



Mary Taylor, CPA
Auditor of State

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FINANCIAL CONDITION
CLARK COUNTY

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**FINANCIAL CONDITION
CLARK COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2009**

FEDERAL GRANTOR Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements	Non-Cash Disbursements
U.S. DEPARTMENT OF AGRICULTURE:				
Passed Through Ohio Department of Education:				
Child Nutrition Cluster:				
School Breakfast Program	069997-05PU-2009	10.553	\$13,652	
	069997-05PU-2010		9,165	
Total School Breakfast Program			<u>22,817</u>	
National School Lunch Program	069997-LLP1-2009	10.555	3,845	
	069997-LLP4-209		20,837	
	069997-LLP1-2010		2,652	
	069997-LLP4-2010		14,043	
	N/A			<u>\$3,599</u>
Total National School Lunch Program			<u>41,377</u>	<u>3,599</u>
Total Child Nutrition Cluster			<u>64,194</u>	<u>3,599</u>
Passed Through Ohio Department of Job and Family Services:				
SNAP Cluster:				
Supplemental Nutrition Assistance Program	G-89-20-1038/ G-1011-11-5020	10.551	45,212	
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-89-20-1038/ G-1011-11-5020	10.561	1,541,049	
ARRA - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-89-20-1038/ G-1011-11-5020	10.561	74,254	
Total State Administrative Matching Grants for the Supplemental Nutrition Assistance Program			<u>1,615,303</u>	
Total SNAP Cluster			<u>1,660,515</u>	
Total U.S. Department of Agriculture			<u>1,724,709</u>	<u>3,599</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:				
Passed Through Ohio Department of Development:				
Community Development Block Grant/ State's Program and Non-Entitlement Grants in Hawaii	B-F-07-012-1	14.228	97,124	
	B-F-08-012-1		256,000	
	B-C-08-012-1		108,241	
Total U.S. Department of Housing and Urban Development			<u>461,365</u>	
U.S. DEPARTMENT OF JUSTICE:				
Passes Through National Children's Alliance:				
Part E - Developing, Testing and Demonstrating Promising New Programs	SPRI-OH-PS8	16.541	37,495	
Passed Through the Office of the Attorney General:				
Crime Victim Assistance	2009VACHAE048	16.575	24,565	
	2010VACHAE048		9,146	
	2009VACHAE465		16,601	
	2010VACHAE465		5,478	
	2009VACHAE589		26,248	
	2010VACHAE589		10,107	
Total Crime Victim Assistance			<u>92,145</u>	
Direct Award:				
The Community-Defined Solutions to Violence Against Women Grant Program	2005-WE-AX-0126	16.590	157,510	
Edward Byrne Memorial Justice Assistance Grant Program	2007-DJ-BX-0266	16.738	10,353	
Total Edward Byrne Memorial Justice Assistance Grant Program	2008-F4094-OH-DJ		<u>705</u>	
			11,058	
ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government	2009-F1334-OH-SU	16.804	186,176	

(Continued)

**FINANCIAL CONDITION
CLARK COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2009**

FEDERAL GRANTOR Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements	Non-Cash Disbursements
U.S. DEPARTMENT OF JUSTICE:				
Passed Through Ohio Department of Public Safety:				
Office of Criminal Justice Services:				
ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories	2009-RA-B01-2033	16.803	31,140	
Total U.S. Department of Justice			515,524	
U.S. DEPARTMENT OF LABOR:				
Passed Through Area 7 Workforce Investment Board:				
Workforce Investment Act (WIA) Cluster:				
WIA Adult Programs (SFY08)	N/A	17.258	76,820	
WIA Adult Programs (SFY08) - Admin			20,516	
WIA Adult Programs (SFY09)			426,170	
WIA Adult Programs (SFY09) - Admin			38,358	
WIA Adult Programs (SFY10)			85,846	
WIA Adult Programs (SFY10) - Admin			2,961	
Subtotal WIA Adult Programs			650,671	
ARRA - WIA Adult Programs	N/A	17.258	171,110	
ARRA - WIA Adult Programs - Admin			6,841	
Subtotal ARRA - WIA Adult Programs			177,951	
Total WIA Adult Programs			828,622	
WIA Youth Activities (SFY07)	N/A	17.259	69,438	
WIA Youth Activities (SFY08)			326,106	
WIA Youth Activities (SFY09)			9,327	
Subtotal WIA Youth Activities			404,871	
ARRA - WIA Youth Activities	N/A	17.259	635,319	
Total WIA Youth Activities			1,040,190	
WIA Dislocated Workers (SFY08) - Admin	N/A	17.260	35,599	
WIA Dislocated Workers (SFY09)			705,406	
WIA Dislocated Workers (SFY09) - Admin			37,584	
WIA Dislocated Workers (SFY10)			86,448	
WIA Dislocated Workers (SFY10) - Admin			2,961	
Subtotal WIA Dislocated Workers			867,998	
ARRA - WIA Dislocated Workers	N/A	17.260	273,110	
ARRA - WIA Dislocated Workers - Admin			7,491	
Subtotal ARRA - WIA Dislocated Workers			280,601	
Total Dislocated Workers			1,148,599	
Total Workforce Investment Act (WIA) Cluster			3,017,411	
WIA Pilots, Demonstration, and Research Projects	N/A	17.261	854	
Total U.S. Department of Labor			3,018,265	
U.S. DEPARTMENT OF TRANSPORTATION:				
Passed Through Ohio Department of Transportation:				
Highway Planning and Construction	N/A	20.205	2,724,130	
Passed Through Ohio Governor's Highway Safety Office:				
Alcohol Impaired Driving Countermeasures Incentive Grants I	HVEO-2009-12-00-00-00234-00	20.601	14,668	
	HVEO-2010-12-00-00-00269-00		7,170	
Total Alcohol Impaired Driving Countermeasures Incentive Grants I			21,838	
Total U.S. Department of Transportation			2,745,968	

(Continued)

**FINANCIAL CONDITION
CLARK COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2009**

FEDERAL GRANTOR Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements	Non-Cash Disbursements
U.S. ELECTION ASSISTANCE COMMISSION:				
Passed Through Ohio Secretary of State:				
Help America Vote Act Requirements Payments	N/A	90.401	4,553	
Total U.S. Election Assistance Commission			<u>4,553</u>	
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:				
Passed Through Ohio Department of Job and Family Services:				
Promoting Safe and Stable Families	G-89-1038/ G-1011-11-5020	93.556	123,239	
Temporary Assistance for Needy Families	G-89-1038/ G-1011-11-5020	93.558	6,759,023	
Child Support Enforcement	G-89-1038/ G-1011-11-5020	93.563	2,191,235	
ARRA - Child Support Enforcement	G-89-1038/ G-1011-11-5020	93.563	747,861	
Total Child Support Enforcement			<u>2,939,096</u>	
CCDF Cluster:				
Child Care and Development Block Grant	G-89-1038/ G-1011-11-5020	93.575	1,342,669	
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	G-89-1038/ G-1011-11-5020	93.596	1,420,145	
ARRA - Child Care and Development Block Grant	G-89-1038/ G-1011-11-5020	93.713	524,803	
Total CCDF Cluster			<u>3,287,617</u>	
Passed Through Ohio Secretary of State:				
Voting Access for Individuals with Disabilities Grants to States	N/A	93.617	4,365	
Passed Through Ohio Department of Job and Family Services:				
Child Welfare Services - State Grants	G-89-1038/ G-1011-11-5020	93.645	103,349	
Foster Care Title IV-E	G-89-1038/ G-1011-11-5020	93.658	3,970,633	
Foster Care Title IV-E	N/A		361,214	
Subtotal Foster Care Title IV-E			<u>4,331,847</u>	
ARRA - Foster Care Title IV-E	G-89-1038/ G-1011-11-5020	93.658	220,854	
ARRA - Foster Care Title IV-E	N/A		30,235	
Subtotal ARRA - Foster Care Title IV-E			<u>251,089</u>	
Total Foster Care Title IV-E			<u>4,582,936</u>	
Adoption Assistance	G-89-1038/ G-1011-11-5020	93.659	1,562,380	
Social Services Block Grant	G-89-1038/ G-1011-11-5020	93.667	1,260,651	
Passed Through Ohio Department of Developmental Disabilities:				
Social Services Block Grant	N/A	93.667	125,107	
Total Social Services Block Grant			<u>1,385,758</u>	
Passed Through Ohio Department of Job and Family Services:				
Child Abuse and Neglect State Grants	G-89-1038/ G-1011-11-5020	93.669	2,000	
Chafee Foster Care Independence Program	G-89-1038/ G-1011-11-5020	93.674	45,513	
Children's Health Insurance Program	G-89-1038/ G-1011-11-5020	93.767	3,831	
Medical Assistance Program	G-89-1038/ G-1011-11-5020	93.778	1,253,070	
Passed Through Ohio Department of Developmental Disabilities:				
Medical Assistance Program	N/A	93.778	54,244	
ARRA - Medical Assistance Program	N/A	93.778	615,148	
Total Medical Assistance Program			<u>1,922,462</u>	
Total U.S. Department of Health and Human Services			<u>22,721,569</u>	

(Continued)

FINANCIAL CONDITION
CLARK COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2009

FEDERAL GRANTOR Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements	Non-Cash Disbursements
U.S. DEPARTMENT OF HOMELAND SECURITY:				
<i>Passed Through Ohio Department of Public Safety:</i>				
Emergency Management Performance Grants	2008-EM-E8-0002	97.042	22,038	
	2009-EP-E9-0061		52,766	
Total Emergency Management Performance Grants			<u>74,804</u>	
Homeland Security Grant Program	2007-GE-T7-0030	97.067	71,916	
	2008-GE-T8-0025		71,897	
Total Homeland Security Grant Program			<u>143,813</u>	
Total U.S. Department of Homeland Security			<u>218,617</u>	
Total Federal Awards Expenditures for 2009			<u>\$31,410,570</u>	<u>\$3,599</u>

The accompanying notes are an integral part of this schedule.

**FINANCIAL CONDITION
CLARK COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2009**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Federal Awards Expenditures Schedule (the Schedule) summarizes activity of Clark County, Ohio's federal award programs. The Schedule has been prepared on the cash basis of accounting.

NOTE B – SUB-RECIPIENTS

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. As described in Note A, the County records expenditures of Federal awards to sub-recipients when paid in cash.

The sub-recipient agencies have certain compliance responsibilities related to administering these Federal Programs. Under Federal Circular A-133, 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.

NOTE C - CHILD NUTRITION CLUSTER

Cash receipts from the U.S. Department of Agriculture are commingled with State grants. It is assumed federal monies are expended first.

Program regulations do not require the County to maintain separate inventory records for purchased food and food received from the U.S. Department of Agriculture. This non-monetary assistance (expenditures) is reported in the Schedule at the fair value of the commodities received.

NOTE D - MATCHING REQUIREMENTS

Certain Federal programs require that the County contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has complied with the matching requirements. The expenditure of non-Federal matching funds is not included on the Schedule.

NOTE F - TRANSFERS BETWEEN FEDERAL PROGRAMS

During the fiscal year 2009, the County made allowable transfers of approximately \$1,988,920 from the Temporary Assistance from Needy Families (93.558) program to the Child Care and Development Block Grant (93.575) in amount of \$1,301,416, and \$687,504 to Social Services Block Grant (93.667) program. The Federal Awards Expenditures Schedule shows the County spent \$6,759,023 on the Temporary Assistance for Needy Families program. The amount reported for the Temporary Assistance for Needy Families program on the Federal Awards Expenditures Schedule excludes the amount transferred to the Child Care and Development Block Grant and Social Services Block Grant programs. The amount transferred is included in the federal program expenditures for these programs. The following table shows the gross amount drawn for the Temporary Assistance for Needy Families program during fiscal year 2009 and the amount transferred to the Child Care and Development Block Grant and Social Services Block Grant program.

**FINANCIAL CONDITION
CLARK COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 20009
(Continued)**

NOTE F - TRANSFERS BETWEEN FEDERAL PROGRAMS (Continued)

Temporary Assistance for Needy Families	\$8,747,943
Transfer to Child Care and Development Block Grant	(1,301,416)
Social Services Block Grant	<u>(687,504)</u>
Total Temporary Assistance for Needy Families	<u><u>\$6,759,023</u></u>



Mary Taylor, CPA

Auditor of State

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

Honorable Board of County Commissioners
Honorable County Auditor
Honorable County Treasurer
50 East Columbia Street
Springfield, Ohio 45501

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Clark County, (the County) as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 29, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of opining on the effectiveness of the County's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the County's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. Therefore, we cannot assure that we have identified all deficiencies, significant deficiencies or material weaknesses. However, as described in the accompanying schedule of findings and questioned costs we identified a certain deficiency in internal control over financial reporting, that we consider a material weakness.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. 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 timely corrected. We consider finding 2009-001 described in the accompanying schedule of findings and questioned costs to be a material weakness.

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We also noted certain matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated July 29, 2010.

The County's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the County's response and, accordingly, we express no opinion on it.

We intend this report solely for the information and use of management, the audit committee, Board of County Commissioners and federal awarding agencies and pass-through entities and others within the County. We intend it for no one other than these specified parties.



Mary Taylor, CPA
Auditor of State

July 29, 2010



Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

Honorable Board of County Commissioners
Honorable County Auditor
Honorable County Treasurer
50 East Columbia Street
Springfield, Ohio 45501

To the Board of Commissioners:

Compliance

We have audited the compliance of Clark County, (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that apply to each of its major federal programs for the year ended December 31, 2009. The summary of auditor's results section of the accompanying schedule of findings and questioned costs identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing other procedures we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, Clark County, Ohio complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2009. However, the results of our auditing procedures disclosed another instance of noncompliance with those requirements that, while not affecting our opinion on compliance, OMB Circular A-133 requires us to report. The accompanying schedule of findings and questioned costs lists this instance as Finding 2009-002.

Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could directly and materially affect a major federal program in order to determine our auditing procedures for the purpose of opining on compliance in accordance with OMB Circular A-133, but not for the purpose of opining on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

The County's response to the finding we identified is described in the accompanying schedule of findings and questioned costs. We did not audit the County's response and, accordingly, we express no opinion on it.

We also noted matters involving federal compliance or internal control over federal compliance not requiring inclusion in this report, that we reported to the County's management in a separate letter dated July 29, 2010.

Federal Awards Expenditures Schedule

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Clark County, (the County) as of and for the year ended December 31, 2009, and have issued our report thereon dated July 29, 2009. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying federal awards expenditures schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

We intend this report solely for the information and use of the audit committee, management, the Board of County Commissioners, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.



Mary Taylor, CPA
Auditor of State

July 29, 2010

**FINANCIAL CONDITION
CLARK COUNTY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2009**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	Yes
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510(a)?	Yes
(d)(1)(vii)	Major Programs (list):	<p>SNAP Cluster: CFDA# 10.551 – Supplemental Nutrition Assistance Program</p> <p>CFDA# 10.561 – State Administrative Matching Grants for the Supplemental Nutrition Assistance Program</p> <p>CFDA# 10.561 – ARRA - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program</p> <p>CFDA #16.804 – ARRA- Edward Byrne Memorial Justice Assistance Grant (JAG)Program/Grants to Units of Local Government</p> <p>(Continued)</p>

(d)(1)(vii)	Major Programs (list): (Continued)	<p>Workforce Investment Act Cluster: CFDA# 17.258 – WIA Adult Programs CFDA# 17.258 – ARRA – WIA Adult Programs CFDA# 17.259 – WIA Youth Activities CFDA# 17.259 – ARRA – WIA Youth Activities CFDA# 17.260 – WIA Dislocated Workers CFDA# 17.260 – WIA Dislocated Workers</p> <p>CFDA# 93.558 Temporary Assistance For Needy Families</p> <p>CFDA 93.563 Child Support Enforcement & CFDA 93.563 - ARRA – Child Support Enforcement</p> <p>CCDF Cluster: CFDA# 93.575 - Child Care and Development Block Grant CFDA# 93.596 - Child Care Mandatory and Matching Funds of the Child Care Development Fund CFDA# 93.713 - ARRA – Child Care and Development Block Grant</p> <p>CFDA# 93.658 - Foster Care & CFDA# 93.658 - ARRA- Foster Care</p> <p>CFDA# 93.659 - Adoption Assistance</p> <p>CFDA# 93.667 - Social Services Block Grant</p> <p>CFDA# 93.778 - Medical Assistance Program & CFDA# 93.778 ARRA – Medical Assistance Program</p>
(d)(1)(viii)	Dollar Threshold: Type AIB Programs	<p>Type A: > \$ 942,425 Type B: all others</p>
(d)(1)(ix)	Low Risk Auditee?	No

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

FINDING NUMBER 2009-001

Material Weakness – Statement of Cash Flows

The County established various water and sewer funds to account for capital improvement projects and related debt activity. During 2009, the County posted charges for services revenue to the water general fund and sewer general fund. As the debt matured, the County transferred money from the two general funds to respective water and sewer sub-funds. For financial reporting purposes these funds were reported as combined water and combined sewer fund. The combining of these funds resulted in the transfers from the general funds to respective sub-funds becoming intra-fund transfers that should be eliminated during the combining process.

The County eliminated the intra-fund transfers on the operating statements. However, the intra-fund transfers were reported on the cash flow statements. The Sewer fund presented \$559,492 in intra-fund transfers, while the water fund presented \$301,369 in intra-fund transfers on the cash flow statements. Additionally, the combining cash flow statement for sewer fund showed revenues and expenditures in amount of \$169,538 for the SW Sewer Bond Retirement Fund (507). There was no cash activity in this fund during 2009. This resulted in the cash flow receipts and expenditures being overstated for the sewer fund. Also, the County reported \$5,500 in principal payments on GO bonds from the sewer fund as interest payments on the GO bonds.

The above noted misstatements were determined to be material to the cash flow statements. The statements were adjusted accordingly to correct the misstatement. Policies and procedures should be established and implemented to verify that all intra-fund activity is eliminated on the financial statements. Additionally someone independent of the preparation process should review the financial statements for accuracy. Failure to do so could result in the financial statements being materially misstated.

Official's Response: The County will review its procedures and modify accordingly with regards to the recording of cash activity within the Statement of Cash Flow.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

1. Questioned Cost

Finding Number	2009-002
CFDA Titles and Numbers	Child Support Enforcement CFDA# 93.563 Child Care Mandatory and Matching Funds of the Child Care and Development Funds CFDA# 93.596 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program CFDA# 10.561 Medical Assistance Program CFDA# 93.778 Child Care and Development Block Grant CFDA# 93.575 WIA Adult Program CFDA# 17.258 WIA Dislocated Worker CFDA# 17.260 Temporary Assistance for Needy Families CFDA#93.558

Finding Number	2009-002 (Continued)
Federal Award Numbers / Years	G-89-20-1038 G-1011-11-5020
Federal Agencies	U.S. Department of Agriculture U.S. Department of Labor U.S. Department of Health and Human Services
Pass-Through Agencies	Ohio Department of Job and Family Services Area 7 Workforce Investment Board

Section 11a of Appendix B to 2 CFR Part 225, states that depreciation and use allowances are means of allocating the cost of fixed assets to periods benefiting from asset use. Compensation for the use of fixed assets on hand may be made through depreciation or use allowances. A combination of the two methods may not be used in connection with a single class of fixed assets (e.g., buildings, office equipment, computer equipment, etc.) except as provided for in subsection g. Except for enterprise funds and internal service funds that are included as part of a State/local cost allocation plan, classes of assets shall be determined on the same basis used for the government-wide financial statements.

Section 11d(1) of Appendix B to 2 CFR Part 225, further states that the period of useful service (useful life) established in each case for usable capital assets must take into consideration such factors as type of construction, nature of the equipment used, historical usage patterns, technological developments, and the renewal and replacement policies of the governmental unit followed for the individual items or classes of assets involved. In the absence of clear evidence indicating that the expected consumption of the asset will be significantly greater in the early portions than in the later portions of its useful life, the straight line method of depreciation shall be used.

Additionally, **Ohio Admin. Code Section 5101:9-4-11(A)** indicates, the county family service agency shall follow federal, state, and local regulations when seeking federal financial participation for costs associated with the rent or lease of property or equipment. The costs must be necessary and reasonable for proper and efficient performance and administration of the specific program financing the cost and must be in compliance with Code of Federal Regulations 2 C.F.R. Part 225.

The County reported \$6,121,796 in building and improvements for the County Job and Family Services department at December 31, 2009. On December 2, 2008 the County passed resolution 2008-0917 where the County Commissioners elected to go with alternative depreciation schedule, useful lives and value for certain assets that benefit department of Job and Family Services. The alternative method tied the depreciation over these assets to the debt schedule related to these assets. All remaining County buildings and improvements followed the fixed asset policy that was adopted on June 15, 2004. This policy provided for an estimated useful life for buildings from 20 – 40 years and useful lives for improvements of 20 years.

By using the alternative depreciation method, the County charged an extra \$371,342 in depreciation expense on Job and Family Services buildings and improvements. The depreciation expense was charged to various federal, state and local funds/programs based on Random Moment Sampling (RMS) distribution. The following was the distribution of excess depreciation to federal programs:

Of the \$371,342 excess depreciation, \$92,487 was funded from state (GRF) or local monies, which is in violation of Ohio Admin. Code Section 5101:9-4-11(A) listed above.

<u>Federal Program</u>	<u>CFDA#</u>	<u>Excess Depreciation Charged</u>
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	\$ 33,107
Workforce Investment Act (WIA) Cluster:		
WIA Adult Program	17.258	2,899
WIA Dislocated Worker	17.260	6,476
Total Workforce Investment Act (WIA) Cluster		<u>9,375</u>
Temporary Assistance For Needy Families	93.558	142,320
Child Support Enforcement	93.563	63,351
CCDF Cluster		
Child Care and Development Block Grant	93.575	193
Child Care Mandatory and Matching Funds of the Child Care and Development Funds	93.596	9,516
Total CCDF Cluster		<u>9,709</u>
Medical Assistance Program	93.778	20,993
Total Excess Depreciation		<u><u>\$278,855</u></u>

The County reverted back to 2004 fixed asset policy for financial reporting purposes. However, actual 2009 debt payments were charged to the various Job and Family Services grants and programs. **2 CFR Part 225** provides for the County to charge depreciation expense on buildings and improvements to the federal programs.

Of the excess costs listed above, the Supplemental Nutrition Assistance Program, Temporary Assistance for Needy Families, Child Support Enforcement and the Medical Assistance Program amounts are considered questioned costs pursuant to OMB Circular A133 §____.510 (a)(3).

Official's Response: In 1993 and 1996 the State of Ohio approved County space agreements for the two main buildings that contributed to the majority of the questioned costs in finding number 2009-002. Those approvals explicitly stated that the County could claim debt service costs against the County's federal award that it receives via State of Ohio Department of Job and Family Services (ODJFS). The County in good faith purchased, acquired debt and completed those projects based on a reliance on the State of Ohio's approval. The format and methodology of the reimbursement was designed by the ODJFS.

During calendar year 2008, ODJFS stated that the County could only charge against the federal award what was actually depreciated on the financial statement. On December 2, 2008 from the prompting of ODJFS the County passed resolution 2008-0917. Resolution 2008-0917 changed the County's depreciation policy such that the depreciation schedule on buildings and improvements that were questioned equaled the debt service schedule on those assets. The change in accounting for those fixed assets was in accordance with generally accepted accounting principles.

During the 2009 audit by the State of Ohio Auditor's Office (Auditors), the Auditors stated that the County must follow Code of Federal Regulations (CFR) Part 225. At that point the County changed the depreciation schedule back to comply with CFR Part 225. This created the questioned costs. Beginning 2010 the County will only claim federal award equal to the depreciation schedule. To address the future differences between the allowable federal award and debt service costs, the County will refinance the outstanding bonds.

FINANCIAL CONDITION
CLARK COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A -133 § .315 (b)
DECEMBER 31, 2009

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2008-001	Various exceptions noted during trial balance testing	Yes	

CLARK COUNTY, OHIO



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED

December 31, 2009

*George A. Sadders
Clark County Auditor*

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

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CLARK COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the Year Ended December 31, 2009

Prepared by:
Department of Fiscal Services
Clark County Auditor's Office
George A. Sadders
Clark County Auditor



CLARK COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2009

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SECTION



GEORGE A. SODDERS

Auditor of Clark County

OHIO — The Heart of it All!

Directors

Robert M. Vanderhorst
Fiscal Services

Tina L. Cowan
Assessment
Administration

Nikki Crawford
Appraisal

Tanya Schilling
Computer
Operations

David Crew, CPA
Accounting and
Auditing

July 29, 2010

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

I am pleased to present the Comprehensive Annual Financial Report (CAFR) for Clark County, Ohio for the fiscal year ended December 31, 2009. This report has been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as set forth by the Governmental Accounting Standards Board (GASB), other recognized authoritative sources, and is consistent with the pronouncements and guidelines recommended by the Government Finance Officers Association of the United States and Canada. The report provides full and complete disclosure of the financial operations of Clark County for the fiscal year ended December 31, 2009. Responsibility for the accuracy, completeness, and fairness of this report rests with the County Auditor's Office and specifically, the Department of Fiscal Services. To the best of our knowledge, all information contained in this CAFR is accurate in all material respects and fairly reflects the County's financial position and the results of its operations. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included. This report is representative of the County's continual commitment to provide financial information to the citizens of Clark County. Copies will be made available to the Chamber of Commerce, major commercial and personal property taxpayers, the Clark County Public Library (Warder Public Library), financial rating services, banking institutions and other interested parties.

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

REPORTING ENTITY

Clark County was established by an act of the State Legislature on March 1, 1818, and Springfield was selected as the County seat. Originally the county seat of Champaign 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 just over 68,000 parcels valued at over \$6 billion.

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

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. We have a traditional form of county government, operating with three County Commissioners, an Auditor, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Recorder, Sheriff, and Treasurer. Common Pleas Judges, Domestic Relations Judge, Juvenile Judge, Court of Appeals Judges and the Probate Judge are also elected on a countywide basis. An appointed County Administrator directs and supervises activities of departments directly responsible to the Board of County Commissioners. The Administrator's responsibilities include coordinating the annual budgetary process and serving as primary liaison with the Board of County Commissioners, other County elected officials, designated boards, and other units of government.

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. The Auditor conducts a complete reappraisal every six years, with a three-year update, of all real property within the County. As chief fiscal officer, no County contract may be made without the Auditor's certification that funds are available or will be available for payment of the contract. The Auditor is responsible for maintaining records of all financial matters and issuing warrants as payment for all liabilities incurred by the County. The Auditor, after balancing tax collections with the County Treasurer, distributes all tax revenue to the appropriate political subdivision according to the tax rates of each subdivision.

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.

In conformity with Governmental Accounting Standards Board Statements No. 14 and 39, all governmental departments, agencies, institutions, commissions, public authorities, and other governmental Organizations, for which the County has significant financial accountability, are included in this CAFR for financial reporting purposes. The financial reporting entity consists of the County as the primary government, which also includes all elected officials, organizations, activities and functions which are not legally separate from the County and whose corporate powers the County holds.

The County provides general governmental services to its citizens that include: public assistance, health assistance, community related services, civil and criminal justice systems, road and bridge maintenance and other general legislative and administrative support services. The County also operates two Enterprise Funds; sewer and waterline construction and maintenance.

Prior to 2008, TAC Industries, Inc. and the Housing Connection of Clark County, Inc. were reported as discretely presented component units of the County. At the beginning of the 2008 calendar year, both of these organizations were restructured and no longer meet the requirements to be included as part of the County reporting entity.

Major attractions to Clark County include the newly completed Heritage Center, Clifton Gristmill, George Rogers Clark Monument, Clark Lake Wildlife Area, David Crabill House, Springfield Museum of Art, Wittenberg University, Enon Mound and Buck Creek State Park.

LOCAL ECONOMY

In evaluating the County's current economic condition, it is obvious the County has not been able avoid the struggles that is affecting the entire nation. By May of 2010 the County's year to date cumulative Sales Tax receipts were higher than in 2009 by 2.0%.

The most current data released from the U.S. Census Bureau has Clark County ranked as the 21st most populated County in the State of Ohio. With population decreasing slightly and the unemployment rate rising, the County's economic climate in 2009 continued to deteriorate. The County's average civilian labor force was 71,400 during 2009, while employment averaged 64,000 with an unemployment rate of 10.4% compared to Ohio's 10.2%. The U.S. average unemployment rate was 9.3%. Preliminary third quarter 2009 average quarterly employment covered under Ohio's Unemployment Compensation laws was 47,203, including 40,888 in the private sector.

Major employers include Assurant Specialty Property, Clark County, Speedway SuperAmerica, Springfield City Schools, Springfield Medical Regional Center, City of Springfield, Dole Fresh Vegetables, International Truck and Engine/Navistar International, Kroger Co., and Ohio Air National Guard.

MAJOR INITIATIVES

Clark County is continually striving to promote economic development. County elected officials are constantly working with the City of Springfield, the Greater Springfield Chamber of Commerce, Community Improvement Corporation and other various local organizations to encourage business to locate into the Clark County Area. The following are several highlights of initiatives currently in progress in Clark County:

Various County Road Projects – Due to the awarding of federal grants from the American Recovery and Reinvestment Act of 2009, the County is using these funds to replace various roads and other infrastructure throughout the County.

Nextedge Technology Park – In 2004 Clark County and Springfield had experienced dramatic growth in the Information Technology sector. LexisNexis, a global leader in legal, news and business information services, built a new facility in Springfield/Clark County to expand its research and development efforts, host online products, and provide data management and data backup services. LexisNexis is the first occupant of the Nextedge – Applied Research & Technology Park. Nextedge Park once complete will be a 215 acre facility that will leverage the major investments in fiber communication and data networks. The abundant and redundant resources of clean power, water, sewer, and gas combined with the abundant communication networks make Springfield an attractive location for the technology industry. Currently, AVETEC and Qbase companies have also been added to the park.

Springfield Regional Medical Center – In 2008, ground was broken for the new Springfield Regional Medical Center to be located new downtown Springfield. The new Medical Center will be a 475,000 square foot, 254-bed full service medical facility with all private rooms equipped with the most advanced technology.

Springfield Air National Guard Base – In May 2009, ground was broken for two new buildings at the Springfield Air National Guard Base. These buildings will include a 35,000 square foot Armed Forces Reserve Center and a 19,000 square foot Field Maintenance Shop at a cost of \$15,000,000.

Code Blue – In February 2010 Code Blue, a Wisconsin-based company that provides outsourced solutions for insurance carriers, announced its expansion into Springfield, Ohio. It expects to hire 150 new employees by the end of 2011 and an additional 150 employees four years later. The County provided job training and placement resources for Code Blue to encourage their location here.

As the County's unemployment rate continues to be higher than the State and National averages, the economic impact of the unemployment has had an effect on the number of initiatives the County has planned. Once the current economic condition improves, additional projects will be put into place.

FINANCIAL INFORMATION

Accounting System

The County's accounting records are maintained on a cash basis, which is a basis other than Generally Accepted Accounting Principles (GAAP). For financial reporting purposes, the accounting records for all Governmental Funds are converted to the modified accrual basis, whereby revenues are recognized when measurable and available within the business cycle (within 60 days after year end), and expenditures are recognized when the related fund liability is incurred. The accounting records for the Proprietary and Fiduciary Funds are converted to the accrual basis, whereby revenues are recognized when goods and services are measurable and earned, and expenditures are recognized as incurred. The full accrual information is presented on the Statement of Net Assets and the Statement of Activities.

A further explanation of the three basis of accounting (non-GAAP, modified accrual and accrual) and a reconciliation of the non-GAAP basis to GAAP basis of accounting may be found in Note 2 of the Notes to the Basic Financial Statements.

Internal Controls

The County's day-to-day accounting system in the Auditor's office helps provide for the adequacy of internal accounting controls. The management of the County is responsible for establishing and maintaining internal control designed to provide reasonable, but not absolute, assurance that the assets of the County are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The design of the internal control requires that the cost of control does not exceed the benefit to be derived.

As a recipient of federal and state financial assistance, the County is responsible for ensuring that adequate internal control is in place to be in compliance with applicable laws and regulations related to those programs. This internal control is subject to periodic evaluation by management.

Budgetary Control

Ohio law requires the Clark County Board of Commissioners to adopt an appropriations budget by January 1st of a given year, or adopt a temporary appropriation measure with final passage of a permanent budget on or before April 1st. The Clark County Board of Commissioners adopts the appropriations budget prepared by the County Administrator's office each fiscal year. No expenditure can be made from any budgetary account without the Certificate of the County Auditor certifying that funds are available or in the process of collection. When a purchase order is issued, or any county department or agency enters into a contract, the County Auditor encumbers the necessary funds to pay for the expenditure. Contracts or purchase orders are rejected and are invalid under Ohio law if sufficient funds are not available to permit the County Auditor to certify the transaction. A computerized certification system allows the

Auditor's Office to ascertain the status of each department's appropriations before authorizing additional purchases from a particular account.

The County Auditor issues a monthly budget report to the Board of County Commissioners, which shows the monthly and year-to-date expenditures, encumbrances, and the cash balances, as well as the unencumbered balance by fund and account.

Additional information on the County's budgetary accounting can be found in the Notes to the Required Supplementary Information.

Cash Management

Clark County pools all idle cash to achieve maximum investment efficiency and to enhance accountability. The County Treasurer, as custodian of all County moneys, is responsible for all investments. An investment policy is established by the County's Investment Advisory Board consisting of three members, two County Commissioners who are designated by the Board of County Commissioners and the County Treasurer. Ohio law requires the Investment Advisory Board to meet quarterly.

The County Treasurer deposits money in the bank or STAR OHIO each day in interest bearing accounts. Cash surplus is calculated daily, and excesses are invested in accordance with the established investment policy of the Board. For fiscal year ended December 31, 2009, the County's funds were invested in the overnight sweep account, STAR OHIO, certificate of deposits, commercial paper, and various government agencies. Interest paid into the County treasury in 2009 totaled \$1,785,336. The average daily balance was \$60,560,708 with an average daily weighted yield of 2.95 percent.

The Uniform Depository Act, Section 135 of the Ohio Revised Code, requires counties in Ohio to approve depository agreements once every four years with those financial institutions who wish to receive County funds for deposit. These agreements specify the maximum amount of public funds those institutions may receive and have on deposit at any time during the effective dates of the agreement.

RISK MANAGEMENT

Clark County maintains insurance through the County Risk Sharing Authority (CoRSA). Liability insurance in the amount of \$10,000,000 per occurrence is maintained. Blanket property insurance, with \$100,000,000 annual aggregate pool limit for flood and earthquake, is also maintained. Building and personal property is insured on a replacement cost basis in the amount of \$192,612,466. Boiler and machinery is insured for \$100,000,000 for each accident. The County also maintains crime/employee dishonesty insurance of \$1,000,000 for each loss. There is a \$2,500 deductible for each loss claim, and each fund pays for its deductible and its proportion of the insurance costs.

Clark County participates in the Retrospective Rating and Payment system of the Ohio Bureau of Workers' Compensation. The County pays the minimum plan premium plus the actual claim costs for injured employees. Each fund is required to pay for its portion of the retrospective plan costs. The County maintains a special workers compensation fund to cover workers' compensation reserve charges.

Clark County operates its employee dental benefits on a self-insured basis. The County maintains a dental internal service fund to maintain and account for and finance its uninsured risks of loss for dental expenses. The employee medical and prescription program is fully insured.

INDEPENDENT AUDIT

Included in this report is an unqualified 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, 2009, by Auditor of State, Mary Taylor. 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 OMB Circular A-133.

AWARDS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Clark County for its comprehensive annual financial report for the fiscal year ended December 31, 2008. This was the eighth year (fiscal years ended 2000 – 2005 and 2007-2008) that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

ACKNOWLEDGEMENTS

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

Auditor's Office:

David Crew, CPA, Director of Accounting and Auditing
Robert Vanderhorst, Director of Fiscal Services
Tina Cowan, Director of Real and Personal Property Administration
Nikki Crawford, Director of Appraisal Administration
Tanya Schilling, Director of Computer Operations

Commission Office:

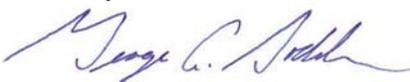
Roger Tackett, President of County Commission
John Detrick, County Commissioner
David Hartley, County Commissioner
W. Darrell Howard, County Administrator
Nathan Kennedy, CPA, Assistant County Administrator

Treasurer's Office:

Stephen T. Metzger, Clark County Treasurer

It is my pleasure to submit herewith the Comprehensive Annual Financial Report for the fiscal year ended December 31, 2009.

Sincerely,



George A. Sadders
Clark County Auditor

CLARK COUNTY, OHIO

Elected Officials
as of December 31, 2009

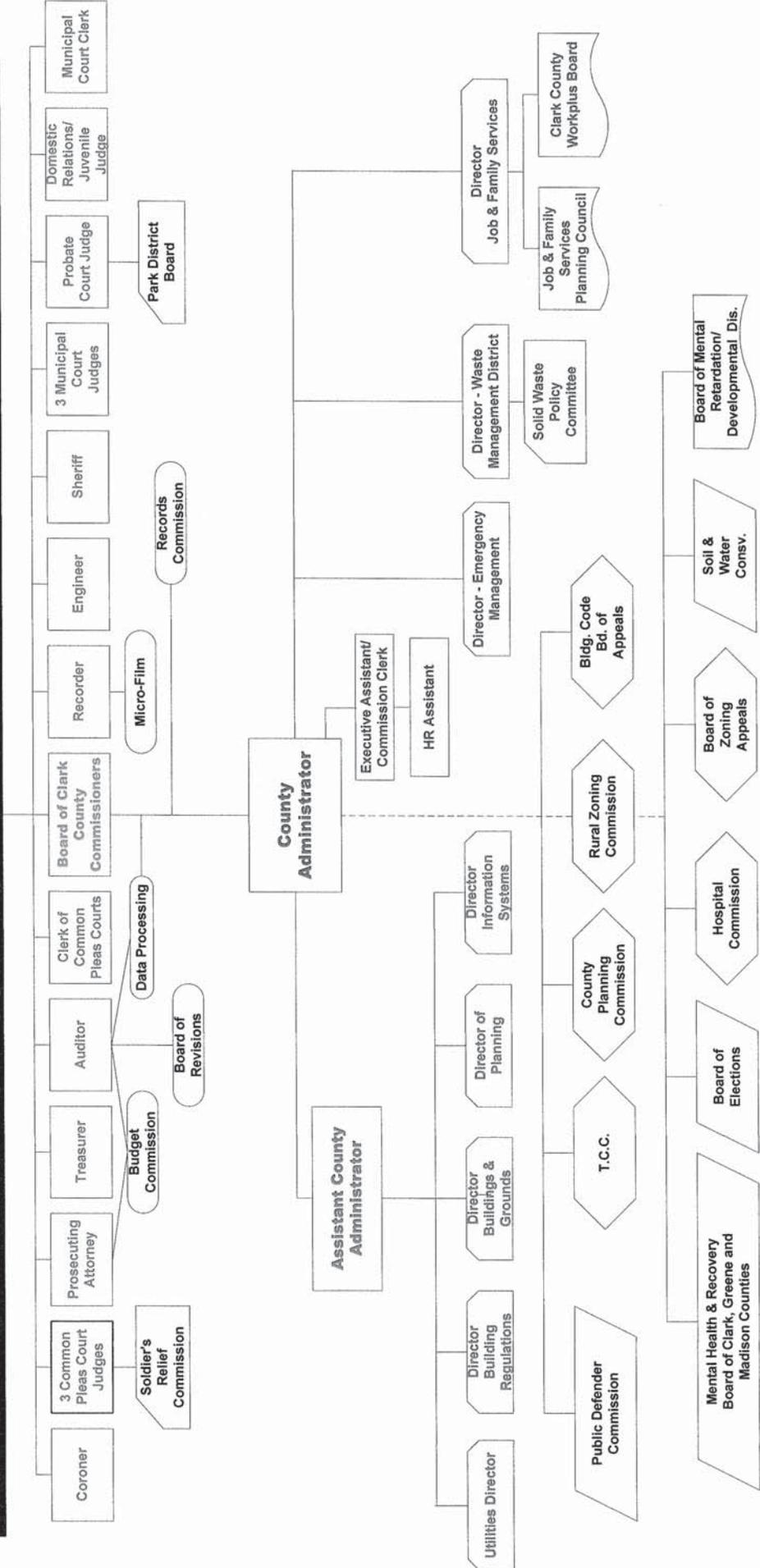
Board of County Commissioners	Roger D. Tackett John Detrick David Hartley	President Commissioner Commissioner
----------------------------------	---	---

Other Elected Officials	George A. Sodders Ronald E. Vincent Dr. Richard A. Marsh Johnathan A. Burr, P.E., P.S. Stephen Schumaker Nancy Pence Gene A. Kelly Stephen T. Metzger	Auditor Clerk of Courts Coroner Engineer Prosecutor Recorder Sheriff Treasurer
-------------------------	--	---

Second District Court of Appeals	Honorable James A. Brogan Honorable Mary E. Donovan Honorable Michael Fain Honorable Jeffrey Froelich Honorable Thomas A. Grady	Judge Judge Judge Judge Judge
-------------------------------------	---	---

Common Pleas Court	<i>General Division</i>	
	Honorable Douglas Rastatter	Judge
	Honorable Richard J. O'Neill	Judge
	Honorable Thomas J. Capper	Judge
	<i>Domestic Division</i>	
	Honorable Joseph N. Monnin	Judge
	<i>Juvenile Division</i>	
	Honorable Joseph N. Monnin	Judge
	<i>Probate Division</i>	
	Honorable Richard P. Carey	Judge

Table of Organization Clark County Government



Certificate of Achievement for Excellence in Financial Reporting

Presented to

Clark County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2008

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Executive Director



FINANCIAL



SECTION

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Clark County
Honorable Board of County Commissioners
Honorable County Auditor
Honorable County Treasurer
50 East Columbia Street
Springfield, Ohio 45501

To the Board of Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Clark County, Ohio (the County), as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Clark County, Ohio, as of December 31, 2009, and the respective changes in financial position and where applicable, cash flows, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 29, 2010, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Management's Discussion and Analysis and the Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Budgetary (Non-GAAP Basis) for the General Fund, Job & Family Services Special Revenue Fund, Department of Developmental Disabilities Special Revenue Fund, and Children's Services Special Revenue Fund are not a required part of the basic financial statements but are supplementary information accounting principles generally accepted in the United States of America requires. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining nonmajor fund statements and schedules and statistical tables provide additional information and are not a required part of the basic financial statements. We subjected the combining nonmajor fund statements and schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section and statistical tables to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on them.



