



Mary Taylor, CPA  
Auditor of State



**FINANCIAL CONDITION  
CLARK COUNTY**

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FINANCIAL CONDITION  
CLARK COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2008

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements	Non-Cash Disbursements
<b>U.S. DEPARTMENT OF AGRICULTURE:</b>				
<i>Passed Through Ohio Department of Education:</i>				
<b>Nutrition Cluster:</b>				
School Breakfast Program	069997-05PU-2008	10.553	\$13,247	
	069997-05PU-2009		9,576	
Total School Breakfast Program			22,823	
National School Lunch Program	069997-LLP1-2008	10.555	3,777	
	069997-LLP4-2008		20,323	
	069997-LLP1-2009		2,631	
	069997-LLP4-2009		14,657	
	N/A			\$2,754
Total National School Lunch Program			41,388	2,754
Total U.S. Department of Agriculture/ Nutrition Cluster			64,211	2,754
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
<i>Passed Through Ohio Department of Development:</i>				
Community Development Block Grants/ State's Program and Non-Entitlement Grants in Hawaii	B-F-06-012-1	14.228	55	
	B-F-07-012-1		162,491	
Total U.S. Department of Housing and Urban Development			162,546	
<b>U.S. DEPARTMENT OF JUSTICE:</b>				
<i>Passed Through Office of Juvenile Justice and Delinquency Prevention:</i>				
<b>National Children's Alliance:</b>				
Part E - Developing, Testing and Demonstrating Promising New Programs	SPRI-OH-PS08	16.541	11,237	
<i>Passed Through Office of the Attorney General</i>				
Crime Victim Assistance	2008VACHAE048	16.575	26,136	
	2009VACHAE048		7,101	
	2008VACHAE465		19,481	
	2009VACHAE465		6,358	
	2008VACHAE589		28,436	
	2009VACHAE589		7,875	
Total Crime Victim Assistance			95,387	
<b>Direct Awards:</b>				
Grants to Encourage Arrest Policies and Enforcement of Protection Orders	2005-WE-AX-0126	16.590	240,705	
Bulletproof Vest Partnership Program	N/A	16.607	904	
Edward Byrne Memorial Justice Assistance Grant Program	2005-DJ-BX-1494	16.738	6,084	
	2005-F3295-OH-DJ		384	
	2007-F2616-OH-DJ		1,707	
	2008-F4094-OH-DJ		12,753	
	2007-DJ-BX-0266		80,351	
Total Edward Byrne Memorial Justice Assistance Grant Program			101,279	
Total U.S. Department of Justice			449,512	

FINANCIAL CONDITION  
CLARK COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2008  
(Continued)

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements	Non-Cash Disbursements
<b>U.S. DEPARTMENT OF LABOR:</b>				
<b><i>Passed Through Area 7 Workforce Investment Board:</i></b>				
Workforce Investment Act (WIA) Cluster:				
WIA Adult Programs (SFY07)	N/A	17.258	202,024	
WIA Adult Programs (SFY07) - Admin			31,744	
WIA Adult Programs (SFY08)			312,750	
WIA Adult Programs (SFY08) - Admin			6,651	
WIA Adult Programs (SFY09)			19,581	
WIA Adult Programs (SFY09) - Admin			119	
Total WIA Adult Programs			572,869	
WIA Youth Activities (SFY07)	N/A	17.259	92,237	
WIA Youth Activities (SFY07) - Admin			9,743	
WIA Youth Activities (SFY08)			253,400	
WIA Youth Activities (SFY08) - Admin			17,054	
Total WIA Youth Activities			372,434	
WIA Dislocated Workers (SFY07)	N/A	17.260	192,326	
WIA Dislocated Workers (SFY07) - Admin			34,979	
WIA Dislocated Workers (SFY08)			149,993	
WIA Dislocated Workers (SFY08) - Admin			13,720	
WIA Dislocated Workers (SFY09)			2,191	
WIA Dislocated Workers (SFY09) - Admin			298	
Total WIA Dislocated Workers			393,507	
Total U.S. Department of Labor			1,338,810	
<b>U.S. DEPARTMENT OF TRANSPORTATION:</b>				
<b><i>Passed Through Ohio Department of Transportation:</i></b>				
Highway Planning and Construction	N/A	20.205	1,212,165	
<b><i>Passed Through Clark County-Springfield Transportation Coordinating Committee:</i></b>				
Highway Planning and Construction	N/A	20.205	32,256	
Total Highway Planning and Construction			1,244,421	
<b><i>Passed Through Ohio Governor's Highway Safety Office:</i></b>				
Alcohol Traffic Safety and Drunk Driving Prevention				
Incentive Grants	HVEO-2008-12-00-00-00234-00	20.601	13,952	
	HVEO-2009-12-00-00-00234-00		6,355	
			20,307	
Total U.S. Department of Transportation			1,264,728	
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</b>				
<b><i>Passed Through Ohio Department of Mental Retardation and Developmental Disabilities:</i></b>				
Social Services Block Grant	FY08	93.667	66,478	
	FY09		65,126	
Total Social Services Block Grant			131,604	
State Children's Insurance Program	FY07	93.767	2,926	
Medical Assistance Program	N/A	93.778	10,461	
	N/A		459,972	
	N/A		2,160,231	
Total Medical Assistance Program			2,630,664	
Total U.S. Department of Health and Human Services			2,765,194	

FINANCIAL CONDITION  
CLARK COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2008  
(Continued)

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements	Non-Cash Disbursements
<b>U.S. Department of Homeland Security:</b>				
<b><i>Passed Through Ohio Emergency Management Agency:</i></b>				
Disaster Grants - Public Assistance (Presidentially Declared Disaster)	FEMA-1805-DR-OH	97.036	111,097	
Emergency Management Performance Grants	2007-EM-E7-0024 2007-EM-E7-0085 2008-EM-E8-0002	97.042	6,132 12,721 58,400	
Total Emergency Management Performance Grants			<u>77,253</u>	
Homeland Security Grant Program	2006-GC-T6-0051 2006-GE-T6-0051 2007-GE-T7-0030	97.067	9,630 41,000 38,844	
Total Homeland Security Grant Program			<u>89,474</u>	
Total U.S. Department of Homeland Security			<u>277,824</u>	
Total Federal Awards Expenditures			<u>\$6,322,825</u>	<u>\$2,754</u>

*The accompanying notes are an integral part of this schedule.*

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**FINANCIAL CONDITION  
CLARK COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2008**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE B – SUB-RECIPIENTS**

The County passes-through certain Federal assistance received from the Ohio Department of Mental Health and the Ohio Department of Alcohol and Drug Addiction to the Eastern Miami Valley Alcohol, Drug Addiction and Mental Health Services Board of Clark, Greene, and Madison Counties. These federal funds are not included on the Schedule since Clark County acts only as a pass-through entity and has no administrative responsibilities. As described in Note A, the County records expenditures of Federal awards to sub-recipients when paid in cash.

The sub-recipient agencies have certain compliance responsibilities related to administering these Federal Programs. Under Federal Circular A-133, the County is responsible for monitoring subrecipients to help assure that Federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements, and that performance goals are achieved.

**NOTE C - CHILD NUTRITION CLUSTER**

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

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

**NOTE D - MATCHING REQUIREMENTS**

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

**NOTE E - HOMELAND SECURITY CLUSTER**

The County reported the following federal programs for the Homeland Security Cluster on the Schedule of Federal Awards Expenditures. Several programs for federal fiscal year 2006 were incorporated into the Homeland Security Grant Program (97.067) in accordance with the guidance from the U.S. Department of Homeland Security.

<u>CFDA #</u>	<u>Program</u>	<u>Amount</u>
97.053	Citizen Corps	\$9,630
97.073	State Homeland Security Program	41,000
97.067	Homeland Security Grant Program	<u>\$50,630</u>

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# Mary Taylor, CPA

Auditor of State

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

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

To the Board of Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Clark County, Ohio, (the County) as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 24, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

### Internal Control Over Financial Reporting

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

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified a certain deficiency in internal control over financial reporting that we consider a significant deficiency.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the County's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

We consider finding 2008-001 described in the accompanying Schedule of Findings to be a significant deficiency in internal control over financial reporting.

**Internal Control Over Financial Reporting  
(Continued)**

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the County's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and accordingly, would not necessarily disclose all significant deficiencies that are also material weaknesses. We believe the significant deficiency described above is not a material weakness.

We also noted certain internal control matters that we reported to the County's management in a separate letter dated June 24, 2009.

**Compliance and Other Matters**

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

We did note a certain noncompliance or other matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated June 24, 2009.

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

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



**Mary Taylor, CPA**  
Auditor of State

June 24, 2009



# Mary Taylor, CPA

Auditor of State

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

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

To the Board of Commissioners:

### Compliance

We have audited the compliance of Clark County, Ohio (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that apply to each of its major federal programs for the year ended December 31, 2008. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, Clark County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2008.

In a separate letter to the County's management dated June 24, 2009, we reported other matters related to federal noncompliance not requiring inclusion in this report.

### **Internal Control Over Compliance**

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

A *control deficiency* in internal control over compliance exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent or detect noncompliance with a federal program compliance requirement on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to administer a federal program such that there is more than a remote likelihood that the County's internal control will not prevent or detect more-than-inconsequential noncompliance with a federal program compliance requirement.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that the County's internal control will not prevent or detect material noncompliance with a federal program's compliance requirements.

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

We also noted a matter involving the internal control over federal compliance not requiring inclusion in this report, that we reported to the County's management in a separate letter dated June 24, 2009.

### **Federal Awards Expenditures Schedule**

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Clark County, Ohio as of and for the year ended December 31, 2008, and have issued our report thereon dated June 24, 2009. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying federal awards expenditures schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



**Mary Taylor, CPA**  
Auditor of State

June 24, 2009

**FINANCIAL CONDITION  
CLARK COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
DECEMBER 31, 2008**

**1. SUMMARY OF AUDITOR'S RESULTS**

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unqualified
<b>(d)(1)(ii)</b>	<b>Were there any material control weaknesses reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any other significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	Yes
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weaknesses reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any other significant deficiencies in internal control reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	Workforce Investment Act (WIA) Cluster: CFDA #17.258, 17.259 & 17.260  Highway Planning and Construction CFDA #20.205  Medical Assistance Program CFDA #93.778
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 300,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	No

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

**FINDING NUMBER 2008-001**

**Significant Deficiency – Trial Balances**

The County prepared manual trial balances on excel spreadsheet to roll forward financial information to the statements. The following exceptions were noted:

<b>Opinion Unit Description</b>	<b>Asset Overstatement (Understatement)</b>	<b>Deferred Revenue Overstatement (Understatement)</b>	<b>Revenue Overstatement (Understatement)</b>
<b>General Fund</b>			
Intergovernmental Receivable booked as revenue instead of deferred.		(\$ 253,517)	\$ 253,517
Accounts Receivable booked as revenue instead of deferred revenue		(18,339)	18,339
<b>Total General Fund</b>		<u>(271,856)</u>	<u>271,856</u>
<b>Mental Retardation/ Developmental Disabilities Fund</b>			
Intergovernmental Receivable booked as revenue instead of deferred.		(709,126)	709,126
<b>Children's Services Fund</b>			
Intergovernmental Receivable booked as revenue instead of deferred.		(134,661)	134,661
<b>Non-Major Governmental Funds</b>			
No trial balance created for a fund	(\$561,660)	(561,660)	
Intergovernmental Receivable booked as revenue instead of deferred.		(4,763)	4,763
<b>Total Non-Major Governmental Funds</b>	<u>(561,660)</u>	<u>(566,423)</u>	<u>4,763</u>
<b>Total All Funds</b>	<u><u>(\$561,660)</u></u>	<u><u>(\$1,682,066)</u></u>	<u><u>\$1,120,406</u></u>

The County calculated unearned revenue on government wide statements by reducing deferred revenue from the fund financial statements by the receivable amount that should be booked as revenue on the full accrual statements. Due to this approach, unearned revenue was understated and revenue was overstated by above noted all funds total on the government wide statements. Additionally the intergovernmental receivable was understated by the above noted amount. There errors were not determined to be material but were more than inconsequential.

Policies and procedures should be established and implemented to verify that all amounts from the underlying support are carried forward to the trials and presented on the financial statements. Failure to do so could result in material misstatements.

**Official's Response:** While the County's methodology and procedures for computing the amounts included finding were correct, the recording of the entry was incorrect. This was an oversight and procedures have already been implemented to insure that the incorrect posting of entries does not occur in the future.



**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

None

**FINANCIAL CONDITION  
CLARK COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
OMB CIRCULAR A -133 § .315 (b)  
DECEMBER 31, 2008**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b>Explain</b>
2007-001	Material weakness related to booking due from other governments.	No	Partially corrected – repeated as management letter comment.
2007-002	Material weakness related to the County not eliminating intra-fund transfers and advances.	Yes	
2007-003	Significant deficiency related to compensated absences calculation	Yes	
2007-004	Finding for recovery for overpayments related to travel reimbursement.	Yes	Repaid
2007-005	Ohio Rev. Code Section 319.35 and Ohio Rev. Code Section 149.43 regarding changes to property tax valuations and missing property record cards	No	There were no new valuations.
2007-006	Office of Management and Budget (OMB) Circular A-133, Section 3.10(b) regarding preparation of federal awards expenditures schedule	Yes	
N/A	Special Audit – Clark County Emergency Management Agency for the period January 1, 2001 to July 20, 2007 Finding for Recovery against Robert Hupp in amount of \$81,541	No	Repayment has been ordered by the Common Pleas Court Judge and submitted to the County's Adult Probation Department for collection.

# *CLARK COUNTY, OHIO*



## COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED  
December 31, 2008

*George A. Sadders  
Clark County Auditor*

*Prepared by:  
Finance Department  
Clark County Auditor's Office*



**CLARK COUNTY, OHIO**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**For the Year Ended December 31, 2008**

Prepared by:  
Finance Department  
Clark County Auditor's Office  
George A. Soddors  
Clark County Auditor



**CLARK COUNTY, OHIO**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
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**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
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**CLARK COUNTY, OHIO**  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2008

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# *INTRODUCTORY*



# *SECTION*

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# GEORGE A. SODDERS

Auditor of Clark County

*OHIO — The Heart of it All!*

## Directors

**Robert M. Vanderhorst**  
Fiscal Services

**Tina L. Cowan**  
Assessment  
Administration

**Nikki Crawford**  
Appraisal

**Aimee Belanger-Haas**  
Geographical  
Information

**David Crew, CPA**  
Director of Accounting  
and Auditing

**Tonya Schilling**  
Computer  
Operations

June 24, 2009

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

I am pleased to present the Comprehensive Annual Financial Report (CAFR) for Clark County, Ohio for the fiscal year ended December 31, 2008. This report has been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as set forth by the Governmental Accounting Standards Board (GASB), other recognized authoritative sources, and is consistent with the pronouncements and guidelines recommended by the Government Finance Officers Association of the United States and Canada. The report provides full and complete disclosure of the financial operations of Clark County for the fiscal year ended December 31, 2008. Responsibility for the accuracy, completeness, and fairness of this report rests with the County Auditor's Office and specifically, the Accounting Department. To the best of our knowledge, all information contained in this CAFR is accurate in all material respects and fairly reflects the County's financial position and the results of its operations. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included. This report is representative of the County's continual commitment to provide financial information to the citizens of Clark County. Copies will be made available to the Chamber of Commerce, major commercial and personal property taxpayers, the Clark County Public Library (Warder Public Library), financial rating services, banking institutions and other interested parties.

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

## CLARK COUNTY

Clark County was established by an act of the State Legislature on March 1, 1818, and Springfield was selected as the County seat. Originally the county seat of Champaign County, Springfield became a City in 1850. Our name comes from George Rogers Clark, an American frontiersman who opened passage to the Northwest Territory. Originally consisting of 358 square miles or 229,624 acres valued at \$200 per acre, today there are 400 square miles of county land consisting of nearly 68,000 parcels valued at over \$6 billion.

- v -

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.

Our largest population occurred in 1970 with 157,115 men, women and children compared to the 1820 population of 9,533. According to the 2000 U.S. Census Bureau, Clark County's population declined slightly to 144,742 during the past decade representing a 1.9% change. Based upon 2007 estimates (the latest information available) over 25% of our citizens are 17 years old and under, while almost 35.9% are between the ages of 18 and 44. Those 45 to 64 years old total 24.2%, and the remaining 14.7% are 65 years old and above. By race, 88.2% are White and 8.8% are African-American, with the remaining persons of Hispanic or Latino origin.

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

In terms of educational attainment of persons 25 years and over, 81.2% are high school graduates, while 21.0% have a postsecondary degree. There are 52 public schools with an average daily membership of 23,184 and 1,327.1 classroom teachers. The teacher-pupil ratio is 20.0:1 with a per pupil expenditure of \$8,565. The graduation rate is 82.9%.

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

## **REPORTING ENTITY AND SERVICES**

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

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

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

## The Local Economy

The County's average civilian labor force was 71,200 during 2008, while employment averaged 66,400 with an unemployment rate of 6.7% compared to Ohio's 6.5%. The U.S. average unemployment rate was 5.8%. Preliminary third quarter 2008 average quarterly employment covered under Ohio's Unemployment Compensation laws was 50,440, including 43,953 in the private sector. (Table A.)

