

# *CLARK COUNTY, OHIO*



## COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED

December 31, 2015

*John S. Federer*  
*Clark County Auditor*

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



**CLARK COUNTY, OHIO**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**For the Year Ended December 31, 2015**

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



# *INTRODUCTORY*



# *SECTION*



**CLARK COUNTY, OHIO**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
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**John S. Federer**  
Clark County Auditor

September 15, 2016

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 (County) for the year ended December 31, 2015.

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

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

The County's financial statements have been audited by Clark, Schaefer, Hackett & Co., an independent licensed certified public accounting firm. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year that ended December 31, 2015, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified ("clean") opinion that the County's financial statements for the fiscal year ended December 31, 2015, are fairly presented in conformity with GAAP. The independent auditor's report is located at the front of the financial section of this report.

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

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

**A.B. GRAHAM BUILDING • P.O. BOX 1325 • 31 N. LIMESTONE ST. • SPRINGFIELD, OHIO 45501-1325**  
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The CAFR is presented in three sections:

- The *Introductory* section, which is unaudited, includes the transmittal letter, list of principal officials, and an organizational chart.
- The *Financial* section includes the independent auditor's report, MD&A, basic financial statements for the County, and required and supplemental information.
- The *Statistical* section includes selected financial and demographic information, generally presented on a multi-year basis.

## **REPORTING ENTITY**

The reporting entity of the County is defined in accordance with GASB Statements No. 14, 39 and 61. The basic financial statements contained within this CAFR include all funds, agencies, boards, and commissions for which the County (the reporting entity) is financially accountable. The County provides a wide range of general government services to its residents which include: human and social services, health and community assistance related services, civil and criminal justice systems, road and bridge maintenance and other general legislative and administrative support services.

Although the County Auditor serves as fiscal agent for the Clark County Combined Health District, Clark Soil and Water Conservation District, Mental Health and Recovery Board of Clark, Greene and Madison Counties, Clark County – Springfield Transportation Coordinating Committee, Clark County Park District, and the West Central Community Correctional Facility; the County is acting solely in a custodial capacity. Therefore, these funds are presented as agency funds. A complete discussion of the County's reporting entity is provided in Note 1 to the basic financial statements.

### ***Profile***

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

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

### ***Form of Government***

The County is operated under the powers granted it by the Ohio Statutes. A three-member Board of County Commissioners (the Board) is elected at large. The Board's three members are elected to four-year terms. The Board serves as the taxing authority, the contracting body, and the chief administrator of public services for the County. The Board adopts the annual operating budget and makes the annual appropriation measure for expenditure of all county monies. The Board appoints a County Administrator, who directs and supervises activities of those departments directly under the oversight of the Board. The administrator acts for the Commissioners' as the principal liaison to other county officials, boards and

other political subdivisions. In addition to the Board, the offices of the County Auditor and County Treasurer are of particular importance to the financial affairs of the County.

The County 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 water operations.

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

As real property assessor, the Auditor is responsible for a full reappraisal of the approximately 68,000 parcels of real property in the County every six years, with an interim update every third year. As required by Ohio law, 2013 was the statutory year for a full reappraisal of Clark County real property values. This successful reappraisal updated values and became effective for the collection year beginning January 1, 2014. The Auditor also prepares and maintains a comprehensive set of the County's real estate records that includes ownership, appraised value, property description and dimensions and sketches for each parcel. Along with the Treasurer and the President of the Board of County Commissioners, the Auditor serves on the County Board of Revision. The County Board of Revision hears all complaints on real property and may revise real estate assessment, except those for public utilities.

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

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

## **LOCAL ECONOMY**

In evaluating the County's current economic condition, it is obvious the County has seen a slight turn for the better in the local economy in the past 3 years. Through June 2016 the County's year to date cumulative sales tax receipts were higher than 2015 by over 2.1% and is over 9.2% higher than 2014.

The most current data released from the U.S. Census Bureau has Clark County ranked as the 21<sup>st</sup> most populated County in the State of Ohio. The County's economic climate began to pick up towards the end of 2011 and continued into 2015, and is starting to show a sign of leveling out in 2016. The County has seen a drop in nearly all of the population, employment and workforce estimates. The estimated population of the County dropped from 136,554 in 2014 to 135,959 in 2015. In relation to the drop in population was also a drop in the average annual workforce, according to estimates by the Ohio Labor Market Information. The County's average civilian labor force declined in 2015 from 65,000 in 2014 to 64,200 and the average employed decreased from 61,200 in 2014 to 61,000 in 2015. On a positive note, with the reduction in population and workforce, the average unemployment rate dropped to 5.8% to 5.0% from 2014 to 2015. This unemployment rate drop is in line with the State of Ohio, which saw its average unemployment rate drop from 5.8% in 2014 to 4.9% in 2015. The U.S. average unemployment rate was 5.3% for 2015.

On a positive note, there are several indicators that demonstrate the local economy is improving. First, our public school systems continue to improve on previous years benchmarks. Secondly there are several geographic areas, whereby both commercial and residential development is taking place. With new and the rehabilitation of existing housing stock and the expansion of commercial activity, property values are beginning to rebound. Finally, coupling the above with the positive sales tax trend within the County, retaining and attracting people to shop locally could continue to bolster more spending, thus a continued positive impact on Clark County's economy.

## **LONG-TERM FINANCIAL PLANNING**

Clark County is currently assessing a one and one-half percent permissive sales tax which is allowing the County to maintain its current level of services to its citizens. Additionally, the County has issued bond anticipation notes as a means to acquire capital assets and improvements to the County's buildings and infrastructure. The County's current bond rating of Aa2 is the highest possible rating a local governmental entity our size may receive. As of December 31, 2015, the County's bonded debt has been reduced by over \$6.8 million since December 31, 2010.

## **MAJOR INITIATIVES**

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

**Auditor:** In 2015, the Clark County Auditor's put into place a county-wide financial accounting software system. This project included a complete overhaul of the county's chart of accounts. Also, the Auditor's office launched a mobile app that will allow users to research properties, among other things, on the go and find details using their location.

**Engineer:** In 2015, the County Engineer completed 1 bridge project financed by Federal and State funding along with financing the replacement of 5 bridges and the rehabilitation of 1 bridges with local funds. Also completed in 2015 were 3 roadway projects with federal and state funding and the County contracted with a local company for the resurfacing of 18 miles of roadway throughout the County.

**Commissioners:** In 2015, phase II of the Springview Governmental Center renovation was completed that will house 20-25 employees of the Clark County Soil and Water Conservation District and the OSU Extension 4-H that were previously housed in the Clark County Agricultural Building. The Agricultural Building was sold in 2015.

**Utilities:** In 2015, the County Utilities Department completed its ongoing expansion to the existing Southwest Regional Wastewater Treatment Plant. This solids project doubled the facility's capacity at a cost of \$9.6 million.

### ***Future Projects***

The Geographical Information System (GIS) department has begun to move data to the cloud for easier access of information to the general public and is also in the process of updating the County's GIS website.

The County has begun the process of the renovation of three of its main buildings; the A.B. Graham Building, the County Courthouse and the Springview Government Center. The renovations are scheduled to begin in late 2016 and continue into 2018.

The County, in conjunction with the City of Springfield, Springfield Township and the Community Improvement Corporation is also in the development stage of the Prime Ohio II industrial park. It is estimated over 1,000 jobs could be generated in its lifetime once it is fully developed. This is an \$8.5 million dollar industrial park. As part of the industrial park, in early 2014, Love's Travel Stops and



Country Stores purchased land along Interstate 70 to construct a \$15 million travel center. The center is estimated to bring 60-70 jobs along with additional sales tax revenue. The facility could open sometime in early to late 2017.

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

## **RELEVANT FINANCIAL POLICIES**

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

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

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

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

## **INTERNAL CONTROLS**

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

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

## **INDEPENDENT AUDIT**

Included in this report is the unmodified opinion rendered on the County's operations and financial position as well as its existing assets and liabilities as reported in the combined financial statements for the year ended December 31, 2015, by Clark, Schaefer, Hackett & Company. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the Federal Single Audit Act of 1996 and related Uniform Guidance.

## **AWARDS**

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, 2014. This was the fourteenth year (fiscal years ended 2000 – 2005 and 2007 – 2014) 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

### **Commission Office:**

Richard L. Lohnes, President of County Commission  
John Detrick, County Commissioner  
David Herier, County Commissioner  
Nathan Kennedy, CPA, 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, 2015.

Sincerely,



John S. Federer  
Clark County Auditor



**CLARK COUNTY, OHIO**

Elected Officials

December 31, 2015

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Board of County Commissioners	Richard L. Lohnes John Detrick David Herier	President Commissioner Commissioner
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Other Elected Officials	John S. Federer Ronald E. Vincent Dr. Richard A. Marsh Johnathan A, Burr, P.E., P.S. D. Andrew Wilson Nancy Pence Gene A. Kelly Stephen T. Metzger	Auditor Clerk of Courts Coroner Engineer Prosecutor Recorder Sheriff Treasurer
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Second District Court of Appeals	Honorable Mary E. Donovan Honorable Mike Fain Honorable Jeffrey E. Froelich Honorable Michael T. Hall Honorable Jeffrey M. Welbaum	Judge Judge Judge Judge Judge
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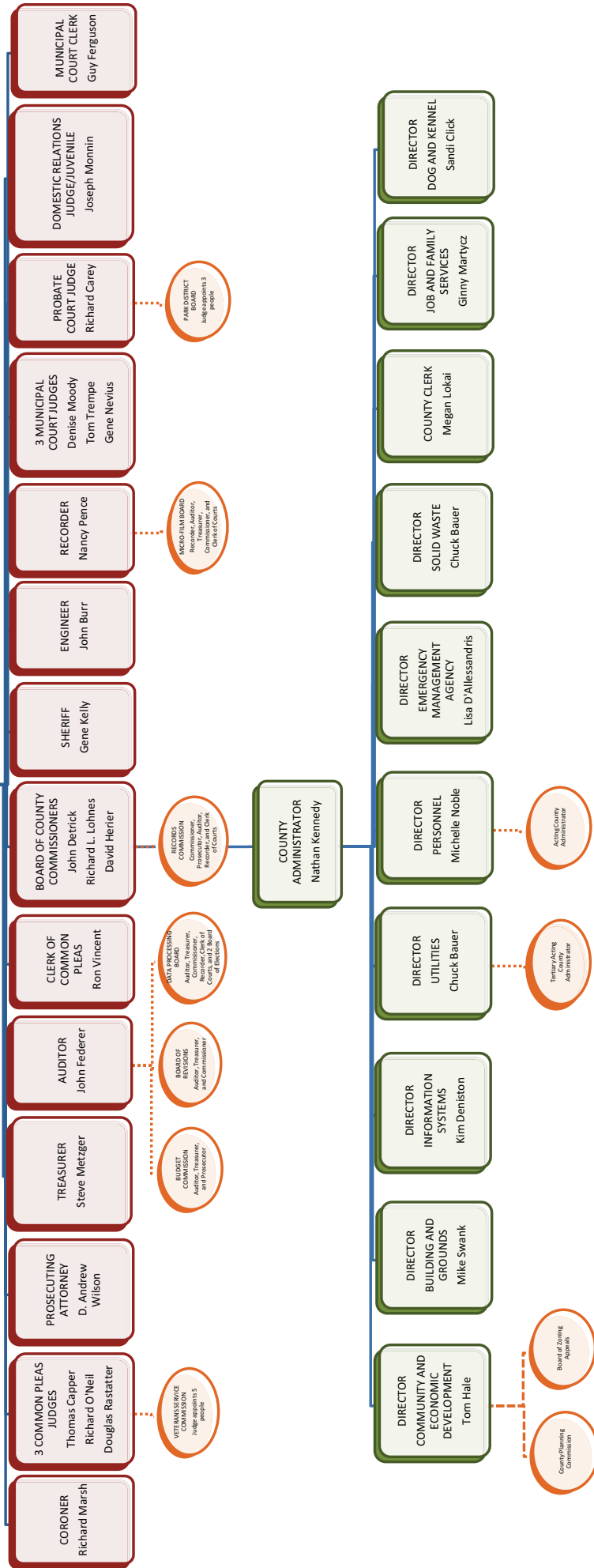
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Common Pleas Court	<i>General Division</i>	
	Honorable Douglas M. Rastatter	Judge
	Honorable Richard J. O'Neill	Judge
	Honorable Thomas J. Capper	Judge
	<i>Domestic Division</i>	
	Honorable Joseph N. Monnin	Judge
	<i>Juvenile Division</i>	
	Honorable Joseph N. Monnin	Judge
	<i>Probate Division</i>	
	Honorable Richard P. Carey	Judge

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Municipal Court	Honorable Thomas E. Trempe Honorable Gene S. Nevious Honorable Denis L. Moody	Judge Judge Judge
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# Table of Organization Clark County Government





Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**Clark County  
Ohio**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2014**



Executive Director/CEO



*FINANCIAL*



*SECTION*



## INDEPENDENT AUDITORS' REPORT

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

### Report of the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Clark County, Ohio (the "County"), as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

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## 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, 2015, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Effect of Adopting New Accounting Standards

As discussed in Note 3 to the financial statements, the County adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*. Our opinions are not modified with respect to this matter.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (pages 5 - 16), the budgetary comparison schedules with related disclosures (pages 69 – 75) and the required pension schedules (pages 76 – 77) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

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

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

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



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

In accordance with *Government Auditing Standards*, we have also issued our report dated September 15, 2016 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

*Clark, Schaefer, Hackett & Co.*

Springfield, Ohio  
September 15, 2016



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As management of Clark County (the County), we offer readers this narrative overview and analysis of the financial activities of the County as a whole for the fiscal year ended December 31, 2015. 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, 2015 are as follows:

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at December 31, 2015 by \$138,696,554. Of this amount, (\$2,587,597) is considered unrestricted. The unrestricted net deficit of the County's governmental activities is (\$10,145,156) as a result of the County recognizing its proportionate share of the pension liability. The unrestricted net position of the County's business-type activities is \$7,557,559 and may be used to meet the ongoing obligations of the County's business-type activities.
- The County's total net position increased \$16,112,136 in 2015. Net position of the governmental activities increased \$15,694,504, which represents a 15.57% increase from 2014. Net position of the business-type activities increased \$417,632 or 1.91% from 2014.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$60,107,790, an increase of \$6,696,996 from 2014, a change of 12.54%.
- At the end of the current year, the General Fund, the County's operating fund, reported an increase in fund balance of \$1,673,596 or 10.84% from the previous year. This fund balance represents 43.07% of general fund expenditures, including transfers out.
- The County's outstanding debt increased by \$3,975,000, or 31.04%, in governmental activities and decreased by \$470,876, or 3.87% in the business-type activities. The increase in governmental activities debt was due to the issuance of a bond anticipation note, while the net decrease in business-type activities was a result of the payment of principal and interest.

**Using This Comprehensive Annual Financial Report (CAFR)**

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

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

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

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statements also look at the County's most significant funds with all other nonmajor funds presented in total in one column. In the case of the County, the General Fund is the most significant fund.

### **Reporting the County as a Whole**

#### *Statement of Net Position and the Statement of Activities*

While this document contains information about the funds used by the County to provide services to our citizens, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2015?" The Statement of Net Position and the Statement of Activities answer this question. These statements include all assets, deferred outflows of resources, liabilities, and deferred inflows of resources using the accrual basis of accounting similar to the accounting used by the private sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when the cash is received or paid.

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

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

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

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

### **Fund Financial Statements**

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

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

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the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

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

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

Governmental funds for which the County adopts an annual appropriation budget include the General Fund and all other governmental funds for which activity is anticipated during the year. A budgetary comparison statement has been included as required supplementary information for the General Fund and each annually-budgeted major special revenue fund to demonstrate compliance with its annual appropriation budget.

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

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

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 of the County. The internal service fund is presented only in the proprietary fund financial statements.

The proprietary fund financial statements can be found on pages 24 – 27 of this report.

**Fiduciary funds:** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reported 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.

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The County maintains one type of fiduciary funds. The Agency funds report resources held by the County in custodial capacity for individuals, private organizations and other governments.

The fiduciary fund financial statement can be found on page 28 of this report.

**Notes to the basic financial statements:** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 29 – 67 of this report.

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

**Government-wide Financial Analysis**

Table 1 provides a summary of the County's net position for 2015 as compared to 2014:

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

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2015</u>	<u>2014 (as restated)</u>	<u>2015</u>	<u>2014 (as restated)</u>	<u>2015</u>	<u>2014 (as restated)</u>
Assets:						
Current and Other Assets	\$ 103,645,076	\$ 92,127,897	\$ 8,837,092	\$ 8,533,556	\$ 112,482,168	\$ 100,661,453
Capital Assets	<u>97,007,741</u>	<u>90,667,895</u>	<u>26,386,447</u>	<u>26,833,830</u>	<u>123,394,188</u>	<u>117,501,725</u>
Total Assets	<u>200,652,817</u>	<u>182,795,792</u>	<u>35,223,539</u>	<u>35,367,386</u>	<u>235,876,356</u>	<u>218,163,178</u>
Deferred Outflows of Resources	<u>6,775,145</u>	<u>4,735,216</u>	<u>174,324</u>	<u>132,903</u>	<u>6,949,469</u>	<u>4,868,119</u>
Liabilities:						
Current and Other Liabilities	12,748,661	9,455,258	1,756,984	2,045,109	14,505,645	11,500,367
Long-term Liabilities	<u>52,845,392</u>	<u>52,616,102</u>	<u>11,391,967</u>	<u>11,641,400</u>	<u>64,237,359</u>	<u>64,257,502</u>
Total Liabilities	<u>65,594,053</u>	<u>62,071,360</u>	<u>13,148,951</u>	<u>13,686,509</u>	<u>78,743,004</u>	<u>75,757,869</u>
Deferred Inflows of Resources	<u>25,368,767</u>	<u>24,689,010</u>	<u>17,500</u>	<u>-</u>	<u>25,386,267</u>	<u>24,689,010</u>
Net Position:						
Net Investment in Capital Assets	80,097,568	77,715,865	14,673,853	14,646,647	94,771,421	92,362,512
Restricted	46,512,730	40,549,101	-	-	46,512,730	40,549,101
Unrestricted	<u>(10,145,156)</u>	<u>(17,494,328)</u>	<u>7,557,559</u>	<u>7,167,133</u>	<u>(2,587,597)</u>	<u>(10,327,195)</u>
Total Net Position	<u>\$ 116,465,142</u>	<u>\$ 100,770,638</u>	<u>\$ 22,231,412</u>	<u>\$ 21,813,780</u>	<u>\$ 138,696,554</u>	<u>\$ 122,584,418</u>

During 2015, the County adopted GASB Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27," which significantly revises accounting for pension costs and liabilities. For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to

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pension and the net pension liability to the reported net position and subtracting deferred outflows related to pension.

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

Under the new standards required by GASB 68, the net pension liability equals the County's proportionate share of each plan's collective:

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

GASB notes that pension obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension. GASB noted that the unfunded portion of this pension promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of this liability. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the pension system. In Ohio, there is no legal means to enforce the unfunded liability of the pension system *as against the public employer*. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The pension system is responsible for the administration of the plan.

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

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



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As a result of implementing GASB 68, the County is reporting a net pension liability and deferred inflows/outflows of resources related to pension on the accrual basis of accounting. The implementation, as well as correcting Due from Other Governments (See Note 3) had the effect of restating net position at December 31, 2014, from \$162,527,388 to \$100,770,658 for governmental activities and from \$22,742,740 to \$21,813,780 for business-type activities.

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets plus deferred outflows of resources exceeded liabilities plus deferred inflows of resources by \$138,696,554 (\$116,465,142 in governmental activities and \$22,231,412 in business-type activities) at the close of the most recent year. The County's financial position improved for governmental and business-type activities.

A large portion of all of the County's net position, \$94,771,421, reflects its investment in capital assets (e.g., land, buildings, infrastructure, and machinery and equipment), less any related debt used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, 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 capital assets themselves cannot be used to liquidate these liabilities. A portion of the County's net position, \$46,512,730, represents resources that are subject to external restrictions on how they may be used. The remaining balance, unrestricted net position has a negative balance of (\$2,587,597).

Prior to the implementation of GASB 68, the County was able to report positive balances in all three categories of net position, both for the County as a whole, as well as for its separate governmental and business-type activities. However, after implementation the unrestricted portion of net position now has a negative balance.

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Table 2 below provides a summary of the changes in net position for 2015 compared to 2014.

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

	2015			2014		
	Governmental Activities	Business- Type Activities	Total	Governmental Activities	Business- Type Activities	Total
<b>REVENUES:</b>						
Program Revenues:						
Charges for Services	\$ 15,378,002	\$ 5,841,704	\$ 21,219,706	\$ 14,500,551	\$ 6,383,410	\$ 20,883,961
Operating Grants and Contributions	42,079,461	-	42,079,461	43,945,748	-	43,945,748
Capital Grants and Contributions	9,057,136	87,188	9,144,324	9,070,538	10,706	9,081,244
General Revenues:						
Property Taxes	21,236,830	-	21,236,830	21,240,674	-	21,240,674
Permissive Sales Tax	25,014,910	-	25,014,910	23,856,108	-	23,856,108
Grants and Contributions not Restricted	4,972,935	-	4,972,935	5,091,033	-	5,091,033
Investment Income	946,667	3,073	949,740	249,910	-	249,910
Gain on Sale of Capital Assets	670,937	-	670,937	-	-	-
Other Revenue	1,735,601	272,369	2,007,970	1,913,010	145,822	2,058,832
Total Revenue	<u>121,092,479</u>	<u>6,204,334</u>	<u>127,296,813</u>	<u>119,867,572</u>	<u>6,539,938</u>	<u>126,407,510</u>
<b>EXPENSES:</b>						
General Government:						
Legislative and Executive	11,425,270	-	11,425,270	16,025,117	-	16,025,117
Judicial	13,539,961	-	13,539,961	13,666,619	-	13,666,619
Public Safety	16,202,935	-	16,202,935	16,897,710	-	16,897,710
Public Works	12,719,781	-	12,719,781	8,556,789	-	8,556,789
Health	17,987,916	-	17,987,916	20,646,501	-	20,646,501
Human Services	31,919,917	-	31,919,917	33,164,837	-	33,164,837
Conservation/Recreation	1,119,238	-	1,119,238	885,340	-	885,340
Sewer	-	3,755,097	3,755,097	-	3,473,962	3,473,962
Water	-	2,031,605	2,031,605	-	1,946,591	1,946,591
Interest Expense	482,957	-	482,957	516,708	-	516,708
Total Expenses	<u>105,397,975</u>	<u>5,786,702</u>	<u>111,184,677</u>	<u>110,359,621</u>	<u>5,420,553</u>	<u>115,780,174</u>
Change in Net Position	15,694,504	417,632	16,112,136	9,507,951	1,119,385	10,627,336
Net Position, Beginning of Year, as restated	100,770,638	21,813,780	122,584,418	N/A	N/A	N/A
Net Position, End of Year	<u>\$ 116,465,142</u>	<u>\$ 22,231,412</u>	<u>\$ 138,696,554</u>	<u>\$ 100,770,638</u>	<u>\$ 21,813,780</u>	<u>\$ 122,584,418</u>

The information necessary to restate the 2014 beginning balances and the 2014 pension expense amounts for the effects of the initial implementation of GASB 68 is not available. Therefore, 2014 program expenses still include pension expense of \$4,846,376 computed under GASB 27. GASB 27 required recognizing pension expense equal to the contractually required contributions to the plan. Under GASB 68, pension expense represents additional amounts earned, adjusted by deferred inflows/outflows. The contractually required contribution is no longer a component of pension expense.

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Consequently, in order to compare 2015 total program expenses to 2014, the following adjustments are needed:

	Governmental Activities	Business-Type Activities	Total
Total 2015 program expenses under GASB 68	\$ 105,397,975	\$ 5,786,702	\$ 111,184,677
Pension expense under GASB 68	(4,202,340)	(119,751)	(4,322,091)
2015 contractually required contributions	4,709,390	121,172	4,830,562
Adjusted 2015 program expenses	105,905,025	5,788,123	111,693,148
Total 2014 program expenses under GASB 27	110,359,621	5,420,553	115,780,174
Increase (decrease) in program expenses not related to pension	\$ (4,454,596)	\$ 367,570	\$ (4,087,026)

**Governmental Activities**

The legislative and executive programs of the County represent the activities related to the governing body and other elected officials in the performance of their primary duties and subsidiary activities. These activities directly support other programs of the County and service its citizens. In 2015, this represented 10.84% of the County's total governmental activity expenses. The County's elected officials and department heads worked with the County Commissioners to maintain effective programs for its citizens.

Human Services and the Health programs are the largest activities of the County. The County's human service programs provide children services, child support, senior services, assistance for the needy, and job development services from the Department of Jobs and Family Services and represents 30.29% of total expenses. Health programs provide services to the developmentally disabled and their families in Clark County through the Department of Developmental Disabilities and the expenses of this program account for 17.07% of expenses. Public Safety programs provide safety to the citizens of Clark County through the Sheriff's office, Coroner and the Emergency Management Agency and rank as the third highest expense program with 15.37%.

The net position of the governmental activities has become stronger the past couple years with minimal wage increases to certain classes of employees, the hiring freezes along with employees now paying a portion of healthcare costs and flat budgets for departments have controlled expenses. Also contributing has been the increase in sales tax revenue, the additional casino tax, property tax revenues and capital grants for the replacement and improvement of infrastructure coupled with the controlling of expenditures.

**Business-Type Activities**

At the end of 2015, the net position of the County's business-type activities was \$22,231,412, which was an increase of \$417,632 or 1.91% from the prior year's balance after the restatement for GASB 68. While the overall change in net position was positive, it was a decrease of \$701,753 from 2014. A large portion of the decrease was attributed to a large number of tap-in fees in 2014 for the Limecrest Water Project that the County did not receive in 2015.

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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**

	<b>2015</b>		<b>2014</b>	
	<b>Total Cost of Service</b>	<b>Net Cost of Service</b>	<b>Total Cost of Service</b>	<b>Net Cost of Service</b>
<b>GOVERNMENTAL ACTIVITIES:</b>				
General Government				
Legislative & Executive	\$ 11,425,270	\$ (5,719,040)	\$ 16,025,117	\$ (10,377,204)
Judicial	13,539,961	(8,787,850)	13,666,619	(9,268,717)
Public Safety	16,202,935	(14,078,641)	16,897,710	(14,693,461)
Public Works	12,719,781	4,814,025	8,556,789	8,193,890
Health	17,987,916	(7,022,805)	20,646,501	(8,412,476)
Human Services	31,919,917	(7,310,042)	33,164,837	(7,675,104)
Conservation/Recreation	1,119,238	(296,066)	885,340	(93,004)
Interest Expense	482,957	(482,957)	516,708	(516,708)
Total Expenses	<u>\$ 105,397,975</u>	<u>\$ (38,883,376)</u>	<u>\$ 110,359,621</u>	<u>\$ (42,842,784)</u>
<b>BUSINESS-TYPE ACTIVITIES:</b>				
Sewer	\$ 3,755,097	\$ 3,247	\$ 3,473,962	\$ 397,902
Water	<u>2,031,605</u>	<u>138,943</u>	<u>1,946,591</u>	<u>575,661</u>
Total Expenses	<u>\$ 5,786,702</u>	<u>\$ 142,190</u>	<u>\$ 5,420,553</u>	<u>\$ 973,563</u>

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

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

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

At December 31, 2015, the County's governmental funds reported combined fund balances of \$60,107,790, an increase of \$6,696,996 in comparison with the prior year. Approximately 11.89% or

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\$7,149,295 of this amount constitutes unassigned fund balance, which is available for spending at the County's discretion. The remainder is nonspendable due to legal or contractual requirements to maintain intact, restricted due to externally imposed restrictions by grantors, laws and regulations, or committed or assigned due to the County's intention of using the fund balance for a specific purpose.

The General Fund is the chief operating fund of the County. At December 31, 2015, unassigned fund balance of the General Fund was \$8,424,053, while total fund balance increased to \$17,107,198. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total general fund expenditures (including transfers). Unassigned fund balance represents approximately 21.21% of total general fund expenditures (including transfers), while total fund balance represents approximately 43.07% of that same amount.

The fund balance of the General Fund increased \$1,673,596 or 10.84% from 2014. This increase was attributable to an increase in sales tax collections of over \$1.16 million and the General Fund subsidies to other funds decreasing by nearly \$450,000 from 2014.

The Department of Jobs & Family Services (DJFS) fund, a major fund, reported a decrease in fund balance for the year ended December 31, 2015 of \$725,582 resulting in a fund balance of \$2,272,659. The decrease was due in part to an reduction in charges for services from 2014. The decrease in fund balance was slightly less than 2014.

The Department of Developmental Disabilities Fund (DoDD), another major fund of the County, saw its fund balance increase during 2015 in the amount of \$2,043,101. The majority of this increase was due to a decrease in personnel and related benefits costs that associated with attrition in the workforce with the Agency migrating away from residential services being provided.

The Children's Services Fund, the fourth major governmental fund, had an increase in fund balance during the current year of \$2,422,806 to bring the year-end balance to \$10,745,683. A reduction in third party provider contracted services resulted in the increase in fund balance.

The Permanent Improvement Fund is the final major fund of the County. The fund balance remained constant with a slight increase of \$22,767. The fund balance remains at a deficit as a result of the modified accrual basis of accounting where notes issued are recorded as a liability rather than revenue.

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

Unrestricted net position of the Sewer fund at the end of the year was \$5,417,736 and for the Water fund was \$2,144,207. As noted earlier in the discussion of business-type activities, the net position increased slightly which was due to the controlling of expenses related to operations as there were no new major projects started and the wrapping up of the Southwest WWTP project.

### **General Fund Budgetary Highlights**

The County's budgeting process is prescribed by the Ohio Revised Code. Essentially, the budget is the County's appropriations, which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with the Ohio Revised Code. Therefore, the County's plans or desires

**CLARK COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2015  
(Unaudited)

cannot be totally reflected in the original budget. If budgeted revenues are adjusted due to actual activity then the appropriations can be adjusted, accordingly. All elected officials worked closely with the County Council to reduce, maintain, or hold down increases in departmental expenditures.

The total original appropriations for the General Fund, including those for transfers and advances, were \$47.99 million, while the final appropriations were \$48.24 million, resulting in a net increase of \$0.25 million. During 2015, the County amended its General Fund budget numerous times. The amendments to expenditures occurred in all functions. The total budget amendments were \$253,665 with the largest change in to an increase in public safety of \$198,155, while the largest reduction was in the Legislative and Executive are in the amount of (\$123,713). On the revenue side, the budget was increased slightly through various amended certificates throughout the year. The net effect of those amendments resulted in total revenue budget of \$40.68 million, up from the original estimate of \$40.50 million. During 2015, the County spent or encumbered 88.60% of the amount appropriated in the General Fund, which resulted in the financial position to end the year \$0.84 million healthier than what was budgeted.

**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, 2015, amounts to \$123.39 million (net of accumulated depreciation). This investment in capital assets includes: land; buildings; improvements; machinery and equipment; infrastructure and construction in progress. During the year, total capital assets, net of accumulated depreciation, increased by over \$5.8 million, or approximately 5.01%.

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

	2015			2014		
	Governmental Activities	Business- Type Activities	Total	Governmental Activities	Business- Type Activities	Total
Land	\$ 7,204,888	\$ 1,171,574	\$ 8,376,462	\$ 7,204,888	\$ 1,171,574	\$ 8,376,462
Construction in Progress	9,979,591	-	9,979,591	10,794,931	9,301,154	20,096,085
Infrastructure	117,700,522	20,258,627	137,959,149	108,013,191	20,258,627	128,271,818
Buildings	28,501,234	16,408,690	44,909,924	28,451,258	6,790,447	35,241,705
Improvements	57,413,182	1,702,060	59,115,242	55,393,391	1,702,060	57,095,451
Machinery & Equipment	19,141,727	2,572,151	21,713,878	19,643,085	2,522,677	22,165,762
Less: Accumulated						
Depreciation	(142,933,403)	(15,726,655)	(158,660,058)	(138,832,849)	(14,912,709)	(153,745,558)
Totals	<u>\$ 97,007,741</u>	<u>\$ 26,386,447</u>	<u>\$ 123,394,188</u>	<u>\$ 90,667,895</u>	<u>\$ 26,833,830</u>	<u>\$ 117,501,725</u>

Major capital asset events for the year ended December 31, 2015 included:

- The purchase of various equipment and vehicles.
- Road resurfacing and the completion of infrastructure projects.
- On-going road and bridge construction projects.
- Sewer solids project and subdivision water system.

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

**CLARK COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2015  
(Unaudited)

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**Debt:** At December 31, 2015, the County had total bonded debt outstanding of \$11,527,000. Of this amount, \$9,660,000 represents general obligation bonds applicable to governmental activities. The remaining portion consists of general obligation debt of \$1,867,000 related to business-type activities. The County also had outstanding debt balances of \$1,923,931 in Ohio Public Works Commission (OPWC) loans and \$6,345,496 in Ohio Water Development Authority (OWDA) loans, payable from business-type activities. At December 31, 2015, there were also \$8,675,000 of bond anticipation notes; of which \$7,120,000 was payable from governmental activities. During 2015, the County's total debt increased by \$3,504,124.

The County's general obligation bonds are presently rated Aa2 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 \$55,118,418, which exceeds the County's unvoted general obligation debt currently outstanding.

Additional information concerning the County's debt obligations is provided in Notes 13 and 14 of this report.

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

The County has seen an increase in key economic development factors in 2015. The County maintains a conservative approach to spending while maximizing its local revenues. Given the current economy, we anticipate sales tax revenue to increase in 2016 as it did in 2015. Also in 2015, the County received \$1.58 million in Casino Revenue. The State of Ohio collects a 33% tax on gross casino revenue; each county receives a portion of this tax revenue. This is expected to remain the same in 2016.

The County will continue to review alternative methods of intergovernmental funding, since the State of Ohio's fiscal condition continues to remain uncertain and the County's portion of state-based program revenue may be affected by the fiscal year 2016 State budget bill.

The \$8.42 million unassigned General Fund balance on the governmental balance sheet at December 31, 2015 represents 21.21% of 2015 General Fund expenditures and other financing uses.

All of these factors were considered in the preparation of the County's 2016 budget. In conjunction with current economic factors, the County expects to maintain a conservative 2016 budget but to continue to provide full funding for all mandated services. public safety services, The 2016 budget also includes increases for permanent improvements and capital items.

