,707	888,535	925,374
Conservation/Recreation:										
Improvements	76,994	76,994	379,461	444,514	711,908	878,557	878,557	878,557	928,557	928,557
Machinery & Equipment	-	-	-	-	30,000	30,000	30,000	30,000	30,000	30,000
	<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>	<u>\$ 287,875,882</u>

Source: Clark County Auditor's Office





**CLARK SCHAEFER HACKETT**  
BUSINESS ADVISORS

**Clark County**  
**Clark County, Ohio**

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2021

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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information Clark County, Ohio (the "County") as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated October 31, 2022. Our report includes a reference to other auditors who audited the financial statements of the Clark County Reutilization Land Bank, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**Report on Internal Control Over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2021-001 that we consider to be a material weakness.

**Report on Compliance and Other Matters**

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

**County's Response to Finding**

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

**Purpose of this Report**

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

*Clark, Schaefer, Hackett & Co.*

Springfield, Ohio  
October 31, 2022

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

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

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

***Opinion on Each Major Federal Program***

We have audited Clark County, Ohio's (the "County") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2021. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

***Basis for Opinion on Each Major Federal Program***

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

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

***Responsibilities of Management for Compliance***

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

### ***Auditors' Responsibilities for the Audit of Compliance***

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

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

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

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

### **Report on Internal Control Over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or 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 Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.



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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated October 31, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with 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  
October 31, 2022

**CLARK COUNTY, OHIO**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2021**

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	069997-05PU-2021 069997-05PU-2022	10.553	-	\$ 2,764 4,987	\$ - -
Total School Breakfast Program			-	7,751	-
National School Lunch Program					
National School Lunch Program	069997-LLP1-2021 069997-LLP1-2022 069997-LLP4-2022	10.555	-	1,159 4,392 8,702	- - -
National School Lunch Program - Non-Cash Assistance	N/A		-	-	4,683
Total National School Lunch Program			-	14,253	4,683
Total Child Nutrition Cluster			-	22,004	4,683
Passed through:					
Ohio Department of Jobs and Family Services:					
SNAP Cluster:					
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	JFSCF121/JFSCF122 JFSCF521/JFSCF522 JFSCFP21 JFSCFA21 JFSCFJ21	10.561	-	55,495 114,021 224 38,689 41,350	- - - - -
COVID-19	JFSCFB21/JFSCFB22		-	1,114,337	-
COVID-19			-	1,364,116	-
Total SNAP Cluster			-	1,386,120	4,683
<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	B-F-20-1AL-1 B-X-20-1AL-1 B-D-20-1AL-1	14.228	-	260,799 281,070 221,103	- - -
Total Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii			-	762,972	-
<b>Total U.S. Department of Housing and Urban Development</b>					
			-	\$ 762,972	\$ -

**CLARK COUNTY, OHIO**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2021**

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>					
Passed through:					
Office of the Ohio Attorney General:					
Crime Victim Assistance		16.575	\$ -	\$ 57,055	\$ -
	2021-VOCA-134146967			7,023	-
	2022-VOCA-134716350			18,685	-
	2021-VOCA-133873400			80,160	-
	2021-VOCA-133952090			27,454	-
	2022-VOCA-134716347			190,377	-
Total Crime Victim Assistance					
<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:		17.207		7,397	-
Employment Service/Wagner-Peyser Funded Activities	JFSCES20			7,397	-
Total Employment Service Cluster					
Unemployment Insurance	N/A	17.225		23,863	-
Trade Adjustment Assistance	JFSCSTR19	17.245		1,285	-
Workforce Investment Act (WIA) National Emergency Grants	N/A	17.277		37,433	-
Passed through:					
Area 7 Workforce Investment Board:					
WIOA Cluster:		17.258		244,317	-
WIA Adult Program	JFSSFW19			35,072	-
WIA Youth Activities	PY18 CCMEP	17.259		66,959	-
	PY19 CCMEP			100,129	-
	PY20 CCMEP			202,160	-
Total WIA Youth Activities					
WIA Dislocated Worker Formula Grants	JFSCR20	17.278		217,187	-
Total WIOA Cluster					
<b>Total U.S. Department of Labor</b>					
			\$ -	\$ 733,642	\$ -

(Continued)

**CLARK COUNTY, OHIO**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2021**

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# 109441	20.205	-	\$ 174,150	\$ -
	PID# 109451		-	155,244	-
Total Highway Planning and Construction			-	329,394	-
Total Highway Planning and Construction Cluster			-	329,394	-
Passed through:					
Ohio Department of Public Safety:					
Highway Safety Cluster:					
State and Community Highway Safety	STEP-2021-Clark County Sheriff's Of-00004	20.600	-	19,024	-
	STEP-2022-Clark County Sheriff's Of-00001		-	4,325	-
Total State and Community Highway Safety			-	23,349	-
Total Highway Safety Cluster			-	23,349	-
Minimum Penalties for Repeat Offenders for Driving White Intoxicated (DWI)					
		20.608	-	11,685	-
			-	4,318	-
Total Minimum Penalties for Repeat Offenders for DWI			-	16,003	-
			-	368,746	-
<b>Total U.S. Department of Transportation</b>					
<b>U.S. Department of the Treasury:</b>					
Passed through:					
Ohio Office of Budget and Management:					
COVID-19 - Coronavirus Relief Fund	HB481-CRF-Local	21.019	51,900	1,816,312	-
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	N/A	21.027	-	1,494,001	-
Total U.S. Department of the Treasury			51,900	3,310,313	-
<b>U.S. Department of Education:</b>					
Passed through:					
Ohio Department of Developmental Disabilities:					
Special Education-Grants for Infants and Families	H181A190024	84.181	-	65,084	-
	H181A200024		-	55,417	-
Total Special Education-Grants for Infants and Families			-	120,501	-
<b>Total U.S. Department of Education</b>			-	\$ 120,501	\$ -