<b>TABLE A.</b>	
<b>Clark County, Ohio</b>	
<b>Average Quarterly Employment Covered Under Ohio's Unemployment Compensation Laws by North American Industry Classification System (NAICS) Industrial Sector</b>	
<b>Total Employment Covered Under Ohio UC Law</b>	<b>50,440</b>
<b>Private Sector Employment</b>	<b>43,953</b>
Agriculture	665
Mining	(c)
Utilities	118
Construction	1,486
Manufacturing	7,055
Wholesale Trade	1,962
Retail Trade	6,365
Transportation and Warehousing	2,718
Information	285
Finance and Insurance	2,566
Real Estate, Rental, Leasing	450
Professional and Technical Services	952
Management of Companies and Enterprises	(c)
Administrative and Waste Services	2,128
Educational Services	736
Health Care and Social Assistance	8,260
Arts, Entertainment, Recreation	478
Accommodation and Food Services	4,765
Other Services (except public administration)	1,997
<b>State and Local Government</b>	<b>6,487</b>
State Government	260
Local Government	6,227
<b>Federal Government</b>	<b>713</b>
(c) Suppressed for confidentiality.	
Source: Ohio Department of Job and Family Services	

Major employers include Assurant Specialty Property, Clark County, Speedway SuperAmerica, Springfield City Schools, Springfield Medical Regional Center, City of Springfield, Dole Fresh Vegetables, International Truck and Engine/Navistar International, Kroger Co., and Wal-Mart Stores.

## **Agriculture**

In 2007 (the latest information available), Clark County had 177,335 acres of farmland comprising 744 farms. The average farm consists of 238 acres with an estimated market value of land and buildings averaging \$911,967 per farm. In addition, the estimated market value of machinery and equipment averages \$112,592 per farm. Cash receipts totaled \$96,024,000 or \$128,032 per farm.

## **MAJOR INITIATIVES**

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

Springview Complex – During 2005 the County purchased a 17 acre facility that has over 90 thousand square feet of office space from the State of Ohio for \$1.00. The renovation of this building was completed and occupied in early 2008 and will allow the County to consolidate its operations in efforts to save operating costs and also provide future expansion space. The facility houses the Board of Elections, Utilities, Building Regulations, Planning, Sheriff's Road Patrol, Coroner's Office, Transportation Coordinating Committee, Emergency Management Agency and others to be determined.

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

South Vienna Development Project – The County in conjunction with the Village of South Vienna and Ritchie Brothers Auctioneers have completed during 2007 development of over 130 acres of agricultural land on the edge of the Village into an auction house for large construction equipment. Ritchie Brothers Auctioneers are a publicly traded, international auctioning firm that specializes in large construction equipment. This is the only site that Ritchie Brothers will have for the states of Ohio, Indiana, Kentucky, Michigan, Pennsylvania and West Virginia. There are approximately four auctions every year and will draw potential buyers from all over the world.

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

Ohio Valley Medical Center – The Ohio Valley Medical Center is a \$14,000,000 – \$15,000,000 surgical, multi-specialty hospital facility being built by a group of 37 local surgeons. The 46,000 square foot building is scheduled to have an opening date of 2009.



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

## **ACCOUNTING SYSTEM**

The County's accounting records are maintained on a cash basis. For financial reporting purposes, the accounting records for all Governmental and Fiduciary Funds are converted to the modified accrual basis, whereby revenues are recognized when measurable and available within the business cycle (within 60 days after year end), and expenditures are recognized when the related fund liability is incurred. The accounting records for the Proprietary Funds are converted to the accrual basis, whereby revenues are recognized when goods and services are measurable and earned, and expenditures are recognized as incurred.

## **BUDGETARY CONTROLS**

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

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

## **INTERNAL CONTROL**

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

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

## **CASH MANAGEMENT**

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

The County Treasurer deposits money in the bank or STAR OHIO each day in interest bearing accounts. Cash surplus is calculated daily, and excesses are invested in accordance with the established investment policy of the Board. For fiscal year ended December 31, 2008, the County's funds were invested in the overnight sweep account, STAR OHIO, certificate of deposits, commercial paper, and various government agencies. Interest paid into the County treasury in 2008 totaled \$2,862,964. The average daily balance was \$64,562,238 with an average daily weighted yield of 4.43 percent.

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

## **RISK MANAGEMENT**

Clark County maintains insurance through the County Risk Sharing Authority (CoRSA). Liability insurance in the amount of \$10,000,000 per occurrence is maintained. Blanket property insurance, with \$100,000,000 annual aggregate pool limit for flood and earthquake, is also maintained. Building and personal property is insured on a replacement cost basis in the amount of \$174,665,614. Boiler and machinery is insured for \$100,000,000 for each accident. The County also maintains crime/employee dishonesty insurance of \$1,000,000 for each loss. There is a \$2,500 deductible for each loss claim, and each fund pays for its deductible and its proportion of the insurance costs.

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

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

## **INDEPENDENT AUDIT**

Included in this report is an unqualified opinion rendered on the County's operations and financial position as well as its existing assets and liabilities as reported in the combined financial statements for the year ended December 31, 2008, by Auditor of State, Mary Taylor. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the Federal Single Audit Act of 1996 and related OMB Circular A-133.

## **AWARDS**

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

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

## **ACKNOWLEDGEMENTS**

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

**Auditor's Office:**

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

**Commission Office:**

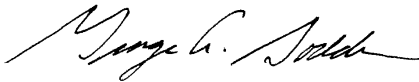
Roger Tackett, President of County Commission  
John Detrick, County Commissioner  
David Hartley, County Commissioner  
W. Darrell Howard, County Administrator  
Nathan Kennedy, CPA, Assistant County Administrator

**Treasurer's Office:**

Stephen T. Metzger, Clark County Treasurer

It is my pleasure to submit herewith the Comprehensive Annual Financial Report for the fiscal year ended December 31, 2008.

Sincerely,



George A. Soddors  
Clark County Auditor

**CLARK COUNTY, OHIO**

Elected Officials  
as of December 31, 2008

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Board of County Commissioners	Roger D. Tackett John Detrick David Hartley	President Commissioner Commissioner
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Other Elected Officials	George A. Sodders Ronald E. Vincent Dr. Richard A. Marsh Bruce C. Smith Stephen Schumaker Nancy Pence Gene A. Kelly Stephen T. Metzger	Auditor Clerk of Courts Coroner Engineer Prosecutor Recorder Sheriff Treasurer
-------------------------	---	---

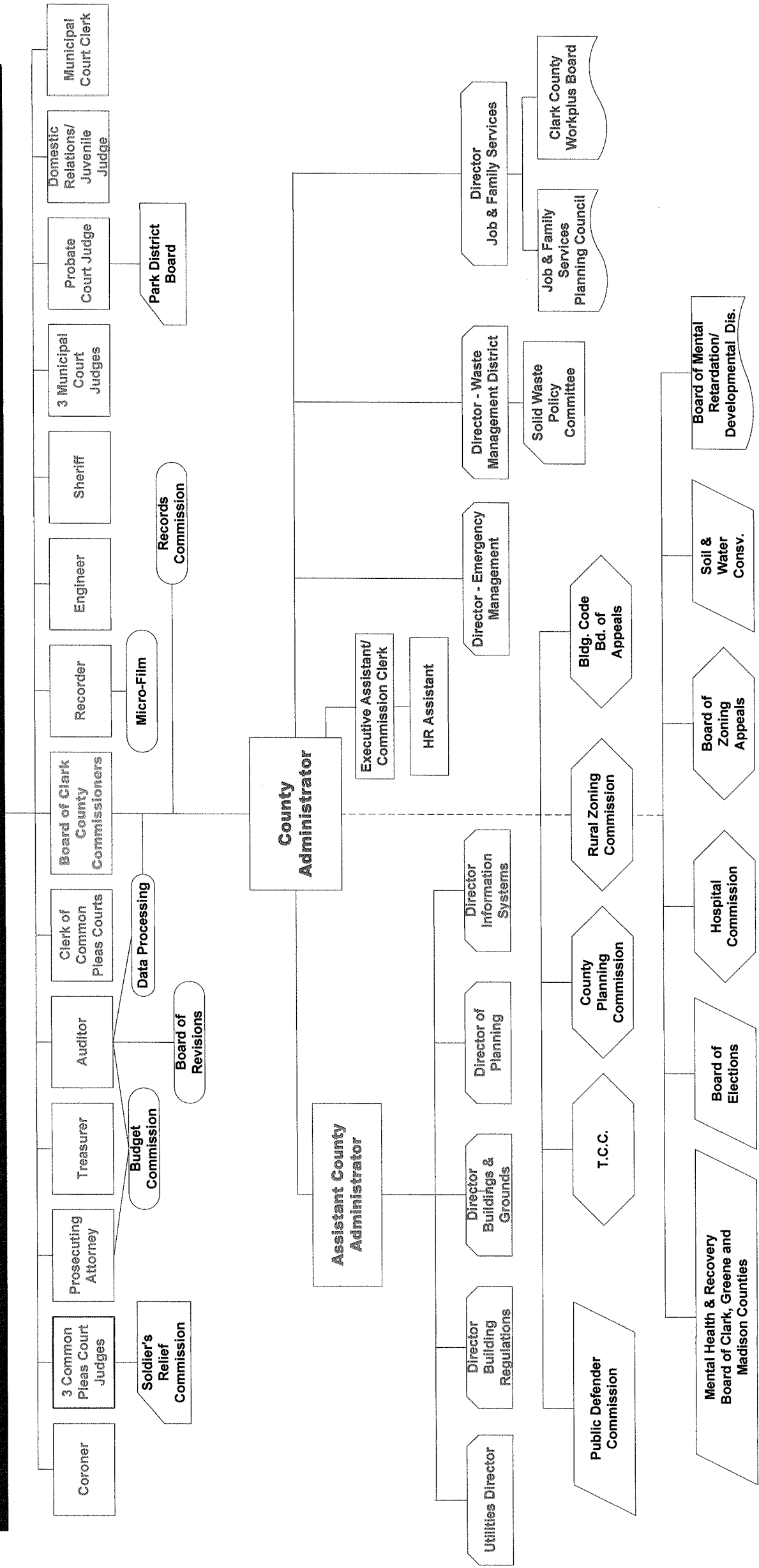
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Second District Court of Appeals	Honorable James A. Brogan Honorable Mary E. Donovan Honorable Michael Fain Honorable Jeffrey Froelich Honorable Thomas A. Grady	Judge Judge Judge Judge Judge
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Common Pleas Court	<i>General Division</i>	
	Honorable Douglas Rastatter	Judge
	Honorable Richard J. O'Neill	Judge
	Honorable Thomas J. Capper	Judge
	<i>Domestic Division</i>	
	Honorable Joseph N. Monnin	Judge
	<i>Juvenile Division</i>	
	Honorable Joseph N. Monnin	Judge
	<i>Probate Division</i>	
	Honorable Richard P. Carey	Judge

# Table of Organization Clark County Government



# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Clark County  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2007

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



President

Executive Director

*FINANCIAL*



*SECTION*

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# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

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

To the Board of Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Clark County, Ohio (the County), as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Clark County, Ohio, as of December 31, 2008, and the respective changes in financial position and where applicable, cash flows, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 24, 2009, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Clark County  
Honorable Board of County Commissioners  
Honorable County Auditor  
Honorable County Treasurer  
Independent Accountants' Report  
Page 2

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

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



**Mary Taylor, CPA**  
Auditor of State

June 24, 2009

**CLARK COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2008  
(Unaudited)

---

As management of Clark County (the County), we offer readers this narrative overview and analysis of the financial activities of the County as a whole for the fiscal year ended December 31, 2008. 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, 2008 are as follows:

- The assets of the County exceeded its liabilities at December 31, 2008 by \$149,938,647. Of this amount, \$14,040,716 is considered unrestricted. The unrestricted net assets of the County's governmental activities are \$9,837,901, and may be used to meet the government's ongoing obligations. The unrestricted net assets of the County's business-type activities are \$4,202,815 and may be used to meet the ongoing obligations of the County's business-type activities.
- The County's total net assets increased \$10,605,102 in 2008. Net assets of the governmental activities increased \$10,741,994, which represents a 8.64% increase from 2007. Net assets of the business-type activities decreased \$136,892 or 0.91% from 2007.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$35,184,001, a decrease of \$712,847 from 2007. \$26,950,534 represents the unreserved portion of this fund balance and is available for spending on behalf of its citizens.
- At the end of the current year, unreserved fund balance for the general fund was \$8,023,745, which represents 21.39% of general fund expenditures, including transfers out.
- The County's outstanding debt decreased by \$1,800,000, or 8.59%, in governmental activities and decreased by \$951,197 in the business-type activities, both decreases due to retirement of bond anticipation notes and principal on long-term debt.

**Overview of the Financial Statements**

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

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

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

**CLARK COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2008  
(Unaudited)

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

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

The government-wide financial statements can be found on pages 13 – 15 of this report.

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

**Governmental funds:** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on the near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

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

The County maintains forty-two governmental funds for financial reporting purposes. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Job & Family Services Fund, Mental Retardation/Developmental Disabilities Fund, and the Children's Services Fund, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation.

**CLARK COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2008  
(Unaudited)

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

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

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

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

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

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

The fiduciary fund financial statement can be found on page 24 of this report.

**Notes to the basic financial statements:** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements are included on pages 25 – 55 of this report.

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

**CLARK COUNTY, OHIO**  
Management's Discussion and Analysis  
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**Government-Wide Financial Analysis**

The following table provides a summary of the County's net assets for 2008 as compared to 2007:

**Table 1**  
**Net Assets**

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>
Assets:						
Current and Other Assets	\$ 94,972,316	\$ 96,289,299	\$ 4,827,184	\$ 5,393,374	\$ 99,799,500	\$ 101,682,673
Capital Assets	<u>91,568,285</u>	<u>87,583,370</u>	<u>16,928,653</u>	<u>17,517,609</u>	<u>108,496,938</u>	<u>105,100,979</u>
Total Assets	<u>186,540,601</u>	<u>183,872,669</u>	<u>21,755,837</u>	<u>22,910,983</u>	<u>208,296,438</u>	<u>206,783,652</u>
Liabilities:						
Current and Other Liabilities	32,875,180	39,071,170	2,664,397	3,201,336	35,539,577	42,272,506
Long-term Liabilities	<u>18,632,163</u>	<u>20,510,235</u>	<u>4,186,051</u>	<u>4,667,366</u>	<u>22,818,214</u>	<u>25,177,601</u>
Total Liabilities	<u>51,507,343</u>	<u>59,581,405</u>	<u>6,850,448</u>	<u>7,868,702</u>	<u>58,357,791</u>	<u>67,450,107</u>
Net Assets:						
Invested in Capital Assets, Net of Related Debt	72,403,585	66,618,370	10,702,574	10,340,333	83,106,159	76,958,703
Restricted	52,791,772	46,338,850	-	-	52,791,772	46,338,850
Unrestricted	<u>9,837,901</u>	<u>11,334,044</u>	<u>4,202,815</u>	<u>4,701,948</u>	<u>14,040,716</u>	<u>16,035,992</u>
Total Net Assets	<u>\$ 135,033,258</u>	<u>\$ 124,291,264</u>	<u>\$ 14,905,389</u>	<u>\$ 15,042,281</u>	<u>\$ 149,938,647</u>	<u>\$ 139,333,545</u>

The largest portion of the County's total net assets, \$83,106,159, reflects its investment in capital assets (e.g. land, buildings, infrastructure, equipment, construction in progress), less any related debt used to acquire those assets that is still outstanding. The County uses these assets to provide services to citizens; therefore, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net assets, \$52,791,772, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net assets, \$14,040,716, may be used to meet the government's ongoing obligations to citizens and creditors.

As of December 31, 2008, the County is able to report positive balances in all three categories of net assets, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

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The following table provides a summary of the County's changes in net assets for 2008 as compared to 2007:

**TABLE 2**  
**Change in Net Assets**

	2008			2007		
	Governmental Activities	Business- Type Activities	Total	Governmental Activities	Business- Type Activities	Total
<b>REVENUES:</b>						
Program Revenues:						
Charges for Services	\$ 18,363,973	\$ 5,208,737	\$ 23,572,710	\$ 22,595,154	\$ 5,852,531	\$ 28,447,685
Operating Grants and Contributions	64,978,262	-	64,978,262	59,201,547	-	59,201,547
Capital Grants and Contributions	1,085,101	-	1,085,101	1,025,785	533,535	1,559,320
General Revenues:						
Property Taxes	18,034,140	-	18,034,140	18,884,841	-	18,884,841
Permissive Sales Tax Grants and Contributions not Restricted	18,791,959	-	18,791,959	13,429,821	-	13,429,821
Investment Income	6,209,645	-	6,209,645	4,802,904	-	4,802,904
Other Revenue	2,912,840	-	2,912,840	4,160,834	-	4,160,834
	1,433,093	64,638	1,497,731	2,138,706	48,392	2,187,098
Total Revenue	<u>131,809,013</u>	<u>5,273,375</u>	<u>137,082,388</u>	<u>126,239,592</u>	<u>6,434,458</u>	<u>132,674,050</u>
<b>EXPENSES:</b>						
General Government:						
Legislative and Executive	15,515,492	-	15,515,492	13,580,246	-	13,580,246
Judicial	13,658,964	-	13,658,964	13,907,141	-	13,907,141
Public Safety	14,986,140	-	14,986,140	14,914,162	-	14,914,162
Public Works	10,073,253	-	10,073,253	9,621,300	-	9,621,300
Health	21,035,234	-	21,035,234	24,364,503	-	24,364,503
Human Services	43,509,093	-	43,509,093	43,325,167	-	43,325,167
Conservation/Recreation	1,557,877	-	1,557,877	1,929,530	-	1,929,530
Sewer	-	3,435,523	3,435,523	-	3,456,235	3,456,235
Water	-	1,974,744	1,974,744	-	2,163,867	2,163,867
Interest Expense	730,966	-	730,966	829,748	-	829,748
Total Expenses	<u>121,067,019</u>	<u>5,410,267</u>	<u>126,477,286</u>	<u>122,471,797</u>	<u>5,620,102</u>	<u>128,091,899</u>
Change in Net Assets	10,741,994	(136,892)	10,605,102	3,767,795	814,356	4,582,151
Net Assets, Beginning of Year	<u>124,291,264</u>	<u>15,042,281</u>	<u>139,333,545</u>	<u>120,523,469</u>	<u>14,227,925</u>	<u>134,751,394</u>
Net Assets, End of Year	<u>\$ 135,033,258</u>	<u>\$ 14,905,389</u>	<u>\$ 149,938,647</u>	<u>\$ 124,291,264</u>	<u>\$ 15,042,281</u>	<u>\$ 139,333,545</u>

**Governmental Activities:**

Operating grants and contributions of \$64.98 million represent the largest program revenue, and approximately 49.30% of total governmental revenue. The major recipients of intergovernmental revenue were Job & Family Services, receiving over \$22.66 million, along with the Mental Retardation/Developmental Disabilities, Children's Services, and Motor Vehicle & Gas Tax, receiving approximately \$16.29 million, \$8.71 million, and \$6.28 million, respectively.