#### **Request for Information**

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

**CLARK COUNTY, OHIO**

Statement of Net Position

December 31, 2015

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS:</b>			
Pooled Cash and Investments	\$ 61,865,008	\$ 6,735,408	\$ 68,600,416
Pooled Cash and Investments in Segregated Accounts	666,300	539,788	1,206,088
Pooled Cash and Investments with Fiscal and Escrow Agents	6,217	-	6,217
Taxes	24,022,308	-	24,022,308
Permissive Sales Tax	4,019,627	-	4,019,627
Accounts	746,434	1,557,138	2,303,572
Special Assessments	144,369	-	144,369
Accrued Interest	193,346	-	193,346
Due from Other Governments	11,458,601	-	11,458,601
Materials and Supplies Inventory	196,383	1,040	197,423
Prepaid Items	322,099	8,102	330,201
Internal Balances	4,384	(4,384)	-
Capital Assets:			
Capital Assets, not subject to depreciation:			
Land	7,204,888	1,171,574	8,376,462
Construction In Progress	9,979,591	-	9,979,591
Capital Assets, net of accumulated depreciation	<u>79,823,262</u>	<u>25,214,873</u>	<u>105,038,135</u>
Total Assets	<u>200,652,817</u>	<u>35,223,539</u>	<u>235,876,356</u>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>			
Pensions	<u>6,775,145</u>	<u>174,324</u>	<u>6,949,469</u>
Total Deferred Outflows of Resources	<u>6,775,145</u>	<u>174,324</u>	<u>6,949,469</u>
<b>LIABILITIES:</b>			
Accounts Payable	1,063,196	73,557	1,136,753
Retainage Payable	5,851	-	5,851
Accrued Wages and Benefits	4,407,445	106,415	4,513,860
Matured Compensated Absences Payable	102,578	-	102,578
Matured Interest Payable	366	-	366
Accrued Interest Payable	49,225	22,012	71,237
Bond Anticipation Notes Payable	7,120,000	1,555,000	8,675,000
Long-Term Liabilities:			
Due Within One Year	1,745,712	658,694	2,404,406
Due in More Than One Year	12,565,750	9,648,910	22,214,660
Net Pension Liability	<u>38,533,930</u>	<u>1,084,363</u>	<u>39,618,293</u>
Total Liabilities	<u>65,594,053</u>	<u>13,148,951</u>	<u>78,743,004</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Property Taxes Levies for Next Year	24,022,308	-	24,022,308
Undistributed Monies	666,300	-	666,300
Pensions	<u>680,159</u>	<u>17,500</u>	<u>697,659</u>
Total Deferred Inflows of Resources	<u>25,368,767</u>	<u>17,500</u>	<u>25,386,267</u>
<b>NET POSITION:</b>			
Net Investment in Capital Assets	80,097,568	14,673,853	94,771,421
Restricted for:			
Job & Family Services	1,270,545	-	1,270,545
Department of Developmental Disabilities	16,617,741	-	16,617,741
Children's Services	11,188,927	-	11,188,927
Capital Projects	772,236	-	772,236
Other Special Revenue Funds	16,489,765	-	16,489,765
Debt Service	64,048	-	64,048
Permanent Fund:			
Nonexpendable	74,787	-	74,787
Expendable	34,681	-	34,681
Unrestricted	<u>(10,145,156)</u>	<u>7,557,559</u>	<u>(2,587,597)</u>
Total Net Position	<u>\$ 116,465,142</u>	<u>\$ 22,231,412</u>	<u>\$ 138,696,554</u>

See accompanying notes to the basic financial statements.

**CLARK COUNTY, OHIO**  
Statement of Activities  
For the Year Ended December 31, 2015

<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	\$ 11,425,270	\$ 5,286,061	\$ 420,169	\$ -
Judicial	13,539,961	3,243,881	1,508,230	-
Public Safety	16,202,935	592,518	1,531,776	-
Public Works	12,719,781	794,487	7,682,183	9,057,136
Health	17,987,916	1,112,169	9,852,942	-
Human Services	31,919,917	3,525,714	21,084,161	-
Conservation/Recreation	1,119,238	823,172	-	-
Interest Expense	482,957	-	-	-
Total Governmental Activities	<u>105,397,975</u>	<u>15,378,002</u>	<u>42,079,461</u>	<u>9,057,136</u>
Business-Type Activities:				
Sewer	3,755,097	3,671,156	-	87,188
Water	2,031,605	2,170,548	-	-
Total Business-Type Activities	<u>5,786,702</u>	<u>5,841,704</u>	<u>-</u>	<u>87,188</u>
 Total Primary Government	 <u>\$ 111,184,677</u>	 <u>\$ 21,219,706</u>	 <u>\$ 42,079,461</u>	 <u>\$ 9,144,324</u>

General Revenues:

Taxes:

Property Taxes Levied for:

  General Purposes

  Department of Developmental Disabilities

  Children's Services

  Senior Citizen's

  Permissive Sales

Grants and Contributions not Restricted to Specific Programs

Investment Income

Gain on Sale of Capital Assets

Other Revenue

Total General Revenues

Change in Net Position

Net Position, Beginning of Year, as restated

Net Position, End of Year

See accompanying notes to the basic financial statements.



Net (Expense) Revenue and  
Changes in Net Position

Governmental Activities	Business-Type Activities	Total
\$ (5,719,040)		\$ (5,719,040)
(8,787,850)		(8,787,850)
(14,078,641)		(14,078,641)
4,814,025		4,814,025
(7,022,805)		(7,022,805)
(7,310,042)		(7,310,042)
(296,066)		(296,066)
(482,957)		(482,957)
<u>(38,883,376)</u>		<u>(38,883,376)</u>
	3,247	3,247
	<u>138,943</u>	<u>138,943</u>
	<u>142,190</u>	<u>142,190</u>
<u>(38,883,376)</u>	<u>142,190</u>	<u>(38,741,186)</u>
3,682,345	-	3,682,345
9,866,518	-	9,866,518
5,776,652	-	5,776,652
1,911,315	-	1,911,315
25,014,910	-	25,014,910
4,972,935	-	4,972,935
946,667	3,073	949,740
670,937	-	670,937
<u>1,735,601</u>	<u>272,369</u>	<u>2,007,970</u>
<u>54,577,880</u>	<u>275,442</u>	<u>54,853,322</u>
15,694,504	417,632	16,112,136
<u>100,770,638</u>	<u>21,813,780</u>	<u>122,584,418</u>
<u>\$ 116,465,142</u>	<u>\$ 22,231,412</u>	<u>\$ 138,696,554</u>

**CLARK COUNTY, OHIO**

Balance Sheet  
Governmental Funds  
December 31, 2015

	General Fund	Job & Family Services Fund	Department of Developmental Disabilities Fund	Children's Services Fund	Permanent Improvement Fund
<b>ASSETS:</b>					
Pooled Cash and Investments	\$ 12,807,701	\$ 2,117,565	\$ 16,432,713	\$ 11,015,058	\$ 5,784,959
Pooled Cash and Investments in Segregated Accounts	-	-	209,774	-	-
Pooled Cash and Investments with Fiscal and Escrow Agents	-	-	-	-	-
Net Receivables:					
Taxes	3,758,396	-	11,420,627	6,632,464	-
Permissive Sales Tax	4,019,627	-	-	-	-
Accounts	259,421	-	21,416	373	-
Special Assessments	-	-	-	-	-
Accrued Interest	193,263	-	-	-	-
Due from Other Governments	2,521,683	853,543	1,253,730	443,244	-
Due from Other Funds	9,957	-	300,000	-	-
Materials and Supplies Inventory	127,203	47,230	17,029	-	-
Prepaid Items	156,779	19,191	53,360	36,488	-
<b>Total Assets</b>	<b>\$ 23,854,030</b>	<b>\$ 3,037,529</b>	<b>\$ 29,708,649</b>	<b>\$ 18,127,627</b>	<b>\$ 5,784,959</b>
<b>LIABILITIES:</b>					
Accounts Payable	\$ 247,703	\$ 147,858	\$ 5,005	\$ 306,236	\$ 385
Retainage Payable	-	-	-	-	-
Accrued Wages and Benefits	984,267	439,837	496,414	-	-
Matured Compensated Absences Payable	25,718	50,182	12,451	-	-
Due to Other Funds	13,830	-	-	-	-
Matured Interest Payable	-	-	-	-	-
Notes Payable	-	-	-	-	6,950,000
<b>Total Liabilities</b>	<b>1,271,518</b>	<b>637,877</b>	<b>513,870</b>	<b>306,236</b>	<b>6,950,385</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>					
Property Taxes Levied for Next Year	3,758,396	-	11,420,627	6,632,464	-
Unavailable Revenue - Intergovernmental Revenue	1,610,863	126,993	868,189	443,244	-
Unavailable Revenue - Charges for Services	14,008	-	-	-	-
Unavailable Revenue - Special Assessments	-	-	-	-	-
Unavailable Revenue - Investment Income	92,047	-	-	-	-
Undistributed Monies	-	-	209,774	-	-
<b>Total Deferred Inflows of Resources</b>	<b>5,475,314</b>	<b>126,993</b>	<b>12,498,590</b>	<b>7,075,708</b>	<b>-</b>
<b>FUND BALANCES:</b>					
Nonspendable	769,125	66,421	70,389	36,488	-
Restricted	-	2,206,238	16,625,800	10,709,195	-
Committed	-	-	-	-	-
Assigned	7,914,020	-	-	-	-
Unassigned	8,424,053	-	-	-	(1,165,426)
<b>Total Fund Balances</b>	<b>17,107,198</b>	<b>2,272,659</b>	<b>16,696,189</b>	<b>10,745,683</b>	<b>(1,165,426)</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</b>	<b>\$ 23,854,030</b>	<b>\$ 3,037,529</b>	<b>\$ 29,708,649</b>	<b>\$ 18,127,627</b>	<b>\$ 5,784,959</b>

See accompanying notes to the basic financial statements.

**CLARK COUNTY, OHIO**  
Reconciliation of Total Governmental Fund Balances  
to Net Position of Governmental Activities  
December 31, 2015

Nonmajor Governmental Funds	Total Governmental Funds		
\$ 13,705,628	\$ 61,863,624		Total Governmental Fund Balances
456,526	666,300		\$ 60,107,790
6,217	6,217	Amounts reported for governmental activities in the Statement of Net Position are different because:	
2,210,821	24,022,308	Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:	
-	4,019,627	Land	\$ 7,204,888
465,224	746,434	Construction in Progress	9,979,591
144,369	144,369	Infrastructure	117,700,522
83	193,346	Buildings	28,501,234
6,386,401	11,458,601	Improvements	57,413,182
34,830	344,787	Machinery and Equipment	19,141,727
4,921	196,383	Accumulated Depreciation	<u>(142,933,403)</u>
56,281	322,099	Total Capital Assets	97,007,741
<u>\$ 23,471,301</u>	<u>\$ 103,984,095</u>	Other long-term assets are not available to pay for current period expenditures and therefore are unavailable in the funds.	
		Intergovernmental Revenue	8,060,442
		Charges for Services	18,682
		Special Assessments	115,260
		Investment Income	<u>92,047</u>
			8,286,431
\$ 356,009	\$ 1,063,196	The internal service fund is used for the acquisition of document imaging equipment for the County. The assets and liabilities of the internal service fund are included in governmental activities in the Statement of Net Position.	
5,851	5,851		1,384
343,970	2,264,488	The internal balance represents the portion of the internal service fund's assets and liabilities that are allocated to the enterprise funds.	
14,227	102,578		4,384
330,957	344,787	The net pension assets/liability is not due and receivable/payable in the current period; therefore, the liability and related deferred inflows/outflows are not recognized in the governmental funds.	
366	366	Deferred Outflows Related to Pensions	6,775,145
170,000	7,120,000	Deferred Inflows Related to Pensions	(680,159)
		Net Pension Liability	<u>(38,533,930)</u>
<u>1,221,380</u>	<u>10,901,266</u>	Total Pensions	(32,438,944)
		Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of:	
2,210,821	24,022,308	Workman Compensation Claims	(2,142,957)
5,011,153	8,060,442	Accrued Compensated Absences	(4,521,289)
4,674	18,682	Accrued Interest on Long-Term Debt	(49,225)
115,260	115,260	General Obligation Bonds Payable	(9,660,000)
-	92,047	Accrued Bond Premium	<u>(130,173)</u>
456,526	666,300	Total Liabilities	<u>(16,503,644)</u>
<u>7,798,434</u>	<u>32,975,039</u>	Net Position of Governmental Activities	
			\$ <u>116,465,142</u>
135,989	1,078,412	See accompanying notes to the basic financial statements.	
14,371,524	43,912,757		
53,306	53,306		
-	7,914,020		
<u>(109,332)</u>	<u>7,149,295</u>		
<u>14,451,487</u>	<u>60,107,790</u>		
<u>\$ 23,471,301</u>	<u>\$ 103,984,095</u>		

**CLARK COUNTY, OHIO**  
Statement of Revenues, Expenditures and  
Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2015

	General Fund	Job & Family Services Fund	Department of Developmental Disabilities Fund	Children's Services Fund	Permanent Improvement Fund
<b>REVENUES:</b>					
Taxes	\$ 3,268,316	\$ -	\$ 9,866,518	\$ 5,776,652	\$ -
Permissive Sales Tax	25,014,910	-	-	-	-
Intergovernmental	5,821,287	11,334,818	9,743,131	6,610,318	147,050
Charges for Services	5,308,972	2,674,968	612,835	116,311	-
Licenses and Permits	213,109	-	-	-	-
Fees, Fines and Forfeitures	591,125	-	-	-	-
Special Assessments	-	-	-	-	-
Investment Income	898,301	-	96	-	14,351
Other Revenue	262,393	3,280	107,472	11,327	6,070
	<u>41,378,413</u>	<u>14,013,066</u>	<u>20,330,052</u>	<u>12,514,608</u>	<u>167,471</u>
Total Revenues					
<b>EXPENDITURES:</b>					
Current:					
General Government:					
Legislative and Executive	6,055,397	-	-	-	-
Judicial	10,026,955	-	-	-	-
Public Safety	15,378,188	-	-	-	-
Public Works	3,836,212	-	-	-	-
Health	295,562	-	17,587,170	-	-
Human Services	629,121	15,187,547	-	10,064,178	-
Conservation/Recreation	416,643	-	-	-	-
Capital Outlay	283,528	131,491	24,781	27,624	1,978,573
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	9,823
	<u>36,921,606</u>	<u>15,319,038</u>	<u>17,611,951</u>	<u>10,091,802</u>	<u>1,988,396</u>
Total Expenditures					
Excess (Deficit) of Revenues Over/ (Under) Expenditures	<u>4,456,807</u>	<u>(1,305,972)</u>	<u>2,718,101</u>	<u>2,422,806</u>	<u>(1,820,925)</u>
<b>OTHER FINANCING SOURCES (USES):</b>					
Proceeds from the Sale of Capital Assets	13,965	-	-	-	718,796
Transfers In	-	580,390	-	-	1,124,896
Transfers Out	<u>(2,797,176)</u>	<u>-</u>	<u>(675,000)</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(2,783,211)</u>	<u>580,390</u>	<u>(675,000)</u>	<u>-</u>	<u>1,843,692</u>
Net Change in Fund Balances	1,673,596	(725,582)	2,043,101	2,422,806	22,767
Fund Balance (Deficit), Beginning of Year, as restated	<u>15,433,602</u>	<u>2,998,241</u>	<u>14,653,088</u>	<u>8,322,877</u>	<u>(1,188,193)</u>
Fund Balance (Deficit), End of Year	<u>\$ 17,107,198</u>	<u>\$ 2,272,659</u>	<u>\$ 16,696,189</u>	<u>\$ 10,745,683</u>	<u>\$ (1,165,426)</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, 2015

Nonmajor Governmental Funds	Total Governmental Funds		\$	
		Total Net Change in Fund Balances - Governmental Funds		6,696,996
		Amounts reported for governmental activities in the Statement of Activities are different because:		
\$ 2,325,344	\$ 21,236,830	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:		
-	25,014,910	Capital Asset Additions	12,553,191	
20,788,485	54,445,089	Depreciation	<u>(6,151,521)</u>	6,401,670
4,852,887	13,565,973			
490,582	703,691			
579,097	1,170,222			
144,423	144,423	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.		(61,824)
22,077	934,825			
<u>1,345,059</u>	<u>1,735,601</u>			
		Revenues in the statement of activities that do not provide current financial resources are not reported as revenues on the funds.		
		Intergovernmental	1,664,443	
		Charges for Services	(169,365)	
		Special Assessments	(36,942)	
		Investment Income	<u>11,842</u>	1,469,978
1,597,596	7,652,993			
3,555,806	13,582,761	The amortization of a loss on the refunding of debt or the premium on the issuance of debt do not require the use of current financial resources and, therefore, is not reported as an expenditure in governmental funds		
1,037,472	16,415,660	Amortization of Bond Premium	16,857	
7,416,279	11,252,491	Deferred Amount on Refunding	<u>(21,743)</u>	(4,886)
-	17,882,732			
5,955,139	31,835,985	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 position.		1,000,000
757,914	1,174,557			
9,273,537	11,719,534			
1,000,000	1,000,000	Some expenses reported in the statement of activities do not require the use of current financial resources and are therefore not reported as expenditures in governmental funds:		
<u>460,793</u>	<u>470,616</u>	Compensated Absences	(371,684)	
		Accrued Wages and Benefits	64,659	
31,054,536	112,987,329	Accrued Interest Payable	<u>(7,455)</u>	(314,480)
		Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net positions reports these amounts as deferred outflows.		4,709,390
(506,582)	5,964,235			
		Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities.		<u>(4,202,340)</u>
-	732,761			
1,766,890	3,472,176	Change in Net Position of Governmental Activities		\$ <u>15,694,504</u>
-	(3,472,176)	See accompanying notes to the basic financial statements.		
<u>1,766,890</u>	<u>732,761</u>			
1,260,308	6,696,996			
<u>13,191,179</u>	<u>53,410,794</u>			
\$ <u>14,451,487</u>	\$ <u>60,107,790</u>			

**CLARK COUNTY, OHIO**  
Statement of Fund Net Position  
Proprietary Funds  
December 31, 2015

	Sewer	Water	Total	Internal Service Fund
<b>ASSETS:</b>				
Current:				
Pooled Cash and Investments	\$ 4,570,647	\$ 2,164,761	\$ 6,735,408	\$ 1,384
Pooled Cash and Investments in Segregated Accounts	539,788	-	539,788	-
Receivables:				
Accounts	1,079,580	477,558	1,557,138	-
Materials and Supplies Inventory	624	416	1,040	-
Prepaid Items	5,248	2,854	8,102	-
Total Current Assets	<u>6,195,887</u>	<u>2,645,589</u>	<u>8,841,476</u>	<u>1,384</u>
Noncurrent Assets:				
Capital Assets, not subject to depreciation:				
Land	619,286	552,288	1,171,574	-
Capital Assets, net of accumulated depreciation	<u>18,405,621</u>	<u>6,809,252</u>	<u>25,214,873</u>	<u>-</u>
Total Noncurrent Assets	<u>19,024,907</u>	<u>7,361,540</u>	<u>26,386,447</u>	<u>-</u>
Total Assets	<u>25,220,794</u>	<u>10,007,129</u>	<u>35,227,923</u>	<u>1,384</u>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>				
Deferred Outflows Related to Pensions	<u>104,594</u>	<u>69,730</u>	<u>174,324</u>	<u>-</u>
Total Deferred Outflows of Resources	<u>104,594</u>	<u>69,730</u>	<u>174,324</u>	<u>-</u>
<b>LIABILITIES:</b>				
Current Liabilities:				
Accounts Payable	48,071	25,486	73,557	-
Accrued Wages and Benefits	63,849	42,566	106,415	-
Accrued Interest Payable	19,701	2,311	22,012	-
Bond Anticipation Notes Payable	1,537,500	17,500	1,555,000	-
Compensated Absences Due within One Year	8,497	5,664	14,161	-
OPWC Loan Payable	111,397	26,215	137,612	-
OWDA Loans Payable	253,427	25,651	279,078	-
General Obligation Bonds Payable	89,200	135,000	224,200	-
Accrued Bond Premium	780	2,863	3,643	-
Total Current Liabilities	<u>2,132,422</u>	<u>283,256</u>	<u>2,415,678</u>	<u>-</u>
Noncurrent Liabilities:				
Compensated Absences Due in More than One Year	81,509	54,340	135,849	-
OPWC Loan Payable	1,610,603	175,716	1,786,319	-
OWDA Loans Payable	5,373,835	692,583	6,066,418	-
General Obligation Bonds Payable	882,800	760,000	1,642,800	-
Accrued Bond Premium	4,244	13,280	17,524	-
Net Pension Liability	<u>650,618</u>	<u>433,745</u>	<u>1,084,363</u>	<u>-</u>
Total Noncurrent Liabilities	<u>8,603,609</u>	<u>2,129,664</u>	<u>10,733,273</u>	<u>-</u>
Total Liabilities	<u>10,736,031</u>	<u>2,412,920</u>	<u>13,148,951</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>				
Deferred Inflows Related to Pensions	<u>10,500</u>	<u>7,000</u>	<u>17,500</u>	<u>-</u>
Total Deferred Inflows of Resources	<u>10,500</u>	<u>7,000</u>	<u>17,500</u>	<u>-</u>
<b>NET POSITION:</b>				
Net Investment in Capital Assets	9,161,121	5,512,732	14,673,853	-
Unrestricted	<u>5,417,736</u>	<u>2,144,207</u>	<u>7,561,943</u>	<u>1,384</u>
Total Net Position	<u>\$ 14,578,857</u>	<u>\$ 7,656,939</u>	<u>22,235,796</u>	<u>\$ 1,384</u>

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

(4,384)  
\$ 22,231,412

See accompanying notes to the basic financial statements.

**CLARK COUNTY, OHIO**  
Statement of Revenues, Expenses and  
Changes in Fund Net Position  
Proprietary Funds  
For the Year Ended December 31, 2015

	Sewer	Water	Total	Internal Service Fund
<b>OPERATING REVENUES:</b>				
Charges for Services	\$ 3,671,156	\$ 2,170,548	\$ 5,841,704	\$ -
Other Operating Revenue	194,026	78,343	272,369	-
Total Operating Revenues	<u>3,865,182</u>	<u>2,248,891</u>	<u>6,114,073</u>	<u>-</u>
<b>OPERATING EXPENSES:</b>				
Personnel Services	971,707	636,760	1,608,467	-
Contractual Services	1,672,267	925,548	2,597,815	-
Materials and Supplies	98,903	81,806	180,709	-
Other Expenses	193,288	139,020	332,308	-
Depreciation	625,835	210,439	836,274	-
Total Operating Expenses	<u>3,562,000</u>	<u>1,993,573</u>	<u>5,555,573</u>	<u>-</u>
Operating Income	<u>303,182</u>	<u>255,318</u>	<u>558,500</u>	<u>-</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>				
Investment Income	3,038	35	3,073	-
Interest Expense	(193,097)	(38,032)	(231,129)	-
Total Nonoperating Revenues (Expenses)	<u>(190,059)</u>	<u>(37,997)</u>	<u>(228,056)</u>	<u>-</u>
Income (Loss) Before Capital Contributions	113,123	217,321	330,444	-
Capital Contributions	<u>87,188</u>	<u>-</u>	<u>87,188</u>	<u>-</u>
Change in Net Position	200,311	217,321	417,632	-
Net Position, Beginning of Year, as restated	<u>14,378,546</u>	<u>7,439,618</u>		<u>1,384</u>
Net Position, End of Year	<u>\$ 14,578,857</u>	<u>\$ 7,656,939</u>		<u>\$ 1,384</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.

Change in Net Position of business-type activities \$ 417,632

See accompanying notes to the basic financial statements.



**CLARK COUNTY, OHIO**  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2015

	Sewer	Water	Total	Internal Service Fund
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash Received from Customers	\$ 3,669,225	\$ 2,184,374	\$ 5,853,599	\$ -
Cash Paid for Employees Salaries and Benefits	(1,394,800)	(613,992)	(2,008,792)	-
Cash Paid to Suppliers	(1,400,442)	(1,040,201)	(2,440,643)	-
Other Operating Revenues	179,854	64,952	244,806	-
Other Operating Expenses	(196,147)	(141,434)	(337,581)	-
Net Cash Provided by Operating Activities	<u>857,690</u>	<u>453,699</u>	<u>1,311,389</u>	<u>-</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Grants	109,021	-	109,021	-
Proceeds from Notes/Loans	1,962,818	52,345	2,015,163	-
Acquisition and Construction of Capital Assets	(365,570)	(23,321)	(388,891)	-
Interest Paid on OWDA Loans	(2,295)	-	(2,295)	-
Interest Paid on G.O. Notes	(141,343)	(374)	(141,717)	-
Interest Paid on G.O. Bonds	(48,928)	(40,913)	(89,841)	-
Principal Paid on G.O. Notes	(1,665,000)	(75,000)	(1,740,000)	-
Principal Paid on OWDA Loans	(343,264)	(20,358)	(363,622)	-
Principal Paid on OPWC Loans	(129,595)	(39,322)	(168,917)	-
Principal Paid on G.O. Bonds	(83,500)	(130,000)	(213,500)	-
Net Cash (Used) by Capital and Related Financing Activities	<u>(707,656)</u>	<u>(276,943)</u>	<u>(984,599)</u>	<u>-</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest	<u>3,038</u>	<u>35</u>	<u>3,073</u>	<u>-</u>
Increase in Cash and Cash Equivalents	153,072	176,791	329,863	-
Pooled Cash and Investments, Beginning of Year	<u>4,957,363</u>	<u>1,987,970</u>	<u>6,945,333</u>	<u>1,384</u>
Pooled Cash and Investments, End of Year	<u>\$ 5,110,435</u>	<u>\$ 2,164,761</u>	<u>\$ 7,275,196</u>	<u>\$ 1,384</u>
Reconciliation of Pooled Cash and Investments per Statement of Fund Net Position to Pooled Cash and Investments, End of Year, per Statement of Cash Flows:				
Pooled Cash and Investments	\$ 4,570,647	\$ 2,164,761	\$ 6,735,408	\$ 1,384
Pooled Cash and Investments in Segregated Accounts	<u>539,788</u>	<u>-</u>	<u>539,788</u>	<u>-</u>
Pooled Cash and Investments, End of Year, per Statement of Cash Flows	<u>\$ 5,110,435</u>	<u>\$ 2,164,761</u>	<u>\$ 7,275,196</u>	<u>\$ 1,384</u>

(Continued)

**CLARK COUNTY, OHIO**  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2015  
(Continued)

	Sewer	Water	Total	Internal Service Fund
Reconciliation of Operating Income to				
Net Cash Provided by Operating Activities:				
Operating Income	\$ 303,182	\$ 255,318	\$ 558,500	\$ -
Adjustment to Reconcile Operating Income to				
Net Cash Provided by Operating Activities:				
Depreciation	625,835	210,439	836,274	-
Changes in Assets, Liabilities and Deferred				
Inflows/Outflows of Resources:				
Accounts Receivable	(16,103)	435	(15,668)	-
Materials and Supplies Inventory	(40)	62	22	-
Prepaid Items	5,697	14,443	20,140	-
Deferred Outflows Related to Pensions	(24,852)	(16,569)	(41,421)	-
Accounts Payable	(111,710)	(49,766)	(161,476)	-
Accrued Wages & Benefits	34,470	22,892	57,362	-
Compensated Absences Payable	17,211	445	17,656	-
Net Pension Liability	13,500	9,000	22,500	-
Deferred Inflows Related to Pensions	10,500	7,000	17,500	-
Net Cash Provided by Operating Activities	<u>\$ 857,690</u>	<u>\$ 453,699</u>	<u>\$ 1,311,389</u>	<u>\$ -</u>
<b>NONCASH CAPITAL ACTIVITIES:</b>				
Payment made on behalf of County	<u>\$ 141,490</u>	<u>\$ -</u>	<u>\$ 141,490</u>	<u>\$ -</u>

See accompanying notes to the basic financial statements.

**CLARK COUNTY, OHIO**  
Statement of Fiduciary Assets and Liabilities  
Agency Funds  
December 31, 2015

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	<u>Total</u>
<b>ASSETS:</b>	
Pooled Cash and Investments	\$ 21,020,868
Pooled Cash and Investments in Segregated Accounts	1,417,102
Receivables:	
Special Assessments	5,365,979
Taxes to be Collected for Other Governments	<u>115,222,272</u>
 Total Assets	 <u><u>\$ 143,026,221</u></u>
<b>LIABILITIES:</b>	
Due to Other Governments	\$ 120,696,717
Undistributed Monies	<u>22,329,504</u>
 Total Liabilities	 <u><u>\$ 143,026,221</u></u>

See accompanying notes to the basic financial statements.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2015

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**NOTE 1 – REPORTING ENTITY**

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

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

Component units are legally separate Organizations for which the County is financially accountable. The County is financially accountable for an Organization if the County appoints a voting majority of the Organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the Organization; or (2) the County is legally entitled to or can 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.

**Blended Component Unit:** The Clark County Land Reutilization Corporation (the Corporation) is a body corporate and politic authorized by the Board of County Commissioners of Clark County on April 23, 2014 and incorporated on May 13, 2014 under Chapter 1724 of the Ohio Revised Code. The Corporation's governing body is a five member Board of Directors, consisting of the County Treasurer, two County Commissioners, one representative of the City of Springfield, and one member representing the townships with populations in excess of 10,000. The Corporation has been designated as the County's agent to further its mission to reclaim, rehabilitate, and reutilize vacant, abandoned, tax foreclosed and other real property in the County by exercising the powers of the County under Chapter 5722 of the Ohio Revised Code. The Corporation meets the requirements and qualifies as a blended component unit, however has not been presented in the financial statements or note disclosures as it is considered immaterial. Financial information can be obtained by writing to Clark County Land Reutilization Corporation, 3130 East Main Street, Suite 1A, Springfield, Ohio 45505.

**Discretely Presented Component Unit:** At December 31, 2015, there are no Organizations that meet the requirements to be presented as a discretely presented component unit to be included as part of Clark County's reporting entity.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2015

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

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

**A. Basis of Presentation:**

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

**Government-wide Financial Statements:** The statement of net position 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.

The statement of net position presents the financial condition of the governmental and business-type activities of the County 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 and for the business-type activities of the County. 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 acquiring document imaging equipment for 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, 2015

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**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 plus deferred outflows of resources and liabilities plus deferred inflows of resources is reported as fund balance. The following are the County's major governmental funds:

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

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

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

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

**Permanent Improvement Fund:** The Permanent Improvement Fund of the County is used to account for the various construction projects throughout the 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 position, 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, 2015

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**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 Document Imaging internal service fund accounts for the acquisition of document imaging equipment for the County.

**Fiduciary Funds:** Fiduciary fund reporting focuses on net position and changes in net position. 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. Measurement Focus and Basis of Accounting:**

**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, deferred outflows of resources, liabilities and deferred inflows of resources associated with the operation of the County are included on the Statement of Net Position. The Statement of Activities presents increases (e.g., revenues) and decreases (e.g., expenses) in total net position.

**Fund Financial Statements:** All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, current liabilities and deferred inflows and outflows of resources 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. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

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



**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2015

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

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

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.

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

**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 a 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. For the County, available means expected to be received 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, payments in lieu of taxes, grants, entitlements, shared revenues and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the sale occurs. Revenue from property taxes are recognized in the fiscal year for which the taxes are levied (See Note 8). Revenue from grants, entitlements, shared revenues and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized. Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: delinquent taxes, sales tax, charges for services, interest on investments, intergovernmental revenues (including motor vehicle license tax, gasoline tax, and local government assistance), and grants.

**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.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2015

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

**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, 2015. Detailed disclosure regarding pooled cash and investments held by the County is provided in Note 7.

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 2015 amounted to \$898,301 of which \$837,023 was assigned from other County Funds. Major funds earning interest were \$96 in the Department of Developmental Disabilities Fund and \$14,351 in the Permanent Improvement Fund. Other non-major governmental funds earned \$22,077 in investment earnings.

During fiscal year 2015, investments were limited to sweep accounts, government securities, municipal bonds, certificates of deposits 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.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2015

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

**E. Receivables:**

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

Bond premiums are deferred and amortized over the term of the bonds using the straight-line method since the results are not significantly different from the effective interest method. Bond premiums are presented as an addition to the face amount of the bonds payable.

The deferred charges on refunding bonds (difference between the reacquisition price and the net carrying amount of the old debt) is amortized over the remaining life of the old debt or the life of the new debt, whichever is shorter. It is reported as deferred outflows of resources.

Debt issuance costs are expensed when incurred.

**G. 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 consumed and as expenses in the enterprise funds when used.

**H. Prepaid Items:**

Payments made to vendors for services that will benefit periods beyond December 31, 2015, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of purchase and expenditure is reported in the year in which services are consumed.

**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 position 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 position and in the respective fund financial statements.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2015

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

**I. Capital Assets:** (Continued)

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

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 2015, interest costs incurred on construction projects for all activities were not material.

**J. Deferred Outflows/Inflows of Resources:**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. For the County, deferred outflows of resources is reported on the government-wide statement of net position for pensions. The deferred outflows of resources related to pension are explained in Note 15.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2015

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

**J. Deferred Outflows/Inflows of Resources:** (Continued)

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, pension, and unavailable revenue. On the government-wide statement of net position and governmental funds balance sheet, property taxes that are intended to finance future fiscal periods are reported as deferred inflows. In addition, the governmental funds balance sheet reports deferred inflows which arise only under a modified accrual basis of accounting. Accordingly, the item, unavailable amounts, is reported only in the governmental funds balance sheet. The governmental funds report unavailable amounts for intergovernmental revenue, certain charges for services, special assessments, and investment income and undistributed monies. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. Deferred inflows of resources related to pensions are reported on the government-wide and proprietary fund statement of net position explained in Note 15.

**K. Pensions:**

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

**L. 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 are deferred and amortized over the life of the bonds using the straight-line 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.

**M. Capital Contributions:**

Capital contributions in the 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, 2015

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

**N. 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, Department of Rehab Corrections, DoDD, Prosecutors Mandatory Fine, Dog & Kennel, Real Estate Assessment, GIS Mapping, DRETAC, Emergency Management Agency, VAWI – Prosecutor, Certificate of Title Administration, Domestic Relations – Prosecutor, Solid Waste, Common Pleas Court, Juvenile/Victim/Child Advocate, State Homeland, Federal Grant - Prosecutor and Common Pleas Special Project special revenue funds and the Sewer and Water enterprise funds.

**O. Net Position:**

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

**P. Fund Balances:**

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

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2015

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

**P. Fund Balances:** (Continued)

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

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

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

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

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

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



**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2015

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

**Q. 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.

**R. Interfund Balances/Activity:**

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

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

**S. Estimates:**

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

**NOTE 3 – CHANGES IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF NET POSITION AND FUND BALANCES**

For the year ended December 31, 2015, the County has implemented Governmental Accounting Standards Board GASB Statement No. 68, "Accounting and Financial Reporting for Pensions; an amendment of GASB Statement No. 27" and GASB Statement No. 71, "Pension Transition for Contributions Made Subsequent to the Measurement Date; an amendment of GASB Statement No. 68".

GASB Statement No. 68 improves accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. It establishes standards for measuring and recognizing pension liabilities, deferred outflows of resources, deferred inflows of resources and expenses.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2015

**NOTE 3 – CHANGES IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF NET POSITION AND FUND BALANCES** (Continued)

GASB Statement No. 71 addresses an issue regarding application of the transition provisions of GASB Statement No. 68. The issue relates to amounts associated with contributions, if any, made by a state or local government employer or nonemployer contributing entity to a defined benefit pension plan after the measurement date of the government's beginning net pension liability. Other than employer contributions subsequent to the measurement date, the County made no restatement for deferred inflows/outflows of resources as the information needed to generate these restatements was not available.