Mary Taylor, CPA
Auditor of State

July 29, 2010

CLARK COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2009
(Unaudited)

As management of Clark County (the County), we offer readers this narrative overview and analysis of the financial activities of the County as a whole for the fiscal year ended December 31, 2009. 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, 2009 are as follows:

- The assets of the County exceeded its liabilities at December 31, 2009 by \$153,184,765. Of this amount, \$9,921,300 is considered unrestricted. The unrestricted net assets of the County's governmental activities are \$4,198,991, and may be used to meet the government's ongoing obligations. The unrestricted net assets of the County's business-type activities are \$5,722,309 and may be used to meet the ongoing obligations of the County's business-type activities.
- The County's total net assets increased \$3,246,118 in 2009. Net assets of the governmental activities increased \$1,655,280, which represents a 1.23% increase from 2008. Net assets of the business-type activities increased \$1,590,838 or 10.67% from 2008.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$37,343,304, an increase of \$2,159,303 from 2008. \$29,982,174 represents the unreserved portion of this fund balance and is available for spending on behalf of its citizens.
- At the end of the current year, unreserved fund balance for the general fund was \$7,563,668, which represents 20.99% of general fund expenditures, including transfers out.
- The County's outstanding debt decreased by \$1,575,000, or 8.22%, in governmental activities and decreased by \$663,399 in the business-type activities, both decreases due to retirement of bond anticipation notes and principal on long-term debt.

Overview of the Financial Statements

Management's discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements: The government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to private-sector business.

The statement of net assets presents information on all of the County's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

CLARK COUNTY, OHIO
Management's Discussion and Analysis
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The statement of activities presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of cash flows. Thus, revenue and expenses reported in this statement for some items will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include legislative and executive, judicial, public safety, public works, health, human services and conservation and recreation. The business-type activities of the County include water and sewer services.

The government-wide financial statements can be found on pages 13 – 15 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 the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

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

The County maintains forty-five 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, Job & Family Services Fund, Department of Developmental Disabilities Fund, and the Children's Services Fund, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation.

CLARK COUNTY, OHIO
Management's Discussion and Analysis
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(Unaudited)

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 governmental fund financial statements can be found on pages 16 – 19 of this report.

Proprietary funds: The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its water and sewer operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its dental self-insurance program and document imaging. Because these services predominantly benefit the governmental rather than the business-type functions, they have been included with governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Water and Sewer funds, which are both considered to be major funds. The internal service fund is presented in the proprietary fund financial statements.

The proprietary fund financial statements can be found on pages 20 – 23 of this report.

Fiduciary funds: Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting for fiduciary funds is much like that used for proprietary funds.

The fiduciary fund financial statement can be found on page 24 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 are included on pages 25 – 56 of this report.

Other information: In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information relating to budgetary information.

CLARK COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2009
(Unaudited)

Government-Wide Financial Analysis

The following table provides a summary of the County's net assets for 2009 as compared to 2008:

Table 1
Net Assets

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>
Assets:						
Current and Other Assets	\$ 94,932,555	\$ 94,972,316	\$ 6,211,649	\$ 4,827,184	\$ 101,144,204	\$ 99,799,500
Capital Assets	<u>90,925,282</u>	<u>91,568,285</u>	<u>16,357,444</u>	<u>16,928,653</u>	<u>107,282,726</u>	<u>108,496,938</u>
Total Assets	<u>185,857,837</u>	<u>186,540,601</u>	<u>22,569,093</u>	<u>21,755,837</u>	<u>208,426,930</u>	<u>208,296,438</u>
Liabilities:						
Current and Other Liabilities	27,451,131	32,875,180	669,559	2,664,397	28,120,690	35,539,577
Long-term Liabilities	<u>21,718,168</u>	<u>18,632,163</u>	<u>5,403,307</u>	<u>4,186,051</u>	<u>27,121,475</u>	<u>22,818,214</u>
Total Liabilities	49,169,299	51,507,343	6,072,866	6,850,448	55,242,165	58,357,791
Net Assets:						
Invested in Capital Assets, Net of Related Debt	73,166,669	72,403,585	10,773,918	10,702,574	83,940,587	83,106,159
Restricted	59,322,878	52,791,772	-	-	59,322,878	52,791,772
Unrestricted	4,198,991	9,837,901	5,722,309	4,202,815	9,921,300	14,040,716
Total Net Assets	<u>\$ 136,688,538</u>	<u>\$ 135,033,258</u>	<u>\$ 16,496,227</u>	<u>\$ 14,905,389</u>	<u>\$ 153,184,765</u>	<u>\$ 149,938,647</u>

The largest portion of the County's total net assets, \$83,940,587, reflects its investment in capital assets (e.g. land, buildings, infrastructure, equipment, construction in progress), less any related debt used to acquire those assets that is still outstanding. The County uses these assets to provide services to citizens; therefore, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net assets, \$59,322,878, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net assets, \$9,921,300, may be used to meet the government's ongoing obligations to citizens and creditors.

As of December 31, 2009, the County is able to report positive balances in all three categories of net assets, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

CLARK COUNTY, OHIO
Management's Discussion and Analysis
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(Unaudited)

The following table provides a summary of the County's changes in net assets for 2009 as compared to 2008:

TABLE 2
Change in Net Assets

	2009			2008		
	Governmental Activities	Business- Type Activities	Total	Governmental Activities	Business- Type Activities	Total
REVENUES:						
Program Revenues:						
Charges for Services	\$ 17,339,169	\$ 6,205,770	\$ 23,544,939	\$ 18,363,973	\$ 5,208,737	\$ 23,572,710
Operating Grants and Contributions	61,344,153	-	61,344,153	64,978,262	-	64,978,262
Capital Grants and Contributions	4,054,523	577,261	4,631,784	1,085,101	-	1,085,101
General Revenues:						
Property Taxes	17,652,753	-	17,652,753	18,034,140	-	18,034,140
Permissive Sales Tax	18,679,244	-	18,679,244	18,791,959	-	18,791,959
Grants and Contributions not Restricted	5,895,214	-	5,895,214	6,209,645	-	6,209,645
Investment Income	1,352,245	-	1,352,245	2,912,840	-	2,912,840
Other Revenue	1,996,747	56,163	2,052,910	1,433,093	64,638	1,497,731
Total Revenue	128,314,048	6,839,194	135,153,242	131,809,013	5,273,375	137,082,388
EXPENSES:						
General Government:						
Legislative and Executive	14,761,744	-	14,761,744	15,515,492	-	15,515,492
Judicial	14,092,014	-	14,092,014	13,658,964	-	13,658,964
Public Safety	15,934,293	-	15,934,293	14,986,140	-	14,986,140
Public Works	9,460,379	-	9,460,379	10,073,253	-	10,073,253
Health	26,076,224	-	26,076,224	21,035,234	-	21,035,234
Human Services	44,173,948	-	44,173,948	43,509,093	-	43,509,093
Conservation/Recreation	1,466,350	-	1,466,350	1,557,877	-	1,557,877
Sewer	-	3,173,540	3,173,540	-	3,435,523	3,435,523
Water	-	2,074,816	2,074,816	-	1,974,744	1,974,744
Interest Expense	693,816	-	693,816	730,966	-	730,966
Total Expenses	126,658,768	5,248,356	131,907,124	121,067,019	5,410,267	126,477,286
Change in Net Assets	1,655,280	1,590,838	3,246,118	10,741,994	(136,892)	10,605,102
Net Assets, Beginning of Year	135,033,258	14,905,389	149,938,647	124,291,264	15,042,281	139,333,545
Net Assets, End of Year	\$ 136,688,538	\$ 16,496,227	\$ 153,184,765	\$ 135,033,258	\$ 14,905,389	\$ 149,938,647

Governmental Activities:

Operating grants and contributions of \$61.34 million represent the largest program revenue, and approximately 47.81% of total governmental activities revenue. The major recipients of intergovernmental revenue were Job & Family Services, receiving over \$19.56 million, along with the Department of Developmental Disabilities, Children's Services, and Motor Vehicle & Gas Tax, receiving approximately \$17.55 million, \$8.02 million, and \$7.74 million, respectively.

Total tax revenue accounts for approximately \$36.33 million of the \$128.31 million total revenue for governmental activities, or 28.31% of total revenue. Sales tax accounted for \$18.68 million, or approximately 51.41% of total tax revenue.

CLARK COUNTY, OHIO
Management's Discussion and Analysis
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The County's charges for services directly related to governmental services made up \$17.34 million, nearly 13.51% of total governmental revenue. These charges include fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity and licenses and permits.

The human services program accounted for \$44.17 million or 34.88% of total governmental expenses. The next largest program was health, accounting for \$26.08 million or 20.59% of the total expenses for governmental activities.

Business-type Activities:

During 2009, the net assets of the business-type activities increased by slightly over \$1.59 million. Major revenues sources were charges for services in the amount of \$6.21 million.

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

TABLE 3
Total and Net Cost of Program Services

	<u>2009</u>		<u>2008</u>	
	<u>Total Cost of Service</u>	<u>Net Cost of Service</u>	<u>Total Cost of Service</u>	<u>Net Cost of Service</u>
GOVERNMENTAL ACTIVITIES:				
General Government				
Legislative & Executive	\$ 14,761,744	\$ (9,745,340)	\$ 15,515,492	\$ (10,991,174)
Judicial	14,092,014	(7,909,125)	13,658,964	(7,714,826)
Public Safety	15,934,293	(14,576,588)	14,986,140	(12,212,504)
Public Works	9,460,379	3,819,138	10,073,253	(654,248)
Health	26,076,224	(7,480,931)	21,035,234	(4,112,056)
Human Services	44,173,948	(6,728,059)	43,509,093	473,681
Conservation/Recreation	1,466,350	(606,202)	1,557,877	(697,590)
Interest Expense	<u>693,816</u>	<u>(693,816)</u>	<u>730,966</u>	<u>(730,966)</u>
Total Expenses	<u>\$ 126,658,768</u>	<u>\$ (43,920,923)</u>	<u>\$ 121,067,019</u>	<u>\$ (36,639,683)</u>
BUSINESS-TYPE ACTIVITIES:				
Sewer	\$ 3,173,540	\$ 1,285,030	\$ 3,435,523	\$ (79,990)
Water	<u>2,074,816</u>	<u>249,645</u>	<u>1,974,744</u>	<u>(121,540)</u>
Total Expenses	<u>\$ 5,248,356</u>	<u>\$ 1,534,675</u>	<u>\$ 5,410,267</u>	<u>\$ (201,530)</u>

CLARK COUNTY, OHIO
Management's Discussion and Analysis
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Financial Analysis of County 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, unreserved fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year.

At December 31, 2009, the County's governmental funds reported combined ending fund balances of more than \$37.34 million, an increase of about \$2.16 million in comparison with the prior year. Approximately 80.29% of this total (\$29.98 million) constitutes unreserved fund balance, which is available for spending at the County's discretion. The remainder of fund balance is reserved to indicate that it is not available for new spending because it has already been committed: to liquidate contracts and purchase orders of the prior year (\$6.69 million) or for a variety of other restricted purposes (\$.67 million).

The General Fund is the chief operating fund of the County. At December 31, 2009, unreserved fund balance of the General Fund was \$7.56 million, while total fund balance reached \$9.01 million. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 22.42% to total General Fund expenditures, while total fund balance represents 26.70% of that same amount. During 2009, the fund balance of the General Fund decreased by \$1,029,387. The key factor in this decrease was the flat collections in both real estate and sales tax and \$1.45 million less in investment income from 2008.

The unreserved fund balance of the Department of Jobs and Family Services (DJFS) at December 31, 2009 was \$.90 million, while total fund balance declined to \$1.71 million. As a measure of the DJFS's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 3.30% to total DJFS expenditures, while total fund balance represents 6.25% of that same amount. During 2009, the fund balance of the DJFS Fund decreased by \$1,458,846. The key factor in this decrease was the fact that the Department experienced stagnant revenues and expenditures in 2009 just as those in 2008, of which 2008 reported a reduction on fund balance of \$1.45 million as compared to the \$1.46 reported in 2009.

During the year, the fund balance of the Development Disabilities Fund (DoDD) decreased by \$353,777. The activity within DoDD was consistent with prior years even though there was approximately \$213,000 less received in property tax revenue and \$386,500 less in intergovernmental revenues.

During the year, the fund balance of the Children's Services Fund decreased by \$85,728 to \$2,232,155. The decrease was primarily attributable to flat revenues and an effort to keep expenditures in line with those revenues.

CLARK COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2009
(Unaudited)

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 assets of the Sewer and Water funds at the end of the year approximated \$5.72 million. The Sewer and Water Funds reported an increase in net assets by \$1,338,159 and \$252,382, respectively. These increases were primarily due to an increase in user fees by approximately \$560,500 in the Sewer Fund and \$436,500 in the Water Fund along with a Federal Stimulus grant for sewer line construction.

General Fund Budgetary Highlights

The County's budget is prepared according to Ohio law, and the most significant budgeted fund is the General Fund. The total original appropriations for the General Fund, including those for advances and transfers, were \$42.55 million, while the final appropriations were \$42.95 million, resulting in a net increase of \$.40 million. During 2009, the County amended its General Fund budget numerous times. The increases occurred in the all areas except legislative and executive line of general government, which was decreased by approximately \$134,000. There was no change in appropriations for health or human services. During 2009, the County spent 89.75% of the amount appropriated in the General Fund.

Capital Assets and Long-term Debt

Capital assets: The County's investment in capital assets for governmental and business-type activities as of December 31, 2009, amounts to \$107.28 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, decreased by over \$1.21 million, or approximately 1.12%. Governmental activity capital assets, net of accumulated depreciation, reflect a net decrease during the year of \$643,000. Major events for governmental activity capital assets included the continuation and completion of various improvements and additional infrastructure put into place and other various asset purchases. Business-type capital assets, net of accumulated depreciation, reflect a net decrease during the year of almost \$.57 million. This decrease is related to the recognition of depreciation expense exceeding the cost of new assets acquired during the year.

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CLARK COUNTY, OHIO
Management's Discussion and Analysis
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Table 4
Capital Assets, net of accumulated depreciation

	2009			2008		
	Governmental Activities	Business- Type Activities	Total	Governmental Activities (as reclassified)	Business- Type Activities	Total
Land	\$ 7,204,888	\$ 1,171,574	\$ 8,376,462	\$ 7,204,888	\$ 1,171,574	\$ 8,376,462
Construction in Progress	631,110	62,500	693,610	1,047,685	-	1,047,685
Infrastructure	94,479,644	16,796,205	111,275,849	91,196,296	16,763,705	107,960,001
Buildings	30,326,427	6,345,114	36,671,541	30,326,427	6,345,114	36,671,541
Improvements	50,830,684	1,453,322	52,284,006	48,228,497	1,453,322	49,681,819
Machinery & Equipment	16,054,074	2,225,982	18,280,056	14,916,698	2,225,982	17,142,680
Less: Accumulated Depreciation	<u>(108,601,545)</u>	<u>(11,697,253)</u>	<u>(120,298,798)</u>	<u>(101,352,206)</u>	<u>(11,031,044)</u>	<u>(112,383,250)</u>
Totals	<u>\$ 90,925,282</u>	<u>\$ 16,357,444</u>	<u>\$ 107,282,726</u>	<u>\$ 91,568,285</u>	<u>\$ 16,928,653</u>	<u>\$ 108,496,938</u>

Additional information concerning the County's capital assets is provided in Note 9 of this report.

Debt: At December 31, 2009, the County had total bonded debt outstanding of \$20,969,100. Of this amount, \$16,755,000 represents general obligation bonds applicable to governmental activities. The remaining portion consists of \$4,214,100 of self-supporting general obligation bonds, which are payable from business-type activities. The County also had outstanding \$1,008,580 in Ohio Public Works Commission (OPWC) loans, payable from business-type activities. Also outstanding at December 31, 2009, was \$1,175,000 of bond anticipation notes; of which \$835,000 was payable from governmental activities. During 2009, the County's total long-term bonded debt increased by \$4,549,900.

The County's general obligation bonds are presently rated Aa3 by Moody's.

State statutes limit the amount of unvoted general obligation debt the County may issue to one percent of its total assessed valuation. The current total direct legal debt limitation for the County is \$45,772,677, which exceeds the County's unvoted general obligation debt currently outstanding.

Additional information concerning the County's long-term debt is provided in Notes 14 and 15 of this report.

Economic Factors and Next Year's General Fund Budget

The County's elected and appointed officials considered many factors when setting the fiscal year 2010 Budget. On April 14, 2009, the Board of County Commissioners voted to continue the ½% Sales Tax increase for an additional 24 months beginning in July 2009. This increase is needed in order to continue services at the current levels without adding any additional personnel throughout the County departments. The 2010 General Fund budget was adopted at \$35.29 million with decreases in the noncriminal justice areas. The 2009 budget includes an increase in health care costs and an additional pay. The budget also provides for continuous full funding for all mandated services.

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The County hopes that the infrastructure investment of \$780,000 within the Village of South Vienna will significantly increase sales tax revenues in future years. This investment was done to accommodate the location and development of an international, heavy, equipment auction/retail sales facility. Although the County's management realize that this investment alone will not compensate for all the stagnant and declining revenues, management hopes that this project along with other economic development projects will eventually increase the tax base.

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 Assets

December 31, 2009

	Governmental Activities	Business-Type Activities	Total
ASSETS:			
Pooled Cash and Investments	\$ 31,999,511	\$ 4,060,958	\$ 36,060,469
Pooled Cash and Investments in Segregated Accounts	390,760	468,140	858,900
Pooled Cash and Investments with Fiscal and Escrow Agents	73,478	46,012	119,490
Net Receivables:			
Taxes	19,779,745	-	19,779,745
Permissive Sales Tax	3,042,347	-	3,042,347
Accounts	616,395	1,072,359	1,688,754
Special Assessments	167,791	-	167,791
Accrued Interest	339,026	-	339,026
Due from Other Governments	37,770,287	508,951	38,279,238
Materials and Supplies Inventory	309,421	-	309,421
Prepaid Items	290,888	8,084	298,972
Internal Balances	(1,480)	1,480	-
Unamortized Bond Issue Costs	154,386	45,665	200,051
Capital Assets:			
Capital Assets, not subject to depreciation:			
Land	7,204,888	1,171,574	8,376,462
Construction In Progress	631,110	62,500	693,610
Capital Assets, net of accumulated depreciation	<u>83,089,284</u>	<u>15,123,370</u>	<u>98,212,654</u>
 Total Assets	 <u>185,857,837</u>	 <u>22,569,093</u>	 <u>208,426,930</u>
LIABILITIES:			
Accounts Payable	2,884,485	174,406	3,058,891
Contracts Payable	48,124	-	48,124
Retainage Payable	73,112	46,012	119,124
Accrued Wages and Benefits	3,301,878	66,822	3,368,700
Claims Payable	5,869	-	5,869
Unearned Revenue	20,170,505	-	20,170,505
Matured Interest Payable	366	-	366
Accrued Interest Payable	131,792	42,319	174,111
Notes Payable	835,000	340,000	1,175,000
Non-Current Liabilities:			
Due Within One Year	1,934,376	492,001	2,426,377
Due in More Than One Year	<u>19,783,792</u>	<u>4,911,306</u>	<u>24,695,098</u>
 Total Liabilities	 <u>49,169,299</u>	 <u>6,072,866</u>	 <u>55,242,165</u>
NET ASSETS:			
Invested in Capital Assets, net of related debt	73,166,669	10,773,918	83,940,587
Restricted for:			
Job & Family Services	10,525,672	-	10,525,672
DoDD	18,098,374	-	18,098,374
Children's Services	5,303,027	-	5,303,027
Capital Projects	1,440,633	-	1,440,633
Other Purposes	23,824,356	-	23,824,356
Permanent Fund:			
Nonexpendable	130,816	-	130,816
Unrestricted	<u>4,198,991</u>	<u>5,722,309</u>	<u>9,921,300</u>
 Total Net Assets	 <u>\$ 136,688,538</u>	 <u>\$ 16,496,227</u>	 <u>\$ 153,184,765</u>

See accompanying notes to the basic financial statements.

CLARK COUNTY, OHIO
Statement of Activities
For the Year Ended December 31, 2009

<u>Functions/Programs:</u>	<u>Program Revenues</u>			
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Governmental Activities:				
General Government:				
Legislative & Executive	\$ 14,761,744	\$ 4,489,794	\$ 526,610	\$ -
Judicial	14,092,014	3,801,383	2,381,506	-
Public Safety	15,934,293	580,686	777,019	-
Public Works	9,460,379	409,812	8,815,182	4,054,523
Health	26,076,224	1,045,435	17,549,858	-
Human Services	44,173,948	6,151,911	31,293,978	-
Conservation/Recreation	1,466,350	860,148	-	-
Interest Expense	693,816	-	-	-
Total Governmental Activities	<u>126,658,768</u>	<u>17,339,169</u>	<u>61,344,153</u>	<u>4,054,523</u>
Business-Type Activities:				
Sewer	3,173,540	3,916,031	-	542,539
Water	2,074,816	2,289,739	-	34,722
Total Business-Type Activities	<u>5,248,356</u>	<u>6,205,770</u>	<u>-</u>	<u>577,261</u>
 Total Primary Government	 <u>\$ 131,907,124</u>	 <u>\$ 23,544,939</u>	 <u>\$ 61,344,153</u>	 <u>\$ 4,631,784</u>

General Revenues:

Taxes:

Property Taxes Levied for:

 General Purposes

 Children's Home

 DoDD

 Senior Citizen's

 Permissive Sales

Grants and Contributions not Restricted to Specific Programs

Investment Income

Other Revenue

Total General Revenues

Change in Net Assets

Net Assets, Beginning of Year

Net Assets, End of Year

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and
Changes in Net Assets

Governmental Activities	Business-Type Activities	Total
\$ (9,745,340)		\$ (9,745,340)
(7,909,125)		(7,909,125)
(14,576,588)		(14,576,588)
3,819,138		3,819,138
(7,480,931)		(7,480,931)
(6,728,059)		(6,728,059)
(606,202)		(606,202)
(693,816)		(693,816)
<u>(43,920,923)</u>		<u>(43,920,923)</u>
	1,285,030	1,285,030
	<u>249,645</u>	<u>249,645</u>
	<u>1,534,675</u>	<u>1,534,675</u>
<u>(43,920,923)</u>	<u>1,534,675</u>	<u>(42,386,248)</u>
3,466,549	-	3,466,549
2,274,949	-	2,274,949
9,661,369	-	9,661,369
2,249,886	-	2,249,886
18,679,244	-	18,679,244
5,895,214	-	5,895,214
1,352,245	-	1,352,245
<u>1,996,747</u>	<u>56,163</u>	<u>2,052,910</u>
<u>45,576,203</u>	<u>56,163</u>	<u>45,632,366</u>
1,655,280	1,590,838	3,246,118
<u>135,033,258</u>	<u>14,905,389</u>	<u>149,938,647</u>
<u>\$ 136,688,538</u>	<u>\$ 16,496,227</u>	<u>\$ 153,184,765</u>

CLARK COUNTY, OHIO

Balance Sheet

Governmental Funds

December 31, 2009

	General Fund	Job & Family Services Fund	Department of Developmental Disabilities Fund	Children's Services Fund
ASSETS:				
Pooled Cash and Investments	\$ 5,879,930	\$ 574,898	\$ 10,938,666	\$ 1,676,624
Pooled Cash and Investments in Segregated Accounts	-	-	92,119	105,967
Pooled Cash and Investments with Fiscal and Escrow Agents	-	-	-	-
Net Receivables:				
Taxes	3,933,189	-	11,102,089	2,570,419
Permissive Sales Tax Accounts	3,042,347	-	-	-
Special Assessments	241,939	-	-	299
Accrued Interest	-	-	-	-
Due from Other Governments	336,618	-	293	-
Due from Other Funds	1,925,803	12,494,557	9,009,716	3,944,166
Materials and Supplies Inventory	222,000	-	300,000	-
Prepaid Items	136,132	43,066	-	-
	<u>157,115</u>	<u>23,793</u>	<u>51,683</u>	<u>34,289</u>
 Total Assets	 <u>\$ 15,875,073</u>	 <u>\$ 13,136,314</u>	 <u>\$ 31,494,566</u>	 <u>\$ 8,331,764</u>
LIABILITIES AND FUND BALANCES:				
Liabilities:				
Accounts Payable	\$ 453,412	\$ 1,060,127	\$ 369,481	\$ 352,351
Contracts Payable	-	-	-	-
Retainage Payable	-	-	-	-
Accrued Wages and Benefits	612,217	339,845	708,488	-
Compensated Absences Payable	45,661	-	148,860	-
Due to Other Funds	19,830	-	-	-
Deferred Revenue	5,737,667	10,023,359	18,190,309	5,747,258
Matured Interest Payable	-	-	-	-
Notes Payable	-	-	-	-
	<u>6,868,787</u>	<u>11,423,331</u>	<u>19,417,138</u>	<u>6,099,609</u>
 Fund Balances:				
Reserved for:				
Encumbrances	1,149,371	742,838	749,822	533,647
Materials and Supplies Inventory	136,132	43,066	-	-
Prepaid Items	157,115	23,793	51,683	34,289
Permanent Funds	-	-	-	-
Unreserved, Undesignated:				
General Fund	7,563,668	-	-	-
Special Revenue Funds	-	903,286	11,275,923	1,664,219
Debt Service Funds	-	-	-	-
Capital Projects Funds	-	-	-	-
Permanent Funds	-	-	-	-
	<u>9,006,286</u>	<u>1,712,983</u>	<u>12,077,428</u>	<u>2,232,155</u>
 Total Fund Balances	 <u>9,006,286</u>	 <u>1,712,983</u>	 <u>12,077,428</u>	 <u>2,232,155</u>
 Total Liabilities and Fund Balances	 <u>\$ 15,875,073</u>	 <u>\$ 13,136,314</u>	 <u>\$ 31,494,566</u>	 <u>\$ 8,331,764</u>

See accompanying notes to the basic financial statements.

CLARK COUNTY, OHIO
 Reconciliation of Total Governmental Fund Balances
 to Net Assets of Governmental Activities
 December 31, 2009

		Total Governmental Fund Balances	\$ 37,343,304																																										
<table border="0" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; width: 50%; border-bottom: 1px solid black;">Nonmajor Governmental Funds</th> <th style="text-align: center; width: 50%; border-bottom: 1px solid black;">Total Governmental Funds</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">\$ 12,679,729</td> <td style="text-align: right;">\$ 31,749,847</td> </tr> <tr> <td style="text-align: right;">192,674</td> <td style="text-align: right;">390,760</td> </tr> <tr> <td style="text-align: right;">73,478</td> <td style="text-align: right;">73,478</td> </tr> <tr> <td style="text-align: right;">2,174,048</td> <td style="text-align: right;">19,779,745</td> </tr> <tr> <td style="text-align: right;">-</td> <td style="text-align: right;">3,042,347</td> </tr> <tr> <td style="text-align: right;">374,157</td> <td style="text-align: right;">616,395</td> </tr> <tr> <td style="text-align: right;">167,791</td> <td style="text-align: right;">167,791</td> </tr> <tr> <td style="text-align: right;">2,115</td> <td style="text-align: right;">339,026</td> </tr> <tr> <td style="text-align: right;">10,396,004</td> <td style="text-align: right;">37,770,246</td> </tr> <tr> <td style="text-align: right;">339,852</td> <td style="text-align: right;">861,852</td> </tr> <tr> <td style="text-align: right;">130,223</td> <td style="text-align: right;">309,421</td> </tr> <tr> <td style="text-align: right; border-bottom: 1px solid black;">23,317</td> <td style="text-align: right; border-bottom: 1px solid black;">290,197</td> </tr> <tr> <td style="text-align: right;">\$ 26,553,388</td> <td style="text-align: right;">\$ 95,391,105</td> </tr> </tbody> </table>	Nonmajor Governmental Funds	Total Governmental Funds	\$ 12,679,729	\$ 31,749,847	192,674	390,760	73,478	73,478	2,174,048	19,779,745	-	3,042,347	374,157	616,395	167,791	167,791	2,115	339,026	10,396,004	37,770,246	339,852	861,852	130,223	309,421	23,317	290,197	\$ 26,553,388	\$ 95,391,105		Amounts reported for governmental activities in the Statement of Net Assets are different because:															
Nonmajor Governmental Funds	Total Governmental Funds																																												
\$ 12,679,729	\$ 31,749,847																																												
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\$ 26,553,388	\$ 95,391,105																																												
		Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:																																											
		Land	\$ 7,204,888																																										
		Construction in Progress	631,110																																										
		Infrastructure	94,479,644																																										
		Buildings	30,326,427																																										
		Improvements	50,830,684																																										
		Furniture, Fixtures, and Equipment	16,054,074																																										
		Accumulated Depreciation	(108,601,545)																																										
		Total Capital Assets	90,925,282																																										
		Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.																																											
		Intergovernmental Revenue	30,545,406																																										
		Charges for Services	222,471																																										
		Investment Income	153,658																																										
		Other Revenue	71,873																																										
			30,993,408																																										
		Bond issue costs reported as an expenditure in governmental funds are allocated as an expense over the life of the debt on a full accrual basis.	154,386																																										
		The internal service fund are used to charge the cost of dental insurance to employees. The assets and liabilities of the internal statement of net assets.	244,527																																										
		The internal balance represents the portion of the internal service fund's assets and liabilities that are allocated to the proprietary funds.	(1,480)																																										
		Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of:																																											
		Accrued Wages and Benefits	(1,325,295)																																										
		Accrued Compensated Absences	(4,512,145)																																										
		Accrued Interest on Long-Term Debt	(131,792)																																										
		General Obligation Bonds Payable	(16,755,000)																																										
		Accrued Bond Premium	(246,657)																																										
		Total Liabilities	(22,970,889)																																										
		Net Assets of Governmental Activities	\$ <u>136,688,538</u>																																										
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<table border="0" style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td style="text-align: right;">649,114</td> <td style="text-align: right;">2,884,485</td> </tr> <tr> <td style="text-align: right;">48,124</td> <td style="text-align: right;">48,124</td> </tr> <tr> <td style="text-align: right;">73,112</td> <td style="text-align: right;">73,112</td> </tr> <tr> <td style="text-align: right;">316,033</td> <td style="text-align: right;">1,976,583</td> </tr> <tr> <td style="text-align: right;">9,845</td> <td style="text-align: right;">204,366</td> </tr> <tr> <td style="text-align: right;">842,022</td> <td style="text-align: right;">861,852</td> </tr> <tr> <td style="text-align: right;">11,465,320</td> <td style="text-align: right;">51,163,913</td> </tr> <tr> <td style="text-align: right;">366</td> <td style="text-align: right;">366</td> </tr> <tr> <td style="text-align: right; border-bottom: 1px solid black;">835,000</td> <td style="text-align: right; border-bottom: 1px solid black;">835,000</td> </tr> <tr> <td style="text-align: right;">14,238,936</td> <td style="text-align: right;">58,047,801</td> </tr> <tr> <td style="text-align: right;">3,511,047</td> <td style="text-align: right;">6,686,725</td> </tr> <tr> <td style="text-align: right;">130,223</td> <td style="text-align: right;">309,421</td> </tr> <tr> <td style="text-align: right;">23,317</td> <td style="text-align: right;">290,197</td> </tr> <tr> <td style="text-align: right;">74,787</td> <td style="text-align: right;">74,787</td> </tr> <tr> <td style="text-align: right;">-</td> <td style="text-align: right;">7,563,668</td> </tr> <tr> <td style="text-align: right;">9,440,631</td> <td style="text-align: right;">23,284,059</td> </tr> <tr> <td style="text-align: right;">86,391</td> <td style="text-align: right;">86,391</td> </tr> <tr> <td style="text-align: right;">(1,007,973)</td> <td style="text-align: right;">(1,007,973)</td> </tr> <tr> <td style="text-align: right; border-bottom: 1px solid black;">56,029</td> <td style="text-align: right; border-bottom: 1px solid black;">56,029</td> </tr> <tr> <td style="text-align: right;">12,314,452</td> <td style="text-align: right;">37,343,304</td> </tr> <tr> <td style="text-align: right;">\$ 26,553,388</td> <td style="text-align: right;">\$ 95,391,105</td> </tr> </tbody> </table>	649,114	2,884,485	48,124	48,124	73,112	73,112	316,033	1,976,583	9,845	204,366	842,022	861,852	11,465,320	51,163,913	366	366	835,000	835,000	14,238,936	58,047,801	3,511,047	6,686,725	130,223	309,421	23,317	290,197	74,787	74,787	-	7,563,668	9,440,631	23,284,059	86,391	86,391	(1,007,973)	(1,007,973)	56,029	56,029	12,314,452	37,343,304	\$ 26,553,388	\$ 95,391,105			
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CLARK COUNTY, OHIO
Statement of Revenues, Expenditures and
Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2009

	General Fund	Job & Family Services Fund	Department of Developmental Disabilities Fund	Children's Services Fund
REVENUES:				
Taxes	\$ 3,466,549	\$ -	\$ 9,661,369	\$ 2,274,949
Permissive Sales Tax	18,679,244	-	-	-
Intergovernmental	6,237,274	20,306,435	15,519,651	8,106,329
Charges for Services	4,284,586	4,610,032	438,940	425,470
Licenses and Permits	2,833	-	-	-
Fees, Fines and Forfeitures	791,532	-	-	-
Special Assessments	-	-	-	-
Investment Income	1,255,022	-	946	-
Other Revenue	284,060	-	71,134	9,049
Total Revenues	<u>35,001,100</u>	<u>24,916,467</u>	<u>25,692,040</u>	<u>10,815,797</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive	4,080,531	-	-	-
Judicial	9,221,926	-	-	-
Public Safety	14,528,962	-	-	-
Public Works	4,272,851	-	-	-
Health	243,332	-	25,601,929	-
Human Services	712,398	27,410,662	-	10,901,525
Conservation/Recreation	676,808	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>33,736,808</u>	<u>27,410,662</u>	<u>25,601,929</u>	<u>10,901,525</u>
Excess (Deficit) of Revenues Over/ (Under) Expenditures	<u>1,264,292</u>	<u>(2,494,195)</u>	<u>90,111</u>	<u>(85,728)</u>
OTHER FINANCING SOURCES (USES):				
Bonds Issued	-	-	-	-
Proceeds from the Sale of Capital Assets	6,204	-	-	-
Transfers In	-	1,035,349	-	-
Other Financing Sources - Bond Premium	-	-	-	-
Transfers Out	(2,299,883)	-	(443,888)	-
Total Other Financing Sources (Uses)	<u>(2,293,679)</u>	<u>1,035,349</u>	<u>(443,888)</u>	<u>-</u>
Net Change in Fund Balances	(1,029,387)	(1,458,846)	(353,777)	(85,728)
Fund Balance, Beginning of Year	<u>10,035,673</u>	<u>3,171,829</u>	<u>12,431,205</u>	<u>2,317,883</u>
Fund Balance, End of Year	<u>\$ 9,006,286</u>	<u>\$ 1,712,983</u>	<u>\$ 12,077,428</u>	<u>\$ 2,232,155</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, 2009

		Total Net Change in Fund Balances - Governmental Funds	\$ 2,159,303
Nonmajor Governmental Funds	Total Governmental Funds	Amounts reported for governmental activities in the Statement of Activities are different because:	
\$ 2,249,886	\$ 17,652,753	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:	
-	18,679,244	Capital Asset Additions	7,105,871
17,982,186	68,151,875	Depreciation	<u>(7,729,240)</u> (623,369)
5,641,800	15,400,828	Governmental funds report only the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported.	(19,634)
412,567	415,400	Revenues in the statement of activities that do not provide current financial resources are not reported as revenues on the funds.	
497,969	1,289,501	Intergovernmental	3,142,015
87,821	87,821	Charges for Services	145,619
134,274	1,390,242	Investment Income	(37,997)
<u>1,747,163</u>	<u>2,111,406</u>	Other Revenue	<u>(114,659)</u> 3,134,978
28,753,666	125,179,070	The internal service funds are used to charge the cost of dental insurance to employees. The net revenue (expenses) of the internal service fund are included in governmental activities.	12,473
4,337,577	8,418,108	Governmental funds report premiums, discounts and bond issuance costs as expenditures, whereas these amounts are deferred and amortized in the statement of activities.	
4,759,207	13,981,133	Amortization of Bond Issue Costs	(12,433)
1,346,997	15,875,959	Amortization of Bond Premium	<u>17,766</u> 5,333
7,311,178	11,584,029	Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.	960,000
38,527	25,883,788	Bond proceeds are reported as other financing sources in the governmental funds and thus contribute to the change in fund balances. In the government- wide statements, however issuing debt increases long-term liabilities in the statement of net assets and does not affect the statement of activities.	(4,290,000)
4,843,403	43,867,988	Governmental funds report the effect of issuance costs and premiums when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of premiums and issuance costs.	(34,916)
782,326	1,459,134	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:	
4,661,310	4,661,310	Compensated Absences	490,939
960,000	960,000	Accrued Wages and Benefits	(142,085)
<u>701,407</u>	<u>701,407</u>	Accrued Interest Payable	<u>2,258</u>
29,741,932	127,392,856	Change in Net Assets of Governmental Activities	\$ <u>1,655,280</u>
(988,266)	(2,213,786)		
4,290,000	4,290,000		
-	6,204		
7,741,762	8,777,111		
76,885	76,885		
<u>(6,033,340)</u>	<u>(8,777,111)</u>		
6,075,307	4,373,089		
5,087,041	2,159,303		
<u>7,227,411</u>	<u>35,184,001</u>		
\$ 12,314,452	\$ 37,343,304		

See accompanying notes to the basic financial statements.