Total tax revenue accounts for approximately \$36.83 million of the \$131.81 million total revenue for governmental activities, or 27.94% of total revenue. Sales tax accounted for \$18.79 million, or approximately 51.03% of total tax revenue.

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The County's charges for services directly related to governmental services made up \$18.36 million, nearly 13.93% of total governmental revenue. These charges include fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity and licenses and permits.

The human services program accounted for \$43.51 million or 35.94% of total governmental expenses. The next largest program was health, accounting for \$21.04 million or 17.37% of the total expenses for governmental activities.

**Business-type Activities:**

During 2008, the net assets of the business-type activities decreased by over \$.14 million. Major revenues sources were charges for services in the amount of \$5.21 million.

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

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

	<u>2008</u>		<u>2007</u>	
	<u>Total Cost of Service</u>	<u>Net Cost of Service</u>	<u>Total Cost of Service</u>	<u>Net Cost of Service</u>
<b>GOVERNMENTAL ACTIVITIES:</b>				
General Government				
Legislative & Executive	\$ 15,515,492	\$ (10,991,174)	\$ 13,580,246	\$ (8,168,649)
Judicial	13,658,964	(7,714,826)	13,907,141	(7,969,921)
Public Safety	14,986,140	(12,212,504)	14,914,162	(12,491,486)
Public Works	10,073,253	(654,248)	9,621,300	(28,974)
Health	21,035,234	(4,112,056)	24,364,503	(7,138,166)
Human Services	43,509,093	473,681	43,325,167	(2,098,057)
Conservation/Recreation	1,557,877	(697,590)	1,929,530	(924,310)
Interest Expense	<u>730,966</u>	<u>(730,966)</u>	<u>829,748</u>	<u>(829,748)</u>
Total Expenses	<u>\$ 121,067,019</u>	<u>\$ (36,639,683)</u>	<u>\$ 122,471,797</u>	<u>\$ (39,649,311)</u>
<b>BUSINESS-TYPE ACTIVITIES:</b>				
Sewer	\$ 3,435,523	\$ (79,990)	\$ 3,456,235	\$ 492,842
Water	<u>1,974,744</u>	<u>(121,540)</u>	<u>2,163,867</u>	<u>273,122</u>
Total Expenses	<u>\$ 5,410,267</u>	<u>\$ (201,530)</u>	<u>\$ 5,620,102</u>	<u>\$ 765,964</u>



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**Financial Analysis of County Funds**

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

**Governmental funds:** The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year.

At December 31, 2008, the County's governmental funds reported combined ending fund balances of more than \$35.18 million, a decrease of about \$.71 million in comparison with the prior year. Approximately 76.60% of this total (\$26.95 million) constitutes unreserved fund balance, which is available for spending at the County's discretion. The remainder of fund balance is reserved to indicate that it is not available for new spending because it has already been committed: to liquidate contracts and purchase orders of the prior year (\$7.40 million) or for a variety of other restricted purposes (\$.83 million).

The General Fund is the chief operating fund of the County. At December 31, 2008, unreserved fund balance of the General Fund was \$8.02 million, while total fund balance reached \$10.04 million. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 21.39% to total General Fund expenditures, while total fund balance represents 26.76% of that same amount. During 2008, the fund balance of the General Fund increased by \$346,752. The key factor in this increase was the fact that the County began collecting an additional .5% in sales tax instituted by the County Commission beginning in 2008.

The unreserved fund balance of the Department of Jobs and Family Services (DJFS) at December 31, 2008 was \$2.12 million, while total fund balance declined to 3.17 million. As a measure of the DJFS's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 7.70% to total DJFS expenditures, while total fund balance represents 11.52% of that same amount. During 2008, the fund balance of the DJFS Fund decreased by \$1,451,764. The key factor in this decrease was the fact that the Department received nearly \$4 million less in intergovernmental revenue in 2008 than 2007.

During the year, the fund balance of the Mental Retardation/Development Disabilities Fund (MR/DD) increased by \$815,110. The activity within MR/DD was consistent with prior years even though there was approximately \$635,000 less received in property tax revenue.

During the year, the fund balance of the Children's Services Fund decreased by \$406,736 to \$2,317,883. The decrease was primarily attributable to an increase in expenditures while revenues remained flat within the fund.

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

Unrestricted net assets of the Sewer and Water funds at the end of the year approximated \$4.20 million. The Sewer and Water Funds reported a decrease in net assets by \$38,980 and \$98,468, respectively. These decreases were primarily due to user fees decreasing by approximately \$400,000 in the Sewer Fund and \$240,000 in the Water Fund.

**General Fund Budgetary Highlights**

The County's budget is prepared according to Ohio law, and the most significant budgeted fund is the General Fund. The total original appropriations for the General Fund, including those for transfers, were \$42.11 million, while the final appropriations were \$42.44 million, resulting in a net increase of \$.33 million. During 2008, the County amended its General Fund budget numerous times. The increases occurred in the all areas except legislative and executive line of general government, which was decreased by approximately \$170,000. There was no change in appropriations for conservation and recreation. During 2008, the County spent 93.91% of the amount appropriated in the General Fund.

**Capital Assets and Long-term Debt**

**Capital assets:** The County's investment in capital assets for governmental and business-type activities as of December 31, 2008, amounts to \$108.5 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 \$3.40 million, or approximately 3.23%. Governmental activity capital assets, net of accumulated depreciation, reflect a net increase during the year of nearly \$3.98 million. Major events for governmental activity capital assets included the continuation and completion of the rehabilitation of the Springview site and other various asset purchases. Business-type capital assets, net of accumulated depreciation, reflect a net decrease during the year of almost \$.59 million. This decrease is related to the recognition of depreciation expense exceeding the cost of new assets acquired during the year.

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**CLARK COUNTY, OHIO**  
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**Table 4**  
**Capital Assets, net of accumulated depreciation**

	2008			2007		
	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	1,047,685	-	1,047,685	6,882,975	-	6,882,975
Infrastructure	91,196,296	16,763,705	107,960,001	88,999,279	16,763,705	105,762,984
Buildings	32,525,699	6,345,114	38,870,813	33,690,769	6,345,114	40,035,883
Improvements	46,029,225	1,453,322	47,482,547	30,980,138	1,453,322	32,433,460
Machinery & Equipment	14,916,698	2,225,982	17,142,680	14,012,365	2,149,003	16,161,368
Less: Accumulated Depreciation	<u>(101,352,206)</u>	<u>(11,031,044)</u>	<u>(112,383,250)</u>	<u>(94,187,044)</u>	<u>(10,365,109)</u>	<u>(104,552,153)</u>
Totals	<u>\$ 91,568,285</u>	<u>\$ 16,928,653</u>	<u>\$ 108,496,938</u>	<u>\$ 87,583,370</u>	<u>\$ 17,517,609</u>	<u>\$ 105,100,979</u>

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

**Debt:** At December 31, 2008, the County had total bonded debt outstanding of \$16,419,200. Of this amount, \$13,425,000 represents general obligation bonds applicable to governmental activities. The remaining portion consists of \$2,994,200 of self-supporting general obligation bonds, which are payable from business-type activities. The County also had outstanding \$1,051,879 in Ohio Public Works Commission (OPWC) loans, payable from business-type activities. Also outstanding at December 31, 2008, was \$7,920,000 of bond anticipation notes; of which \$5,740,000 was payable from governmental activities. During 2008, the County's total long-term bonded debt decreased by \$1,359,600.

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

State statutes limit the amount of unvoted general obligation debt the County may issue to one percent of its total assessed valuation. The current total direct legal debt limitation for the County is \$45,844,289, which exceeds the County's unvoted general obligation debt currently outstanding.

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

**Economic Factors and Next Year's General Fund Budget**

The County's elected and appointed officials considered many factors when setting the fiscal year 2009 Budget. On April 14, 2009, the Board of County Commissioners voted to continue the ½% Sales Tax increase for an additional 24 months beginning in July 2009. This increase is needed in order to continue services at the current levels without adding any additional personnel throughout the County departments. The 2009 General Fund budget was adopted at \$37.38 million with significant decreases in the noncriminal justice areas. The 2009 budget includes an increase in health care costs and an additional pay. The budget also provides for continuous full funding for all mandated services.

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Management's Discussion and Analysis  
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The County hopes that its recent 2006-2007 infrastructure investment of \$780,000 within the Village of South Vienna will significantly increase Sales Tax Revenues in future years. This investment is to accommodate the location and development of an international, heavy, equipment auction/retail sales facility. Although the County's management realize that this investment alone will not compensate for all the stagnant and declining revenues, management hopes that this project along with other economic development projects will eventually increase the tax base.

**Request for Information**

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

**CLARK COUNTY, OHIO**

Statement of Net Assets

December 31, 2008

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS:</b>			
Pooled Cash and Investments	\$ 35,352,070	\$ 3,157,728	\$ 38,509,798
Pooled Cash and Investments in Segregated Accounts	352,356	430,810	783,166
Pooled Cash and Investments with Fiscal and Escrow Agents	80,053	40,627	120,680
Net Receivables:			
Taxes	19,884,966	-	19,884,966
Permissive Sales Tax Accounts	2,986,462	-	2,986,462
Special Assessments	630,650	943,596	1,574,246
Accrued Interest	241,750	-	241,750
Due from Other Governments	408,521	-	408,521
Materials and Supplies Inventory	34,156,220	-	34,156,220
Prepaid Items	353,822	208,471	562,293
Internal Balances	401,779	7,852	409,631
Unamortized Bond Issue Costs	(1,183)	1,183	-
Capital Assets:	124,850	36,917	161,767
Capital Assets, not subject to depreciation:			
Land	7,204,888	1,171,574	8,376,462
Construction In Progress	1,047,685	-	1,047,685
Capital Assets, net of accumulated depreciation	<u>83,315,712</u>	<u>15,757,079</u>	<u>99,072,791</u>
 Total Assets	 <u>186,540,601</u>	 <u>21,755,837</u>	 <u>208,296,438</u>
<b>LIABILITIES:</b>			
Accounts Payable	3,647,074	302,912	3,949,986
Contracts Payable	130,290	-	130,290
Retainage Payable	79,687	40,627	120,314
Accrued Wages and Benefits	4,579,917	73,419	4,653,336
Claims Payable	8,540	-	8,540
Unearned Revenue	18,555,256	-	18,555,256
Matured Interest Payable	366	-	366
Accrued Interest Payable	134,050	67,439	201,489
Notes Payable	5,740,000	2,180,000	7,920,000
Non-Current Liabilities:			
Due Within One Year	1,291,174	340,808	1,631,982
Due in More Than One Year	<u>17,340,989</u>	<u>3,845,243</u>	<u>21,186,232</u>
 Total Liabilities	 <u>51,507,343</u>	 <u>6,850,448</u>	 <u>58,357,791</u>
<b>NET ASSETS:</b>			
Invested in Capital Assets, net of related debt	72,403,585	10,702,574	83,106,159
Restricted for:			
Job & Family Services	12,680,600	-	12,680,600
MR/DD	16,030,534	-	16,030,534
Other Purposes	23,946,013	-	23,946,013
Permanent Fund:			
Nonexpendable	134,625	-	134,625
Unrestricted	<u>9,837,901</u>	<u>4,202,815</u>	<u>14,040,716</u>
 Total Net Assets	 <u>\$ 135,033,258</u>	 <u>\$ 14,905,389</u>	 <u>\$ 149,938,647</u>

See accompanying notes to the basic financial statements.

**CLARK COUNTY, OHIO**  
Statement of Activities  
For the Year Ended December 31, 2008

<u>Functions/Programs:</u>	<u>Program Revenues</u>			
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
<b>Governmental Activities:</b>				
<b>General Government:</b>				
Legislative & Executive	\$ 15,515,492	\$ 4,505,340	\$ 18,978	\$ -
Judicial	13,658,964	3,572,574	2,371,564	-
Public Safety	14,986,140	1,034,224	1,739,412	-
Public Works	10,073,253	835,581	7,498,323	1,085,101
Health	21,035,234	631,827	16,291,351	-
Human Services	43,509,093	6,924,140	37,058,634	-
Conservation/Recreation	1,557,877	860,287	-	-
Interest Expense	730,966	-	-	-
<b>Total Governmental Activities</b>	<u>121,067,019</u>	<u>18,363,973</u>	<u>64,978,262</u>	<u>1,085,101</u>
<b>Business-Type Activities:</b>				
Sewer	3,435,523	3,355,533	-	-
Water	1,974,744	1,853,204	-	-
<b>Total Business-Type Activities</b>	<u>5,410,267</u>	<u>5,208,737</u>	<u>-</u>	<u>-</u>
<b>Total Primary Government</b>	<u>\$ 126,477,286</u>	<u>\$ 23,572,710</u>	<u>\$ 64,978,262</u>	<u>\$ 1,085,101</u>

**General Revenues:**

Taxes:

Property Taxes Levied for:

General Purposes

Children's Home

MRDD

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 Assets

Net Assets, Beginning of Year

Net Assets, End of Year

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and  
Changes in Net Assets

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Governmental Activities	Business-Type Activities	Total
\$ (10,991,174)		\$ (10,991,174)
(7,714,826)		(7,714,826)
(12,212,504)		(12,212,504)
(654,248)		(654,248)
(4,112,056)		(4,112,056)
473,681		473,681
(697,590)		(697,590)
(730,966)		(730,966)
(36,639,683)		(36,639,683)
	(79,990)	(79,990)
	(121,540)	(121,540)
	(201,530)	(201,530)
(36,639,683)	(201,530)	(36,841,213)
3,541,363	-	3,541,363
2,395,102	-	2,395,102
9,875,289	-	9,875,289
2,222,386	-	2,222,386
18,791,959	-	18,791,959
6,209,645	-	6,209,645
2,912,840	-	2,912,840
1,433,093	64,638	1,497,731
47,381,677	64,638	47,446,315
10,741,994	(136,892)	10,605,102
124,291,264	15,042,281	139,333,545
\$ 135,033,258	\$ 14,905,389	\$ 149,938,647

**CLARK COUNTY, OHIO**

Balance Sheet

Governmental Funds

December 31, 2008

	General Fund	Job & Family Services Fund	Mental Retardation/ Developmental Disabilities Fund	Children's Services Fund
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 7,506,578	\$ 2,188,453	\$ 11,535,608	\$ 1,277,262
Pooled Cash and Investments in Segregated Accounts	-	-	63,851	105,562
Pooled Cash and Investments with Fiscal and Escrow Agents	-	-	-	-
Net Receivables:				
Taxes	4,011,639	-	11,116,818	2,579,785
Permissive Sales Tax Accounts	2,986,462	-	-	-
	273,053	-	-	75,924
Special Assessments	-	-	-	-
Accrued Interest	406,113	-	293	-
Due from Other Governments	2,052,634	13,378,541	6,299,391	4,357,725
Due from Other Funds	-	-	300,000	-
Materials and Supplies Inventory	137,503	39,790	49,898	-
Prepaid Items	114,409	170,731	55,448	33,531
	<u>17,488,391</u>	<u>15,777,515</u>	<u>29,421,307</u>	<u>8,429,789</u>
Total Assets	\$ <u>17,488,391</u>	\$ <u>15,777,515</u>	\$ <u>29,421,307</u>	\$ <u>8,429,789</u>
<b>LIABILITIES AND FUND BALANCES:</b>				
Liabilities:				
Accounts Payable	\$ 543,953	\$ 1,198,764	\$ 536,853	\$ 399,161
Contracts Payable	-	-	-	-
Retainage Payable	-	-	-	-
Accrued Wages and Benefits	1,183,397	636,749	1,015,734	-
Compensated Absences Payable	3,664	2,040	78	-
Due to Other Funds	13,830	-	-	-
Deferred Revenue	5,707,874	10,768,133	15,437,437	5,712,745
Matured Interest Payable	-	-	-	-
Notes Payable	-	-	-	-
	<u>7,452,718</u>	<u>12,605,686</u>	<u>16,990,102</u>	<u>6,111,906</u>
Total Liabilities	<u>7,452,718</u>	<u>12,605,686</u>	<u>16,990,102</u>	<u>6,111,906</u>
Fund Balances:				
Reserved for:				
Encumbrances	1,760,016	841,148	375,080	296,545
Materials and Supplies Inventory	137,503	39,790	49,898	-
Prepaid Items	114,409	170,731	55,448	33,531
Permanent Funds	-	-	-	-
Unreserved, Undesignated:				
General Fund	8,023,745	-	-	-
Special Revenue Funds	-	2,120,160	11,950,779	1,987,807
Debt Service Funds	-	-	-	-
Capital Projects Funds	-	-	-	-
Permanent Funds	-	-	-	-
	<u>10,035,673</u>	<u>3,171,829</u>	<u>12,431,205</u>	<u>2,317,883</u>
Total Fund Balances	<u>10,035,673</u>	<u>3,171,829</u>	<u>12,431,205</u>	<u>2,317,883</u>
Total Liabilities and Fund Balances	\$ <u>17,488,391</u>	\$ <u>15,777,515</u>	\$ <u>29,421,307</u>	\$ <u>8,429,789</u>

See accompanying notes to the basic financial statements.