(Continued)

**CLARK COUNTY, OHIO**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2021**

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 Health and Human Services:</b>					
Passed through:					
Ohio Department of Jobs and Family Services:					
Promoting Safe and Stable Families					
	JFSMC21/JFSCMC22	93.556	\$ -	\$ 1,529	-
	JFSCP21/JFSCP22		-	10,928	-
	JFSFP479FY21/JFSFP479FY22		-	16,722	-
Total Promoting Safe and Stable Families			-	29,179	-
Temporary Assistance for Needy Families					
	JFSCTF20/JFSCTF21/JFSCTF22	93.558	569,087	2,809,105	-
	JFSCTF22		-	5,636	-
Total Temporary Assistance for Needy Families			569,087	2,814,741	-
Child Support Enforcement					
	JFSCCCP21/JFSCCCP22	93.563	-	2,006,352	-
	JFSCCCAM21		-	600	-
	JFSFC557		-	397,831	-
Total Child Support Enforcement			-	2,404,783	-
CCDF Cluster:					
Child Care and Development Block Grant					
Total CCDF Cluster	JFSCCD21/JFSCCD22	93.575	-	106,413	-
Stephanie Tubbs Jones Child Welfare Services Program					
Foster Care Title IV-E	JFSCCW21/JFSCCW22	93.645	-	59,442	-
	JFSFC21/JFSFC22	93.658	-	253,419	-
	JFSFP920FY21/JFSFP920FY22		-	469,403	-
Total Foster Care Title IV-E			-	722,822	-
Adoption Assistance					
	JFSCAA21/JFSCAA22	93.659	-	1,695,049	-
Social Services Block Grant					
	JFSCSS21/JFSCSS22	93.667	41,193	258,424	-
	JFSCTX21/JFSCTX22		-	1,174,269	-
Passed through:					
Ohio Department of Developmental Disabilities:					
Social Services Block Grant					
Total Social Services Block Grant	2001OHSOSR	93.667	-	90,267	-
Passed through:					
Ohio Department of Jobs and Family Services:					
John H. Chafee Foster Care Program For					
Successful Transition To Adulthood					
	JFSCIL21/JFSCIL21S/JFSCIL22	93.674	-	97,396	-
Children's Health Insurance Program					
	MCDFSH21/MCDFSH22/MCDFSH22CV	93.767	-	10,013	-

**CLARK COUNTY, OHIO**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2021**

Granting Agency Pass through entity Grant Name	Grant Number	Assistance Listing Number	Passed Through to Subrecipients	Cash Expenditures	Non-Cash Expenditures
Medicaid Cluster: Medical Assistance Program	MCDFMT21/MCDFMT22 MCDFMP20/MCDFMP21	93.778	\$ -	\$ 2,393 2,201,376	\$ - -
Passed through: Ohio Department of Developmental Disabilities: Medical Assistance Program	2005OH5ADM/2105OH5ADM	93.778	-	516,916 2,720,685 2,720,685	- - -
Total Medical Assistance Program			-	12,183,483	-
Total Medicaid Cluster			610,280		
<b>Total U.S. Department of Health and Human Services</b>					
<b>U.S. Department of Homeland Security</b>					
Passed through: Ohio Department of Public Safety: Emergency Management Performance Grants	EMC-2019-EP-00005	97.042	-	25,888	-
<b>Total U.S. Department of Homeland Security</b>			-	25,888	-
<b>Total Expenditures of Federal Awards</b>			<b>\$ 662,180</b>	<b>\$ 19,082,042</b>	<b>\$ 4,683</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, 2021

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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, 2021. 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)?	No
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified not considered to be material weakness(es)?	None reported
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)?	No
Identification of major programs:	
ALN 21.019 - COVID-19 - Coronavirus Relief Fund	
ALN 21.027 - COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	
ALN 14.228 - Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	
ALN 93.558 - Temporary Assistance for Needy Families	
ALN 93.563 - Child Support Enforcement	
Dollar threshold to distinguish between Type A and Type B programs:	\$750,000
Auditee qualified as low-risk auditee?	No



## Section II – Financial Statement Findings

### 2021-001: 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. The corrections noted below were adjusted within the County's current year financial statements.

- A material adjustment was required to reclassify unspent American Rescue Plan Act (ARPA) funds received during the year as an unearned revenue liability instead of restricted fund balance.
- A material adjustment was required to reduce intergovernmental revenue and related receivable balance at year-end in the Job and Family Services Fund as the Job and Family Service Department provided documentation to the Auditor's Office that improperly included the internal allocation of shared programs costs as a receivable year-end.
- Various corrections of amounts were made to the Management's Discussion and Analysis, the Statement of Cash Flows, the Notes to the Financial Statements, and the Required Supplementary Information to enable that information to agree to the amounts reported within the basic financial statements.
- Adjustments were necessary to the Schedule of Expenditures of Federal Awards (SEFA) prepared by the County to correct various errors and omissions.

Other insignificant adjustments were also noted during the audit, however these adjustments were not posted to the 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. In addition, we recommend the County review its SEFA and supporting grant documentation to ensure that all federal programs have been accounted for accurately and completely.

*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, 2021

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

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

*Status: Not corrected, audit adjustments necessary for 2021; See finding 2021-001.*



**John S. Federer**  
Clark County Auditor

October 31, 2022

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, 2021 audit of Clark County, Ohio's financial statements and specifically item 2021-001.

Material Weakness – Audit Adjustments – Effective October 31, 2022, 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 supplementary information.

Sincerely,

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

John S. Federer



# 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 12/13/2022**

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)