CLARK COUNTY, OHIO

Statement of Net Assets

Proprietary Funds

December 31, 2009

	<u>Sewer</u>	<u>Water</u>	<u>Total</u>	<u>Internal Service Funds</u>
ASSETS:				
Current:				
Pooled Cash and Investments	\$ 2,813,646	\$ 1,247,312	\$ 4,060,958	\$ 249,664
Pooled Cash and Investments in Segregated Accounts	468,140	-	468,140	-
Pooled Cash and Investments with Fiscal and Escrow Agents	46,012	-	46,012	-
Receivables:				
Accounts	745,279	327,080	1,072,359	-
Due from Other Governments	508,951	-	508,951	41
Due from Other Funds	260,000	-	260,000	-
Prepaid Expenses	<u>5,344</u>	<u>2,740</u>	<u>8,084</u>	<u>691</u>
Total Current Assets	<u>4,847,372</u>	<u>1,577,132</u>	<u>6,424,504</u>	<u>250,396</u>
Noncurrent Assets:				
Unamortized Bond Issue Costs	28,449	17,216	45,665	-
Capital Assets, net of accumulated depreciation	<u>10,759,164</u>	<u>5,598,280</u>	<u>16,357,444</u>	<u>-</u>
Total Noncurrent Assets	<u>10,787,613</u>	<u>5,615,496</u>	<u>16,403,109</u>	<u>-</u>
Total Assets	<u>\$ 15,634,985</u>	<u>\$ 7,192,628</u>	<u>\$ 22,827,613</u>	<u>\$ 250,396</u>
LIABILITIES:				
Current Liabilities:				
Accounts Payable	\$ 123,731	\$ 50,675	\$ 174,406	\$ -
Retainage Payable	46,012	-	46,012	-
Accrued Wages and Benefits	36,434	30,388	66,822	-
Claims Payable	-	-	-	5,869
Due to Other Funds	-	260,000	260,000	-
Accrued Interest Payable	19,352	22,967	42,319	-
Notes Payable	<u>340,000</u>	<u>-</u>	<u>340,000</u>	<u>-</u>
Total Current Liabilities	<u>565,529</u>	<u>364,030</u>	<u>929,559</u>	<u>5,869</u>
Noncurrent Liabilities:				
Compensated Absences Payable	78,967	64,609	143,576	-
OPWC Loan Payable	658,580	350,000	1,008,580	-
General Obligation Bonds Payable	2,494,100	1,720,000	4,214,100	-
Accrued Bond Premium	19,616	34,697	54,313	-
Unamortized Charge - Refunding Issue	<u>(17,262)</u>	<u>-</u>	<u>(17,262)</u>	<u>-</u>
Total Noncurrent Liabilities	<u>3,234,001</u>	<u>2,169,306</u>	<u>5,403,307</u>	<u>-</u>
Total Liabilities	<u>3,799,530</u>	<u>2,533,336</u>	<u>6,332,866</u>	<u>5,869</u>
NET ASSETS:				
Invested in Capital Assets, net of related debt	7,249,782	3,524,136	10,773,918	-
Unrestricted	<u>4,585,673</u>	<u>1,135,156</u>	<u>5,720,829</u>	<u>244,527</u>
Total Net Assets	<u>\$ 11,835,455</u>	<u>\$ 4,659,292</u>	<u>16,494,747</u>	<u>\$ 244,527</u>

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

1,480
\$ 16,496,227

See accompanying notes to the basic financial statements.

CLARK COUNTY, OHIO
Statement of Revenues, Expenses and
Changes in Net Assets
Proprietary Funds
For the Year Ended December 31, 2009

	<u>Sewer</u>	<u>Water</u>	<u>Total</u>	<u>Internal Service Funds</u>
OPERATING REVENUES:				
Charges for Services	\$ 3,916,031	\$ 2,289,739	\$ 6,205,770	\$ 58,577
Other Operating Revenue	<u>53,290</u>	<u>2,873</u>	<u>56,163</u>	<u>-</u>
Total Operating Revenues	<u>3,969,321</u>	<u>2,292,612</u>	<u>6,261,933</u>	<u>58,577</u>
OPERATING EXPENSES:				
Personnel Services	883,430	723,407	1,606,837	-
Contractual Services	1,224,324	855,944	2,080,268	42,795
Claims	-	-	-	3,012
Materials and Supplies	317,358	164,967	482,325	-
Other Expenses	141,895	110,477	252,372	-
Depreciation	<u>502,437</u>	<u>163,772</u>	<u>666,209</u>	<u>-</u>
Total Operating Expenses	<u>3,069,444</u>	<u>2,018,567</u>	<u>5,088,011</u>	<u>45,807</u>
Operating Income (Loss)	<u>899,877</u>	<u>274,045</u>	<u>1,173,922</u>	<u>12,770</u>
NONOPERATING REVENUES (EXPENSES):				
Interest Expense	<u>(104,257)</u>	<u>(56,385)</u>	<u>(160,642)</u>	<u>-</u>
Total Nonoperating Revenues (Expenses)	<u>(104,257)</u>	<u>(56,385)</u>	<u>(160,642)</u>	<u>-</u>
Income (Loss) Before Contributions	795,620	217,660	1,013,280	12,770
Capital Contributions	<u>542,539</u>	<u>34,722</u>	<u>577,261</u>	<u>-</u>
Change in Net Assets	1,338,159	252,382	1,590,541	12,770
Net Assets, Beginning of Year	<u>10,497,296</u>	<u>4,406,910</u>		<u>231,757</u>
Net Assets, End of Year	<u>\$ 11,835,455</u>	<u>\$ 4,659,292</u>		<u>\$ 244,527</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.

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Change in net assets of business-type activities \$ 1,590,838

See accompanying notes to the basic financial statements.

CLARK COUNTY, OHIO
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2009

	Sewer	Water	Total	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	\$ 3,783,500	\$ 2,298,892	\$ 6,082,392	\$ 58,536
Cash Paid for Employees Salaries and Benefits	(884,610)	(723,796)	(1,608,406)	-
Cash Paid to Suppliers	(1,495,467)	(987,853)	(2,483,320)	(42,795)
Cash Paid for Claims and Charges	-	-	-	(6,374)
Other Operating Revenues	53,290	2,873	56,163	-
Other Operating Expenses	(141,841)	(110,071)	(251,912)	-
Net Cash Provided (Used) by Operating Activities	<u>1,314,872</u>	<u>480,045</u>	<u>1,794,917</u>	<u>9,367</u>
CASH FLOWS FROM NONCAPITAL ACTIVITIES:				
Advances In	-	260,000	260,000	-
Advances Out	(260,000)	-	(260,000)	-
Net Cash Provided (Used) by Noncapital Activities	<u>(260,000)</u>	<u>260,000</u>	<u>-</u>	<u>-</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Grants	33,588	34,722	68,310	-
Proceeds from Bonds	210,000	1,255,000	1,465,000	-
Proceeds from Notes/Loans	550,000	620,000	1,170,000	-
Bond Premium	3,160	32,340	35,500	-
Bond Issue Costs	(2,054)	(12,277)	(14,331)	-
Acquisition and Construction of Capital Assets	(95,000)	-	(95,000)	-
Interest Paid on G.O. Notes	(18,363)	(40,205)	(58,568)	-
Interest Paid on G.O. Bonds	(100,984)	(20,500)	(121,484)	-
Principal Paid on G.O. Notes	(920,000)	(2,090,000)	(3,010,000)	-
Principal Paid on OPWC Loans	(30,699)	(12,600)	(43,299)	-
Principal Paid on G.O. Bonds	(230,100)	(15,000)	(245,100)	-
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(600,452)</u>	<u>(248,520)</u>	<u>(848,972)</u>	<u>-</u>
Increase (Decrease) in Cash and Cash Equivalents	454,420	491,525	945,945	9,367
Pooled Cash and Investments, Beginning of Year	<u>2,873,378</u>	<u>755,787</u>	<u>3,629,165</u>	<u>240,297</u>
Pooled Cash and Investments, End of Year	<u>\$ 3,327,798</u>	<u>\$ 1,247,312</u>	<u>\$ 4,575,110</u>	<u>\$ 249,664</u>
Reconciliation of Pooled Cash and Investments per Statement of Net Assets to Pooled Cash and Investments, End of Year, per Statement of Cash Flows:				
Pooled Cash and Investments	\$ 2,813,646	\$ 1,247,312	\$ 4,060,958	\$ 249,664
Pooled Cash and Investments in Segregated Accounts	468,140	-	468,140	-
Pooled Cash and Investments with Fiscal and Escrow Agents	<u>46,012</u>	<u>-</u>	<u>46,012</u>	<u>-</u>
Pooled Cash and Investments, End of Year, per Statement of Cash Flows	<u>\$ 3,327,798</u>	<u>\$ 1,247,312</u>	<u>\$ 4,575,110</u>	<u>\$ 249,664</u>

(Continued)

CLARK COUNTY, OHIO
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2009
(Continued)

	<u>Sewer</u>	<u>Water</u>	<u>Total</u>	<u>Internal Service Funds</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:				
Operating Income	899,877	\$ 274,045	\$ 1,173,922	\$ 12,770
Adjustment to Reconcile Operating Income to Net Cash Provided by Operating Activities:				
Depreciation	502,437	163,772	666,209	-
Changes in Assets and Liabilities:				
Accounts Receivable	(137,916)	9,153	(128,763)	-
Due From Other Governments	-	-	-	(41)
Materials and Supplies Inventory	114,164	94,307	208,471	-
Prepaid Items	(717)	485	(232)	(691)
Accounts Payable	(67,178)	(61,328)	(128,506)	-
Retainage Payable	5,385	-	5,385	-
Accrued Wages & Benefits	(3,946)	(2,651)	(6,597)	-
Compensated Absences Payable	2,766	2,262	5,028	-
Claims Payable	-	-	-	(2,671)
Net Cash Provided (Used) by Operating Activities	<u>\$ 1,314,872</u>	<u>\$ 480,045</u>	<u>\$ 1,794,917</u>	<u>\$ 9,367</u>

See accompanying notes to the basic financial statements.

CLARK COUNTY, OHIO
Statement of Fiduciary Net Assets - Fiduciary Funds
December 31, 2009

	Agency Funds
ASSETS:	
Pooled Cash and Investments	\$ 13,269,960
Pooled Cash and Investments in Segregated Accounts	2,274,885
Pooled Cash and Investments with Fiscal Agent	41,256
Receivables:	
Special Assessments	2,441,199
Taxes to be Collected for Other Governments	<u>103,426,531</u>
 Total Assets	 <u>\$ 121,453,831</u>
LIABILITIES:	
Retainage Payable	\$ 41,256
Due to Other Governments	106,195,181
Undistributed Monies	<u>15,217,394</u>
 Total Liabilities	 <u>\$ 121,453,831</u>

See accompanying notes to the basic financial statements.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

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.

Discretely Presented Component Units:

Component units are legally separate Organizations for which the County is financially accountable. The County is financially accountable for an Organization if the County appoints a voting majority of the Organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the Organization; or (2) the County is legally entitled to or can otherwise access the Organization's resources; the County is legally obligated or has assumed the responsibility to finance the deficits of, or provide financial support to, the Organization; or the County is obligated for the debt of the Organization. Component units may also include Organizations that are fiscally dependent on the County in that the County approves the Organization's budget, the levying of its taxes or the issuance of its debt. At December 31, 2009, there are no Organizations that meet the requirements as component units to be included as part of Clark County's reporting entity.

Prior to 2008, Clark County discretely presented the Housing Connection of Clark County and TAC Industries, Inc. as component units within its reporting entity. In 2008, both of these organizations were restructured and therefore no longer meet the requirements described in the previous paragraph to be included within Clark County's reporting entity.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting principles. Clark County (the County and the primary government) follows GASB guidance as applicable to its governmental and business-type activities, and Financial Accounting Standards Board (FASB) statements and interpretations, Accounting Principles Board opinions, and Accounting Research Board bulletins issued on or before November 30, 1989, that do not conflict with or contradict GASB pronouncements or that have been made applicable by the GASB. The County has elected to follow GASB guidance for business-type activities and enterprise funds rather than FASB guidance issued after November 30, 1989. The most significant of the County's accounting policies are described below.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Basis of Presentation:

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

Government-wide Financial Statements: The statement of net assets and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds, and its component units. The statements distinguish between those activities of the primary government that are governmental and those that are considered business-type activities. Each component unit is reported in a column, to show that each entity is legally separate from the other.

The statement of net assets presents the financial condition of the governmental and business-type activities of the County and its component units at year-end. Interfund receivables and payables within governmental activities and within business-type activities have been eliminated to minimize the duplicating effect on assets and liabilities within the governmental and business-type activities total columns. The balance of the internal service fund has been eliminated against the expenses shown in governmental and business-type activities on the statement of activities. This elimination of this activity is to avoid the "doubling up" of revenues and expenses.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the County's governmental activities, for business-type activities of the County and for activities of the County's component units. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. The County does not allocate indirect expenses to functions in the statement of activities. Program revenues include (1) charges paid by the recipient of the goods or services and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues of the County. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the County.

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 County also maintains an internal service fund for management of a self-insured dental plan for employees of the County. Agency funds, which are a type of fiduciary fund, are used to account for assets held by the government as an agent for individuals, private organizations and other governments.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Fund Accounting:

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

Governmental Funds: Governmental funds are those through which most governmental functions are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities 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 the revenue and expenditures necessary to support Human Service programs administered by Clark County.

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

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

The County's nonmajor governmental funds account for (1) grants and other resources whose use is restricted to a particular purpose; (2) the accumulation of resources for, and payment of, the principal, interest and related costs for the County's general long-term debt; and (3) financial resources used for the acquisition, construction or renovation of facilities (other than those financed by proprietary funds).

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

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the County's intent is that the cost of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The County's enterprise funds include the following:

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Fund Accounting: (Continued)

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

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

Internal service funds account for the financing of services provided by one department or agency to other departments or agencies of the government on a cost-reimbursement basis. The Dental Insurance internal service fund accounts for dental insurance for the employees of the County.

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

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

C. Basis of Accounting and Measurement Focus:

Basis of accounting determines when transactions are captured in the financial records and reported on the financial statements. Measurement focus refers to what is expressed in reporting an entity's financial performance and position. A particular measurement focus is accomplished by considering which resources are measured.

Differences in the accrual and the modified accrual basis of accounting arise in the timing of recognition of revenue and the recording of unearned revenue, and in the presentation of expenses versus expenditures. Under the non-GAAP budgetary basis, transactions are recorded when cash is received or disbursed.

Government-wide Financial Statements: The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. All assets and liabilities associated with the operation of the County are included on the statement of net assets.

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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Accounting and Measurement Focus: (Continued)

Like the government-wide statements, all proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting. All assets and liabilities associated with the operation of these funds are included on the statement of net assets. The statement of revenues, expenses and changes in net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

Fiduciary funds are prepared using the accrual basis of accounting. Agency funds, which are custodial in nature, do not measure results of operations and do not have a measurement focus.

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

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On the accrual basis, revenue from sales taxes is recognized in the period in which the taxable sale takes place. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied (see note 5). Revenues from grants, entitlements and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements that 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 non-exchange transactions must also be available before it can be recognized. Under this basis, the following revenue sources are considered to be both measurable and available at year-end: sales tax, interest, federal and state grants and subsidies, state-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees and rentals.

Unearned Revenue: Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

Property taxes for which there is an enforceable legal claim as of December 31, 2009, but which were levied to finance year 2010 operations, have been recorded as unearned revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as unearned revenue.

On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Accounting and Measurement Focus: (Continued)

Expenses/Expenditures: On the accrual basis of accounting, expenses are recognized at the time they are incurred.

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

D. Pooled Cash and Investments:

Cash resources of the majority of individual funds are combined to form a pool of cash and investments managed by the County Treasurer. Interest earned on investments is accrued as earned. Under existing Ohio law, all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Distribution is made utilizing a formula based on the average month-end balance of cash and cash equivalents of all funds.

For reporting purposes, "Pooled Cash and Investments" is defined as cash on hand, demand deposits and investments held in the County treasury. Cash and cash equivalents that are held separately within departments of the County and not held by the County Treasurer are recorded on the balance sheet as "Pooled Cash and Investments in Segregated Accounts." Cash and cash equivalents that are held separately by a trustee or fiscal agent and not managed by the County Treasurer are recorded on the balance sheet as "Pooled Cash and Investments with Fiscal and Escrow Agents."

For cash flow reporting purposes, the County's proprietary funds consider cash and cash equivalents to be cash on hand and demand deposits. "Pooled Cash and Investments" is considered to be cash and cash equivalents since these assets are available on demand.

In accordance with GASB Statement No. 31, Accounting and Financial Reporting for Certain Investments and for External Investment Pools, investments held by the Treasurer are stated at fair value using quoted market prices, except for repurchase agreements that are reported at cost. Net unrealized gains and losses calculated through the aggregate method are recorded as investment income in the General Fund. By statute, the Treasurer invests any short-term cash surplus. The residual investments are included in "Pooled Cash and Investments." STAR Ohio is an investment pool that allows governments within the State to pool their funds for investment purposes. STAR Ohio is managed by the State Treasurer's Office and is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price, which is the price the investment could be sold for on December 31, 2009. Detailed disclosure regarding pooled cash and investments held by the County is provided in Note 4.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Pooled Cash and Investments: (Continued)

Per the Ohio Revised Code, interest earned on investments is distributed to the General Fund, except as stipulated by the Ohio Constitution or State statute. Interest revenue credited to the General Fund during 2009 amounted to \$1,255,022 of which \$1,189,963 was assigned from other County Funds. Interest revenue credited to the Developmental Disabilities Fund amounted to \$946. Other non-major governmental funds earned \$134,274 in investment earnings.

During fiscal year 2009, investments were limited to sweep accounts, government securities, certificates of deposit, commercial paper and STAR Ohio.

Except for nonparticipating investment contracts, investments are reported at fair value, which is based on quoted market prices. Nonparticipating investment contracts such as nonnegotiable certificates of deposit are reported at cost.

E. Receivables and Payables:

Receivables to be recorded on the County's financial statements are recorded to the extent that the amounts are determined material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation and collectability.

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

F. Materials and Supplies Inventory:

Inventory consists of expendable supplies held for consumption. All inventories are valued at cost using the first in/first out (FIFO) method. The costs of inventory items are recorded as expenditures in the fund financial statements for the governmental funds when purchased and as expenses in the business-type funds when used. Reported supplies inventory is equally offset by a fund balance reserve in the governmental fund financial statements, which indicates that it does not constitute available expendable financial resources even though it is a component of net current assets.

G. Prepaid Items:

Payments made to vendors for services that will benefit periods beyond December 31, 2009, are recorded as prepaid items using the consumption method. Under this method, a current asset is recorded for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. Interfund Balances:

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 assets; any residual balances outstanding between the governmental activities and business-type activities are reported as "internal balances."

I. Capital Assets:

General capital assets are those assets not specifically related to activities reported in the proprietary funds and generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net assets but are not reported in the fund financial statements. Capital assets used by the proprietary funds are reported both in the business-type activities column of the government-wide statement of net assets and in the respective fund financial statements.

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 their fair market value as of the date received. Capital assets are defined by the County as assets with an initial, individual cost of more than \$10,000 and an estimated useful life in excess of five years. The County's infrastructure consists of roads, bridges, culverts, water and sewer lines, and similar items.

The costs of improvements and major renovations that extend the asset's useful life are capitalized. Interest incurred during the construction of assets utilized by the enterprise funds is also capitalized. Normal maintenance and repair costs that do not add to the value of the asset nor materially extend an asset's life are not capitalized.

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

Buildings	20 - 40 years
Improvements	20 years
Water and Sewer Lines	65 years
Infrastructure	10 - 60 years
Machinery and Equipment	5 - 20 years

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Capital Assets: (Continued)

The County's policy is to capitalize net interest on business-type activities construction projects until substantial completion of the project. The amount of capitalized interest equals the difference between the interest cost associated with the tax-exempt borrowing used to finance the project and the interest earned from temporary investment of debt proceeds. Capitalized interest on business-type activities construction projects is amortized on a straight-line basis over the estimated useful life of the asset. For 2009, interest costs incurred on construction projects for all activities were not material.

J. Compensated Absences:

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

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

Compensated absences are accrued when incurred in the government-wide financial statements and in proprietary funds. A liability for these amounts is recorded in governmental funds only if they have matured, for example as a result of employee resignations and retirements. Compensated absences liability will be paid from the General Fund, Department of Job & Family Services, Child Support Enforcement Agency, DoDD, Prosecutors Mandatory Fine, Dog & Kennel, Real Estate Assessment, LIS Mapping, DRETAC, VAWI – Prosecutor, Certificate of Title Administration, Treasurer's Prepayment, Common Pleas Court, Juvenile/Victim/Child Advocate, VOCA Grant (CAC), CAC Trust, Project Safe Neighborhood and Solid Waste special revenue funds and the Sewer and Water enterprise funds.

K. Accrued and Long-Term Liabilities:

All payables, accrued liabilities and long-term obligations are reported on the government-wide financial statement, and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported on the enterprise fund financial statements. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in full from current financial resources are reported as obligations of the funds. Bonds and loans are recognized as a liability on the fund financial statements when due.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Self Insurance:

The County is self-insured for employee dental care benefits. The program is administered by Managed Care of America (MCA), which provides claims review and processing services. Each County department is charged for its share of covered employees. The County has recorded a liability at year-end for both incurred but not paid claims and incurred but unreported claims.

M. Reservations of Fund Balance:

In the fund financial statements, the County records reservations for portions of fund balance, which are legally segregated for specific future use or which do not represent available, expendable financial resources and therefore, are not available for expenditure. Undesignated fund balance indicates that portion of fund equity that is available for appropriation in future periods. Fund balance reserves have been established for encumbrances, inventory, prepaids, and contributions to the permanent funds that must be kept intact.

N. Net Assets:

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either 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 assets are available.

O. Operating Revenues and Expenses:

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

P. Contributions of Capital:

Contributions of capital in proprietary fund financial statements arise from outside contributions of capital assets, tap-in fees to the extent they exceed the cost of the connection to the system or from grants or outside contributions of resources restricted to capital acquisition and construction.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Q. Interfund Activity:

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues.

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 non-operating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

R. 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.

S. Extraordinary and Special Items:

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2009.

NOTE 3 – ACCOUNTABILITY AND COMPLIANCE

A. Deficit Fund Balances:

The following funds have equity deficits as of December 31, 2009:

	<u>Deficit Fund Equity</u>	
Governmental Activities:		
Permanent Improvement Fund	\$	430,239
South Vienna Development Project Fund		27,819

The deficits are 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.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 3 – ACCOUNTABILITY AND COMPLIANCE

B. Change in Accounting Principles:

For 2009, the County has implemented GASB Statement No. 52, “Land and Other Real Estate Held as Investments by Endowments”, GASB Statement No. 55, “The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments”, GASB Statement No. 56 “Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards”, and GASB Statement No. 57 “Other Postemployment Benefit (OPEB) Measurements by Agent Employers and Agent Multiple-Employers”.

GASB Statement No. 52 improves the quality of financial reporting by requiring endowments to report their land and other real estate investments at fair value, creating consistency in reporting among similar entities that exist to invest resources for the purpose of generating income. The implementation of GASB Statement No. 52 did not have an effect on the financial statements of the County.

GASB Statement No. 55 incorporates the hierarchy of generally accepted accounting principles (GAAP) for state and local governments into the GASB’s authoritative literature. The implementation of GASB Statement No. 55 did not have an effect on the financial statements of the County.

GASB Statement No. 56 incorporates into the GASB’s authoritative literature certain accounting and financial reporting guidance presented in the American Institute of Certified Public Accountants’ (AICPA) Statements on Auditing Standards. The implementation of GASB Statement No. 56 did not have an effect on the financial statements of the County.

GASB Statement No. 57 establishes standards for the measurement and financial reporting of actuarially determined information by agent employers with individual-employer OPEB plans that have fewer than 100 total plan members and by the agent multiple-employer OPEB plans in which they participate. The implementation of GASB Statement No. 57 did not have an effect on the financial statements of the County.

NOTE 4 – DEPOSITS AND INVESTMENTS

Monies held by the County are classified by State Statute into two categories. Active monies means an amount of public monies determined to be necessary to meet current demand 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 in the following securities:

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;

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

2. Bonds, notes, debentures, or any other obligations or security issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, 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.

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.

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the County and must be purchased with the expectation that it will be held to maturity.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the Treasurer or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Deposits:

Custodial credit risk is the risk that in the event of bank failure, the County’s deposits may not be returned. Protection of the County’s cash and deposits is provided by the Federal Deposit Insurance Corporation as well as qualified securities pledged by the institution holding the assets. By law, financial institutions must collateralize all public deposits. The market value of the pooled collateral must equal at least 105 percent of the total amount of all public deposits secured by the pool, that are not covered by any federal deposit insurance. Collateral is held by trustees including the Federal Reserve Bank and designated third parties of the financial institution.

Based on the criteria described in GASB Statement No. 40, “Deposits and Investments Risk Disclosures”, \$15,916,633 of the County’s December 31, 2009 bank balance of \$33,190,775 was exposed to custodial risk and was collateralized with securities held by the pledging financial institutions trust department or agent but not in the County’s name.

Investments:

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

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturity</u>		<u>% of Portfolio</u>
		<u>Less than One Year</u>	<u>One to Three Years</u>	
Federal Farm Credit Bank	\$ 4,127,210	\$ 1,552,680	\$ 2,574,530	18.72%
Federal Home Loan Bank	9,038,600	3,029,580	6,009,020	40.99%
Federal Home Loan Mortgage Corp.	3,008,020	2,006,000	1,002,020	13.64%
Federal National Mortgage Association	2,009,740	2,009,740	-	9.12%
Repurchase Agreement	124,314	124,314	-	0.56%
STAR Ohio	3,741,547	3,741,547	-	16.97%
Total Investments	\$ 22,049,431	\$ 12,463,861	\$ 9,585,570	100.00%

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.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Credit Risk – The County’s investment policy states that investment in corporate entities must have a debt rating of Aa or better by Standard & Poors’ or Moody’s rating service. The County’s investments in US government agencies all have a rating of AAA by Standard & Poors’. The County’s investment STAR Ohio has an AAAM credit rating by Standard & Poors’.

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

NOTE 5 – PROPERTY TAXES

Property taxes include amounts levied against real, public utility and tangible personal (business) property. The assessed value, by property classification, upon which taxes were levied in 2008 and collected in 2009 were as follows:

Category	Assessed Value
Real Property and Public Utility	\$ 2,328,218,700
Tangible Personal Property	5,664,501
Public Utility Tangible Personal Property	66,064,500
Total Assessed Value	\$ 2,399,947,701

Ohio law prohibits taxation of property by all overlapping taxing authorities in excess of 10 mills per dollar of assessed value without a vote of the people. Presently, the County levies 1.70 mills of this 10 mill limit for the General Fund. In addition to the 1.70 mills, 12.182 mills have been levied for additional millage.

Property taxes include amounts levied against all real estate, public utility and tangible personal property located in the County and used in business. Real property taxes (other than public utility) revenue collected during 2009 was levied after October 1, 2008 on assessed values as of January 1, 2008, the lien date. Assessed values were established by the County Auditor at 35 percent of appraised market value. In accordance with Ohio Revised Code, all property must be reappraised every six years and equalization adjustments made in the third year following reappraisal. The last revaluation was completed in 2007. Real property taxes are payable annually or semi-annually. The first payment is due in February; the remainder payable in July.

Taxes collected from tangible personal property (other than public utility) in one calendar year are levied in the prior calendar year on assessed values as of December 31, of that calendar year, and at the tax rates determined in the preceding year.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 5 – PROPERTY TAXES (Continued)

Through an act of the state legislature tangible personal property tax is being eliminated. The State is phasing out this tax over four years beginning in 2006. Tangible personal property tax is assessed at 6.25% of its true value for 2009 (12.50% for 2008 and 2007 and down from 18.75% in 2006 and 25% in 2005 and prior years) and the first \$10,000 of assessed value is exempted. The state will reimburse local governments for 100% of their expected tax loss due to the elimination of tangible personal property through 2010 at which time the state reimbursement will begin phasing out until completely eliminated in 2017. The state reimbursed local governments for 40% of the 2002 \$10,000 exemption amount; this reimbursement is scheduled to be phased out by 2009.

Tangible personal property taxes paid by multi-county taxpayers are due September 20. Single County taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30, with the remainder payable by September 20.

Public utility real and tangible personal property taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of December 31 of the second year preceding the tax collection year, the lien date. Certain public utility tangible personal property is currently assessed at 88 percent of its true value. Public utility property taxes are payable on the same dates as real property described previously.

The County Treasurer collects property tax on behalf of all taxing districts within the County. Receivables for these taxes have been recorded as “Taxes to Be Collected for Other Governments” on the balance sheet. The County Auditor periodically remits to itself its share of the taxes collected. The County records receipt of these taxes in various funds. The County’s share of taxes receivable have been recorded as “Taxes Receivable” in the individual funds.

A summary of voted millage for tax year 2008 collected in 2009 follows:

Purpose	Voter	Rate Levied for Current Year (a)		Voter Levy Date	Final Levy Year
	Authorized Rate (b)	Residential/ Agricultural	Other		
Children Services	2.000	0.458464	0.837876	2001	2010
Children Services	1.000	0.461146	0.577525	2001	2010
Miami Conservancy District	0.032	0.032000	0.032000	1996	Continuing
Mental Health	1.000	0.787268	0.778903	2009	2018
Mental Health	1.650	1.579043	1.460824	2005	2013
Mental Health & Retardation	2.000	1.761958	1.668900	2003	Continuing
Mental Health & Retardation	3.500	3.083426	2.920575	2003	Continuing
Senior Citizens	1.000	0.956996	0.885348	2005	2009

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

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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 5 – PROPERTY TAXES (Continued)

Accrued property taxes receivable represent delinquent taxes outstanding and real, tangible personal, and public utility taxes, which were measurable and unpaid as of December 31, 2009.

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 2009 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 revenue.

NOTE 6 – PERMISSIVE SALES AND USE TAX

On April 14, 2009, the Board of County Commissioners voted to continue a ½% emergency sales tax increase for an additional 24 months beginning in July 2009. This increase is 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 2009 amounted to \$18,679,244.

Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the Office of Budget Management the amount of the tax to be returned to the County. The Tax Commissioner’s certification must be made within forty-five days after the end of each month. The Tax Commissioner shall then, on or before the twentieth day of the month in which certification is made, provide for payment to the County.

NOTE 7 – INTERFUND TRANSFERS AND BALANCES

Activity between funds that is referred to as “due to/from other funds” represents transactions when one fund incurs expenditures/expenses for the benefit of another fund and expects repayment of funds from the beneficiary fund. Interfund receivables or payables represent the current portion of a loan made by one fund to another fund. Advances to/from other funds are the non-current portion of interfund loans. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances”. Interfund receivables and payables balances on the fund financial statements as of December 31, 2009 follow:

Due To	Due From				Total
	General Fund	Developmental Disabilities Fund	Nonmajor Special Revenue Funds	Sewer Fund	
General Fund	\$ -	\$ -	\$ 19,830	\$ -	\$ 19,830
Nonmajor Special Revenue Fund	-	-	5,000	-	5,000
Nonmajor Capital Projects Fund	222,000	300,000	315,022	-	837,022
Water Fund	-	-	-	260,000	260,000
Total	\$ 222,000	\$ 300,000	\$ 339,852	\$ 260,000	\$ 1,121,852

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 7 – INTERFUND TRANSFERS AND BALANCES (Continued)

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

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.

Interfund transfers for the year ended December 31, 2009, consisted of the following:

Transfer To	Transfer From					Total
	General Fund	Developmental Disabilities Fund	Nonmajor Special Revenue Funds	Nonmajor Debt Services Funds	Nonmajor Capital Projects Funds	
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Job & Family Services Fund	1,035,349	-	-	-	-	1,035,349
Nonmajor Special Revenue Fund	488,849	-	9,768	-	-	498,617
Nonmajor Debt Service Fund	775,685	-	-	-	2,170,000	2,945,685
Nonmajor Capital Projects Fund	-	443,888	-	3,853,572	-	4,297,460
Total	<u>\$2,299,883</u>	<u>\$ 443,888</u>	<u>\$ 9,768</u>	<u>\$ 3,853,572</u>	<u>\$2,170,000</u>	<u>\$ 8,777,111</u>

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.

NOTE 8 – RECEIVABLES

Receivables at December 31, 2009 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:

	<u>Amount</u>
Governmental Activities:	
Local Government and Local Government Revenue Assistance	\$ 1,253,952
Public Assistance for Health & Human Services Programs	26,940,750
Grants and Reimbursements	4,958,339
Homestead and Rollback	1,254,746
Gasoline and Excise Tax	1,200,000
Motor Vehicle License Fees & Permissive Auto Tax	<u>2,162,500</u>
Total Governmental Activities	<u>\$ 37,770,287</u>

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 8 – RECEIVABLES (Continued)

Business-Type Activities:

Capital Construction Grants	\$ 508,951
Total Business-Type Activities	<u>\$ 508,951</u>

NOTE 9 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2009 was as follows:

	Balance 12/31/2008, as reclassified	Additions	Deletions	Balance 12/31/2009
Governmental Activities:				
Non-Depreciable Capital Assets:				
Land	\$ 7,204,888	\$ -	\$ -	\$ 7,204,888
Construction in Progress	1,047,685	632,355	(1,048,930)	631,110
Non-Depreciable Capital Assets	<u>8,252,573</u>	<u>632,355</u>	<u>(1,048,930)</u>	<u>7,835,998</u>
Depreciable Capital Assets:				
Buildings	30,326,427	-	-	30,326,427
Improvements	48,228,497	2,602,187	-	50,830,684
Machinery and Equipment	14,916,698	1,636,911	(499,535)	16,054,074
Infrastructure	91,196,296	3,283,348	-	94,479,644
Depreciable Capital Assets	<u>184,667,918</u>	<u>7,522,446</u>	<u>(499,535)</u>	<u>191,690,829</u>
Less: Accumulated Depreciation:				
Buildings	(18,924,295)	(752,118)	-	(19,676,413)
Improvements	(10,820,139)	(3,431,160)	-	(14,251,299)
Machinery and Equipment	(10,434,283)	(1,587,014)	479,901	(11,541,396)
Infrastructure	(61,173,489)	(1,958,948)	-	(63,132,437)
Accumulated Depreciation	<u>(101,352,206)</u>	<u>(7,729,240) *</u>	<u>479,901</u>	<u>(108,601,545)</u>
Depreciable Capital Assets, net	<u>83,315,712</u>	<u>(206,794)</u>	<u>(19,634)</u>	<u>83,089,284</u>
Governmental Activities Capital Assets, net	<u>\$ 91,568,285</u>	<u>\$ 425,561</u>	<u>\$ (1,068,564)</u>	<u>\$ 90,925,282</u>

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

General Government:

Legislative and Executive	\$ 2,536,622
Judicial	86,807
Public Safety	218,326
Public Works	2,805,144
Health	673,828
Human Services	1,406,239
Conservation and Recreation	2,274
	<u>\$ 7,729,240</u>

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 9 – CAPITAL ASSETS (Continued)

	Balance 12/31/2008	Additions	Deletions	Balance 12/31/2009
<u>Business-Type Activities:</u>				
Non-Depreciable Capital Assets:				
Land	\$ 1,171,574	\$ -	\$ -	\$ 1,171,574
Construction in Progress	-	62,500	-	62,500
Non-Depreciable Capital Assets	<u>1,171,574</u>	<u>62,500</u>	<u>-</u>	<u>1,234,074</u>
Depreciable Capital Assets:				
Buildings	6,345,114	-	-	6,345,114
Improvements	1,453,322	-	-	1,453,322
Machinery and Equipment	2,225,982	-	-	2,225,982
Infrastructure	16,763,705	32,500	-	16,796,205
Depreciable Capital Assets	26,788,123	32,500	-	26,820,623
Less: Accumulated Depreciation:				
Buildings	(2,677,176)	(155,617)	-	(2,832,793)
Improvements	(262,651)	(74,898)	-	(337,549)
Machinery and Equipment	(1,705,764)	(102,843)	-	(1,808,607)
Infrastructure	(6,385,453)	(332,851)	-	(6,718,304)
Accumulated Depreciation	(11,031,044)	(666,209)	-	(11,697,253)
Depreciable Capital Assets, net	<u>15,757,079</u>	<u>(633,709)</u>	<u>-</u>	<u>15,123,370</u>
Business-Type Activities				
Capital Assets, net	<u>\$ 16,928,653</u>	<u>\$ (571,209)</u>	<u>\$ -</u>	<u>\$ 16,357,444</u>

On January 1, 2009, the County reclassified amounts previously reported as buildings at the Department of Jobs and Family Services as improvements. The cost of buildings was reduced by \$2,199,272 to \$30,326,427, while the value of the improvements was increased to \$48,228,497. The reclassification resulted in the accumulated depreciation of buildings be reduced to \$18,924,295 from \$20,023,796 and the accumulated depreciation of improvements increased by the \$1,099,501 to \$10,820,139. The reclassification had no effect on the financial statements of the County.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 10 – RISK MANAGEMENT

A. Self-Insurance Program:

The County continues to manage its dental insurance on a self-insured basis. Managed Care of America (MCA), a third party administrator, processes the claims for the County. The County Commissioners have established a premium for dental insurance. The County pays a portion of the dental premium and employees are responsible for the balance of the dental premiums. Premiums are transferred from the individual funds where employees' salaries are paid to the Dental Internal Service fund. The County is billed their proportionate share of actual billings processed by MCA in the prior month. These payments are accounted for in the Dental Insurance Internal Service fund. The County also pays a fixed cost to MCA. Under the insurance program, the Internal Service fund provides coverage for up to a maximum of \$1,000 per individual per year. There has been no significant reduction in coverage from the prior year.

Claims payable is based on requirements of *GASB Statement No. 10*, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount can be reasonably estimated. The third party administrator estimates claims payable at December 31, 2009 to be \$5,869.

The changes in claims liability for 2009:

<u>Year</u>	<u>Beginning of Fiscal Year Liability</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at Fiscal Year End</u>
2008	\$ 10,206	48,690	50,356	8,540
2009	\$ 8,540	41,633	44,304	5,869

B. Other Insurance Coverage:

The County is exposed to various risks of loss related to torts, theft of or damage to, and destruction of assets, errors or omissions, injuries to employees and natural disasters. During 2009, the County contracted with County Risk Sharing Authority (CORSA) for liability, property and crime insurance. CORSA was formed as an Ohio non-profit 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 coverage provided by CORSA. The County pays all elected officials' bonds by statute.

There were no significant reductions in insurance coverage during the year in any category of risk. Insurance coverage for each of the past three years was sufficient to cover any insurance settlements.

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.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 10 – RISK MANAGEMENT (Continued)

B. Other Insurance Coverage: (Continued)

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, 2009, a claims liability of \$1,356,862 is reported in the government-wide statement of net assets and represents the liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, based on an estimate provided by the Bureau of Workers' Compensation. Claims incurred during the year were \$515,556.

NOTE 11 – DEFINED BENEFIT RETIREMENT PLANS

OPERS has provided the following information to the County in order to assist the County in complying with GASB Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers* (Statement No. 27).

The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans as described below:

1. The Traditional Pension Plan — a cost sharing, multiple-employer defined benefit pension plan.
2. The Member-Directed Plan — a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Under the Member-Directed Plan, members accumulate retirement assets equal to the value of member and (vested) employer contributions plus any investment earnings.
3. The Combined Plan — a cost sharing, multiple-employer defined benefit pension plan. Under the Combined Plan, employer contributions are invested by OPERS to provide a formula retirement benefit similar in nature to the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed Plan.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 11 – DEFINED BENEFIT RETIREMENT PLANS (Continued)

OPERS provides retirement, disability, survivor and death benefits and annual cost-of-living adjustments to members of the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642, or by calling 614-222-6701 or 800-222-7377.

The Ohio Revised Code provides statutory authority for member and employer contributions. For 2009, member and employer contribution rates were consistent across all three plans. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Pension Plan. The 2009 member contribution rates were 10.0% for members in state and local classifications. Public safety and law enforcement members contributed 10.1%. The 2009 employer contribution rate for state and local employers was 14.00% of covered payroll. For both the law enforcement and public safety divisions, the employer contribution rate for 2009 was 17.63%. The County's required contributions for pension obligations to the plans for the years ended December 31, 2009, 2008, and 2007 were \$7,438,685, \$7,646,262, and \$7,419,137, respectively; equal to the required contribution for each of the three years. Of the amount paid, contributions to the Member-Directed plan for 2009 were \$95,517 by the County and \$68,227 made by the plan members and contributions to the Combined Plan for 2009 were \$108,085 by the County and \$77,204 made by the plan members.

NOTE 12 – POSTEMPLOYMENT BENEFITS

OPERS has provided the following information pertaining to other postemployment benefits for health care costs in order to assist the County in complying with GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pension Benefits* (Statement No. 45).

A. Plan Description

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

OPERS provides retirement, disability, survivor, and postretirement health care benefits to qualifying members of both the Traditional and the Combined Plans; however, health care benefits are not statutorily guaranteed. Members of the Member-Directed Plan do not qualify for ancillary benefits, including postemployment health care coverage.

In order to qualify for postretirement health care coverage, age and service retirees under the Traditional Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability recipients and primary survivor recipients is available. The health care coverage provided by the Retirement System is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 45.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 12 – POSTEMPLOYMENT BENEFITS (Continued)

The Ohio Revised Code permits, but does not mandate, OPERS to provide OPEB benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code. . OPERS issues a stand-alone financial report. Interested parties may obtain a copy by writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642, or by calling 614-222-6701 or 800-222-7377.