**CLARK COUNTY, OHIO**  
 Reconciliation of Total Governmental Fund Balances  
 to Net Assets of Governmental Activities  
 December 31, 2008

Nonmajor Governmental Funds	Total Governmental Funds		
		Total Governmental Fund Balances	\$ 35,184,001
		Amounts reported for governmental activities in the Statement of Net Assets are different because:	
\$ 12,603,872  182,943  80,053  2,176,724 - 281,673 241,750 2,115 8,067,929 13,830 126,631 27,660 <hr/> \$ 23,805,180	\$ 35,111,773  352,356  80,053  19,884,966 2,986,462 630,650 241,750 408,521 34,156,220 313,830 353,822 401,779 <hr/> \$ 94,922,182	Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of: Land \$ 7,204,888 Construction in Progress 1,047,685 Infrastructure 91,196,296 Buildings and Building Improvements 32,525,699 Improvements Other than Buildings 46,029,225 Furniture, Fixtures, and Equipment 14,916,698 Accumulated Depreciation <u>(101,352,206)</u> Total Capital Assets 91,568,285  Other long-term assets are not available to pay for current period expenditures and therefore are Deferred in the funds. Intergovernmental Revenue 27,403,391 Charges for Services 76,852 Investment Income 191,655 Other Revenue <u>186,532</u> 27,858,430  Bond issue costs reported as an expenditure in governmental funds are allocated as an expense over the life of the debt on a full accrual basis. 124,850  The internal service fund are used to charge the cost of dental insurance to employees. The assets and liabilities of the internal statement of net assets. 231,757  The internal balance represents the portion of the internal service fund's assets and liabilities that are allocated to the proprietary funds. (1,183)  Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of: Accrued Wages and Benefits (1,183,210) Accrued Compensated Absences (5,003,084) Accrued Interest on Long-Term Debt (134,050) General Obligation Bonds Payable (13,425,000) Accrued Bond Premium <u>(187,538)</u> Total Liabilities <u>(19,932,882)</u>  Net Assets of Governmental Activities \$ <u>135,033,258</u>  See accompanying notes to the basic financial statements.	
16,577,769  4,130,290 126,631 27,660 74,787  - 9,786,471 420,596 (7,398,862) 59,838  7,227,411  \$ 23,805,180	59,738,181  7,403,079 353,822 401,779 74,787  8,023,745 25,845,217 420,596 (7,398,862) 59,838  35,184,001  \$ 94,922,182		

**CLARK COUNTY, OHIO**  
Statement of Revenues, Expenditures and  
Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2008

	General Fund	Job & Family Services Fund	Mental Retardation/ Developmental Disabilities Fund	Children's Services Fund
<b>REVENUES:</b>				
Taxes	\$ 3,541,363	\$ -	\$ 9,875,289	\$ 2,395,102
Permissive Sales Tax	18,791,959	-	-	-
Intergovernmental	7,270,245	19,562,320	15,906,227	8,150,855
Charges for Services	4,480,882	5,250,000	583,027	537,276
Licenses and Permits	3,460	-	-	-
Fees, Fines and Forfeitures	854,690	-	-	-
Special Assessments	-	-	-	-
Investment Income	2,709,212	-	6,231	-
Other Revenue	199,891	-	29,464	22,234
<b>Total Revenues</b>	<u>37,851,702</u>	<u>24,812,320</u>	<u>26,400,238</u>	<u>11,105,467</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive	4,383,631	-	-	-
Judicial	9,113,419	-	-	-
Public Safety	14,528,376	-	-	-
Public Works	4,336,353	-	-	-
Health	246,796	-	24,901,117	-
Human Services	781,799	27,522,870	-	11,512,203
Conservation/Recreation	785,356	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>34,175,730</u>	<u>27,522,870</u>	<u>24,901,117</u>	<u>11,512,203</u>
Excess (Deficit) of Revenues Over/ (Under) Expenditures	<u>3,675,972</u>	<u>(2,710,550)</u>	<u>1,499,121</u>	<u>(406,736)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	134	1,258,786	-	-
Transfers Out	<u>(3,329,354)</u>	<u>-</u>	<u>(684,011)</u>	<u>-</u>
<b>Total Other Financing Sources (Uses)</b>	<u>(3,329,220)</u>	<u>1,258,786</u>	<u>(684,011)</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	346,752	(1,451,764)	815,110	(406,736)
Fund Balance, Beginning of Year	<u>9,688,921</u>	<u>4,623,593</u>	<u>11,616,095</u>	<u>2,724,619</u>
Fund Balance, End of Year	<u>\$ 10,035,673</u>	<u>\$ 3,171,829</u>	<u>\$ 12,431,205</u>	<u>\$ 2,317,883</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, 2008

Nonmajor Governmental Funds	Total Governmental Funds		
		Total Net Change in Fund Balances - Governmental Funds	\$ (712,847)
		Amounts reported for governmental activities in the Statement of Activities are different because:	
\$ 2,222,386	\$ 18,034,140	Capital outlays are reported as expenditures in governmental funds. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. In the current period, these amounts are:	
-	18,791,959	Capital Asset Additions	15,322,046
17,272,917	68,162,564	Depreciation	<u>(9,000,075)</u> 6,321,971
5,883,139	16,734,324		
408,082	411,542		
280,635	1,135,325		
93,279	93,279	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.	(2,337,056)
141,491	2,856,934		
1,011,424	1,263,013		
<u>27,313,353</u>	<u>127,483,080</u>	Revenues in the statement of activities that do not provide current financial resources are not reported as revenues on the funds.	
		Intergovernmental	4,110,444
		Charges for Services	(10,497)
		Investment Income	55,906
		Other Revenue	<u>170,080</u> 4,325,933
4,373,160	8,756,791		
4,741,631	13,855,050	The internal service funds are used to charge the cost of dental insurance to employees. The net revenue (expenses) of the internal service fund are included in governmental activities.	23,725
1,076,221	15,604,597		
7,098,628	11,434,981	Governmental funds report premiums, discounts and bond issuance costs as expenditures, whereas these amounts are deferred and amortized in the statement of activities.	
-	25,147,913	Amortization of Bond Issue Costs	(14,509)
5,021,237	44,838,109	Amortization of Bond Premium	(5,623)
774,335	1,559,691	Amortization of Unamortized Charge - Refunding Issue	<u>19,244</u> (888)
5,158,815	5,158,815		
955,000	955,000	Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.	955,000
884,980	884,980		
<u>30,084,007</u>	<u>128,195,927</u>	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:	
(2,770,654)	(712,847)	Compensated Absences	890,814
		Accrued Wages and Benefits	1,120,440
7,851,545	9,110,465	Accrued Interest Payable	<u>154,902</u>
(5,097,100)	(9,110,465)		
<u>2,754,445</u>	<u>-</u>	Change in Net Assets of Governmental Activities	\$ <u>10,741,994</u>
(16,209)	(712,847)	See accompanying notes to the basic financial statements.	
<u>7,243,620</u>	<u>35,896,848</u>		
<u>\$ 7,227,411</u>	<u>\$ 35,184,001</u>		

**CLARK COUNTY, OHIO**

Statement of Net Assets

Proprietary Funds

December 31, 2008

	<u>Sewer</u>	<u>Water</u>	<u>Total</u>	<u>Internal Service Funds</u>
<b>ASSETS:</b>				
Current:				
Pooled Cash and Investments	\$ 2,401,941	\$ 755,787	\$ 3,157,728	\$ 240,297
Pooled Cash and Investments in Segregated Accounts	430,810	-	430,810	-
Pooled Cash and Investments with Fiscal and Escrow Agents	40,627	-	40,627	-
Receivables:				
Accounts	607,363	336,233	943,596	-
Materials and Supplies Inventory	114,164	94,307	208,471	-
Prepaid Expenses	<u>4,627</u>	<u>3,225</u>	<u>7,852</u>	<u>-</u>
Total Current Assets	<u>3,599,532</u>	<u>1,189,552</u>	<u>4,789,084</u>	<u>240,297</u>
Noncurrent Assets:				
Unamortized Bond Issue Costs	30,908	6,009	36,917	-
Capital Assets, net of accumulated depreciation	<u>11,166,601</u>	<u>5,762,052</u>	<u>16,928,653</u>	<u>-</u>
Total Noncurrent Assets	<u>11,197,509</u>	<u>5,768,061</u>	<u>16,965,570</u>	<u>-</u>
Total Assets	<u>\$ 14,797,041</u>	<u>\$ 6,957,613</u>	<u>\$ 21,754,654</u>	<u>\$ 240,297</u>
<b>LIABILITIES:</b>				
Current Liabilities:				
Accounts Payable	\$ 190,909	\$ 112,003	\$ 302,912	\$ -
Retainage Payable	40,627	-	40,627	-
Accrued Wages and Benefits	40,380	33,039	73,419	-
Claims Payable	-	-	-	8,540
Accrued Interest Payable	41,101	26,338	67,439	-
Notes Payable	<u>710,000</u>	<u>1,470,000</u>	<u>2,180,000</u>	<u>-</u>
Total Current Liabilities	<u>1,023,017</u>	<u>1,641,380</u>	<u>2,664,397</u>	<u>8,540</u>
Noncurrent Liabilities:				
Compensated Absences Payable	76,201	62,347	138,548	-
OPWC Loan Payable	689,279	362,600	1,051,879	-
General Obligation Bonds Payable	2,514,200	480,000	2,994,200	-
Accrued Bond Premium	19,140	4,376	23,516	-
Unamortized Charge - Refunding Issue	<u>(22,092)</u>	<u>-</u>	<u>(22,092)</u>	<u>-</u>
Total Noncurrent Liabilities	<u>3,276,728</u>	<u>909,323</u>	<u>4,186,051</u>	<u>-</u>
Total Liabilities	<u>4,299,745</u>	<u>2,550,703</u>	<u>6,850,448</u>	<u>8,540</u>
<b>NET ASSETS:</b>				
Invested in Capital Assets, net of related debt	7,253,122	3,449,452	10,702,574	-
Unrestricted	<u>3,244,174</u>	<u>957,458</u>	<u>4,201,632</u>	<u>231,757</u>
Total Net Assets	<u>\$ 10,497,296</u>	<u>\$ 4,406,910</u>	<u>14,904,206</u>	<u>\$ 231,757</u>

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

1,183  
\$ 14,905,389

See accompanying notes to the basic financial statements.

**CLARK COUNTY, OHIO**  
Statement of Revenues, Expenses and  
Changes in Net Assets  
Proprietary Funds  
For the Year Ended December 31, 2008

	Sewer	Water	Total	Internal Service Funds
<b>OPERATING REVENUES:</b>				
Charges for Services	\$ 3,355,533	\$ 1,853,204	\$ 5,208,737	\$ 63,765
Other Operating Revenue	<u>41,316</u>	<u>23,322</u>	<u>64,638</u>	<u>-</u>
Total Operating Revenues	<u>3,396,849</u>	<u>1,876,526</u>	<u>5,273,375</u>	<u>63,765</u>
<b>OPERATING EXPENSES:</b>				
Personnel Services	842,845	689,630	1,532,475	-
Contractual Services	1,711,230	901,028	2,612,258	35,150
Claims	-	-	-	4,334
Materials and Supplies	106,633	73,420	180,053	-
Other Expenses	119,255	78,164	197,419	-
Depreciation	<u>501,127</u>	<u>164,808</u>	<u>665,935</u>	<u>-</u>
Total Operating Expenses	<u>3,281,090</u>	<u>1,907,050</u>	<u>5,188,140</u>	<u>39,484</u>
Operating Income (Loss)	<u>115,759</u>	<u>(30,524)</u>	<u>85,235</u>	<u>24,281</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>				
Interest Expense	<u>(154,739)</u>	<u>(67,944)</u>	<u>(222,683)</u>	<u>-</u>
Total Nonoperating Revenues (Expenses)	<u>(154,739)</u>	<u>(67,944)</u>	<u>(222,683)</u>	<u>-</u>
Change in Net Assets	(38,980)	(98,468)	(137,448)	24,281
Net Assets, Beginning of Year	<u>10,536,276</u>	<u>4,505,378</u>		<u>207,476</u>
Net Assets, End of Year	<u>\$ 10,497,296</u>	<u>\$ 4,406,910</u>		<u>\$ 231,757</u>
Some amounts reported for business-type activities in the statement of activities are different because a proportionate share of the net expense of the internal service funds are reported with business-type activities.			<u>556</u>	
		Change in net assets of business-type activities	<u>\$ (136,892)</u>	

See accompanying notes to the basic financial statements.

**CLARK COUNTY, OHIO**  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2008

	Sewer	Water	Total	Internal Service Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash Received from Customers	\$ 3,326,400	\$ 1,809,653	\$ 5,136,053	\$ 63,765
Cash Paid for Employees Salaries and Benefits	(855,393)	(699,895)	(1,555,288)	-
Cash Paid to Suppliers	(1,842,953)	(974,288)	(2,817,241)	(35,150)
Cash Paid for Claims and Charges	-	-	-	(6,000)
Other Operating Revenues	41,811	23,322	65,133	-
Other Operating Expenses	(118,618)	(80,938)	(199,556)	-
Net Cash Provided (Used) by Operating Activities	<u>551,247</u>	<u>77,854</u>	<u>629,101</u>	<u>22,615</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Proceeds from Notes/Loans	710,000	1,470,000	2,180,000	-
Acquisition and Construction of Capital Assets	(69,826)	(7,153)	(76,979)	-
Interest Paid on G.O. Notes	(33,800)	(71,912)	(105,712)	-
Interest Paid on G.O. Bonds	(114,872)	(22,525)	(137,397)	-
Principal Paid on G.O. Notes	(845,000)	(1,795,000)	(2,640,000)	-
Principal Paid on OPWC Loans	(61,397)	(25,200)	(86,597)	-
Principal Paid on G.O. Bonds	(389,600)	(15,000)	(404,600)	-
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(804,495)</u>	<u>(466,790)</u>	<u>(1,271,285)</u>	<u>-</u>
Increase (Decrease) in Cash and Cash Equivalents	(253,248)	(388,936)	(642,184)	22,615
Pooled Cash and Investments, Beginning of Year	<u>3,126,626</u>	<u>1,144,723</u>	<u>4,271,349</u>	<u>217,682</u>
Pooled Cash and Investments, End of Year	<u>\$ 2,873,378</u>	<u>\$ 755,787</u>	<u>\$ 3,629,165</u>	<u>\$ 240,297</u>
Reconciliation of Pooled Cash and Investments per Statement of Net Assets to Pooled Cash and Investments, End of Year, per Statement of Cash Flows:				
Pooled Cash and Investments	\$ 2,401,941	\$ 755,787	\$ 3,157,728	\$ 240,297
Pooled Cash and Investments in Segregated Accounts	430,810	-	430,810	-
Pooled Cash and Investments with Fiscal and Escrow Agents	<u>40,627</u>	<u>-</u>	<u>40,627</u>	<u>-</u>
Pooled Cash and Investments, End of Year, per Statement of Cash Flows	<u>\$ 2,873,378</u>	<u>\$ 755,787</u>	<u>\$ 3,629,165</u>	<u>\$ 240,297</u>

(Continued)

**CLARK COUNTY, OHIO**  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2008  
(Continued)

	Sewer	Water	Total	Internal Service Funds
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:				
Operating Income	115,759	\$ (30,524)	\$ 85,235	\$ 24,281
Adjustment to Reconcile Operating Income to Net Cash Provided by Operating Activities:				
Depreciation	501,127	164,808	665,935	-
Changes in Assets and Liabilities:				
Accounts Receivable	(29,133)	(43,551)	(72,684)	-
Materials and Supplies Inventory	(6,873)	(6,523)	(13,396)	-
Prepaid Items	218	(308)	(90)	-
Accounts Payable	(17,798)	4,217	(13,581)	-
Retainage Payable	495	-	495	-
Accrued Wages & Benefits	(9,431)	(7,715)	(17,146)	-
Compensated Absences Payable	(3,117)	(2,550)	(5,667)	-
Claims Payable	-	-	-	(1,666)
Net Cash Provided (Used) by Operating Activities	<u>\$ 551,247</u>	<u>\$ 77,854</u>	<u>\$ 629,101</u>	<u>\$ 22,615</u>

See accompanying notes to the basic financial statements.

**CLARK COUNTY, OHIO**  
Statement of Fiduciary Net Assets - Fiduciary Funds  
December 31, 2008

	Agency Funds
<b>ASSETS:</b>	
Pooled Cash and Investments	\$ 15,826,291
Pooled Cash and Investments in Segregated Accounts	1,980,652
Pooled Cash and Investments with Fiscal Agent	41,085
Receivables:	
Special Assessments	2,443,213
Taxes to be Collected for Other Governments	<u>107,753,417</u>
 Total Assets	 <u>\$ 128,044,658</u>
<b>LIABILITIES:</b>	
Retainage Payable	\$ 41,085
Due to Other Governments	110,823,254
Undistributed Monies	<u>17,180,319</u>
 Total Liabilities	 <u>\$ 128,044,658</u>

See accompanying notes to the basic financial statements.