Also, during the year ended December 31, 2015, the County determined that it had incorrectly recorded Due from Other Governments in the amount of \$8,444,199 in the Jobs & Family Services Fund, \$4,999,945 in the Developmental Disabilities Fund, \$2,661,180 in the Children's Services Fund and \$12,705,432 in the Nonmajor Governmental Funds. This resulted in the overstatement of revenue in each of the funds. As a result, the accrual was reversed as of December 31, 2014. The corrections resulted in a prior period adjustment decreasing net position in each of the funds. The following reflects the changes to net position due to the implementation of GASB No. 69 and the overstatement of Due to Other Governments:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>		
Net Position, December 31, 2014	\$ 162,527,388	\$ 22,742,740		
Adjustments:				
Overstatement of Due from Other Governments	(28,810,756)	-		
Net Pension Liability	(37,659,467)	(1,061,863)		
Deferred Outflows - Payments Subsequent to the Measurement Date	<u>4,713,473</u>	<u>132,903</u>		
Net Position, December 31, 2014, as restated	<u>\$ 100,770,638</u>	<u>\$ 21,813,780</u>		
	<u>Sewer</u>	<u>Water</u>	<u>Total Enterprise</u>	
Net Position, December 31, 2014	\$ 14,935,922	\$ 7,811,202	\$ 22,747,124	
Adjustments:				
Net Pension Liability	(637,118)	(424,745)	(1,061,863)	
Deferred Outflows - Payments Subsequent to the Measurement Date	<u>79,742</u>	<u>53,161</u>	<u>132,903</u>	
Net Position, December 31, 2014, as restated	<u>\$ 14,378,546</u>	<u>\$ 7,439,618</u>	<u>\$ 21,818,164</u>	
	<u>Job &amp; Family Services Fun</u>	<u>Department of Developmental Disabilities Fund</u>	<u>Children's Services Fund</u>	<u>Nonmajor Governmental Funds</u>
Net Position, December 31, 2014	\$ 3,331,753	\$ 15,190,605	\$ 8,485,849	\$ 13,470,486
Overstatement of Due from Other Governments	<u>(333,512)</u>	<u>(537,517)</u>	<u>(162,972)</u>	<u>(279,307)</u>
Net Position, December 31, 2014, as restated	<u>\$ 2,998,241</u>	<u>\$ 14,653,088</u>	<u>\$ 8,322,877</u>	<u>\$ 13,191,179</u>

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2015

**NOTE 4 – ACCOUNTABILITY AND COMPLIANCE**

At December 31, 2015, the Permanent Improvement Fund and the DoDD Capital Projects Fund had deficit fund equity in the amount of \$1,165,426 and \$109,332, respectively. 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.

The Domestic Relations Court Special Revenue Fund, Clerk of Courts Special Revenue Fund, Dayton-Springfield/Old Mill Road Capital Projects Fund, County Resurfacing Capital Projects Fund and the Lower Valley Widening Capital Projects Fund had expenditures in excess of appropriations, in the amount of \$9,900, \$995, \$2,296,709, \$129,792 and \$2,346,457, respectively. The County Auditor will monitor expenditures to ensure they are within amounts appropriated.

**NOTE 5 – FUND BALANCE**

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

Fund Balance	General Fund	Job & Family Services Fun	Department of Developmental Disabilities Fund	Children's Services Fund	Permanent Improvement Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable:							
Materials and Supplies Inventory	\$ 127,203	\$ 47,230	\$ 17,029	\$ -	\$ -	\$ 4,921	\$ 196,383
Prepaid Items	156,779	19,191	53,360	36,488	-	56,281	322,099
Permanent Funds	-	-	-	-	-	74,787	74,787
Unclaimed Funds and/or Warrants	485,143	-	-	-	-	-	485,143
<b>Total Nonspendable</b>	<b>769,125</b>	<b>66,421</b>	<b>70,389</b>	<b>36,488</b>	<b>-</b>	<b>135,989</b>	<b>1,078,412</b>
Restricted for:							
Job & Family Services	-	2,206,238	-	-	-	-	2,206,238
Department of Developmental Disabilities	-	-	16,625,800	-	-	-	16,625,800
Children's Services	-	-	-	10,709,195	-	-	10,709,195
Other Special Revenue Funds	-	-	-	-	-	14,199,357	14,199,357
Debt Service	-	-	-	-	-	10,742	10,742
Capital Projects	-	-	-	-	-	126,744	126,744
Permanent Fund	-	-	-	-	-	34,681	34,681
<b>Total Restricted</b>	<b>-</b>	<b>2,206,238</b>	<b>16,625,800</b>	<b>10,709,195</b>	<b>-</b>	<b>14,371,524</b>	<b>43,912,757</b>
Committed:							
Debt Service	-	-	-	-	-	53,306	53,306
<b>Total Committed</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>53,306</b>	<b>53,306</b>
Assigned:							
Subsequent Appropriations	6,351,868	-	-	-	-	-	6,351,868
Encumbrances	1,562,152	-	-	-	-	-	1,562,152
<b>Total Assigned</b>	<b>7,914,020</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,914,020</b>
Unassigned (deficit)	8,424,053	-	-	-	(1,165,426)	(109,332)	7,149,295
<b>Total Fund Balances</b>	<b>\$17,107,198</b>	<b>\$2,272,659</b>	<b>\$ 16,696,189</b>	<b>\$10,745,683</b>	<b>\$ (1,165,426)</b>	<b>\$ 14,451,487</b>	<b>\$ 60,107,790</b>

**NOTE 6 – ENCUMBRANCES**

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2015

**NOTE 6 – ENCUMBRANCES** (Continued)

Governmental Funds:	
General Fund	\$ 1,562,152
Job & Family Services	1,845,718
Department of Developmental Disabilities	3,179,905
Children's Services	3,164,745
Permanent Improvement	668,270
Other Nonmajor Governmental	15,185,414
Total Governmental Funds	25,606,204
Business-Type Funds:	
Sewer Fund	788,285
Water Fund	250,717
Total Business-Type Funds	1,039,002
Total	\$ 26,645,206

**NOTE 7 – DEPOSITS AND INVESTMENTS**

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

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

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2015

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**NOTE 7 – DEPOSITS AND INVESTMENTS** (Continued)

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.

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

**Deposits:**

Custodial credit risk 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.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2015

**NOTE 7 – DEPOSITS AND INVESTMENTS** (Continued)

**Deposits:** (Continued)

At year end, the County’s bank balance was \$32,072,560. Of the bank balance, \$16,092,437 was covered by Federal Depository insurance and \$15,980,123 was collateralized with securities held by the pledging financial institution. Although all statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

**Investments:**

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

Investment Type	Credit Rating <sup>1</sup>	Fair Value	Investment Maturity			% of Portfolio
			Less than One Year	One to Three Years	Greater than Three Years	
Federal Farm Credit Bank	AA+	\$ 7,767,136	\$ 997,165	\$ 2,768,691	\$ 4,001,280	13.13%
Federal Home Loan Bank	AA+	3,495,290	997,680	1,966,100	501,510	5.91%
Federal Home Loan Mortgage Corp.	AA+	33,442,108	-	14,206,460	19,235,648	56.55%
Federal National Mortgage Association	AA+	9,533,649	-	6,029,924	3,503,725	16.12%
Municipal Bonds	AA-AAA	1,992,490	1,000,360	992,130	-	3.37%
STAR Ohio	AAAm	2,911,593	2,911,593	-	-	4.92%
<b>Total Investments</b>		<b>\$ 59,142,266</b>	<b>\$ 5,906,798</b>	<b>\$ 25,963,305</b>	<b>\$ 27,242,163</b>	<b>100.00%</b>

<sup>1</sup> per Standard & Poor's/Moody's

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

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

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2015

**NOTE 8 – PROPERTY TAXES**

Property taxes include amounts levied against real and public utility property located in the County. Real property taxes collected during 2015 were levied after October 1, 2014 on assessed values as of the preceding January 1, the lien date. Public utility real property taxes collected in 2015 attached as a lien on December 31, 2013 and were levied after October 31, 2014. Taxpayers were required to pay one half of real property taxes by February 2015 with the remaining half due July 2015. Ohio no longer has a general tax on tangible personal property used in business. Only public utility tangible personal property is subject to tax. Public utility tangible personal property taxes are assessed at varying percentages of true value, as established by the State, and were collected in 2015 with real property taxes. Assessed values on real property are established by State law at 35% of appraised market value. A revaluation of all real property is required to be completed every sixth year, with a statistical update every third year. The last revaluation was completed in tax year 2013 and a statistical update was completed in tax year 2010. The assessed value by property classification, upon which the 2015 tax receipts were based are as follows:

Category	Assessed Value
Real Property	\$ 2,170,529,730
Public Utility Real Property	719,270
Public Utility Personal Property	93,487,700
Total Assessed Value	\$ 2,264,736,700

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, 12.75 mills have been levied for additional millage.

A summary of voted millage for tax year 2014 collected in 2015 follows:

Purpose	Voter	Rate Levied for Current Year (a)		Voter Levy Date	Final Levy Year
	Authorized Rate (b)	Residential/ Agricultural	Other		
Children Services	3.000	3.000000	3.000000	2011	2020
Mental Health	1.000	0.821876	0.897425	2009	2018
Mental Health	1.650	1.648457	1.650000	2014	2023
Mental Health & Retardation	2.000	1.839412	1.922854	2003	Continuing
Mental Health & Retardation	3.500	3.218971	3.364994	2003	Continuing
Senior Citizens	1.000	0.999065	1.000000	2015	2019
Clark County Park District	0.600	0.600000	0.600000	2011	2015

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

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 Statement of Net Position – Fiduciary Funds. 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.



**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2015

**NOTE 8 – PROPERTY TAXES** (Continued)

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 2015 operations. The receivable and the portion of the tax levies prepaid by year-end into the funds are therefore offset by a credit to deferred inflows of resources.

**NOTE 9 – PERMISSIVE SALES AND USE TAX**

On August 20, 2013, the Board of County Commissioners voted to continue a ½% emergency sales tax increase for an additional 36 months beginning in January 2014. This increase was needed in order to continue services at the current levels without adding any additional personnel throughout the County departments. This increase is in addition to the previous 1 percent on all retail sales, except sales of motor vehicles, made in the County, and on the storage, use, or consumption in the County of tangible personal property, including automobiles, not subject to the sales tax. Proceeds of the tax are credited entirely to the General Fund. Amounts that are measurable and to be received within the available period are accrued as revenue. Permissive sales tax revenue received in 2015 amounted to \$25,014,910.

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 10 – RECEIVABLES**

Receivables at December 31, 2015 consisted of current and delinquent property taxes, special assessments, accounts, intergovernmental grants and accrued interest on investments. All receivables are considered collectible in full due to the ability to foreclose for nonpayment of taxes and the stable condition of State programs. A summary of the principal items of intergovernmental receivables follows:

	Amount
<b>Governmental Activities:</b>	
Local Government and Local Government Revenue Assistance	\$ 660,047
Public Assistance for Health & Human Services Programs	1,396,004
Grants and Reimbursements	2,516,240
Homestead and Rollback	1,590,411
Gas, Excise, Motor Vehicle License Fees & Permissive Auto Tax	3,375,649
Capital Projects	1,920,250
Total Governmental Activities	\$ 11,458,601

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2015

**NOTE 11 – INTERFUND TRANSFERS AND BALANCES**

Interfund balances for the year ended December 31, 2015, consisted of the following amounts and represent charges for services or reimbursable expenses/expenditures. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. All are expected to be paid within one year.

Due To	Due From			Total
	General Fund	Developmental Disabilities Fund	Nonmajor Special Revenue Funds	
General Fund	\$ -	\$ -	\$ 13,830	\$ 13,830
Nonmajor Special Revenue Fund	9,957	-	21,000	30,957
Nonmajor Capital Projects Fund	-	300,000	-	300,000
<b>Total</b>	<b>\$ 9,957</b>	<b>\$ 300,000</b>	<b>\$ 34,830</b>	<b>\$ 344,787</b>

Interfund transfers for the year ended December 31, 2015, consisted of the following:

Transfer In	Transfer Out		
	General Fund	Developmental Disabilities Fund	Total
Job & Family Services Fund	580,390	-	580,390
Permanent Improvement Fund	1,124,896	-	1,124,896
Nonmajor Special Revenue Fund	43,700	-	43,700
Nonmajor Debt Service Fund	968,190	-	968,190
Nonmajor Capital Projects Fund	80,000	675,000	755,000
<b>Total</b>	<b>\$ 2,797,176</b>	<b>\$ 675,000</b>	<b>\$ 3,472,176</b>

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.

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.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2015

**NOTE 12 – CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2015 was as follows:

	Balance 12/31/2014	Additions	Deletions	Balance 12/31/2015
<b><u>Governmental Activities:</u></b>				
Non-Depreciable Capital Assets:				
Land	\$ 7,204,888	\$ -	\$ -	\$ 7,204,888
Construction in Progress	<u>10,794,931</u>	<u>8,802,049</u>	<u>(9,617,389)</u>	<u>9,979,591</u>
Non-Depreciable Capital Assets	<u>17,999,819</u>	<u>8,802,049</u>	<u>(9,617,389)</u>	<u>17,184,479</u>
Depreciable Capital Assets:				
Buildings	28,451,258	49,976	-	28,501,234
Improvements	55,393,391	2,019,791	-	57,413,182
Machinery and Equipment	19,643,085	1,611,433	(2,112,791)	19,141,727
Infrastructure	<u>108,013,191</u>	<u>9,687,331</u>	<u>-</u>	<u>117,700,522</u>
Depreciable Capital Assets	<u>211,500,925</u>	<u>13,368,531</u>	<u>(2,112,791)</u>	<u>222,756,665</u>
Less: Accumulated Depreciation:				
Buildings	(21,870,966)	(634,737)	-	(22,505,703)
Improvements	(28,317,052)	(3,107,049)	-	(31,424,101)
Machinery and Equipment	(15,244,509)	(1,031,947)	2,050,967	(14,225,489)
Infrastructure	<u>(73,400,322)</u>	<u>(1,377,788)</u>	<u>-</u>	<u>(74,778,110)</u>
Accumulated Depreciation	<u>(138,832,849)</u>	<u>(6,151,521) *</u>	<u>2,050,967</u>	<u>(142,933,403)</u>
Depreciable Capital Assets, net	<u>72,668,076</u>	<u>7,217,010</u>	<u>(61,824)</u>	<u>79,823,262</u>
Governmental Activities Capital Assets, net	<u>\$ 90,667,895</u>	<u>\$ 16,019,059</u>	<u>\$ (9,679,213)</u>	<u>\$ 97,007,741</u>

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

General Government:

Legislative and Executive	\$ 2,221,917
Judicial	73,387
Public Safety	349,316
Public Works	2,798,101
Health	490,632
Human Services	197,569
Conservation and Recreation	<u>20,599</u>
	<u>\$ 6,151,521</u>

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2015

**NOTE 12 – CAPITAL ASSETS** (Continued)

	Balance 12/31/2014	Additions	Deletions	Balance 12/31/2015
<b>Business-Type Activities:</b>				
Non-Depreciable Capital Assets:				
Land	\$ 1,171,574	\$ -	\$ -	\$ 1,171,574
Construction in Progress	9,301,154	317,089	(9,618,243)	-
Non-Depreciable Capital Assets	<u>10,472,728</u>	<u>317,089</u>	<u>(9,618,243)</u>	<u>1,171,574</u>
Depreciable Capital Assets:				
Buildings	6,790,447	9,618,243	-	16,408,690
Improvements	1,702,060	-	-	1,702,060
Machinery and Equipment	2,522,677	71,802	(22,328)	2,572,151
Infrastructure	20,258,627	-	-	20,258,627
Depreciable Capital Assets	<u>31,273,811</u>	<u>9,690,045</u>	<u>(22,328)</u>	<u>40,941,528</u>
Less: Accumulated Depreciation:				
Buildings	(3,654,279)	(286,978)	-	(3,941,257)
Improvements	(754,812)	(87,083)	-	(841,895)
Machinery and Equipment	(2,008,222)	(112,239)	22,328	(2,098,133)
Infrastructure	(8,495,396)	(349,974)	-	(8,845,370)
Accumulated Depreciation	<u>(14,912,709)</u>	<u>(836,274)</u>	<u>22,328</u>	<u>(15,726,655)</u>
Depreciable Capital Assets, net	<u>16,361,102</u>	<u>8,853,771</u>	<u>-</u>	<u>25,214,873</u>
Business-Type Activities				
Capital Assets, net	<u>\$ 26,833,830</u>	<u>\$ 9,170,860</u>	<u>\$ (9,618,243)</u>	<u>\$ 26,386,447</u>

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**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2015

**NOTE 13 – NOTE TRANSACTIONS**

The Ohio Revised Code provides that notes including renewal notes issued in anticipation of the issuance of general obligation bonds may be issued and outstanding from time to time up to a maximum period of 20 years from the date of issuance of the original notes. Bond anticipation notes may be retired at maturity from the proceeds of the sale of renewal notes or of the bonds anticipated by the notes, or from available funds of the County or a combination of these sources. The County is retiring its notes by the issuance of one year renewal notes with a portion of the principal being retired in accordance with the above provisions.

The County issued bond anticipation notes to finance various construction projects and the acquisition of capital assets during the year. These notes were issued on May 26, 2015 and due May 25, 2016. The following is a schedule of the activity for the year:

	Interest Rate	Amount Outstanding 12/31/2014	Additions	Retirements	Amount Outstanding 12/31/2015
<b><u>Governmental Activities:</u></b>					
Various Purpose Notes - Series 2014	0.50%	\$ 2,145,000	\$ -	\$ 2,145,000	\$ -
Various Purpose Notes - Series 2015	0.75%	-	2,120,000	-	2,120,000
Various Purpose Notes - Series 2015 II	1.00%	-	5,000,000	-	5,000,000
Total Governmental Activities		<u>2,145,000</u>	<u>7,120,000</u>	<u>2,145,000</u>	<u>7,120,000</u>
<b><u>Business-Type Activities:</u></b>					
Various Purpose Notes - Series 2014	0.50%	1,740,000	-	1,740,000	-
Various Purpose Notes - Series 2015	0.75%	-	1,555,000	-	1,555,000
Total Business-Type Activities		<u>1,740,000</u>	<u>1,555,000</u>	<u>1,740,000</u>	<u>1,555,000</u>
		<u>\$ 3,885,000</u>	<u>\$ 8,675,000</u>	<u>\$ 3,885,000</u>	<u>\$ 8,675,000</u>

**NOTE 14 – LONG-TERM OBLIGATIONS**

A schedule of changes in long-term obligations of the County during 2015 was as follows:

	Restated Amount Outstanding 12/31/2014	Additions	Retirements	Amount Outstanding 12/31/2015	Amounts Due Within One Year
<b><u>Governmental Activities:</u></b>					
<b><u>General Obligation Bonds:</u></b>					
0.85% to 5.55% - 2010					
Human Service Building Refunding	\$ 1,480,000	\$ -	\$ 125,000	\$ 1,355,000	\$ 125,000
2.25% to 5.00% - 2009					
Various Purpose Bonds	2,530,000	-	245,000	2,285,000	250,000
3.75% to 5.00% - 2007					
Various Purpose Refunding	<u>6,650,000</u>	-	<u>630,000</u>	<u>6,020,000</u>	<u>660,000</u>
Total General Obligation Bonds	10,660,000	-	1,000,000	9,660,000	1,035,000
Compensated Absences	4,149,605	4,521,289	4,149,605	4,521,289	693,903
Net Pension Liability	37,659,467	874,463	-	38,533,930	-
Accrued Bond Premium	147,030	-	16,857	130,173	16,809
Total Governmental Activities	<u>\$ 52,616,102</u>	<u>\$ 5,395,752</u>	<u>\$ 5,166,462</u>	<u>\$ 52,845,392</u>	<u>\$ 1,745,712</u>

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2015

**NOTE 14 – LONG-TERM OBLIGATIONS** (Continued)

	Restated Amount Outstanding 12/31/2014	Additions	Retirements	Amount Outstanding 12/31/2015	Amounts Due Within One Year
<b><u>Business-Type Activities:</u></b>					
<b><u>General Obligation Bonds:</u></b>					
2.25% to 5.00% - 2009					
Limecrest Sewer Construction	\$ 320,500	\$ -	\$ 13,500	\$ 307,000	\$ 14,200
2.25% to 5.00% - 2009					
Various Purpose Bonds	725,000	-	140,000	585,000	150,000
3.75% to 5.00% - 2007					
Various Purpose Refunding	<u>1,035,000</u>	-	<u>60,000</u>	<u>975,000</u>	<u>60,000</u>
Total General Obligation Bonds	2,080,500	-	213,500	1,867,000	224,200
<b><u>Ohio Public Works Commission Loans:</u></b>					
Northridge Water Tank	114,000	-	22,800	91,200	15,200
West Enon Sanitary Sewer	235,125	-	37,125	198,000	24,750
Southwest Regional WWTP Expansion	1,436,130	63,870	75,000	1,425,000	75,000
Green Meadows Water Tank	110,000	-	15,000	95,000	10,000
Southwest Equipment Replacement	116,470	-	17,470	99,000	11,647
Lawrenceville and Northridge Water Imp	17,253	-	1,522	15,731	1,015
<b><u>Ohio Water Development Authority Loans:</u></b>					
Raymond Drive Lift Station	47,098	-	9,420	37,678	9,420
Garden Acres Sewer Rehab	22,214	-	4,039	18,175	4,039
Park Layne Sewer Rehab	32,321	-	5,521	26,800	5,674
Northridge Manhole Rehab	46,363	-	7,830	38,533	8,086
Limecrest Water System	703,747	34,845	20,358	718,234	25,651
Southwest Regional WWTP Expansion	5,461,082	361,448	316,454	5,506,076	226,208
Compensated Absences	132,354	150,010	132,354	150,010	14,161
Net Pension Liability	1,061,863	22,500	-	1,084,363	-
Accrued Bond Premium	<u>24,880</u>	-	<u>3,713</u>	<u>21,167</u>	<u>3,643</u>
Total Business-Type Activities	<u>11,641,400</u>	<u>632,673</u>	<u>882,106</u>	<u>11,391,967</u>	<u>658,694</u>
	<u>\$ 64,257,502</u>	<u>\$ 6,028,425</u>	<u>\$ 6,048,568</u>	<u>\$ 64,237,359</u>	<u>\$ 2,404,406</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.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2015

**NOTE 14 – LONG-TERM OBLIGATIONS** (Continued)

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
2016	\$ 1,035,000	\$ 423,145	\$ 224,200	\$ 81,094
2017	1,035,000	381,945	159,900	73,184
2018	1,065,000	339,745	165,700	66,914
2019	1,115,000	291,720	176,500	59,829
2020	1,095,000	243,458	182,300	52,478
2021-2025	4,040,000	500,545	630,400	153,976
2026-2030	<u>275,000</u>	<u>38,572</u>	<u>328,000</u>	<u>32,950</u>
Total	<u>\$ 9,660,000</u>	<u>\$ 2,219,130</u>	<u>\$ 1,867,000</u>	<u>\$ 520,425</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 \$2,028,978. 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
2016	\$ 137,612
2017	137,612
2018	137,612
2019	137,612
2020	137,612
2021-2025	586,088
2026-2030	380,074
2031-2035	<u>269,709</u>
	<u>\$ 1,923,931</u>

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2015

**NOTE 14 – LONG-TERM OBLIGATIONS** (Continued)

Ohio Water Development Authority (OWDA) Loans:

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

	OWDA	
	Principal	Interest
2016	\$ 52,870	\$ 1,916
2017	53,292	1,463
2018	53,727	1,028
2019	54,176	580
2020	35,376	117
2021-2025	128,256	-
2026-2030	128,256	-
2031-2035	128,256	-
2036-2040	128,256	-
2041-2043	76,955	-
	<u>\$ 839,420</u>	<u>\$ 5,104</u>

In 2013, the County entered into an agreement with the Ohio Public Works Commission (OPWC) and the Ohio Water Development Authority (OWDA) to borrow funds for the expansion of the Southwest Regional Wastewater Treatment Plant related to business-type activities. During the year, the County received \$361,448 from OWDA. Upon completion of the project, an amortization schedule will be provided by OPWC and OWDA and the County will include the loan amounts in the amortization schedules at that time.

Enterprise Debt:

The enterprise general obligation bonds, Ohio Public Works Commission and the Ohio Water Development Authority 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.



**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2015

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**NOTE 14 – LONG-TERM OBLIGATIONS** (Continued)

At December 31, 2015, there were 65 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 17 series issued after July 1, 1995 was \$1.42 billion. The aggregate principal amount payable for the 48 series issued prior to July 1, 1995, could not be determined; however, their original issue amounts totaled \$78.505 million.

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

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

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed one percent of the total assessed valuation of the County. The Code further provides that the total voted and un-voted net debt of the County less the same exempt debt shall never exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000. The effects of the debt limitations described above at December 31, 2015 are an overall debt margin of \$40,857,466 and a limit on un-voted debt margin of \$8,386,415.

**NOTE 15 – DEFINED BENEFIT RETIREMENT PLANS**

**Net Pension Liability**

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

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

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2015

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**NOTE 15 – DEFINED BENEFIT RETIREMENT PLANS** (Continued)

GASB 68 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each pension plan's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension liability. Resulting adjustments to the net pension liability would be effective when the changes are legally enforceable.

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

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

Plan Description - County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. County employees) may elect the member-directed plan, substantially all employee members are in OPERS' traditional and combined plans; however, the combined plan participant is insignificant and therefore those amounts are not presented.

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

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2015

**NOTE 15 – DEFINED BENEFIT RETIREMENT PLANS** (Continued)

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

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

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

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

Funding Policy - The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2015

**NOTE 15 – DEFINED BENEFIT RETIREMENT PLANS** (Continued)

	State and Local	Law Enforcement
<b>2015 Statutory Maximum Contribution Rates</b>		
Employer	14.00%	18.10%
Employee	10.00%	*
<b>2015 Actual Contribution Rates</b>		
Employer:		
Pension	12.00%	16.10%
Post-employment Health Care Benefits	2.0	2.0
Total Employer	<u>14.00%</u>	<u>18.10%</u>
Employee	<u>10.00%</u>	<u>13.00%</u>

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

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll.

The County's contractually required contribution was \$4,830,562 for 2015. 100% has been contributed for the year 2015.

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

The net pension liability for OPERS was measured as of December 31, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	Governmental Activities	Business-Type Activities	Total
Proportionate Share of the Net Pension Liability	\$ 38,533,930	\$ 1,084,363	\$ 39,618,293
Proportion of the Net Pension Liability			0.385370%
Pension Expense	\$ 4,202,340	\$ 119,751	\$ 4,322,091

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2015

**NOTE 15 – DEFINED BENEFIT RETIREMENT PLANS** (Continued)

At December 31, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Governmental Activities	Business-Type Activities	Total
<b>Deferred Outflows of Resources</b>			
Net difference between projected and actual earnings on pension plan investments	\$ 2,065,755	\$ 53,152	\$ 2,118,907
County contributions subsequent to the measurement date	4,709,390	121,172	4,830,562
<b>Total Deferred Outflow of Resources</b>	<b>\$ 6,775,145</b>	<b>\$ 174,324</b>	<b>\$ 6,949,469</b>
<b>Deferred Inflows of Resources</b>			
Differences between expected and actual experience	\$ 680,159	\$ 17,500	\$ 697,659
<b>Total Deferred Inflows of Resources</b>	<b>\$ 680,159</b>	<b>\$ 17,500</b>	<b>\$ 697,659</b>

\$4,830,562 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Fiscal Year Ending December 31:	<u>OPERS</u>
2016	\$ 207,824
2017	207,824
2018	475,873
2019	529,727
<b>Total</b>	<b>\$ 1,421,248</b>

**Actuarial Assumptions - OPERS**

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability in the December 31, 2014, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2015

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**NOTE 15 – DEFINED BENEFIT RETIREMENT PLANS (Continued)**

Wage Inflation	3.75 percent
Future Salary Increases, including inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA	3 percent, simple
Investment Rate of Return	8 percent
Actuarial Cost Method	Individual Entry Age

Mortality rates were based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

The most recent experience study was completed for the five year period ended December 31, 2010.

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

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, the annuitized accounts of the Member-Directed Plan and the VEBA Trust. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The money weighted rate of return, net of investments expense, for the Defined Benefit portfolio is 6.95 percent for 2014.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2014 and the long-term expected real rates of return:

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2015

**NOTE 15 – DEFINED BENEFIT RETIREMENT PLANS (Continued)**

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.31 %
Domestic Equities	19.90	5.84
Real Estate	10.00	4.25
Private Equity	10.00	9.25
International Equities	19.10	7.40
Other Investments	18.00	4.59
	100.00 %	5.28 %

**Discount Rate** The discount rate used to measure the total pension liability was 8 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the County’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** The following table presents the County’s proportionate share of the net pension liability calculated using the current period discount rate assumption of 8 percent, as well as what the County’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (7 percent) or one-percentage-point higher (9 percent) than the current rate:

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
County's proportionate share of net pension liability	\$ 72,886,305	\$ 39,618,293	\$ 11,598,609

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2015

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**NOTE 16 – POSTEMPLOYMENT BENEFITS**

**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 maintains two cost-sharing multiple-employer defined benefit post-employment health care trusts, which fund multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients of both the Traditional Pension and the Combined plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including OPERS sponsored health care coverage.

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined plans must have 20 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Postemployment Benefit (OPEB) as described in GASB Statement 45. Please see the Plan Statement in the OPERS 2014 CAFR details.

The Ohio Revised Code permits, but does not mandate, OPERS to provide health care benefits to its eligible benefit recipients. 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 visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

**Funding Policy:** The Ohio Revised Code provides the statutory authority requiring public employers to fund postretirement health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2015, State and Local employers contributed at a rate of 14.0 percent of earnable salary and Public Safety and Law Enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.



**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2015

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**NOTE 16 – POSTEMPLOYMENT BENEFITS** (Continued)

OPERS maintains three health care trusts. The two cost-sharing, multiple-employer trusts, the 401(h) Health Care Trust and the 115 Health Care Trust, work together to provide health care funding to eligible retirees of the Traditional Pension and Combined plans. The third trust is a Voluntary Employee's Beneficiary Association (VEBA) that provides funding for a Retiree Medical Account for Member-Directed Plan members. Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 2.0 percent during calendar year 2015. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2016 remained at 2.0 percent for both plans. The Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited to the VEBA for participants in the Member-Directed Plan for 2015 was 4.5 percent.

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2015, 2014, and 2013 were \$932,812, \$939,676 and \$472,124, respectively, which were equal to the required contributions for each year.

**NOTE 17 – 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 18 – RISK MANAGEMENT**

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

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

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2015

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**NOTE 18 – RISK MANAGEMENT** (Continued)

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

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

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

**B. County Employee Benefits Consortium of Ohio, Inc. (CEBCO):**

The County participates in the County Employee Benefits Consortium of Ohio, Inc. (CEBCO), an Ohio not-for-profit corporation, and insurance purchasing pool with membership open to Ohio political subdivisions, to collectively pool resources to purchase employee benefits. The County pays on a monthly basis which is the annual actuarially determined funding rate. Components of the funding rate include the claims fund contribution, incurred but not reported claims, a claim contingency reserve fund, as well as the fixed cost of the consortium.

The business and affairs of the consortium are governed by a board comprised of representatives of counties that participate in the program. Two thirds of the directors are County Commissioners of the member Counties and one third are employees of member Counties. Each member of the consortium is entitled to one vote. At all times one director is required to be a member of the board of directors of the County Commissioners Association of Ohio and another is required to be a board member of the County Risk Sharing Authority, Inc.

Upon withdrawal from the Consortium, the County will be responsible for paying the funding rates and assessments, if any, that was applicable during the term of the agreement and shall remain responsible for any assessments made by the board for one or more years of the County's participation in CEBCO.

**C. Workers Compensation:**

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2015

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**NOTE 18 – RISK MANAGEMENT** (Continued)

**C. Workers Compensation:** (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, 2015, a claims liability of \$2,196,613 is reported in the government-wide statement of net position and represents the liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, based on an estimate provided by the Bureau of Workers' Compensation. Claims incurred during the year were \$352,693.

**NOTE 19 – JOINTLY GOVERNED ORGANIZATIONS**

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

**West Central Ohio Port Authority** – The West Central Ohio Port Authority was established under Section 4582.21 of the Ohio Revised Code. Under the Revised Code, the Port Authority is a legally separate entity. The Board of the Authority is comprised of seven members: 2 members from Champaign County, 3 from Clark County, and 2 from Fayette County. The members are appointed by the County Commissioners of each respective county. Clark County does not approve its budget, nor is it responsible for the Authority's debt. During 2015, 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, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2015

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**NOTE 19 – JOINTLY GOVERNED ORGANIZATIONS** (Continued)

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 2015, Clark County did not contribute any money to the Springfield Metropolitan Housing Authority.

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

**NOTE 20 – RELATED ORGANIZATIONS**

**Clark County Public Library** – Clark County Public Library is a related Organization. The County appoints the governing board of the Library; however, the County cannot influence the Library's operations nor does the Library represent a potential financial benefit or burden on the County. The County serves in a ministerial capacity as taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library determines its own budget. The Library received \$4,076,268 in library and local government money passed thru the County during 2015.

**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 2015, the County contributed \$125,000 in operating subsidies to the NTPRD.

**Clark County Park District** – The Clark County Park District is a related Organization established and run under Section 1545.22 of the Ohio Revised Code. The three Park District Commissioners are appointed by the Probate Judge of the County, but the County's accountability does not extend beyond making the appointments. The Park District received \$39,596 in local government monies passed thru the County during 2015.

**NOTE 21 – CONTINGENT LIABILITIES**

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

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2015

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**NOTE 22 – SUBSEQUENT EVENTS**

On May 24, 2016, the County Commissioners approved a motion to authorize the issuance and sale of \$8,700,000 of notes in anticipation of the issuance of bonds to fund various capital, water and sewer projects along with the purchase of capital assets. The interest rate on the notes is 1.25% and the maturity date is November 22, 2016.