B. Funding Policy

The Ohio Revised Code provides the statutory authority requiring public employers to fund post retirement health care through their contributions to OPERS. A portion of each employer’s contribution to OPERS is set aside for the funding of post retirement health care benefits.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2009, state and local employers contributed at a rate of 14.00% of covered payroll, and public safety and law enforcement employers contributed at 17.63%. The Ohio Revised Code currently limits the employer contribution to a rate not to exceed 14.0% of covered payroll for state and local employer units and 18.1% of covered payroll for law and public safety employer units. Active members do not make contributions to the OPEB Plan.

OPERS’ Post Employment Health Care plan was established under, and is administrated in accordance with, Internal Revenue Code 401(h). Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of post employment health care benefits. The portion of employer contributions allocated to health care was 7.00% from January 1 through March 31, 2009 and 5.5% from April 1 through December 31, 2009. The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care coverage by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

C. County Contribution

The portion of the County’s contribution used to fund OPEB was \$3,095,387 million for 2009.

D. OPERS Retirement Board Implements its Healthcare Preservation Plan

The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, was effective January 1, 2007. Member and employer contribution rates for state and local employers increased on January 1 of each year from 2006 to 2008. Rates for law and public safety employers increased over a six year period beginning on January 1, 2006 with a final rate increase on January 1, 2011. These rate increases allowed additional funds to be allocated to the health care plan.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 13 – 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 14 – LONG-TERM OBLIGATIONS

A schedule of changes in long-term obligations of the County during 2009 was as follows:

	Amount Outstanding 12/31/2008	Additions	Retirements	Amount Outstanding 12/31/2009	Amounts Due Within One Year
<u>Governmental Activities:</u>					
General Obligation Bonds:					
3.00% to 4.25% - 2002					
Human Service Building Refunding	\$ 2,155,000	\$ -	\$ 375,000	\$ 1,780,000	\$ 395,000
3.00% to 4.50% - 2002					
Human Services Improvement	575,000	-	125,000	450,000	150,000
2.25% to 5.00% - 2009					
Various Purpose Bonds	-	4,290,000	-	4,290,000	290,000
3.75% to 5.00% - 2007					
Various Purpose Refunding	<u>10,695,000</u>	<u>-</u>	<u>460,000</u>	<u>10,235,000</u>	<u>705,000</u>
Total General Obligation Bonds	13,425,000	4,290,000	960,000	16,755,000	1,540,000
Compensated Absences	5,019,625	4,716,511	5,019,625	4,716,511	374,120
Accrued Bond Premium	<u>187,538</u>	<u>76,885</u>	<u>17,766</u>	<u>246,657</u>	<u>20,256</u>
Total Governmental Activities	<u>18,632,163</u>	<u>9,083,396</u>	<u>5,997,391</u>	<u>21,718,168</u>	<u>1,934,376</u>

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CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 14 – LONG-TERM OBLIGATIONS (Continued)

	Amount Outstanding 12/31/2008	Additions	Retirements	Amount Outstanding 12/31/2009	Amounts Due Within One Year
<u>Business-Type Activities:</u>					
<u>General Obligation Bonds:</u>					
Limecrest Sewer Construction 2.25% to 5.00% - 2009	\$ 389,200	\$ -	\$ 10,100	\$ 379,100	\$ 10,600
Various Purpose Bonds 1.50% to 4.00% - 2003	-	1,465,000	-	1,465,000	135,000
Medway Refunding 3.75% to 5.00% - 2007	1,255,000	-	190,000	1,065,000	195,000
Various Purpose Refunding	<u>1,350,000</u>	<u>-</u>	<u>45,000</u>	<u>1,305,000</u>	<u>50,000</u>
Total General Obligation Bonds	2,994,200	1,465,000	245,100	4,214,100	390,600
<u>Ohio Public Works Commission Loans:</u>					
Northridge Water Tank	197,600	-	7,600	190,000	15,200
Southwest Treatment Plant	66,825	-	6,075	60,750	12,150
Southwest Treatment Plant II	70,675	-	6,425	64,250	12,850
West Enon Sanitary Sewer	371,250	-	12,375	358,875	24,750
Green Meadows Water Tank	165,000	-	5,000	160,000	10,000
Southwest Equipment Replacement	180,529	-	5,824	174,705	11,647
Compensated Absences	138,548	143,576	138,548	143,576	12,283
Accrued Bond Premium	23,516	35,500	4,703	54,313	6,155
Less: Deferred Amounts on Refunding	<u>(22,092)</u>	<u>-</u>	<u>(4,830)</u>	<u>(17,262)</u>	<u>(3,634)</u>
Total Business-Type Activities	<u>4,186,051</u>	<u>1,644,076</u>	<u>426,820</u>	<u>5,403,307</u>	<u>492,001</u>
	<u>\$ 22,818,214</u>	<u>\$ 10,727,472</u>	<u>\$ 6,424,211</u>	<u>\$ 27,121,475</u>	<u>\$ 2,426,377</u>

General Obligation Bonds:

All general obligation bonds are supported by the full faith and credit of the County. General obligation bonds in the governmental activities will be paid from a .1 mill un-voted property tax and rental charges to the County departments and other tenants who occupy the facilities. These bonds are being repaid from the applicable debt service funds with general governmental revenue sources.

During the current year, the County issued \$5,755,000 in general obligation bonds for the purpose of retiring \$1,255,000 of notes (the Outstanding 2008B Notes) as part of a consolidated issue of \$1,715,000 Various Purpose Improvement Notes, Series 2008B, which Outstanding 2008B Notes mature on June 10, 2009; and retiring \$430,000 of notes (the Outstanding 2009A Notes) as part of a consolidated issue of \$715,000 Various Purpose Improvement Notes, Series 2009A, which Outstanding 2009A Notes mature on June 10, 2009; and retiring \$530,000 of notes (the Outstanding 2009 Public Improvement Notes) as part of a consolidated issue of \$1,080,000 Public Improvement Notes, Series 2009, which Outstanding 2009 Public Improvement Notes mature on June 10, 2009; and retiring \$3,645,000 of notes (the Outstanding 2009 MRDD and Public Improvement Notes, and together with the Outstanding 2008B Notes, the Outstanding 2009A Notes and the Outstanding 2009 Public Improvement Notes, as part of a consolidated issue of \$3,825,000 MRDD and Public Improvement Notes, Series 2009, which Outstanding 2009 MRDD and Public Improvement Notes mature on June 10, 2009.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 14 – LONG-TERM OBLIGATIONS (Continued)

The notes were issued in anticipation of the issuance of bonds for the purpose of paying costs associated with various capital projects throughout the County. The bonds will be retired from the General Bond Retirement, the Sewer and the Water funds.

The following is a summary of the County’s future annual debt service requirements for general obligation bonds:

Year	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2010	\$ 1,540,000	\$ 729,368	\$ 390,600	\$ 179,242
2011	1,650,000	607,535	426,100	146,236
2012	1,700,000	549,210	451,700	132,956
2013	1,330,000	488,660	427,300	118,421
2014	1,165,000	442,535	437,900	103,994
2015-2019	4,815,000	1,609,203	939,800	369,464
2020-2024	4,555,000	559,150	695,600	186,044
2025-2029	-	-	416,900	51,951
2030	-	-	28,200	1,410
Total	<u>\$ 16,755,000</u>	<u>\$ 4,985,661</u>	<u>\$ 4,214,100</u>	<u>\$ 1,289,718</u>

Ohio Public Works Commission (OPWC) Loans:

The County entered into various agreements with the Ohio Public Works Commission to borrow funds interest free for the acquisition and construction of sewer and water facilities related to the business-type activities. The original amount of OPWC loans obtained in prior years was \$1,697,000. The loans are being retired from the Sewer and Water Funds.

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

	Principal
2010	\$ 86,597
2011	86,597
2012	86,597
2013	86,597
2014	86,597
2015-2019	307,985
2020-2024	257,610
2025	<u>10,000</u>
	<u>\$ 1,008,580</u>

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 14 – LONG-TERM OBLIGATIONS (Continued)

Advance and Current Refunding Debt:

In 2003, the County issued \$4,165,000 to advance refund the Human Services Building Improvement Bonds and current refund the Human Services/CSEA Building Improvement Bonds.

\$2,140,324 of the bond proceeds were deposited in an Escrow Fund to be used for the purchase of U.S. Treasury Obligations for the purpose of generating resources for all future debt service payments on \$1,910,000 of Human Services Building Improvement Bonds, Series 1996, which will be considered refunded debt. In addition, \$2,019,191 of the bond proceeds was placed in the Escrow Fund for a current refunding of \$1,975,000 of Human Services Building Improvement Bonds, Series 1992. As a result, the refunded bonds are considered to be defeased and the liability was removed from the government-wide statements. This advance refunding was undertaken to reduce total debt service payments over the next 13 years by \$213,312 and resulted in an economic gain of \$172,437.

Enterprise Debt:

The enterprise general obligation bonds, Issue II loans and the Ohio Public Works Commission loans are supported by the revenues of the sewer and water enterprise funds, and are repaid from the respective funds.

Conduit Debt:

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

At December 31, 2009, there were 63 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 15 series issued after July 1, 1995 was \$175.395 million. 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.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 14 – LONG-TERM OBLIGATIONS (Continued)

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, 2009 are an overall debt margin of \$45,772,677 and a limit on un-voted debt margin of \$11,916,905.

NOTE 15 – NOTE TRANSACTIONS

The notes being paid out of the governmental and business-type activities are bond anticipation notes. All of the notes are backed by the full faith and credit of Clark County. Those notes pertaining to business-type activities will be paid from revenues derived by the County from the operation of the sewer and water systems. The note liability is reflected in the fund, which received the proceeds.

	Interest Rate	Amount Outstanding 12/31/2008	Additions	Retirements	Amount Outstanding 12/31/2009
<u>Governmental Activities:</u>					
Various Purpose Notes	2.000%	3,825,000	-	3,825,000	-
Various Purpose Improvement Note, Series 2009A	3.125%	-	415,000	415,000	-
Various Purpose Notes - Series 2010	2.000%	-	835,000	-	835,000
Public Improvement Note, Series 2008	2.550%	735,000	-	735,000	-
Public Improvement Note, Series 2009	2.875%	-	550,000	550,000	-
Various Purpose Notes 2009	3.100%	-	3,825,000	3,825,000	-
Improvement Note, Series 2008A	2.500%	525,000	-	525,000	-
Public Improvement Notes	2.250%	655,000	-	655,000	-
Total Governmental Activities		5,740,000	5,625,000	10,530,000	835,000
<u>Business-Type Activities:</u>					
Public Improvement Note, Series 2008	2.550%	770,000	-	770,000	-
Public Improvement Note, Series 2009	2.875%	-	530,000	530,000	-
Various Purpose Improvement Note, Series 2009A	3.125%	-	300,000	300,000	-
Various Purpose Notes - Series 2010	2.000%	-	340,000	-	340,000
Improvement Note, Series 2008A	2.500%	350,000	-	350,000	-
Public Improvement Notes	2.250%	1,060,000	-	1,060,000	-
Total Business-Type Activities		2,180,000	1,170,000	3,010,000	340,000
		\$ 7,920,000	\$ 6,795,000	\$ 13,540,000	\$ 1,175,000

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 16 – JOINTLY GOVERNED ORGANIZATIONS

Eastern Miami Valley Alcohol Drug Addiction and Mental Health Board – Clark County is a participant in the Eastern Miami Valley ADAMH, which are 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 Eastern Miami Valley ADAMH at 1055 E. High Street, Springfield, Ohio 45505.

West Central Ohio Port Authority – The West Central Ohio Port Authority was established under Section 4582.21 of the Ohio Revised Code. Under the Revised Code, the Port Authority is a legally separate entity. The Board of the Authority is comprised of seven members: 2 members from Champaign County, 3 from Clark County, and 2 from Fayette County. The members are appointed by the County Commissioners of each respective county. Clark County does not approve its budget, nor is it responsible for the Authority's debt. During 2009, 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 2009, 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 17 – 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 \$3,974,374 in library and local government money passed thru the County during 2009.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 17 – RELATED ORGANIZATIONS (Continued)

National Trail Parks and Recreation District – The National Trail Parks and Recreation District (NTPRD) is a related Organization and operated in accordance with Section 755 of the Ohio Revised Code. NTPRD is directed by a seven member Board of Trustees; four are appointed by the City of Springfield, two by the Clark County Board of County Commissioners and the seventh member to be selected by the first six. During 2009, the County contributed \$249,500 to the District.

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 \$72,648 in local government monies passed thru the County during 2009.

NOTE 18 – 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 19 – SUBSEQUENT EVENTS

On May 4, 2010 the voters of Clark County approved an additional tax for the benefit of the Clark County Public Library for the purpose of current expenses at a rate not exceeding one and thirty-two hundredths (1.32) mills for each one dollar of valuation, which amounts to thirteen and two-tenths cents (\$0.132) for each hundred dollars of valuation for a continuing period of time, commencing in 2010, first due in calendar year 2011.

On May 4, 2010, the voters of Clark County approved a 1.0 mill renewal levy for providing and maintaining senior citizen services or facilities in Clark County, Ohio, Be it further resolved that said renewal levy shall constitute a tax of 1.0 mill for the purpose of providing funds for the provision and maintenance of senior citizen services and/or facilities by and through Elderly United of Springfield and Clark County, Ohio, Inc., or its successor in name, as authorized by O.R.C. Sections 307.694 and/or 307.85, said rate not exceeding 1.0 mill for each one dollar of valuation, which amounts to \$0.10 for each one hundred dollars of valuation, for a period of five (5) years, as follows: 2010, 2011, 2012, 2013, and 2014.

On May 15, 2010, County authorized the issuance and sale of \$260,000 of notes, in anticipation of the issuance of bonds, for the purpose of paying costs of improving Clark County General Sewer District by constructing water lines, hydrants and valves in the Lawrenceville water district and constructing improvements to the Northridge booster water station.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 19 – SUBSEQUENT EVENTS (Continued)

On May 15, 2010, County authorized the issuance and sale of \$610,000 of notes, in anticipation of the issuance of bonds, for the purpose of paying costs of (i) improving the county's fairgrounds, including installation of water and sanitary sewer lines, resurfacing interior roadways, remodeling buildings to comply with the Americans with disabilities act requirements, and replacing worn out roofs, (ii) installing a new sanitary sewer in the West Enon estates subdivision located within the county, by constructing gravity sewers, force mains, manholes and a lift station, replacing pavement, and restoring underground and surface areas, (iii) acquiring, improving, installing and equipping a new telephone system in all county buildings, and (iv) constructing a bypass road connecting U.S. Route 40 and State Route 54, including grading, draining, paving and lighting.

On May 15, 2010, County authorized the issuance and sale of \$220,000 of notes, in anticipation of the issuance of bonds, for the purpose of paying costs of replacing, renovating and otherwise improving the roofs of the County Agricultural and Administration Buildings at the Springview Government Center.

On May 15, 2010, County authorized the issuance and sale of \$180,000 of notes, in anticipation of the issuance of bonds, for the purpose of paying costs of acquiring a building to house functions of the county department of utilities.

On July 13, 2010, County authorized an agreement with the Ohio Public Works Commission for a loan in the amount of \$400,000 for the design and construction of digester improvements.

NOTE 20 – CONSTRUCTION COMMITMENTS

At December 31, 2009, the County had no significant construction commitments.

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, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 3,723,143	\$ 3,723,143	\$ 3,466,549	\$ (256,594)
Permissive Sales Tax	18,150,000	18,550,000	18,623,359	73,359
Intergovernmental	6,497,364	6,776,896	6,514,386	(262,510)
Charges for Services	4,714,110	4,733,513	4,302,327	(431,186)
Licenses and Permits	1,100	1,100	2,833	1,733
Fees, Fines and Forfeitures	855,000	855,000	802,742	(52,258)
Investment Income	1,500,300	1,500,300	1,778,901	278,601
Other Revenue	149,795	178,293	282,187	103,894
	<u>35,590,812</u>	<u>36,318,245</u>	<u>35,773,284</u>	<u>(544,961)</u>
Total Revenues				
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive	5,387,416	5,253,208	4,345,914	907,294
Judicial	9,904,780	10,066,714	9,638,577	428,137
Public Safety	15,350,089	15,725,822	15,325,444	400,378
Public Works	5,259,436	5,261,414	4,768,565	492,849
Health	267,831	267,831	264,546	3,285
Human Services	843,469	843,469	772,523	70,946
Conservation and Recreation	672,614	677,614	676,821	793
	<u>37,685,635</u>	<u>38,096,072</u>	<u>35,792,390</u>	<u>2,303,682</u>
Total Expenditures				
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(2,094,823)</u>	<u>(1,777,827)</u>	<u>(19,106)</u>	<u>1,758,721</u>
OTHER FINANCING SOURCES (USES):				
Proceeds from Sale of Capital Assets	-	-	6,204	6,204
Advances In	-	-	116,000	116,000
Transfers In	1,736,394	1,402,394	-	(1,402,394)
Advances Out	(1,030,000)	(1,360,000)	(332,000)	1,028,000
Transfers Out	(3,835,534)	(3,498,059)	(2,427,711)	1,070,348
	<u>(3,129,140)</u>	<u>(3,455,665)</u>	<u>(2,637,507)</u>	<u>818,158</u>
Total Other Financing Sources (Uses)				
Net Change in Fund Balance	(5,223,963)	(5,233,492)	(2,656,613)	2,576,879
Fund Balance, Beginning of Year	4,612,618	4,612,618	4,612,618	-
Prior Year Encumbrances Appropriated	<u>2,164,336</u>	<u>2,164,336</u>	<u>2,164,336</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,552,991</u>	<u>\$ 1,543,462</u>	<u>\$ 4,120,341</u>	<u>2,576,879</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, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 19,418,199	\$ 20,907,797	\$ 20,445,645	\$ (462,152)
Charges for Services	<u>6,260,000</u>	<u>6,260,000</u>	<u>4,610,032</u>	<u>(1,649,968)</u>
Total Revenues	<u>25,678,199</u>	<u>27,167,797</u>	<u>25,055,677</u>	<u>(2,112,120)</u>
EXPENDITURES:				
Current:				
Human Services	<u>28,323,386</u>	<u>30,012,984</u>	<u>29,351,182</u>	<u>661,802</u>
Total Expenditures	<u>28,323,386</u>	<u>30,012,984</u>	<u>29,351,182</u>	<u>661,802</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(2,645,187)</u>	<u>(2,845,187)</u>	<u>(4,295,505)</u>	<u>(1,450,318)</u>
OTHER FINANCING SOURCES (USES):				
Advances In	200,000	200,000	-	(200,000)
Transfers In	1,108,436	1,108,436	1,035,349	(73,087)
Advances Out	<u>(200,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>1,108,436</u>	<u>1,308,436</u>	<u>1,035,349</u>	<u>(273,087)</u>
Net Change in Fund Balance	(1,536,751)	(1,536,751)	(3,260,156)	(1,723,405)
Fund Balance, Beginning of Year	231,967	231,967	231,967	-
Prior Year Encumbrances Appropriated	<u>1,956,486</u>	<u>1,956,486</u>	<u>1,956,486</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 651,702</u>	<u>\$ 651,702</u>	<u>\$ (1,071,703)</u>	<u>\$ (1,723,405)</u>

See accompanying notes to the required supplementary information.

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Department of Developmental Disabilities Special Revenue Fund
For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 10,314,497	\$ 10,314,497	\$ 9,661,369	\$ (653,128)
Intergovernmental	13,873,764	13,920,764	15,548,659	1,627,895
Charges for Services	409,500	409,500	438,940	29,440
Investment Income	-	-	946	946
Other Revenue	<u>972,800</u>	<u>976,850</u>	<u>71,135</u>	<u>(905,715)</u>
 Total Revenues	 <u>25,570,561</u>	 <u>25,621,611</u>	 <u>25,721,049</u>	 <u>99,438</u>
EXPENDITURES:				
Current:				
Health	<u>27,675,837</u>	<u>28,660,734</u>	<u>26,891,111</u>	<u>1,769,623</u>
 Total Expenditures	 <u>27,675,837</u>	 <u>28,660,734</u>	 <u>26,891,111</u>	 <u>1,769,623</u>
 Excess (Deficit) Revenues Over/ (Under) Expenditures	 <u>(2,105,276)</u>	 <u>(3,039,123)</u>	 <u>(1,170,062)</u>	 <u>1,869,061</u>
OTHER FINANCING SOURCES (USES):				
Transfers Out	<u>(1,378,700)</u>	<u>(1,378,700)</u>	<u>(443,888)</u>	<u>934,812</u>
 Total Other Financing Sources (Uses)	 <u>(1,378,700)</u>	 <u>(1,378,700)</u>	 <u>(443,888)</u>	 <u>934,812</u>
 Net Change in Fund Balance	 (3,483,976)	 (4,417,823)	 (1,613,950)	 2,803,873
Fund Balance, Beginning of Year	10,775,568	10,775,568	10,775,568	-
Prior Year Encumbrances Appropriated	<u>760,040</u>	<u>760,040</u>	<u>760,040</u>	<u>-</u>
 Fund Balance, End of Year	 <u>\$ 8,051,632</u>	 <u>\$ 7,117,785</u>	 <u>\$ 9,921,658</u>	 <u>\$ 2,803,873</u>

See accompanying notes to the required supplementary information.

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Children's Service Special Revenue Fund
For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 2,378,161	\$ 2,378,161	\$ 2,274,950	\$ (103,211)
Intergovernmental	7,836,492	7,836,492	8,563,362	726,870
Charges for Services	687,804	687,804	481,010	(206,794)
Other Revenue	<u>2,849</u>	<u>24,226</u>	<u>29,134</u>	<u>4,908</u>
Total Revenues	<u>10,905,306</u>	<u>10,926,683</u>	<u>11,348,456</u>	<u>421,773</u>
EXPENDITURES:				
Current:				
Human Services	<u>12,182,567</u>	<u>12,203,944</u>	<u>11,831,251</u>	<u>372,693</u>
Total Expenditures	<u>12,182,567</u>	<u>12,203,944</u>	<u>11,831,251</u>	<u>372,693</u>
Net Change in Fund Balance	(1,277,261)	(1,277,261)	(482,795)	794,466
Fund Balance, Beginning of Year	582,605	582,605	582,605	-
Prior Year Encumbrances Appropriated	<u>694,656</u>	<u>694,656</u>	<u>694,656</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 794,466</u>	<u>\$ 794,466</u>

See accompanying notes to the required supplementary information.

CLARK COUNTY, OHIO
Notes to the Required Supplementary Information
For the Year Ended December 31, 2009

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 2009.

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, 2009

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 reservations of 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, results of operations and changes in fund balance/retained earnings 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 Combined Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual - All Governmental Fund Types 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 a reservation of fund balance for governmental fund-types (GAAP basis). Material encumbrances are disclosed in the notes for proprietary 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).

CLARK COUNTY, OHIO
Notes to the Required Supplementary Information
For the Year Ended December 31, 2009

5. State statute requires short-term note debt to be repaid from the debt service fund (budget basis) as opposed to the fund that received the proceeds (GAAP basis). Debt service fund resources used to pay both principal and interest have been allocated accordingly.
6. Revenues and expenditures were not presented for non-budgeted funds (budget basis) but were recorded on the operating statement (GAAP basis).

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

	<u>Net Change in Fund Balances</u>			
	General Fund	Job & Family Services Fund	Department of Developmental Disabilities Fund	Children's Services Fund
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
GAAP Basis	\$ (1,029,387)	\$ (1,458,846)	\$ (353,777)	\$ (85,728)
Revenue Accruals	772,184	139,210	29,009	532,659
Expenditure Accruals	(533,232)	(293,919)	(272,173)	(47,568)
Other Financing Sources/Uses	(343,828)	-	-	-
Encumbrances	<u>(1,522,350)</u>	<u>(1,646,601)</u>	<u>(1,017,009)</u>	<u>(882,158)</u>
Budget Basis	<u>\$ (2,656,613)</u>	<u>\$ (3,260,156)</u>	<u>\$ (1,613,950)</u>	<u>\$ (482,795)</u>

**SUPPLEMENTARY INFORMATION –
COMBINING FINANCIAL STATEMENTS**

Nonmajor Governmental Funds – Fund Descriptions

NONMAJOR SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than amounts relating to 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.

DRETAC Fund – To maintain and account for revenue received from the collection of delinquent taxes – real and personal – to be utilized for further expenses incurred in the collection of delinquent taxes.

Treasurer Prepayment Interest Fund – To maintain and account for interest revenue from the prepayment of taxes program used to pay the cost associated with maintain the Prepay Program for county taxpayers.

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

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

Planning and 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.

(Continued)

Nonmajor Governmental Funds – Fund Descriptions
(Continued)

NONMAJOR SPECIAL REVENUE FUNDS (Continued)

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.

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.

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.

Veterans Memorial Trust Fund – To maintain and account for funds donated to construct a Veteran’s Memorial in Veteran’s Park.

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

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

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

(Continued)

Nonmajor Governmental Funds – Fund Descriptions
(Continued)

NONMAJOR DEBT SERVICE FUNDS

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

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

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

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

NONMAJOR CAPITAL PROJECTS FUNDS

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

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

Juvenile Safety Renovations Fund – To maintain and account for the financial resources for the renovation of the Juvenile Safety Building.

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

Heritage Center Project Construction Fund – To maintain and account for the financial resources for the renovation of the Heritage Center.

Dayton-Springfield/Old Mill Road Fund – To maintain and account for the financial resources for the replacement of the Dayton-Springfield/Old Mill Road project.

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

Guardrail Project Fund – To maintain and account for the financial resources for the annual guardrail projects of the County.

Traffic Signal Replacement Fund – To maintain and account for the financial resources for traffic signal replacement throughout the County.

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

(Continued)

Nonmajor Governmental Funds – Fund Descriptions
(Continued)

NONMAJOR CAPITAL PROJECTS FUNDS

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

Ditch Construction Funds – To maintain and account for revenues received through property assessment to landowners benefiting from ditch construction and for the payment of expenses incurred in the construction process.

NONMAJOR PERMANENT FUNDS

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

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

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



CLARK COUNTY, OHIO
 Combined Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2009

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS:					
Pooled Cash and Investments	\$ 11,405,473	\$ 69,058	\$ 1,075,016	\$ 130,182	\$ 12,679,729
Pooled Cash and Investments in Segregated Accounts	192,674	-	-	-	192,674
Pooled Cash and Investments with Fiscal Agent	5,811	366	67,301	-	73,478
Receivables:					
Taxes	2,174,048	-	-	-	2,174,048
Accounts	356,824	17,333	-	-	374,157
Special Assessments	167,791	-	-	-	167,791
Accrued Interest	1,481	-	-	634	2,115
Due from Other Governments	9,045,690	-	1,350,314	-	10,396,004
Due from Other Funds	339,852	-	-	-	339,852
Materials and Supplies Inventory	130,223	-	-	-	130,223
Prepaid Items	23,317	-	-	-	23,317
	<u>23,843,184</u>	<u>86,757</u>	<u>2,492,631</u>	<u>130,816</u>	<u>26,553,388</u>
Total Assets	<u>\$ 23,843,184</u>	<u>\$ 86,757</u>	<u>\$ 2,492,631</u>	<u>\$ 130,816</u>	<u>\$ 26,553,388</u>
LIABILITIES:					
Current Liabilities:					
Accounts Payable	\$ 649,114	\$ -	\$ -	\$ -	\$ 649,114
Contracts Payable	-	-	48,124	-	48,124
Retainage Payable	5,811	-	67,301	-	73,112
Accrued Wages and Benefits	316,033	-	-	-	316,033
Compensated Absences Payable	9,845	-	-	-	9,845
Due to Other Funds	5,000	-	837,022	-	842,022
Deferred Revenue	10,121,657	-	1,343,663	-	11,465,320
Matured Interest Payable	-	366	-	-	366
Notes Payable	400,000	-	435,000	-	835,000
	<u>11,507,460</u>	<u>366</u>	<u>2,731,110</u>	<u>-</u>	<u>14,238,936</u>
Total Liabilities	<u>11,507,460</u>	<u>366</u>	<u>2,731,110</u>	<u>-</u>	<u>14,238,936</u>
FUND BALANCES:					
Reserved for:					
Encumbrances	2,741,553	-	769,494	-	3,511,047
Materials and Supplies Inventory	130,223	-	-	-	130,223
Prepaid Items	23,317	-	-	-	23,317
Permanent Funds	-	-	-	74,787	74,787
Unreserved	9,440,631	86,391	(1,007,973)	56,029	8,575,078
	<u>12,335,724</u>	<u>86,391</u>	<u>(238,479)</u>	<u>130,816</u>	<u>12,314,452</u>
Total Fund Balances	<u>12,335,724</u>	<u>86,391</u>	<u>(238,479)</u>	<u>130,816</u>	<u>12,314,452</u>
Total Liabilities & Fund Balances	<u>\$ 23,843,184</u>	<u>\$ 86,757</u>	<u>\$ 2,492,631</u>	<u>\$ 130,816</u>	<u>\$ 26,553,388</u>

CLARK COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2009

	Child Support Enforcement Agency	Real Estate Assessment	Engineer
ASSETS:			
Pooled Cash and Investments	\$ 1,156,736	\$ 1,960,813	\$ 2,812,605
Pooled Cash and Investments in Segregated Accounts	2,804	-	-
Pooled Cash and Investments with Fiscal Agent	-	-	-
Receivables:			
Taxes	-	-	-
Accounts	49,086	-	88,643
Special Assessments	-	-	-
Accrued Interest	-	-	-
Due from Other Governments	2,351,226	-	4,014,044
Due from Other Funds	-	-	315,022
Materials and Supplies Inventory	-	-	130,223
Prepaid Expenses	4,420	2,814	-
	<u>3,564,272</u>	<u>1,963,627</u>	<u>7,360,537</u>
Total Assets	<u>\$ 3,564,272</u>	<u>\$ 1,963,627</u>	<u>\$ 7,360,537</u>
LIABILITIES:			
Accounts Payable	\$ 92,225	\$ 28,880	\$ 251,810
Retainage Payable	-	-	-
Accrued Wages and Benefits	94,536	10,012	118,395
Compensated Absences Payable	-	-	-
Due to Other Funds	-	-	-
Deferred Revenue	2,198,804	-	3,210,497
Notes Payable	-	-	400,000
	<u>2,385,565</u>	<u>38,892</u>	<u>3,980,702</u>
Total Liabilities	<u>2,385,565</u>	<u>38,892</u>	<u>3,980,702</u>
FUND BALANCES:			
Reserved for:			
Encumbrances	78,502	83,318	1,229,932
Materials and Supplies Inventory	-	-	130,223
Prepaid Expenses	4,420	2,814	-
Unreserved	1,095,785	1,838,603	2,019,680
	<u>1,178,707</u>	<u>1,924,735</u>	<u>3,379,835</u>
Total Fund Balances	<u>1,178,707</u>	<u>1,924,735</u>	<u>3,379,835</u>
	<u>\$ 3,564,272</u>	<u>\$ 1,963,627</u>	<u>\$ 7,360,537</u>
Total Liabilities and Fund Balances	<u>\$ 3,564,272</u>	<u>\$ 1,963,627</u>	<u>\$ 7,360,537</u>

Waste Management	Dog and Kennel	DRETAC	Treasurer Prepayment Interest	GIS Mapping	Commissioners
\$ 546,087	\$ 76,079	\$ 691,345	\$ 7,295	\$ 343,691	\$ 11,013
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	2,174,048
45,785	619	600	-	-	1,608
-	-	-	-	-	-
156	-	-	1,154	-	-
75,000	-	-	-	-	212,368
-	-	-	-	-	-
-	-	-	-	-	-
1,188	-	1,059	12	11,204	-
<u>\$ 668,216</u>	<u>\$ 76,698</u>	<u>\$ 693,004</u>	<u>\$ 8,461</u>	<u>\$ 354,895</u>	<u>\$ 2,399,037</u>
\$ 14,597	\$ 52,107	\$ 985	\$ -	\$ 10,725	\$ 5,997
-	-	-	-	-	-
7,301	2,836	8,855	205	1,440	-
-	-	-	-	-	-
-	-	-	-	-	-
75,000	-	-	-	-	2,363,486
-	-	-	-	-	-
<u>96,898</u>	<u>54,943</u>	<u>9,840</u>	<u>205</u>	<u>12,165</u>	<u>2,369,483</u>
297,530	90	2,369	-	215,629	-
-	-	-	-	-	-
1,188	-	1,059	12	11,204	-
<u>272,600</u>	<u>21,665</u>	<u>679,736</u>	<u>8,244</u>	<u>115,897</u>	<u>29,554</u>
<u>571,318</u>	<u>21,755</u>	<u>683,164</u>	<u>8,256</u>	<u>342,730</u>	<u>29,554</u>
<u>\$ 668,216</u>	<u>\$ 76,698</u>	<u>\$ 693,004</u>	<u>\$ 8,461</u>	<u>\$ 354,895</u>	<u>\$ 2,399,037</u>

(Continued)

CLARK COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2009
(Continued)

	Planning and Economic Development	Prosecuting Attorney	Sheriff
ASSETS:			
Pooled Cash and Investments	\$ 29,792	\$ 211,542	\$ 374,596
Pooled Cash and Investments in Segregated Accounts	-	189,870	-
Pooled Cash and Investments with Fiscal Agent	5,811	-	-
Receivables:			
Taxes	-	-	-
Accounts	-	20,528	16,999
Special Assessments	-	-	-
Accrued Interest	-	171	-
Due from Other Governments	328,666	331,132	80,000
Due from Other Funds	-	-	13,830
Materials and Supplies Inventory	-	-	-
Prepaid Expenses	40	201	31
	<u>364,309</u>	<u>753,444</u>	<u>485,456</u>
Total Assets	<u>\$ 364,309</u>	<u>\$ 753,444</u>	<u>\$ 485,456</u>
LIABILITIES:			
Accounts Payable	\$ 7,195	\$ 25,524	\$ 2,116
Retainage Payable	5,811	-	-
Accrued Wages and Benefits	725	8,853	5,903
Compensated Absences Payable	-	-	-
Due to Other Funds	-	-	-
Deferred Revenue	283,745	472,238	68,553
Notes Payable	-	-	-
	<u>297,476</u>	<u>506,615</u>	<u>76,572</u>
Total Liabilities	<u>297,476</u>	<u>506,615</u>	<u>76,572</u>
FUND BALANCES:			
Reserved for:			
Encumbrances	331,694	982	28,055
Materials and Supplies Inventory	-	-	-
Prepaid Expenses	40	201	31
Unreserved	<u>(264,901)</u>	<u>245,646</u>	<u>380,798</u>
	<u>66,833</u>	<u>246,829</u>	<u>408,884</u>
Total Fund Balances	<u>66,833</u>	<u>246,829</u>	<u>408,884</u>
	<u>\$ 364,309</u>	<u>\$ 753,444</u>	<u>\$ 485,456</u>
Total Liabilities and Fund Balances	<u>\$ 364,309</u>	<u>\$ 753,444</u>	<u>\$ 485,456</u>

Common Pleas Court	Domestic Relations Court	Probate Court	Juvenile Court	Clerk of Courts	Board of Elections
\$ 312,615	\$ 37,603	\$ 125,692	\$ 1,754,301	\$ 139,359	\$ 1,089
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
42,636	4,612	4,411	5,093	60,914	-
-	-	-	-	-	-
-	-	-	-	-	-
93,702	-	-	829,052	-	-
-	-	-	-	-	-
-	-	-	-	-	-
268	-	-	1,321	756	-
<u>\$ 449,221</u>	<u>\$ 42,215</u>	<u>\$ 130,103</u>	<u>\$ 2,589,767</u>	<u>\$ 201,029</u>	<u>\$ 1,089</u>
\$ 397	\$ -	\$ 264	\$ 89,932	\$ 9,247	\$ -
-	-	-	-	-	-
5,758	509	-	34,923	14,377	-
-	-	-	-	9,845	-
-	-	-	-	5,000	-
46,851	-	-	586,956	-	-
-	-	-	-	-	-
<u>53,006</u>	<u>509</u>	<u>264</u>	<u>711,811</u>	<u>38,469</u>	<u>-</u>
1,038	-	-	172,208	19	-
-	-	-	-	-	-
268	-	-	1,321	756	-
<u>394,909</u>	<u>41,706</u>	<u>129,839</u>	<u>1,704,427</u>	<u>161,785</u>	<u>1,089</u>
<u>396,215</u>	<u>41,706</u>	<u>129,839</u>	<u>1,877,956</u>	<u>162,560</u>	<u>1,089</u>
<u>\$ 449,221</u>	<u>\$ 42,215</u>	<u>\$ 130,103</u>	<u>\$ 2,589,767</u>	<u>\$ 201,029</u>	<u>\$ 1,089</u>

(Continued)

CLARK COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2009
(Continued)

	Recorder	FEMA Fund	Emergency Management
ASSETS:			
Pooled Cash and Investments	\$ 7,034	\$ -	\$ 150,748
Pooled Cash and Investments in Segregated Accounts	-	-	-
Pooled Cash and Investments with Fiscal Agent	-	-	-
Receivables:			
Taxes	-	-	-
Accounts	1,215	-	1,325
Special Assessments	-	-	-
Accrued Interest	-	-	-
Due from Other Governments	-	-	395,981
Due from Other Funds	-	11,000	-
Materials and Supplies Inventory	-	-	-
Prepaid Expenses	-	-	3
	<u>8,249</u>	<u>11,000</u>	<u>548,057</u>
Total Assets	<u>\$ 8,249</u>	<u>\$ 11,000</u>	<u>\$ 548,057</u>
LIABILITIES:			
Accounts Payable	\$ 5,141	\$ -	\$ 51,972
Retainage Payable	-	-	-
Accrued Wages and Benefits	-	-	1,405
Compensated Absences Payable	-	-	-
Due to Other Funds	-	-	-
Deferred Revenue	-	-	310,262
Notes Payable	-	-	-
	<u>5,141</u>	<u>-</u>	<u>363,639</u>
Total Liabilities	<u>5,141</u>	<u>-</u>	<u>363,639</u>
FUND BALANCES:			
Reserved for:			
Encumbrances	15,166	-	29,264
Materials and Supplies Inventory	-	-	-
Prepaid Expenses	-	-	3
Unreserved	(12,058)	11,000	155,151
	<u>3,108</u>	<u>11,000</u>	<u>184,418</u>
Total Fund Balances	<u>3,108</u>	<u>11,000</u>	<u>184,418</u>
Total Liabilities and Fund Balances	<u>\$ 8,249</u>	<u>\$ 11,000</u>	<u>\$ 548,057</u>

Veterans Memorial Trust	Ditch Maintenance	Law Library	ARRA	Total Non-Major Special Revenue Funds
\$ 1,964	\$ 41,937	\$ 611,537	\$ -	\$ 11,405,473
-	-	-	-	192,674
-	-	-	-	5,811
-	-	-	-	2,174,048
-	-	12,750	-	356,824
-	167,791	-	-	167,791
-	-	-	-	1,481
-	-	-	334,519	9,045,690
-	-	-	-	339,852
-	-	-	-	130,223
-	-	-	-	23,317
<u>\$ 1,964</u>	<u>\$ 209,728</u>	<u>\$ 624,287</u>	<u>\$ 334,519</u>	<u>\$ 23,843,184</u>
\$ -	\$ -	\$ -	\$ -	\$ 649,114
-	-	-	-	5,811
-	-	-	-	316,033
-	-	-	-	9,845
-	-	-	-	5,000
-	167,791	2,955	334,519	10,121,657
-	-	-	-	400,000
<u>-</u>	<u>167,791</u>	<u>2,955</u>	<u>334,519</u>	<u>11,507,460</u>
-	-	-	255,757	2,741,553
-	-	-	-	130,223
-	-	-	-	23,317
<u>1,964</u>	<u>41,937</u>	<u>621,332</u>	<u>(255,757)</u>	<u>9,440,631</u>
<u>1,964</u>	<u>41,937</u>	<u>621,332</u>	<u>-</u>	<u>12,335,724</u>
<u>\$ 1,964</u>	<u>\$ 209,728</u>	<u>\$ 624,287</u>	<u>\$ 334,519</u>	<u>\$ 23,843,184</u>



CLARK COUNTY, OHIOCombining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2009