**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008

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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 Board of Mental Retardation and Developmental Disabilities (MRDD), the Department of Jobs & Family Services, the Clark County Solid Waste Management Board, the Clark County Emergency Management Agency and all departments and activities that are directly operated by the elected County officials.

**Discretely Presented Component Units:**

Component units are legally separate Organizations for which the County is financially accountable. The County is financially accountable for an Organization if the County appoints a voting majority of the Organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the Organization; or (2) the County is legally entitled to or can otherwise access the Organization's resources; the County is legally obligated or has assumed the responsibility to finance the deficits of, or provide financial support to, the Organization; or the County is obligated for the debt of the Organization. Component units may also include Organizations that are fiscally dependent on the County in that the County approves the Organization's budget, the levying of its taxes or the issuance of its debt. At December 31, 2008, there are no Organizations that meet the requirements as component units to be included as part of Clark County's reporting entity.

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

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

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008

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

**A. Basis of Presentation:**

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

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

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

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

**Fund Financial Statements:** During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The County also maintains an internal service fund for management of a self-insured dental plan for employees of the County. Agency funds, which are a type of fiduciary fund, are used to account for assets held by the government as an agent for individuals, private organizations and other governments.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008

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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 and liabilities is reported as fund balance. The following are the County's major governmental funds:

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

**Job & Family Services Fund:** The Job & Family Services Fund is used to maintain and account for the revenue and expenditures necessary to support Human Service programs administered by Clark County.

**Mental Retardation/Developmental Disabilities (Board of MR/DD) Fund:** The Board of MR/DD 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 the Mentally Retarded and Developmentally Disabled residents.

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

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

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

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008

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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 Dental Insurance internal service fund accounts for dental insurance for the employees of the County.

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

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

**C. Basis of Accounting and Measurement Focus:**

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

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

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

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008

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

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

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

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

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

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On the accrual basis, revenue from sales taxes is recognized in the period in which the taxable sale takes place. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied (see note 5). Revenues from grants, entitlements and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements that specify the year when the resources are required to be used or the year when use is first permitted; matching requirements in which the County must provide local resources to be used for a specified purpose; and expenditure requirements in which the resources are provided to the County on a reimbursement basis.

On the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized. Under this basis, the following revenue sources are considered to be both measurable and available at year-end: sales tax, interest, federal and state grants and subsidies, state-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees and rentals.

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

Property taxes for which there is an enforceable legal claim as of December 31, 2008, but which were levied to finance year 2009 operations, have been recorded as unearned revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as unearned revenue.

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008

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

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

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

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

**D. Pooled Cash and Investments:**

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

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

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

In accordance with GASB Statement No. 31, Accounting and Financial Reporting for Certain Investments and for External Investment Pools, investments held by the Treasurer are stated at fair value using quoted market prices, except for repurchase agreements that are reported at cost. Net unrealized gains and losses calculated through the aggregate method are recorded as investment income in the General Fund. By statute, the Treasurer invests any short-term cash surplus. The residual investments are included in "Equity with County Treasurer." 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, 2008. Detailed disclosure regarding pooled cash and investments held by the County is provided in Note 4.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008

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

**D. Pooled Cash and Investments:** (Continued)

Per the Ohio Revised Code, interest earned on investments is distributed to the General Fund, except as stipulated by the Ohio Constitution or State statute. Interest revenue credited to the General Fund during 2008 amounted to \$2,709,212 of which \$2,542,323 was assigned from other County Funds. Interest revenue credited to the Mental Retardation Developmental Disabilities Fund amounted to \$6,231. Other non-major governmental funds earned \$141,491 in investment earnings.

During fiscal year 2008, investments were limited to sweep accounts, government securities, certificates of deposit, commercial paper and STAR Ohio.

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

**E. Receivables and Payables:**

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

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

**F. Materials and Supplies Inventory:**

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

**G. Prepaid Items:**

Payments made to vendors for services that will benefit periods beyond December 31, 2008, are recorded as prepaid items using the consumption method. Under this method, a current asset is recorded for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008

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

**H. Interfund Balances:**

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

**I. Capital Assets:**

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

Capital assets are capitalized at cost (or estimated historical cost) and updated for additions and reductions during the year. Donated capital assets are recorded at their fair market value as of the date received. Capital assets are defined by the County as assets with an initial, individual cost of more than \$10,000 and an estimated useful life in excess of five years. The County's infrastructure consists of roads, bridges, culverts, water and sewer lines, and similar items.

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

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

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



**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008

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

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

The County's policy is to capitalize net interest on business-type activities construction projects until substantial completion of the project. The amount of capitalized interest equals the difference between the interest cost associated with the tax-exempt borrowing used to finance the project and the interest earned from temporary investment of debt proceeds. Capitalized interest on business-type activities construction projects is amortized on a straight-line basis over the estimated useful life of the asset. For 2008, interest costs incurred on construction projects for all activities were not material.

**J. Compensated Absences:**

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

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

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

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

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

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008

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

**L. Self Insurance:**

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

**M. Reservations of Fund Balance:**

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

**N. Net Assets:**

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

**O. Operating Revenues and Expenses:**

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

**P. Contributions of Capital:**

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008

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

**Q. Interfund Activity:**

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

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

**R. Estimates:**

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

**S. Extraordinary and Special Items:**

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2008.

**NOTE 3 – ACCOUNTABILITY**

The following funds have equity deficits as of December 31, 2008:

	<u>Deficit Fund Equity</u>
<b>Governmental Activities:</b>	
Dog and Kennel Fund	\$ 3,246
Common Pleas Court Fund	32,792
Recorder Fund	2,659
Permanent Improvement Fund	1,786,267
MR/DD Capital Projects Fund	2,504,360
Issue II/OPWC Fund	28,165
South Vienna Development Project Fund	653,543

The deficits are a result of the application of GAAP. The general fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008

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**NOTE 4 – DEPOSITS AND INVESTMENTS**

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

Monies held by the County which are not considered active are classified as inactive. Inactive monies may be deposited or invested in the following securities:

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008

**NOTE 4 – DEPOSITS AND INVESTMENTS** (Continued)

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

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

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

**Deposits:**

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

Based on the criteria described in GASB Statement No. 40, “Deposits and Investments Risk Disclosures”, \$15,484,078 of the County’s December 31, 2008 bank balance of \$20,829,170 was exposed to custodial risk and was collateralized with securities held by the pledging financial institutions trust department or agent but not in the County’s name.

**Investments:**

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

Investment Type	Fair Value	Investment Maturity			% of Portfolio
		Less than One Year	One to Three Years	Three to Five Years	
Federal Farm Credit Bank	\$ 8,743,287	\$ -	\$ 8,743,287	-	23.13%
Federal Home Loan Bank	11,133,350	6,071,761	4,056,126	1,005,463	29.45%
Federal Home Loan Mortgage Corp.	3,232,072	-	3,232,072	-	8.55%
Federal National Mortgage Association	7,748,710	2,685,075	3,056,142	2,007,493	20.50%
Repurchase Agreement	186,030	186,030	-	-	0.49%
Commercial Paper	1,999,972	1,999,972	-	-	5.29%
STAR Ohio	4,758,456	4,758,456	-	-	12.59%
<b>Total Investments</b>	<b>\$ 37,801,877</b>	<b>\$ 15,701,294</b>	<b>\$ 19,087,627</b>	<b>\$ 3,012,956</b>	<b>100.00%</b>

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008

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**NOTE 4 – DEPOSITS AND INVESTMENTS** (Continued)

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

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

**NOTE 5 – PROPERTY TAXES**

Property taxes include amounts levied against real, public utility and tangible personal (business) property. The assessed value, by property classification, upon which taxes were levied in 2007 and collected in 2008 were as follows:

<u>Category</u>	<u>Assessed Value</u>
Real Property and Public Utility	\$ 2,318,555,580
Tangible Personal Property	112,559,421
Public Utility Tangible Personal Property	<u>64,213,480</u>
Total Assessed Value	<u>\$ 2,495,328,481</u>

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008

**NOTE 5 – PROPERTY TAXES** (Continued)

A summary of voted millage for tax year 2007 collected in 2008 follows:

Purpose	Voter Authorized Rate (b)	Rate Levied for Current Year (a)		Voter Levy Date	Final Levy Year
		Residential/ Agricultural	Other		
Children Services	2.000	0.447298	0.813540	2001	2010
Children Services	1.000	0.449914	0.560751	2001	2010
Miami Conservancy District	0.032	0.032000	0.032000	1996	Continuing
Mental Health	1.000	0.768094	0.756279	1999	2008
Mental Health	1.650	1.540586	1.418394	2005	2013
Mental Health & Retardation	2.000	1.719046	1.620426	2003	Continuing
Mental Health & Retardation	3.500	3.008330	2.835745	2003	Continuing
Senior Citizens	1.000	0.933689	0.859633	2005	2009

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

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

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

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

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

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008

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**NOTE 5 – PROPERTY TAXES** (Continued)

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

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

Accrued property taxes receivable represent delinquent taxes outstanding and real, tangible personal, and public utility taxes, which were measurable and unpaid as of December 31, 2008.

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 2008 operations. The receivable and the portion of the tax levies prepaid by year-end into the funds are therefore offset by a credit to deferred revenue.

**NOTE 6 – PERMISSIVE SALES AND USE TAX**

In August 2007, the County Commissioners by resolution imposed a .5 percent emergency tax 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. Collection of the additional .5 percent tax began in January 2008 and will be in effect for 18 months. 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 2008 amounted to \$18,791,959.

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

**NOTE 7 – INTERFUND TRANSFERS AND BALANCES**

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.



**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008

**NOTE 7 – INTERFUND TRANSFERS AND BALANCES** (Continued)

Interfund transfers for the year ended December 31, 2008, consisted of the following:

Transfer To	Transfer From					Total
	General Fund	Mental Retardation/ Development Disabilities Fund	Nonmajor Special Revenue Funds	Nonmajor Debt Services Funds	Nonmajor Capital Projects Funds	
General Fund	\$ -	\$ -	\$ 70	\$ -	\$ 64	\$ 134
Job & Family Services Fund	1,258,786	-	-	-	-	1,258,786
Nonmajor Special Revenue Fund	619,990	-	8,866	-	-	628,856
Nonmajor Debt Service Fund	1,297,378	-	-	-	2,211,401	3,508,779
Nonmajor Capital Projects Fund	153,200	684,011	-	2,876,699	-	3,713,910
Total	<u>\$ 3,329,354</u>	<u>\$ 684,011</u>	<u>\$ 8,936</u>	<u>\$ 2,876,699</u>	<u>\$ 2,211,465</u>	<u>\$ 9,110,465</u>

The County had no transfers that either do not occur on a regular basis or were inconsistent with the purpose of the fund making the transfer.

Activity between funds that is referred to as “due to/from other funds” represents transactions when one fund incurs expenditures/expenses for the benefit of another fund and expects repayment of funds from the beneficiary fund. Interfund receivables or payables represent the current portion of a loan made by one fund to another fund. Advances to/from other funds are the non-current portion of interfund loans. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances”. Interfund receivables and payables balances on the fund financial statements as of December 31, 2008 follow:

Due To	Due From		Total
	Mental Retardation/ Development Disabilities Fund	Nonmajor Special Revenue Funds	
General Fund	\$ -	\$ 13,830	\$ 13,830
Nonmajor Capital Projects Fund	300,000	-	300,000
Total	<u>\$ 300,000</u>	<u>\$ 13,830</u>	<u>\$ 313,830</u>

**NOTE 8 – RECEIVABLES**

Receivables at December 31, 2008 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:

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008

**NOTE 8 – RECEIVABLES** (Continued)

	Amount
<b>Governmental Activities:</b>	
Local Government and Local	
Government Revenue Assistance	\$ 1,448,711
Public Assistance for Health & Human Services Programs	26,512,570
Grants and Reimbursements	1,632,581
Homestead and Rollback	1,237,358
Gasoline and Excise Tax	1,125,000
Motor Vehicle License Fees & Permissive Auto Tax	<u>2,200,000</u>
Total Governmental Activities	<u>\$ 34,156,220</u>

**NOTE 9 – CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2008 was as follows:

	Balance 12/31/2007	Additions	Deletions	Balance 12/31/2008
<b>Governmental Activities:</b>				
Non-Depreciable Capital Assets:				
Land	\$ 7,204,888	\$ -	\$ -	\$ 7,204,888
Construction in Progress	<u>6,882,975</u>	<u>1,347,559</u>	<u>(7,182,849)</u>	<u>1,047,685</u>
Non-Depreciable Capital Assets	<u>14,087,863</u>	<u>1,347,559</u>	<u>(7,182,849)</u>	<u>8,252,573</u>
Depreciable Capital Assets:				
Buildings	33,690,769	1,462,393	(2,627,463)	32,525,699
Improvements	30,980,138	15,749,910	(700,823)	46,029,225
Machinery and Equipment	14,012,365	1,748,016	(843,683)	14,916,698
Infrastructure	<u>88,999,279</u>	<u>2,197,017</u>	<u>-</u>	<u>91,196,296</u>
Depreciable Capital Assets	<u>167,682,551</u>	<u>21,157,336</u>	<u>(4,171,969)</u>	<u>184,667,918</u>
Less: Accumulated Depreciation:				
Buildings	(19,883,458)	(1,144,059)	1,003,721	(20,023,796)
Improvements	(5,749,207)	(4,031,439)	60,008	(9,720,638)
Machinery and Equipment	(9,544,852)	(1,660,615)	771,184	(10,434,283)
Infrastructure	<u>(59,009,527)</u>	<u>(2,163,962)</u>	<u>-</u>	<u>(61,173,489)</u>
Accumulated Depreciation	<u>(94,187,044)</u>	<u>(9,000,075) *</u>	<u>1,834,913</u>	<u>(101,352,206)</u>
Depreciable Capital Assets, net	<u>73,495,507</u>	<u>12,157,261</u>	<u>(2,337,056)</u>	<u>83,315,712</u>
Governmental Activities				
Capital Assets, net	<u>\$ 87,583,370</u>	<u>\$ 13,504,820</u>	<u>\$ (9,519,905)</u>	<u>\$ 91,568,285</u>

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008

**NOTE 9 – CAPITAL ASSETS** (Continued)

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

General Government:	
Legislative and Executive	\$ 2,335,370
Judicial	84,418
Public Safety	217,681
Public Works	2,879,994
Health	2,912,229
Human Services	568,109
Conservation and Recreation	<u>2,274</u>
	<u>\$ 9,000,075</u>

	Balance 12/31/2007	Additions	Deletions	Balance 12/31/2008
<b><u>Business-Type Activities:</u></b>				
Non-Depreciable Capital Assets:				
Land	\$ 1,171,574	\$ -	\$ -	\$ 1,171,574
Non-Depreciable Capital Assets	<u>1,171,574</u>	<u>-</u>	<u>-</u>	<u>1,171,574</u>
Depreciable Capital Assets:				
Buildings	6,345,114	-	-	6,345,114
Improvements	1,453,322	-	-	1,453,322
Machinery and Equipment	2,149,003	76,979	-	2,225,982
Infrastructure	16,763,705	-	-	16,763,705
Depreciable Capital Assets	<u>26,711,144</u>	<u>76,979</u>	<u>-</u>	<u>26,788,123</u>
Less: Accumulated Depreciation:				
Buildings	(2,521,221)	(155,955)	-	(2,677,176)
Improvements	(187,501)	(75,150)	-	(262,651)
Machinery and Equipment	(1,602,972)	(102,792)	-	(1,705,764)
Infrastructure	(6,053,415)	(332,038)	-	(6,385,453)
Accumulated Depreciation	<u>(10,365,109)</u>	<u>(665,935)</u>	<u>-</u>	<u>(11,031,044)</u>
Depreciable Capital Assets, net	<u>16,346,035</u>	<u>(588,956)</u>	<u>-</u>	<u>15,757,079</u>
Business-Type Activities				
Capital Assets, net	<u>\$ 17,517,609</u>	<u>\$ (588,956)</u>	<u>\$ -</u>	<u>\$ 16,928,653</u>

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008

**NOTE 10 – RISK MANAGEMENT**

**A. Self-Insurance Program:**

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

Claims payable is based on requirements of *GASB Statement No. 10*, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount can be reasonably estimated. The third party administrator estimates claims payable at December 31, 2008 to be \$8,540.

The changes in claims liability for 2008:

<u>Year</u>	<u>Beginning of Fiscal Year Liability</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at Fiscal Year End</u>
2007	\$ 13,437	56,701	59,932	10,206
2008	\$ 10,206	48,690	50,356	8,540

**B. Other Insurance Coverage:**

The County is exposed to various risks of loss related to torts, theft of or damage to, and destruction of assets, errors or omissions, injuries to employees and natural disasters. During 2008, the County contracted with County Risk Sharing Authority (CORSA) for liability, property and crime insurance. CORSA was formed as an Ohio non-profit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA. The County pays all elected officials' bonds by statute.

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

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008

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**NOTE 10 – RISK MANAGEMENT** (Continued)

**B. Other Insurance Coverage:** (Continued)

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

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

All claims processing is done by the State. The State initially pays all claims and then bills the County. At December 31, 2008, a claims liability of \$1,183,210 is reported in the government-wide statement of net assets and represents the liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, based on an estimate provided by the Bureau of Workers' Compensation. Claims incurred during the year were \$319,356.