## **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, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 3,499,403	\$ 3,499,403	\$ 3,268,316	\$ (231,087)
Permissive Sales Tax	23,550,000	23,550,000	24,960,364	1,410,364
Intergovernmental	6,285,801	6,306,380	5,990,914	(315,466)
Charges for Services	5,336,738	5,369,096	5,280,667	(88,429)
Licenses and Permits	2,000	2,000	213,115	211,115
Fees, Fines and Forfeitures	675,000	675,000	588,882	(86,118)
Investment Income	800,080	800,080	934,481	134,401
Other Revenue	189,770	260,498	285,086	24,588
<b>Total Revenues</b>	<u>40,338,792</u>	<u>40,462,457</u>	<u>41,521,825</u>	<u>1,059,368</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive	7,525,002	7,401,289	6,476,781	924,508
Judicial	10,582,911	10,600,814	10,213,932	386,882
Public Safety	16,966,422	17,164,577	16,097,255	1,067,322
Public Works	4,992,299	4,991,078	4,435,619	555,459
Health	279,225	361,193	349,279	11,914
Human Services	827,373	837,373	658,664	178,709
Conservation and Recreation	452,905	492,905	491,112	1,793
<b>Total Expenditures</b>	<u>41,626,137</u>	<u>41,849,229</u>	<u>38,722,642</u>	<u>3,126,587</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(1,287,345)</u>	<u>(1,386,772)</u>	<u>2,799,183</u>	<u>4,185,955</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds from Sale of Capital Assets	10,000	10,000	13,965	3,965
Advances In	150,000	150,000	850,000	700,000
Transfers In	-	60,000	1,201,881	1,141,881
Advances Out	(2,000,000)	(2,000,000)	-	2,000,000
Transfers Out	(4,364,784)	(4,395,357)	(4,020,763)	374,594
<b>Total Other Financing Sources (Uses)</b>	<u>(6,204,784)</u>	<u>(6,175,357)</u>	<u>(1,954,917)</u>	<u>4,220,440</u>
Net Change in Fund Balance	(7,492,129)	(7,562,129)	844,266	8,406,395
Fund Balance, Beginning of Year	8,269,933	8,269,933	8,269,933	-
Prior Year Encumbrances Appropriated	2,015,652	2,015,652	2,015,652	-
Fund Balance, End of Year	<u>\$ 2,793,456</u>	<u>\$ 2,723,456</u>	<u>\$ 11,129,851</u>	<u>8,406,395</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, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 13,534,323	\$ 13,693,574	\$ 11,062,587	\$ (2,630,987)
Charges for Services	4,562,360	4,562,360	2,769,529	(1,792,831)
Other Revenue	9,024	10,124	3,390	(6,734)
	<u>18,105,707</u>	<u>18,266,058</u>	<u>13,835,506</u>	<u>(4,430,552)</u>
<b>EXPENDITURES:</b>				
Current:				
Human Services	19,874,729	19,985,481	17,273,520	2,711,961
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(1,769,022)</u>	<u>(1,719,423)</u>	<u>(3,438,014)</u>	<u>(1,718,591)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Advances In	240,000	240,000	239,140	(860)
Transfers In	578,511	578,511	580,390	1,879
Advances Out	<u>(240,000)</u>	<u>(289,599)</u>	<u>(288,739)</u>	<u>860</u>
	<u>578,511</u>	<u>528,912</u>	<u>530,791</u>	<u>1,879</u>
Net Change in Fund Balance	(1,190,511)	(1,190,511)	(2,907,223)	(1,716,712)
Fund Balance, Beginning of Year	1,647,658	1,647,658	1,647,658	-
Prior Year Encumbrances Appropriated	<u>1,531,414</u>	<u>1,531,414</u>	<u>1,531,414</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,988,561</u>	<u>\$ 1,988,561</u>	<u>\$ 271,849</u>	<u>\$ (1,716,712)</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, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 10,557,261	\$ 10,557,261	\$ 9,866,518	\$ (690,743)
Intergovernmental	11,099,575	10,458,775	10,261,162	(197,613)
Charges for Services	-	611,100	592,114	(18,986)
Investment Income	-	-	82	82
Other Revenue	<u>130,900</u>	<u>189,050</u>	<u>108,562</u>	<u>(80,488)</u>
 Total Revenues	 <u>21,787,736</u>	 <u>21,816,186</u>	 <u>20,828,438</u>	 <u>(987,748)</u>
<b>EXPENDITURES:</b>				
Current:				
Health	<u>24,232,500</u>	<u>24,261,040</u>	<u>21,067,496</u>	<u>3,193,544</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(2,444,764)</u>	<u>(2,444,854)</u>	<u>(239,058)</u>	<u>2,205,796</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	4,965,000	4,965,000	4,963,700	(1,300)
Transfers Out	<u>(5,638,700)</u>	<u>(5,638,700)</u>	<u>(5,638,700)</u>	<u>-</u>
 Total Other Financing Sources (Uses)	 <u>(673,700)</u>	 <u>(673,700)</u>	 <u>(675,000)</u>	 <u>(1,300)</u>
 Net Change in Fund Balance	 (3,118,464)	 (3,118,554)	 (914,058)	 2,204,496
Fund Balance, Beginning of Year	11,764,547	11,764,547	11,764,547	-
Prior Year Encumbrances Appropriated	<u>2,402,300</u>	<u>2,402,300</u>	<u>2,402,300</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 11,048,383</u>	<u>\$ 11,048,293</u>	<u>\$ 13,252,789</u>	<u>\$ 2,204,496</u>

See accompanying notes to the required supplementary information.

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Children's Services Special Revenue Fund  
For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 6,175,417	\$ 6,175,417	\$ 5,776,652	\$ (398,765)
Intergovernmental	6,649,421	6,704,898	7,685,957	981,059
Charges for Services	218,402	467,189	129,939	(337,250)
Other Revenue	<u>18,450</u>	<u>18,450</u>	<u>12,163</u>	<u>(6,287)</u>
Total Revenues	<u>13,061,690</u>	<u>13,365,954</u>	<u>13,604,711</u>	<u>238,757</u>
<b>EXPENDITURES:</b>				
Current:				
Human Services:	<u>15,159,785</u>	<u>15,501,298</u>	<u>13,830,047</u>	<u>1,671,251</u>
Net Change in Fund Balance	(2,098,095)	(2,135,344)	(225,336)	1,910,008
Fund Balance, Beginning of Year	5,681,865	5,681,865	5,681,865	-
Prior Year Encumbrances Appropriated	<u>2,393,786</u>	<u>2,393,786</u>	<u>2,393,786</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 5,977,556</u>	<u>\$ 5,940,307</u>	<u>\$ 7,850,315</u>	<u>\$ 1,910,008</u>

See accompanying notes to the required supplementary information.

**CLARK COUNTY, OHIO**  
Notes to the Required Supplementary Information  
For the Year Ended December 31, 2015

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**Budgetary Process**

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

**Tax Budget:**

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

**Estimated Resources:**

The County Budget Commission reviews estimated revenues and determines if the budget substantiates a need to levy all or part of previously authorized taxes. The Commission certifies its actions to the County by September 1. As part of this certification, the County receives the official certificate of estimated resources, which states the estimated fund balance and projected revenue of each fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered balances from the preceding year. The certificate may be amended further during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs to be either increased or decreased. The amounts reported on the budgetary statement reflect the amounts in the final amended official certificate of estimated resources issued during 2015.

**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, 2015

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Budgeted Level of Expenditures:

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

Encumbrances:

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

Lapsing of Appropriations:

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

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

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

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

**CLARK COUNTY, OHIO**  
Notes to the Required Supplementary Information  
For the Year Ended December 31, 2015

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	\$ 1,673,596	\$ (725,582)	\$ 2,043,101	\$ 2,422,806
Revenue Accruals	143,412	(177,560)	498,386	1,090,103
Expenditure Accruals	(38,234)	(108,764)	(275,639)	(573,501)
Other Financing Sources/Uses	828,294	(49,599)	-	-
Encumbrances	<u>(1,762,802)</u>	<u>(1,845,718)</u>	<u>(3,179,906)</u>	<u>(3,164,744)</u>
Budget Basis	<u>\$ 844,266</u>	<u>\$ (2,907,223)</u>	<u>\$ (914,058)</u>	<u>\$ (225,336)</u>

**CLARK COUNTY, OHIO**  
 Required Supplementary Information  
 Schedule of the County's Proportionate Share of the Net Pension Liability  
 Ohio Public Employees Retirement System - Traditional Plan  
 Last Two Years (1)

	<u>2014</u>	<u>2013</u>
County's Proportion of the Net Pension Liability	0.00385370%	0.00385370%
County's Proportionate Share of the Net Pension Liability	\$ 39,618,293	\$ 38,721,330
County's Covered Employee Payroll	\$ 40,812,824	\$ 40,631,670
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Employee Payroll	97.07%	95.30%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	86.45%	86.36%

(1) Information prior to 2013 is not available.

Amounts presented as of the County's measurement date which is the prior fiscal year end.

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

	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually Required Contribution	\$ 4,830,562	\$ 4,846,376	\$ 4,868,310
Contributions in Relation to the Contractually Required Contribution	<u>4,830,562</u>	<u>4,846,376</u>	<u>4,868,310</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County Covered Employee Payroll	\$ 40,884,416	\$ 40,812,824	\$ 40,631,670
Contributions as a Percentage of Covered Employee Payroll	11.82%	11.87%	11.98%

(1) Information prior to 2013 is not available.

Amounts presented as of the County's measurement date which is the prior fiscal year end.





**SUPPLEMENTARY INFORMATION –  
COMBINING FINANCIAL STATEMENTS**

## Nonmajor Governmental Funds – Fund Descriptions

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

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

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

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

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

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

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

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

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

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

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

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

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

(Continued)

Nonmajor Governmental Funds – Fund Descriptions  
(Continued)

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

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**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.

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

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

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

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

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

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

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

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

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

(Continued)

Nonmajor Governmental Funds – Fund Descriptions  
(Continued)

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***NONMAJOR DEBT SERVICE FUNDS***

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

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

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

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

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***NONMAJOR CAPITAL PROJECTS FUNDS***

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

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

**Derr Road Improvement Fund** – To maintain and account for the financial resources for the improvement to Derr Road.

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

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

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

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

**Lower Valley Widening Fund** – To maintain and account for the financial resources related to the Lower Valley Pike widening road project.

**UV/CL Intersection Improvement Fund** – To maintain and account for the financial resources for the improvement of the intersection of County Line Road and Upper Valley Pike.

(Continued)

Nonmajor Governmental Funds – Fund Descriptions  
(Continued)

***NONMAJOR PERMANENT FUNDS***

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

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

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



**CLARK COUNTY, OHIO**

Combined Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2015

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
<b>ASSETS:</b>					
Pooled Cash and Investments	\$ 13,073,892	\$ 64,048	\$ 458,303	\$ 109,385	\$ 13,705,628
Pooled Cash and Investments in Segregated Accounts	456,526	-	-	-	456,526
Pooled Cash and Investments with Fiscal and Escrow Agents	5,851	366	-	-	6,217
Receivables:					
Taxes	2,210,821	-	-	-	2,210,821
Accounts	465,224	-	-	-	465,224
Special Assessments	115,260	-	29,109	-	144,369
Accrued Interest	-	-	-	83	83
Due from Other Governments	4,466,151	-	1,920,250	-	6,386,401
Due from Other Funds	34,830	-	-	-	34,830
Materials and Supplies Inventory	4,921	-	-	-	4,921
Prepaid Items	56,281	-	-	-	56,281
	<u>20,889,757</u>	<u>64,414</u>	<u>2,407,662</u>	<u>109,468</u>	<u>23,471,301</u>
<b>Total Assets</b>	<b>\$ 20,889,757</b>	<b>\$ 64,414</b>	<b>\$ 2,407,662</b>	<b>\$ 109,468</b>	<b>\$ 23,471,301</b>
<b>LIABILITIES:</b>					
Accounts Payable	\$ 356,009	\$ -	\$ -	\$ -	\$ 356,009
Retainage Payable	5,851	-	-	-	5,851
Accrued Wages and Benefits	343,970	-	-	-	343,970
Matured Compensated Absences Payable	14,227	-	-	-	14,227
Due to Other Funds	30,957	-	300,000	-	330,957
Matured Interest Payable	-	366	-	-	366
Notes Payable	-	-	170,000	-	170,000
	<u>751,014</u>	<u>366</u>	<u>470,000</u>	<u>-</u>	<u>1,221,380</u>
<b>Total Liabilities</b>	<b>751,014</b>	<b>366</b>	<b>470,000</b>	<b>-</b>	<b>1,221,380</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>					
Property Taxes Levied for Next Year	2,210,821	-	-	-	2,210,821
Unavailable Revenue - Intergovernmental Revenue	3,090,903	-	1,920,250	-	5,011,153
Unavailable Revenue - Charges for Services	4,674	-	-	-	4,674
Unavailable Revenue - Special Assessments	115,260	-	-	-	115,260
Undistributed Monies	456,526	-	-	-	456,526
	<u>5,878,184</u>	<u>-</u>	<u>1,920,250</u>	<u>-</u>	<u>7,798,434</u>
<b>Total Deferred Inflows of Resources</b>	<b>5,878,184</b>	<b>-</b>	<b>1,920,250</b>	<b>-</b>	<b>7,798,434</b>
<b>FUND BALANCES:</b>					
Nonspendable	61,202	-	-	74,787	135,989
Restricted	14,199,357	10,742	126,744	34,681	14,371,524
Committed	-	53,306	-	-	53,306
Unassigned (Deficit)	-	-	(109,332)	-	(109,332)
	<u>14,260,559</u>	<u>64,048</u>	<u>17,412</u>	<u>109,468</u>	<u>14,451,487</u>
<b>Total Fund Balances</b>	<b>14,260,559</b>	<b>64,048</b>	<b>17,412</b>	<b>109,468</b>	<b>14,451,487</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</b>	<b>\$ 20,889,757</b>	<b>\$ 64,414</b>	<b>\$ 2,407,662</b>	<b>\$ 109,468</b>	<b>\$ 23,471,301</b>

**CLARK COUNTY, OHIO**  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2015

	Child Support Enforcement Agency	Real Estate Assessment	Engineer
<b>ASSETS:</b>			
Pooled Cash and Investments	\$ 347,568	\$ 2,732,159	\$ 3,728,559
Pooled Cash and Investments in Segregated Accounts	19,480	-	-
Pooled Cash and Investments with Fiscal and Escrow Agents	-	-	-
Receivables:			
Taxes	-	-	-
Accounts	137,889	-	9,210
Special Assessments	-	-	-
Due from Other Governments	36,978	-	3,375,649
Due from Other Funds	-	-	-
Materials and Supplies Inventory	-	-	2,312
Prepaid Items	6,888	41,112	4,647
	<u>548,803</u>	<u>2,773,271</u>	<u>7,120,377</u>
Total Assets	<u>\$ 548,803</u>	<u>\$ 2,773,271</u>	<u>\$ 7,120,377</u>
<b>LIABILITIES:</b>			
Accounts Payable	\$ 25,122	\$ 1,355	\$ 103,900
Retainage Payable	-	-	-
Accrued Wages and Benefits	121,181	19,348	106,774
Matured Compensated Absences Payable	773	-	13,279
Due to Other Funds	-	-	-
	<u>147,076</u>	<u>20,703</u>	<u>223,953</u>
Total Liabilities	<u>147,076</u>	<u>20,703</u>	<u>223,953</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Property Taxes Levied for Next Year	-	-	-
Unavailable Revenue - Intergovernmental Revenue	-	-	2,379,798
Unavailable Revenue - Charges for Services	-	-	-
Unavailable Revenue - Special Assessments	-	-	-
Undistributed Monies	19,480	-	-
	<u>19,480</u>	<u>-</u>	<u>2,379,798</u>
Total Deferred Inflows of Resources	<u>19,480</u>	<u>-</u>	<u>2,379,798</u>
<b>FUND BALANCES:</b>			
Nonspendable	6,888	41,112	6,959
Restricted	375,359	2,711,456	4,509,667
	<u>382,247</u>	<u>2,752,568</u>	<u>4,516,626</u>
Total Fund Balances	<u>382,247</u>	<u>2,752,568</u>	<u>4,516,626</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 548,803</u>	<u>\$ 2,773,271</u>	<u>\$ 7,120,377</u>



<u>Waste Management</u>	<u>Dog and Kennel</u>	<u>GIS Mapping</u>	<u>Commissioners</u>	<u>Treasurer's</u>	<u>Community Development</u>
\$ 723,192	\$ 422,592	\$ 288,917	\$ 44,547	\$ 158,452	\$ 41,337
-	-	-	-	-	-
-	-	-	-	-	5,851
-	-	-	2,210,821	-	-
88,621	6,110	-	1,799	-	-
-	-	-	-	-	-
-	-	-	147,748	-	140,600
-	-	-	-	-	-
2,609	-	-	-	-	-
1,106	-	51	-	104	23
<u>\$ 815,528</u>	<u>\$ 428,702</u>	<u>\$ 288,968</u>	<u>\$ 2,404,915</u>	<u>\$ 158,556</u>	<u>\$ 187,811</u>
\$ 41,779	\$ -	\$ -	\$ 361	\$ 1	\$ 130,648
-	-	-	-	-	5,851
9,645	6,983	4,171	-	5,251	647
-	-	-	-	-	-
-	-	-	-	-	12,957
<u>51,424</u>	<u>6,983</u>	<u>4,171</u>	<u>361</u>	<u>5,252</u>	<u>150,103</u>
-	-	-	2,210,821	-	-
-	-	-	147,748	-	500
1,509	2,765	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,509</u>	<u>2,765</u>	<u>-</u>	<u>2,358,569</u>	<u>-</u>	<u>500</u>
3,715	-	51	-	104	23
<u>758,880</u>	<u>418,954</u>	<u>284,746</u>	<u>45,985</u>	<u>153,200</u>	<u>37,185</u>
<u>762,595</u>	<u>418,954</u>	<u>284,797</u>	<u>45,985</u>	<u>153,304</u>	<u>37,208</u>
<u>\$ 815,528</u>	<u>\$ 428,702</u>	<u>\$ 288,968</u>	<u>\$ 2,404,915</u>	<u>\$ 158,556</u>	<u>\$ 187,811</u>

(Continued)

**CLARK COUNTY, OHIO**  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2015  
(Continued)

	Prosecuting Attorney	Sheriff	Common Pleas Court
<b>ASSETS:</b>			
Pooled Cash and Investments	\$ 404,341	\$ 431,120	\$ 971,557
Pooled Cash and Investments in Segregated Accounts	437,046	-	-
Pooled Cash and Investments with Fiscal and Escrow Agents	-	-	-
Receivables:			
Taxes	-	-	-
Accounts	25,808	9,167	915
Special Assessments	-	-	-
Due from Other Governments	141,089	56,642	93,702
Due from Other Funds	-	13,830	-
Materials and Supplies Inventory	-	-	-
Prepaid Items	236	81	178
	<u>1,008,520</u>	<u>510,840</u>	<u>1,066,352</u>
Total Assets			
	<u>\$ 1,008,520</u>	<u>\$ 510,840</u>	<u>\$ 1,066,352</u>
<b>LIABILITIES:</b>			
Accounts Payable	\$ 1,060	\$ -	\$ 504
Retainage Payable	-	-	-
Accrued Wages and Benefits	22,750	4,793	12,391
Matured Compensated Absences Payable	175	-	-
Due to Other Funds	18,000	-	-
	<u>41,985</u>	<u>4,793</u>	<u>12,895</u>
Total Liabilities			
	<u>41,985</u>	<u>4,793</u>	<u>12,895</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Property Taxes Levied for Next Year	-	-	-
Unavailable Revenue - Intergovernmental Revenue	54,495	37,496	46,851
Unavailable Revenue - Charges for Services	400	-	-
Unavailable Revenue - Special Assessments	-	-	-
Undistributed Monies	437,046	-	-
	<u>491,941</u>	<u>37,496</u>	<u>46,851</u>
Total Deferred Inflows of Resources			
	<u>491,941</u>	<u>37,496</u>	<u>46,851</u>
<b>FUND BALANCES:</b>			
Nonspendable	236	81	178
Restricted	474,358	468,470	1,006,428
	<u>474,594</u>	<u>468,551</u>	<u>1,006,606</u>
Total Fund Balances			
	<u>474,594</u>	<u>468,551</u>	<u>1,006,606</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 1,008,520</u>	<u>\$ 510,840</u>	<u>\$ 1,066,352</u>

Domestic Relations Court	Probate Court	Juvenile Court	Municipal Court	Clerk of Courts
\$ 175,878	\$ 203,081	\$ 1,194,877	\$ 41,100	\$ 116,347
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	2,981	168,925	1,500	-
-	-	-	-	-
-	-	327,350	-	-
-	-	-	-	-
-	-	-	-	-
20	-	1,771	-	-
<u>175,898</u>	<u>206,062</u>	<u>1,692,923</u>	<u>42,600</u>	<u>116,347</u>
\$ 665	\$ -	\$ 35,553	\$ -	\$ -
-	-	-	-	-
8,607	-	16,292	-	2,305
-	-	-	-	-
-	-	-	-	-
<u>9,272</u>	<u>-</u>	<u>51,845</u>	<u>-</u>	<u>2,305</u>
-	-	-	-	-
-	-	288,417	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	288,417	-	-
20	-	1,771	-	-
<u>166,606</u>	<u>206,062</u>	<u>1,350,890</u>	<u>42,600</u>	<u>114,042</u>
<u>166,626</u>	<u>206,062</u>	<u>1,352,661</u>	<u>42,600</u>	<u>114,042</u>
<u>\$ 175,898</u>	<u>\$ 206,062</u>	<u>\$ 1,692,923</u>	<u>\$ 42,600</u>	<u>\$ 116,347</u>

(Continued)

**CLARK COUNTY, OHIO**  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2015  
(Continued)

	Board of Elections	Recorder	FEMA
<b>ASSETS:</b>			
Pooled Cash and Investments	\$ -	\$ 8,534	\$ -
Pooled Cash and Investments in Segregated Accounts	-	-	-
Pooled Cash and Investments with Fiscal and Escrow Agents	-	-	-
Receivables:			
Taxes	-	-	-
Accounts	-	-	-
Special Assessments	-	-	-
Due from Other Governments	-	-	-
Due from Other Funds	-	-	11,000
Materials and Supplies Inventory	-	-	-
Prepaid Items	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ -</u>	<u>\$ 8,534</u>	<u>\$ 11,000</u>
<b>LIABILITIES:</b>			
Accounts Payable	\$ -	\$ -	\$ -
Retainage Payable	-	-	-
Accrued Wages and Benefits	-	-	-
Matured Compensated Absences Payable	-	-	-
Due to Other Funds	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Property Taxes Levied for Next Year	-	-	-
Unavailable Revenue - Intergovernmental Revenue	-	-	-
Unavailable Revenue - Charges for Services	-	-	-
Unavailable Revenue - Special Assessments	-	-	-
Undistributed Monies	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES:</b>			
Nonspendable	-	-	-
Restricted	-	8,534	11,000
	<u>-</u>	<u>8,534</u>	<u>11,000</u>
Total Fund Balances	<u>-</u>	<u>8,534</u>	<u>11,000</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ -</u>	<u>\$ 8,534</u>	<u>\$ 11,000</u>

Emergency Management	Ditch Maintenance	Law Library	ARRA	Total Non-Major Special Revenue Funds
\$ 105,300	\$ 176,497	\$ 757,936	\$ 1	\$ 13,073,892
-	-	-	-	456,526
-	-	-	-	5,851
-	-	-	-	2,210,821
-	-	12,299	-	465,224
-	115,260	-	-	115,260
146,393	-	-	-	4,466,151
-	-	-	10,000	34,830
-	-	-	-	4,921
-	-	64	-	56,281
<u>\$ 251,693</u>	<u>\$ 291,757</u>	<u>\$ 770,299</u>	<u>\$ 10,001</u>	<u>\$ 20,889,757</u>
\$ 1,098	\$ 2,969	\$ 10,994	\$ -	\$ 356,009
-	-	-	-	5,851
-	-	2,832	-	343,970
-	-	-	-	14,227
-	-	-	-	30,957
<u>1,098</u>	<u>2,969</u>	<u>13,826</u>	<u>-</u>	<u>751,014</u>
-	-	-	-	2,210,821
135,598	-	-	-	3,090,903
-	-	-	-	4,674
-	115,260	-	-	115,260
-	-	-	-	456,526
<u>135,598</u>	<u>115,260</u>	<u>-</u>	<u>-</u>	<u>5,878,184</u>
-	-	64	-	61,202
<u>114,997</u>	<u>173,528</u>	<u>756,409</u>	<u>10,001</u>	<u>14,199,357</u>
<u>114,997</u>	<u>173,528</u>	<u>756,473</u>	<u>10,001</u>	<u>14,260,559</u>
<u>\$ 251,693</u>	<u>\$ 291,757</u>	<u>\$ 770,299</u>	<u>\$ 10,001</u>	<u>\$ 20,889,757</u>



**CLARK COUNTY, OHIO**Combining Balance Sheet  
Nonmajor Debt Service Funds  
December 31, 2015

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	General Bond Retirement	Mercy Unit Bond Retirement	Human Services Bond Retirement	Total Non-Major Debt Service Funds
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 53,306	\$ -	\$ 10,742	\$ 64,048
Pooled Cash and Investments with Fiscal and Escrow Agents	<u>-</u>	<u>366</u>	<u>-</u>	<u>366</u>
Total Assets	<u>\$ 53,306</u>	<u>\$ 366</u>	<u>\$ 10,742</u>	<u>\$ 64,414</u>
<b>LIABILITIES:</b>				
Matured Interest Payable	\$ -	\$ 366	\$ -	\$ 366
Total Liabilities	<u>-</u>	<u>366</u>	<u>-</u>	<u>366</u>
<b>FUND BALANCES:</b>				
Restricted	-	-	10,742	10,742
Committed	<u>53,306</u>	<u>-</u>	<u>-</u>	<u>53,306</u>
Total Fund Balances	<u>53,306</u>	<u>-</u>	<u>10,742</u>	<u>64,048</u>
Total Liabilities and Fund Balances	<u>\$ 53,306</u>	<u>\$ 366</u>	<u>\$ 10,742</u>	<u>\$ 64,414</u>

**CLARK COUNTY, OHIO**  
Combining Balance Sheet  
Nonmajor Capital Projects Funds  
December 31, 2015

	DoDD Capital Projects	Derr Road Improvement	Dayton- Springfield/ Old Mill Road	Issue II/ OPWC Capital Projects
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 360,668	\$ -	\$ -	\$ -
Receivables:				
Special Assessments	-	-	-	-
Due from Other Governments	-	31,860	1,434,921	48,244
	<u>-</u>	<u>31,860</u>	<u>1,434,921</u>	<u>48,244</u>
Total Assets	<u>\$ 360,668</u>	<u>\$ 31,860</u>	<u>\$ 1,434,921</u>	<u>\$ 48,244</u>
<b>LIABILITIES:</b>				
Due to Other Funds	\$ 300,000	\$ -	\$ -	\$ -
Notes Payable	170,000	-	-	-
	<u>470,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>470,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>				
Unavailable Revenue - Intergovernmental Revenue	-	31,860	1,434,921	48,244
	<u>-</u>	<u>31,860</u>	<u>1,434,921</u>	<u>48,244</u>
Total Deferred Inflows of Resources	<u>-</u>	<u>31,860</u>	<u>1,434,921</u>	<u>48,244</u>
<b>FUND BALANCES:</b>				
Restricted	-	-	-	-
Unassigned (Deficit)	(109,332)	-	-	-
	<u>(109,332)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>(109,332)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 360,668</u>	<u>\$ 31,860</u>	<u>\$ 1,434,921</u>	<u>\$ 48,244</u>



South Vienna Development	County Resurfacing	Veteran's Park Renovation	Lower Valley Widening	UV/CL Intersection Improvement	Total Non-Major Capital Projects Funds
\$ 7,725	\$ -	\$ 89,910	\$ -	\$ -	\$ 458,303
29,109	-	-	-	-	29,109
<u>-</u>	<u>61,821</u>	<u>-</u>	<u>343,404</u>	<u>-</u>	<u>1,920,250</u>
<u>\$ 36,834</u>	<u>\$ 61,821</u>	<u>\$ 89,910</u>	<u>\$ 343,404</u>	<u>\$ -</u>	<u>\$ 2,407,662</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>170,000</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>470,000</u>
<u>-</u>	<u>61,821</u>	<u>-</u>	<u>343,404</u>	<u>-</u>	<u>1,920,250</u>
<u>-</u>	<u>61,821</u>	<u>-</u>	<u>343,404</u>	<u>-</u>	<u>1,920,250</u>
36,834	-	89,910	-	-	126,744
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(109,332)</u>
<u>36,834</u>	<u>-</u>	<u>89,910</u>	<u>-</u>	<u>-</u>	<u>17,412</u>
<u>\$ 36,834</u>	<u>\$ 61,821</u>	<u>\$ 89,910</u>	<u>\$ 343,404</u>	<u>\$ -</u>	<u>\$ 2,407,662</u>

**CLARK COUNTY, OHIO**

Combining Balance Sheet

Nonmajor Permanent Funds

December 31, 2015

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	Chase Stewart Blind Relief	Chase Stewart Soldier Relief	Total Non-Major Permanent Funds
<b>ASSETS:</b>			
Pooled Cash and Investments	\$ 8,604	\$ 100,781	\$ 109,385
Receivables:			
Accrued Interest	<u>-</u>	<u>83</u>	<u>83</u>
Total Assets	<u>\$ 8,604</u>	<u>\$ 100,864</u>	<u>\$ 109,468</u>
<b>FUND BALANCES:</b>			
Nonspendable	\$ 4,000	\$ 70,787	\$ 74,787
Restricted	<u>4,604</u>	<u>30,077</u>	<u>34,681</u>
Total Fund Balances	<u>\$ 8,604</u>	<u>\$ 100,864</u>	<u>\$ 109,468</u>

**CLARK COUNTY, OHIO**  
 Combined Statement of Revenues, Expenditures and  
 Changes in Fund Balance  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2015

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
<b>REVENUES:</b>					
Taxes	\$ 2,294,468	\$ -	\$ 30,876	\$ -	\$ 2,325,344
Intergovernmental	13,336,097	-	7,452,388	-	20,788,485
Charges for Services	4,700,406	152,481	-	-	4,852,887
Licenses and Permits	490,582	-	-	-	490,582
Fees, Fines and Forfeitures	579,097	-	-	-	579,097
Special Assessments	115,314	-	29,109	-	144,423
Investment Income	21,257	-	336	484	22,077
Other Revenue	<u>1,343,399</u>	<u>-</u>	<u>1,660</u>	<u>-</u>	<u>1,345,059</u>
 Total Revenues	 <u>22,880,620</u>	 <u>152,481</u>	 <u>7,514,369</u>	 <u>484</u>	 <u>30,547,954</u>
<b>EXPENDITURES:</b>					
Current:					
General Government:					
Legislative and Executive	1,597,596	-	-	-	1,597,596
Judicial	3,555,806	-	-	-	3,555,806
Public Safety	1,037,472	-	-	-	1,037,472
Public Works	7,416,279	-	-	-	7,416,279
Human Services	5,954,837	-	-	302	5,955,139
Conservation/Recreation	757,914	-	-	-	757,914
Capital Outlay	1,184,485	-	8,089,052	-	9,273,537
Debt Service:					
Principal	35,000	775,000	190,000	-	1,000,000
Interest	<u>3,244</u>	<u>385,149</u>	<u>72,400</u>	<u>-</u>	<u>460,793</u>
 Total Expenditures	 <u>21,542,633</u>	 <u>1,160,149</u>	 <u>8,351,452</u>	 <u>302</u>	 <u>31,054,536</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>1,337,987</u>	<u>(1,007,668)</u>	<u>(837,083)</u>	<u>182</u>	<u>(506,582)</u>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	<u>43,700</u>	<u>968,190</u>	<u>755,000</u>	<u>-</u>	<u>1,766,890</u>
 Total Other Financing Sources (Uses)	 <u>43,700</u>	 <u>968,190</u>	 <u>755,000</u>	 <u>-</u>	 <u>1,766,890</u>
Net Change in Fund Balance	1,381,687	(39,478)	(82,083)	182	1,260,308
Fund Balance, Beginning of Year, as restated	<u>12,878,872</u>	<u>103,526</u>	<u>99,495</u>	<u>109,286</u>	<u>13,191,179</u>
Fund Balance, End of Year	<u>\$ 14,260,559</u>	<u>\$ 64,048</u>	<u>\$ 17,412</u>	<u>\$ 109,468</u>	<u>\$ 14,451,487</u>

**CLARK COUNTY, OHIO**  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2015

	Child Support Enforcement Agency	Real Estate Assessment	Engineer
<b>REVENUES:</b>			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	2,702,535	-	7,673,147
Charges for Services	737,455	1,359,409	145,312
Licenses and Permits	-	-	-
Fees, Fines and Forfeitures	-	-	74,018
Special Assessments	-	-	-
Investment Income	-	-	20,546
Other Revenue	<u>525,392</u>	<u>-</u>	<u>266,565</u>
 Total Revenues	 <u>3,965,382</u>	 <u>1,359,409</u>	 <u>8,179,588</u>
<b>EXPENDITURES:</b>			
Current:			
General Government:			
Legislative and Executive	-	1,062,286	-
Judicial	-	-	-
Public Safety	-	-	-
Public Works	-	-	6,933,294
Human Services	3,716,073	-	-
Conservation/Recreation	-	-	-
Capital Outlay	324	567	965,486
Debt Service:			
Principal	-	-	-
Interest	<u>-</u>	<u>-</u>	<u>-</u>
 Total Expenditures	 <u>3,716,397</u>	 <u>1,062,853</u>	 <u>7,898,780</u>
 Excess (Deficit) Revenues Over/ (Under) Expenditures	 <u>248,985</u>	 <u>296,556</u>	 <u>280,808</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers In	<u>-</u>	<u>-</u>	<u>40,000</u>
 Total Other Financing Sources (Uses)	 <u>-</u>	 <u>-</u>	 <u>40,000</u>
 Net Change in Fund Balance	 248,985	 296,556	 320,808
 Fund Balance, Beginning of Year, as restated	 <u>133,262</u>	 <u>2,456,012</u>	 <u>4,195,818</u>
 Fund Balance, End of Year	 <u>\$ 382,247</u>	 <u>\$ 2,752,568</u>	 <u>\$ 4,516,626</u>

Waste Management	Dog and Kennel	GIS Mapping	Commissioners	Treasurer's	Community Development
\$ -	\$ -	\$ -	\$ 1,911,315	\$ 255,209	\$ -
8,250	-	46,000	328,165	-	405,969
821,746	3,783	200,584	-	-	-
-	486,079	-	-	-	-
-	6,707	-	31,292	-	-
-	-	-	-	-	-
5	-	-	-	522	-
<u>44,776</u>	<u>954</u>	<u>-</u>	<u>-</u>	<u>726</u>	<u>37,482</u>
<u>874,777</u>	<u>497,523</u>	<u>246,584</u>	<u>2,270,772</u>	<u>256,457</u>	<u>443,451</u>
-	-	209,490	-	312,234	-
-	-	-	17,703	-	-
-	487,534	-	-	-	-
5,637	-	-	-	-	469,930
-	-	-	2,238,764	-	-
757,914	-	-	-	-	-
15,012	-	2,747	-	697	-
35,000	-	-	-	-	-
<u>3,244</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>816,807</u>	<u>487,534</u>	<u>212,237</u>	<u>2,256,467</u>	<u>312,931</u>	<u>469,930</u>
<u>57,970</u>	<u>9,989</u>	<u>34,347</u>	<u>14,305</u>	<u>(56,474)</u>	<u>(26,479)</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>500</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>500</u>
57,970	9,989	34,347	14,305	(56,474)	(25,979)
<u>704,625</u>	<u>408,965</u>	<u>250,450</u>	<u>31,680</u>	<u>209,778</u>	<u>63,187</u>
<u>\$ 762,595</u>	<u>\$ 418,954</u>	<u>\$ 284,797</u>	<u>\$ 45,985</u>	<u>\$ 153,304</u>	<u>\$ 37,208</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, 2015  
(Continued)

	Prosecuting Attorney	Sheriff	Common Pleas Court
<b>REVENUES:</b>			
Taxes	\$ 127,944	\$ -	\$ -
Intergovernmental	570,429	126,362	187,404
Charges for Services	-	150,241	208,697
Licenses and Permits	-	-	-
Fees, Fines and Forfeitures	14,710	34,159	166,871
Special Assessments	-	-	-
Investment Income	184	-	-
Other Revenue	<u>211,530</u>	<u>79,833</u>	<u>1,344</u>
 Total Revenues	 <u>924,797</u>	 <u>390,595</u>	 <u>564,316</u>
<b>EXPENDITURES:</b>			
Current:			
General Government:			
Legislative and Executive	-	-	-
Judicial	834,063	-	547,677
Public Safety	47,091	189,279	-
Public Works	-	-	-
Human Services	-	-	-
Conservation/Recreation	-	-	-
Capital Outlay	-	69,145	-
Debt Service:			
Principal	-	-	-
Interest	<u>-</u>	<u>-</u>	<u>-</u>
 Total Expenditures	 <u>881,154</u>	 <u>258,424</u>	 <u>547,677</u>
 Excess (Deficit) Revenues Over/ (Under) Expenditures	 <u>43,643</u>	 <u>132,171</u>	 <u>16,639</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers In	<u>3,200</u>	<u>-</u>	<u>-</u>
 Total Other Financing Sources (Uses)	 <u>3,200</u>	 <u>-</u>	 <u>-</u>
 Net Change in Fund Balance	 46,843	 132,171	 16,639
Fund Balance, Beginning of Year	<u>427,751</u>	<u>336,380</u>	<u>989,967</u>
Fund Balance, End of Year	<u>\$ 474,594</u>	<u>\$ 468,551</u>	<u>\$ 1,006,606</u>