	General Bond Retirement	Mercy Unit Bond Retirement	Human Services Bond Retirement	Total Non-Major Debt Service Funds
ASSETS:				
Pooled Cash and Investments	\$ 64,213	\$ -	\$ 4,845	\$ 69,058
Pooled Cash and Investments with Fiscal Agent	-	366	-	366
Receivables:				
Accounts	<u>17,333</u>	<u>-</u>	<u>-</u>	<u>17,333</u>
Total Assets	<u>\$ 81,546</u>	<u>\$ 366</u>	<u>\$ 4,845</u>	<u>\$ 86,757</u>
LIABILITIES:				
Matured Interest Payable	<u>\$ -</u>	<u>\$ 366</u>	<u>\$ -</u>	<u>\$ 366</u>
Total Liabilities	<u>-</u>	<u>366</u>	<u>-</u>	<u>366</u>
FUND BALANCES:				
Unreserved	<u>81,546</u>	<u>-</u>	<u>4,845</u>	<u>86,391</u>
Total Fund Balances	<u>81,546</u>	<u>-</u>	<u>4,845</u>	<u>86,391</u>
Total Liabilities and Fund Balances	<u>\$ 81,546</u>	<u>\$ 366</u>	<u>\$ 4,845</u>	<u>\$ 86,757</u>

CLARK COUNTY, OHIO
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2009

	Permanent Improvement	Juvenile Safety Renovations	DoDD Capital Projects	Heritage Center Project Construction
ASSETS:				
Pooled Cash and Investments	\$ 151,721	\$ -	\$ 426,302	\$ -
Pooled Cash and Investments with Fiscal Agent	-	28,571	-	38,730
Due from Other Governments	-	-	-	-
Total Assets	<u>\$ 151,721</u>	<u>\$ 28,571</u>	<u>\$ 426,302</u>	<u>\$ 38,730</u>
LIABILITIES:				
Contracts Payable	39,960	\$ -	\$ 1,513	\$ -
Retainage Payable	-	28,571	-	38,730
Due to Other Funds	222,000	-	300,000	-
Deferred Revenue	-	-	-	-
Notes Payable	320,000	-	-	-
Total Liabilities	<u>581,960</u>	<u>28,571</u>	<u>301,513</u>	<u>38,730</u>
FUND BALANCES:				
Reserved for:				
Encumbrances	27,341	-	8,506	-
Unreserved	(457,580)	-	116,283	-
Total Fund Balances	<u>(430,239)</u>	<u>-</u>	<u>124,789</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 151,721</u>	<u>\$ 28,571</u>	<u>\$ 426,302</u>	<u>\$ 38,730</u>

Dayton-Springfield/ Old Mill Road	Issue II/ OPWC Capital Projects	Guardrail Project	Traffic Signal Replacement	South Vienna Development Project	County Resurfacing	Ditch Construction	Total Non-Major Capital Projects Funds
\$ 315,022	\$ -	\$ -	\$ -	\$ 87,181	\$ -	\$ 94,790	\$ 1,075,016
-	-	-	-	-	-	-	67,301
<u>157,511</u>	<u>967,803</u>	<u>225,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,350,314</u>
<u>\$ 472,533</u>	<u>\$ 967,803</u>	<u>\$ 225,000</u>	<u>\$ -</u>	<u>\$ 87,181</u>	<u>\$ -</u>	<u>\$ 94,790</u>	<u>\$ 2,492,631</u>
\$ 6,651	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,124
-	-	-	-	-	-	-	67,301
315,022	-	-	-	-	-	-	837,022
150,860	967,803	225,000	-	-	-	-	1,343,663
-	-	-	-	115,000	-	-	435,000
<u>472,533</u>	<u>967,803</u>	<u>225,000</u>	<u>-</u>	<u>115,000</u>	<u>-</u>	<u>-</u>	<u>2,731,110</u>
224,047	509,600	-	-	-	-	-	769,494
<u>(224,047)</u>	<u>(509,600)</u>	<u>-</u>	<u>-</u>	<u>(27,819)</u>	<u>-</u>	<u>94,790</u>	<u>(1,007,973)</u>
-	-	-	-	(27,819)	-	94,790	(238,479)
<u>\$ 472,533</u>	<u>\$ 967,803</u>	<u>\$ 225,000</u>	<u>\$ -</u>	<u>\$ 87,181</u>	<u>\$ -</u>	<u>\$ 94,790</u>	<u>\$ 2,492,631</u>

CLARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Permanent Funds

December 31, 2009

	Chase Stewart Blind Relief	Chase Stewart Soldier Relief	Total Non-Major Permanent Funds
ASSETS:			
Pooled Cash and Investments	\$ 8,602	\$ 121,580	\$ 130,182
Receivables:			
Accrued Interest	<u>-</u>	<u>634</u>	<u>634</u>
 Total Assets	 <u>\$ 8,602</u>	 <u>\$ 122,214</u>	 <u>\$ 130,816</u>
 FUND BALANCES:			
Reserved for:			
Permanent Funds	4,000	70,787	74,787
Unreserved	<u>4,602</u>	<u>51,427</u>	<u>56,029</u>
 Total Fund Balances	 <u>8,602</u>	 <u>122,214</u>	 <u>130,816</u>
 Total Liabilities and Fund Balances	 <u>\$ 8,602</u>	 <u>\$ 122,214</u>	 <u>\$ 130,816</u>

CLARK COUNTY, OHIO
 Combined Statement of Revenues, Expenditures and
 Changes in Fund Balance
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2009

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES:					
Taxes	\$ 2,167,263	\$ -	\$ 82,623	\$ -	\$ 2,249,886
Intergovernmental	14,709,118	-	3,273,068	-	17,982,186
Charges for Services	4,847,285	610,390	184,125	-	5,641,800
Licenses and Permits	412,567	-	-	-	412,567
Fees, Fines and Forfeitures	497,969	-	-	-	497,969
Special Assessments	84,357	-	3,464	-	87,821
Investment Income	131,154	-	-	3,120	134,274
Other Revenue	1,597,684	149,479	-	-	1,747,163
	<u>24,447,397</u>	<u>759,869</u>	<u>3,543,280</u>	<u>3,120</u>	<u>28,753,666</u>
Total Revenues					
EXPENDITURES:					
Current:					
General Government:					
Legislative and Executive	4,317,138	20,439	-	-	4,337,577
Judicial	4,759,207	-	-	-	4,759,207
Public Safety	1,346,997	-	-	-	1,346,997
Public Works	7,299,521	-	11,657	-	7,311,178
Health	-	-	38,527	-	38,527
Human Services	4,836,474	-	-	6,929	4,843,403
Conservation/Recreation	782,326	-	-	-	782,326
Capital Outlay	890,803	-	3,770,507	-	4,661,310
Debt Service:					
Principal	25,000	935,000	-	-	960,000
Interest	28,424	549,509	123,474	-	701,407
	<u>24,285,890</u>	<u>1,504,948</u>	<u>3,944,165</u>	<u>6,929</u>	<u>29,741,932</u>
Total Expenditures					
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>161,507</u>	<u>(745,079)</u>	<u>(400,885)</u>	<u>(3,809)</u>	<u>(988,266)</u>
OTHER FINANCING SOURCES (USES):					
Bond Proceeds	130,000	1,295,000	2,865,000	-	4,290,000
Transfers In	498,617	2,945,685	4,297,460	-	7,741,762
Other Financing Sources - Bond Premium	2,169	23,761	50,955	-	76,885
Transfers Out	(9,768)	(3,853,572)	(2,170,000)	-	(6,033,340)
	<u>621,018</u>	<u>410,874</u>	<u>5,043,415</u>	<u>-</u>	<u>6,075,307</u>
Total Other Financing Sources (Uses)					
Net Change in Fund Balance	782,525	(334,205)	4,642,530	(3,809)	5,087,041
Fund Balance, Beginning of Year	<u>11,553,199</u>	<u>420,596</u>	<u>(4,881,009)</u>	<u>134,625</u>	<u>7,227,411</u>
Fund Balance, End of Year	<u>\$ 12,335,724</u>	<u>\$ 86,391</u>	<u>\$ (238,479)</u>	<u>\$ 130,816</u>	<u>\$ 12,314,452</u>

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009

	Child Support Enforcement Agency	Real Estate Assessment	Engineer
REVENUES:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	3,538,804	-	7,003,269
Charges for Services	506,019	1,092,866	118,787
Licenses and Permits	-	-	-
Fees, Fines and Forfeitures	-	-	91,494
Special Assessments	-	-	-
Investment Income	-	-	127,828
Other Revenue	143	-	572,750
	<u>4,044,966</u>	<u>1,092,866</u>	<u>7,914,128</u>
EXPENDITURES:			
Current:			
General Government:			
Legislative and Executive	-	823,288	-
Judicial	-	-	-
Public Safety	-	-	-
Public Works	-	-	6,538,045
Human Services	4,836,474	-	-
Conservation/Recreation	-	-	-
Capital Outlay	-	11,459	860,738
Debt Service:			
Principal	-	-	-
Interest	-	-	12,664
	<u>4,836,474</u>	<u>834,747</u>	<u>7,411,447</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(791,508)</u>	<u>258,119</u>	<u>502,681</u>
OTHER FINANCING SOURCES (USES):			
Bond Proceeds	-	-	-
Transfers In	450,126	-	-
Other Financing Sources - Bond Premium	-	-	-
Transfers Out	-	-	-
	<u>450,126</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(341,382)</u>	<u>258,119</u>	<u>502,681</u>
Fund Balance, Beginning of Year	<u>1,520,089</u>	<u>1,666,616</u>	<u>2,877,154</u>
Fund Balance, End of Year	<u>\$ 1,178,707</u>	<u>\$ 1,924,735</u>	<u>\$ 3,379,835</u>

Waste Management	Dog and Kennel	DRETAC	Treasurer Prepayment Interest	GIS Mapping	Commissioners
\$ -	\$ -	\$ 289,626	\$ -	\$ -	\$ 1,877,637
27,500	-	-	-	-	521,086
860,148	5,580	-	-	202,941	-
-	412,567	-	-	-	-
-	4,223	-	-	-	29,502
-	-	-	-	-	-
490	-	-	2,317	-	-
64,105	551	28,004	-	-	-
<u>952,243</u>	<u>422,921</u>	<u>317,630</u>	<u>2,317</u>	<u>202,941</u>	<u>2,428,225</u>
-	-	134,355	20,185	358,246	2,398,723
-	-	264,570	-	-	72,880
-	397,920	-	-	-	-
166,613	-	-	-	-	-
-	-	-	-	-	-
782,326	-	-	-	-	-
-	-	-	-	-	-
25,000	-	-	-	-	-
10,460	-	-	-	-	-
<u>984,399</u>	<u>397,920</u>	<u>398,925</u>	<u>20,185</u>	<u>358,246</u>	<u>2,471,603</u>
<u>(32,156)</u>	<u>25,001</u>	<u>(81,295)</u>	<u>(17,868)</u>	<u>(155,305)</u>	<u>(43,378)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>(32,156)</u>	<u>25,001</u>	<u>(81,295)</u>	<u>(17,868)</u>	<u>(155,305)</u>	<u>(43,378)</u>
<u>603,474</u>	<u>(3,246)</u>	<u>764,459</u>	<u>26,124</u>	<u>498,035</u>	<u>72,932</u>
<u>\$ 571,318</u>	<u>\$ 21,755</u>	<u>\$ 683,164</u>	<u>\$ 8,256</u>	<u>\$ 342,730</u>	<u>\$ 29,554</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, 2009
(Continued)

	Planning and Economic Development	Prosecuting Attorney	Sheriff
REVENUES:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	406,568	300,257	157,860
Charges for Services	-	-	89,479
Licenses and Permits	-	-	-
Fees, Fines and Forfeitures	-	36,790	34,745
Special Assessments	-	-	-
Investment Income	-	519	-
Other Revenue	-	237,964	4,779
	<u>406,568</u>	<u>575,530</u>	<u>286,863</u>
EXPENDITURES:			
Current:			
General Government:			
Legislative and Executive	-	-	-
Judicial	-	606,631	-
Public Safety	-	-	326,398
Public Works	437,546	-	-
Human Services	-	-	-
Conservation/Recreation	-	-	-
Capital Outlay	-	16,384	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
	<u>437,546</u>	<u>623,015</u>	<u>326,398</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(30,978)</u>	<u>(47,485)</u>	<u>(39,535)</u>
OTHER FINANCING SOURCES (USES):			
Bond Proceeds	-	-	-
Transfers In	500	9,768	9,525
Other Financing Sources	-	-	-
Transfers Out	-	(9,768)	-
	<u>500</u>	<u>-</u>	<u>9,525</u>
Net Change in Fund Balance	<u>(30,478)</u>	<u>(47,485)</u>	<u>(30,010)</u>
Fund Balance, Beginning of Year	<u>97,311</u>	<u>294,314</u>	<u>438,894</u>
Fund Balance, End of Year	<u>\$ 66,833</u>	<u>\$ 246,829</u>	<u>\$ 408,884</u>

Common Pleas Court	Domestic Relations Court	Probate Court	Juvenile Court	Clerk of Courts	Board of Elections
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
234,255	-	-	1,866,178	-	3,015
157,266	4,612	43,907	1,018,556	674,168	-
-	-	-	-	-	-
223,536	67,988	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
23,577	-	85	11,016	-	-
<u>638,634</u>	<u>72,600</u>	<u>43,992</u>	<u>2,895,750</u>	<u>674,168</u>	<u>3,015</u>
-	-	-	-	509,258	2,568
336,496	35,179	28,012	3,370,429	45,010	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
5,300	-	-	-	-	-
<u>341,796</u>	<u>35,179</u>	<u>28,012</u>	<u>3,370,429</u>	<u>554,268</u>	<u>2,568</u>
<u>296,838</u>	<u>37,421</u>	<u>15,980</u>	<u>(474,679)</u>	<u>119,900</u>	<u>447</u>
130,000	-	-	-	-	-
-	-	-	-	26,860	-
2,169	-	-	-	-	-
-	-	-	-	-	-
<u>132,169</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,860</u>	<u>-</u>
<u>429,007</u>	<u>37,421</u>	<u>15,980</u>	<u>(474,679)</u>	<u>146,760</u>	<u>447</u>
<u>(32,792)</u>	<u>4,285</u>	<u>113,859</u>	<u>2,352,635</u>	<u>15,800</u>	<u>642</u>
<u>\$ 396,215</u>	<u>\$ 41,706</u>	<u>\$ 129,839</u>	<u>\$ 1,877,956</u>	<u>\$ 162,560</u>	<u>\$ 1,089</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, 2009
(Continued)

	Recorder	FEMA Fund	Emergency Management
REVENUES:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	86,486	563,840
Charges for Services	72,956	-	-
Licenses and Permits	-	-	-
Fees, Fines and Forfeitures	-	-	-
Special Assessments	-	-	-
Investment Income	-	-	-
Other Revenue	5,548	-	37,521
	<u>78,504</u>	<u>86,486</u>	<u>601,361</u>
EXPENDITURES:			
Current:			
General Government:			
Legislative and Executive	70,515	-	-
Judicial	-	-	-
Public Safety	-	-	622,679
Public Works	-	79,249	-
Human Services	-	-	-
Conservation/Recreation	-	-	-
Capital Outlay	2,222	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
	<u>72,737</u>	<u>79,249</u>	<u>622,679</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>5,767</u>	<u>7,237</u>	<u>(21,318)</u>
OTHER FINANCING SOURCES (USES):			
Bond Proceeds	-	-	-
Transfers In	-	1,838	-
Other Financing Sources	-	-	-
Transfers Out	-	-	-
	<u>-</u>	<u>1,838</u>	<u>-</u>
Net Change in Fund Balance	<u>5,767</u>	<u>9,075</u>	<u>(21,318)</u>
Fund Balance, Beginning of Year	<u>(2,659)</u>	<u>1,925</u>	<u>205,736</u>
Fund Balance, End of Year	<u>\$ 3,108</u>	<u>\$ 11,000</u>	<u>\$ 184,418</u>

Veterans Memorial Trust	Ditch Maintenance	Law Library	ARRA	Total Non-Major Special Revenue Funds
\$ -	\$ -	\$ -	\$ -	\$ 2,167,263
-	-	-	-	14,709,118
-	-	-	-	4,847,285
-	-	-	-	412,567
-	-	9,691	-	497,969
-	84,357	-	-	84,357
-	-	-	-	131,154
-	-	611,641	-	1,597,684
-	84,357	621,332	-	24,447,397
-	-	-	-	4,317,138
-	-	-	-	4,759,207
-	-	-	-	1,346,997
-	78,068	-	-	7,299,521
-	-	-	-	4,836,474
-	-	-	-	782,326
-	-	-	-	890,803
-	-	-	-	25,000
-	-	-	-	28,424
-	78,068	-	-	24,285,890
-	6,289	621,332	-	161,507
-	-	-	-	130,000
-	-	-	-	498,617
-	-	-	-	2,169
-	-	-	-	(9,768)
-	-	-	-	621,018
-	6,289	621,332	-	782,525
1,964	35,648	-	-	11,553,199
\$ 1,964	\$ 41,937	\$ 621,332	\$ -	\$ 12,335,724



CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balance
Nonmajor Debt Service Funds
For the Year Ended December 31, 2009

	General Bond Retirement	Mercy Unit Bond Retirement	Human Services Bond Retirement	Total Non-Major Debt Service Funds
REVENUES:				
Charges for Services	\$ -	\$ -	\$ 610,390	\$ 610,390
Other Revenue	<u>149,479</u>	<u>-</u>	<u>-</u>	<u>149,479</u>
Total Revenues	<u>149,479</u>	<u>-</u>	<u>610,390</u>	<u>759,869</u>
EXPENDITURES:				
General Government:				
Legislative and Executive	20,439	-	-	20,439
Debt Service:				
Principal	435,000	-	500,000	935,000
Interest	<u>439,119</u>	<u>-</u>	<u>110,390</u>	<u>549,509</u>
Total Expenditures	<u>894,558</u>	<u>-</u>	<u>610,390</u>	<u>1,504,948</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(745,079)</u>	<u>-</u>	<u>-</u>	<u>(745,079)</u>
OTHER FINANCING SOURCES (USES):				
Bond Proceeds	1,295,000	-	-	1,295,000
Transfers In	2,945,685	-	-	2,945,685
Other Financing Sources - Bond Premium	23,761	-	-	23,761
Transfers Out	<u>(3,853,572)</u>	<u>-</u>	<u>-</u>	<u>(3,853,572)</u>
Total Other Financing Sources (Uses)	<u>410,874</u>	<u>-</u>	<u>-</u>	<u>410,874</u>
Net Change in Fund Balance	(334,205)	-	-	(334,205)
Fund Balance, Beginning of Year	<u>415,751</u>	<u>-</u>	<u>4,845</u>	<u>420,596</u>
Fund Balance, End of Year	<u>\$ 81,546</u>	<u>\$ -</u>	<u>\$ 4,845</u>	<u>\$ 86,391</u>

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2009

	Permanent Improvement	Juvenile Safety Renovations	DoDD Capital Projects	Heritage Center Project Construction
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for Services	-	-	184,125	-
Special Assessments	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>-</u>	<u>-</u>	<u>184,125</u>	<u>-</u>
EXPENDITURES:				
Public Works	-	-	-	-
Health	-	-	38,527	-
Capital Outlay	238,972	-	286,632	-
Debt Service:				
Interest	48,623	-	57,863	-
	<u>48,623</u>	<u>-</u>	<u>57,863</u>	<u>-</u>
Total Expenditures	<u>287,595</u>	<u>-</u>	<u>383,022</u>	<u>-</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(287,595)</u>	<u>-</u>	<u>(198,897)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):				
Bond Proceeds	-	-	2,340,000	-
Transfers In	3,583,623	-	443,888	-
Other Financing Sources - Bond Premium	-	-	44,158	-
Transfers Out	(1,940,000)	-	-	-
	<u>(1,940,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>1,643,623</u>	<u>-</u>	<u>2,828,046</u>	<u>-</u>
Net Change in Fund Balance	1,356,028	-	2,629,149	-
Fund Balance, Beginning of Year	<u>(1,786,267)</u>	<u>-</u>	<u>(2,504,360)</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ (430,239)</u>	<u>\$ -</u>	<u>\$ 124,789</u>	<u>\$ -</u>

Dayton-Springfield/ Old Mill Road	Issue II/ OPWC Capital Projects	Guardrail Project	Traffic Signal Replacement	South Vienna Development Project	County Resurfacing	Ditch Construction	Total Non-Major Capital Projects Funds
\$ -	\$ -	\$ -	\$ -	\$ 82,623	\$ -	\$ -	\$ 82,623
90,976	2,375,212	-	58,000	-	748,880	-	3,273,068
-	-	-	-	-	-	-	184,125
-	-	-	-	-	-	3,464	3,464
<u>90,976</u>	<u>2,375,212</u>	<u>-</u>	<u>58,000</u>	<u>82,623</u>	<u>748,880</u>	<u>3,464</u>	<u>3,543,280</u>
-	-	-	-	11,657	-	-	11,657
-	-	-	-	-	-	-	38,527
90,976	2,347,047	-	58,000	-	748,880	-	3,770,507
-	-	-	-	16,988	-	-	123,474
<u>90,976</u>	<u>2,347,047</u>	<u>-</u>	<u>58,000</u>	<u>28,645</u>	<u>748,880</u>	<u>-</u>	<u>3,944,165</u>
-	28,165	-	-	53,978	-	3,464	(400,885)
-	-	-	-	525,000	-	-	2,865,000
-	-	-	-	269,949	-	-	4,297,460
-	-	-	-	6,797	-	-	50,955
-	-	-	-	(230,000)	-	-	(2,170,000)
-	-	-	-	571,746	-	-	5,043,415
-	28,165	-	-	625,724	-	3,464	4,642,530
-	(28,165)	-	-	(653,543)	-	91,326	(4,881,009)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (27,819)</u>	<u>\$ -</u>	<u>\$ 94,790</u>	<u>\$ (238,479)</u>

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balance
Nonmajor Permanent Funds
For the Year Ended December 31, 2009

	Chase Stewart Blind Relief	Chase Stewart Soldier Relief	Total Non-Major Permanent Funds
REVENUES:			
Investment Income	\$ -	\$ 3,120	\$ 3,120
Total Revenues	<u>-</u>	<u>3,120</u>	<u>3,120</u>
EXPENDITURES:			
Current:			
Human Services	<u>-</u>	<u>6,929</u>	<u>6,929</u>
Total Expenditures	<u>-</u>	<u>6,929</u>	<u>6,929</u>
Net Change in Fund Balance	-	(3,809)	(3,809)
Fund Balance, Beginning of Year	<u>8,602</u>	<u>126,023</u>	<u>134,625</u>
Fund Balance, End of Year	<u>\$ 8,602</u>	<u>\$ 122,214</u>	<u>\$ 130,816</u>

NONMAJOR INTERNAL SERVICE FUNDS

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

Dental Insurance Fund – To maintain and account for the dental insurance program for employees of the County.

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

CLARK COUNTY, OHIO
Combining Statement of Net Assets
Nonmajor Internal Service Funds
December 31, 2009

	Dental Insurance	Document Imaging	Total Nonmajor Internal Service Funds
ASSETS:			
Current:			
Pooled Cash and Investments	\$ 248,280	\$ 1,384	\$ 249,664
Due from Other Governments	41	-	41
Prepaid Items	<u>691</u>	<u>-</u>	<u>691</u>
	<u>\$ 249,012</u>	<u>\$ 1,384</u>	<u>\$ 250,396</u>
LIABILITIES:			
Current Liabilities:			
Claims Payable	<u>\$ 5,869</u>	<u>\$ -</u>	<u>\$ 5,869</u>
Total Liabilities	<u>5,869</u>	<u>-</u>	<u>5,869</u>
NET ASSETS:			
Unrestricted	<u>243,143</u>	<u>1,384</u>	<u>244,527</u>
Total Net Assets	<u>\$ 243,143</u>	<u>\$ 1,384</u>	<u>\$ 244,527</u>

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenses and
Changes in Net Assets
Nonmajor Internal Service Funds
For the Year Ended December 31, 2009

	Dental Insurance	Document Imaging	Total Nonmajor Internal Service Funds
OPERATING REVENUES:			
Charges for Services	\$ 58,577	\$ -	\$ 58,577
Total Operating Revenues	<u>58,577</u>	<u>-</u>	<u>58,577</u>
OPERATING EXPENSES:			
Contractual Services	42,795	-	42,795
Claims	<u>3,012</u>	<u>-</u>	<u>3,012</u>
Total Operating Expenses	<u>45,807</u>	<u>-</u>	<u>45,807</u>
Change in Net Assets	12,770	-	12,770
Net Assets, Beginning of Year	<u>230,373</u>	<u>1,384</u>	<u>231,757</u>
Net Assets, End of Year	<u>\$ 243,143</u>	<u>\$ 1,384</u>	<u>\$ 244,527</u>

CLARK COUNTY, OHIO
Combining Statement of Cash Flows
Nonmajor Internal Service Funds
For the Year Ended December 31, 2009

	Dental Insurance	Document Imaging	Total Nonmajor Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash Received from Customers	\$ 58,536	\$ -	\$ 58,536
Cash Paid to Suppliers	(42,795)	-	(42,795)
Cash Paid for Claims and Charges	<u>(6,374)</u>	<u>-</u>	<u>(6,374)</u>
Net Cash Provided (Used) by Operating Activities	<u>9,367</u>	<u>-</u>	<u>9,367</u>
Increase (Decrease) in Cash and Cash Equivalents	9,367	-	9,367
Pooled Cash and Investments, Beginning of Year	<u>238,913</u>	<u>1,384</u>	<u>240,297</u>
Pooled Cash and Investments, End of Year	<u>\$ 248,280</u>	<u>\$ 1,384</u>	<u>\$ 249,664</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:			
Operating Income	\$ 12,770	\$ -	\$ 12,770
Adjustment to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:			
Changes in Assets and Liabilities:			
Due From Other Governments	(41)	-	(41)
Prepaid Items	(691)	-	(691)
Claims Payable	<u>(2,671)</u>	<u>-</u>	<u>(2,671)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 9,367</u>	<u>\$ -</u>	<u>\$ 9,367</u>

AGENCY FUNDS

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

Department of Rehabilitation Corrections Fund – To maintain and account for expenditures related to the West Central Correctional Facility.

Eastern Miami Valley Alcohol, Drug Addiction, Mental Health Board Fund – To maintain and account for revenues received from various sources including tax levies, and state and federal grants to be utilized for the operations of mental health associated programs throughout Clark County.

Health Department Fund – To maintain and account for revenues from various sources including taxes, state and federal grants and fees charges for services used for the payment of expenditures for health services programs for Clark County residents.

Payroll Deductions Fund – To maintain and account for expenditures made for deductions for credit union, federal tax, state tax, garnishments, child support etc...

County Insurance Fund – To maintain and account for expenditures made for employee insurance costs.

Workmen’s Compensation Fund – To maintain and account for expenditures for premiums for providing and paying for worker’s compensation premiums and claims.

General County Fund – To maintain and account for revenues and expenditures of certain funds of departments within Clark County.

Other Government Fund – To maintain and account for revenues received and expenditures made to governmental entities not located within the reporting funds of Clark County.

Township Gas Fund – To maintain and account for revenues received from the State of Ohio to be disbursed to political subdivisions within Clark County eligible to receive gas tax proceeds.

State of Ohio Fund – To maintain and account for revenues received from the State of Ohio, which will be disbursed to other political entities.

Treasurer’s Tax Prepayment Fund – To maintain and account for revenue received from individuals for the prepayment of real estate taxes.

Undivided Tax Settlement Fund – To maintain and account for funds received from the collection of taxes but not yet disbursed to political subdivisions.

Inheritance Tax Fund – To maintain and account for revenues received from the collection of estate taxes from individuals but not yet disbursed to political subdivisions.

(Continued)

AGENCY FUNDS (Continued)

Cigarette Tax Fund – To maintain and account for revenues received from the sale of cigarette tax licenses but not yet disbursed to political subdivisions.

Local Government Fund – To maintain and account for revenues received from the State of Ohio for local government subsidies but not yet disbursed to the political subdivisions participating in the local government allocation.

CLARK COUNTY, OHIO
Combining Statement of Changes in Assets
and Liabilities - Fiduciary Funds
For the Year Ended December 31, 2009

	Balance 12/31/2008	Additions	Deductions	Balance 12/31/2009
<u>Department of Rehabilitation Corrections Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 626,624	\$ 3,198,583	\$ 3,452,589	\$ 372,618
Pooled Cash and Investments with Fiscal Agent	<u>41,085</u>	<u>41,256</u>	<u>41,085</u>	<u>41,256</u>
Total Assets	<u>\$ 667,709</u>	<u>\$ 3,239,839</u>	<u>\$ 3,493,674</u>	<u>\$ 413,874</u>
LIABILITIES:				
Retainage Payable	\$ 41,085	\$ 41,256	\$ 41,085	\$ 41,256
Due to Other Governments	<u>626,624</u>	<u>3,198,583</u>	<u>3,452,589</u>	<u>372,618</u>
Total Liabilities	<u>\$ 667,709</u>	<u>\$ 3,239,839</u>	<u>\$ 3,493,674</u>	<u>\$ 413,874</u>
<u>Eastern Miami Valley Alcohol, Drug Addiction, Mental Health Board Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 4,750,194	\$ 33,390,568	\$ 34,471,064	\$ 3,669,698
Total Assets	<u>\$ 4,750,194</u>	<u>\$ 33,390,568</u>	<u>\$ 34,471,064</u>	<u>\$ 3,669,698</u>
LIABILITIES:				
Undistributed Monies	\$ 4,750,194	\$ 33,390,568	\$ 34,471,064	\$ 3,669,698
Total Liabilities	<u>\$ 4,750,194</u>	<u>\$ 33,390,568</u>	<u>\$ 34,471,064</u>	<u>\$ 3,669,698</u>
<u>Health Department Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 3,014,916	\$ 8,552,853	\$ 8,572,815	\$ 2,994,954
Net Receivables: Special Assessments	<u>-</u>	<u>45,167</u>	<u>-</u>	<u>45,167</u>
Total Assets	<u>\$ 3,014,916</u>	<u>\$ 8,598,020</u>	<u>\$ 8,572,815</u>	<u>\$ 3,040,121</u>
LIABILITIES:				
Undistributed Monies	\$ 3,014,916	\$ 8,598,020	\$ 8,572,815	\$ 3,040,121
Total Liabilities	<u>\$ 3,014,916</u>	<u>\$ 8,598,020</u>	<u>\$ 8,572,815</u>	<u>\$ 3,040,121</u>
<u>Pavroll Deductions Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 6,448	\$ 8,028	\$ 5,470	\$ 9,006
Total Assets	<u>\$ 6,448</u>	<u>\$ 8,028</u>	<u>\$ 5,470</u>	<u>\$ 9,006</u>
LIABILITIES:				
Undistributed Monies	\$ 6,448	\$ 8,028	\$ 5,470	\$ 9,006
Total Liabilities	<u>\$ 6,448</u>	<u>\$ 8,028</u>	<u>\$ 5,470</u>	<u>\$ 9,006</u>

(Continued)

CLARK COUNTY, OHIO
Combining Statement of Changes in Assets
and Liabilities - Fiduciary Funds
For the Year Ended December 31, 2009
(Continued)

	Balance 12/31/2008	Additions	Deductions	Balance 12/31/2009
<u>County Insurance Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 108,112	\$ 15,057,262	\$ 15,163,148	\$ 2,226
Total Assets	<u>108,112</u>	<u>15,057,262</u>	<u>15,163,148</u>	<u>2,226</u>
LIABILITIES:				
Undistributed Monies	\$ 108,112	\$ 15,057,262	\$ 15,163,148	\$ 2,226
Total Liabilities	<u>\$ 108,112</u>	<u>\$ 15,057,262</u>	<u>\$ 15,163,148</u>	<u>\$ 2,226</u>
<u>Workmen's Compensation Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 461,831	\$ 884,160	\$ 868,924	\$ 477,067
Total Assets	<u>\$ 461,831</u>	<u>\$ 884,160</u>	<u>\$ 868,924</u>	<u>\$ 477,067</u>
LIABILITIES:				
Undistributed Monies	\$ 461,831	\$ 884,160	\$ 868,924	\$ 477,067
Total Liabilities	<u>\$ 461,831</u>	<u>\$ 884,160</u>	<u>\$ 868,924</u>	<u>\$ 477,067</u>
<u>General County Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 274,039	\$ 504,459	\$ 498,552	\$ 279,946
Pooled Cash and Investments in Segregated Accounts	<u>1,967,909</u>	<u>2,262,101</u>	<u>1,967,909</u>	<u>2,262,101</u>
Total Assets	<u>\$ 2,241,948</u>	<u>\$ 2,766,560</u>	<u>\$ 2,466,461</u>	<u>\$ 2,542,047</u>
LIABILITIES:				
Undistributed Monies	\$ 2,241,948	\$ 2,766,560	\$ 2,466,461	\$ 2,542,047
Total Liabilities	<u>\$ 2,241,948</u>	<u>\$ 2,766,560</u>	<u>\$ 2,466,461</u>	<u>\$ 2,542,047</u>
<u>Other Government Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 1,065,205	\$ 85,972,319	\$ 86,121,809	\$ 915,715
Pooled Cash and Investments in Segregated Accounts	<u>12,743</u>	<u>12,784</u>	<u>12,743</u>	<u>12,784</u>
Total Assets	<u>\$ 1,077,948</u>	<u>\$ 85,985,103</u>	<u>\$ 86,134,552</u>	<u>\$ 928,499</u>
LIABILITIES:				
Undistributed Monies	\$ 1,077,948	\$ 85,985,103	\$ 86,134,552	\$ 928,499
Total Liabilities	<u>\$ 1,077,948</u>	<u>\$ 85,985,103</u>	<u>\$ 86,134,552</u>	<u>\$ 928,499</u>

(Continued)

CLARK COUNTY, OHIO
Combining Statement of Changes in Assets
and Liabilities - Fiduciary Funds
For the Year Ended December 31, 2009
(Continued)

	Balance 12/31/2008	Additions	Deductions	Balance 12/31/2009
<u>Township Gas Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ -	\$ 1,039,840	\$ 1,039,840	\$ -
Total Assets	<u>\$ -</u>	<u>\$ 1,039,840</u>	<u>\$ 1,039,840</u>	<u>\$ -</u>
LIABILITIES:				
Undistributed Monies	\$ -	\$ 1,039,840	\$ 1,039,840	\$ -
Total Liabilities	<u>\$ -</u>	<u>\$ 1,039,840</u>	<u>\$ 1,039,840</u>	<u>\$ -</u>
<u>State of Ohio Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 54,262	\$ 460,165	\$ 446,409	\$ 68,018
Total Assets	<u>\$ 54,262</u>	<u>\$ 460,165</u>	<u>\$ 446,409</u>	<u>\$ 68,018</u>
LIABILITIES:				
Undistributed Monies	\$ 54,262	\$ 460,165	\$ 446,409	\$ 68,018
Total Liabilities	<u>\$ 54,262</u>	<u>\$ 460,165</u>	<u>\$ 446,409</u>	<u>\$ 68,018</u>
<u>Treasurer's Tax Prepayment Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 1,089,233	\$ 2,293,200	\$ 3,355,963	\$ 26,470
Total Assets	<u>\$ 1,089,233</u>	<u>\$ 2,293,200</u>	<u>\$ 3,355,963</u>	<u>\$ 26,470</u>
LIABILITIES:				
Undistributed Monies	\$ 1,089,233	\$ 2,293,200	\$ 3,355,963	\$ 26,470
Total Liabilities	<u>\$ 1,089,233</u>	<u>\$ 2,293,200</u>	<u>\$ 3,355,963</u>	<u>\$ 26,470</u>
<u>Undivided Tax Settlement Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 3,310,173	\$ 120,434,730	\$ 119,706,770	\$ 4,038,133
Net Receivables:				
Special Assessments	2,443,213	2,396,032	2,443,213	2,396,032
Taxes to be Collected for Other Governments	<u>107,753,417</u>	<u>103,426,531</u>	<u>107,753,417</u>	<u>103,426,531</u>
Total Assets	<u>\$ 113,506,803</u>	<u>\$ 226,257,293</u>	<u>\$ 229,903,400</u>	<u>\$ 109,860,696</u>
LIABILITIES:				
Due to Other Governments	\$ 110,196,630	\$ 105,822,563	\$ 110,196,630	\$ 105,822,563
Undistributed Monies	<u>3,310,173</u>	<u>120,434,730</u>	<u>119,706,770</u>	<u>4,038,133</u>
Total Liabilities	<u>\$ 113,506,803</u>	<u>\$ 226,257,293</u>	<u>\$ 229,903,400</u>	<u>\$ 109,860,696</u>

(Continued)

CLARK COUNTY, OHIO
Combining Statement of Changes in Assets
and Liabilities - Fiduciary Funds
For the Year Ended December 31, 2009
(Continued)

	Balance 12/31/2008	Additions	Deductions	Balance 12/31/2009
<u>Inheritance Tax Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 874,301	\$ 1,740,167	\$ 2,207,478	\$ 406,990
Total Assets	<u>\$ 874,301</u>	<u>\$ 1,740,167</u>	<u>\$ 2,207,478</u>	<u>\$ 406,990</u>
LIABILITIES:				
Undistributed Monies	\$ 874,301	\$ 1,740,167	\$ 2,207,478	\$ 406,990
Total Liabilities	<u>\$ 874,301</u>	<u>\$ 1,740,167</u>	<u>\$ 2,207,478</u>	<u>\$ 406,990</u>
<u>Cigarette Tax Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 82	\$ 4,840	\$ 4,764	\$ 158
Total Assets	<u>\$ 82</u>	<u>\$ 4,840</u>	<u>\$ 4,764</u>	<u>\$ 158</u>
LIABILITIES:				
Undistributed Monies	\$ 82	\$ 4,840	\$ 4,764	\$ 158
Total Liabilities	<u>\$ 82</u>	<u>\$ 4,840</u>	<u>\$ 4,764</u>	<u>\$ 158</u>
<u>Local Government Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 190,871	\$ 10,090,322	\$ 10,272,232	\$ 8,961
Total Assets	<u>\$ 190,871</u>	<u>\$ 10,090,322</u>	<u>\$ 10,272,232</u>	<u>\$ 8,961</u>
LIABILITIES:				
Undistributed Monies	\$ 190,871	\$ 10,090,322	\$ 10,272,232	\$ 8,961
Total Liabilities	<u>\$ 190,871</u>	<u>\$ 10,090,322</u>	<u>\$ 10,272,232</u>	<u>\$ 8,961</u>

(Continued)

CLARK COUNTY, OHIO
Combining Statement of Changes in Assets
and Liabilities - Fiduciary Funds
For the Year Ended December 31, 2009
(Continued)

	Balance 12/31/2008	Additions	Deductions	Balance 12/31/2009
<u>Total Agency Funds:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 15,826,291	\$ 283,631,496	\$ 286,187,827	\$ 13,269,960
Pooled Cash and Investments in Segregated Accounts	1,980,652	2,274,885	1,980,652	2,274,885
Pooled Cash and Investments with Fiscal Agent	41,085	41,256	41,085	41,256
Net Receivables:				
Special Assessments	2,443,213	2,441,199	2,443,213	2,441,199
Taxes to be Collected for Other Governments	<u>107,753,417</u>	<u>103,426,531</u>	<u>107,753,417</u>	<u>103,426,531</u>
Total Assets	<u>\$ 128,044,658</u>	<u>\$ 391,815,367</u>	<u>\$ 398,406,194</u>	<u>\$ 121,453,831</u>
LIABILITIES:				
Retainage Payable	\$ 41,085	\$ 41,256	\$ 41,085	\$ 41,256
Due to Other Governments	110,823,254	109,021,146	113,649,219	106,195,181
Undistributed Monies	<u>17,180,319</u>	<u>282,752,965</u>	<u>284,715,890</u>	<u>15,217,394</u>
Total Liabilities	<u>\$ 128,044,658</u>	<u>\$ 391,815,367</u>	<u>\$ 398,406,194</u>	<u>\$ 121,453,831</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, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 3,723,143	\$ 3,723,143	\$ 3,466,549	\$ (256,594)
Permissive Sales Tax	18,150,000	18,550,000	18,623,359	73,359
Intergovernmental	6,497,364	6,776,896	6,514,386	(262,510)
Charges for Services	4,714,110	4,733,513	4,302,327	(431,186)
Licenses and Permits	1,100	1,100	2,833	1,733
Fees, Fines and Forfeitures	855,000	855,000	802,742	(52,258)
Investment Income	1,500,300	1,500,300	1,778,901	278,601
Other Revenue	149,795	178,293	282,187	103,894
	<u>35,590,812</u>	<u>36,318,245</u>	<u>35,773,284</u>	<u>(544,961)</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Commissioners:				
Personnel & Fringes	746,300	753,800	752,274	1,526
Operating Expenses	109,078	109,078	86,121	22,957
Capital Asset Expense	1,189	1,189	1,033	156
Auditor:				
Personnel & Fringes	787,625	783,625	767,054	16,571
Operating Expenses	128,013	132,013	113,473	18,540
Capital Asset Expense	1,500	1,500	927	573
Budget Commission:				
Operating Expenses	200	200	-	200
Data Processing:				
Personnel & Fringes	106,004	106,004	86,700	19,304
Operating Expenses	111,100	122,543	66,295	56,248
Capital Asset Expense	26,950	29,950	27,664	2,286
Board of Revision:				
Operating Expenses	1,900	1,900	1,839	61
Auditor of State:				
Operating Expenses	103,500	103,500	100,000	3,500
Treasurer:				
Personnel & Fringes	550,537	550,537	461,261	89,276
Operating Expenses	79,070	79,070	72,599	6,471
Capital Asset Expense	1,000	1,000	-	1,000
Board of Elections:				
Personnel & Fringes	543,937	543,937	434,247	109,690
Operating Expenses	275,917	275,608	189,070	86,538