**NOTE 11 – DEFINED BENEFIT RETIREMENT PLANS**

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

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

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008

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**NOTE 11 – DEFINED BENEFIT RETIREMENT PLANS** (Continued)

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

The Ohio Revised Code provides statutory authority for member and employer contributions. For 2008, member and employer contribution rates were consistent across all three plans. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Pension Plan. The 2008 member contribution rates were 10.0% for members in state and local classifications. Public safety and law enforcement members contributed 10.1%. The 2008 employer contribution rate for state and local employers was 14.00% of covered payroll. For both the law enforcement and public safety divisions, the employer contribution rate for 2008 was 17.40%. The County's required contributions for pension obligations to the plans for the years ended December 31, 2008, 2007, and 2006 were \$7,646,262, \$7,419,137, and \$7,070,349 respectively; equal to the required contribution for each of the three years. Of the amount paid, contributions to the Member-Directed plan for 2008 were \$84,905 by the County and \$60,647 made by the plan members and contributions to the Combined Plan for 2008 were \$110,445 by the County and \$78,890 made by the plan members.

**NOTE 12 – POSTEMPLOYMENT BENEFITS**

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

**A. Plan Funding**

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

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

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008

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**NOTE 12 – POSTEMPLOYMENT BENEFITS** (Continued)

The Ohio Revised Code permits, but does not mandate, OPERS to provide OPEB benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

**B. Funding Policy**

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

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2008, state and local employers contributed at a rate of 14.00% of covered payroll, and public safety and law enforcement employers contributed at 17.40%. The Ohio Revised Code currently limits the employer contribution to a rate not to exceed 14.0% of covered payroll for state and local employer units and 18.1% of covered payroll for law and public safety employer units. Active members do not make contributions to the OPEB Plan.

OPERS' Post Employment Health Care plan was established under, and is administrated in accordance with, Internal Revenue Code 401(h). Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of post employment health care benefits. For 2008, the employer contribution allocated to the health care plan was 7.0% of covered payroll. The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided, by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

**C. County Contribution**

The portion of the County's contribution used to fund OPEB was \$3,823,131 million for 2008.

**D. OPERS Retirement Board Implements its Healthcare Preservation Plan**

The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, was effective January 1, 2007. Member and employer contribution rates increased as of January 1, 2006, January 1, 2007 and January 1, 2008, which allowed additional funds to be allocated to the health care plan.

**NOTE 13 – OTHER EMPLOYEE BENEFITS**

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008

**NOTE 14 – LONG-TERM OBLIGATIONS**

A schedule of changes in long-term obligations of the County during 2008 was as follows:

	Amount Outstanding 12/31/2007	Additions	Retirements	Amount Outstanding 12/31/2008	Amounts Due Within One Year
<b><u>Governmental Activities:</u></b>					
<b><u>General Obligation Bonds:</u></b>					
3.00% to 4.25% - 2002					
Human Service Building Refunding	\$ 2,515,000	\$ -	\$ 360,000	\$ 2,155,000	\$ 375,000
3.00% to 4.50% - 2002					
Human Services Improvement	710,000	-	135,000	575,000	125,000
1.50% to 4.00% - 2003					
BRF Refunding	415,000	-	415,000	-	-
3.75% to 5.00% - 2007					
Various Purpose Refunding	<u>10,740,000</u>	<u>-</u>	<u>45,000</u>	<u>10,695,000</u>	<u>460,000</u>
Total General Obligation Bonds	14,380,000	-	955,000	13,425,000	960,000
Compensated Absences	5,929,076	5,019,625	5,929,076	5,019,625	317,212
Accrued Bond Premium	206,782	-	19,244	187,538	13,962
Less: Deferred Amounts on Refunding	<u>(5,623)</u>	<u>-</u>	<u>(5,623)</u>	<u>-</u>	<u>-</u>
Total Governmental Activities	<u>20,510,235</u>	<u>5,019,625</u>	<u>6,897,697</u>	<u>18,632,163</u>	<u>1,291,174</u>

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**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008

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

	Amount Outstanding 12/31/2007	Additions	Retirements	Amount Outstanding 12/31/2008	Amounts Due Within One Year
<b><u>Business-Type Activities:</u></b>					
<u>General Obligation Bonds:</u>					
Limecrest Sewer Construction 1.50% to 4.00% - 2003	\$ 398,800	\$ -	\$ 9,600	\$ 389,200	\$ 10,100
Southwest Sewer Refunding 1.50% to 4.00% - 2003	165,000	-	165,000	-	-
Medway Refunding 3.75% to 5.00% - 2007	1,440,000	-	185,000	1,255,000	190,000
Various Purpose Refunding	<u>1,395,000</u>	<u>-</u>	<u>45,000</u>	<u>1,350,000</u>	<u>45,000</u>
Total General Obligation Bonds	3,398,800	-	404,600	2,994,200	245,100
<u>Ohio Public Works Commission Loans:</u>					
Northridge Water Tank	212,800	-	15,200	197,600	15,200
Southwest Treatment Plant	78,975	-	12,150	66,825	12,150
Southwest Treatment Plant II	83,525	-	12,850	70,675	12,850
West Enon Sanitary Sewer	396,000	-	24,750	371,250	24,750
Green Meadows Water Tank	175,000	-	10,000	165,000	10,000
Southwest Equipment Replacement	192,176	-	11,647	180,529	11,647
Compensated Absences	144,215	138,548	144,215	138,548	11,271
Accrued Bond Premium	28,294	-	4,778	23,516	2,670
Less: Deferred Amounts on Refunding	<u>(42,419)</u>	<u>-</u>	<u>(20,327)</u>	<u>(22,092)</u>	<u>(4,830)</u>
Total Business-Type Activities	<u>4,667,366</u>	<u>138,548</u>	<u>619,863</u>	<u>4,186,051</u>	<u>340,808</u>
	<u>\$ 25,177,601</u>	<u>\$ 5,158,173</u>	<u>\$ 7,517,560</u>	<u>\$ 22,818,214</u>	<u>\$ 1,631,982</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, 2008

**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
2009	\$ 960,000	\$ 559,390	\$ 245,100	\$ 121,484
2010	1,250,000	523,078	255,600	113,591
2011	1,295,000	474,465	271,100	104,849
2012	1,340,000	424,128	281,700	95,056
2013	960,000	371,678	287,300	84,346
2014-2018	3,585,000	1,359,230	611,200	300,353
2019-2023	3,530,000	554,513	486,100	193,961
2024-2028	505,000	21,463	501,100	74,488
2029-2030	-	-	55,000	4,160
Total	<u>\$ 13,425,000</u>	<u>\$ 4,287,945</u>	<u>\$ 2,994,200</u>	<u>\$ 1,092,288</u>

**Ohio Public Works Commission (OPWC) Loans:**

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

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

	Principal
2009	\$ 86,597
2010	86,597
2011	86,597
2012	86,597
2013	86,597
2014-2018	320,485
2019-2023	277,585
2024-2028	<u>20,824</u>
2029-2030	
	<u>\$ 1,051,879</u>

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008

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

Advance and Current Refunding Debt:

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

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

Enterprise Debt:

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

Conduit Debt:

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

At December 31, 2008, there were 61 series of Industrial Revenue Bonds, Healthcare Facilities Revenue Bonds, and Multifamily Housing Taxable Revenue Bonds outstanding. The aggregate principal amount payable for the 13 series issued after July 1, 1995 was \$109.695 million. The aggregate principal amount payable for the 48 series issued prior to July 1, 1995, could not be determined; however, their original issue amounts totaled \$78.505 million.

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

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008

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

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed one percent of the total assessed valuation of the County. The Code further provides that the total voted and un-voted net debt of the County less the same exempt debt shall never exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000. The effects of the debt limitations described above at December 31, 2008 are an overall debt margin of \$45,844,289 and a limit on un-voted debt margin of \$11,345,073.

**NOTE 15 – NOTE TRANSACTIONS**

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

	Interest Rate	Amount Outstanding 12/31/2007	Additions	Retirements	Amount Outstanding 12/31/2008
<b><u>Governmental Activities:</u></b>					
Various Purpose Series 2007A	4.02%	650,000	-	650,000	-
Various Purpose Notes	2.00%	-	3,825,000	-	3,825,000
Public Improvement Notes #1	4.00%	815,000	-	815,000	-
Clark Public Improvement Note, Series 2008	2.55%	-	735,000	-	735,000
Various Purpose Notes Series 2007B	4.00%	1,230,000	-	1,230,000	-
Clark County Improvement Note, Series 2008A	2.50%	-	525,000	-	525,000
Public Improvement Notes #2	4.00%	3,890,000	-	3,890,000	-
Public Improvement Notes	2.25%	-	655,000	-	655,000
Total Governmental Activities		<u>6,585,000</u>	<u>5,740,000</u>	<u>6,585,000</u>	<u>5,740,000</u>
<b><u>Business-Type Activities:</u></b>					
Various Purpose Series 2007A	4.02%	560,000	-	560,000	-
Public Improvement Notes #1	4.00%	965,000	-	965,000	-
Clark Public Improvement Note, Series 2008	2.55%	-	770,000	-	770,000
Various Purpose Notes Series 2007B	4.00%	1,115,000	-	1,115,000	-
Clark County Improvement Note, Series 2008A	2.50%	-	350,000	-	350,000
Public Improvement Notes	2.25%	-	1,060,000	-	1,060,000
Total Business-Type Activities		<u>2,640,000</u>	<u>2,180,000</u>	<u>2,640,000</u>	<u>2,180,000</u>
		<u>\$ 9,225,000</u>	<u>\$ 7,920,000</u>	<u>\$ 9,225,000</u>	<u>\$ 7,920,000</u>

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008

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**NOTE 16 – JOINTLY GOVERNED ORGANIZATIONS**

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

**West Central Ohio Port Authority** – The West Central Ohio Port Authority was established under Section 4582.21 of the Ohio Revised Code. Under the Revised Code, the Port Authority is a legally separate entity. The Board of the Authority is comprised of seven members: 2 members from Champaign County, 3 from Clark County, and 2 from Fayette County. The members are appointed by the County Commissioners of each respective county. Clark County does not approve its budget, nor is it responsible for the Authority's debt. During 2008, the County did not contribute any money to the Authority.

**Springfield Metropolitan Housing Authority** – The Springfield Metropolitan Housing Authority was established under Section of 3735 of the Ohio Revised Code. The Board is comprised of five members: one appointed by the Clark County Probate Court, one appointed by the Clark County Court of Common Pleas, one appointed by the Clark County Commissioners, and two appointed by the City of Springfield Commissioners.

Clark County cannot significantly influence the Authority's operations, the board has sole budgetary authority, and the County is not legally or morally obligated for the Authority's debt. During 2008, Clark County did not contribute any money to the Springfield Metropolitan Housing Authority.

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

**NOTE 17 – RELATED ORGANIZATIONS**

**Clark County Public Library** – Clark County Public Library is a related Organization. The County appoints the governing board of the Library; however, the County cannot influence the Library's operations nor does the Library represent a potential financial benefit or burden on the County. The County serves in a ministerial capacity as taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library may not issue debt. The Library determines its own budget. The Library received \$4,835,114 in library and local government money passed thru the County during 2008.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008

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**NOTE 17 – RELATED ORGANIZATIONS** (Continued)

**National Trail Parks and Recreation District** – The National Trail Parks and Recreation District is a related Organization. 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 District received \$74,044 in local government monies passed thru the County during 2008.

**NOTE 18 – CONTINGENT LIABILITIES**

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

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

**NOTE 19 – SUBSEQUENT EVENTS**

On January 20, 2009, the County authorized the issuance and sale of notes in the aggregate principal amount of \$715,000 in the anticipation of the issuance of bonds, for the purpose of paying costs of (i) acquiring, constructing, expanding and otherwise improving the Green Meadows II water system, (ii) acquiring, improving, installing and equipping a new telephone system in all County buildings, (iii) constructing a bypass road connecting U.S. Route 40 and State Route 54, including grading, draining, paving and lighting and (iv) acquiring, improving, installing and equipping a new database software system in the office of the Clerk of Courts to maintain records of the County Court of Common Pleas.

On March 3, 2009, the County authorized the issuance and sale of notes in the aggregate principal amount of \$1,080,000, in anticipation of the issuance of bonds, for the purpose of paying the costs of (i) improving the Southwest Wastewater Treatment Plant by replacing the clarifier and a splitter box, (ii) refurbishing the Dille Road water stand pipe by stripping, painting and sealing, (iii) improving the Dayton Springfield Road bridge by widening and constructing turn lanes at Dayton Road and Black Lane Road, (iv) improving the County’s Fairgrounds, including installation of waster and sanitary lines, resurfacing interior roadways, remodeling buildings to comply with the Americans with Disabilities Act requirements, and replacing worn out roofs, (v) paving approximately 2.76 miles of Rebert Pike, (vi) making improvements to the Park Lane Well Field by paying costs of renovating the well, including replacing old pumps and well houses.

On April 21, 2009, County authorized the issuance and sale of \$3,825,000 of notes, in anticipation of the issuance of bonds for the purpose of paying costs of (i) constructing an addition to and renovation the existing recreation building located on the F.F. Mueller campus, to be utilized by the Community Living Services Division of the Clark County Board of Mental Retardation and Developmental Disabilities, (ii) improvements to the Springview Board of Elections Building, including improvements to the roof, HVAC system and the parking facilities, (iii) acquiring, furnishing and equipping a community mental health facility, including acquisition of the site thereof, together with any necessary appurtenances for use by the County Board of Mental Retardation and Developmental Disabilities, and (iv) purchasing four lift vans and one school bus to be utilized by the Clark County Board of Mental Retardation and Developmental Disabilities for transporting MRDD clients, (v) improving County parking facilities by grading and paving.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008

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**NOTE 19 – SUBSEQUENT EVENTS** (Continued)

On May 11, 2009, County authorized the issuance and sale of \$1,175,000 of notes, in anticipation of the issuance of bonds, for the purpose of paying costs of (i) improving the County's fairgrounds, including installation of water and sanitary sewer lines, resurfacing interior roadways, remodeling buildings to comply with the American's with Disabilities Act requirements, and replacing worn out roofs, (ii) installing a new sanitary sewer in the West Enon Estates subdivision located within the County, by constructing gravity sewers, force mains, manholes and a lift station, replacing pavement, and restoring underground and surface areas, (iii) paving approximately 2.76 miles of Rebert Pike road, (iv) improving the Dayton Springfield Road bridge by widening and constructing turn lanes at Dayton Road and Black Lane road, (v) acquiring, improving, installing and equipping a new telephone system in all County buildings, and (vi) constructing a bypass road connecting U.S. Route 40 and State Route 54, including grading, draining, paving and lighting.

On May 11, 2009, County authorized the issuance and sale of bonds in the maximum principal amount of \$5,765,000 for the purpose of (i) improving the public water supply system in the County by paying a portion of the costs of constructing a new water storage tank, (ii) constructing a bypass road connecting U.S. Route 40 and State Route 54, including grading, draining, paving and lighting, (iii) acquiring, constructing, expanding and otherwise improving the Green Meadows II water system, (iv) acquiring, improving, installing and equipping a new database software system in the office of the Clerk of Courts to maintain records of the County Court of Common Pleas, (v) improving the Southwest Wastewater Treatment Plant by replacing the clarifier and a splitter box, (vi) refurbishing the Dille Road water stand pipe by stripping, painting and sealing, (vii) making improvements to the Park Layne well field by paying costs of renovating the well, including replacing old pumps and well houses, (viii) constructing an addition to and renovating the existing recreation building located on the F.F. Mueller campus, to be utilized by the community living services division of the Clark County Board of Mental Retardation and Developmental Disabilities, (ix) improvements to the Springview Board of Elections building, including improvements to the roof, hvac system and the parking facilities, (x) purchasing four lift vans and one school bus to be utilized by the Clark County Board of Mental Retardation and Developmental Disabilities for transporting MRDD clients and (xi) improving County parking facilities by grading and paving.

**NOTE 20 – CONSTRUCTION COMMITMENTS**

At December 31, 2008, the County had no significant construction commitments.