Domestic Relations Court	Probate Court	Juvenile Court	Municipal Court	Clerk of Courts
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	1,012,921	-	-
-	45,538	943,504	-	84,137
-	-	-	-	-
62,945	-	110	19,883	-
-	-	-	-	-
-	-	-	-	-
-	-	120,824	-	6,656
<u>62,945</u>	<u>45,538</u>	<u>2,077,359</u>	<u>19,883</u>	<u>90,793</u>
-	-	-	-	-
131,850	34,089	1,735,927	-	89,934
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>131,850</u>	<u>34,089</u>	<u>1,735,927</u>	<u>-</u>	<u>89,934</u>
<u>(68,905)</u>	<u>11,449</u>	<u>341,432</u>	<u>19,883</u>	<u>859</u>
-	-	-	-	-
-	-	-	-	-
(68,905)	11,449	341,432	19,883	859
<u>235,531</u>	<u>194,613</u>	<u>1,011,229</u>	<u>22,717</u>	<u>113,183</u>
<u>\$ 166,626</u>	<u>\$ 206,062</u>	<u>\$ 1,352,661</u>	<u>\$ 42,600</u>	<u>\$ 114,042</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, 2015  
(Continued)

	Board of Elections	Recorder	FEMA
<b>REVENUES:</b>			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	5,993
Charges for Services	-	-	-
Licenses and Permits	-	4,503	-
Fees, Fines and Forfeitures	-	-	-
Special Assessments	-	-	-
Investment Income	-	-	-
Other Revenue	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>-</u>	<u>4,503</u>	<u>5,993</u>
<b>EXPENDITURES:</b>			
Current:			
General Government:			
Legislative and Executive	5,224	8,362	-
Judicial	-	-	-
Public Safety	-	-	6,418
Public Works	-	-	-
Human Services	-	-	-
Conservation/Recreation	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>5,224</u>	<u>8,362</u>	<u>6,418</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(5,224)</u>	<u>(3,859)</u>	<u>(425)</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(5,224)	(3,859)	(425)
Fund Balance, Beginning of Year	<u>5,224</u>	<u>12,393</u>	<u>11,425</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 8,534</u>	<u>\$ 11,000</u>



Emergency Management	Ditch Maintenance	Law Library	ARRA	Total Non-Major Special Revenue Funds
\$ -	\$ -	\$ -	\$ -	\$ 2,294,468
239,027	-	29,895	-	13,336,097
-	-	-	-	4,700,406
-	-	-	-	490,582
-	-	168,402	-	579,097
-	115,314	-	-	115,314
-	-	-	-	21,257
<u>42,622</u>	<u>-</u>	<u>4,643</u>	<u>52</u>	<u>1,343,399</u>
<u>281,649</u>	<u>115,314</u>	<u>202,940</u>	<u>52</u>	<u>22,880,620</u>
-	-	-	-	1,597,596
-	-	164,563	-	3,555,806
307,150	-	-	-	1,037,472
-	7,418	-	-	7,416,279
-	-	-	-	5,954,837
-	-	-	-	757,914
16,422	112,753	1,332	-	1,184,485
-	-	-	-	35,000
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,244</u>
<u>323,572</u>	<u>120,171</u>	<u>165,895</u>	<u>-</u>	<u>21,542,633</u>
<u>(41,923)</u>	<u>(4,857)</u>	<u>37,045</u>	<u>52</u>	<u>1,337,987</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>43,700</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>43,700</u>
(41,923)	(4,857)	37,045	52	1,381,687
<u>156,920</u>	<u>178,385</u>	<u>719,428</u>	<u>9,949</u>	<u>12,878,872</u>
<u>\$ 114,997</u>	<u>\$ 173,528</u>	<u>\$ 756,473</u>	<u>\$ 10,001</u>	<u>\$ 14,260,559</u>



**CLARK COUNTY, OHIO**  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balance  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2015

	General Bond Retirement	Mercy Unit Bond Retirement	Human Services Bond Retirement	Total Non-Major Debt Service Funds
<b>REVENUES:</b>				
Charges for Services	\$ -	\$ -	\$ 152,481	\$ 152,481
Total Revenues	<u>-</u>	<u>-</u>	<u>152,481</u>	<u>152,481</u>
<b>EXPENDITURES:</b>				
Debt Service:				
Principal	650,000	-	125,000	775,000
Interest	<u>318,186</u>	<u>-</u>	<u>66,963</u>	<u>385,149</u>
Total Expenditures	<u>968,186</u>	<u>-</u>	<u>191,963</u>	<u>1,160,149</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(968,186)</u>	<u>-</u>	<u>(39,482)</u>	<u>(1,007,668)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	<u>968,190</u>	<u>-</u>	<u>-</u>	<u>968,190</u>
Net Change in Fund Balance	4	-	(39,482)	(39,478)
Fund Balance, Beginning of Year	<u>53,302</u>	<u>-</u>	<u>50,224</u>	<u>103,526</u>
Fund Balance, End of Year	<u>\$ 53,306</u>	<u>\$ -</u>	<u>\$ 10,742</u>	<u>\$ 64,048</u>

**CLARK COUNTY, OHIO**  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balance  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2015

	DoDD Capital Projects	Derr Road Improvement	Dayton- Springfield/ Old Mill Road	Issue II/ OPWC Capital Projects
<b>REVENUES:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	130,833	3,834,498	15,312
Special Assessments	-	-	-	-
Investment Income	336	-	-	-
Other Revenue	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>336</u>	<u>130,833</u>	<u>3,834,498</u>	<u>15,312</u>
<b>EXPENDITURES:</b>				
Capital Outlay	257,673	134,935	3,904,776	229,979
Debt Service:				
Principal	135,000	-	-	-
Interest	62,963	-	-	-
	<u>62,963</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>455,636</u>	<u>134,935</u>	<u>3,904,776</u>	<u>229,979</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(455,300)</u>	<u>(4,102)</u>	<u>(70,278)</u>	<u>(214,667)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	675,000	-	-	-
	<u>675,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>675,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	219,700	(4,102)	(70,278)	(214,667)
Fund Balance (Deficit), Beginning of Year, as restated	<u>(329,032)</u>	<u>4,102</u>	<u>70,278</u>	<u>214,667</u>
Fund Balance (Deficit), End of Year	<u>\$ (109,332)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

South Vienna Development	County Resurfacing	Veteran's Park Renovation	Lower Valley Widening	UV/CL Intersection Improvement	Total Non-Major Capital Projects Funds
\$ 30,876	\$ -	\$ -	\$ -	\$ -	\$ 30,876
-	505,794	-	2,850,563	115,388	7,452,388
29,109	-	-	-	-	29,109
-	-	-	-	-	336
-	-	1,660	-	-	1,660
<u>59,985</u>	<u>505,794</u>	<u>1,660</u>	<u>2,850,563</u>	<u>115,388</u>	<u>7,514,369</u>
-	505,794	-	2,921,974	133,921	8,089,052
55,000	-	-	-	-	190,000
9,437	-	-	-	-	72,400
<u>64,437</u>	<u>505,794</u>	<u>-</u>	<u>2,921,974</u>	<u>133,921</u>	<u>8,351,452</u>
<u>(4,452)</u>	<u>-</u>	<u>1,660</u>	<u>(71,411)</u>	<u>(18,533)</u>	<u>(837,083)</u>
<u>30,000</u>	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>755,000</u>
<u>30,000</u>	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>755,000</u>
25,548	-	51,660	(71,411)	(18,533)	(82,083)
<u>11,286</u>	<u>-</u>	<u>38,250</u>	<u>71,411</u>	<u>18,533</u>	<u>99,495</u>
<u>\$ 36,834</u>	<u>\$ -</u>	<u>\$ 89,910</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,412</u>

**CLARK COUNTY, OHIO**  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balance  
Nonmajor Permanent Funds  
For the Year Ended December 31, 2015

	Chase Stewart Blind Relief	Chase Stewart Soldier Relief	Total Non-Major Permanent Funds
<b>REVENUES:</b>			
Investment Income	\$ -	\$ 484	\$ 484
Total Revenues	<u>-</u>	<u>484</u>	<u>484</u>
<b>EXPENDITURES:</b>			
Current:			
Human Services	<u>-</u>	<u>302</u>	<u>302</u>
Total Expenditures	<u>-</u>	<u>302</u>	<u>302</u>
Net Change in Fund Balance	-	182	182
Fund Balance, Beginning of Year	<u>8,604</u>	<u>100,682</u>	<u>109,286</u>
Fund Balance, End of Year	<u>\$ 8,604</u>	<u>\$ 100,864</u>	<u>\$ 109,468</u>

## Nonmajor Internal Service Fund – Fund Description

### ***NONMAJOR INTERNAL SERVICE FUND***

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

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

Since there is only one nonmajor Internal Service Fund, the **Document Imaging Fund**, no individual fund information is presented.

## Fiduciary Funds – Fund Descriptions

### *AGENCY FUNDS*

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

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

**Mental Health and Recovery Board of Clark, Greene, and Madison Counties 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, Greene, and Madison Counties.

**Health Department Fund** – To account for the funds of the Clark County Combined Health District for which the County Auditor is the ex-officio fiscal agent as required under Section 1515.23 of the Ohio Revised Code.

**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 the accumulation of funds 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)



Fiduciary Funds – Fund Descriptions  
(Continued)

*AGENCY FUNDS* (Continued)

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**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, 2015

	Balance 12/31/2014	Additions	Deductions	Balance 12/31/2015
<b><u>Department of Rehabilitation Corrections Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 397,924	\$ 3,681,157	\$ 3,754,925	\$ 324,156
Total Assets	<u>\$ 397,924</u>	<u>\$ 3,681,157</u>	<u>\$ 3,754,925</u>	<u>\$ 324,156</u>
<b>LIABILITIES:</b>				
Due to Other Governments	\$ 397,924	\$ 3,681,157	\$ 3,754,925	\$ 324,156
Total Liabilities	<u>\$ 397,924</u>	<u>\$ 3,681,157</u>	<u>\$ 3,754,925</u>	<u>\$ 324,156</u>
<b><u>Mental Health and Recovery Board of Clark, Greene, and Madison Counties Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 10,667,110	\$ 16,224,024	\$ 15,720,406	\$ 11,170,728
Total Assets	<u>\$ 10,667,110</u>	<u>\$ 16,224,024</u>	<u>\$ 15,720,406</u>	<u>\$ 11,170,728</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 10,667,110	\$ 16,224,024	\$ 15,720,406	\$ 11,170,728
Total Liabilities	<u>\$ 10,667,110</u>	<u>\$ 16,224,024</u>	<u>\$ 15,720,406</u>	<u>\$ 11,170,728</u>
<b><u>Health Department Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 3,379,142	\$ 6,575,236	\$ 6,479,758	\$ 3,474,620
Receivables:				
Special Assessments	45,345	215,690	45,345	215,690
Total Assets	<u>\$ 3,424,487</u>	<u>\$ 6,790,926</u>	<u>\$ 6,525,103</u>	<u>\$ 3,690,310</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 3,424,487	\$ 6,790,926	\$ 6,525,103	\$ 3,690,310
Total Liabilities	<u>\$ 3,424,487</u>	<u>\$ 6,790,926</u>	<u>\$ 6,525,103</u>	<u>\$ 3,690,310</u>
<b><u>Payroll Deductions Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 2,984	\$ 19,754,805	\$ 19,370,238	\$ 387,551
Total Assets	<u>\$ 2,984</u>	<u>\$ 19,754,805</u>	<u>\$ 19,370,238</u>	<u>\$ 387,551</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 2,984	\$ 19,754,805	\$ 19,370,238	\$ 387,551
Total Liabilities	<u>\$ 2,984</u>	<u>\$ 19,754,805</u>	<u>\$ 19,370,238</u>	<u>\$ 387,551</u>

(Continued)

**CLARK COUNTY, OHIO**  
Combining Statement of Changes in Assets  
and Liabilities - Fiduciary Funds  
For the Year Ended December 31, 2015  
(Continued)

	Balance 12/31/2014	Additions	Deductions	Balance 12/31/2015
<b><u>County Insurance Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 301,956	\$ 654,519	\$ 598,769	\$ 357,706
Total Assets	<u>301,956</u>	<u>654,519</u>	<u>598,769</u>	<u>357,706</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 301,956	\$ 654,519	\$ 598,769	\$ 357,706
Total Liabilities	<u>\$ 301,956</u>	<u>\$ 654,519</u>	<u>\$ 598,769</u>	<u>\$ 357,706</u>
<b><u>Workmen's Compensation Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 656,460	\$ 627,072	\$ 873,842	\$ 409,690
Total Assets	<u>\$ 656,460</u>	<u>\$ 627,072</u>	<u>\$ 873,842</u>	<u>\$ 409,690</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 656,460	\$ 627,072	\$ 873,842	\$ 409,690
Total Liabilities	<u>\$ 656,460</u>	<u>\$ 627,072</u>	<u>\$ 873,842</u>	<u>\$ 409,690</u>
<b><u>General County Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 256,046	\$ 502,596	\$ 617,578	\$ 141,064
Pooled Cash and Investments in Segregated Accounts	<u>1,912,934</u>	<u>1,417,102</u>	<u>1,912,934</u>	<u>1,417,102</u>
Total Assets	<u>\$ 2,168,980</u>	<u>\$ 1,919,698</u>	<u>\$ 2,530,512</u>	<u>\$ 1,558,166</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 2,168,980	\$ 1,919,698	\$ 2,530,512	\$ 1,558,166
Total Liabilities	<u>\$ 2,168,980</u>	<u>\$ 1,919,698</u>	<u>\$ 2,530,512</u>	<u>\$ 1,558,166</u>
<b><u>Other Government Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 1,140,057	\$ 94,532,331	\$ 94,610,158	\$ 1,062,230
Total Assets	<u>\$ 1,140,057</u>	<u>\$ 94,532,331</u>	<u>\$ 94,610,158</u>	<u>\$ 1,062,230</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 1,140,057	\$ 94,532,331	\$ 94,610,158	\$ 1,062,230
Total Liabilities	<u>\$ 1,140,057</u>	<u>\$ 94,532,331</u>	<u>\$ 94,610,158</u>	<u>\$ 1,062,230</u>

(Continued)

**CLARK COUNTY, OHIO**  
Combining Statement of Changes in Assets  
and Liabilities - Fiduciary Funds  
For the Year Ended December 31, 2015  
(Continued)

	Balance 12/31/2014	Additions	Deductions	Balance 12/31/2015
<b><u>Township Gas Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ -	\$ 1,025,742	\$ 1,025,742	\$ -
Total Assets	\$ -	\$ 1,025,742	\$ 1,025,742	\$ -
<b>LIABILITIES:</b>				
Undistributed Monies	\$ -	\$ 1,025,742	\$ 1,025,742	\$ -
Total Liabilities	\$ -	\$ 1,025,742	\$ 1,025,742	\$ -
<b><u>State of Ohio Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 40,216	\$ 11,308	\$ 30,698	\$ 20,826
Total Assets	\$ 40,216	\$ 11,308	\$ 30,698	\$ 20,826
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 40,216	\$ 11,308	\$ 30,698	\$ 20,826
Total Liabilities	\$ 40,216	\$ 11,308	\$ 30,698	\$ 20,826
<b><u>Treasurer's Tax Prepayment Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 83,714	\$ 2,702,757	\$ 2,740,631	\$ 45,840
Total Assets	\$ 83,714	\$ 2,702,757	\$ 2,740,631	\$ 45,840
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 83,714	\$ 2,702,757	\$ 2,740,631	\$ 45,840
Total Liabilities	\$ 83,714	\$ 2,702,757	\$ 2,740,631	\$ 45,840
<b><u>Undivided Tax Settlement Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 4,415,058	\$ 132,261,018	\$ 133,050,879	\$ 3,625,197
Receivables:				
Special Assessments	4,623,778	5,150,289	4,623,778	5,150,289
Taxes to be Collected for Other Governments	114,847,224	115,222,272	114,847,224	115,222,272
Total Assets	\$ 123,886,060	\$ 252,633,579	\$ 252,521,881	\$ 123,997,758
<b>LIABILITIES:</b>				
Due to Other Governments	\$ 119,471,002	\$ 120,372,561	\$ 119,471,002	\$ 120,372,561
Undistributed Monies	4,415,058	132,261,018	133,050,879	3,625,197
Total Liabilities	\$ 123,886,060	\$ 252,633,579	\$ 252,521,881	\$ 123,997,758

(Continued)

**CLARK COUNTY, OHIO**  
Combining Statement of Changes in Assets  
and Liabilities - Fiduciary Funds  
For the Year Ended December 31, 2015  
(Continued)

	Balance 12/31/2014	Additions	Deductions	Balance 12/31/2015
<b><u>Inheritance Tax Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 32,760	\$ 29,623	\$ 61,609	\$ 774
Total Assets	<u>\$ 32,760</u>	<u>\$ 29,623</u>	<u>\$ 61,609</u>	<u>\$ 774</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 32,760	\$ 29,623	\$ 61,609	\$ 774
Total Liabilities	<u>\$ 32,760</u>	<u>\$ 29,623</u>	<u>\$ 61,609</u>	<u>\$ 774</u>
<b><u>Cigarette Tax Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 60	\$ 19,006	\$ 18,580	\$ 486
Total Assets	<u>\$ 60</u>	<u>\$ 19,006</u>	<u>\$ 18,580</u>	<u>\$ 486</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 60	\$ 19,006	\$ 18,580	\$ 486
Total Liabilities	<u>\$ 60</u>	<u>\$ 19,006</u>	<u>\$ 18,580</u>	<u>\$ 486</u>
<b><u>Local Government Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ -	\$ 8,049,668	\$ 8,049,668	\$ -
Total Assets	<u>\$ -</u>	<u>\$ 8,049,668</u>	<u>\$ 8,049,668</u>	<u>\$ -</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ -	\$ 8,049,668	\$ 8,049,668	\$ -
Total Liabilities	<u>\$ -</u>	<u>\$ 8,049,668</u>	<u>\$ 8,049,668</u>	<u>\$ -</u>
<b><u>Total Agency Funds:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 21,373,487	\$ 286,650,862	\$ 287,003,481	\$ 21,020,868
Pooled Cash and Investments in Segregated Accounts	1,912,934	1,417,102	1,912,934	1,417,102
Receivables:				
Special Assessments	4,669,123	5,365,979	4,669,123	5,365,979
Taxes to be Collected for Other Governments	<u>114,847,224</u>	<u>115,222,272</u>	<u>114,847,224</u>	<u>115,222,272</u>
Total Assets	<u>\$ 142,802,768</u>	<u>\$ 408,656,215</u>	<u>\$ 408,432,762</u>	<u>\$ 143,026,221</u>
<b>LIABILITIES:</b>				
Due to Other Governments	\$ 119,868,926	\$ 124,053,718	\$ 123,225,927	\$ 120,696,717
Undistributed Monies	<u>22,933,842</u>	<u>284,602,497</u>	<u>285,206,835</u>	<u>22,329,504</u>
Total Liabilities	<u>\$ 142,802,768</u>	<u>\$ 408,656,215</u>	<u>\$ 408,432,762</u>	<u>\$ 143,026,221</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, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 3,499,403	\$ 3,499,403	\$ 3,268,316	\$ (231,087)
Permissive Sales Tax	23,550,000	23,550,000	24,960,364	1,410,364
Intergovernmental	6,285,801	6,306,380	5,990,914	(315,466)
Charges for Services	5,336,738	5,369,096	5,280,667	(88,429)
Licenses and Permits	2,000	2,000	213,115	211,115
Fees, Fines and Forfeitures	675,000	675,000	588,882	(86,118)
Investment Income	800,080	800,080	934,481	134,401
Other Revenue	189,770	260,498	285,086	24,588
	<u>40,338,792</u>	<u>40,462,457</u>	<u>41,521,825</u>	<u>1,059,368</u>
Total Revenues				
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
Commissioners:				
Personnel & Fringes	556,342	553,002	527,965	25,037
Operating Expenses	71,978	79,488	75,324	4,164
Capital Asset Expense	-	830	829	1
Information Systems:				
Personnel & Fringes	484,598	456,598	438,022	18,576
Operating Expenses	205,308	274,008	273,817	191
Personnel:				
Personnel & Fringes	387,923	387,845	363,358	24,487
Operating Expenses	48,677	48,677	49,301	(624)
Auditor:				
Personnel & Fringes	798,629	798,629	689,802	108,827
Operating Expenses	134,603	134,603	96,077	38,526
Capital Asset Expense	1,000	1,000	-	1,000
Data Processing:				
Personnel & Fringes	60,986	60,986	56,065	4,921
Operating Expenses	175,694	189,307	111,223	78,084
Capital Asset Expense	12,500	12,500	5,456	7,044
Treasurer:				
Personnel & Fringes	582,151	582,151	518,044	64,107
Operating Expenses	101,523	101,523	91,930	9,593
Capital Asset Expense	1,000	1,000	698	302
Board of Elections:				
Personnel & Fringes	616,679	490,813	475,077	15,736
Operating Expenses	347,785	478,276	451,223	27,053

(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, 2015  
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Recorder:				
Personnel & Fringes	361,431	361,431	345,276	16,155
Operating Expenses	13,809	13,809	13,722	87
Microfilm:				
Operating Expenses	5,000	5,000	-	5,000
Board of Revision:				
Operating Expenses	1,900	1,900	1,000	900
Audit Services:				
Operating Expenses	116,723	116,723	108,724	7,999
Tax Incentive Review Council:				
Personnel & Fringes	1,768	1,768	1,406	362
Operating Expenses	11,250	11,250	374	10,876
Misc Insurance and Pension:				
Personnel & Fringes	10,000	10,000	1,950	8,050
Operating Expenses	1,384,815	1,197,242	940,164	257,078
Cash Deposits:				
Operating Expenses	30,979	30,979	10,995	19,984
Certificate of Title Administration:				
Personnel & Fringes	586,959	586,959	556,195	30,764
Operating Expenses	45,994	45,994	26,538	19,456
Recorder's Technology:				
Operating Expenses	220,822	220,822	121,488	99,334
Capital Asset Expense	25,000	25,000	1,023	23,977
Unforfeited Land Sale:				
Operating Expenses	25,000	25,000	58,885	(33,885)
Unclaimed Money:				
Operating Expenses	50,000	50,000	37,830	12,170
Unclaimed Warrants:				
Operating Expenses	46,176	46,176	27,000	19,176
Legislative and Executive	<u>7,525,002</u>	<u>7,401,289</u>	<u>6,476,781</u>	<u>924,508</u>
Judicial:				
Prosecuting Attorney:				
Personnel & Fringes	1,478,728	1,487,678	1,463,058	24,620
Operating Expenses	83,941	86,941	86,932	9
Public Defender:				
Personnel & Fringes	848,979	848,979	833,493	15,486
Operating Expenses	45,096	45,096	32,996	12,100
Court of Appeals:				
Operating Expenses	50,000	50,000	40,578	9,422

(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, 2015  
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Common Pleas Court:				
Personnel & Fringes	950,487	950,487	902,155	48,332
Operating Expenses	371,867	371,868	286,693	85,175
Domestic Relations Court:				
Personnel & Fringes	680,297	680,297	664,500	15,797
Operating Expenses	33,054	33,054	33,054	-
Probate Court:				
Personnel & Fringes	391,603	391,883	389,198	2,685
Operating Expenses	53,276	52,995	53,435	(440)
Juvenile Court:				
Personnel & Fringes	1,366,542	1,348,236	1,370,761	(22,525)
Operating Expenses	367,356	421,223	377,995	43,228
Juvenile - Probation:				
Personnel & Fringes	608,618	607,738	591,345	16,393
Operating Expenses	4,495	4,676	3,885	791
Juvenile Court - Detention Home:				
Personnel & Fringes	1,928,188	1,908,362	1,914,683	(6,321)
Operating Expenses	154,544	145,461	145,909	(448)
Municipal Court:				
Personnel & Fringes	218,264	221,743	220,189	1,554
Operating Expenses	52,110	48,631	44,533	4,098
Clerk of Courts:				
Personnel & Fringes	650,751	650,751	572,567	78,184
Operating Expenses	122,395	122,395	84,104	38,291
Juvenile Center Trust:				
Personnel & Fringes	11,545	11,545	-	11,545
Operating Expenses	110,775	110,775	101,869	8,906
Judicial	<u>10,582,911</u>	<u>10,600,814</u>	<u>10,213,932</u>	<u>386,882</u>
Public Safety:				
Sheriff:				
Personnel & Fringes	12,586,508	12,686,085	12,132,266	553,819
Operating Expenses	1,834,566	1,853,374	1,788,146	65,228
Coroner:				
Personnel & Fringes	249,142	249,142	246,658	2,484
Operating Expenses	219,086	294,086	259,368	34,718
Emergency Management:				
Personnel & Fringes	174,094	175,317	174,253	1,064
Operating Expenses	164,668	166,268	155,148	11,120

(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, 2015  
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
EMA/RDP Grant:				
Operating Expenses	-	1,950	-	1,950
Capital Asset Expense	22,950	22,950	22,950	-
Sheriff's Trust:				
Operating Expenses	39,902	39,901	19,159	20,742
Sheriff Policing Rotary:				
Personnel & Fringes	995,070	999,170	743,599	255,571
Operating Expenses	147,265	143,164	82,470	60,694
Sheriff's Grant:				
Personnel & Fringes	467,087	468,887	429,851	39,036
Operating Expenses	66,084	64,283	43,387	20,896
Public Safety	<u>16,966,422</u>	<u>17,164,577</u>	<u>16,097,255</u>	<u>1,067,322</u>
Public Works:				
Building & Grounds:				
Personnel & Fringes	1,136,239	1,135,016	982,247	152,769
Operating Expenses	2,030,631	2,030,632	1,696,929	333,703
Community Development:				
Personnel & Fringes	822,732	822,732	805,842	16,890
Operating Expenses	130,448	130,449	107,861	22,588
Engineer:				
Personnel & Fringes	145,348	145,348	142,828	2,520
Operating Expenses	7,000	7,000	5,011	1,989
Industrial Development:				
Operating Expenses	719,901	719,901	694,901	25,000
Public Works	<u>4,992,299</u>	<u>4,991,078</u>	<u>4,435,619</u>	<u>555,459</u>
Health:				
Wellness:				
Personnel & Fringes	7,625	6,177	6,177	-
Operating Expenses	18,621	102,037	95,035	7,002
Other Health/Welfare:				
Operating Expenses	252,979	252,979	248,067	4,912
Health	<u>279,225</u>	<u>361,193</u>	<u>349,279</u>	<u>11,914</u>
Human Services:				
Soldiers Relief:				
Personnel & Fringes	500,232	498,232	436,602	61,630
Operating Expenses	317,150	329,150	212,173	116,977
Capital Asset Expense	9,991	9,991	9,889	102
Human Services	<u>827,373</u>	<u>837,373</u>	<u>658,664</u>	<u>178,709</u>

(Continued)

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
General Fund  
For the Year Ended December 31, 2015  
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Conservation and Recreation:				
Agriculture:				
Operating Expenses	452,905	492,905	491,112	1,793
Conservation and Recreation	452,905	492,905	491,112	1,793
Total Expenditures	41,626,137	41,849,229	38,722,642	3,126,587
Excess (Deficit) Revenues Over/ (Under) Expenditures	(1,287,345)	(1,386,772)	2,799,183	4,185,955
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds from Sale of Capital Assets	10,000	10,000	13,965	3,965
Advances In	150,000	150,000	850,000	700,000
Transfers In	-	60,000	1,201,881	1,141,881
Advances Out	(2,000,000)	(2,000,000)	-	2,000,000
Transfers Out	(4,364,784)	(4,395,357)	(4,020,763)	374,594
Total Other Financing Sources (Uses)	(6,204,784)	(6,175,357)	(1,954,917)	4,220,440
Net Change in Fund Balance	(7,492,129)	(7,562,129)	844,266	8,406,395
Fund Balance, Beginning of Year	8,269,933	8,269,933	8,269,933	-
Prior Year Encumbrances Appropriated	2,015,652	2,015,652	2,015,652	-
Fund Balance, End of Year	<u>\$ 2,793,456</u>	<u>\$ 2,723,456</u>	<u>\$ 11,129,851</u>	<u>8,406,395</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Job & Family Services Special Revenue Fund  
For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 13,534,323	\$ 13,693,574	\$ 11,062,587	\$ (2,630,987)
Charges for Services	4,562,360	4,562,360	2,769,529	(1,792,831)
Other Revenue	9,024	10,124	3,390	(6,734)
	<u>18,105,707</u>	<u>18,266,058</u>	<u>13,835,506</u>	<u>(4,430,552)</u>
<b>EXPENDITURES:</b>				
Current:				
Human Services:				
Department of Job & Family Services:				
Personnel and Fringes	11,446,015	11,372,020	9,567,704	1,804,316
Operating Expenses	7,184,284	7,328,130	6,524,673	803,457
WIA Fund:				
Operating Expenses	1,235,406	1,276,307	1,172,414	103,893
JFS Spfld Foundation Fund:				
Operating Expenses	9,024	9,024	8,729	295
	<u>19,874,729</u>	<u>19,985,481</u>	<u>17,273,520</u>	<u>2,711,961</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(1,769,022)</u>	<u>(1,719,423)</u>	<u>(3,438,014)</u>	<u>(1,718,591)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Advances In	240,000	240,000	239,140	(860)
Transfers In	578,511	578,511	580,390	1,879
Advances Out	(240,000)	(289,599)	(288,739)	860
	<u>578,511</u>	<u>528,912</u>	<u>530,791</u>	<u>1,879</u>
Net Change in Fund Balance	(1,190,511)	(1,190,511)	(2,907,223)	(1,716,712)
Fund Balance, Beginning of Year	1,647,658	1,647,658	1,647,658	-
Prior Year Encumbrances Appropriated	<u>1,531,414</u>	<u>1,531,414</u>	<u>1,531,414</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,988,561</u>	<u>\$ 1,988,561</u>	<u>\$ 271,849</u>	<u>\$ (1,716,712)</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, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 10,557,261	\$ 10,557,261	\$ 9,866,518	\$ (690,743)
Intergovernmental	11,099,575	10,458,775	10,261,162	(197,613)
Charges for Services	-	611,100	592,114	(18,986)
Investment Income	-	-	82	82
Other Revenue	<u>130,900</u>	<u>189,050</u>	<u>108,562</u>	<u>(80,488)</u>
Total Revenues	<u>21,787,736</u>	<u>21,816,186</u>	<u>20,828,438</u>	<u>(987,748)</u>
<b>EXPENDITURES:</b>				
Current:				
Health:				
MR/DD General Fund:				
Personnel and Fringes	9,027,779	9,027,779	8,033,776	994,003
Operating Expenses	4,489,684	4,489,684	2,501,344	1,988,340
County MR/DD Residential Services:				
Operating Expenses	5,007,188	5,007,188	4,869,482	137,706
F.F. Mueller Residential Center:				
Personnel and Fringes	4,061,504	3,573,503	3,521,387	52,116
Operating Expenses	1,634,545	2,141,086	2,126,547	14,539
MR/DD Medicaid Reserve:				
Operating Expenses	1,300	1,300	-	1,300
MR/DD Donation Trust:				
Operating Expenses	5,000	15,000	14,960	40
Neubart Webb Trust:				
Operating Expenses	<u>5,500</u>	<u>5,500</u>	<u>-</u>	<u>5,500</u>
Total Expenditures	<u>24,232,500</u>	<u>24,261,040</u>	<u>21,067,496</u>	<u>3,193,544</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(2,444,764)</u>	<u>(2,444,854)</u>	<u>(239,058)</u>	<u>2,205,796</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	4,965,000	4,965,000	4,963,700	(1,300)
Transfers Out	<u>(5,638,700)</u>	<u>(5,638,700)</u>	<u>(5,638,700)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(673,700)</u>	<u>(673,700)</u>	<u>(675,000)</u>	<u>(1,300)</u>
Net Change in Fund Balance	(3,118,464)	(3,118,554)	(914,058)	2,204,496
Fund Balance, Beginning of Year	11,764,547	11,764,547	11,764,547	-
Prior Year Encumbrances Appropriated	<u>2,402,300</u>	<u>2,402,300</u>	<u>2,402,300</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 11,048,383</u>	<u>\$ 11,048,293</u>	<u>\$ 13,252,789</u>	<u>\$ 2,204,496</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Children's Services Special Revenue Fund  
For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 6,175,417	\$ 6,175,417	\$ 5,776,652	\$ (398,765)
Intergovernmental	6,649,421	6,704,898	7,685,957	981,059
Charges for Services	218,402	467,189	129,939	(337,250)
Other Revenue	<u>18,450</u>	<u>18,450</u>	<u>12,163</u>	<u>(6,287)</u>
Total Revenues	<u>13,061,690</u>	<u>13,365,954</u>	<u>13,604,711</u>	<u>238,757</u>
<b>EXPENDITURES:</b>				
Current:				
Human Services:				
Operating Expenses	<u>15,159,785</u>	<u>15,501,298</u>	<u>13,830,047</u>	<u>1,671,251</u>
Total Expenditures	<u>15,159,785</u>	<u>15,501,298</u>	<u>13,830,047</u>	<u>1,671,251</u>
Net Change in Fund Balance	(2,098,095)	(2,135,344)	(225,336)	1,910,008
Fund Balance, Beginning of Year	5,681,865	5,681,865	5,681,865	-
Prior Year Encumbrances Appropriated	<u>2,393,786</u>	<u>2,393,786</u>	<u>2,393,786</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 5,977,556</u>	<u>\$ 5,940,307</u>	<u>\$ 7,850,315</u>	<u>\$ 1,910,008</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, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 3,170,892	\$ 3,119,436	\$ 2,730,545	\$ (388,891)
Charges for Services	567,669	677,125	645,305	(31,820)
Other Revenue	869,917	811,917	525,392	(286,525)
	<u>4,608,478</u>	<u>4,608,478</u>	<u>3,901,242</u>	<u>(707,236)</u>
<b>EXPENDITURES:</b>				
Current:				
Human Services:				
Personnel and Fringes	3,012,214	2,976,827	2,697,323	279,504
Operating Expenses	1,936,781	1,972,168	1,768,323	203,845
	<u>4,948,995</u>	<u>4,948,995</u>	<u>4,465,646</u>	<u>483,349</u>
Net Change in Fund Balance	(340,517)	(340,517)	(564,404)	(223,887)
Fund Balance, Beginning of Year	(48,972)	(48,972)	(48,972)	-
Prior Year Encumbrances Appropriated	389,490	389,490	389,490	-
Fund Balance, End of Year	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ (223,886)</u>	<u>\$ (223,887)</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, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Charges for Services	\$ 1,254,000	\$ 1,254,000	\$ 1,359,484	\$ 105,484
Other Revenue	500	500	-	(500)
Total Revenues	<u>1,254,500</u>	<u>1,254,500</u>	<u>1,359,484</u>	<u>104,984</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
Personnel and Fringes	645,045	645,045	563,918	81,127
Operating Expenses	722,042	1,122,042	938,801	183,241
Capital Asset Expense	<u>10,900</u>	<u>10,900</u>	<u>567</u>	<u>10,333</u>
Total Expenditures	<u>1,377,987</u>	<u>1,777,987</u>	<u>1,503,286</u>	<u>274,701</u>
Net Change in Fund Balance	(123,487)	(523,487)	(143,802)	379,685
Fund Balance, Beginning of Year	2,193,728	2,193,728	2,193,728	-
Prior Year Encumbrances Appropriated	<u>278,042</u>	<u>278,042</u>	<u>278,042</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 2,348,283</u>	<u>\$ 1,948,283</u>	<u>\$ 2,327,968</u>	<u>\$ 379,685</u>