(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, 2009
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Recorder:				
Personnel & Fringes	290,570	289,965	289,965	-
Operating Expenses	13,000	18,605	17,897	708
Microfilm:				
Operating Expenses	5,000	-	-	-
Misc Insurance and Pension:				
Personnel & Fringes	10,890	10,890	7,066	3,824
Operating Expenses	698,444	527,191	378,538	148,653
Information Systems:				
Personnel & Fringes	278,052	272,520	272,520	-
Operating Expenses	60,299	81,242	81,177	65
Cash Deposits:				
Operating Expenses	46,148	46,148	10,264	35,884
Unforfeited Land Sale:				
Operating Expenses	-	-	32,426	(32,426)
Unclaimed Money:				
Operating Expenses	359,193	359,193	90,427	268,766
Unclaimed Warrants:				
Operating Expenses	52,000	52,000	5,077	46,923
Legislative and Executive	<u>5,387,416</u>	<u>5,253,208</u>	<u>4,345,914</u>	<u>907,294</u>
Judicial:				
Prosecuting Attorney:				
Personnel & Fringes	1,304,959	1,304,959	1,286,230	18,729
Operating Expenses	96,422	96,422	82,420	14,002
Public Defender:				
Personnel & Fringes	801,573	835,573	808,262	27,311
Operating Expenses	44,583	44,583	32,893	11,690
Court of Appeals:				
Operating Expenses	30,000	30,000	21,179	8,821
Common Pleas Court:				
Personnel & Fringes	866,656	866,656	859,422	7,234
Operating Expenses	319,697	319,697	304,233	15,464
Domestic Relations:				
Personnel & Fringes	612,517	610,877	610,877	-
Operating Expenses	39,411	41,051	40,410	641

(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, 2009
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Probate:				
Personnel & Fringes	368,523	368,523	364,336	4,187
Operating Expenses	51,355	51,355	40,055	11,300
Juvenile Court:				
Personnel & Fringes	1,024,368	998,766	965,596	33,170
Operating Expenses	501,466	604,066	520,734	83,332
Juvenile - Probation:				
Personnel & Fringes	680,046	691,255	689,851	1,404
Operating Expenses	11,731	4,731	4,220	511
Detention Home - Juvenile Court:				
Personnel & Fringes	1,793,935	1,808,328	1,787,438	20,890
Operating Expenses	169,990	176,590	151,143	25,447
Municipal Court:				
Personnel & Fringes	225,376	224,228	214,409	9,819
Operating Expenses	40,939	42,087	38,071	4,016
Clerk of Courts:				
Personnel & Fringes	634,683	659,683	626,117	33,566
Operating Expenses	135,250	135,984	122,559	13,425
Law Library:				
Personnel & Fringes	49,882	49,882	49,213	669
Operating Expenses	500	500	-	500
Juvenile Center Trust:				
Personnel & Fringes	-	-	-	-
Operating Expenses	100,918	100,918	18,909	82,009
Judicial	<u>9,904,780</u>	<u>10,066,714</u>	<u>9,638,577</u>	<u>428,137</u>
Public Safety:				
Sheriff:				
Personnel & Fringes	11,605,407	11,507,810	11,416,915	90,895
Operating Expenses	1,717,356	1,851,315	1,750,666	100,649
Capital Asset Expense	-	-	-	-
Coroner:				
Personnel & Fringes	232,468	237,693	234,488	3,205
Operating Expenses	98,211	145,677	138,841	6,836
Emergency Management:				
Personnel & Fringes	117,604	117,604	116,770	834
Operating Expenses	51,096	50,787	50,477	310

(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, 2009
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Sheriff's Grant:				
Personnel & Fringes	387,314	388,728	382,066	6,662
Operating Expenses	61,287	327,810	227,997	99,813
Sheriff's Trust:				
Operating Expenses	49,317	63,372	32,413	30,959
Sheriff Policing Rotary:				
Personnel & Fringes	864,047	864,728	827,400	37,328
Operating Expenses	<u>165,982</u>	<u>170,298</u>	<u>147,411</u>	<u>22,887</u>
Public Safety	<u>15,350,089</u>	<u>15,725,822</u>	<u>15,325,444</u>	<u>400,378</u>
Public Works:				
County Economic Development:				
Operating Expenses	652,504	652,504	624,254	28,250
County Planning Commission:				
Personnel & Fringes	231,705	211,505	203,413	8,092
Operating Expenses	52,509	23,514	19,228	4,286
Building & Grounds:				
Personnel & Fringes	1,078,667	1,078,667	972,283	106,384
Operating Expenses	2,412,229	2,412,229	2,093,828	318,401
Building Regulations:				
Personnel & Fringes	622,651	639,851	619,354	20,497
Operating Expenses	59,456	34,301	29,209	5,092
Community Development:				
Operating Expenses	-	59,128	57,971	1,157
Engineer:				
Personnel & Fringes	143,100	143,100	142,411	689
Operating Expenses	<u>6,615</u>	<u>6,615</u>	<u>6,614</u>	<u>1</u>
Public Works	<u>5,259,436</u>	<u>5,261,414</u>	<u>4,768,565</u>	<u>492,849</u>
Health:				
Other Health/Welfare:				
Operating Expenses	<u>267,831</u>	<u>267,831</u>	<u>264,546</u>	<u>3,285</u>
Health	<u>267,831</u>	<u>267,831</u>	<u>264,546</u>	<u>3,285</u>
Human Services:				
Soldiers Relief:				
Personnel & Fringes	450,284	455,218	444,049	11,169
Operating Expenses	385,824	380,890	323,815	57,075
Capital Asset Expense	5,212	5,212	4,659	553

(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, 2009
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Veterans Service Commission Unclaimed: Operating Expenses	2,149	2,149	-	2,149
Human Services	843,469	843,469	772,523	70,946
Conservation and Recreation: Misc Insurance and Pension: Operating Expenses	249,500	249,500	249,500	-
Agriculture: Operating Expenses	423,114	428,114	427,321	793
Conservation and Recreation	672,614	677,614	676,821	793
Total Expenditures	37,685,635	38,096,072	35,792,390	2,303,682
Excess (Deficit) Revenues Over/ (Under) Expenditures	(2,094,823)	(1,777,827)	(19,106)	1,758,721
OTHER FINANCING SOURCES (USES):				
Proceeds from Sale of Capital Assets	-	-	6,204	6,204
Advances In	-	-	116,000	116,000
Transfers In	1,736,394	1,402,394	-	(1,402,394)
Advances Out	(1,030,000)	(1,360,000)	(332,000)	1,028,000
Transfers Out	(3,835,534)	(3,498,059)	(2,427,711)	1,070,348
Total Other Financing Sources (Uses)	(3,129,140)	(3,455,665)	(2,637,507)	818,158
Net Change in Fund Balance	(5,223,963)	(5,233,492)	(2,656,613)	2,576,879
Fund Balance, Beginning of Year	4,612,618	4,612,618	4,612,618	-
Prior Year Encumbrances Appropriated	2,164,336	2,164,336	2,164,336	-
Fund Balance, End of Year	\$ 1,552,991	\$ 1,543,462	\$ 4,120,341	2,576,879

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, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 19,418,199	\$ 20,907,797	\$ 20,445,645	\$ (462,152)
Charges for Services	<u>6,260,000</u>	<u>6,260,000</u>	<u>4,610,032</u>	<u>(1,649,968)</u>
Total Revenues	<u>25,678,199</u>	<u>27,167,797</u>	<u>25,055,677</u>	<u>(2,112,120)</u>
EXPENDITURES:				
Current:				
Human Services:				
Department of Job & Family Services:				
Personnel and Fringes	10,859,500	11,374,372	11,319,562	54,810
Operating Expenses	15,304,749	14,989,877	14,813,439	176,438
WIA Fund:				
Operating Expenses	<u>2,159,137</u>	<u>3,648,735</u>	<u>3,218,181</u>	<u>430,554</u>
Total Expenditures	<u>28,323,386</u>	<u>30,012,984</u>	<u>29,351,182</u>	<u>661,802</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(2,645,187)</u>	<u>(2,845,187)</u>	<u>(4,295,505)</u>	<u>(1,450,318)</u>
OTHER FINANCING SOURCES (USES):				
Advances In	200,000	200,000	-	(200,000)
Transfers In	1,108,436	1,108,436	1,035,349	(73,087)
Advances Out	<u>(200,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>1,108,436</u>	<u>1,308,436</u>	<u>1,035,349</u>	<u>(273,087)</u>
Net Change in Fund Balance	(1,536,751)	(1,536,751)	(3,260,156)	(1,723,405)
Fund Balance, Beginning of Year	231,967	231,967	231,967	-
Prior Year Encumbrances Appropriated	<u>1,956,486</u>	<u>1,956,486</u>	<u>1,956,486</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 651,702</u>	<u>\$ 651,702</u>	<u>\$ (1,071,703)</u>	<u>\$ (1,723,405)</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, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 10,314,497	\$ 10,314,497	\$ 9,661,369	\$ (653,128)
Intergovernmental	13,873,764	13,920,764	15,548,659	1,627,895
Charges for Services	409,500	409,500	438,940	29,440
Investment Income	-	-	946	946
Other Revenue	<u>972,800</u>	<u>976,850</u>	<u>71,135</u>	<u>(905,715)</u>
 Total Revenues	 <u>25,570,561</u>	 <u>25,621,611</u>	 <u>25,721,049</u>	 <u>99,438</u>
EXPENDITURES:				
Current:				
Health:				
MR/DD General Fund:				
Personnel and Fringes	12,856,800	12,803,900	12,474,097	329,803
Operating Expenses	4,088,423	4,651,170	4,199,572	451,598
Capital Asset Expense	-	104,000	-	104,000
County MR/DD Residential Services:				
Operating Expenses	1,875,671	2,199,721	2,013,686	186,035
F.F. Mueller Residential Center:				
Personnel and Fringes	6,470,600	6,430,600	5,823,573	607,027
Operating Expenses	2,309,146	2,396,146	2,314,813	81,333
MR/DD Medicaid Reserve:				
Operating Expenses	66,697	66,697	65,370	1,327
MR/DD Donation Trust:				
Operating Expenses	500	500	-	500
Neubart Webb Trust:				
Operating Expenses	<u>8,000</u>	<u>8,000</u>	<u>-</u>	<u>8,000</u>
 Total Expenditures	 <u>27,675,837</u>	 <u>28,660,734</u>	 <u>26,891,111</u>	 <u>1,769,623</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(2,105,276)</u>	<u>(3,039,123)</u>	<u>(1,170,062)</u>	<u>1,869,061</u>
OTHER FINANCING SOURCES (USES):				
Transfers Out	<u>(1,378,700)</u>	<u>(1,378,700)</u>	<u>(443,888)</u>	<u>934,812</u>
 Total Other Financing Sources (Uses)	 <u>(1,378,700)</u>	 <u>(1,378,700)</u>	 <u>(443,888)</u>	 <u>934,812</u>
Net Change in Fund Balance	(3,483,976)	(4,417,823)	(1,613,950)	2,803,873
Fund Balance, Beginning of Year	10,775,568	10,775,568	10,775,568	-
Prior Year Encumbrances Appropriated	<u>760,040</u>	<u>760,040</u>	<u>760,040</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 8,051,632</u>	<u>\$ 7,117,785</u>	<u>\$ 9,921,658</u>	<u>\$ 2,803,873</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Children's Service Special Revenue Fund
For the Year Ended December 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Taxes	\$ 2,378,161	\$ 2,378,161	\$ 2,274,950	\$ (103,211)
Intergovernmental	7,836,492	7,836,492	8,563,362	726,870
Charges for Services	687,804	687,804	481,010	(206,794)
Other Revenue	<u>2,849</u>	<u>24,226</u>	<u>29,134</u>	<u>4,908</u>
 Total Revenues	 <u>10,905,306</u>	 <u>10,926,683</u>	 <u>11,348,456</u>	 <u>421,773</u>
EXPENDITURES:				
Current:				
Human Services:				
Operating Expenses	<u>12,182,567</u>	<u>12,203,944</u>	<u>11,831,251</u>	<u>372,693</u>
 Total Expenditures	 <u>12,182,567</u>	 <u>12,203,944</u>	 <u>11,831,251</u>	 <u>372,693</u>
 Net Change in Fund Balance	 (1,277,261)	 (1,277,261)	 (482,795)	 794,466
 Fund Balance, Beginning of Year	 582,605	 582,605	 582,605	 -
 Prior Year Encumbrances Appropriated	 <u>694,656</u>	 <u>694,656</u>	 <u>694,656</u>	 <u>-</u>
 Fund Balance, End of Year	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ 794,466</u>	 <u>\$ 794,466</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Child Support Enforcement Agency Special Revenue Fund
For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 3,754,571	\$ 3,754,571	\$ 3,842,862	\$ 88,291
Other Revenue	-	-	143	143
Total Revenues	<u>4,304,571</u>	<u>4,304,571</u>	<u>4,347,119</u>	<u>42,548</u>
EXPENDITURES:				
Current:				
Human Services:				
Personnel and Fringes	3,133,300	3,202,266	3,155,739	46,527
Operating Expenses	<u>1,931,584</u>	<u>1,862,618</u>	<u>1,817,732</u>	<u>44,886</u>
Total Expenditures	<u>5,064,884</u>	<u>5,064,884</u>	<u>4,973,471</u>	<u>91,413</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(760,313)</u>	<u>(760,313)</u>	<u>(626,352)</u>	<u>133,961</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	<u>510,000</u>	<u>510,000</u>	<u>450,126</u>	<u>(59,874)</u>
Total Other Financing Sources (Uses)	<u>510,000</u>	<u>510,000</u>	<u>450,126</u>	<u>(59,874)</u>
Net Change in Fund Balance	(250,313)	(250,313)	(176,226)	74,087
Fund Balance, Beginning of Year	1,118,543	1,118,543	1,118,543	-
Prior Year Encumbrances Appropriated	<u>100,584</u>	<u>100,584</u>	<u>100,584</u>	-
Fund Balance, End of Year	<u>\$ 968,814</u>	<u>\$ 968,814</u>	<u>\$ 1,042,901</u>	<u>\$ 74,087</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, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ 953,000	\$ 953,000	\$ 1,092,866	\$ 139,866
Other Revenue	<u>1,800</u>	<u>1,800</u>	<u>-</u>	<u>(1,800)</u>
Total Revenues	<u>954,800</u>	<u>954,800</u>	<u>1,092,866</u>	<u>138,066</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Personnel and Fringes	635,304	635,304	498,370	136,934
Operating Expenses	528,251	513,251	465,124	48,127
Capital Asset Expense	<u>2,000</u>	<u>17,000</u>	<u>12,783</u>	<u>4,217</u>
Total Expenditures	<u>1,165,555</u>	<u>1,165,555</u>	<u>976,277</u>	<u>189,278</u>
Net Change in Fund Balance	(210,755)	(210,755)	116,589	327,344
Fund Balance, Beginning of Year	1,655,500	1,655,500	1,655,500	-
Prior Year Encumbrances Appropriated	<u>77,751</u>	<u>77,751</u>	<u>77,751</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,522,496</u>	<u>\$ 1,522,496</u>	<u>\$ 1,849,840</u>	<u>\$ 327,344</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Engineer's Special Revenue Fund
For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 6,650,000	\$ 7,156,125	\$ 6,985,043	\$ (171,082)
Charges for Services	100,000	100,000	119,270	19,270
Fees, Fines and Forfeitures	130,000	130,000	91,627	(38,373)
Investment Income	75,000	75,000	127,828	52,828
Other Revenue	<u>100,000</u>	<u>500,000</u>	<u>564,024</u>	<u>64,024</u>
Total Revenues	<u>7,055,000</u>	<u>7,961,125</u>	<u>7,887,792</u>	<u>(73,333)</u>
EXPENDITURES:				
Current:				
Public Works:				
Motor Vehicle Gas Tax:				
Personnel and Fringes	3,575,556	3,575,556	3,386,505	189,051
Operating Expenses	4,666,818	4,316,027	4,029,829	286,198
Capital Asset Expense	363,526	1,299,158	1,278,552	20,606
Pavement Marking:				
Operating Expenses	-	335,500	312,065	23,435
Medway Lighting:				
Operating Expenses	<u>-</u>	<u>170,625</u>	<u>125,259</u>	<u>45,366</u>
Total Public Works	<u>8,605,900</u>	<u>9,696,866</u>	<u>9,132,210</u>	<u>564,656</u>
Debt Service:				
Principal	400,000	800,000	800,000	-
Interest	<u>24,000</u>	<u>12,664</u>	<u>12,664</u>	<u>-</u>
Total Debt Service	<u>424,000</u>	<u>812,664</u>	<u>812,664</u>	<u>-</u>
Total Expenditures	<u>9,029,900</u>	<u>10,509,530</u>	<u>9,944,874</u>	<u>564,656</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(1,974,900)</u>	<u>(2,548,405)</u>	<u>(2,057,082)</u>	<u>491,323</u>
OTHER FINANCING SOURCES (USES):				
Note Proceeds	400,000	400,000	800,000	400,000
Advances Out	-	(315,022)	(315,022)	-
Transfers Out	<u>(665,000)</u>	<u>(95,606)</u>	<u>-</u>	<u>95,606</u>
Total Other Financing Sources (Uses)	<u>(265,000)</u>	<u>(10,628)</u>	<u>484,978</u>	<u>495,606</u>

(Continued)

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Engineer's Special Revenue Fund
For the Year Ended December 31, 2009
(Continued)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Net Change in Fund Balance	(2,239,900)	(2,559,033)	(1,572,104)	986,929
Fund Balance, Beginning of Year	1,905,434	1,905,434	1,905,434	-
Prior Year Encumbrances Appropriated	<u>1,017,844</u>	<u>1,017,844</u>	<u>1,017,844</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 683,378</u>	<u>\$ 364,245</u>	<u>\$ 1,351,174</u>	<u>\$ 986,929</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, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 125,000	\$ 175,000	\$ 27,500	\$ (147,500)
Charges for Services	884,600	884,600	845,096	(39,504)
Investment Income	3,624	3,624	490	(3,134)
Other Revenue	<u>25,000</u>	<u>25,000</u>	<u>63,293</u>	<u>38,293</u>
 Total Revenues	 <u>1,038,224</u>	 <u>1,088,224</u>	 <u>936,379</u>	 <u>(151,845)</u>
EXPENDITURES:				
Current:				
Public Works:				
ODNR Market Development Grant:				
Operating Expenses	252,235	252,235	245,000	7,235
ODNR Community Development 2006:				
Operating Expenses	<u>800</u>	<u>50,800</u>	<u>50,000</u>	<u>800</u>
 Total Public Works	 <u>253,035</u>	 <u>303,035</u>	 <u>295,000</u>	 <u>8,035</u>
Conservation and Recreation:				
Solid Waste Disposal:				
Personnel and Fringes	291,451	319,351	311,204	8,147
Operating Expenses	636,370	651,370	629,638	21,732
Keep America Beautiful:				
Operating Expenses	25,800	25,800	16,828	8,972
Litter Cleanup Grant:				
Operating Expenses	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>-</u>
 Total Conservation and Recreation	 <u>956,121</u>	 <u>999,021</u>	 <u>960,170</u>	 <u>38,851</u>
Debt Service:				
Principal	95,000	57,100	50,000	7,100
Interest	<u>8,600</u>	<u>18,600</u>	<u>18,519</u>	<u>81</u>
 Total Debt Service	 <u>103,600</u>	 <u>75,700</u>	 <u>68,519</u>	 <u>7,181</u>
 Total Expenditures	 <u>1,312,756</u>	 <u>1,377,756</u>	 <u>1,323,689</u>	 <u>54,067</u>
Net Change in Fund Balance	(274,532)	(289,532)	(387,310)	(97,778)
Fund Balance, Beginning of Year	223,512	223,512	223,512	-
Prior Year Encumbrances Appropriated	<u>397,923</u>	<u>397,923</u>	<u>397,923</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 346,903</u>	<u>\$ 331,903</u>	<u>\$ 234,125</u>	<u>\$ (97,778)</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, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ 2,200	\$ 2,200	\$ 7,568	\$ 5,368
Licenses and Permits	425,000	425,000	412,567	(12,433)
Fees, Fines and Forfeitures	12,000	12,000	4,698	(7,302)
Other Revenue	<u>6,000</u>	<u>6,000</u>	<u>551</u>	<u>(5,449)</u>
 Total Revenues	 <u>445,200</u>	 <u>445,200</u>	 <u>425,384</u>	 <u>(19,816)</u>
EXPENDITURES:				
Current:				
Public Safety:				
Commissioners Office:				
Personnel and Fringes	194,334	194,542	152,187	42,355
Operating Expenses	271,846	271,638	270,268	1,370
Auditor's Office:				
Personnel and Fringes	35,416	25,673	25,061	612
Operating Expenses	<u>13,100</u>	<u>22,843</u>	<u>22,258</u>	<u>585</u>
 Total Expenditures	 <u>514,696</u>	 <u>514,696</u>	 <u>469,774</u>	 <u>44,922</u>
 Net Change in Fund Balance	 (69,496)	 (69,496)	 (44,390)	 25,106
 Fund Balance, Beginning of Year	 2,088	 2,088	 2,088	 -
 Prior Year Encumbrances Appropriated	 <u>67,410</u>	 <u>67,410</u>	 <u>67,410</u>	 <u>-</u>
 Fund Balance, End of Year	 <u>\$ 2</u>	 <u>\$ 2</u>	 <u>\$ 25,108</u>	 <u>\$ 25,106</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
DRETAC Special Revenue Fund
For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 300,000	\$ 300,000	\$ 289,626	\$ (10,374)
Other Revenue	-	-	28,755	28,755
 Total Revenues	<u>300,000</u>	<u>300,000</u>	<u>318,381</u>	<u>18,381</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Treasurer's Office:				
Personnel and Fringes	142,375	142,375	106,535	35,840
Operating Expenses	398,793	398,793	31,237	367,556
Total Legislative and Executive	<u>541,168</u>	<u>541,168</u>	<u>137,772</u>	<u>403,396</u>
Judicial:				
Prosecutor's Office:				
Personnel and Fringes	194,600	265,311	264,714	597
Operating Expenses	346,568	275,857	10,238	265,619
Total Judicial	<u>541,168</u>	<u>541,168</u>	<u>274,952</u>	<u>266,216</u>
Total Expenditures	<u>1,082,336</u>	<u>1,082,336</u>	<u>412,724</u>	<u>669,612</u>
Net Change in Fund Balance	(782,336)	(782,336)	(94,343)	687,993
Fund Balance, Beginning of Year	773,842	773,842	773,842	-
Prior Year Encumbrances Appropriated	8,495	8,495	8,495	-
Fund Balance, End of Year	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 687,994</u>	<u>\$ 687,993</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Treasurer Prepayment Interest Special Revenue Fund
For the Year Ended December 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Investment Income	\$ 15,000	\$ 2,500	\$ 2,317	\$ (183)
Total Revenues	<u>15,000</u>	<u>2,500</u>	<u>2,317</u>	<u>(183)</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Personnel and Fringes	25,613	19,613	17,089	2,524
Operating Expenses	<u>14,587</u>	<u>8,087</u>	<u>3,133</u>	<u>4,954</u>
Total Expenditures	<u>40,200</u>	<u>27,700</u>	<u>20,222</u>	<u>7,478</u>
Net Change in Fund Balance	(25,200)	(25,200)	(17,905)	7,295
Fund Balance, Beginning of Year	<u>25,150</u>	<u>25,150</u>	<u>25,150</u>	<u>-</u>
Prior Year Encumbrances Appropriated	<u>50</u>	<u>50</u>	<u>50</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,295</u>	<u>\$ 7,295</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, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Charges for Services	\$ 200,000	\$ 200,000	\$ 202,941	\$ 2,941
Total Revenues	<u>200,000</u>	<u>200,000</u>	<u>202,941</u>	<u>2,941</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Auditor's Office:				
Personnel and Fringes	74,237	74,962	70,307	4,655
Operating Expenses	<u>558,284</u>	<u>557,559</u>	<u>515,531</u>	<u>42,028</u>
Total Expenditures	<u>632,521</u>	<u>632,521</u>	<u>585,838</u>	<u>46,683</u>
Net Change in Fund Balance	(432,521)	(432,521)	(382,897)	49,624
Fund Balance, Beginning of Year	433,676	433,676	433,676	-
Prior Year Encumbrances Appropriated	<u>66,559</u>	<u>66,559</u>	<u>66,559</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 67,714</u>	<u>\$ 67,714</u>	<u>\$ 117,338</u>	<u>\$ 49,624</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, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 2,020,129	\$ 2,020,129	\$ 1,877,637	\$ (142,492)
Intergovernmental	475,267	475,267	521,087	45,820
Fees, Fines and Forfeitures	<u>35,000</u>	<u>35,000</u>	<u>30,318</u>	<u>(4,682)</u>
Total Revenues	<u>2,530,396</u>	<u>2,530,396</u>	<u>2,429,042</u>	<u>(101,354)</u>
EXPENDITURES:				
Current:				
General Government:				
Judicial:				
Commissioner's LEAA Project:				
Operating Expenses	75,000	75,000	-	75,000
Indigent Application Fee:				
Operating Expenses	<u>85,000</u>	<u>85,000</u>	<u>73,508</u>	<u>11,492</u>
Total Judicial	<u>160,000</u>	<u>160,000</u>	<u>73,508</u>	<u>86,492</u>
Human Services:				
Senior Citizen's Levy:				
Operating Expenses	2,374,537	2,374,537	2,352,864	21,673
Children's Trust:				
Operating Expenses	<u>45,859</u>	<u>45,859</u>	<u>45,859</u>	<u>-</u>
Total Human Services	<u>2,420,396</u>	<u>2,420,396</u>	<u>2,398,723</u>	<u>21,673</u>
Total Expenditures	<u>2,580,396</u>	<u>2,580,396</u>	<u>2,472,231</u>	<u>108,165</u>
Net Change in Fund Balance	(50,000)	(50,000)	(43,189)	6,811
Fund Balance, Beginning of Year	<u>51,254</u>	<u>51,254</u>	<u>51,254</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,254</u>	<u>\$ 1,254</u>	<u>\$ 8,065</u>	<u>\$ 6,811</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Planning and Economic Development Special Revenue Fund
For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 815,719	\$ 815,842	\$ 361,647	\$ (454,195)
Total Revenues	<u>815,719</u>	<u>815,842</u>	<u>361,647</u>	<u>(454,195)</u>
EXPENDITURES:				
Current:				
Public Works:				
C.D.B.G.:				
Personnel and Fringes	27,150	35,918	35,918	-
Operating Expenses	374,298	365,530	317,206	48,324
Housing Rehab:				
Operating Expenses	16,164	1,164	-	1,164
Project Advances:				
Operating Expenses	21,914	21,914	-	21,914
Regional Planning Commission:				
Operating Expenses	2,300	2,300	2,300	-
Community Housing Improvement:				
Personnel and Fringes	14,663	14,663	11,324	3,339
Operating Expenses	437,500	437,500	435,666	1,834
Total Public Works	<u>893,989</u>	<u>878,989</u>	<u>802,414</u>	<u>76,575</u>
Conservation and Recreation:				
Farmland Preservation:				
Operating Expenses	13,752	13,875	13,875	-
Total Conservation and Recreation	<u>13,752</u>	<u>13,875</u>	<u>13,875</u>	<u>-</u>
Total Expenditures	<u>907,741</u>	<u>892,864</u>	<u>816,289</u>	<u>76,575</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(92,022)</u>	<u>(77,022)</u>	<u>(454,642)</u>	<u>(377,620)</u>
OTHER FINANCING SOURCES (USES):				
Advances In	45,000	115,000	50,000	(65,000)
Transfers In	500	500	500	-
Advances Out	(45,000)	(110,000)	(50,000)	60,000
Total Other Financing Sources (Uses)	<u>500</u>	<u>5,500</u>	<u>500</u>	<u>(5,000)</u>

(Continued)

CLARK COUNTY, OHIO
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
 Planning and Economic Development Special Revenue Fund
 For the Year Ended December 31, 2009
 (Continued)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Net Change in Fund Balance	(91,522)	(71,522)	(454,142)	(382,620)
Fund Balance, Beginning of Year	32,532	32,532	32,532	-
Prior Year Encumbrances Appropriated	<u>112,653</u>	<u>112,653</u>	<u>112,653</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 53,663</u>	<u>\$ 73,663</u>	<u>\$ (308,957)</u>	<u>\$ (382,620)</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, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 305,879	\$ 741,086	\$ 311,489	\$ (429,597)
Fees, Fines and Forfeitures	175,500	175,500	33,533	(141,967)
Investment Income	-	-	519	519
Other Revenue	<u>231,555</u>	<u>245,786</u>	<u>224,381</u>	<u>(21,405)</u>
Total Revenues	<u>712,934</u>	<u>1,162,372</u>	<u>569,922</u>	<u>(592,450)</u>
EXPENDITURES:				
Current:				
General Government:				
Judicial:				
CAC Trust:				
Personnel and Fringes	11,988	15,732	15,302	430
Operating Expenses	19,174	18,321	15,687	2,634
Capital Asset Expense	<u>600</u>	<u>11,084</u>	<u>12,066</u>	<u>(982)</u>
Total Judicial	<u>31,762</u>	<u>45,137</u>	<u>43,055</u>	<u>2,082</u>
Public Safety:				
Drug Task Force:				
Operating Expenses	17,618	17,618	-	17,618
Prosecutor's Mandatory Fine:				
Personnel and Fringes	-	15,525	13,151	2,374
Operating Expenses	137,000	121,475	19,944	101,531
Prosecutor's Law Enforcement:				
Operating Expenses	51,018	76,018	69,634	6,384
VAWI:				
Personnel and Fringes	75,667	273,268	116,353	156,915
Operating Expenses	68,171	299,124	88,458	210,666
Juvenile/Victim/Child Advocate:				
Personnel and Fringes	37,957	52,620	49,524	3,096
Operating Expenses	3,057	1,763	1,126	637
VOCA (CAC) Grant:				
Personnel and Fringes	182,890	182,890	177,836	5,054
Operating Expenses	29,460	29,460	28,648	812
Capital Asset Expense	5,000	5,000	4,858	142
CAC Prevention:				
Operating Expenses	498	2,998	1,248	1,750

(Continued)

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Prosecuting Attorney Special Revenue Fund
For the Year Ended December 31, 2009
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Project Safe Neighborhood Grant:				
Personnel and Fringes	68,361	68,361	3,657	64,704
Operating Expenses	<u>1,685</u>	<u>1,685</u>	<u>-</u>	<u>1,685</u>
Total Public Safety	<u>678,382</u>	<u>1,147,805</u>	<u>574,437</u>	<u>573,368</u>
Human Services:				
Victim Trust:				
Operating Expenses	<u>2,313</u>	<u>2,313</u>	<u>1,639</u>	<u>674</u>
Total Human Services	<u>2,313</u>	<u>2,313</u>	<u>1,639</u>	<u>674</u>
Total Expenditures	<u>712,457</u>	<u>1,195,255</u>	<u>619,131</u>	<u>576,124</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>477</u>	<u>(32,883)</u>	<u>(49,209)</u>	<u>(16,326)</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	9,768	9,768
Transfers Out	<u>(1,672)</u>	<u>(11,672)</u>	<u>(9,768)</u>	<u>1,904</u>
Total Other Financing Sources (Uses)	<u>(1,672)</u>	<u>(11,672)</u>	<u>-</u>	<u>11,672</u>
Net Change in Fund Balance	(1,195)	(44,555)	(49,209)	(4,654)
Fund Balance, Beginning of Year	193,926	193,926	193,926	-
Prior Year Encumbrances Appropriated	<u>65,043</u>	<u>65,043</u>	<u>65,043</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 257,774</u>	<u>\$ 214,414</u>	<u>\$ 209,760</u>	<u>\$ (4,654)</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, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 143,230	\$ 156,830	\$ 173,602	\$ 16,772
Charges for Services	140,000	140,000	91,153	(48,847)
Fees, Fines and Forfeitures	49,200	49,200	34,652	(14,548)
Other Revenue	-	9,525	2,997	(6,528)
	<u>332,430</u>	<u>355,555</u>	<u>302,404</u>	<u>(53,151)</u>
EXPENDITURES:				
Current:				
Public Safety:				
Sheriff Law Enforcement Trust:				
Operating Expenses	8,065	17,590	14,208	3,382
Sheriff Mandatory Fine:				
Operating Expenses	20,300	20,300	13,851	6,449
Enforcement and Education:				
Personnel and Fringes	41,517	41,507	37,110	4,397
Operating Expenses	983	993	993	-
Indigent Drivers Alcohol:				
Operating Expenses	11,979	11,979	-	11,979
Jail Commissary Trust:				
Operating Expenses	56,031	56,031	27,369	28,662
Local Law Enforcement Block Grant:				
Operating Expenses	3	3	3	-
Jail Social Security Incentive:				
Operating Expenses	600	600	-	600
Sheriff Asset Forfeiture:				
Operating Expenses	9	9	-	9
Local Law Enforcement Block Grant 2002:				
Operating Expenses	49	49	-	49
Carry Concealed Weapon:				
Operating Expenses	91,085	91,085	34,016	57,069
Jail Pay for Stay:				
Operating Expenses	697	697	-	697
Sheriff 911 Wireless:				
Personnel and Fringes	-	205,019	204,439	580
Operating Expenses	443,312	238,293	23,127	215,166

(Continued)

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Sheriff Special Revenue Fund
For the Year Ended December 31, 2009
(Continued)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Sheriff Training/Reimbursement:				
Operating Expenses	10,990	24,590	7,350	17,240
Total Expenditures	<u>685,620</u>	<u>708,745</u>	<u>362,466</u>	<u>346,279</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(353,190)</u>	<u>(353,190)</u>	<u>(60,062)</u>	<u>293,128</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	<u>-</u>	<u>-</u>	<u>9,525</u>	<u>9,525</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>9,525</u>	<u>9,525</u>
Net Change in Fund Balance	(353,190)	(353,190)	(50,537)	302,653
Fund Balance, Beginning of Year	375,704	375,704	375,704	-
Prior Year Encumbrances Appropriated	<u>19,257</u>	<u>19,257</u>	<u>19,257</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 41,771</u>	<u>\$ 41,771</u>	<u>\$ 344,424</u>	<u>\$ 302,653</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, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 187,404	\$ 187,404	\$ 187,404	\$ -
Charges for Services	143,000	204,285	148,825	(55,460)
Fees, Fines and Forfeitures	-	-	197,931	197,931
Other Revenue	-	-	23,577	23,577
	<u>330,404</u>	<u>391,689</u>	<u>557,737</u>	<u>166,048</u>
EXPENDITURES:				
Current:				
General Government:				
Judicial:				
Clerk's Computer Maintenance:				
Operating Expenses	85,533	85,533	54,637	30,896
Computer Legal Research Services:				
Operating Expenses	9,500	9,500	3,452	6,048
Common Pleas Special Projects:				
Personnel and Fringes	-	41,285	27,278	14,007
Operating Expenses	-	20,000	-	20,000
Total Judicial	<u>95,033</u>	<u>156,318</u>	<u>85,367</u>	<u>70,951</u>
Public Safety:				
Department of Rehabilitation Correction:				
Personnel and Fringes	187,404	186,724	186,724	-
Operating Expenses	-	680	680	-
Common Pleas Court Probation Fee:				
Personnel and Fringes	39,566	45,596	45,329	267
Operating Expenses	4,301	4,301	2,360	1,941
Total Public Safety	<u>231,271</u>	<u>237,301</u>	<u>235,093</u>	<u>2,208</u>
Debt Service:				
Principal	150,000	290,000	290,000	-
Interest	17,000	7,000	5,300	1,700
Total Debt Service	<u>167,000</u>	<u>297,000</u>	<u>295,300</u>	<u>1,700</u>
Total Expenditures	<u>493,304</u>	<u>690,619</u>	<u>615,760</u>	<u>74,859</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(162,900)</u>	<u>(298,930)</u>	<u>(58,023)</u>	<u>240,907</u> (Continued)

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, 2009
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
OTHER FINANCING SOURCES (USES):				
Bond Proceeds	-	130,000	130,035	35
Note Proceeds	<u>130,000</u>	<u>130,000</u>	<u>130,000</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>130,000</u>	<u>260,000</u>	<u>260,035</u>	<u>35</u>
Net Change in Fund Balance	(32,900)	(38,930)	202,012	240,942
Fund Balance, Beginning of Year	106,435	106,435	106,435	-
Prior Year Encumbrances Appropriated	<u>2,734</u>	<u>2,734</u>	<u>2,734</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 76,269</u>	<u>\$ 70,239</u>	<u>\$ 311,181</u>	<u>\$ 240,942</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, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Fees, Fines and Forfeitures	\$ 65,000	\$ 65,000	\$ 70,194	\$ 5,194
Total Revenues	<u>65,000</u>	<u>65,000</u>	<u>70,194</u>	<u>5,194</u>
EXPENDITURES:				
Current:				
General Government:				
Judicial:				
Domestic Relations Judicial:				
Personnel and Fringes	<u>65,000</u>	<u>65,000</u>	<u>34,670</u>	<u>30,330</u>
Total Expenditures	<u>65,000</u>	<u>65,000</u>	<u>34,670</u>	<u>30,330</u>
Net Change in Fund Balance	-	-	35,524	35,524
Fund Balance, Beginning of Year	<u>2,078</u>	<u>2,078</u>	<u>2,078</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 2,078</u>	<u>\$ 2,078</u>	<u>\$ 37,602</u>	<u>\$ 35,524</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, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ 43,906	\$ 43,906	\$ 42,924	\$ (982)
Other Revenue	-	-	85	85
Total Revenues	<u>43,906</u>	<u>43,906</u>	<u>43,009</u>	<u>(897)</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Indigent Guardianship:				
Operating Expenses	<u>40,000</u>	<u>40,000</u>	<u>6,225</u>	<u>33,775</u>
Total Legislative and Executive	<u>40,000</u>	<u>40,000</u>	<u>6,225</u>	<u>33,775</u>
Judicial:				
Probate Computer Maintenance:				
Operating Expenses	14,500	14,500	12,546	1,954
Conduct of Business:				
Operating Expenses	1,480	1,480	1,000	480
Probate Computer Research:				
Operating Expenses	17,000	17,000	6,994	10,006
Probate Special Projects:				
Operating Expenses	<u>2,400</u>	<u>2,400</u>	<u>1,282</u>	<u>1,118</u>
Total Judicial	<u>35,380</u>	<u>35,380</u>	<u>21,822</u>	<u>13,558</u>
Total Expenditures	<u>75,380</u>	<u>75,380</u>	<u>28,047</u>	<u>47,333</u>
Net Change in Fund Balance	(31,474)	(31,474)	14,962	46,436
Fund Balance, Beginning of Year	<u>110,467</u>	<u>110,467</u>	<u>110,467</u>	-
Fund Balance, End of Year	<u>\$ 78,993</u>	<u>\$ 78,993</u>	<u>\$ 125,429</u>	<u>\$ 46,436</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, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 1,834,724	\$ 1,834,724	\$ 2,003,347	\$ 168,623
Charges for Services	1,743,150	1,743,150	1,018,811	(724,339)
Other Revenue	<u>5,000</u>	<u>5,000</u>	<u>8,766</u>	<u>3,766</u>
Total Revenues	<u>3,582,874</u>	<u>3,582,874</u>	<u>3,030,924</u>	<u>(551,950)</u>
EXPENDITURES:				
Current:				
General Government:				
Judicial:				
Juvenile Court Computer Maintenance:				
Operating Expenses	25,000	25,000	-	25,000
Juvenile Court Legal Research:				
Operating Expenses	9,200	9,200	4,688	4,512
SVAA Juvenile Grant:				
Personnel and Fringes	2,296	2,296	2,296	-
Juvenile Indigent Driver Alcohol:				
Operating Expenses	<u>2,459</u>	<u>2,459</u>	<u>-</u>	<u>2,459</u>
Total Judicial	<u>38,955</u>	<u>38,955</u>	<u>6,984</u>	<u>31,971</u>
Public Safety:				
Mediation Pilot Project:				
Personnel and Fringes	190,136	190,136	155,872	34,264
Operating Expenses	300	300	-	300
Felony Delinquent Care & Custody:				
Personnel and Fringes	1,581,452	1,581,452	921,350	660,102
Operating Expenses	1,154,259	1,154,199	782,147	372,052
VOCA/Court Appointed Special Advocate Grant:				
Personnel and Fringes	41,218	41,218	34,362	6,856
Mediation Service Fee:				
Personnel and Fringes	21,913	21,913	14,005	7,908
Operating Expenses	33,128	33,128	4,551	28,577
Title IV-E Contract:				
Personnel and Fringes	210,339	210,339	154,130	56,209
Operating Expenses	1,654,797	1,654,797	1,216,019	438,778