## **REQUIRED SUPPLEMENTARY INFORMATION**

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
General Fund  
For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 3,819,934	\$ 3,669,934	\$ 3,541,364	\$ (128,570)
Permissive Sales Tax	18,150,000	18,065,000	18,005,158	(59,842)
Intergovernmental	7,183,544	7,299,450	6,756,030	(543,420)
Charges for Services	5,407,840	4,761,221	4,758,629	(2,592)
Licenses and Permits	1,800	1,800	3,710	1,910
Fees, Fines and Forfeitures	865,250	865,250	850,761	(14,489)
Investment Income	2,800,525	2,800,525	2,831,617	31,092
Other Revenue	152,000	176,003	235,102	59,099
<b>Total Revenues</b>	<u>38,380,893</u>	<u>37,639,183</u>	<u>36,982,371</u>	<u>(656,812)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive	5,591,221	5,423,122	4,538,756	884,366
Judicial	9,897,494	10,000,548	9,340,118	660,430
Public Safety	15,134,452	15,336,599	14,895,489	441,110
Public Works	5,915,001	5,926,809	5,466,356	460,453
Health	247,793	288,793	281,780	7,013
Human Services	829,493	846,993	825,402	21,591
Conservation and Recreation	503,602	503,602	503,499	103
<b>Total Expenditures</b>	<u>38,119,056</u>	<u>38,326,466</u>	<u>35,851,400</u>	<u>2,475,066</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>261,837</u>	<u>(687,283)</u>	<u>1,130,971</u>	<u>1,818,254</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Advances In	72,000	72,000	72,000	-
Transfers In	25,000	25,000	259,586	234,586
Transfers Out	(3,990,289)	(4,109,975)	(4,002,489)	107,486
<b>Total Other Financing Sources (Uses)</b>	<u>(3,893,289)</u>	<u>(4,012,975)</u>	<u>(3,670,903)</u>	<u>342,072</u>
Net Change in Fund Balance	(3,631,452)	(4,700,258)	(2,539,932)	2,160,326
Fund Balance, Beginning of Year	4,288,882	4,288,882	4,288,882	-
Prior Year Encumbrances Appropriated	<u>2,863,668</u>	<u>2,863,668</u>	<u>2,863,668</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 3,521,098</u>	<u>\$ 2,452,292</u>	<u>\$ 4,612,618</u>	<u>2,160,326</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, 2008

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>REVENUES:</b>				
Intergovernmental	\$ 20,650,972	\$ 21,609,272	\$ 22,170,344	\$ 561,072
Charges for Services	<u>5,750,000</u>	<u>5,750,000</u>	<u>5,250,000</u>	<u>(500,000)</u>
Total Revenues	<u>26,400,972</u>	<u>27,359,272</u>	<u>27,420,344</u>	<u>61,072</u>
<b>EXPENDITURES:</b>				
Current:				
Human Services	<u>28,922,990</u>	<u>29,881,290</u>	<u>29,658,895</u>	<u>222,395</u>
Total Expenditures	<u>28,922,990</u>	<u>29,881,290</u>	<u>29,658,895</u>	<u>222,395</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(2,522,018)</u>	<u>(2,522,018)</u>	<u>(2,238,551)</u>	<u>283,467</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	<u>1,328,069</u>	<u>1,328,069</u>	<u>1,258,786</u>	<u>(69,283)</u>
Total Other Financing Sources (Uses)	<u>1,328,069</u>	<u>1,328,069</u>	<u>1,258,786</u>	<u>(69,283)</u>
Net Change in Fund Balance	(1,193,949)	(1,193,949)	(979,765)	214,184
Fund Balance, Beginning of Year	(853,088)	(853,088)	(853,088)	-
Prior Year Encumbrances Appropriated	<u>2,064,820</u>	<u>2,064,820</u>	<u>2,064,820</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 17,783</u>	<u>\$ 17,783</u>	<u>\$ 231,967</u>	<u>\$ 214,184</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  
Mental Retardation/Developmental Disabilities Special Revenue Fund  
For the Year Ended December 31, 2008

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>REVENUES:</b>				
Taxes	\$ 10,570,775	\$ 10,570,775	\$ 9,875,289	\$ (695,486)
Intergovernmental	15,376,643	15,376,643	15,976,092	599,449
Charges for Services	593,000	609,000	583,027	(25,973)
Investment Income	-	-	6,860	6,860
Other Revenue	<u>10,500</u>	<u>10,500</u>	<u>29,464</u>	<u>18,964</u>
Total Revenues	<u>26,550,918</u>	<u>26,566,918</u>	<u>26,470,732</u>	<u>(96,186)</u>
<b>EXPENDITURES:</b>				
Current:				
Health	<u>27,495,024</u>	<u>27,630,599</u>	<u>25,456,747</u>	<u>2,173,852</u>
Total Expenditures	<u>27,495,024</u>	<u>27,630,599</u>	<u>25,456,747</u>	<u>2,173,852</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(944,106)</u>	<u>(1,063,681)</u>	<u>1,013,985</u>	<u>2,077,666</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers Out	<u>(523,200)</u>	<u>(331,200)</u>	<u>(684,011)</u>	<u>(352,811)</u>
Total Other Financing Sources (Uses)	<u>(523,200)</u>	<u>(331,200)</u>	<u>(684,011)</u>	<u>(352,811)</u>
Net Change in Fund Balance	(1,467,306)	(1,394,881)	329,974	1,724,855
Fund Balance, Beginning of Year	9,829,570	9,829,570	9,829,570	-
Prior Year Encumbrances Appropriated	<u>616,024</u>	<u>616,024</u>	<u>616,024</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 8,978,288</u>	<u>\$ 9,050,713</u>	<u>\$ 10,775,568</u>	<u>\$ 1,724,855</u>

See accompanying notes to the required supplementary information.

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Children's Service Special Revenue Fund  
For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 2,550,553	\$ 2,550,553	\$ 2,395,102	\$ (155,451)
Intergovernmental	7,702,742	7,702,742	6,852,718	(850,024)
Charges for Services	600,000	600,000	615,736	15,736
Other Revenue	<u>2,000</u>	<u>2,000</u>	<u>1,850</u>	<u>(150)</u>
 Total Revenues	 <u>10,855,295</u>	 <u>10,855,295</u>	 <u>9,865,406</u>	 <u>(989,889)</u>
<b>EXPENDITURES:</b>				
Current:				
Human Services	<u>12,105,050</u>	<u>12,414,958</u>	<u>12,314,302</u>	<u>100,656</u>
 Total Expenditures	 <u>12,105,050</u>	 <u>12,414,958</u>	 <u>12,314,302</u>	 <u>100,656</u>
 Net Change in Fund Balance	 (1,249,755)	 (1,559,663)	 (2,448,896)	 (889,233)
 Fund Balance, Beginning of Year	 2,285,451	 2,285,451	 2,285,451	 -
 Prior Year Encumbrances Appropriated	 <u>746,050</u>	 <u>746,050</u>	 <u>746,050</u>	 <u>-</u>
 Fund Balance, End of Year	 <u>\$ 1,781,746</u>	 <u>\$ 1,471,838</u>	 <u>\$ 582,605</u>	 <u>\$ (889,233)</u>

See accompanying notes to the required supplementary information.

**CLARK COUNTY, OHIO**  
Notes to the Required Supplementary Information  
For the Year Ended December 31, 2008

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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 2008.

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, 2008

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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 reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year.

Lapsing of Appropriations:

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

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

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

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures/expenses are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Outstanding year-end encumbrances are treated as expenditures/expenses (budget basis) rather than as a reservation of fund balance for governmental fund-types (GAAP basis). Material encumbrances are disclosed in the notes for proprietary fund types (GAAP basis).
4. Proceeds from and principal payments on short-term note obligations are reported on the operating statement (budget basis) rather than as balance sheet transactions (GAAP basis).

**CLARK COUNTY, OHIO**  
Notes to the Required Supplementary Information  
For the Year Ended December 31, 2008

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

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

	<u>Net Change in Fund Balances</u>			
	General Fund	Job & Family Services Fund	Mental Retardation/ Developmental Disabilities Fund	Children's Services Fund
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
GAAP Basis	\$ 346,752	\$ (1,451,764)	\$ 815,110	\$ (406,736)
Revenue Accruals	(869,331)	2,608,024	70,494	(1,240,061)
Expenditure Accruals	488,666	(179,539)	204,410	(107,443)
Other Financing Sources/Uses	(341,683)	-	-	-
Encumbrances	<u>(2,164,336)</u>	<u>(1,956,486)</u>	<u>(760,040)</u>	<u>(694,656)</u>
Budget Basis	<u>\$ (2,539,932)</u>	<u>\$ (979,765)</u>	<u>\$ 329,974</u>	<u>\$ (2,448,896)</u>



**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.

**Motor Vehicle Gas Tax Fund** – To maintain and account for intergovernmental revenue received from the State of Ohio generated from license fees and gasoline taxes and expenditures made to maintain roads and bridges within the County.

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

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

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

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

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

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

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

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

(Continued)

Nonmajor Governmental Funds – Fund Descriptions  
(Continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

***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.

(Continued)

Nonmajor Governmental Funds – Fund Descriptions  
(Continued)

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***NONMAJOR DEBT SERVICE FUNDS*** (Continued)

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

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

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***NONMAJOR CAPITAL PROJECTS FUNDS***

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

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

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

**MR/DD Capital Projects Fund** – To maintain and account for the financial resources for capital projects completed by the Board of Mental Retardation/Developmental Disabilities.

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

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

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

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

**South Vienna Development Project Fund** – To maintain and account for the financial resources for the improvements and development of the South Vienna area.

**Fairgrounds Entrance Fund** – To maintain and account for the financial resources for the improvements to the entrance of the Clark County Fairgrounds.

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

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



**CLARK COUNTY, OHIO**  
 Combined Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2008

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
<b>ASSETS:</b>					
Pooled Cash and Investments	\$ 11,427,899	\$ 420,596	\$ 620,541	\$ 134,836	\$ 12,603,872
Pooled Cash and Investments in Segregated Accounts	182,943	-	-	-	182,943
Pooled Cash and Investments with Fiscal Agent	5,787	366	73,900	-	80,053
Receivables:					
Taxes	2,176,724	-	-	-	2,176,724
Accounts	281,673	-	-	-	281,673
Special Assessments	241,750	-	-	-	241,750
Accrued Interest	1,481	-	-	634	2,115
Due from Other Governments	7,983,641	-	84,288	-	8,067,929
Due from Other Funds	13,830	-	-	-	13,830
Materials and Supplies Inventory	126,631	-	-	-	126,631
Prepaid Items	27,660	-	-	-	27,660
	<u>22,470,019</u>	<u>420,962</u>	<u>778,729</u>	<u>135,470</u>	<u>23,805,180</u>
Total Assets	<u>\$ 22,470,019</u>	<u>\$ 420,962</u>	<u>\$ 778,729</u>	<u>\$ 135,470</u>	<u>\$ 23,805,180</u>
<b>LIABILITIES:</b>					
<b>Current Liabilities:</b>					
Accounts Payable	\$ 967,498	\$ -	\$ -	\$ 845	\$ 968,343
Contracts Payable	-	-	130,290	-	130,290
Retainage Payable	5,787	-	73,900	-	79,687
Accrued Wages and Benefits	560,827	-	-	-	560,827
Compensated Absences Payable	10,759	-	-	-	10,759
Due to Other Funds	-	-	300,000	-	300,000
Deferred Revenue	8,786,949	-	548	-	8,787,497
Matured Interest Payable	-	366	-	-	366
Notes Payable	585,000	-	5,155,000	-	5,740,000
	<u>10,916,820</u>	<u>366</u>	<u>5,659,738</u>	<u>845</u>	<u>16,577,769</u>
Total Liabilities	<u>10,916,820</u>	<u>366</u>	<u>5,659,738</u>	<u>845</u>	<u>16,577,769</u>
<b>FUND BALANCES:</b>					
Reserved for:					
Encumbrances	1,612,437	-	2,517,853	-	4,130,290
Materials and Supplies Inventory	126,631	-	-	-	126,631
Prepaid Items	27,660	-	-	-	27,660
Permanent Funds	-	-	-	74,787	74,787
Unreserved	9,786,471	420,596	(7,398,862)	59,838	2,868,043
	<u>11,553,199</u>	<u>420,596</u>	<u>(4,881,009)</u>	<u>134,625</u>	<u>7,227,411</u>
Total Fund Balances	<u>11,553,199</u>	<u>420,596</u>	<u>(4,881,009)</u>	<u>134,625</u>	<u>7,227,411</u>
	<u>\$ 22,470,019</u>	<u>\$ 420,962</u>	<u>\$ 778,729</u>	<u>\$ 135,470</u>	<u>\$ 23,805,180</u>
Total Liabilities & Fund Balances	<u>\$ 22,470,019</u>	<u>\$ 420,962</u>	<u>\$ 778,729</u>	<u>\$ 135,470</u>	<u>\$ 23,805,180</u>

**CLARK COUNTY, OHIO**  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2008

	Child Support Enforcement Agency	Real Estate Assessment	Motor Vehicle Gas Tax
<b>ASSETS:</b>			
Pooled Cash and Investments	\$ 1,219,128	\$ 1,733,251	\$ 2,923,277
Pooled Cash and Investments in Segregated Accounts	16,037	-	-
Pooled Cash and Investments with Fiscal Agent	-	-	-
Receivables:			
Taxes	-	-	-
Accounts	47,181	-	144,190
Special Assessments	-	-	-
Accrued Interest	-	-	-
Due from Other Governments	2,476,913	-	3,325,000
Due from Other Funds	-	-	-
Materials and Supplies Inventory	-	-	126,631
Prepaid Expenses	4,570	2,706	-
	<u>3,763,829</u>	<u>1,735,957</u>	<u>6,519,098</u>
Total Assets	<u>\$ 3,763,829</u>	<u>\$ 1,735,957</u>	<u>\$ 6,519,098</u>
<b>LIABILITIES:</b>			
Accounts Payable	\$ 13,941	\$ 44,629	\$ 450,505
Retainage Payable	-	-	-
Accrued Wages and Benefits	185,374	24,712	188,104
Compensated Absences Payable	10,759	-	-
Deferred Revenue	2,033,666	-	2,603,335
Notes Payable	-	-	400,000
	<u>2,243,740</u>	<u>69,341</u>	<u>3,641,944</u>
Total Liabilities	<u>2,243,740</u>	<u>69,341</u>	<u>3,641,944</u>
<b>FUND BALANCES:</b>			
Reserved for:			
Encumbrances	86,643	64,791	574,092
Materials and Supplies Inventory	-	-	126,631
Prepaid Expenses	4,570	2,706	-
Unreserved	1,428,876	1,599,119	2,176,431
	<u>1,520,089</u>	<u>1,666,616</u>	<u>2,877,154</u>
Total Fund Balances	<u>1,520,089</u>	<u>1,666,616</u>	<u>2,877,154</u>
	<u>\$ 3,763,829</u>	<u>\$ 1,735,957</u>	<u>\$ 6,519,098</u>
Total Liabilities and Fund Balances	<u>\$ 3,763,829</u>	<u>\$ 1,735,957</u>	<u>\$ 6,519,098</u>



<u>Waste Management</u>	<u>Dog and Kennel</u>	<u>DRETAC</u>	<u>Treasurer Prepayment Interest</u>	<u>GIS Mapping</u>
\$ 621,433	\$ 69,497	\$ 782,335	\$ 25,200	\$ 500,234
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
29,922	3,082	1,351	-	-
-	-	-	-	-
156	-	-	1,154	-
62,500	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>1,229</u>	<u>-</u>	<u>1,141</u>	<u>11</u>	<u>1,069</u>
<u>\$ 715,240</u>	<u>\$ 72,579</u>	<u>\$ 784,827</u>	<u>\$ 26,365</u>	<u>\$ 501,303</u>
\$ 11,537	\$ 67,410	\$ 8,459	\$ 18	\$ 300
-	-	-	-	-
12,729	8,415	11,909	223	2,968
-	-	-	-	-
62,500	-	-	-	-
<u>25,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>111,766</u>	<u>75,825</u>	<u>20,368</u>	<u>241</u>	<u>3,268</u>
387,820	-	36	32	66,259
-	-	-	-	-
1,229	-	1,141	11	1,069
<u>214,425</u>	<u>(3,246)</u>	<u>763,282</u>	<u>26,081</u>	<u>430,707</u>
<u>603,474</u>	<u>(3,246)</u>	<u>764,459</u>	<u>26,124</u>	<u>498,035</u>
<u>\$ 715,240</u>	<u>\$ 72,579</u>	<u>\$ 784,827</u>	<u>\$ 26,365</u>	<u>\$ 501,303</u>

(Continued)

**CLARK COUNTY, OHIO**  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2008  
(Continued)

	Commissioners	Planning and Economic Development	Prosecuting Attorney
<b>ASSETS:</b>			
Pooled Cash and Investments	\$ 51,255	\$ 145,185	\$ 258,970
Pooled Cash and Investments in Segregated Accounts	-	-	166,906
Pooled Cash and Investments with Fiscal Agent	-	5,787	-
Receivables:			
Taxes	2,176,724	-	-
Accounts	2,424	-	736
Special Assessments	-	-	-
Accrued Interest	-	-	171
Due from Other Governments	209,859	195,957	194,138
Due from Other Funds	-	-	-
Materials and Supplies Inventory	-	-	-
Prepaid Expenses	-	49	720
	<u>-</u>	<u>49</u>	<u>720</u>
Total Assets	<u>\$ 2,440,262</u>	<u>\$ 346,978</u>	<u>\$ 621,641</u>
<b>LIABILITIES:</b>			
Accounts Payable	\$ 3,677	\$ 47,403	\$ 9,994
Retainage Payable	-	5,787	-
Accrued Wages and Benefits	-	520	19,236
Compensated Absences Payable	-	-	-
Deferred Revenue	2,363,653	195,957	298,097
Notes Payable	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>2,367,330</u>	<u>249,667</u>	<u>327,327</u>
<b>FUND BALANCES:</b>			
Reserved for:			
Encumbrances	-	65,251	56,059
Materials and Supplies Inventory	-	-	-
Prepaid Expenses	-	49	720
Unreserved	72,932	32,011	237,535
	<u>72,932</u>	<u>32,011</u>	<u>237,535</u>
Total Fund Balances	<u>72,932</u>	<u>97,311</u>	<u>294,314</u>
Total Liabilities and Fund Balances	<u>\$ 2,440,262</u>	<u>\$ 346,978</u>	<u>\$ 621,641</u>

Sheriff	Common Pleas Court	Domestic Relations Court	Probate Court	Juvenile Court
\$ 394,961	\$ 109,168	\$ 2,079	\$ 110,466	\$ 2,175,948
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
18,570	8,590	2,206	3,428	3,098
-	-	-	-	185,049
-	-	-	-	-
71,615	-	-	-	994,284
13,830	-	-	-	-
-	-	-	-	-
40	14,439	-	-	1,605
<u>\$ 499,016</u>	<u>\$ 132,197</u>	<u>\$ 4,285</u>	<u>\$ 113,894</u>	<u>\$ 3,359,984</u>
\$ 12,260	\$ 2,839	\$ -	\$ 35	\$ 130,815
-	-	-	-	-
1,665	2,150	-	-	76,466
-	-	-	-	-
46,197	-	-	-	800,068
-	160,000	-	-	-
<u>60,122</u>	<u>164,989</u>	<u>-</u>	<u>35</u>	<u>1,007,349</u>
12,023	-	-	-	227,653
-	-	-	-	-
40	14,439	-	-	1,605
<u>426,831</u>	<u>(47,231)</u>	<u>4,285</u>	<u>113,859</u>	<u>2,123,377</u>
<u>438,894</u>	<u>(32,792)</u>	<u>4,285</u>	<u>113,859</u>	<u>2,352,635</u>
<u>\$ 499,016</u>	<u>\$ 132,197</u>	<u>\$ 4,285</u>	<u>\$ 113,894</u>	<u>\$ 3,359,984</u>