**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Engineer Special Revenue Fund  
For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 6,762,000	\$ 6,762,000	\$ 7,671,786	\$ 909,786
Charges for Services	120,000	120,000	143,800	23,800
Fees, Fines and Forfeitures	100,000	100,000	75,409	(24,591)
Other Revenue	<u>300,000</u>	<u>300,000</u>	<u>291,243</u>	<u>(8,757)</u>
Total Revenues	<u>7,282,000</u>	<u>7,282,000</u>	<u>8,182,238</u>	<u>900,238</u>
<b>EXPENDITURES:</b>				
Current:				
Public Works:				
Motor Vehicle Gas Tax:				
Personnel and Fringes	3,538,569	3,538,569	2,928,739	609,830
Operating Expenses	5,689,610	5,695,600	4,689,260	1,006,340
Capital Asset Expense	<u>1,021,634</u>	<u>1,015,644</u>	<u>1,246,990</u>	<u>(231,346)</u>
Total Expenditures	<u>10,249,813</u>	<u>10,249,813</u>	<u>8,864,989</u>	<u>1,384,824</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(2,967,813)</u>	<u>(2,967,813)</u>	<u>(682,751)</u>	<u>2,285,062</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	<u>30,000</u>	<u>30,000</u>	<u>60,546</u>	<u>30,546</u>
Total Other Financing Sources (Uses)	<u>30,000</u>	<u>30,000</u>	<u>60,546</u>	<u>30,546</u>
Net Change in Fund Balance	(2,937,813)	(2,937,813)	(622,205)	2,315,608
Fund Balance, Beginning of Year	2,055,361	2,055,361	2,055,361	-
Prior Year Encumbrances Appropriated	<u>1,344,844</u>	<u>1,344,844</u>	<u>1,344,844</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 462,392</u>	<u>\$ 462,392</u>	<u>\$ 2,778,000</u>	<u>\$ 2,315,608</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, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 24,410	\$ 32,060	\$ 8,250	\$ (23,810)
Charges for Services	825,000	825,000	804,414	(20,586)
Investment Income	1,035	35	4	(31)
Other Revenue	<u>52,000</u>	<u>53,000</u>	<u>47,147</u>	<u>(5,853)</u>
Total Revenues	<u>902,445</u>	<u>910,095</u>	<u>859,815</u>	<u>(50,280)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Works:				
OEPA Market Development Grant:				
Operating Expenses	3,407	3,407	-	3,407
OEPA Community Development:				
Operating Expenses	<u>15,836</u>	<u>15,836</u>	<u>-</u>	<u>15,836</u>
Total Public Works	<u>19,243</u>	<u>19,243</u>	<u>-</u>	<u>19,243</u>
Conservation and Recreation:				
Solid Waste Disposal:				
Personnel and Fringes	394,031	394,031	304,267	89,764
Operating Expenses	655,732	864,995	539,238	325,757
Waste Management Donations:				
Operating Expenses	1,118	1,118	-	1,118
Keep America Beautiful:				
Operating Expenses	20,570	20,570	2,799	17,771
Litter Cleanup Grant:				
Operating Expenses	7,750	11,350	3,038	8,312
OEPA Community Recycling:				
Operating Expenses	6,003	9,853	7,658	2,195
OEEF Project Wild:				
Operating Expenses	<u>990</u>	<u>1,190</u>	<u>1,087</u>	<u>103</u>
Total Conservation and Recreation	<u>1,086,194</u>	<u>1,303,107</u>	<u>858,087</u>	<u>445,020</u>
Debt Service:				
Principal	30,000	35,000	35,000	-
Interest	<u>3,300</u>	<u>3,300</u>	<u>3,244</u>	<u>56</u>
Total Debt Service	<u>33,300</u>	<u>38,300</u>	<u>38,244</u>	<u>56</u>
Total Expenditures	<u>1,138,737</u>	<u>1,360,650</u>	<u>896,331</u>	<u>464,319</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(236,292)</u>	<u>(450,555)</u>	<u>(36,516)</u>	<u>414,039</u> (Continued)

**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, 2015  
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>OTHER FINANCING SOURCES (USES):</b>				
Advances In	15,910	17,710	10,320	(7,390)
Advances Out	<u>(15,910)</u>	<u>(20,210)</u>	<u>(10,320)</u>	<u>9,890</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>(2,500)</u>	<u>-</u>	<u>2,500</u>
Net Change in Fund Balance	(236,292)	(453,055)	(36,516)	416,539
Fund Balance, Beginning of Year	526,578	526,578	526,578	-
Prior Year Encumbrances Appropriated	<u>129,532</u>	<u>129,532</u>	<u>129,532</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 419,818</u>	<u>\$ 203,055</u>	<u>\$ 619,594</u>	<u>\$ 416,539</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, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Charges for Services	\$ 3,000	\$ 3,000	\$ 3,886	\$ 886
Licenses and Permits	465,000	465,000	495,254	30,254
Fees, Fines and Forfeitures	4,000	4,000	3,427	(573)
Other Revenue	<u>100</u>	<u>100</u>	<u>1,070</u>	<u>970</u>
Total Revenues	<u>472,100</u>	<u>472,100</u>	<u>503,637</u>	<u>31,537</u>
<b>EXPENDITURES:</b>				
Current:				
Public Safety:				
Commissioners Office:				
Personnel and Fringes	210,830	210,830	189,743	21,087
Operating Expenses	306,104	306,104	232,372	73,732
Auditor's Office:				
Personnel and Fringes	48,450	48,450	49,655	(1,205)
Operating Expenses	<u>31,739</u>	<u>31,739</u>	<u>25,375</u>	<u>6,364</u>
Total Expenditures	<u>597,123</u>	<u>597,123</u>	<u>497,145</u>	<u>99,978</u>
Net Change in Fund Balance	(125,023)	(125,023)	6,492	131,515
Fund Balance, Beginning of Year	399,004	399,004	399,004	-
Prior Year Encumbrances Appropriated	<u>7,739</u>	<u>7,739</u>	<u>7,739</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 281,720</u>	<u>\$ 281,720</u>	<u>\$ 413,235</u>	<u>\$ 131,515</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, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ -	\$ 46,000	\$ 46,000	\$ -
Charges for Services	<u>246,000</u>	<u>200,000</u>	<u>201,296</u>	<u>1,296</u>
Total Revenues	<u>246,000</u>	<u>246,000</u>	<u>247,296</u>	<u>1,296</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
Auditor's Office:				
Personnel and Fringes	118,830	118,830	114,292	4,538
Operating Expenses	<u>324,843</u>	<u>324,843</u>	<u>124,273</u>	<u>200,570</u>
Total Expenditures	<u>443,673</u>	<u>443,673</u>	<u>238,565</u>	<u>205,108</u>
Net Change in Fund Balance	(197,673)	(197,673)	8,731	206,404
Fund Balance, Beginning of Year	209,480	209,480	209,480	-
Prior Year Encumbrances Appropriated	<u>42,657</u>	<u>42,657</u>	<u>42,657</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 54,464</u>	<u>\$ 54,464</u>	<u>\$ 260,868</u>	<u>\$ 206,404</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, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 2,057,054	\$ 2,057,054	\$ 1,911,315	\$ (145,739)
Intergovernmental	261,117	261,117	328,165	67,048
Fees, Fines and Forfeitures	<u>3,500</u>	<u>3,500</u>	<u>31,392</u>	<u>27,892</u>
Total Revenues	<u>2,321,671</u>	<u>2,321,671</u>	<u>2,270,872</u>	<u>(50,799)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Judicial:				
Indigent Application Fee:				
Operating Expenses	<u>34,945</u>	<u>34,945</u>	<u>21,078</u>	<u>13,867</u>
Total Judicial	<u>34,945</u>	<u>34,945</u>	<u>21,078</u>	<u>13,867</u>
Human Services:				
Senior Citizen's Levy:				
Operating Expenses	2,272,312	2,272,312	2,238,764	33,548
Children's Trust:				
Operating Expenses	<u>45,859</u>	<u>45,859</u>	<u>-</u>	<u>45,859</u>
Total Human Services	<u>2,318,171</u>	<u>2,318,171</u>	<u>2,238,764</u>	<u>79,407</u>
Total Expenditures	<u>2,353,116</u>	<u>2,353,116</u>	<u>2,259,842</u>	<u>93,274</u>
Net Change in Fund Balance	(31,445)	(31,445)	11,030	42,475
Fund Balance, Beginning of Year	31,094	31,094	31,094	-
Prior Year Encumbrances Appropriated	<u>352</u>	<u>352</u>	<u>352</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 42,476</u>	<u>\$ 42,475</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Treasurer's Special Revenue Fund  
For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 250,000	\$ 250,000	\$ 255,209	\$ 5,209
Investment Income	150	150	583	433
Other Revenue	-	-	726	726
	<u>250,150</u>	<u>250,150</u>	<u>256,518</u>	<u>6,368</u>
Total Revenues				
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
DRETAC:				
Personnel and Fringes	202,458	202,458	147,775	54,683
Operating Expenses	257,387	257,387	174,007	83,380
Prepaid Interest:				
Personnel and Fringes	5,859	5,859	-	5,859
Operating Expenses	1,461	1,461	420	1,041
	<u>467,165</u>	<u>467,165</u>	<u>322,202</u>	<u>144,963</u>
Total Expenditures				
Net Change in Fund Balance	(217,015)	(217,015)	(65,684)	151,331
Fund Balance, Beginning of Year	198,068	198,068	198,068	-
Prior Year Encumbrances Appropriated	19,290	19,290	19,290	-
Fund Balance, End of Year	<u>\$ 343</u>	<u>\$ 343</u>	<u>\$ 151,674</u>	<u>\$ 151,331</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Community Development Special Revenue Fund  
For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 611,815	\$ 611,815	\$ 303,884	\$ (307,931)
Other Revenue	<u>1,000</u>	<u>1,000</u>	<u>37,482</u>	<u>36,482</u>
Total Revenues	<u>612,815</u>	<u>612,815</u>	<u>341,366</u>	<u>(271,449)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Works:				
C.D.B.G.:				
Personnel and Fringes	23,126	27,261	26,329	932
Operating Expenses	193,981	189,846	172,684	17,162
Housing Rehab:				
Operating Expenses	18,483	18,483	2,860	15,623
Project Advances:				
Operating Expenses	130	130	-	130
CEDA:				
Operating Expenses	1,579	1,579	802	777
Community Housing Improvement:				
Personnel and Fringes	19,630	26,455	26,349	106
Operating Expenses	<u>353,742</u>	<u>346,917</u>	<u>248,509</u>	<u>98,408</u>
Total Expenditures	<u>610,671</u>	<u>610,671</u>	<u>477,533</u>	<u>133,138</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>2,144</u>	<u>2,144</u>	<u>(136,167)</u>	<u>(138,311)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Advances In	68,000	68,000	68,378	378
Transfers In	500	500	500	-
Advances Out	<u>(109,000)</u>	<u>(119,000)</u>	<u>(68,378)</u>	<u>50,622</u>
Total Other Financing Sources (Uses)	<u>(40,500)</u>	<u>(50,500)</u>	<u>500</u>	<u>51,000</u>
Net Change in Fund Balance	(38,356)	(48,356)	(135,667)	(87,311)
Fund Balance, Beginning of Year	(303,957)	(303,957)	(303,957)	-
Prior Year Encumbrances Appropriated	<u>350,313</u>	<u>350,313</u>	<u>350,313</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 8,000</u>	<u>\$ (2,000)</u>	<u>\$ (89,311)</u>	<u>\$ (87,311)</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, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 153,000	\$ 153,000	\$ 127,944	\$ (25,056)
Intergovernmental	435,213	435,213	494,790	59,577
Fees, Fines and Forfeitures	80,000	80,000	17,235	(62,765)
Investment Income	-	-	152	152
Other Revenue	<u>399,146</u>	<u>399,146</u>	<u>181,212</u>	<u>(217,934)</u>
Total Revenues	<u>1,067,359</u>	<u>1,067,359</u>	<u>821,333</u>	<u>(246,026)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Judicial:				
Drug Task Force:				
Operating Expenses	6,301	6,301	-	6,301
Prosecutor's Mandatory Fine:				
Personnel and Fringes	27,013	27,013	29,344	(2,331)
Operating Expenses	20,000	20,000	17,309	2,691
DRETAC:				
Personnel and Fringes	207,087	207,087	158,351	48,736
Operating Expenses	89,015	89,015	18,838	70,177
Prosecutor's Law Enforcement:				
Personnel and Fringes	46,980	46,980	61,396	(14,416)
Operating Expenses	250,000	250,000	104,865	145,135
DRC Grant:				
Personnel and Fringes	66,328	66,328	56,315	10,013
Operating Expenses	65,000	65,000	65,155	(155)
Juvenile/Victim/Child Advocate:				
Personnel and Fringes	98,558	98,558	97,994	564
Operating Expenses	5,237	5,237	5,237	-
Prosecutor's Federal Grant:				
Personnel and Fringes	<u>240,393</u>	<u>240,393</u>	<u>214,115</u>	<u>26,278</u>
Total Judicial	<u>1,121,912</u>	<u>1,121,912</u>	<u>828,919</u>	<u>292,993</u>
Public Safety:				
Neighborhood Empowerment:				
Personnel and Fringes	<u>66,428</u>	<u>66,428</u>	<u>46,587</u>	<u>19,841</u>
Total Public Safety	<u>66,428</u>	<u>66,428</u>	<u>46,587</u>	<u>19,841</u>
Total Expenditures	<u>1,188,340</u>	<u>1,188,340</u>	<u>875,506</u>	<u>312,834</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(120,981)</u>	<u>(120,981)</u>	<u>(54,173)</u>	<u>66,808</u>

(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, 2015  
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	-	-	3,200	3,200
Total Other Financing Sources (Uses)	-	-	3,200	3,200
Net Change in Fund Balance	(120,981)	(120,981)	(50,973)	70,008
Fund Balance, Beginning of Year	440,252	440,252	440,252	-
Prior Year Encumbrances Appropriated	8,302	8,302	8,302	-
Fund Balance, End of Year	<u>\$ 327,573</u>	<u>\$ 327,573</u>	<u>\$ 397,581</u>	<u>\$ 70,008</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, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 120,650	\$ 136,590	\$ 126,282	\$ (10,308)
Charges for Services	70,000	70,000	145,395	75,395
Fees, Fines and Forfeitures	36,500	36,500	36,510	10
Other Revenue	<u>120</u>	<u>19,934</u>	<u>84,769</u>	<u>64,835</u>
Total Revenues	<u>227,270</u>	<u>263,024</u>	<u>392,956</u>	<u>129,932</u>
<b>EXPENDITURES:</b>				
Current:				
Public Safety:				
Sheriff Law Enforcement Trust:				
Operating Expenses	13,989	40,120	28,392	11,728
Sheriff Mandatory Fine:				
Operating Expenses	6,500	6,500	-	6,500
Enforcement and Education:				
Personnel and Fringes	38,820	39,270	25,951	13,319
Operating Expenses	977	527	506	21
Indigent Drivers Alcohol:				
Operating Expenses	13,000	13,000	-	13,000
Jail Commissary Trust:				
Operating Expenses	71,634	71,634	41,005	30,629
Jail Social Security Incentive:				
Operating Expenses	1,000	1,000	-	1,000
Sheriff Asset Forfeiture:				
Operating Expenses	1,365	1,365	-	1,365
Local Law Enforcement Block Grant 2002:				
Operating Expenses	49	49	-	49
Carry Concealed Weapon:				
Personnel and Fringes	-	-	19,947	(19,947)
Operating Expenses	48,863	48,863	26,568	22,295
Sheriff 911 Wireless:				
Personnel and Fringes	-	-	89,911	(89,911)
Operating Expenses	120,650	120,650	25,760	94,890
Sheriff Training/Reimbursement:				
Personnel and Fringes	-	4,861	-	4,861
Operating Expenses	<u>-</u>	<u>11,079</u>	<u>8,517</u>	<u>2,562</u>
Total Expenditures	<u>316,847</u>	<u>358,918</u>	<u>266,557</u>	<u>92,361</u>

(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, 2015  
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Net Change in Fund Balance	(89,577)	(95,894)	126,399	222,293
Fund Balance, Beginning of Year	266,317	266,317	266,317	-
Prior Year Encumbrances Appropriated	<u>31,891</u>	<u>31,891</u>	<u>31,891</u>	-
Fund Balance, End of Year	<u>\$ 208,631</u>	<u>\$ 202,314</u>	<u>\$ 424,607</u>	<u>\$ 222,293</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, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 187,404	\$ 187,404	\$ 187,404	\$ -
Charges for Services	253,715	253,715	208,207	(45,508)
Fees, Fines and Forfeitures	161,500	161,500	166,871	5,371
Other Revenue	-	-	1,346	1,346
	<u>602,619</u>	<u>602,619</u>	<u>563,828</u>	<u>(38,791)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Judicial:				
Department of Rehabilitation Correction:				
Personnel and Fringes	173,202	177,605	170,549	7,056
Operating Expenses	15,693	22,208	21,371	837
Clerk's Computer Maintenance:				
Operating Expenses	320,000	320,000	221,248	98,752
Computer Legal Research Services:				
Operating Expenses	30,000	30,000	1,809	28,191
Common Pleas Court Probation Fee:				
Personnel and Fringes	52,814	52,814	51,064	1,750
Operating Expenses	4,000	4,000	1,690	2,310
Jury Amenity:				
Operating Expenses	1,000	1,000	-	1,000
Common Pleas Special Projects:				
Personnel and Fringes	75,897	96,338	95,543	795
Operating Expenses	125,000	123,259	111,442	11,817
	<u>797,606</u>	<u>827,224</u>	<u>674,716</u>	<u>152,508</u>
Net Change in Fund Balance	(194,987)	(224,605)	(110,888)	113,717
Fund Balance, Beginning of Year	849,953	849,953	849,953	-
Prior Year Encumbrances Appropriated	<u>121,491</u>	<u>121,491</u>	<u>121,491</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 776,457</u>	<u>\$ 746,839</u>	<u>\$ 860,556</u>	<u>\$ 113,717</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, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Fees, Fines and Forfeitures	\$ 65,000	\$ 65,000	\$ 62,945	\$ (2,055)
Total Revenues	<u>65,000</u>	<u>65,000</u>	<u>62,945</u>	<u>(2,055)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Judicial:				
Domestic Relations Judicial:				
Personnel and Fringes	47,335	95,985	105,885	(9,900)
Operating Expenses	4,030	21,030	21,652	(622)
Capital Asset Expense	<u>622</u>	<u>622</u>	<u>-</u>	<u>622</u>
Total Expenditures	<u>51,987</u>	<u>117,637</u>	<u>127,537</u>	<u>(9,900)</u>
Net Change in Fund Balance	13,013	(52,637)	(64,592)	(11,955)
Fund Balance, Beginning of Year	233,785	233,785	233,785	-
Prior Year Encumbrances Appropriated	<u>4,652</u>	<u>4,652</u>	<u>4,652</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 251,450</u>	<u>\$ 185,800</u>	<u>\$ 173,845</u>	<u>\$ (11,955)</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, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Charges for Services	\$ 41,200	\$ 41,200	\$ 45,044	\$ 3,844
Total Revenues	<u>41,200</u>	<u>41,200</u>	<u>45,044</u>	<u>3,844</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Judicial:				
Probate Computer Maintenance:				
Operating Expenses	16,784	16,784	6,303	10,481
Indigent Guardianship:				
Operating Expenses	40,000	40,000	17,680	22,320
Conduct of Business:				
Operating Expenses	1,500	1,500	-	1,500
Probate Computer Research:				
Operating Expenses	17,000	17,000	-	17,000
Probate Special Projects:				
Operating Expenses	<u>4,939</u>	<u>12,170</u>	<u>11,442</u>	<u>728</u>
Total Expenditures	<u>80,223</u>	<u>87,454</u>	<u>35,425</u>	<u>52,029</u>
Net Change in Fund Balance	(39,023)	(46,254)	9,619	55,873
Fund Balance, Beginning of Year	191,141	191,141	191,141	-
Prior Year Encumbrances Appropriated	<u>1,723</u>	<u>1,723</u>	<u>1,723</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 153,841</u>	<u>\$ 146,610</u>	<u>\$ 202,483</u>	<u>\$ 55,873</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, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 1,046,298	\$ 1,046,223	\$ 975,238	\$ (70,985)
Charges for Services	1,087,200	1,087,200	802,708	(284,492)
Fees, Fines and Forfeitures	-	75	114	39
Other Revenue	-	-	120,821	120,821
	<u>2,133,498</u>	<u>2,133,498</u>	<u>1,898,881</u>	<u>(234,617)</u>
Total Revenues				
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Judicial:				
Mediation Pilot Project:				
Personnel and Fringes	138,957	138,957	114,288	24,669
Operating Expenses	21,392	21,392	4,710	16,682
Juvenile Court Computer Maintenance:				
Operating Expenses	45,000	45,000	-	45,000
Juvenile Court Legal Research:				
Operating Expenses	9,500	9,500	2,434	7,066
Felony Delinquent Care & Custody:				
Personnel and Fringes	494,694	494,694	409,454	85,240
Operating Expenses	388,541	388,541	376,148	12,393
VOCA/Court Appointed Special Advocate Grant:				
Personnel and Fringes	25,882	25,882	31,340	(5,458)
Operating Expenses	-	-	1,044	(1,044)
Mediation Service Fee:				
Personnel and Fringes	23,376	23,376	15,479	7,897
Operating Expenses	1,479	1,479	283	1,196
Title IV-E Contract:				
Personnel and Fringes	144,000	144,000	171,814	(27,814)
Operating Expenses	998,584	998,584	815,821	182,763
Title IV-E Juvenile Probation:				
Personnel and Fringes	278,353	278,353	446	277,907
Operating Expenses	193,919	193,929	110,771	83,158
SVAA Juvenile Grant:				
Personnel and Fringes	2,411	2,411	3,878	(1,467)
Operating Expenses	-	-	12	(12)
Juvenile Indigent Driver Alcohol:				
Operating Expenses	<u>2,475</u>	<u>2,475</u>	<u>-</u>	<u>2,475</u>
Total Expenditures	<u>2,768,563</u>	<u>2,768,573</u>	<u>2,057,922</u>	<u>710,651</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(635,065)</u>	<u>(635,075)</u>	<u>(159,041)</u>	<u>476,034</u> (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, 2015  
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	7,250	7,250	-	(7,250)
Total Other Financing Sources (Uses)	7,250	7,250	-	(7,250)
Net Change in Fund Balance	(627,815)	(627,825)	(159,041)	468,784
Fund Balance, Beginning of Year	752,902	752,902	752,902	-
Prior Year Encumbrances Appropriated	312,496	312,496	312,496	-
Fund Balance, End of Year	\$ 437,583	\$ 437,573	\$ 906,357	\$ 468,784

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Municipal Court Special Revenue Fund  
For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Fees, Fines and Forfeitures	\$ -	\$ -	\$ 19,552	\$ 19,552
Total Revenues	-	-	19,552	19,552
<b>EXPENDITURES:</b>				
Total Expenditures	-	-	-	-
Net Change in Fund Balance	-	-	19,552	19,552
Fund Balance, Beginning of Year	21,548	21,548	21,548	-
Fund Balance, End of Year	\$ 21,548	\$ 21,548	\$ 41,100	\$ 19,552

**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, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Charges for Services	\$ 100,000	\$ 100,000	\$ 84,137	\$ (15,863)
Other Revenue	-	-	6,656	6,656
Total Revenues	<u>100,000</u>	<u>100,000</u>	<u>90,793</u>	<u>(9,207)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Judicial:				
Clerk of Courts Home Arrest Monitoring:				
Operating Expenses	29,921	29,921	59,921	(30,000)
Common Pleas Clerk:				
Personnel and Fringes	79,140	79,140	60,135	19,005
Operating Expenses	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total Expenditures	<u>119,061</u>	<u>119,061</u>	<u>120,056</u>	<u>(995)</u>
Net Change in Fund Balance	(19,061)	(19,061)	(29,263)	(10,202)
Fund Balance, Beginning of Year	123,251	123,251	123,251	-
Prior Year Encumbrances Appropriated	<u>9,921</u>	<u>9,921</u>	<u>9,921</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 114,111</u>	<u>\$ 114,111</u>	<u>\$ 103,909</u>	<u>\$ (10,202)</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, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Total Revenues	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
Election Education Grant:				
Operating Expenses	-	447	447	-
HAVA Grant:				
Operating Expenses	-	4,777	4,777	-
Total Expenditures	-	5,224	5,224	-
Net Change in Fund Balance	-	(5,224)	(5,224)	-
Fund Balance, Beginning of Year	5,224	5,224	5,224	-
Fund Balance, End of Year	<u>\$ 5,224</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  
Recorder Special Revenue Fund  
For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Licenses and Permits	\$ -	\$ -	\$ 4,503	\$ 4,503
Other Revenue	<u>10,000</u>	<u>10,000</u>	<u>1,135</u>	<u>(8,865)</u>
Total Revenues	<u>10,000</u>	<u>10,000</u>	<u>5,638</u>	<u>(4,362)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
Recorder Housing:				
Operating Expenses	<u>10,000</u>	<u>10,000</u>	<u>8,362</u>	<u>1,638</u>
Total Expenditures	<u>10,000</u>	<u>10,000</u>	<u>8,362</u>	<u>1,638</u>
Net Change in Fund Balance	-	-	(2,724)	(2,724)
Fund Balance, Beginning of Year	<u>11,258</u>	<u>11,258</u>	<u>11,258</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 11,258</u>	<u>\$ 11,258</u>	<u>\$ 8,534</u>	<u>\$ (2,724)</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, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 6,479	\$ 8,097	\$ 6,417	\$ (1,680)
Total Revenues	<u>6,479</u>	<u>8,097</u>	<u>6,417</u>	<u>(1,680)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Safety:				
Operating Expenses	<u>7,079</u>	<u>8,697</u>	<u>7,018</u>	<u>1,679</u>
Total Expenditures	<u>7,079</u>	<u>8,697</u>	<u>7,018</u>	<u>1,679</u>
Net Change in Fund Balance	(600)	(600)	(601)	(1)
Fund Balance, Beginning of Year	(424)	(424)	(424)	-
Prior Year Encumbrances Appropriated	<u>1,025</u>	<u>1,025</u>	<u>1,025</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ (1)</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, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 308,175	\$ 308,175	\$ 284,285	\$ (23,890)
Other Revenue	<u>25,000</u>	<u>25,000</u>	<u>42,620</u>	<u>17,620</u>
Total Revenues	<u>333,175</u>	<u>333,175</u>	<u>326,905</u>	<u>(6,270)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Safety:				
Emergency Planning:				
Operating Expenses	52,538	52,538	33,363	19,175
Hazardous Materials:				
Operating Expenses	50,284	50,284	20,659	29,625
State Homeland Security Grant 2003:				
Operating Expenses	7,100	7,100	6,183	917
EMA Trust:				
Operating Expenses	5,000	5,000	-	5,000
EMA 911 Government Assistance:				
Operating Expenses	<u>284,393</u>	<u>284,393</u>	<u>284,393</u>	<u>-</u>
Total Expenditures	<u>399,315</u>	<u>399,315</u>	<u>344,598</u>	<u>54,717</u>
Net Change in Fund Balance	(66,140)	(66,140)	(17,693)	48,447
Fund Balance, Beginning of Year	28,675	28,675	28,675	-
Prior Year Encumbrances Appropriated	<u>87,515</u>	<u>87,515</u>	<u>87,515</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 50,050</u>	<u>\$ 50,050</u>	<u>\$ 98,497</u>	<u>\$ 48,447</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Ditch Maintenance Special Revenue Fund  
For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Special Assessments	\$ 124,738	\$ 126,666	\$ 115,314	\$ (11,352)
Total Revenues	<u>124,738</u>	<u>126,666</u>	<u>115,314</u>	<u>(11,352)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Works:				
Ditch Maintenance Rotary:				
Operating Expenses	<u>287,391</u>	<u>325,732</u>	<u>241,851</u>	<u>83,881</u>
Total Expenditures	<u>287,391</u>	<u>325,732</u>	<u>241,851</u>	<u>83,881</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(162,653)</u>	<u>(199,066)</u>	<u>(126,537)</u>	<u>72,529</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	126,769	165,110	115,314	(49,796)
Transfers Out	<u>(124,738)</u>	<u>(126,666)</u>	<u>(115,314)</u>	<u>11,352</u>
Total Other Financing Sources (Uses)	<u>2,031</u>	<u>38,444</u>	<u>-</u>	<u>(38,444)</u>
Net Change in Fund Balance	(160,622)	(160,622)	(126,537)	34,085
Fund Balance, Beginning of Year	111,099	111,099	111,099	-
Prior Year Encumbrances Appropriated	<u>160,622</u>	<u>160,622</u>	<u>160,622</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 111,099</u>	<u>\$ 111,099</u>	<u>\$ 145,184</u>	<u>\$ 34,085</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, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 75,000	\$ 75,000	\$ 34,618	\$ (40,382)
Fees, Fines and Forfeitures	106,250	106,250	162,747	56,497
Other Revenue	<u>2,500</u>	<u>2,500</u>	<u>4,650</u>	<u>2,150</u>
Total Revenues	<u>183,750</u>	<u>183,750</u>	<u>202,015</u>	<u>18,265</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Judicial:				
Personnel and Fringes	80,070	80,070	78,021	2,049
Operating Expenses	<u>162,798</u>	<u>162,798</u>	<u>125,804</u>	<u>36,994</u>
Total Expenditures	<u>242,868</u>	<u>242,868</u>	<u>203,825</u>	<u>39,043</u>
Net Change in Fund Balance	(59,118)	(59,118)	(1,810)	57,308
Fund Balance, Beginning of Year	668,450	668,450	668,450	-
Prior Year Encumbrances Appropriated	<u>49,573</u>	<u>49,573</u>	<u>49,573</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 658,905</u>	<u>\$ 658,905</u>	<u>\$ 716,213</u>	<u>\$ 57,308</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, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 65,500	\$ 65,500	\$ -	\$ (65,500)
Total Revenues	<u>65,500</u>	<u>65,500</u>	<u>-</u>	<u>(65,500)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Works:				
Community Development:				
Operating Expenses	<u>65,500</u>	<u>65,500</u>	<u>-</u>	<u>65,500</u>
Total Expenditures	<u>65,500</u>	<u>65,500</u>	<u>-</u>	<u>65,500</u>
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
General Bond Retirement Debt Service Fund  
For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Other Revenue	\$ 50,000	50,000	\$ -	\$ (50,000)
Total Revenues	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>(50,000)</u>
<b>EXPENDITURES:</b>				
Debt Service:				
Principal	710,000	710,000	650,000	60,000
Interest	<u>344,900</u>	<u>344,900</u>	<u>318,186</u>	<u>26,714</u>
Total Expenditures	<u>1,054,900</u>	<u>1,054,900</u>	<u>968,186</u>	<u>86,714</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(1,004,900)</u>	<u>(1,004,900)</u>	<u>(968,186)</u>	<u>36,714</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	<u>1,004,904</u>	<u>1,004,904</u>	<u>968,190</u>	<u>(36,714)</u>
Total Other Financing Sources (Uses)	<u>1,004,904</u>	<u>1,004,904</u>	<u>968,190</u>	<u>(36,714)</u>
Net Change in Fund Balance	4	4	4	-
Fund Balance, Beginning of Year	<u>53,302</u>	<u>53,302</u>	<u>53,302</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 53,306</u>	<u>\$ 53,306</u>	<u>\$ 53,306</u>	<u>\$ -</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, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Charges for Services	\$ 196,047	\$ 196,047	\$ 152,481	\$ (43,566)
Total Revenues	<u>196,047</u>	<u>196,047</u>	<u>152,481</u>	<u>(43,566)</u>
<b>EXPENDITURES:</b>				
Debt Service:				
Principal	125,000	125,000	125,000	-
Interest	<u>66,963</u>	<u>66,963</u>	<u>66,963</u>	<u>-</u>
Total Expenditures	<u>191,963</u>	<u>191,963</u>	<u>191,963</u>	<u>-</u>
Net Change in Fund Balance	4,084	4,084	(39,482)	(43,566)
Fund Balance, Beginning of Year	<u>50,224</u>	<u>50,224</u>	<u>50,224</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 54,308</u>	<u>\$ 54,308</u>	<u>\$ 10,742</u>	<u>\$ (43,566)</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, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ -	\$ -	\$ 147,050	\$ 147,050
Other Revenue	<u>6,679</u>	<u>6,679</u>	<u>6,069</u>	<u>(610)</u>
Total Revenues	<u>6,679</u>	<u>6,679</u>	<u>153,119</u>	<u>146,440</u>
<b>EXPENDITURES:</b>				
Capital Outlay:				
Capital Asset Expense	<u>5,504,307</u>	<u>6,702,930</u>	<u>2,696,137</u>	<u>4,006,793</u>
Total Capital Outlay	<u>5,504,307</u>	<u>6,702,930</u>	<u>2,696,137</u>	<u>4,006,793</u>
Debt Service:				
Principal	1,350,000	1,970,000	1,970,000	-
Interest	<u>10,500</u>	<u>10,500</u>	<u>9,823</u>	<u>677</u>
Total Debt Service	<u>1,360,500</u>	<u>1,980,500</u>	<u>1,979,823</u>	<u>677</u>
Total Expenditures	<u>6,864,807</u>	<u>8,683,430</u>	<u>4,675,960</u>	<u>4,007,470</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(6,858,128)</u>	<u>(8,676,751)</u>	<u>(4,522,841)</u>	<u>4,153,910</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Note Proceeds	4,390,000	6,580,000	6,964,351	384,351
Proceeds from Sale of Capital Assets	-	-	718,796	718,796
Advances In	-	200,000	-	(200,000)
Transfers In	1,158,700	1,109,896	1,124,896	15,000
Advances Out	<u>-</u>	<u>(850,000)</u>	<u>(850,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>5,548,700</u>	<u>7,039,896</u>	<u>7,958,043</u>	<u>918,147</u>
Net Change in Fund Balance	(1,309,428)	(1,636,855)	3,435,202	5,072,057
Fund Balance, Beginning of Year	470,716	470,716	470,716	-
Prior Year Encumbrances Appropriated	<u>1,210,384</u>	<u>1,210,384</u>	<u>1,210,384</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 371,672</u>	<u>\$ 44,245</u>	<u>\$ 5,116,302</u>	<u>\$ 5,072,057</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
DoDD Capital Projects Fund  
For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Total Revenues	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES:</b>				
Capital Outlay:				
Operating Expenses	474,901	1,195,237	534,098	661,139
Total Capital Outlay	474,901	1,195,237	534,098	661,139
Debt Service:				
Principal	310,000	310,000	310,000	-
Interest	67,100	67,100	62,963	4,137
Total Debt Service	377,100	377,100	372,963	4,137
Total Expenditures	852,001	1,572,337	907,061	665,276
Excess (Deficit) Revenues Over/ (Under) Expenditures	(852,001)	(1,572,337)	(907,061)	665,276
<b>OTHER FINANCING SOURCES (USES):</b>				
Note Proceeds	125,000	170,336	170,336	-
Transfers In	675,000	1,350,000	675,000	(675,000)
Total Other Financing Sources (Uses)	800,000	1,520,336	845,336	(675,000)
Net Change in Fund Balance	(52,001)	(52,001)	(61,725)	(9,724)
Fund Balance, Beginning of Year	119,739	119,739	119,739	-
Prior Year Encumbrances Appropriated	35,001	35,001	35,001	-
Fund Balance, End of Year	\$ 102,739	\$ 102,739	\$ 93,015	\$ (9,724)