(Continued)

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Juvenile Court Special Revenue Fund
For the Year Ended December 31, 2009
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Title IV-E Juvenile Probation:				
Personnel and Fringes	484,896	484,896	250,655	234,241
Operating Expenses	<u>225,233</u>	<u>225,233</u>	<u>163,087</u>	<u>62,146</u>
Total Public Safety	<u>5,597,671</u>	<u>5,597,611</u>	<u>3,696,178</u>	<u>1,901,433</u>
Human Services:				
Ohio Youth Commission:				
Personnel and Fringes	5,442	5,614	5,614	-
Operating Expenses	172	172	-	172
Jeweler's for Children:				
Personnel and Fringes	-	1,762	1,762	-
Operating Expenses	<u>-</u>	<u>211</u>	<u>211</u>	<u>-</u>
Total Human Services	<u>5,614</u>	<u>7,759</u>	<u>7,587</u>	<u>172</u>
Total Expenditures	<u>5,642,240</u>	<u>5,644,325</u>	<u>3,710,749</u>	<u>1,933,576</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(2,059,366)</u>	<u>(2,061,451)</u>	<u>(679,825)</u>	<u>1,381,626</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	<u>8,503</u>	<u>8,503</u>	<u>-</u>	<u>(8,503)</u>
Total Other Financing Sources (Uses)	<u>8,503</u>	<u>8,503</u>	<u>-</u>	<u>(8,503)</u>
Net Change in Fund Balance	(2,050,863)	(2,052,948)	(679,825)	1,373,123
Fund Balance, Beginning of Year	1,827,878	1,827,878	1,827,878	-
Prior Year Encumbrances Appropriated	<u>348,070</u>	<u>348,070</u>	<u>348,070</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 125,085</u>	<u>\$ 123,000</u>	<u>\$ 1,496,123</u>	<u>\$ 1,373,123</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, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ 540,000	\$ 577,810	\$ 630,149	\$ 52,339
Total Revenues	<u>540,000</u>	<u>577,810</u>	<u>630,149</u>	<u>52,339</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Certificate of Title Administration:				
Personnel and Fringes	486,789	515,199	514,443	756
Operating Expenses	40,000	24,400	22,617	1,783
Total Legislative and Executive	<u>526,789</u>	<u>539,599</u>	<u>537,060</u>	<u>2,539</u>
Public Safety:				
Clerk of Courts Home Arrest Monitoring:				
Operating Expenses	44,751	44,751	44,752	(1)
Total Public Safety	<u>44,751</u>	<u>44,751</u>	<u>44,752</u>	<u>(1)</u>
Total Expenditures	<u>571,540</u>	<u>584,350</u>	<u>581,812</u>	<u>2,538</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(31,540)</u>	<u>(6,540)</u>	<u>48,337</u>	<u>54,877</u>
OTHER FINANCING SOURCES (USES):				
Advances In	30,000	30,000	60,000	30,000
Transfers In	26,860	26,860	26,860	-
Advances Out	<u>(30,000)</u>	<u>(55,000)</u>	<u>(55,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>26,860</u>	<u>1,860</u>	<u>31,860</u>	<u>30,000</u>
Net Change in Fund Balance	(4,680)	(4,680)	80,197	84,877
Fund Balance, Beginning of Year	50,324	50,324	50,324	-
Prior Year Encumbrances Appropriated	<u>4,751</u>	<u>4,751</u>	<u>4,751</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 50,395</u>	<u>\$ 50,395</u>	<u>\$ 135,272</u>	<u>\$ 84,877</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, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ -	\$ 3,015	\$ 3,015	\$ -
Total Revenues	-	3,015	3,015	-
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Election Education Grant:				
Operating Expenses	-	3,015	2,568	447
Total Expenditures	-	3,015	2,568	447
Net Change in Fund Balance	-	-	447	447
Fund Balance, Beginning of Year	642	642	642	-
Fund Balance, End of Year	\$ 642	\$ 642	\$ 1,089	\$ 447

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, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ 140,000	\$ 140,000	\$ 72,956	\$ (67,044)
Other Revenue	<u>8,000</u>	<u>8,000</u>	<u>4,333</u>	<u>(3,667)</u>
Total Revenues	<u>148,000</u>	<u>148,000</u>	<u>77,289</u>	<u>(70,711)</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
County Recorder's Special Equipment:				
Operating Expenses	117,784	117,784	90,157	27,627
Capital Asset Expense	24,000	24,000	2,222	21,778
Recorder Housing:				
Operating Expenses	<u>8,000</u>	<u>8,000</u>	<u>-</u>	<u>8,000</u>
Total Expenditures	<u>149,784</u>	<u>149,784</u>	<u>92,379</u>	<u>57,405</u>
Net Change in Fund Balance	(1,784)	(1,784)	(15,090)	(13,306)
Fund Balance, Beginning of Year	(28,970)	(28,970)	(28,970)	-
Prior Year Encumbrances Appropriated	<u>30,784</u>	<u>30,784</u>	<u>30,784</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 30</u>	<u>\$ 30</u>	<u>\$ (13,276)</u>	<u>\$ (13,306)</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, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 54,650	\$ 90,249	\$ 141,047	\$ 50,798
Total Revenues	<u>54,650</u>	<u>90,249</u>	<u>141,047</u>	<u>50,798</u>
EXPENDITURES:				
Current:				
Public Safety:				
Personnel and Fringes	28,347	28,347	28,347	-
Operating Expenses	<u>26,213</u>	<u>105,462</u>	<u>105,462</u>	<u>-</u>
Total Expenditures	<u>54,560</u>	<u>133,809</u>	<u>133,809</u>	<u>-</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>90</u>	<u>(43,560)</u>	<u>7,238</u>	<u>50,798</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	1,838	1,838
Advances Out	<u>-</u>	<u>(11,000)</u>	<u>(11,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>(11,000)</u>	<u>(9,162)</u>	<u>1,838</u>
Net Change in Fund Balance	90	(54,560)	(1,924)	52,636
Fund Balance, Beginning of Year	<u>1,924</u>	<u>1,924</u>	<u>1,924</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 2,014</u>	<u>\$ (52,636)</u>	<u>\$ -</u>	<u>\$ 52,636</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Emergency Management Special Revenue Fund
For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 568,103	\$ 648,103	\$ 550,161	\$ (97,942)
Other Revenue	<u>30,000</u>	<u>39,333</u>	<u>36,196</u>	<u>(3,137)</u>
Total Revenues	<u>598,103</u>	<u>687,436</u>	<u>586,357</u>	<u>(101,079)</u>
EXPENDITURES:				
Current:				
Public Safety:				
Emergency Planning:				
Personnel and Fringes	2,359	14,286	8,910	5,376
Operating Expenses	53,409	41,482	11,810	29,672
Hazardous Materials:				
Personnel and Fringes	3,539	3,539	17	3,522
Operating Expenses	46,084	43,584	24,208	19,376
FEMA FY03 Certification Grant:				
Operating Expenses	12,000	12,000	5,983	6,017
State Homeland Security Grant 2003:				
Personnel and Fringes	66,851	69,351	57,214	12,137
Operating Expenses	167,220	206,553	145,406	61,147
EMA Trust:				
Operating Expenses	5,000	5,000	269	4,731
EMA 911 Government Assistance:				
Operating Expenses	<u>352,751</u>	<u>402,751</u>	<u>402,747</u>	<u>4</u>
Total Expenditures	<u>709,213</u>	<u>798,546</u>	<u>656,564</u>	<u>141,982</u>
Net Change in Fund Balance	(111,110)	(111,110)	(70,207)	40,903
Fund Balance, Beginning of Year	89,992	89,992	89,992	-
Prior Year Encumbrances Appropriated	<u>49,728</u>	<u>49,728</u>	<u>49,728</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 28,610</u>	<u>\$ 28,610</u>	<u>\$ 69,513</u>	<u>\$ 40,903</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Veterans Memorial Trust Special Revenue Fund
For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Other Revenue	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-
EXPENDITURES:				
Current:				
Human Services:				
Operating Expenses	1,964	1,964	-	1,964
Total Expenditures	1,964	1,964	-	1,964
Net Change in Fund Balance	(1,964)	(1,964)	-	1,964
Fund Balance, Beginning of Year	1,964	1,964	1,964	-
Fund Balance, End of Year	\$ -	\$ -	\$ 1,964	\$ 1,964

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, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Special Assessments	\$ 80,130	\$ 87,768	\$ 84,357	\$ (3,411)
Total Revenues	<u>80,130</u>	<u>87,768</u>	<u>84,357</u>	<u>(3,411)</u>
EXPENDITURES:				
Current:				
Public Works:				
Ditch Maintenance Rotary:				
Operating Expenses	<u>132,721</u>	<u>148,789</u>	<u>146,789</u>	<u>2,000</u>
Total Expenditures	<u>132,721</u>	<u>148,789</u>	<u>146,789</u>	<u>2,000</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(52,591)</u>	<u>(61,021)</u>	<u>(62,432)</u>	<u>(1,411)</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	-	66,405	-	(66,405)
Transfers Out	<u>(13,725)</u>	<u>(3,594)</u>	<u>-</u>	<u>3,594</u>
Total Other Financing Sources (Uses)	<u>(13,725)</u>	<u>62,811</u>	<u>-</u>	<u>(62,811)</u>
Net Change in Fund Balance	(66,316)	1,790	(62,432)	(64,222)
Fund Balance, Beginning of Year	35,647	35,647	35,647	-
Prior Year Encumbrances Appropriated	<u>68,721</u>	<u>68,721</u>	<u>68,721</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 38,052</u>	<u>\$ 106,158</u>	<u>\$ 41,936</u>	<u>\$ (64,222)</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, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Other Revenue	\$ -	\$ -	\$ 611,537	\$ 611,537
Total Revenues	<u>-</u>	<u>-</u>	<u>611,537</u>	<u>611,537</u>
EXPENDITURES:				
Current:				
General Government:				
Judicial:				
Operating Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	611,537	611,537
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 611,537</u>	<u>\$ 611,537</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, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ -	\$ 648,750	\$ -	\$ (648,750)
Total Revenues	-	648,750	-	(648,750)
EXPENDITURES:				
Current:				
Public Works:				
Community Development:				
Operating Expenses	-	63,750	63,750	-
Engineer:				
Operating Expenses	-	585,000	192,007	392,993
Total Expenditures	-	648,750	255,757	392,993
Net Change in Fund Balance	-	-	(255,757)	(255,757)
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (255,757)</u>	<u>\$ (255,757)</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
General Bond Retirement Debt Service Fund
For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Other Revenue	\$ 127,332	\$ 127,332	\$ 130,118	\$ 2,786
Total Revenues	<u>127,332</u>	<u>127,332</u>	<u>130,118</u>	<u>2,786</u>
EXPENDITURES:				
Current:				
Debt service:				
Bonds	435,000	435,000	435,000	-
Notes	2,065,000	3,800,000	3,800,000	-
Interest	<u>485,019</u>	<u>492,719</u>	<u>492,691</u>	<u>28</u>
Total Expenditures	<u>2,985,019</u>	<u>4,727,719</u>	<u>4,727,691</u>	<u>28</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(2,857,687)</u>	<u>(4,600,387)</u>	<u>(4,597,573)</u>	<u>2,814</u>
OTHER FINANCING SOURCES (USES):				
Bond Proceeds	-	2,600,000	1,300,350	(1,299,650)
Note Proceeds	1,670,000	720,000	2,170,000	1,450,000
Transfers In	<u>875,685</u>	<u>875,685</u>	<u>775,685</u>	<u>(100,000)</u>
Total Other Financing Sources (Uses)	<u>2,545,685</u>	<u>4,195,685</u>	<u>4,246,035</u>	<u>50,350</u>
Net Change in Fund Balance	(312,002)	(404,702)	(351,538)	53,164
Fund Balance, Beginning of Year	<u>415,751</u>	<u>415,751</u>	<u>415,751</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 103,749</u>	<u>\$ 11,049</u>	<u>\$ 64,213</u>	<u>\$ 53,164</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Human Services Bond Retirement Debt Service Fund
For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Other Revenue	\$ 610,390	\$ 610,390	\$ 610,390	\$ -
Total Revenues	<u>610,390</u>	<u>610,390</u>	<u>610,390</u>	<u>-</u>
EXPENDITURES:				
Current:				
Debt service:				
Bonds	500,000	500,000	500,000	-
Interest	<u>110,390</u>	<u>110,390</u>	<u>110,390</u>	<u>-</u>
Total Expenditures	<u>610,390</u>	<u>610,390</u>	<u>610,390</u>	<u>-</u>
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning of Year	<u>4,845</u>	<u>4,845</u>	<u>4,845</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 4,845</u>	<u>\$ 4,845</u>	<u>\$ 4,845</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, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Other Revenue	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-
EXPENDITURES:				
Capital Outlay:				
Capital Asset Expense	80,362	330,362	266,312	64,050
Total Capital Outlay	80,362	330,362	266,312	64,050
Debt Service:				
Principal	30,000	30,000	30,000	-
Total Debt Service	30,000	30,000	30,000	-
Total Expenditures	110,362	360,362	296,312	64,050
Excess (Deficit) Revenues Over/ (Under) Expenditures	(110,362)	(360,362)	(296,312)	64,050
OTHER FINANCING SOURCES (USES):				
Transfers In	-	250,000	222,000	(28,000)
Total Other Financing Sources (Uses)	-	250,000	222,000	(28,000)
Net Change in Fund Balance	(110,362)	(110,362)	(74,312)	36,050
Fund Balance, Beginning of Year	139,409	139,409	139,409	-
Prior Year Encumbrances Appropriated	19,323	19,323	19,323	-
Fund Balance, End of Year	\$ 48,370	\$ 48,370	\$ 84,420	\$ 36,050

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Juvenile Safety Renovations Capital Projects Fund
For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Other Revenue	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-
EXPENDITURES:				
Capital Outlay:				
Operating Expenses	-	-	-	-
Total Expenditures	-	-	-	-
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
DoDD Capital Projects Fund
For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ 43,600	\$ 184,125	\$ 184,125	\$ -
Total Revenues	<u>43,600</u>	<u>184,125</u>	<u>184,125</u>	<u>-</u>
EXPENDITURES:				
Capital Outlay:				
Operating Expenses	401,129	488,129	313,522	174,607
Total Capital Outlay	<u>401,129</u>	<u>488,129</u>	<u>313,522</u>	<u>174,607</u>
Debt Service:				
Principal	2,525,000	5,050,000	5,050,000	-
Interest	50,500	57,864	57,863	1
Total Debt Service	<u>2,575,500</u>	<u>5,107,864</u>	<u>5,107,863</u>	<u>1</u>
Total Expenditures	<u>2,976,629</u>	<u>5,595,993</u>	<u>5,421,385</u>	<u>174,608</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(2,933,029)</u>	<u>(5,411,868)</u>	<u>(5,237,260)</u>	<u>174,608</u>
OTHER FINANCING SOURCES (USES):				
Bond Proceeds	-	-	2,345,631	2,345,631
Note Proceeds	2,160,000	4,870,000	2,525,000	(2,345,000)
Transfers In	443,900	450,738	443,888	(6,850)
Total Other Financing Sources (Uses)	<u>2,603,900</u>	<u>5,320,738</u>	<u>5,314,519</u>	<u>(6,219)</u>
Net Change in Fund Balance	(329,129)	(91,130)	77,259	168,389
Fund Balance, Beginning of Year	286,553	286,553	286,553	-
Prior Year Encumbrances Appropriated	<u>52,471</u>	<u>52,471</u>	<u>52,471</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 9,895</u>	<u>\$ 247,894</u>	<u>\$ 416,283</u>	<u>\$ 168,389</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Heritage Center Project Construction Capital Projects Fund
For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Other Revenue	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-
EXPENDITURES:				
Capital Outlay:				
Capital Asset Expenses	\$ -	\$ -	\$ -	\$ -
Total Expenditures	-	-	-	-
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Dayton-Springfield/Old Mill Road Capital Projects Fund
For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ -	\$ 315,022	\$ 84,325	\$ (230,697)
Total Revenues	-	315,022	84,325	(230,697)
EXPENDITURES:				
Capital Outlay:				
Operating Expenses	-	315,022	315,022	-
Total Expenditures	-	315,022	315,022	-
Excess (Deficit) Revenues Over/ (Under) Expenditures	-	-	(230,697)	(230,697)
OTHER FINANCING SOURCES (USES):				
Advances In	-	-	315,022	315,022
Total Other Financing Sources (Uses)	-	-	315,022	315,022
Net Change in Fund Balance	-	-	84,325	84,325
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	\$ -	\$ -	\$ 84,325	\$ 84,325

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Issue II/OPWC Capital Projects Fund
For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ -	\$ 738,510	\$ 2,458,951	\$ 1,720,441
Total Revenues	-	738,510	2,458,951	1,720,441
EXPENDITURES:				
Capital Outlay:				
Operating Expenses	2,500,695	3,239,205	2,968,551	270,654
Total Expenditures	2,500,695	3,239,205	2,968,551	270,654
Net Change in Fund Balance	(2,500,695)	(2,500,695)	(509,600)	1,991,095
Fund Balance, Beginning of Year	(2,500,695)	(2,500,695)	(2,500,695)	-
Prior Year Encumbrances Appropriated	2,500,695	2,500,695	2,500,695	-
Fund Balance, End of Year	<u>\$ (2,500,695)</u>	<u>\$ (2,500,695)</u>	<u>\$ (509,600)</u>	<u>\$ 1,991,095</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Guardrail Replacement Capital Projects Fund
For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ -	\$ 300,000	\$ -	\$ (300,000)
Total Revenues	-	300,000	-	(300,000)
EXPENDITURES:				
Capital Outlay:				
Capital Asset Expenses	-	300,000	-	300,000
Total Expenditures	-	300,000	-	300,000
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	\$ -	\$ -	\$ -	-

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Traffic Signal Replacement Capital Projects Fund
For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 731	\$ 731	\$ 58,000	\$ 57,269
Total Revenues	<u>731</u>	<u>731</u>	<u>58,000</u>	<u>57,269</u>
EXPENDITURES:				
Capital Outlay:				
Capital Asset Expenses	<u>57,269</u>	<u>58,000</u>	<u>58,000</u>	<u>-</u>
Total Expenditures	<u>57,269</u>	<u>58,000</u>	<u>58,000</u>	<u>-</u>
Net Change in Fund Balance	(56,538)	(57,269)	-	57,269
Fund Balance, Beginning of Year	(57,269)	(57,269)	(57,269)	-
Prior Year Encumbrances Appropriated	<u>57,269</u>	<u>57,269</u>	<u>57,269</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ (56,538)</u>	<u>\$ (57,269)</u>	<u>\$ -</u>	<u>57,269</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
South Vienna Development Project Capital Projects Fund
For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 62,000	\$ 62,000	\$ 82,623	\$ 20,623
Total Revenues	<u>62,000</u>	<u>62,000</u>	<u>82,623</u>	<u>20,623</u>
EXPENDITURES:				
Debt Service:				
Principal	535,000	535,000	535,000	-
Interest	<u>12,050</u>	<u>12,050</u>	<u>12,039</u>	<u>11</u>
Total Expenditures	<u>547,050</u>	<u>547,050</u>	<u>547,039</u>	<u>11</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(485,050)</u>	<u>(485,050)</u>	<u>(464,416)</u>	<u>20,634</u>
OTHER FINANCING SOURCES (USES):				
Bond Proceeds	-	-	520,140	520,140
Note Proceeds	<u>460,000</u>	<u>460,000</u>	<u>-</u>	<u>(460,000)</u>
Total Other Financing Sources (Uses)	<u>460,000</u>	<u>460,000</u>	<u>520,140</u>	<u>60,140</u>
Net Change in Fund Balance	(25,050)	(25,050)	55,724	80,774
Fund Balance, Beginning of Year	<u>31,457</u>	<u>31,457</u>	<u>31,457</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 6,407</u>	<u>\$ 6,407</u>	<u>\$ 87,181</u>	<u>\$ 80,774</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, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 748,880	\$ 748,880	\$ 748,880	\$ -
Total Revenues	<u>748,880</u>	<u>748,880</u>	<u>748,880</u>	<u>-</u>
EXPENDITURES:				
Capital Outlay:				
Capital Asset Expenses	<u>748,880</u>	<u>748,880</u>	<u>748,880</u>	<u>-</u>
Total Expenditures	<u>748,880</u>	<u>748,880</u>	<u>748,880</u>	<u>-</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>	<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
Ditch Construction Capital Projects Fund
For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Special Assessments	\$ 89,835	\$ 89,835	\$ 3,464	\$ (86,371)
Total Revenues	<u>89,835</u>	<u>89,835</u>	<u>3,464</u>	<u>(86,371)</u>
EXPENDITURES:				
Capital Outlay:				
Operating Expenses	<u>59,360</u>	<u>59,360</u>	<u>-</u>	<u>59,360</u>
Total Expenditures	<u>59,360</u>	<u>59,360</u>	<u>-</u>	<u>59,360</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>30,475</u>	<u>30,475</u>	<u>3,464</u>	<u>(27,011)</u>
OTHER FINANCING SOURCES (USES):				
Transfers Out	<u>(30,495)</u>	<u>(30,495)</u>	<u>-</u>	<u>30,495</u>
Total Other Financing Sources (Uses)	<u>(30,495)</u>	<u>(30,495)</u>	<u>-</u>	<u>30,495</u>
Net Change in Fund Balance	(20)	(20)	3,464	3,484
Fund Balance, Beginning of Year	<u>91,326</u>	<u>91,326</u>	<u>91,326</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 91,306</u>	<u>\$ 91,306</u>	<u>\$ 94,790</u>	<u>\$ 3,484</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Chase Stewart Blind Relief Permanent Fund
For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Investment Income	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-
EXPENDITURES:				
Current:				
Human Services:				
Operating Expenses	4,000	4,000	-	4,000
Total Expenditures	4,000	4,000	-	4,000
Net Change in Fund Balance	(4,000)	(4,000)	-	4,000
Fund Balance, Beginning of Year	8,601	8,601	8,601	-
Fund Balance, End of Year	<u>\$ 4,601</u>	<u>\$ 4,601</u>	<u>\$ 8,601</u>	<u>4,000</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Chase Stewart Soldier's Relief Permanent Fund
For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Investment Income	\$ -	\$ -	\$ 3,120	\$ 3,120
Total Revenues	-	-	3,120	3,120
EXPENDITURES:				
Current:				
Human Services:				
Operating Expenses	36,000	36,000	7,774	28,226
Total Expenditures	36,000	36,000	7,774	28,226
Net Change in Fund Balance	(36,000)	(36,000)	(4,654)	31,346
Fund Balance, Beginning of Year	126,234	126,234	126,234	-
Fund Balance, End of Year	<u>\$ 90,234</u>	<u>\$ 90,234</u>	<u>\$ 121,580</u>	<u>\$ 31,346</u>



STATISTICAL



SECTION

CLARK COUNTY, OHIO

Statistical Tables

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

Contents

Financial Trends	S-3 – S-7
These schedules contain trend information to help the reader understand how the County’s financial position has changed over time.	
Revenue Capacity	S-8 – S-16
These schedules contain information to help the reader understand and assess the factors affecting the County’s ability to generate its most significant local revenue sources, the property tax and the sales tax.	
Debt Capacity	S-18 – S-21
These schedules present information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future.	
Economic and Demographic Information	S-22 – S-23
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County’s financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	
Operating Information	S-24 – S-31
These schedules contain service and infrastructure data to help the reader understand how the information in the County’s financial report relates to the services the County provides and the activities it performs.	

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement 34 in 2003; schedules presenting government-wide information include information beginning in that year.



CLARK COUNTY, OHIO

Net Assets by Component
Last Seven Fiscal Years (Accrual Basis of Accounting)

	2003	2004	2005	2006	2007	2008	2009
Governmental Activities:							
Invested in Capital Assets, net of related debt	\$ 30,818,093	\$ 36,736,233	\$ 45,910,797	\$ 39,051,091	\$ 66,618,370	\$ 72,403,585	\$ 73,166,669
Restricted	29,231,600	27,573,550	29,765,882	40,241,605	46,338,850	52,791,772	59,322,878
Unrestricted	8,568,518	16,535,233	13,849,606	20,471,207	11,334,044	9,837,901	4,198,991
Total Governmental Activities Net Assets	\$ 68,618,211	\$ 80,845,016	\$ 89,526,285	\$ 99,763,903	\$ 124,291,264	\$ 135,033,258	\$ 136,688,538
Business-Type Activities:							
Invested in Capital Assets, net of related debt	\$ 11,519,320	\$ 12,382,499	\$ 14,943,931	\$ 14,467,177	\$ 10,340,333	\$ 10,702,574	\$ 10,773,918
Unrestricted	4,015,681	4,109,242	5,574,116	5,249,301	4,701,948	4,202,815	5,722,309
Total Business-Type Activities	\$ 15,535,001	\$ 16,491,741	\$ 20,518,047	\$ 19,716,478	\$ 15,042,281	\$ 14,905,389	\$ 16,496,227
Primary Government:							
Invested in Capital Assets, net of related debt	\$ 42,337,413	\$ 49,118,732	\$ 60,854,728	\$ 53,518,268	\$ 76,958,703	\$ 83,106,159	\$ 83,940,587
Restricted	29,231,600	27,573,550	29,765,882	40,241,605	46,338,850	52,791,772	59,322,878
Unrestricted	12,584,199	20,644,475	19,423,722	25,720,508	16,035,992	14,040,716	9,921,300
Total Primary Government	\$ 84,153,212	\$ 97,336,757	\$ 110,044,332	\$ 119,480,381	\$ 139,333,545	\$ 149,938,647	\$ 153,184,765

Source: Clark County Auditor's Office

CLARK COUNTY, OHIO

Changes in Net Assets

Last Seven Fiscal Years (Accrual Basis of Accounting)

	2003	2004	2005	2006	2007	2008	2009
Expenses:							
Primary Government:							
Governmental Activities:							
General Government:							
Legislative & Executive	\$ 6,518,815	\$ 7,482,497	\$ 6,953,654	\$ 8,563,892	\$ 13,580,246	\$ 15,515,492	\$ 14,761,744
Judicial	7,978,551	8,059,117	8,359,847	9,515,849	13,907,141	13,658,964	14,092,014
Public Safety	14,983,773	14,739,384	16,412,417	17,640,819	14,914,162	14,986,140	15,934,293
Public Works	11,535,874	4,760,178	10,702,235	11,497,023	9,621,300	10,073,253	9,460,379
Health	21,711,668	22,260,066	23,492,812	22,998,929	24,364,503	21,035,234	26,076,224
Human Services	40,978,271	34,485,933	41,703,936	43,829,764	43,325,167	43,509,093	44,173,948
Conservation and Recreation	2,614,690	1,647,695	1,692,213	2,042,557	1,929,530	1,557,877	1,466,350
Interest Expense	411,276	304,644	430,601	552,627	829,748	730,966	693,816
Total Governmental Activities Expenses	<u>106,732,918</u>	<u>93,739,514</u>	<u>109,747,715</u>	<u>116,641,460</u>	<u>122,471,797</u>	<u>121,067,019</u>	<u>126,658,768</u>
Business-Type Activities:							
Sewer	2,689,375	2,162,215	2,907,155	3,852,046	3,456,235	3,435,523	3,173,540
Water	1,552,327	1,860,726	1,555,331	2,361,409	2,163,867	1,974,744	2,074,816
Total Business-Type Activities Expenses	<u>4,241,702</u>	<u>4,022,941</u>	<u>4,462,486</u>	<u>6,213,455</u>	<u>5,620,102</u>	<u>5,410,267</u>	<u>5,248,356</u>
Total Primary Government Expenses	<u>\$ 110,974,620</u>	<u>\$ 97,762,455</u>	<u>\$ 114,210,201</u>	<u>\$ 122,854,915</u>	<u>\$ 128,091,899</u>	<u>\$ 126,477,286</u>	<u>\$ 131,907,124</u>
Program Revenues:							
Governmental Activities:							
Charges for Services:							
General Government:							
Legislative & Executive	\$ 4,545,947	\$ 4,407,998	\$ 6,017,463	\$ 6,393,272	\$ 5,304,530	\$ 4,505,340	\$ 4,489,794
Judicial	1,564,380	1,420,151	1,301,757	1,538,664	3,421,820	3,572,574	3,801,383
Public Safety/Security of Persons & Property	2,551,698	2,010,620	1,746,834	1,535,630	1,173,021	1,034,224	580,686
Public Works	889,440	1,786,481	1,218,129	1,148,259	938,233	835,581	409,812
Health	888,612	924,007	916,449	959,145	1,908,276	631,827	1,045,435
Human Services	1,805,416	2,169,130	7,363,505	8,738,108	8,844,054	6,924,140	6,151,911
Conservation and Recreation	725,960	656,575	678,620	661,434	1,005,220	860,287	860,148
Operating Grants and Contributions	50,633,488	53,585,397	54,886,092	56,365,047	59,201,547	64,978,262	61,344,153
Capital Grants and Contributions	2,494,722	2,078,122	1,230,755	637,470	1,025,785	1,085,101	4,054,523
Total Governmental Activities Program Revenues	<u>66,099,663</u>	<u>69,038,481</u>	<u>75,359,604</u>	<u>77,977,029</u>	<u>82,822,486</u>	<u>84,427,336</u>	<u>82,737,845</u>
Business-Type Activities:							
Charges for Services:							
Sewer	3,032,393	3,192,168	3,429,034	2,950,296	3,761,029	3,355,533	3,916,031
Water	1,555,641	1,755,018	1,914,072	1,726,611	2,091,502	1,853,204	2,289,739
Operating Grants and Contributions	921,039	23,499	2,094,863	469,003	-	-	-
Capital Grants and Contributions	-	-	-	-	533,535	-	577,261
Total Business-Type Activities Program Revenues	<u>5,509,073</u>	<u>4,970,685</u>	<u>7,437,969</u>	<u>5,145,910</u>	<u>6,386,066</u>	<u>5,208,737</u>	<u>6,783,031</u>
Total Primary Government Program Revenues	<u>\$ 71,608,736</u>	<u>\$ 74,009,166</u>	<u>\$ 82,797,573</u>	<u>\$ 83,122,939</u>	<u>\$ 89,208,552</u>	<u>\$ 89,636,073</u>	<u>\$ 89,520,876</u>

(Continued)

CLARK COUNTY, OHIO

Changes in Net Assets
Last Seven Fiscal Years (Accrual Basis of Accounting)
(Continued)

	2003	2004	2005	2006	2007	2008	2009
Net (Expense)/Revenue:							
Governmental Activities	\$ (40,633,255)	\$ (24,701,033)	\$ (34,388,111)	\$ (38,664,431)	\$ (39,649,311)	\$ (36,639,683)	\$ (43,920,923)
Business-Type Activities	1,267,371	947,744	2,975,483	(1,067,545)	765,964	(201,530)	1,534,675
Total Primary Government Net (Expense)/Revenue	\$ (39,365,884)	\$ (23,753,289)	\$ (31,412,628)	\$ (39,731,976)	\$ (38,883,347)	\$ (36,841,213)	\$ (42,386,248)
General Revenues and Other Changes in Net Assets:							
Governmental Activities:							
Taxes:							
Property Taxes Levied for:							
General Purposes	\$ 3,213,145	\$ 3,337,017	\$ 3,505,252	\$ 3,813,396	\$ 3,671,872	\$ 3,541,363	\$ 3,466,549
Children's Home	2,792,431	2,927,913	2,853,061	2,829,089	2,664,262	2,395,102	2,274,949
MRDD	8,339,616	10,769,810	10,647,764	10,832,753	10,513,030	9,875,289	9,661,369
Senior Citizen's	1,296,344	1,378,500	1,303,362	2,003,973	2,035,677	2,222,386	2,249,886
Permissive Sales	12,243,341	12,563,786	15,018,094	19,876,833	13,429,821	18,791,959	18,679,244
Grants and Contributions not Restricted to Specific Programs	3,742,624	3,828,800	6,118,338	3,172,719	4,802,904	6,209,645	5,895,214
Investment Income	918,956	719,178	1,599,833	3,496,171	4,160,834	2,912,840	1,352,245
Other Revenue	5,610,718	1,402,834	2,023,676	2,877,115	2,138,706	1,433,093	1,996,747
Total Governmental Activities	38,157,175	36,927,838	43,069,380	48,902,049	43,417,106	47,381,677	45,576,203
Business-Type Activities:							
Investment Income	6,721	-	-	-	-	-	-
Other Revenue	81,732	8,996	1,050,823	265,976	48,392	64,638	56,163
Total Business-Type Activities	88,453	8,996	1,050,823	265,976	48,392	64,638	56,163
Total Primary Government	\$ 38,245,628	\$ 36,936,834	\$ 44,120,203	\$ 49,168,025	\$ 43,465,498	\$ 47,446,315	\$ 45,632,366
Change in Net Assets							
Governmental Activities	\$ (2,476,080)	\$ 12,226,805	\$ 8,681,269	\$ 10,237,618	\$ 3,767,795	\$ 10,741,994	\$ 1,655,280
Business-Type Activities	1,355,824	956,740	4,026,306	(801,569)	814,356	(136,892)	1,590,838
Total Primary Government Change in Net Assets	\$ (1,120,256)	\$ 13,183,545	\$ 12,707,575	\$ 9,436,049	\$ 4,582,151	\$ 10,605,102	\$ 3,246,118

Source: Clark County Auditor's Office

CLARK COUNTY, OHIO

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General Fund:										
Reserved	\$ 600,163	\$ 969,689	\$ 823,087	\$ 945,952	\$ 933,182	\$ 1,023,087	\$ 2,071,345	\$ 2,622,894	\$ 2,011,928	\$ 1,442,618
Unreserved	8,744,861	11,105,208	9,289,124	6,428,922	4,155,905	5,765,842	8,832,443	7,066,027	8,023,745	7,563,668
Total General Fund	\$ 9,345,024	\$ 12,074,897	\$ 10,112,211	\$ 7,374,874	\$ 5,089,087	\$ 6,788,929	\$ 10,903,788	\$ 9,688,921	\$ 10,035,673	\$ 9,006,286
All Other Governmental Funds:										
Reserved	\$ 1,690,774	\$ 3,683,626	\$ 3,884,452	\$ 5,755,381	\$ 11,307,436	\$ 3,881,300	\$ 10,909,079	\$ 6,574,239	\$ 6,221,539	\$ 5,918,512
Unreserved, Reported In:										
Special Revenue Funds	10,022,464	13,695,108	11,585,871	7,790,139	11,780,482	13,975,889	4,379,094	25,176,769	25,845,217	23,284,059
Debt Service Funds	64,605	245,411	175,716	26,528	32,111	26,337	56,051	85,770	420,596	86,391
Capital Projects Funds	(3,483,466)	(4,489,504)	(3,376,810)	(5,040,456)	(9,431,107)	(7,557,101)	(2,862,368)	(5,686,786)	(7,398,862)	(1,007,973)
Permanent Funds	-	-	(3,376,810)	45,922	47,608	50,890	54,694	57,935	59,838	56,029
Total All Other Governmental Funds	\$ 8,294,377	\$ 13,134,641	\$ 12,269,229	\$ 8,577,514	\$ 13,736,530	\$ 10,377,315	\$ 12,536,550	\$ 26,207,927	\$ 25,148,328	\$ 28,337,018

Source: Clark County Auditor's Office

Note:

Beginning with the 2003 CAFR, Clark County adopted GASB Statement 34, which changed the definition of governmental funds. Nonexpendable Trust Funds, previously reported as a fiduciary fund type were renamed Permanent Funds and became a Governmental Fund Type. The County has two such funds, which is included in governmental funds starting in 2003.

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Revenues:										
Taxes	\$ 17,283,698	\$ 15,688,182	\$ 15,563,842	\$ 15,641,536	\$ 18,413,240	\$ 18,309,439	\$ 19,403,937	\$ 18,960,115	\$ 18,034,140	\$ 17,652,753
Permissive Sales Tax	11,892,664	12,043,651	17,727,306	12,279,860	12,490,403	16,077,939	18,820,858	14,485,796	18,791,959	18,679,244
Intergovernmental	56,868,184	56,982,066	52,128,102	55,504,661	59,504,037	58,652,979	59,145,332	67,234,307	68,162,564	68,151,875
Charges for Services	9,631,628	13,189,680	9,804,437	11,514,207	11,320,431	17,409,986	18,246,636	21,261,754	16,734,324	15,400,828
Licenses and Permits	157,755	436,461	411,791	353,378	407,887	421,746	431,308	437,389	411,542	415,400
Fees, Fines and Forfeitures	3,704,130	1,504,318	1,384,919	1,389,531	1,547,899	1,497,007	1,906,699	1,069,724	1,135,325	1,289,501
Special Assessments	76,299	60,329	27,588	38,216	39,972	45,431	49,277	79,530	93,279	87,821
Investment Income	3,287,148	3,655,114	1,246,088	945,888	746,339	1,667,981	3,043,250	4,478,006	2,856,934	1,390,242
Other Revenue	4,609,556	4,097,633	10,804,932	5,330,720	1,712,057	2,023,676	2,877,115	2,122,254	1,263,013	2,111,406
Total Revenues	107,511,062	107,657,434	109,099,005	102,997,997	106,182,265	116,106,184	123,924,412	130,128,875	127,483,080	125,179,070
Expenditures:										
Current:										
General Government:										
Legislative and Executive	5,284,706	4,872,207	5,534,122	5,531,086	5,709,376	6,259,806	6,283,168	8,485,196	8,756,791	8,418,108
Judicial	6,984,966	7,125,812	7,456,921	7,842,437	7,933,312	8,257,399	9,030,920	13,850,735	13,855,050	13,981,133
Public Safety	12,441,218	13,383,878	14,862,697	14,754,897	14,945,491	16,744,583	16,825,459	14,754,572	15,604,597	15,875,959
Public Works	10,765,794	9,235,596	10,653,343	10,255,824	11,016,234	11,005,770	11,756,848	10,694,557	11,434,981	11,584,029
Health	21,897,736	20,338,448	21,540,640	21,382,052	22,017,902	23,121,148	23,030,748	24,369,727	25,147,913	25,883,788
Human Services	35,284,459	40,460,098	41,210,393	40,743,409	34,447,358	41,625,233	43,846,980	43,323,119	44,838,109	43,867,988
Conservation and Recreation	1,603,681	1,558,589	6,413,701	2,596,886	1,656,856	1,694,080	2,043,489	1,917,985	1,559,691	1,459,134
Capital Outlay	12,524,977	3,066,109	4,275,513	5,450,282	4,479,190	7,902,099	3,441,149	9,494,640	5,158,815	4,661,310
Debt Service:										
Principal	510,000	542,131	565,000	765,000	805,000	840,000	860,000	890,000	955,000	960,000
Interest	543,107	597,453	606,948	418,355	298,317	371,764	467,652	742,541	884,980	701,407
Total Expenditures	107,840,644	101,180,321	113,119,278	109,739,426	103,309,036	117,821,882	117,586,413	128,523,072	128,195,927	127,392,856
Excess Revenues over Expenditures	(329,582)	6,477,113	(4,020,273)	(6,741,429)	2,873,229	(1,715,698)	6,337,999	1,605,803	(712,847)	(2,213,786)
Other Financing Sources/(Uses):										
Bonds Issued	-	-	4,165,000	2,014,935	-	-	-	10,740,000	-	4,290,000
Proceeds from Sale of Assets	-	-	-	-	-	58,021	18,584	43,863	-	6,204
Other Financing Sources	-	-	-	-	-	-	-	203,652	-	76,885
Transfers In	7,206,902	6,673,197	8,766,409	5,290,824	10,210,392	19,719,034	23,738,423	26,683,528	9,110,465	8,777,111
Other Financing Uses	-	-	-	(1,987,477)	-	-	-	(136,808)	-	-
Transfers Out	(7,206,902)	(6,673,197)	(8,766,409)	(5,290,824)	(10,210,392)	(19,720,730)	(23,820,912)	(26,683,528)	(9,110,465)	(8,777,111)
Total Other Financing Sources (Uses)	-	-	4,165,000	27,458	-	56,325	(63,905)	10,850,707	-	4,373,089
Net Change in Fund Balance	\$ (329,582)	\$ 6,477,113	\$ 144,727	\$ (6,713,971)	\$ 2,873,229	\$ (1,659,373)	\$ 6,274,094	\$ 12,456,510	\$ (712,847)	\$ 2,159,303
Debt Service as a Percentage of Noncapital Expenditures	1.04%	1.16%	1.06%	1.13%	1.21%	1.13%	1.18%	1.39%	1.63%	1.38%

Source: Clark County Auditor's Office

Note: Beginning with the 2003 CAFR, Clark County adopted GASB Statement 34, which changed the definition of governmental funds. Nonexpendable Trust Funds, previously reported as a fiduciary fund type were renamed Permanent Funds and became a Governmental Fund Type. The County has two such funds, which is included in governmental funds starting in 2003.

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

Year	General Property Tax	Tangible Personal Property Tax	Manufactured Home Tax	Permissive Sales Tax	Total
2000	\$ 14,715,859	\$ 2,465,458	\$ 102,381	\$ 11,892,664	\$ 29,176,362
2001	12,528,932	3,059,851	99,399	12,043,651	27,731,833
2002	13,111,956	2,359,734	92,152	17,727,306	33,291,148
2003	13,220,493	2,330,845	90,198	12,279,860	27,921,396
2004	15,771,011	2,551,855	90,374	12,490,403	30,903,643
2005	16,019,690	2,205,749	84,000	16,077,939	34,387,378
2006	17,525,075	1,797,299	81,563	18,820,858	38,224,795
2007	17,585,706	1,294,608	79,801	14,485,796	33,445,911
2008	17,340,066	630,634	63,440	18,791,959	36,826,099
2009	17,475,604	121,442	55,707	18,679,244	36,331,997
% Change 2000 to 2009	<u>18.75%</u>	<u>-95.07%</u>	<u>-45.59%</u>	<u>57.07%</u>	<u>24.53%</u>

Source: Clark County Auditor's Office

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

<u>Year</u>	<u>General Purposes</u>	<u>Children's Services</u>	<u>Mental Health & Retardation</u>	<u>Senior Citizen's</u>	<u>Total</u>
2003	\$ 3,213,145	\$ 2,792,431	\$ 8,339,616	\$ 1,296,344	\$ 15,641,536
2004	3,337,017	2,927,913	10,769,810	1,378,500	18,413,240
2005	3,505,252	2,853,061	10,647,764	1,303,362	18,309,439
2006	3,813,396	2,829,089	10,832,753	2,003,973	19,479,211
2007	3,671,872	2,664,262	10,513,030	2,035,677	18,884,841
2008	3,541,363	2,395,102	9,875,289	2,222,386	18,034,140
2009	3,466,549	2,274,949	9,661,369	2,249,886	17,652,753
% Change 2003 to 2009	<u>7.886%</u>	<u>-18.532%</u>	<u>15.849%</u>	<u>73.556%</u>	<u>12.858%</u>

Source: Clark County Auditor's Office

Note:

The above revenues are reported on the full accrual method of accounting. The County began reporting full accrual amounts with the implementation of GASB 34 for the fiscal year 2003. Therefore, amounts prior to 2003 are not available.

CLARK COUNTY, OHIO

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

Tax Year	Collection Year	REAL PROPERTY			PERSONAL PROPERTY			Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percent of Estimated Actual Value
		Agricultural & Residential	Commercial & Industrial	Public Utility	Tangible Property	Public Utility	Manufactured Homes				
2000	2001	\$ 1,271,427,610	\$ 317,223,440	\$ 193,010	\$ 236,396,432	\$ 115,697,180	\$ 10,334,381	\$ 1,951,272,053	13.100	\$ 5,610,813,299	34.78%
2001	2002	1,446,565,820	351,742,600	181,630	253,081,697	88,329,480	10,764,704	2,150,665,931	13.100	6,249,626,659	34.41%
2002	2003	1,467,053,140	352,769,120	335,210	235,629,206	94,262,380	10,707,345	2,160,756,401	13.090	6,247,313,930	34.59%
2003	2004	1,492,060,370	376,276,810	438,940	209,530,652	89,791,810	10,700,080	2,178,798,662	12.840	6,277,159,667	34.71%
2004	2005	1,631,099,640	411,599,200	452,900	205,021,926	89,223,690	10,830,524	2,348,227,880	12.832	6,756,877,218	34.75%
2005	2006	1,653,809,810	436,329,530	454,590	208,177,263	80,483,060	10,872,859	2,390,127,112	13.882	6,896,346,247	34.66%
2006	2007	1,673,781,270	447,570,190	642,540	162,171,590	79,695,140	10,907,078	2,374,767,808	13.882	6,800,935,289	34.92%
2007	2008	1,807,593,320	510,270,110	692,150	112,559,421	64,213,480	10,922,162	2,506,250,643	13.882	7,148,532,419	35.06%
2008	2009	1,807,055,910	520,517,160	645,630	5,664,501	66,064,500	10,744,891	2,410,692,592	13.882	6,750,321,796	35.71%
2009	2010	1,779,216,330	505,877,070	683,220	2,829,829	68,445,000	10,383,569	2,367,435,018	13.882	6,619,669,391	35.76%

Source: Clark County Auditor's Office

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.

CLARK COUNTY, OHIO

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

Tax Year	Collection Year	Current Taxes		Current Taxes Collected as a		Delinquent Taxes		Delinquent Taxes Collected as a		Total Collections as a % of Current Taxes Levied		Accumulated Delinquencies
		Taxes Levied	Current Taxes Collected	Percent of Taxes Levied	Delinquent Taxes Collected	Total Taxes Collected	Percent of Total Taxes Collected	Total Taxes Collected	Total Collections as a % of Current Taxes Levied			
1999	2000	\$ 20,665,452	\$ 17,163,784	83.06%	\$ 728,332	\$ 17,892,116	4.07%	86.58%	\$ 2,773,336			
2000	2001	21,176,852	17,665,899	83.42%	685,593	18,351,492	3.74%	86.66%	2,825,360			
2001	2002	20,738,787	17,791,759	85.79%	977,396	18,769,155	5.21%	90.50%	1,969,632			
2002	2003	20,968,781	17,499,056	83.45%	897,143	18,396,199	4.88%	87.73%	2,572,582			
2003	2004	24,120,075	19,766,943	81.95%	1,065,681	20,832,624	5.12%	86.37%	3,287,451			
2004	2005	23,650,518	20,117,976	85.06%	1,113,330	21,231,306	5.24%	89.77%	2,419,212			
2005	2006	30,063,904	23,610,460	78.53%	1,150,142	24,760,602	4.65%	82.36%	5,303,302			
2006	2007	27,617,478	23,512,146	85.14%	1,082,181	24,594,327	4.40%	89.05%	3,023,151			
2007	2008	29,027,078	21,450,904	73.90%	1,092,156	22,543,060	4.84%	77.66%	6,484,018			
2008	2009	25,386,108	21,017,849	82.79%	1,132,134	22,149,983	5.11%	87.25%	3,236,125			

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:	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Collection Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
CLARK COUNTY ENTITIES:										
General Fund (Inside Millage)	1.700	1.700	1.700	1.700	1.700	1.700	1.700	1.700	1.700	1.700
Board of Mental Retardation Levy	5.750	5.750	5.750	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	0.600	0.600	0.600	0.600	0.600	1.000	1.000	1.000	1.000	1.000
Community Mental Health Levy	2.000	2.000	2.000	2.000	2.000	2.650	2.650	2.650	2.650	2.650
Total Clark County Entities	13.100	13.100	13.100	12.830	12.832	13.882	13.882	13.882	13.882	13.882
OTHER ENTITIES:										
Health District	0.800	0.800	0.800	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Miami Conservancy District	0.050	0.050	0.050	0.030	0.032	0.032	0.032	0.032	0.032	0.032
Clark County Public Library	0.240	0.240	0.240	0.160	0.120	0.120	-	-	-	-
SCHOOL DISTRICTS:										
Clark Shawnee LSD	38.300	39.300	38.090	38.090	37.500	37.400	37.520	37.234	39.530	39.450
Greenon LSD	41.570	41.470	40.680	40.100	39.800	39.750	39.750	39.621	39.670	39.670
Northwestern LSD	35.500	35.500	33.900	33.900	32.800	32.310	32.490	31.995	32.200	32.420
Northeastern LSD	45.640	45.640	45.440	45.440	47.140	47.070	47.140	47.021	48.030	48.060
Southeastern LSD	36.800	36.800	42.680	43.100	42.400	42.300	42.350	41.955	41.860	41.830
Springfield CSD	57.650	57.650	57.650	57.750	56.550	56.550	65.410	63.253	63.730	64.820
Tecumseh LSD	44.100	44.100	42.600	48.040	46.100	45.840	45.840	45.040	45.240	45.440
Springfield/Clark County JVSD	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000
Cedar Cliff LSD	32.100	32.100	32.100	32.100	32.100	35.900	35.900	35.800	35.400	43.900
Fairborn CSD	44.640	44.700	44.700	44.400	44.400	44.200	44.200	52.500	51.900	51.800
Yellow Springs EVSD	74.900	70.600	69.600	66.100	65.800	64.600	64.700	64.700	63.700	63.800
Greene County JVSD	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.450
MUNICIPALITIES:										
City of New Carlisle	8.000	8.000	9.000	9.000	9.000	9.000	9.000	7.750	9.000	9.000
City of Springfield	4.100	4.100	4.100	4.100	3.980	4.010	4.050	4.050	4.050	3.970
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	2.500	9.500	9.500	9.500
Village of Enon	5.600	5.600	5.600	5.600	5.600	5.600	8.100	8.100	10.100	8.600
Village of Lawrenceville	5.100	5.100	5.100	5.100	5.100	5.100	-	-	-	-
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	9.800	9.800	7.400	13.400	8.400	8.400	8.400	8.400	2.400	2.400
Village of Clifton	9.000	9.000	9.000	9.000	9.000	9.000	9.000	9.000	9.000	9.000
TOWNSHIPS:										
Bethel Township	5.200	5.200	7.200	7.200	7.200	7.200	7.200	7.250	7.200	7.200
German Township	6.900	6.900	6.900	7.600	7.600	7.600	7.900	7.900	7.900	7.900
Green Township - Fire District #1	4.500	4.500	4.200	5.700	5.700	6.600	6.600	6.600	7.600	7.600
Green Township - Fire District #2	4.700	5.700	6.200	7.200	7.200	8.100	8.100	8.100	9.100	9.100
Harmony Township	5.900	5.900	6.400	6.400	6.400	6.400	6.400	7.400	7.400	7.400
Madison Township	4.100	4.100	4.100	4.100	4.100	6.100	6.100	6.100	6.100	6.100
Mad River Township	3.700	5.000	6.000	6.000	6.000	6.000	6.000	6.000	6.000	5.000
Moorefield Township	5.050	5.050	5.050	5.050	5.050	5.050	5.050	5.050	5.050	5.050
Pike Township	9.600	9.600	9.600	9.600	9.600	9.600	9.600	9.600	9.600	9.600
Pleasant Township	7.000	7.000	7.000	7.000	7.000	7.000	7.000	7.800	7.800	7.800
Springfield Township	7.600	7.000	7.000	7.000	7.000	7.000	7.000	7.000	7.000	7.000

Note:

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

Source: Clark County Auditor's Office

CLARK COUNTY, OHIO

Principal Property Tax Payers

2009 and 2002

Taxpayer	2009	
	Taxable Assessed Value	% of Total County Taxable Assessed Value
Navistar International Corporation	\$ 13,541,050	0.59%
Walmart Real Estate Business Trust	8,644,150	0.38%
Upper Valley Mall LLC	7,158,090	0.31%
Springfield Commons Plaza LLC	7,042,720	0.31%
Gordon Foods Service Inc	6,186,810	0.27%
Ohio Masonic Home	5,978,040	0.26%
USPG Portfolio Two LLC	5,686,880	0.25%
American Security Insurance Company	4,979,500	0.22%
Emro Marketing Company	4,970,000	0.22%
Aldi Inc	<u>4,774,890</u>	<u>0.21%</u>
Total	<u>\$ 68,962,130</u>	<u>3.02%</u>
Total Assessed Value	<u>\$ 2,285,093,400</u>	
Taxpayer	2002	
	Taxable Assessed Value	% of Total County Taxable Assessed Value
Navistar International Corporation	\$ 14,014,287	0.77%
USPG Portfolio Two LLC	6,725,290	0.37%
Simon Capital Limited Partnership	6,567,070	0.36%
Gordon Foods Service Inc	5,613,110	0.31%
Glimcher Properties Limited Partnership	4,994,590	0.27%
Emro Marketing Company	4,033,200	0.22%
Allied SSR Shopping Centers I, LLC	3,193,340	0.18%
Meijer Stores Limited Partnership	2,980,780	0.16%
Aldi Inc	2,800,310	0.15%
AOT, Inc.	<u>2,278,850</u>	<u>0.13%</u>
Total	<u>\$ 53,200,827</u>	<u>2.92%</u>
Total Assessed Value	<u>\$ 1,819,822,260</u>	

The amounts presented represent the assessed values upon which the 2009 and 2002 taxes were levied.

Note: Information prior to 2002 not available.

Source: Clark County Auditor's Office

CLARK COUNTY, OHIO

Taxable Sales by Category

Last Ten Fiscal Years

	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>
Sales Tax Payments	*	*	*	*
Direct Pay Tax Return Payments	*	*	*	*
Seller's Use Tax Return Payments	*	*	*	*
Comsumer's Use Tax Return Payments	*	*	*	*
Motor Vehicle Tax Payments	*	*	*	*
Non-Resident Motor Vehicle Tax Payments	*	*	*	*
Watercraft and Outboard Motors	*	*	*	*
Department of Liquor Control	*	*	*	*
Sales Tax on Motor Vehicle Fuel Refunds	*	*	*	*
Sales/Use Tax Voluntary Payments	*	*	*	*
Statewide Master Numbers	*	*	*	*
Sales/Use Tax Assessment Payments	*	*	*	*
Streamlined Sales Tax Payments	*	*	*	*
Managed Audit Sales/Use Tax Payments	*	*	*	*
Sales/Use Tax Refunds Approved	*	*	*	*
1% Adminstrative Rotary Fund	*	*	*	*
Total	<u>\$ 11,892,664</u>	<u>\$ 12,043,651</u>	<u>\$ 17,727,306</u>	<u>\$ 12,279,860</u>
Sales Tax Rate	0.50%	1.00%	0.50%	1.50%

Source: Ohio Department of Taxation

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

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

<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
*	*	*	*	*	\$ 4,846,439
*	*	*	*	*	503,437
*	*	*	*	*	2,003,984
*	*	*	*	*	336,440
*	*	*	*	*	2,474,042
*	*	*	*	*	11,376
*	*	*	*	*	23,157
*	*	*	*	*	78,556
*	*	*	*	*	7,661
*	*	*	*	*	11,674
*	*	*	*	*	8,389,331
*	*	*	*	*	231,177
*	*	*	*	*	5,134
*	*	*	*	*	-
*	*	*	*	*	(54,485)
*	*	*	*	*	(188,679)
<u>\$ 12,490,403</u>	<u>\$ 16,077,939</u>	<u>\$ 18,820,858</u>	<u>\$ 14,485,796</u>	<u>\$ 18,791,959</u>	<u>\$ 18,679,244</u>
1.50%	1.50%	1.00%	1.00%	1.50%	1.50%

CLARK COUNTY, OHIO

Sewer and Water Rates

Last Ten Fiscal Years

Year	Sewer		Water	
	(First 300 cubic ft.) Monthly Minimum	(Usage > 300 cubic ft.) Rate per 100 cubic ft.	(First 300 cubic ft.) Monthly Minimum	(Usage > 300 cubic ft.) Rate per 100 cubic ft.
2000	\$ 13.28	\$ 3.04	\$ 8.43	\$ 2.21
2001	13.28	3.04	8.43	2.21
2002	13.28	3.04	8.43	2.21
2003	13.28	3.04	8.43	2.21
2004	13.55	3.10	9.19	2.41
2005	13.69	3.13	9.19	2.41
2006	13.69	3.13	9.60	2.52
2007	14.31	3.13	10.27	2.52
2008	14.45	3.30	10.68	2.81
2009	15.03	3.43	11.11	2.92

Source: Clark County Utilities Department



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

Governmental Activities						
	General Bonded Debt					Other Governmental Activities Debt
Year	General Obligation Bonds	Debt Service Fund Balance	Net Bonded Debt	% of Actual Taxable Value of Property	Net Bonded Debt per Capita	Capital Leases
2000	\$ 7,265,000	\$ 64,605	\$ 7,200,395	0.13%	\$ 49.77	\$ 18,372
2001	6,735,000	245,411	6,489,589	0.10%	45.09	6,241
2002	7,770,000	175,716	7,594,284	0.12%	52.95	-
2003	7,035,000	26,528	7,008,472	0.11%	49.38	-
2004	6,230,000	32,111	6,197,889	0.09%	43.78	-
2005	5,390,000	26,337	5,363,663	0.08%	37.89	-
2006	4,530,000	56,051	4,473,949	0.07%	31.76	-
2007	14,380,000	85,770	14,294,230	0.20%	101.97	-
2008	13,425,000	420,596	13,004,404	0.19%	93.01	-
2009	16,755,000	86,391	16,668,609	0.25%	119.34	-

Source: Personal Income from the Ohio Bureau of Employment Services

Business-Type Activities

General Obligation Bonds	OPWC Loans	Issue II Loans Payable	Total Primary Government	Personal Income		Total Debt per Capita
				Total	Percentage	
\$ 4,119,400	\$ -	\$ 337,500	\$ 11,740,272	\$ 3,734,946,000	0.31%	\$ 81.16
3,857,600	304,000	312,500	11,215,341	3,745,004,000	0.30%	77.92
3,585,400	288,800	287,500	11,931,700	3,798,584,000	0.31%	83.20
3,367,900	273,600	262,500	10,939,000	3,870,590,000	0.28%	77.08
3,045,000	728,650	237,500	10,241,150	3,891,244,000	0.26%	72.34
2,711,700	883,700	212,500	9,197,900	3,988,469,000	0.23%	64.98
2,363,000	862,550	187,500	7,943,050	4,161,267,000	0.19%	56.38
3,398,800	975,976	162,500	18,917,276	4,243,870,000	0.45%	134.94
2,994,200	914,379	137,500	17,471,079	4,518,060,000	0.39%	124.96
4,214,100	883,580	125,000	21,977,680	Not Available	Not Available	157.35

CLARK COUNTY, OHIO

Legal Debt Margin
Last Ten Fiscal Years

	<u>2000</u>	<u>2001</u>	<u>2002</u>
County Valuation	\$ <u>1,940,937,672</u>	\$ <u>2,139,901,227</u>	\$ <u>2,150,049,056</u>
Direct Legal Debt Limitation:			
3.0% of the first \$100,000,000 assessed valuation	\$ 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
2.5% in the amount in excess of \$300,000,000	<u>41,023,442</u>	<u>45,997,531</u>	<u>46,251,226</u>
Total Direct Legal Debt Limitation	\$ <u>47,023,442</u>	\$ <u>51,997,531</u>	\$ <u>52,251,226</u>
Amount of Debt Applicable to Debt Limitation:			
General Obligation Bonds	\$ 2,915,000	\$ 2,610,000	\$ 2,285,000
General Obligation Notes	2,090,000	2,690,000	2,295,000
Less: Amount Available in Debt Service	<u>(64,605)</u>	<u>(245,411)</u>	<u>(175,716)</u>
Amount of Debt Subject to Debt Limit	<u>4,940,395</u>	<u>5,054,589</u>	<u>4,404,284</u>
Legal Debt Margin	\$ <u>42,083,047</u>	\$ <u>46,942,942</u>	\$ <u>47,846,942</u>
Legal Debt Margin as a Percentage of the Debt Limit	<u>89.49%</u>	<u>90.28%</u>	<u>91.57%</u>
Unvoted Legal Debt Margin	\$ 19,409,377	\$ 21,399,012	\$ 21,500,491
Amount of Debt Subject to Limit	<u>4,940,395</u>	<u>5,054,589</u>	<u>4,404,284</u>
Unvoted Legal Debt Margin	\$ <u>14,468,982</u>	\$ <u>16,344,423</u>	\$ <u>17,096,207</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	<u>74.55%</u>	<u>76.38%</u>	<u>79.52%</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>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
<u>\$2,168,098,582</u>	<u>\$2,337,397,356</u>	<u>\$2,379,254,253</u>	<u>\$2,363,860,730</u>	<u>\$2,495,328,481</u>	<u>\$2,399,947,701</u>	<u>\$2,357,051,449</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	3,000,000	3,000,000
<u>46,702,465</u>	<u>50,934,934</u>	<u>51,981,356</u>	<u>51,596,518</u>	<u>54,883,212</u>	<u>52,498,693</u>	<u>51,426,286</u>
<u>\$ 52,702,465</u>	<u>\$ 56,934,934</u>	<u>\$ 57,981,356</u>	<u>\$ 57,596,518</u>	<u>\$ 60,883,212</u>	<u>\$ 58,498,693</u>	<u>\$ 57,426,286</u>
\$ 1,980,000	\$ 1,610,000	\$ 1,225,000	\$ 825,000	\$ 10,905,000	\$ 10,445,000	\$ 11,305,000
3,585,000	6,745,000	6,145,000	15,795,000	2,170,000	2,630,000	435,000
<u>(26,528)</u>	<u>(32,111)</u>	<u>(26,337)</u>	<u>(56,051)</u>	<u>(85,770)</u>	<u>(420,596)</u>	<u>(86,391)</u>
<u>5,538,472</u>	<u>8,322,889</u>	<u>7,343,663</u>	<u>16,563,949</u>	<u>12,989,230</u>	<u>12,654,404</u>	<u>11,653,609</u>
<u>\$ 47,163,993</u>	<u>\$ 48,612,045</u>	<u>\$ 50,637,693</u>	<u>\$ 41,032,569</u>	<u>\$ 47,893,982</u>	<u>\$ 45,844,289</u>	<u>\$ 45,772,677</u>
<u>89.49%</u>	<u>85.38%</u>	<u>87.33%</u>	<u>71.24%</u>	<u>78.67%</u>	<u>78.37%</u>	<u>79.71%</u>
\$ 21,680,986	\$ 23,373,974	\$ 23,792,543	\$ 23,638,607	\$ 24,953,285	\$ 23,999,477	\$ 23,570,514
<u>5,538,472</u>	<u>8,322,889</u>	<u>7,343,663</u>	<u>16,563,949</u>	<u>12,989,230</u>	<u>12,654,404</u>	<u>11,653,609</u>
<u>\$ 16,142,514</u>	<u>\$ 15,051,085</u>	<u>\$ 16,448,880</u>	<u>\$ 7,074,658</u>	<u>\$ 11,964,055</u>	<u>\$ 11,345,073</u>	<u>\$ 11,916,905</u>
<u>74.45%</u>	<u>64.39%</u>	<u>69.13%</u>	<u>29.93%</u>	<u>47.95%</u>	<u>47.27%</u>	<u>50.56%</u>

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

Year	Population	Total Personal Income	Per Capita Income	Unemployment Rate
2000	144,661	\$ 3,782,659,000	\$ 26,148	4.3%
2001	143,929	3,872,403,000	26,905	5.1%
2002	143,412	3,902,651,000	27,213	7.0%
2003	141,915	4,002,986,000	28,207	7.2%
2004	141,565	4,040,060,000	28,539	6.7%
2005	141,543	4,106,885,000	29,015	6.3%
2006	140,875	4,282,388,000	30,398	5.5%
2007	140,187	4,406,389,000	31,432	6.2%
2008	139,818	4,518,060,000	32,314	6.7%
2009	139,671	Not Available	Not Available	10.4%

Source: Regional Economic Information System, Bureau of Economic Analysis

CLARK COUNTY, OHIOPrincipal Employers
2009 and 2007

Employer	2009		2007	
	Employees	% of Total County Employment	Employees	% of Total County Employment
Assurant Specialty Property	1000+		1,557	2.34%
Clark County	1000+		1,410	2.12%
Springfield Air National Guard Base/178th Fighter Wing	1000+			
Springfield City Schools	1000+		984	1.48%
Springfield Medical Regional Center	1000+		3,000	4.50%
City of Springfield	500-999		787	1.18%
Dole Fresh Vegetables	500-999		789	1.18%
International Truck and Engine/Navistar International	500-999		1,200	1.80%
Kroger Co.	500-999		573	0.86%
Speedway SuperAmerica	500-999		725	1.09%
Wal-Mart Stores			571	0.86%
Total	<u>10,830</u>	<u>16.92%</u>	<u>11,596</u>	<u>17.41%</u>
Total County Employment	<u>64,000</u>		<u>66,600</u>	

Note: Information prior to 2007 is not available. Per agreement with the Chamber of Commerce, actual number of employees will not be disclosed for 2009.

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

	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>
Governmental Activities:				
General Government:				
Legislative & Executive:				
Commissioners				
Number of Resolutions	1,280	1,125	1,062	1,047
Number of Meetings	83	77	65	75
Number of Hearings	29	37	22	24
Auditor				
Number of Non-Exempt Conveyances	N/A	N/A	N/A	3,821
Number of Exempt Conveyances	N/A	N/A	N/A	2,454
Number of Vendor Licenses Sold	N/A	N/A	396	N/A
Number of General Warrants Issued	34,541	35,128	38,438	34,104
Number of Payroll Warrants Issued	40,749	39,683	39,127	38,455
Number of Direct Deposit Statements	0	0	0	0
Number of Receipt Pay-Ins Issued	5,484	5,449	5,111	5,129
Number of Dog Tags Sold - Regular	23,683	24,371	24,372	24,682
Number of Dog Tags Sold - Kennel Sets	104	90	95	86
Treasurer				
Number of Parcels Billed	N/A	N/A	65,894	66,324
Real Estate Taxes Collected	\$ 76,236,030	\$ 81,924,722	\$ 85,861,889	\$ 87,716,732
Recorder				
Number of Deeds Recorded	7,582	7,839	8,036	8,477
Number of Mortgages Recorded	25,535	31,903	34,522	37,621
Number of Military Discharges Recorded	68	77	45	36
Board of Elections				
Number of Registered Voters	89,550	81,412	82,889	78,692
Number of Voters in Last General Election	58,876	27,806	39,854	35,710
Percentage of Registered that Voted	65.75%	34.15%	48.08%	45.38%
Judicial:				
Common Pleas Court				
Number of Civil Cases Filed	1,234	1,360	1,522	1,607
Number of Criminal Cases Filed	850	972	1,069	1,197
Number of Domestic Cases Filed	1,103	1,103	1,220	1,056
Probate Court				
Number of Estates Filed	962	996	807	902
Number of Guardianships Filed	226	313	287	251
Number of Adoptions Filed	103	82	81	66
Number of Marriages Filed	977	927	880	830
Juvenile Court				
Number of Civil Cases Filed	984	1,292	1,308	1,439
Number of Criminal/Delinquent Cases Filed	1,794	2,246	2,253	2,245
Number of Traffic Cases Filed	1,166	120	1,243	1,067
Number of Adult Cases Filed	61	81	108	97

<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
784	1,092	1,177	1,098	991	1,087
65	65	62	60	58	59
26	28	20	19	21	14
3,698	3,503	3,636	3,148	2,521	2,294
2,618	2,264	2,331	2,113	1,973	1,748
329	295	251	214	190	174
36,306	32,796	33,305	31,737	35,186	32,280
38,211	37,320	30,063	16,516	14,875	12,849
0	0	7,589	20,946	22,632	23,674
5,273	5,410	5,496	5,669	6,007	5,437
24,355	24,243	24,714	24,733	24,860	19,420
89	92	96	96	88	61
66,748	67,842	66,716	67,806	67,658	68,060
\$ 93,549,755	\$ 98,013,809	\$ 102,696,289	\$ 108,736,329	\$ 107,893,678	\$ 110,220,440
8,113	8,209	7,776	7,105	5,323	6,467
26,725	24,595	22,487	19,779	13,945	17,671
45	32	47	34	23	67
89,721	88,248	90,057	87,787	93,045	91,026
70,124	40,149	51,118	27,144	62,947	40,274
78.16%	45.50%	56.76%	30.92%	67.65%	44.24%
1,551	1,546	1,707	1,665	1,671	1,637
1,021	1,210	1,549	1,350	1,168	1,208
1,246	1,271	1,219	1,285	1,260	1,239
826	856	768	763	743	756
280	253	204	174	201	220
97	86	74	60	69	59
803	847	784	793	796	765
863	1,029	919	852	771	664
2,252	2,014	1,983	2,473	2,282	2,068
934	840	951	730	702	666
133	85	116	146	98	102

(Continued)

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

	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>
Municipal Court				
Number of Civil Cases Filed	3,769	4,402	4,722	4,892
Number of Criminal	5,070	5,441	5,755	6,325
Number of Traffic Cases Filed	17,386	18,573	17,606	16,370
Number of Small Claims Filed	501	478	461	483
Clerk of Courts				
Number of Domestic Cases Filed	N/A	N/A	N/A	N/A
Number of Civil Cases Filed	N/A	N/A	N/A	N/A
Number of Criminal Cases Filed	N/A	N/A	N/A	N/A
Number of Domestic Violence Cases Filed	N/A	N/A	N/A	N/A
Number of Appeals Filed	N/A	N/A	N/A	N/A
Number of Certificates of Judgements Filed	N/A	N/A	N/A	N/A
Number of State Judgements Filed	N/A	N/A	N/A	N/A
Number of Garnishments Filed	N/A	N/A	N/A	N/A
Number of Titles Issued	N/A	N/A	N/A	N/A
Public Defender				
Number of Cases Filed	N/A	N/A	N/A	5,001
Public Safety:				
Sheriff				
Jail Operation				
Average Daily Jail Census	206.5	213.3	222.1	228.1
Prisoners Booked	4,863	4,753	4,790	4,689
Prisoners Released	N/A	4,615	4,537	4,536
Incarceration Facility				
Average Daily Jail Census	206.5	213.3	222.1	228.1
Prisoners Booked	4,863	4,753	4,790	4,689
Prisoners Released	N/A	4,615	4,537	4,536
Enforcement				
Number of Citations Issued	N/A	N/A	4,231	3,470
Number of Warrants Served	N/A	N/A	N/A	849
Number of Calls for Service	N/A	N/A	N/A	93,382
Number of Sheriff Vehicles	N/A	89	89	89
Number of Sheriff Sales - Real Estate	410	523	635	858
Emergency Management				
Number of Emergency Responses	N/A	N/A	N/A	N/A
Public Works:				
Building Regulations				
Number of Residential Permits Issued	634	673	755	750
Number of Commercial Permits Issued	137	76	128	123
Number of Inspections Performed	1,777	1,701	2,759	3,037

2004	2005	2006	2007	2008	2009
4,630	4,447	4,151	4,831	5,162	4,337
6,541	6,241	6,788	6,711	6,384	5,868
12,753	13,179	17,267	17,528	17,125	14,789
411	405	507	498	467	394
N/A	761	756	762	691	600
N/A	1,518	1,709	1,734	1,724	1,654
N/A	1,184	1,496	1,244	1,161	1,080
N/A	498	463	524	571	578
N/A	135	140	140	127	123
N/A	791	1,104	1,157	1,638	1,354
N/A	691	1,238	1,667	1,802	2,159
N/A	115	96	127	100	146
N/A	67,368	68,208	65,272	58,340	52,353
5,315	5,665	5,468	5,282	4,931	4,451
231.0	239.9	246.0	259.3	252.2	240.5
4,457	5,071	4,877	5,095	4,968	5,017
4,340	4,699	4,767	4,959	5,007	4,997
231.0	239.9	246.0	259.3	252.2	240.5
4,457	5,071	4,877	5,095	4,968	5,017
4,340	4,699	4,767	4,959	5,007	4,997
1,858	2,250	5,132	4,549	4,538	3,275
856	1,056	1,083	1,041	1,273	1,238
83,328	46,524	43,257	45,099	45,520	44,872
89	89	89	89	89	91
980	892	916	894	879	1,024
2	2	3	1	2	1
649	614	496	425	344	304
162	156	153	134	142	109
2,581	5,370	4,933	4,226	3,080	1,475

(Continued)

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

	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>
Health:				
DoDD				
Number of Students Enrolled	151	141	268	125
Early Prevention Program	108	118	268	125
Preschool Program	29	17	N/A	N/A
Habilitation	14	6	N/A	N/A
Number employed at Workshop	562	548	571	671
Human Services:				
Department of Jobs and Family Services				
Average Client Count - Food Stamps	N/A	N/A	N/A	6,457
Average Client Count - WIA	N/A	N/A	N/A	N/A
Average Client Count - Medicaid	N/A	N/A	N/A	23,030
Average Client Count - Job Placement	N/A	N/A	N/A	N/A
Average Client Count - Disability Assistance	N/A	N/A	N/A	275
Children's Services				
Total Referrals	N/A	N/A	N/A	N/A
Average Client Count - Foster Care	N/A	N/A	N/A	N/A
Average Client Count - Adoption	N/A	N/A	N/A	N/A
Child Support Enforcement Agency				
Number of Active Support Orders	N/A	N/A	N/A	N/A
Percentage Collected - Level of Service	N/A	N/A	N/A	N/A
Veteran's Services				
Number of Client Served	N/A	2,578	2,494	2,476
Amount of Financial Assistance Paid	N/A	\$ 155,527	\$ 152,621	\$ 143,393
Business-Type Activities:				
Sewer and Water Operations:				
Miles of Sanitary Sewer Lines	N/A	N/A	N/A	N/A
Miles of Water Mains	N/A	N/A	N/A	N/A
Number of Sewer and Water Treatment Facilities	N/A	N/A	N/A	N/A
Number of Pumping Stations	N/A	N/A	N/A	N/A
Water Consumption (millions of gallons)	N/A	N/A	N/A	N/A
Wastewater Treated (millions of gallons)	N/A	N/A	N/A	N/A
Number of Sewer Customers	N/A	N/A	N/A	N/A
Number of Water Customers	N/A	N/A	N/A	N/A

Source: Corresponding Board/Department within Clark County.

The following departments did not respond to requests for information: Domestic Relation's Court, Prosecuting Attorney, Coroner, Engineer & Solid Waste.

2004	2005	2006	2007	2008	2009
252	252	341	351	348	287
252	252	341	351	348	287
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
603	603	578	581	555	514
6,921	7,391	7,627	7,991	19,023	22,452
N/A	N/A	120	134	474	133
24,245	25,167	25,539	25,881	26,908	29,326
N/A	N/A	3,500	3,717	56	45
242	307	327	371	401	354
N/A	N/A	1,584	1,850	1,560	1,144
N/A	N/A	145	162	161	164
N/A	N/A	348	353	345	351
N/A	N/A	14,908	14,938	15,101	15,032
N/A	N/A	61.28%	61.55%	61.86%	60.93%
2,396	2,558	2,239	2,890	1,640	3,018
\$ 121,546	\$ 157,070	\$ 141,700	\$ 196,556	\$ 212,021	\$ 156,914
N/A	N/A	N/A	107	107	107
N/A	N/A	N/A	85	85	85
N/A	N/A	N/A	4	4	4
N/A	N/A	N/A	18 sewer /1 water	18 sewer /1 water	18 sewer /1 water
N/A	N/A	N/A	461	435	442
N/A	N/A	N/A	1.8 mil gal/day	1.8 mil gal/day	1.3 mil gal/day
N/A	N/A	N/A	8,030	8,055	8,094
N/A	N/A	N/A	6,833	6,852	6,887

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

	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Governmental Activities:										
General Government:										
Legislative & Executive										
Commissioners	14	13	11	11	11	10	11	9	9	9
Auditor	20	20	19	21	22	22	21	22	18	15
Treasurer	12	11	11	12	12	11	12	12	12	9
Recorder	8	8	8	8	7	7	6	6	6	6
Board of Elections	7	7	7	7	6	7	7	8	8	9
Data Processing	-	-	1	1	1	1	1	1	1	1
Information Systems	-	2	3	3	3	3	2	2	3	3
Judicial										
Common Pleas Court	13	15	15	14	14	15	15	15	15	14
Probate Court	6	6	7	7	7	7	7	7	8	8
Juvenile Court	71	71	76	72	72	71	82	81	88	89
Municipal Court	4	4	5	5	7	7	7	7	6	6
Domestic Relations Court	7	8	8	8	8	7	7	7	7	8
Clerk of Courts	29	30	30	30	29	29	30	28	27	24
Prosecuting Attorney	20	22	22	23	23	22	22	24	22	23
Public Defender	9	10	10	10	10	10	10	10	10	10
Law Library	2	2	2	1	1	1	1	1	1	1
Public Safety										
Sheriff	150	155	153	150	145	148	156	156	160	156
Emergency Management	1	1	1	2	2	3	3	2	2	2
Coroner	3	3	3	3	3	3	3	3	3	3
Public Works										
Engineer	59	58	56	53	53	50	55	53	55	53
Building and Grounds	21	21	19	18	16	16	17	16	18	18
Building Regulations	9	9	9	9	9	8	8	7	8	-
Planning Commission	7	7	7	8	7	8	9	9	10	12
Health										
DoDD	335	310	313	315	314	301	299	293	281	254
Human Services										
Department of Jobs & Family Services	226	228	230	218	217	204	206	218	201	173
Child Support Enforcement Agency	81	78	75	77	63	65	61	64	61	50
Children's Services	19	22	21	14	-	-	-	-	-	-
Veteran's Services	5	6	6	7	7	7	7	7	7	5
Conservation & Recreation										
Historical Society	2	-	-	-	-	-	-	-	-	-
Solid Waste	-	-	-	-	-	1	-	-	-	4
Business-Type Activities:										
Utilities Department	27	27	27	27	27	25	28	26	27	24
	<u>1,167</u>	<u>1,154</u>	<u>1,155</u>	<u>1,134</u>	<u>1,096</u>	<u>1,069</u>	<u>1,093</u>	<u>1,094</u>	<u>1,074</u>	<u>989</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 Three Fiscal Years

	<u>2007</u>	<u>2008</u> <u>as reclassified</u>	<u>2009</u>
Governmental Activities:			
General Government:			
Legislative and Executive:			
Land	\$ 7,204,888	\$ 7,204,888	\$ 7,204,888
Construction in Progress	6,806,575	20,489	-
Buildings	25,905,817	23,830,781	23,830,781
Improvements	24,943,864	32,751,039	32,914,429
Machinery & Equipment	2,658,805	2,682,734	2,715,048
Judicial:			
Improvements	1,135,354	1,122,405	1,122,405
Machinery & Equipment	656,491	467,123	503,617
Public Safety:			
Improvements	162,900	162,900	162,900
Machinery & Equipment	2,548,171	2,488,379	2,538,657
Public Works:			
Construction in Progress	76,400	1,027,196	631,110
Infrastructure	88,999,279	91,196,296	94,479,644
Buildings	8,497	8,497	8,497
Improvements	4,075,484	4,363,120	6,038,704
Machinery & Equipment	5,623,078	5,476,101	6,198,929
Health:			
Buildings	5,270,948	2,643,485	2,643,485
Improvements	386,506	7,353,731	7,408,654
Machinery & Equipment	1,672,712	2,875,931	2,974,531
Human Services:			
Buildings	2,505,507	3,843,664	3,843,664
Improvements	258,237	2,457,509	3,165,799
Machinery & Equipment	813,266	886,588	1,095,614
Conservation/Recreation:			
Improvements	17,793	17,793	17,793
Machinery & Equipment	39,842	39,842	27,678
	<u>\$ 181,770,414</u>	<u>\$ 192,920,491</u>	<u>\$ 199,526,827</u>

Note: Information prior to 2007 is not available.

Source: Clark County Auditor's Office



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Mary Taylor, CPA
Auditor of State

FINANCIAL CONDITION

CLARK COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
SEPTEMBER 30, 2010**