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Derr Road Improvement Capital Projects Fund  
For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 487,000	\$ 487,000	\$ 134,935	\$ (352,065)
Total Revenues	<u>487,000</u>	<u>487,000</u>	<u>134,935</u>	<u>(352,065)</u>
<b>EXPENDITURES:</b>				
Capital Outlay:				
Operating Expenses	<u>480,398</u>	<u>480,398</u>	<u>212,787</u>	<u>267,611</u>
Total Expenditures	<u>480,398</u>	<u>480,398</u>	<u>212,787</u>	<u>267,611</u>
Net Change in Fund Balance	6,602	6,602	(77,852)	(84,454)
Fund Balance, Beginning of Year	(120,398)	(120,398)	(120,398)	-
Prior Year Encumbrances Appropriated	<u>120,398</u>	<u>120,398</u>	<u>120,398</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 6,602</u>	<u>\$ 6,602</u>	<u>\$ (77,852)</u>	<u>\$ (84,454)</u>

**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, 2015

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>REVENUES:</b>				
Intergovernmental	<u>\$ 6,255,573</u>	<u>\$ 6,283,555</u>	<u>\$ 3,904,776</u>	<u>\$ (2,378,779)</u>
Total Revenues	<u>6,255,573</u>	<u>6,283,555</u>	<u>3,904,776</u>	<u>(2,378,779)</u>
<b>EXPENDITURES:</b>				
Capital Outlay:				
Operating Expenses	<u>5,729,633</u>	<u>5,757,615</u>	<u>8,054,324</u>	<u>(2,296,709)</u>
Total Expenditures	<u>5,729,633</u>	<u>5,757,615</u>	<u>8,054,324</u>	<u>(2,296,709)</u>
Net Change in Fund Balance	525,940	525,940	(4,149,548)	(4,675,488)
Fund Balance, Beginning of Year	(3,412,133)	(3,412,133)	(3,412,133)	-
Prior Year Encumbrances Appropriated	<u>3,412,133</u>	<u>3,412,133</u>	<u>3,412,133</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 525,940</u>	<u>\$ 525,940</u>	<u>\$ (4,149,548)</u>	<u>\$ (4,675,488)</u>



**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Issue II/OPWC Capital Projects Fund  
For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 1,353,810	\$ 1,353,810	\$ 229,979	\$ (1,123,831)
Total Revenues	<u>1,353,810</u>	<u>1,353,810</u>	<u>229,979</u>	<u>(1,123,831)</u>
<b>EXPENDITURES:</b>				
Capital Outlay:				
Operating Expenses	<u>1,286,447</u>	<u>1,286,447</u>	<u>889,668</u>	<u>396,779</u>
Total Expenditures	<u>1,286,447</u>	<u>1,286,447</u>	<u>889,668</u>	<u>396,779</u>
Net Change in Fund Balance	67,363	67,363	(659,689)	(727,052)
Fund Balance, Beginning of Year	(272,037)	(272,037)	(272,037)	-
Prior Year Encumbrances Appropriated	<u>272,037</u>	<u>272,037</u>	<u>272,037</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 67,363</u>	<u>\$ 67,363</u>	<u>\$ (659,689)</u>	<u>\$ (727,052)</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
South Vienna Development Capital Projects Fund  
For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 55,500	\$ 30,000	\$ 30,876	\$ 876
Total Revenues	<u>55,500</u>	<u>30,000</u>	<u>30,876</u>	<u>876</u>
<b>EXPENDITURES:</b>				
Debt Service:				
Principal	50,000	55,000	55,000	-
Interest	<u>10,813</u>	<u>10,813</u>	<u>9,438</u>	<u>1,375</u>
Total Expenditures	<u>60,813</u>	<u>65,813</u>	<u>64,438</u>	<u>1,375</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(5,313)</u>	<u>(35,813)</u>	<u>(33,562)</u>	<u>2,251</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	<u>-</u>	<u>30,000</u>	<u>30,000</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>30,000</u>	<u>30,000</u>	<u>-</u>
Net Change in Fund Balance	(5,313)	(5,813)	(3,562)	2,251
Fund Balance, Beginning of Year	<u>11,287</u>	<u>11,287</u>	<u>11,287</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 5,974</u>	<u>\$ 5,474</u>	<u>\$ 7,725</u>	<u>\$ 2,251</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, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ -	\$ 829,432	\$ 505,794	\$ (323,638)
Total Revenues	-	829,432	505,794	(323,638)
<b>EXPENDITURES:</b>				
Capital Outlay:				
Operating Expenses	-	829,432	959,224	(129,792)
Total Expenditures	-	829,432	959,224	(129,792)
Net Change in Fund Balance	-	-	(453,430)	(453,430)
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	\$ -	\$ -	\$ (453,430)	\$ (453,430)

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Veteran's Park Renovation Capital Projects Fund  
For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Other Revenue	\$ -	\$ -	\$ 1,660	\$ 1,660
Total Revenues	-	-	1,660	1,660
<b>EXPENDITURES:</b>				
Total Expenditures	-	-	-	-
Excess (Deficit) Revenues Over/ (Under) Expenditures	-	-	1,660	1,660
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	-	-	50,000	50,000
Total Other Financing Sources (Uses)	-	-	50,000	50,000
Net Change in Fund Balance	-	-	51,660	51,660
Fund Balance, Beginning of Year	38,250	38,250	38,250	-
Fund Balance, End of Year	<u>\$ 38,250</u>	<u>\$ 38,250</u>	<u>\$ 89,910</u>	<u>\$ 51,660</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Lower Valley Widening Capital Projects Fund  
For the Year Ended December 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>REVENUES:</b>				
Intergovernmental	\$ 7,511,885	\$ 7,511,885	\$ 2,982,083	\$ (4,529,802)
Total Revenues	<u>7,511,885</u>	<u>7,511,885</u>	<u>2,982,083</u>	<u>(4,529,802)</u>
<b>EXPENDITURES:</b>				
Capital Outlay:				
Operating Expenses	<u>7,484,433</u>	<u>7,484,433</u>	<u>9,830,890</u>	<u>(2,346,457)</u>
Total Expenditures	<u>7,484,433</u>	<u>7,484,433</u>	<u>9,830,890</u>	<u>(2,346,457)</u>
Net Change in Fund Balance	27,452	27,452	(6,848,807)	(6,876,259)
Fund Balance, Beginning of Year	(380,578)	(380,578)	(380,578)	-
Prior Year Encumbrances Appropriated	<u>380,578</u>	<u>380,578</u>	<u>380,578</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 27,452</u>	<u>\$ 27,452</u>	<u>\$ (6,848,807)</u>	<u>\$ (6,876,259)</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
UV/CL Intersection Improvement Capital Projects Fund  
For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 402,630	\$ 402,630	\$ 73,857	\$ (328,773)
Total Revenues	<u>402,630</u>	<u>402,630</u>	<u>73,857</u>	<u>(328,773)</u>
<b>EXPENDITURES:</b>				
Capital Outlay:				
Operating Expenses	<u>219,315</u>	<u>219,315</u>	<u>87,668</u>	<u>131,647</u>
Total Expenditures	<u>219,315</u>	<u>219,315</u>	<u>87,668</u>	<u>131,647</u>
Net Change in Fund Balance	183,315	183,315	(13,811)	(197,126)
Fund Balance, Beginning of Year	(219,315)	(219,315)	(219,315)	-
Prior Year Encumbrances Appropriated	<u>219,315</u>	<u>219,315</u>	<u>219,315</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 183,315</u>	<u>\$ 183,315</u>	<u>\$ (13,811)</u>	<u>\$ (197,126)</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, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Investment Income	\$ -	\$ -	\$ 2	\$ 2
Total Revenues	-	-	2	2
<b>EXPENDITURES:</b>				
Current:				
Human Services:				
Operating Expenses	4,601	4,601	-	4,601
Total Expenditures	4,601	4,601	-	4,601
Excess (Deficit) Revenues Over/ (Under) Expenditures	(4,601)	(4,601)	2	4,603
Net Change in Fund Balance	(4,601)	(4,601)	2	4,603
Fund Balance, Beginning of Year	8,601	8,601	8,601	-
Fund Balance, End of Year	\$ 4,000	\$ 4,000	\$ 8,603	4,603

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Chase Stewart Soldier Relief Permanent Fund  
For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Investment Income	\$ -	\$ -	\$ 455	\$ 455
Total Revenues	-	-	455	455
<b>EXPENDITURES:</b>				
Current:				
Human Services:				
Operating Expenses	29,834	29,834	302	29,532
Total Expenditures	29,834	29,834	302	29,532
Net Change in Fund Balance	(29,834)	(29,834)	153	29,987
Fund Balance, Beginning of Year	100,621	100,621	100,621	-
Fund Balance, End of Year	<u>\$ 70,787</u>	<u>\$ 70,787</u>	<u>\$ 100,774</u>	<u>\$ 29,987</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

<b>Financial Trends</b>	S-3 – S-7
These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	
<b>Revenue Capacity</b>	S-8 – S-16
These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue sources, the property tax and the sales tax.	
<b>Debt Capacity</b>	S-17 – S-19
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
<b>Economic and Demographic Information</b>	S-20 – S-21
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	
<b>Operating Information</b>	S-22 – S-29
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	

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



## CLARK COUNTY, OHIO

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

	2006	2007	2008	2009	2010	2011	2012	2013 (Restated)	2014 (Restated)	2015
<b>Governmental Activities:</b>										
Net Investment in Capital Assets	\$ 39,051,091	\$ 66,618,370	\$ 72,403,585	\$ 73,166,669	\$ 71,478,924	\$ 71,035,654	\$ 72,387,487	\$ 74,778,273	\$ 77,715,865	\$ 80,097,568
Restricted	40,241,605	46,338,850	52,791,772	59,322,878	51,886,419	54,491,825	58,534,781	62,916,204	69,359,857	46,512,730
Unrestricted	20,471,207	11,334,044	9,837,901	4,198,991	9,382,677	11,015,001	12,868,807	15,324,960	(46,305,084)	(10,145,156)
Total Governmental Activities Net Position	\$ 99,763,903	\$ 124,291,264	\$ 135,033,258	\$ 136,688,538	\$ 132,748,020	\$ 136,542,480	\$ 143,791,075	\$ 153,019,437	\$ 100,770,638	\$ 116,465,142
<b>Business-Type Activities:</b>										
Net Investment in Capital Assets	\$ 14,467,177	\$ 10,340,333	\$ 10,702,574	\$ 10,773,918	\$ 11,567,436	\$ 10,696,982	\$ 12,976,466	\$ 14,819,051	\$ 14,646,647	\$ 14,673,853
Unrestricted	5,249,301	4,701,948	4,202,815	5,722,309	6,650,402	8,436,090	6,349,575	10,061,804	7,167,133	7,557,559
Total Business-Type Activities Net Position	\$ 19,716,478	\$ 15,042,281	\$ 14,905,389	\$ 16,496,227	\$ 18,217,838	\$ 19,133,072	\$ 19,326,041	\$ 24,880,855	\$ 21,813,780	\$ 22,231,412
<b>Primary Government:</b>										
Net Investment in Capital Assets	\$ 53,518,268	\$ 76,958,703	\$ 83,106,159	\$ 83,940,587	\$ 83,046,360	\$ 81,732,636	\$ 85,363,953	\$ 89,597,324	\$ 92,362,512	\$ 94,771,421
Restricted	40,241,605	46,338,850	52,791,772	59,322,878	51,886,419	54,491,825	58,534,781	62,916,204	69,359,857	46,512,730
Unrestricted	25,720,508	16,035,992	14,040,716	9,921,300	16,033,079	19,451,091	19,218,382	25,386,764	(39,137,951)	(2,587,597)
Total Primary Government Net Position	\$ 119,480,381	\$ 139,333,545	\$ 149,938,647	\$ 153,184,765	\$ 150,965,858	\$ 155,675,552	\$ 163,117,116	\$ 177,900,292	\$ 122,584,418	\$ 138,696,554

## Notes:

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

- Due to the implementation of GASB Statement No. 68, year 2014 has been restated to reflect changes. However, we are unable to restate numbers for years 2006 to 2013 due to information not being available.

Source: Clark County Auditor's Office

**CLARK COUNTY, OHIO**

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

	2006	2007	2008	2009	2010	2011	2012	2013 (Restated)	2014	2015
<b>Expenses:</b>										
Primary Government:										
Governmental Activities:										
General Government:										
Legislative & Executive	\$ 8,563,892	\$ 13,580,246	\$ 15,515,492	\$ 14,761,744	\$ 9,992,461	\$ 10,870,046	\$ 12,108,705	\$ 15,062,985	\$ 16,025,117	\$ 11,425,270
Judicial	9,515,849	13,907,141	13,658,964	14,092,014	13,649,222	12,681,680	12,956,967	12,711,061	13,666,619	13,539,961
Public Safety	17,640,819	14,914,162	14,986,140	15,934,293	15,650,852	15,593,911	15,147,247	16,059,605	16,897,710	16,202,935
Public Works	11,497,023	9,621,300	10,073,253	9,460,379	14,023,453	9,757,946	13,410,211	8,141,523	8,556,789	12,719,781
Health	22,998,929	24,364,503	21,035,234	26,076,224	27,554,583	23,006,804	24,029,774	22,807,176	20,646,501	17,987,916
Human Services	43,829,764	43,325,167	43,509,093	44,173,948	38,657,686	32,904,188	33,641,119	36,813,382	33,164,837	31,919,917
Conservation and Recreation	2,042,557	1,929,530	1,557,877	1,466,350	1,348,005	1,229,967	1,269,023	1,184,691	885,340	1,119,238
Interest Expense	552,627	829,748	730,966	693,816	633,765	667,772	644,560	554,685	516,708	482,957
Total Governmental Activities Expenses	116,641,460	122,471,797	121,067,019	126,658,768	121,510,027	106,712,314	113,207,606	113,335,108	110,359,621	105,397,975
Business-Type Activities:										
Sewer	3,852,046	3,456,235	3,435,523	3,173,540	3,042,704	3,323,479	3,343,261	3,411,780	3,473,962	3,755,097
Water	2,361,409	2,163,867	1,974,744	2,074,816	2,120,690	2,027,602	2,566,374	1,651,065	1,946,591	2,031,605
Total Business-Type Activities Expenses	6,213,455	5,620,102	5,410,267	5,248,356	5,163,394	5,351,081	5,909,635	5,062,845	5,420,553	5,786,702
Total Primary Government Expenses	\$ 122,854,915	\$ 128,091,899	\$ 126,477,286	\$ 131,907,124	\$ 126,673,421	\$ 112,063,395	\$ 119,117,241	\$ 118,397,953	\$ 115,780,174	\$ 111,184,677
<b>Program Revenues:</b>										
Governmental Activities:										
Charges for Services:										
General Government:										
Legislative & Executive	\$ 6,393,272	\$ 5,304,530	\$ 4,505,340	\$ 4,489,794	\$ 4,635,167	\$ 5,211,552	\$ 5,507,205	\$ 5,573,352	\$ 5,242,286	\$ 5,286,061
Judicial	1,538,664	3,421,820	3,572,574	3,801,383	3,399,300	3,133,130	2,815,428	3,017,413	2,660,834	3,243,881
Public Safety/Security of Persons & Property	1,535,630	1,173,021	1,034,224	580,686	560,545	678,879	622,662	755,296	612,300	592,518
Public Works	1,148,259	938,233	835,581	409,812	874,561	946,549	738,506	684,653	602,530	794,487
Health	959,145	1,908,276	631,827	1,045,435	907,876	878,987	837,182	569,051	483,685	1,112,169
Human Services	8,738,108	8,844,054	6,924,140	6,151,911	7,715,581	4,675,061	5,280,799	6,976,364	4,106,580	3,525,714
Conservation and Recreation	661,434	1,005,220	860,287	860,148	849,720	738,545	783,359	829,601	792,336	823,172
Operating Grants and Contributions	56,365,047	59,201,547	64,978,262	61,344,153	47,792,693	45,743,356	49,935,259	45,541,868	43,945,748	42,079,461
Capital Grants and Contributions	637,470	1,025,785	1,085,101	4,054,523	5,421,738	2,422,095	5,002,164	6,873,131	9,070,538	9,057,136
Total Governmental Activities Program Revenues	77,977,029	82,822,486	84,427,336	82,737,845	72,157,181	64,428,154	71,522,564	70,820,729	67,516,837	66,514,599
Business-Type Activities:										
Charges for Services:										
Sewer	2,950,296	3,761,029	3,355,533	3,916,031	3,578,441	3,685,782	3,490,630	3,739,775	3,871,864	3,671,156
Water	1,726,611	2,091,502	1,853,204	2,289,739	2,392,261	2,270,787	2,135,461	2,250,480	2,511,546	2,170,548
Operating Grants and Contributions	469,003	-	-	-	-	-	-	-	-	-
Capital Grants and Contributions	-	533,535	-	577,261	495,208	237,985	440,672	435,271	10,706	87,188
Total Business-Type Activities Program Revenues	5,145,910	6,386,066	5,208,737	6,783,031	6,465,910	6,194,554	6,066,763	10,342,826	6,394,116	5,928,892
Total Primary Government Program Revenues	\$ 83,122,939	\$ 89,208,552	\$ 89,636,073	\$ 89,520,876	\$ 78,623,091	\$ 70,622,708	\$ 77,589,327	\$ 81,163,555	\$ 73,910,953	\$ 72,443,491

(Continued)

**CLARK COUNTY, OHIO**

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

	2006	2007	2008	2009	2010	2011	2012	2013 (Restated)	2014	2015
<b>Net (Expense)/Revenue:</b>										
Governmental Activities	\$ (38,664,431)	\$ (39,649,311)	\$ (36,639,683)	\$ (43,920,923)	\$ (49,352,846)	\$ (42,284,160)	\$ (41,685,042)	\$ (42,514,379)	\$ (42,842,784)	\$ (38,883,376)
Business-Type Activities	(1,067,545)	765,964	(201,530)	1,534,675	1,302,516	843,473	157,128	5,279,981	973,563	142,190
Total Primary Government Net (Expense)/Revenue	\$ (39,731,976)	\$ (38,883,347)	\$ (36,841,213)	\$ (42,386,248)	\$ (48,050,330)	\$ (41,440,687)	\$ (41,527,914)	\$ (37,234,398)	\$ (41,869,221)	\$ (38,741,186)
<b>General Revenues and Other Changes in Net Position:</b>										
Governmental Activities:										
Taxes:										
Property Taxes Levied for:										
General Purposes	\$ 3,813,396	\$ 3,671,872	\$ 3,541,363	\$ 3,466,549	\$ 3,443,154	\$ 3,672,389	\$ 3,500,972	\$ 3,570,743	\$ 3,623,485	\$ 3,682,345
Department of Developmental Disabilities	10,832,753	10,513,030	9,875,289	9,661,369	9,757,096	9,725,540	9,413,758	9,672,892	9,866,644	9,866,518
Children's Services	2,829,089	2,664,262	2,395,102	2,274,949	2,291,131	2,280,820	5,646,795	5,792,908	5,819,836	5,776,652
Senior Citizens	2,003,973	2,035,677	2,222,386	2,249,886	2,215,623	1,895,233	1,842,915	1,897,567	1,930,709	1,911,315
Permissive Sales	19,876,833	13,429,821	18,791,959	18,679,244	19,451,080	20,374,885	21,688,731	22,772,072	23,856,108	25,014,910
Grants and Contributions not Restricted to Specific Programs	3,172,719	4,802,904	6,209,645	5,895,214	5,324,949	4,608,002	4,468,059	5,301,018	5,091,033	4,972,935
Investment Income	3,496,171	4,160,834	2,912,840	1,352,245	805,754	1,088,538	622,591	882,881	249,910	946,667
Gain on Sale of Capital Assets	-	-	-	-	-	-	-	-	-	670,937
Other Revenue	2,877,115	2,138,706	1,433,093	1,996,747	2,123,541	2,433,213	1,749,816	1,966,741	1,913,010	1,735,601
Total Governmental Activities	48,902,049	43,417,106	47,381,677	45,576,203	45,412,328	46,078,620	48,933,637	51,856,822	52,350,735	54,577,880
Business-Type Activities:										
Investment Income	-	-	-	-	-	28	6	2,950	-	3,073
Other Revenue	265,976	48,392	64,638	56,163	419,095	71,733	35,835	299,958	145,822	272,369
Total Business-Type Activities	265,976	48,392	64,638	56,163	419,095	71,761	35,841	302,908	145,822	275,442
Total Primary Government	\$ 49,168,025	\$ 43,465,498	\$ 47,446,315	\$ 45,632,366	\$ 45,831,423	\$ 46,150,381	\$ 48,969,478	\$ 52,159,730	\$ 52,496,557	\$ 54,853,322
<b>Change in Net Position</b>										
Governmental Activities	\$ 10,237,618	\$ 3,767,795	\$ 10,741,994	\$ 1,655,280	\$ (3,940,518)	\$ 3,794,460	\$ 7,248,595	\$ 9,342,443	\$ 9,507,951	\$ 15,694,504
Business-Type Activities	(801,569)	814,356	(136,892)	1,590,838	1,721,611	915,234	192,969	5,582,889	1,119,385	417,632
Total Primary Government Change in Net Position	\$ 9,436,049	\$ 4,582,151	\$ 10,605,102	\$ 3,246,118	\$ (2,218,907)	\$ 4,709,694	\$ 7,441,564	\$ 14,925,332	\$ 10,627,336	\$ 16,112,136

Source: Clark County Auditor's Office



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

	2006	2007	2008	2009	2010	2011 <sup>1</sup>	2012	2013	2014	2015
<b>General Fund:</b>										
Reserved	\$ 2,071,345	\$ 2,622,894	\$ 2,011,928	\$ 1,442,618	\$ 1,595,103	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	8,832,443	7,066,027	8,023,745	7,563,668	7,429,044	-	-	-	-	-
Nonspendable	-	-	-	-	-	831,198	599,373	876,872	551,979	769,125
Assigned	-	-	-	-	-	1,124,930	1,116,346	6,542,852	7,397,756	7,914,020
Unassigned	-	-	-	-	-	9,572,427	10,850,136	8,105,217	7,483,867	8,424,053
<b>Total General Fund</b>	<b>\$ 10,903,788</b>	<b>\$ 9,688,921</b>	<b>\$ 10,035,673</b>	<b>\$ 9,006,286</b>	<b>\$ 9,024,147</b>	<b>\$ 11,528,555</b>	<b>\$ 12,565,855</b>	<b>\$ 15,524,941</b>	<b>\$ 15,433,602</b>	<b>\$ 17,107,198</b>
<b>All Other Governmental Funds:</b>										
Reserved	\$ 10,909,079	\$ 6,574,239	\$ 6,221,539	\$ 5,918,512	\$ 4,940,096	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved, Reported In:										
Special Revenue Funds	4,379,094	25,176,769	25,845,217	23,284,059	23,964,674	-	-	-	-	-
Debt Service Funds	56,051	85,770	420,596	86,391	30,846	-	-	-	-	-
Capital Projects Funds	(2,862,368)	(5,686,786)	(7,398,862)	(1,007,973)	(1,060,827)	-	-	-	-	-
Permanent Funds	54,694	57,935	59,838	56,029	49,988	-	-	-	-	-
Nonspendable	-	-	-	-	-	932,945	664,245	512,442	441,207	309,287
Restricted	-	-	-	-	-	29,399,873	33,220,886	34,949,483	40,313,216	43,912,757
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	(522,283)	(1,627,588)	(1,842,453)	53,302	53,306
<b>Total All Other Governmental Funds</b>	<b>\$ 12,536,550</b>	<b>\$ 26,207,927</b>	<b>\$ 25,148,328</b>	<b>\$ 28,337,018</b>	<b>\$ 27,924,777</b>	<b>\$ 29,810,535</b>	<b>\$ 32,257,543</b>	<b>\$ 33,619,472</b>	<b>\$ 39,290,500</b>	<b>\$ 43,000,592</b>

Note:

(1) The County implemented Governmental Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. As a result fund balance classifications were changed as of December 31, 2011.

Source: Clark County Auditor's Office



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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b>Revenues:</b>										
Taxes	\$ 19,403,937	\$ 18,960,115	\$ 18,034,140	\$ 17,652,753	\$ 17,707,004	\$ 17,573,982	\$ 20,404,440	\$ 20,934,110	\$ 21,240,674	\$ 21,236,830
Permissive Sales Tax	18,820,858	14,485,796	18,791,959	18,679,244	19,451,080	20,374,885	21,688,731	22,772,072	23,856,108	25,014,910
Intergovernmental	59,145,332	67,234,307	68,162,564	68,151,875	60,106,823	52,956,685	57,805,817	56,131,578	56,192,707	54,445,089
Charges for Services	18,246,636	21,261,754	16,734,324	15,400,828	16,793,990	14,227,466	14,653,521	15,683,198	13,531,297	13,565,973
Licenses and Permits	431,308	437,389	411,542	415,400	557,964	539,716	507,384	553,587	471,597	703,691
Fees, Fines and Forfeitures	1,906,699	1,069,724	1,135,325	1,289,501	1,423,022	1,324,785	1,345,400	1,201,318	1,081,195	1,170,222
Special Assessments	49,277	79,530	93,279	87,821	110,268	191,640	137,487	115,229	123,855	144,423
Investment Income	3,043,250	4,478,006	2,856,934	1,390,242	826,510	1,100,487	529,830	1,061,176	205,124	934,825
Other Revenue	2,877,115	2,122,254	1,263,013	2,111,406	1,930,181	2,433,361	1,746,803	1,969,754	1,913,010	1,735,601
<b>Total Revenues</b>	<b>123,924,412</b>	<b>130,128,875</b>	<b>127,483,080</b>	<b>125,179,070</b>	<b>118,906,842</b>	<b>110,723,007</b>	<b>118,819,413</b>	<b>120,422,022</b>	<b>118,615,567</b>	<b>118,951,564</b>
<b>Expenditures:</b>										
Current:										
General Government:										
Legislative and Executive	6,283,168	8,485,196	8,756,791	8,418,108	6,733,055	6,257,448	7,219,675	6,756,907	8,230,118	7,652,993
Judicial	9,030,920	13,850,735	13,855,050	13,981,133	13,669,614	12,478,551	12,971,418	12,748,142	13,430,928	13,582,761
Public Safety	16,825,459	14,754,572	15,604,597	15,875,959	15,552,104	15,560,018	15,766,101	16,209,504	16,719,469	16,415,660
Public Works	11,756,848	10,694,557	11,434,981	11,584,029	11,640,668	10,787,522	11,133,982	11,698,092	10,455,327	11,252,491
Health	23,030,748	24,369,727	25,147,913	25,883,788	27,004,223	23,011,604	23,803,822	22,868,638	20,235,700	17,882,732
Human Services	43,846,980	43,323,119	44,838,109	43,867,988	38,587,958	32,653,534	33,319,613	36,735,522	32,795,292	31,835,985
Conservation and Recreation	2,043,489	1,917,985	1,559,691	1,459,134	1,343,286	1,302,900	1,254,301	1,179,335	1,167,838	1,174,557
Capital Outlay	3,441,149	9,494,640	5,158,815	4,661,310	3,181,254	2,339,163	7,920,314	6,055,767	8,383,040	11,719,534
Debt Service:										
Principal	860,000	890,000	955,000	960,000	1,220,000	1,325,000	1,335,000	1,330,000	1,110,000	1,000,000
Interest	467,652	742,541	884,980	701,407	714,191	624,081	646,660	549,283	509,407	470,616
<b>Total Expenditures</b>	<b>117,586,413</b>	<b>128,523,072</b>	<b>128,195,927</b>	<b>127,392,856</b>	<b>119,646,353</b>	<b>106,339,821</b>	<b>115,370,886</b>	<b>116,131,190</b>	<b>113,037,119</b>	<b>112,987,329</b>
Excess Revenues over Expenditures	6,337,999	1,605,803	(712,847)	(2,213,786)	(739,511)	4,383,186	3,448,527	4,290,832	5,578,448	5,964,235
<b>Other Financing Sources/(Uses):</b>										
Bonds Issued	-	10,740,000	-	4,290,000	-	-	-	-	-	-
Proceeds from Sale of Assets	18,584	43,863	-	6,204	14,995	6,980	35,781	30,183	1,241	732,761
Other Financing Sources	-	203,652	-	76,885	2,455,000	-	-	-	-	-
Transfers In	23,738,423	26,683,528	9,110,465	8,777,111	3,969,615	4,046,797	3,449,209	3,372,869	3,500,658	3,472,176
Other Financing Uses	-	(136,808)	-	-	(2,374,954)	-	-	-	-	-
Transfers Out	(23,820,912)	(26,683,528)	(9,110,465)	(8,777,111)	(3,719,525)	(4,046,797)	(3,449,209)	(3,372,869)	(3,500,658)	(3,472,176)
<b>Total Other Financing Sources (Uses)</b>	<b>(63,905)</b>	<b>10,850,707</b>	<b>-</b>	<b>4,373,089</b>	<b>345,131</b>	<b>6,980</b>	<b>35,781</b>	<b>30,183</b>	<b>1,241</b>	<b>732,761</b>
<b>Net Change in Fund Balance</b>	<b>\$ 6,274,094</b>	<b>\$ 12,456,510</b>	<b>\$ (712,847)</b>	<b>\$ 2,159,303</b>	<b>\$ (394,380)</b>	<b>\$ 4,390,166</b>	<b>\$ 3,484,308</b>	<b>\$ 4,321,015</b>	<b>\$ 5,579,689</b>	<b>\$ 6,696,996</b>
Debt Service as a Percentage of Noncapital Expenditures	1.18%	1.39%	1.63%	1.38%	1.70%	1.90%	1.84%	1.74%	1.57%	1.43%

Source: Clark County Auditor's Office

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

<u>Year</u>	<u>General</u>	<u>Tangible <sup>1</sup></u>	<u>Manufactured</u>	<u>Permissive <sup>2</sup></u>	<u>Total</u>
	<u>Property Tax</u>	<u>Personal</u> <u>Property Tax</u>	<u>Home Tax</u>	<u>Sales Tax</u>	
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
2010	17,638,202	18,820	49,982	19,451,080	37,158,084
2011	17,494,870	30,789	48,323	20,374,885	37,948,867
2012	20,350,532	-	53,908	21,688,731	42,093,171
2013	20,879,250	-	54,860	22,772,072	43,706,182
2014	21,185,398	-	55,276	23,856,108	45,096,782
2015	21,188,782	-	48,048	25,014,910	46,251,740
% Change 2006 to 2015	<u>20.91%</u>	<u>-100.00%</u>	<u>-41.09%</u>	<u>32.91%</u>	<u>21.00%</u>

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

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

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

Source: Clark County Auditor's Office

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

<b>Year</b>	<b>General Purposes</b>	<b>Department of Developmental Disabilities</b>	<b>Children's Services</b>	<b>Senior Citizen's</b>	<b>Total</b>
2006	\$ 3,813,396	\$ 10,832,753	\$ 2,829,089	\$ 2,003,973	\$ 19,479,211
2007	3,671,872	10,513,030	2,664,262	2,035,677	18,884,841
2008	3,541,363	9,875,289	2,395,102	2,222,386	18,034,140
2009	3,466,549	9,661,369	2,274,949	2,249,886	17,652,753
2010	3,443,154	9,757,096	2,291,131	2,215,623	17,707,004
2011	3,672,389	9,725,540	2,280,820	1,895,233	17,573,982
2012	3,500,972	9,413,758	5,646,795	1,842,915	20,404,440
2013	3,570,743	9,672,892	5,792,908	1,897,567	20,934,110
2014	3,623,485	9,866,644	5,819,836	1,930,709	21,240,674
2015	3,682,345	9,866,518	5,776,652	1,911,315	21,236,830
% Change 2006 to 2015	<u>-3.437%</u>	<u>-8.920%</u>	<u>104.188%</u>	<u>-4.624%</u>	<u>9.023%</u>

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

Source: Clark County Auditor's Office

**CLARK COUNTY, OHIO**

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

Tax Year	Collection Year	REAL PROPERTY			PERSONAL PROPERTY			Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percent of Estimated Actual Value
		Agricultural & Residential	Commercial & Industrial	Public Utility	Tangible Property	Public Utility	Manufactured Homes				
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%
2010	2011	1,721,785,290	511,658,100	648,030	-	70,963,800	10,202,538	2,315,257,758	13.850	6,463,081,197	35.82%
2011	2012	1,721,529,370	492,874,630	656,020	-	73,303,280	10,015,537	2,298,378,837	14.450	6,410,843,408	35.85%
2012	2013	1,725,084,480	472,789,650	700,980	-	80,653,990	9,814,454	2,289,043,554	14.450	6,370,809,795	35.93%
2013	2014	1,728,467,830	451,568,000	721,310	-	88,331,710	9,573,044	2,278,661,894	14.450	6,327,299,864	36.01%
2014	2015	1,723,673,260	446,856,470	719,270	-	93,487,700	9,194,518	2,273,931,218	14.450	6,304,915,002	36.07%

Note:

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

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

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

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

Source: Clark County Auditor's Office

**CLARK COUNTY, OHIO**

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

Tax Year	Collection Year	Current Taxes		Current Taxes Collected as a		Total Taxes Collected	Delinquent Taxes		Total Collections as a % of Current Taxes Levied	Accumulated Delinquencies
		Levied	Collected	Percent of Taxes Levied	Collected		Percent of Total Taxes Collected	Collected as a % of Current Taxes Levied		
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	
2009	2010	25,272,173	21,143,031	83.66%	1,048,304	22,191,335	4.72%	87.81%	3,080,838	
2010	2011	25,388,656	21,103,268	83.12%	1,051,790	22,155,058	4.75%	87.26%	3,233,598	
2011	2012	30,805,516	25,178,463	81.73%	1,126,093	26,304,556	4.28%	85.39%	4,500,960	
2012	2013	30,680,999	25,979,758	84.68%	1,023,895	27,003,653	3.79%	88.01%	3,677,346	
2013	2014	30,863,943	25,992,335	84.22%	1,132,777	27,125,112	4.18%	87.89%	3,738,831	
2014	2015	30,852,416	26,131,974	84.70%	1,103,395	27,235,369	4.05%	88.28%	3,617,047	

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:	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Collection Year:	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b>CLARK COUNTY ENTITIES:</b>										
General Fund (Inside Millage)	1.700	1.700	1.700	1.700	1.700	1.700	1.700	1.700	1.700	1.700
Board of Developmental Disabilities Levy	5.500	5.500	5.500	5.500	5.500	5.500	5.500	5.500	5.500	5.500
Children's Services Levy	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000
Senior Citizen's Levy	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Clark County Park District Levy	-	-	-	-	-	-	0.600	0.600	0.600	0.600
Community Mental Health Levy	2.650	2.650	2.650	2.650	2.650	2.650	2.650	2.650	2.650	2.650
Total Clark County Entities	13.882	13.882	13.882	13.882	13.882	13.850	14.450	14.450	14.450	14.450
<b>OTHER ENTITIES:</b>										
Health District	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Miami Conservancy District	0.032	0.032	0.032	0.032	0.032	-	-	-	-	-
Clark County Public Library	0.120	-	-	-	-	1.320	1.320	1.320	1.320	1.320
<b>SCHOOL DISTRICTS:</b>										
Clark Shawnee LSD	37.400	37.520	37.234	39.530	39.450	39.690	39.410	39.410	39.500	46.490
Greenon LSD	39.750	39.750	39.621	39.670	39.670	46.830	38.310	38.310	38.300	43.250
Northeastern LSD	47.070	47.140	47.021	48.030	48.060	48.080	48.100	48.100	48.080	48.090
Northwestern LSD	32.310	32.490	31.995	32.200	32.420	39.050	39.090	39.090	38.760	39.080
Southeastern LSD	42.300	42.350	41.955	41.860	41.830	41.540	41.390	41.390	40.680	40.600
Springfield CSD	56.550	65.410	63.253	63.730	64.820	65.250	64.020	64.020	64.600	65.050
Tecumseh LSD	45.840	45.840	45.040	45.240	45.440	45.760	45.780	45.780	46.020	45.790
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	35.900	35.900	35.800	35.400	43.900	42.700	41.600	41.600	42.700	42.200
Fairborn CSD	44.200	44.200	52.500	51.900	51.800	51.900	52.500	52.500	52.500	52.650
Yellow Springs EVSD	64.600	64.700	64.700	63.700	63.800	63.900	70.950	70.950	70.950	70.600
Greene County JVSD	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.450
<b>MUNICIPALITIES:</b>										
City of New Carlisle	9.000	9.000	7.750	9.000	9.000	9.000	11.000	11.000	11.000	11.000
City of Springfield	4.010	4.050	4.050	4.050	3.970	4.080	4.090	4.090	4.120	4.130
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	2.500	9.500	9.500	9.500	9.500	9.500	9.500	9.500	9.500
Village of Enon	5.600	8.100	8.100	10.100	8.600	8.600	8.600	8.600	8.600	8.600
Village of Lawrenceville	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	8.400	8.400	8.400	2.400	2.400	2.400	2.400	2.400	2.400	2.400
Village of Clifton	9.000	9.000	9.000	9.000	9.000	9.000	9.000	9.000	9.000	9.000
<b>TOWNSHIPS:</b>										
Bethel Township	7.200	7.200	7.250	7.200	7.200	7.200	7.200	7.200	7.200	7.200
German Township	7.600	7.900	7.900	7.900	7.900	7.900	7.900	7.900	7.900	7.900
Green Township - Fire District #1	6.600	6.600	6.600	7.600	7.600	7.600	7.600	7.600	7.600	7.600
Green Township - Fire District #2	8.100	8.100	8.100	9.100	9.100	9.100	9.100	9.100	9.100	9.100
Harmony Township	6.400	6.400	7.400	7.400	7.400	7.400	7.400	7.400	7.400	7.400
Madison Township	6.100	6.100	6.100	6.100	6.100	6.100	6.100	6.100	6.100	6.100
Mad River Township	6.000	6.000	6.000	6.000	5.000	5.800	5.800	5.800	5.800	7.500
Moorefield Township	5.050	5.050	5.050	5.050	5.050	5.050	7.050	7.050	7.050	8.050
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	7.800	7.800	7.800	7.800	7.800	7.800	7.800	7.800
Springfield Township	7.000	7.000	7.000	7.000	7.000	7.000	7.000	7.000	7.000	7.000

## 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 Taxpayers  
2015 and 2007

Taxpayer	2015	
	Taxable Assessed Value	% of Total County Taxable Assessed Value
Navistar International Corporation	\$ 9,082,760	0.40%
Walmart Real Estate Business Trust	7,981,320	0.35%
City of Springfield	6,973,730	0.31%
USPG Portfolio Two LLC	5,995,310	0.26%
Upper Valley Mall LLC	5,819,730	0.26%
Aldi Inc	5,382,720	0.24%
Trilogy Healthcare of Springfield	5,338,450	0.23%
Ohio Masonic Home	5,218,190	0.23%
Emro Marketing Company	4,016,230	0.18%
American Security Insurance Company	3,850,000	0.17%
<b>Total</b>	<b>\$ 59,658,440</b>	<b>2.63%</b>
<b>Total Assessed Value</b>	<b>\$ 2,278,661,894</b>	
Taxpayer	2007	
	Taxable Assessed Value	% of Total County Taxable Assessed Value
International Truck & Engine	\$ 8,404,650	0.35%
Yamada North America Inc	3,511,500	0.15%
Speedway SuperAmerica LLC	2,635,680	0.11%
Gordon Food Service Inc	2,237,920	0.09%
CoilPlus Ohio Inc	2,185,660	0.09%
Eby Brown Company LLC	2,130,390	0.09%
Jeff Wyler Springfield Inc	1,983,040	0.08%
Tech II Inc	1,585,410	0.07%
Aldi Inc Ohio	1,563,820	0.07%
Robbins & Myers Inc	1,546,090	0.07%
<b>Total</b>	<b>\$ 27,784,160</b>	<b>1.17%</b>
<b>Total Assessed Value</b>	<b>\$ 2,374,767,808</b>	

The amounts presented represent the assessed values upon which the 2015 and 2007 taxes were levied.

Source: Clark County Auditor's Office

**CLARK COUNTY, OHIO**

## Taxable Sales by Category

## Last Ten Fiscal Years

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	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Regular Sales	*	*	*	\$ 4,846,439
Direct Pay	*	*	*	503,437
Sellers Use	*	*	*	2,003,984
Consumers Use	*	*	*	336,440
Motor Vehicle	*	*	*	2,474,042
Watercraft and Outboard Motors	*	*	*	23,157
Liquor Control	*	*	*	78,556
Voluntary Payments	*	*	*	11,674
Assessment Payments	*	*	*	231,177
Audit Payments	*	*	*	-
Sales Tax on Motor Fuel	*	*	*	7,661
Certified Assessment Payments	*	*	*	-
Statewide Master	*	*	*	8,389,331
Streamline Sales-Intrastate	*	*	*	5,134
Streamline Sales-Interstate	*	*	*	-
Non-Resident Motor Vehicle	*	*	*	11,376
Transient Sales	*	*	*	-
Amnesty	*	*	*	-
Adjustments	*	*	*	-
Sales/Use Tax Refunds Approved	*	*	*	(54,485)
1% Administrative Rotary Fund	*	*	*	(188,679)
Total	<u>\$ 18,820,858</u>	<u>\$ 14,485,796</u>	<u>\$ 18,791,959</u>	<u>\$ 18,679,244</u>
Sales Tax Rate	1.00%	1.00%	1.50%	1.50%

Source: Ohio Department of Taxation

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

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



<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
\$ 4,900,610	\$ 4,951,517	\$ 5,223,654	\$ 5,551,078	\$ 4,358,067	\$ 3,839,443
1,387,228	1,654,899	1,997,477	2,392,284	2,918,244	3,538,303
2,074,683	2,067,068	2,273,380	2,447,095	2,805,848	2,923,593
259,529	271,810	348,335	529,117	438,022	354,471
2,592,357	2,851,958	3,065,042	3,255,895	3,409,673	3,658,197
25,988	19,537	30,756	30,947	22,515	26,871
83,452	92,526	98,935	107,548	110,542	120,198
18,962	24,912	17,679	23,568	13,781	22,927
108,490	103,504	117,571	109,388	89,968	118,860
-	-	-	-	126,884	45,673
2,980	3,453	4,858	4,580	5,953	4,947
-	-	-	-	6,767	132,474
8,352,971	8,591,566	8,732,380	8,491,475	8,474,595	8,557,510
7,750	8,927	11,076	10,880	5,622	6,093
-	-	-	-	1,073	17,991
8,733	12,323	14,105	14,737	19,405	19,322
-	-	-	-	1,305,064	1,902,576
-	4,626	25,097	83,711	15,944	3,077
-	-	-	-	(162)	-
(176,178)	(77,935)	(52,535)	(50,210)	(30,727)	(24,941)
(196,475)	(205,806)	(219,079)	(230,021)	(240,970)	(252,675)
<u>\$ 19,451,080</u>	<u>\$ 20,374,885</u>	<u>\$ 21,688,731</u>	<u>\$ 22,772,072</u>	<u>\$ 23,856,108</u>	<u>\$ 25,014,910</u>
1.50%	1.50%	1.50%	1.50%	1.50%	1.50%

**CLARK COUNTY, OHIO**

Sewer and Water Rates

Last Ten Fiscal Years

<b>Year</b>	<b>Sewer</b>		<b>Water</b>	
	<b>(First 300 cubic ft.) Monthly Minimum</b>	<b>(Usage &gt; 300 cubic ft.) Rate per 100 cubic ft.</b>	<b>(First 300 cubic ft.) Monthly Minimum</b>	<b>(Usage &gt; 300 cubic ft.) Rate per 100 cubic ft.</b>
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
2010	15.56	3.55	11.67	3.07
2011	15.56	3.55	11.67	3.07
2012	16.34	3.73	11.96	3.15
2013	16.34	3.73	11.96	3.15
2014	16.34	3.73	11.96	3.15
2015	16.34	3.73	11.96	3.15

Source: Clark County Utilities Department

**CLARK COUNTY, OHIO**

Ratios of Net General Bonded Debt Outstanding by Type  
Last Ten Fiscal Years

Year	Governmental Activities			Business-Type Activities				Total Primary Government	Percentage of Personal Income <sup>2</sup>	Per Capita <sup>2</sup>
	General Obligation Bonds	% of Actual Taxable Value of Property <sup>1</sup>	Net Bonded Debt per Capita <sup>2</sup>	General Obligation Bonds	OPWC Loans	OWDA Loans	Government			
2006	\$ 4,530,000	0.07%	\$ 31.75	\$ 2,363,000	\$ 1,050,050	\$ -	\$ 7,943,050	0.19%	\$ 56.38	
2007	14,380,000	0.21%	103.40	3,398,800	1,138,476	-	18,917,276	0.43%	134.94	
2008	13,425,000	0.19%	94.35	2,994,200	1,051,879	-	17,471,079	0.39%	124.96	
2009	16,755,000	0.25%	121.11	4,214,100	1,008,580	-	21,977,680	0.48%	157.35	
2010	15,760,000	0.24%	114.35	3,823,500	985,684	171,582	20,740,766	0.45%	149.93	
2011	14,435,000	0.22%	105.52	3,397,400	855,684	222,918	18,911,002	0.39%	137.34	
2012	13,100,000	0.20%	95.72	2,945,700	768,072	586,042	17,399,814	0.35%	126.82	
2013	11,770,000	0.18%	86.55	2,518,400	680,460	1,254,298	16,223,158	0.32%	119.14	
2014	10,660,000	0.17%	78.06	2,080,500	2,028,978	6,312,825	21,082,303	0.42%	154.39	
2015	9,660,000	0.15%	71.05	1,867,000	1,923,931	6,345,496	19,796,427	Not Available	145.61	

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

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

Source: Clark County Auditor's Office and the Regional Economic Information System, Bureau of Economic Analysis

**CLARK COUNTY, OHIO**

Legal Debt Margin  
Last Ten Fiscal Years

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
County Valuation	\$2,379,254,253	\$2,363,860,730	\$2,495,328,481	\$2,399,947,701
Direct Legal Debt Limitation:				
3.0% of the first \$100,000,000 assessed valuation	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
1.5% on excess of \$100,000,000-not in excess of \$300,000,000	3,000,000	3,000,000	3,000,000	3,000,000
2.5% in the amount in excess of \$300,000,000	<u>51,981,356</u>	<u>51,596,518</u>	<u>54,883,212</u>	<u>52,498,693</u>
Total Direct Legal Debt Limitation	\$ 57,981,356	\$ 57,596,518	\$ 60,883,212	\$ 58,498,693
Amount of Debt Applicable to Debt Limitation:				
General Obligation Bonds	\$ 825,000	\$ 10,905,000	\$ 10,445,000	\$ 11,305,000
General Obligation Notes	15,795,000	2,170,000	2,630,000	435,000
Less: Amount Available in Debt Service	<u>(56,051)</u>	<u>(85,770)</u>	<u>(420,596)</u>	<u>(86,391)</u>
Amount of Debt Subject to Debt Limit	<u>16,563,949</u>	<u>12,989,230</u>	<u>12,654,404</u>	<u>11,653,609</u>
Legal Debt Margin	\$ 41,417,407	\$ 44,607,288	\$ 48,228,808	\$ 46,845,084
Legal Debt Margin as a Percentage of the Debt Limit	<u>71.43%</u>	<u>77.45%</u>	<u>79.22%</u>	<u>80.08%</u>
Unvoted Legal Debt Margin	\$ 23,792,543	\$ 23,638,607	\$ 24,953,285	\$ 23,999,477
Amount of Debt Subject to Limit	<u>16,563,949</u>	<u>12,989,230</u>	<u>12,654,404</u>	<u>11,653,609</u>
Unvoted Legal Debt Margin	\$ 7,228,594	\$ 10,649,377	\$ 12,298,881	\$ 12,345,868
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	<u>30.38%</u>	<u>45.05%</u>	<u>49.29%</u>	<u>51.44%</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>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
<u>\$2,357,051,449</u>	<u>\$ 2,305,055,220</u>	<u>\$ 2,288,363,300</u>	<u>\$ 2,279,229,100</u>	<u>\$ 2,269,088,850</u>	<u>\$ 2,264,736,700</u>
\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
<u>51,426,286</u>	<u>50,126,381</u>	<u>49,709,083</u>	<u>49,480,728</u>	<u>49,227,221</u>	<u>49,118,418</u>
<u>\$ 57,426,286</u>	<u>\$ 56,126,381</u>	<u>\$ 55,709,083</u>	<u>\$ 55,480,728</u>	<u>\$ 55,227,221</u>	<u>\$ 55,118,418</u>
\$ 10,520,000	\$ 9,685,000	\$ 8,825,000	\$ 8,275,000	\$ 7,515,000	\$ 7,515,000
405,000	640,000	1,350,000	1,350,000	1,970,000	6,810,000
<u>(30,846)</u>	<u>(2,950)</u>	<u>(72,972)</u>	<u>(99,373)</u>	<u>(103,526)</u>	<u>(64,048)</u>
<u>10,894,154</u>	<u>10,322,050</u>	<u>10,102,028</u>	<u>9,525,627</u>	<u>9,381,474</u>	<u>14,260,952</u>
<u>\$ 46,532,132</u>	<u>\$ 45,804,331</u>	<u>\$ 45,607,055</u>	<u>\$ 45,955,101</u>	<u>\$ 45,845,747</u>	<u>\$ 40,857,466</u>
<u>81.03%</u>	<u>81.61%</u>	<u>81.87%</u>	<u>82.83%</u>	<u>83.01%</u>	<u>74.13%</u>
\$ 23,570,514	\$ 23,050,552	\$ 22,883,633	\$ 22,792,291	\$ 22,690,889	\$ 22,647,367
<u>10,894,154</u>	<u>10,322,050</u>	<u>10,102,028</u>	<u>9,525,627</u>	<u>9,381,474</u>	<u>14,260,952</u>
<u>\$ 12,676,360</u>	<u>\$ 12,728,502</u>	<u>\$ 12,781,605</u>	<u>\$ 13,266,664</u>	<u>\$ 13,309,415</u>	<u>\$ 8,386,415</u>
<u>53.78%</u>	<u>55.22%</u>	<u>55.85%</u>	<u>58.21%</u>	<u>58.66%</u>	<u>37.03%</u>

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

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<b>Year</b>	<b>Population</b>	<b>Total Personal Income</b>	<b>Per Capita Income</b>	<b>Unemployment Rate</b>
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	4,557,049,000	32,627	10.4%
2010	138,333	4,617,096,000	33,407	10.4%
2011	137,691	4,788,412,000	34,777	8.9%
2012	137,206	5,017,886,000	36,572	7.3%
2013	136,167	5,087,308,000	37,361	6.0%
2014	136,554	4,995,211,000	36,580	5.8%
2015	135,959	Not Available	Not Available	5.0%

Source: Regional Economic Information System, Bureau of Economic Analysis

## CLARK COUNTY, OHIO

Principal Employers  
2015 and 2007

Employer	2015			2007		
	Employees	Rank	% of Total County Employment	Employees	Rank	% of Total County Employment
Springfield Regional Hospital	1,900+	1		3,000	1	4.50%
Assurant Specialty Property	1,800+	2		1,557	2	2.34%
Springfield City Schools	1,300+	3		984	5	1.48%
Speedway LLC	1,300+	4		725	8	1.09%
Ohio Air National Guard-178th OANG	1,200+	5				
Navistar Inc.	1,200+	6		1,200	4	1.80%
Clark County	1,100+	7		1,410	3	2.12%
Dole Fresh Vegetables	800+	8		789	6	1.18%
Yamada North America, Inc.	600+	9				
Kroger Co.	600+	10		573	9	0.86%
City of Springfield				787	7	1.18%
Walmart				571	10	0.86%
Total	<u>12,427</u>		<u>19.36%</u>	<u>11,596</u>		<u>17.41%</u>
Total County Employment	<u>64,200</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 2015.

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

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

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Governmental Activities:				
General Government:				
Legislative & Executive:				
Commissioners				
Number of Resolutions	1,177	1,098	991	1,087
Number of Meetings	62	60	58	59
Number of Hearings	20	19	21	14
Auditor				
Number of Non-Exempt Conveyances	3,636	3,148	2,521	2,294
Number of Exempt Conveyances	2,331	2,113	1,973	1,748
Number of Vendor Licenses Sold	251	214	190	174
Number of General Warrants Issued	33,305	31,737	35,186	32,280
Number of Payroll Warrants Issued	30,063	16,516	14,875	12,849
Number of Direct Deposit Statements	7,589	20,946	22,632	23,674
Number of Receipt Pay-Ins Issued	5,496	5,669	6,007	5,437
Number of Dog Tags Sold - Regular	24,714	24,733	24,860	19,420
Number of Dog Tags Sold - Kennel Sets	96	96	88	61
Treasurer				
Number of Parcels Billed	66,716	67,806	67,658	68,060
Real Estate Taxes Collected	\$ 102,696,289	\$ 108,736,329	\$ 107,893,678	\$ 110,220,440
Recorder				
Number of Deeds Recorded	7,776	7,105	5,323	6,467
Number of Mortgages Recorded	22,487	19,779	13,945	17,671
Number of Military Discharges Recorded	47	34	23	67
Board of Elections				
Number of Registered Voters	90,057	87,787	93,045	91,026
Number of Voters in Last General Election	51,118	27,144	62,947	40,274
Percentage of Registrered that Voted	56.76%	30.92%	67.65%	44.24%
Judicial:				
Clerk of Courts				
Number of Domestic Cases Filed	756	762	691	600
Number of Civil Cases Filed	1,709	1,734	1,724	1,654
Number of Criminal Cases Filed	1,496	1,244	1,161	1,080
Number of Domestic Violence Cases Filed	463	524	571	578
Number of Appeals Filed	140	140	127	123
Number of Certificates of Judgements Filed	1,104	1,157	1,638	1,354
Number of State Judgements Filed	1,238	1,667	1,802	2,159
Number of Garnishments Filed	96	127	100	146
Number of Titles Issued	68,208	65,272	58,340	52,353
Common Pleas Court				
Number of Civil Cases Filed	1,707	1,665	1,671	1,637
Number of Criminal Cases Filed	1,549	1,350	1,168	1,208
Number of Domestic Cases Filed	1,219	1,285	1,260	1,239
Domestic Relations Court				
Divorces	N/A	N/A	N/A	N/A
Dissolutions	N/A	N/A	N/A	N/A
Civil Protection Orders	N/A	N/A	N/A	N/A
Juvenile Court				
Number of Civil Cases Filed	919	852	771	664
Number of Criminal/Delinquent Cases Filed	1,983	2,473	2,282	2,068
Number of Traffic Cases Filed	951	730	702	666
Number of Adult Cases Filed	116	146	98	102



2010	2011	2012	2013	2014	2015
1,123	1,069	1,062	1,011	954	978
62	65	58	57	59	51
16	9	11	14	9	9
2,456	2,190	2,437	2,712	2,224	2,518
1,774	1,854	2,197	2,452	2,219	2,308
162	121	100	76	53	63
32,127	29,316	60,916	28,950	28,371	28,239
10,283	8,113	981	39	29	24
22,451	23,771	30,744	31,417	30,901	30,390
5,417	5,478	5,690	5,823	5,624	5,115
25,038	24,418	29,540	24,092	23,059	22,658
53	45	51	52	52	51
64,399	67,422	64,204	66,858	67,119	66,783
\$ 111,373,522	\$ 116,860,345	\$ 120,239,121	\$ 120,923,596	\$ 121,790,860	\$ 126,377,098
4,738	6,156	4,923	5,639	5,513	5,399
11,666	15,299	13,249	14,070	10,181	10,273
24	31	15	19	25	9
92,438	88,344	91,248	87,754	88,221	85,709
47,004	42,347	65,104	28,331	39,329	40,000
50.85%	47.93%	71.35%	32.28%	44.58%	46.67%
682	767	628	597	539	525
1,862	1,616	1,305	1,045	805	838
988	1,005	880	946	810	686
572	541	526	515	492	455
117	102	97	118	154	117
1,331	1,329	1,288	1,172	1,094	832
2,235	2,167	2,694	2,323	3,060	2,059
290	310	149	137	142	134
45,468	44,033	47,586	50,191	53,057	52,680
1,561	1,310	1,315	1,088	796	814
990	1,011	961	949	854	758
1,246	1,192	1,154	1,112	1,031	1,017
N/A	N/A	N/A	277	280	258
N/A	N/A	N/A	284	223	267
N/A	N/A	N/A	515	492	455
709	696	587	501	529	440
1,762	1,543	1,245	1,096	1,244	1,075
617	563	578	512	476	432
126	188	164	161	173	127

(Continued)

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

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
<b>Municipal Court</b>				
Number of Civil Cases Filed	4,151	4,831	5,162	4,337
Number of Criminal	6,788	6,711	6,384	5,868
Number of Traffic Cases Filed	17,267	17,528	17,125	14,789
Number of Small Claims Filed	507	498	467	394
<b>Probate Court</b>				
Number of Estates Filed	768	763	743	756
Number of Guardianships Filed	204	174	201	220
Number of Adoptions Filed	74	60	69	59
Number of Marriages Filed	784	793	796	765
<b>Prosecuting Attorney</b>				
Number of Criminal Cases	1,496	1,244	1,078	1,080
Number of Civil Cases	N/A	N/A	N/A	N/A
<b>Public Defender</b>				
Number of Cases Filed	5,468	5,282	4,931	4,451
<b>Public Safety:</b>				
<b>Sheriff</b>				
<b>Jail Operation</b>				
Average Daily Jail Census	246.0	259.3	252.2	240.5
Prisoners Booked	4,877	5,095	4,968	5,017
Prisoners Released	4,767	4,959	5,007	4,997
<b>Incarceration Facility</b>				
Average Daily Jail Census	246.0	259.3	252.2	240.5
Prisoners Booked	4,877	5,095	4,968	5,017
Prisoners Released	4,767	4,959	5,007	4,997
<b>Enforcement</b>				
Number of Citations Issued	5,132	4,549	4,538	3,275
Number of Warrants Served	1,083	1,041	1,273	1,238
Number of Calls for Service	43,257	45,099	45,520	44,872
Number of Sheriff Vehicles	89	89	89	91
Number of Sheriff Sales - Real Estate	916	894	879	1,024
<b>Emergency Management</b>				
Number of Emergency Responses	3	1	2	1
<b>Coroner</b>				
Number of Cases Investigated	103	120	115	107
Number of Autopsies Performed	74	97	84	74
<b>Public Works:</b>				
<b>Engineer</b>				
Miles of Road Maintained	307.870	306.420	306.300	305.810
Miles of Road Resurfaced	6.100	6.400	7.000	7.300
Number of County Maintained Bridges	238	240	241	240
<b>Community Development</b>				
Number of Residential Permits Issued	496	425	344	304
Number of Commercial Permits Issued	153	134	142	109
Number of Inspections Performed	4,933	4,226	3,080	1,475

<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
3,856	3,647	3,835	3,514	3,361	3,203
5,265	5,033	5,145	5,025	4,863	4,516
14,068	13,437	14,775	12,989	13,080	15,064
374	382	251	315	249	212
729	777	817	752	684	771
249	196	223	188	140	162
52	76	61	36	54	44
809	736	799	764	761	805
883	894	880	893	810	686
269	289	308	148	112	838
4,793	4,210	4,266	4,617	4,288	4,381
201.8	207.95	205.00	209.00	208.70	202.77
4,641	4,326	4,325	4,238	4,428	3,874
4,652	4,331	4,104	3,922	3,980	3,885
201.8	207.95	205.00	209.00	208.70	202.77
4,641	4,326	4,325	4,238	4,428	3,874
4,652	4,331	4,104	3,922	3,980	3,885
3,006	2,628	3,938	3,161	1,828	2,799
1,490	1,522	1,209	2,717	1,910	790
43,596	43,688	49,841	49,553	47,300	55,135
74	89	90	84	80	80
1,056	730	843	922	560	340
4	11	5	5	3	2
124	137	154	145	154	204
99	118	134	127	148	183
305.724	305.720	305.724	308.386	308.386	308.348
14.500	5.500	6.974	9.050	5.500	9.300
241	236	239	239	238	237
307	341	333	347	324	287
105	91	124	84	74	102
2,534	2,408	2,833	2,838	2,807	2,724

(Continued)

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

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
<b>Health:</b>				
DoDD				
Number of Students Enrolled	341	351	348	287
Early Prevention Program	341	351	348	287
Number employed at Workshop	578	581	555	514
<b>Human Services:</b>				
Department of Jobs and Family Services				
Average Client Count - Food Stamps	7,627	7,991	19,023	22,452
Average Client Count - WIA	120	134	474	133
Average Client Count - Medicaid	25,539	25,881	26,908	29,326
Average Client Count - Job Placement	3,500	3,717	56	45
Average Client Count - Disability Assistance	327	371	401	354
Children's Services				
Total Referrals	1,584	1,850	1,560	1,144
Average Client Count - Foster Care	145	162	161	164
Average Client Count - Adoption	348	353	345	351
Child Support Enforcement Agency				
Number of Active Support Orders	14,908	14,938	15,101	15,032
Percentage Collected - Level of Service	61.28%	61.55%	61.86%	60.93%
Veteran's Services				
Number of Client Served	2,239	2,890	1,640	3,018
Amount of Financial Assistance Paid	\$ 141,700	\$ 196,556	\$ 212,021	\$ 156,914
<b>Conservation &amp; Recreation:</b>				
Solid Waste				
Amount Recycled (in Tons:)	N/A	189	354	417
Residential Recycling	N/A	93	195	282
Special Event Recycling	N/A	29	28	22
Specialty Recycling	N/A	67	131	113
Gross Revenue Generated	N/A	\$ 1,082,396	\$ 1,081,110	\$ 1,056,714
<b>Business-Type Activities:</b>				
Sewer and Water Operations:				
Miles of Sanitary Sewer Lines	N/A	107	107	107
Miles of Water Mains	N/A	85	85	85
Number of Sewer and Water Treatment Facilities	N/A	4	4	4
		18 sewer /1	18 sewer /1	18 sewer /1
Number of Pumping Stations	N/A	water	water	water
Water Consumption (millions of gallons)	N/A	461	435	442
Wastewater Treated (millions of gallons)	N/A	1.8 mil gal/day	1.8 mil gal/day	1.3 mil gal/day
Number of Sewer Customers	N/A	8,030	8,055	8,094
Number of Water Customers	N/A	6,833	6,852	6,887

N/A - Information not available.

Source: Corresponding Board/Department within Clark County.

2010	2011	2012	2013	2014	2015
289	298	307	353	410	414
289	298	307	353	410	414
480	517	260	206	170	120
24,326	28,711	27,738	26,539	25,655	26,268
32	90	146	68	147	185
31,503	32,504	33,234	35,052	39,556	43,237
14	570	709	130	713	704
292	265	226	184	186	154
1,293	1,293	1,250	985	1,187	838
127	112	92	115	114	109
354	352	371	345	362	345
16,628	16,019	15,382	14,696	13,162	13,044
62.40%	62.03%	63.33%	64.38%	64.38%	64.52%
3,194	3,421	3,351	3,383	1,351	2,833
\$ 191,511	\$ 212,880	\$ 188,355	\$ 161,708	\$ 161,107	\$ 114,157
698	598	712	872	771	833
451	506	611	672	620	774
193	37	14	21	3	0
54	55	87	179	148	59
\$ 887,000	\$ 876,082	\$ 839,207	\$ 885,841	\$ 854,416	\$ 859,815
107	107	108	108	108	108
87	85	85	88	88	88
4	3	3	3	3	3
18 sewer /1 water	18 sewer /2 water	18 sewer /1 water	18 sewer /2 water	18 sewer /3 water	18 sewer /3 water
444	451	487	419	503	447
1.3 mil gal/day	1.8 mil gal/day	1.8 mil gal/day	1.8 mil gal/day	1.8 mil gal/day	1.44 mil gal/day
8,100	8,116	8,134	8,134	8,151	8,169
6,891	6,906	6,915	6,926	6,998	7,029

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

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Governmental Activities:										
General Government:										
Legislative & Executive										
Commissioners	11	9	9	9	9	9	9	7	8	6
Auditor	21	22	18	15	15	15	16	15	18	19
Treasurer	12	12	12	9	9	9	9	9	10	9
Recorder	6	6	6	6	6	6	6	5	6	5
Board of Elections	7	8	8	9	8	9	7	8	8	7
Data Processing	1	1	1	1	1	1	1	1	1	1
Information Systems	2	2	3	3	3	3	3	4	5	6
Judicial										
Common Pleas Court	15	15	15	14	14	14	15	15	14	17
Probate Court	7	7	8	8	8	8	7	7	7	7
Juvenile Court	82	81	88	89	81	76	80	76	75	79
Municipal Court	7	7	6	6	6	6	6	6	6	3
Domestic Relations Court	7	7	7	8	8	8	8	8	8	8
Clerk of Courts	30	28	27	24	23	21	20	23	22	24
Prosecuting Attorney	22	24	22	23	23	23	24	23	25	30
Public Defender	10	10	10	10	9	9	8	8	8	10
Law Library	1	1	1	1	1	1	1	1	1	3
Public Safety										
Sheriff	156	156	160	156	153	150	152	159	156	171
Emergency Management	3	2	2	2	2	1	1	1	1	3
Coroner	3	3	3	3	3	3	3	3	3	3
Public Works										
Engineer	55	53	55	53	52	55	52	47	47	43
Building and Grounds	17	16	18	18	17	16	19	19	19	18
Community Development	-	-	-	-	11	10	10	11	11	17
Building Regulations	8	7	8	-	-	-	-	-	-	-
Planning Commission	9	9	10	12	-	-	-	-	-	-
Health										
DoDD	299	293	281	254	242	231	217	189	154	188
Human Services										
Department of Jobs & Family Services	206	218	201	173	165	154	164	155	160	170
Child Support Enforcement Agency	61	64	61	50	50	46	48	45	45	46
Veteran's Services	7	7	7	5	7	8	7	9	8	9
Human Resources	-	-	-	-	-	-	-	3	6	6
Conservation & Recreation										
Solid Waste	-	-	-	4	5	4	4	4	3	4
Business-Type Activities:										
Utilities Department	28	26	27	24	22	22	23	23	22	25
	<u>1,093</u>	<u>1,094</u>	<u>1,074</u>	<u>989</u>	<u>953</u>	<u>918</u>	<u>920</u>	<u>884</u>	<u>857</u>	<u>937</u>

The Utilities Department includes both Sewer and Water. Employees are considered employed by both departments.  
At January 1, 2010 the Building Regulation and Planning Commission were merged to create the Community Development Department.

Source: Clark County Auditor's Office

**CLARK COUNTY, OHIO**  
Capital Asset Statistics by Function  
Last Nine Fiscal Years

	2007	2008 as reclassified	2009	2010	2011	2012	2013	2014	2015
<b>Governmental Activities:</b>									
General Government:									
Legislative and Executive:									
Land	\$ 7,204,888	\$ 7,204,888	\$ 7,204,888	\$ 7,204,888	\$ 7,204,888	\$ 7,204,888	\$ 7,204,888	\$ 7,204,888	\$ 7,204,888
Construction in Progress	6,806,575	20,489	-	-	-	-	-	-	-
Buildings	25,905,817	23,830,781	23,830,781	23,830,781	23,830,781	23,850,138	23,606,031	21,791,814	21,791,814
Improvements	24,943,864	32,751,039	32,914,429	32,973,020	32,973,020	33,110,076	32,998,746	32,694,120	33,470,468
Machinery & Equipment	2,658,805	2,682,734	2,715,048	2,742,419	2,704,289	2,453,449	2,413,174	2,435,463	2,578,498
Judicial:									
Improvements	1,135,354	1,122,405	1,122,405	1,122,405	1,122,405	1,122,405	1,145,706	1,157,351	1,157,351
Machinery & Equipment	656,491	467,123	503,617	583,251	546,269	544,395	591,053	641,246	680,700
Public Safety:									
Buildings	-	-	-	-	-	-	-	132,733	132,733
Improvements	162,900	162,900	162,900	162,900	162,900	162,900	162,900	193,028	594,889
Machinery & Equipment	2,548,171	2,488,379	2,538,657	2,536,526	2,699,971	3,012,839	3,245,402	3,589,132	3,714,492
Public Works:									
Construction in Progress	76,400	1,027,196	631,110	2,737,873	2,352,281	7,522,869	6,966,133	10,794,931	9,979,591
Infrastructure	88,999,279	91,196,296	94,479,644	95,943,346	97,253,634	97,428,149	104,214,979	108,013,191	117,700,522
Buildings	8,497	8,497	8,497	39,562	39,562	39,562	39,562	39,562	89,538
Improvements	4,075,484	4,363,120	6,038,704	6,312,748	7,564,757	8,284,235	8,832,923	9,579,828	10,159,466
Machinery & Equipment	5,623,078	5,476,101	6,198,929	7,048,409	7,474,083	7,484,055	7,657,908	7,999,070	7,348,380
Health:									
Buildings	5,270,948	2,643,485	2,643,485	2,643,485	2,643,485	2,643,485	2,643,485	2,643,485	2,643,485
Improvements	386,506	7,353,731	7,408,654	7,659,830	7,780,212	7,780,212	7,857,801	7,905,890	8,071,365
Machinery & Equipment	1,672,712	2,875,931	2,974,531	2,995,647	3,326,822	3,757,060	3,988,860	4,114,645	3,917,963
Human Services:									
Buildings	2,505,507	3,843,664	3,843,664	3,843,664	3,843,664	3,843,664	3,843,664	3,843,664	3,843,664
Improvements	258,237	2,457,509	3,165,799	3,400,067	3,471,863	3,471,863	3,471,863	3,483,713	3,515,129
Machinery & Equipment	813,266	886,588	1,095,614	1,095,614	767,386	818,579	863,529	863,529	901,694
Conservation/Recreation:									
Improvements	17,793	17,793	17,793	17,793	94,787	76,994	76,994	379,461	444,514
Machinery & Equipment	39,842	39,842	27,678	27,678	27,678	-	-	-	-
	\$ 181,770,414	\$ 192,920,491	\$ 199,526,827	\$ 204,921,906	\$ 207,884,737	\$ 214,611,817	\$ 221,825,601	\$ 229,500,744	\$ 239,941,144

Note: Information prior to 2007 is not available.

Source: Clark County Auditor's Office