(Continued)

**CLARK COUNTY, OHIO**  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2008  
(Continued)

	Clerk of Courts	Board of Elections	Recorder
<b>ASSETS:</b>			
Pooled Cash and Investments	\$ 55,074	\$ 642	\$ 1,816
Pooled Cash and Investments in Segregated Accounts	-	-	-
Pooled Cash and Investments with Fiscal Agent	-	-	-
Receivables:			
Taxes	-	-	-
Accounts	16,895	-	-
Special Assessments	-	-	-
Accrued Interest	-	-	-
Due from Other Governments	-	-	-
Due from Other Funds	-	-	-
Materials and Supplies Inventory	-	-	-
Prepaid Expenses	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>
Total Assets	<u>\$ 71,969</u>	<u>\$ 642</u>	<u>\$ 1,816</u>
<b>LIABILITIES:</b>			
Accounts Payable	\$ 31,660	\$ -	\$ 4,475
Retainage Payable	-	-	-
Accrued Wages and Benefits	24,509	-	-
Compensated Absences Payable	-	-	-
Deferred Revenue	-	-	-
Notes Payable	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>
Total Liabilities	<u>56,169</u>	<u>-</u>	<u>4,475</u>
<b>FUND BALANCES:</b>			
Reserved for:			
Encumbrances	-	-	26,309
Materials and Supplies Inventory	-	-	-
Prepaid Expenses	-	-	-
Unreserved	<u>15,800</u>	<u>642</u>	<u>(28,968)</u>
	<u>          </u>	<u>          </u>	<u>          </u>
Total Fund Balances	<u>15,800</u>	<u>642</u>	<u>(2,659)</u>
	<u>          </u>	<u>          </u>	<u>          </u>
Total Liabilities and Fund Balances	<u>\$ 71,969</u>	<u>\$ 642</u>	<u>\$ 1,816</u>

<u>FEMA Fund</u>	<u>Emergency Management</u>	<u>Veterans Memorial Trust</u>	<u>Ditch Maintenance</u>	<u>Total Non-Governmental Special Revenue Funds</u>
\$ 1,925	\$ 139,722	\$ 1,964	\$ 104,369	\$ 11,427,899
-	-	-	-	182,943
-	-	-	-	5,787
-	-	-	-	2,176,724
-	-	-	-	281,673
-	-	-	56,701	241,750
-	-	-	-	1,481
107,651	345,724	-	-	7,983,641
-	-	-	-	13,830
-	-	-	-	126,631
-	81	-	-	27,660
<u>\$ 109,576</u>	<u>\$ 485,527</u>	<u>\$ 1,964</u>	<u>\$ 161,070</u>	<u>\$ 22,470,019</u>
\$ 54,560	\$ 4,260	\$ -	\$ 68,721	\$ 967,498
-	-	-	-	5,787
-	1,847	-	-	560,827
-	-	-	-	10,759
53,091	273,684	-	56,701	8,786,949
-	-	-	-	585,000
<u>107,651</u>	<u>279,791</u>	<u>-</u>	<u>125,422</u>	<u>10,916,820</u>
-	45,469	-	-	1,612,437
-	-	-	-	126,631
-	81	-	-	27,660
<u>1,925</u>	<u>160,186</u>	<u>1,964</u>	<u>35,648</u>	<u>9,786,471</u>
<u>1,925</u>	<u>205,736</u>	<u>1,964</u>	<u>35,648</u>	<u>11,553,199</u>
<u>\$ 109,576</u>	<u>\$ 485,527</u>	<u>\$ 1,964</u>	<u>\$ 161,070</u>	<u>\$ 22,470,019</u>



**CLARK COUNTY, OHIO**

Combining Balance Sheet  
Nonmajor Debt Service Funds  
December 31, 2008

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	General Bond Retirement	Mercy Unit Bond Retirement	Human Services Bond Retirement	Total Debt Service Funds
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 415,751	\$ -	\$ 4,845	\$ 420,596
Pooled Cash and Investments with Fiscal Agent	<u>-</u>	<u>366</u>	<u>-</u>	<u>366</u>
Total Assets	<u>\$ 415,751</u>	<u>\$ 366</u>	<u>\$ 4,845</u>	<u>\$ 420,962</u>
<b>LIABILITIES:</b>				
Matured Interest Payable	<u>\$ -</u>	<u>\$ 366</u>	<u>\$ -</u>	<u>\$ 366</u>
Total Liabilities	<u>-</u>	<u>366</u>	<u>-</u>	<u>366</u>
<b>FUND BALANCES:</b>				
Unreserved	<u>415,751</u>	<u>-</u>	<u>4,845</u>	<u>420,596</u>
Total Fund Balances	<u>415,751</u>	<u>-</u>	<u>4,845</u>	<u>420,596</u>
Total Liabilities and Fund Balances	<u>\$ 415,751</u>	<u>\$ 366</u>	<u>\$ 4,845</u>	<u>\$ 420,962</u>

**CLARK COUNTY, OHIO**  
Combining Balance Sheet  
Nonmajor Capital Projects Funds  
December 31, 2008

	Permanent Improvement	Juvenile Safety Renovations	MR/DD Capital Projects	Heritage Center Project Construction
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 158,733	\$ -	\$ 339,025	\$ -
Pooled Cash and Investments with Fiscal Agent	-	28,476	-	45,424
Due from Other Governments	-	-	-	-
 Total Assets	<u>\$ 158,733</u>	<u>\$ 28,476</u>	<u>\$ 339,025</u>	<u>\$ 45,424</u>
<b>LIABILITIES:</b>				
Contracts Payable	-	\$ -	\$ 18,385	\$ -
Retainage Payable	-	28,476	-	45,424
Due to Other Funds	-	-	300,000	-
Deferred Revenue	-	-	-	-
Notes Payable	<u>1,945,000</u>	<u>-</u>	<u>2,525,000</u>	<u>-</u>
 Total Liabilities	<u>1,945,000</u>	<u>28,476</u>	<u>2,843,385</u>	<u>45,424</u>
<b>FUND BALANCES:</b>				
Reserved for:				
Encumbrances	19,323	-	52,471	-
Unreserved	<u>(1,805,590)</u>	<u>-</u>	<u>(2,556,831)</u>	<u>-</u>
 Total Fund Balances	<u>(1,786,267)</u>	<u>-</u>	<u>(2,504,360)</u>	<u>-</u>
 Total Liabilities and Fund Balances	<u>\$ 158,733</u>	<u>\$ 28,476</u>	<u>\$ 339,025</u>	<u>\$ 45,424</u>



<u>Issue II/OPWC Capital Projects</u>	<u>Guardrail Project</u>	<u>Traffic Signal Replacement</u>	<u>South Vienna Development Project</u>	<u>Fairgrounds Entrance</u>	<u>Ditch Construction</u>	<u>Total Capital Projects Funds</u>
\$ -	\$ -	\$ -	\$ 31,457	\$ -	\$ 91,326	\$ 620,541
-	-	-	-	-	-	73,900
<u>83,740</u>	<u>-</u>	<u>548</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>84,288</u>
<u>\$ 83,740</u>	<u>\$ -</u>	<u>\$ 548</u>	<u>\$ 31,457</u>	<u>\$ -</u>	<u>\$ 91,326</u>	<u>\$ 778,729</u>
\$ 111,905	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 130,290
-	-	-	-	-	-	73,900
-	-	-	-	-	-	300,000
-	-	548	-	-	-	548
<u>-</u>	<u>-</u>	<u>-</u>	<u>685,000</u>	<u>-</u>	<u>-</u>	<u>5,155,000</u>
<u>111,905</u>	<u>-</u>	<u>548</u>	<u>685,000</u>	<u>-</u>	<u>-</u>	<u>5,659,738</u>
2,388,790	-	57,269	-	-	-	2,517,853
<u>(2,416,955)</u>	<u>-</u>	<u>(57,269)</u>	<u>(653,543)</u>	<u>-</u>	<u>91,326</u>	<u>(7,398,862)</u>
<u>(28,165)</u>	<u>-</u>	<u>-</u>	<u>(653,543)</u>	<u>-</u>	<u>91,326</u>	<u>(4,881,009)</u>
<u>\$ 83,740</u>	<u>\$ -</u>	<u>\$ 548</u>	<u>\$ 31,457</u>	<u>\$ -</u>	<u>\$ 91,326</u>	<u>\$ 778,729</u>

**CLARK COUNTY, OHIO**

Combining Balance Sheet

Nonmajor Permanent Funds

December 31, 2008

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	Chase Stewart Blind Relief	Chase Stewart Soldier Relief	Total Permanent Funds
<b>ASSETS:</b>			
Pooled Cash and Investments	\$ 8,602	\$ 126,234	\$ 134,836
Receivables:			
Accrued Interest	<u>-</u>	<u>634</u>	<u>634</u>
Total Assets	<u>\$ 8,602</u>	<u>\$ 126,868</u>	<u>\$ 135,470</u>
<b>LIABILITIES:</b>			
Accounts Payable	<u>\$ -</u>	<u>\$ 845</u>	<u>\$ 845</u>
Total Liabilities	<u>-</u>	<u>845</u>	<u>845</u>
<b>FUND BALANCES:</b>			
Reserved for:			
Permanent Funds	4,000	70,787	74,787
Unreserved	<u>4,602</u>	<u>55,236</u>	<u>59,838</u>
Total Fund Balances	<u>8,602</u>	<u>126,023</u>	<u>134,625</u>
Total Liabilities and Fund Balances	<u>\$ 8,602</u>	<u>\$ 126,868</u>	<u>\$ 135,470</u>

**CLARK COUNTY, OHIO**  
 Combined Statement of Revenues, Expenditures and  
 Changes in Fund Balance  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2008

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
<b>REVENUES:</b>					
Taxes	\$ 2,190,930	\$ -	\$ 31,456	\$ -	\$ 2,222,386
Intergovernmental	16,188,364	-	1,084,553	-	17,272,917
Charges for Services	5,211,286	623,053	48,800	-	5,883,139
Licenses and Permits	408,082	-	-	-	408,082
Fees, Fines and Forfeitures	280,635	-	-	-	280,635
Special Assessments	89,489	-	3,790	-	93,279
Investment Income	136,893	-	-	4,598	141,491
Other Revenue	<u>365,229</u>	<u>645,576</u>	<u>619</u>	<u>-</u>	<u>1,011,424</u>
 Total Revenues	 <u>24,870,908</u>	 <u>1,268,629</u>	 <u>1,169,218</u>	 <u>4,598</u>	 <u>27,313,353</u>
<b>EXPENDITURES:</b>					
Current:					
General Government:					
Legislative and Executive	4,373,160	-	-	-	4,373,160
Judicial	4,741,631	-	-	-	4,741,631
Public Safety	1,076,221	-	-	-	1,076,221
Public Works	7,098,628	-	-	-	7,098,628
Human Services	5,018,542	-	-	2,695	5,021,237
Conservation/Recreation	774,335	-	-	-	774,335
Capital Outlay	505,053	-	4,653,762	-	5,158,815
Debt Service:					
Principal	-	955,000	-	-	955,000
Interest	<u>38,398</u>	<u>610,883</u>	<u>235,699</u>	<u>-</u>	<u>884,980</u>
 Total Expenditures	 <u>23,625,968</u>	 <u>1,565,883</u>	 <u>4,889,461</u>	 <u>2,695</u>	 <u>30,084,007</u>
 Excess (Deficit) Revenues Over/ (Under) Expenditures	 <u>1,244,940</u>	 <u>(297,254)</u>	 <u>(3,720,243)</u>	 <u>1,903</u>	 <u>(2,770,654)</u>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	628,856	3,508,779	3,713,910	-	7,851,545
Transfers Out	<u>(8,936)</u>	<u>(2,876,699)</u>	<u>(2,211,465)</u>	<u>-</u>	<u>(5,097,100)</u>
 Total Other Financing Sources (Uses)	 <u>619,920</u>	 <u>632,080</u>	 <u>1,502,445</u>	 <u>-</u>	 <u>2,754,445</u>
 Net Change in Fund Balance	 1,864,860	 334,826	 (2,217,798)	 1,903	 (16,209)
 Fund Balance, Beginning of Year	 <u>9,688,339</u>	 <u>85,770</u>	 <u>(2,663,211)</u>	 <u>132,722</u>	 <u>7,243,620</u>
 Fund Balance, End of Year	 <u>\$ 11,553,199</u>	 <u>\$ 420,596</u>	 <u>\$ (4,881,009)</u>	 <u>\$ 134,625</u>	 <u>\$ 7,227,411</u>

**CLARK COUNTY, OHIO**  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2008

	Child Support Enforcement Agency	Real Estate Assessment	Motor Vehicle Gas Tax
<b>REVENUES:</b>			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	4,551,803	-	7,265,903
Charges for Services	548,759	1,102,920	110,809
Licenses and Permits	-	-	-
Fees, Fines and Forfeitures	-	-	109,493
Special Assessments	-	-	-
Investment Income	-	-	124,425
Other Revenue	-	1,835	82,181
	<u>5,100,562</u>	<u>1,104,755</u>	<u>7,692,811</u>
<b>EXPENDITURES:</b>			
Current:			
General Government:			
Legislative and Executive	-	1,025,938	-
Judicial	-	-	-
Public Safety	-	-	-
Public Works	-	-	6,692,660
Human Services	5,018,542	-	-
Conservation/Recreation	-	-	-
Capital Outlay	-	8,805	480,471
Debt Service:			
Interest	-	-	16,000
	<u>5,018,542</u>	<u>1,034,743</u>	<u>7,189,131</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>82,020</u>	<u>70,012</u>	<u>503,680</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers In	458,619	-	801
Transfers Out	-	-	-
	<u>458,619</u>	<u>-</u>	<u>801</u>
Net Change in Fund Balance	<u>540,639</u>	<u>70,012</u>	<u>504,481</u>
Fund Balance, Beginning of Year	<u>979,450</u>	<u>1,596,604</u>	<u>2,372,673</u>
Fund Balance, End of Year	<u>\$ 1,520,089</u>	<u>\$ 1,666,616</u>	<u>\$ 2,877,154</u>

<u>Waste Management</u>	<u>Dog and Kennel</u>	<u>DRETAC</u>	<u>Treasurer Prepayment Interest</u>	<u>GIS Mapping</u>
\$ -	\$ -	\$ 274,697	\$ -	\$ -
127,181	-	-	-	-
860,287	4,305	-	-	199,239
-	408,082	-	-	-
-	8,072	-	-	-
-	-	-	-	-
1,412	-	-	11,496	-
<u>56,301</u>	<u>7,987</u>	<u>17,297</u>	<u>-</u>	<u>106</u>
<u>1,045,181</u>	<u>428,446</u>	<u>291,994</u>	<u>11,496</u>	<u>199,345</u>
-	-	110,591	15,750 L	170,603
-	-	250,818	- Ju	-
-	492,533	-	-	-
4,916	-	-	-	-
-	-	-	-	-
774,335	-	-	-	-
-	-	-	-	-
<u>15,572</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>794,823</u>	<u>492,533</u>	<u>361,409</u>	<u>15,750</u>	<u>170,603</u>
<u>250,358</u>	<u>(64,087)</u>	<u>(69,415)</u>	<u>(4,254)</u>	<u>28,742</u>
8,936	74,000	-	-	-
<u>(4,503)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>4,433</u>	<u>74,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>254,791</u>	<u>9,913</u>	<u>(69,415)</u>	<u>(4,254)</u>	<u>28,742</u>
<u>348,683</u>	<u>(13,159)</u>	<u>833,874</u>	<u>30,378</u>	<u>469,293</u>
<u>\$ 603,474</u>	<u>\$ (3,246)</u>	<u>\$ 764,459</u>	<u>\$ 26,124</u>	<u>\$ 498,035</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, 2008  
(Continued)

	Commissioners	Planning and Economic Development	Prosecuting Attorney
<b>REVENUES:</b>			
Taxes	\$ 1,916,233	\$ -	\$ -
Intergovernmental	494,802	271,921	393,053
Charges for Services	-	-	-
Licenses and Permits	-	-	-
Fees, Fines and Forfeitures	35,855	-	38,615
Special Assessments	-	-	-
Investment Income	-	-	171
Other Revenue	(3,732)	-	171,938
	<u>2,443,158</u>	<u>271,921</u>	<u>603,777</u>
Total Revenues			
<b>EXPENDITURES:</b>			
Current:			
General Government:			
Legislative and Executive	2,388,105	-	-
Judicial	14,965	-	591,770
Public Safety	-	-	-
Public Works	-	236,626	-
Human Services	-	-	-
Conservation/Recreation	-	-	-
Capital Outlay	-	-	15,777
Debt Service:			
Interest	-	-	-
	<u>2,403,070</u>	<u>236,626</u>	<u>607,547</u>
Total Expenditures			
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>40,088</u>	<u>35,295</u>	<u>(3,770)</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers In	-	500	-
Transfers Out	-	(4,433)	-
	<u>-</u>	<u>(3,933)</u>	<u>-</u>
Total Other Financing Sources (Uses)			
Net Change in Fund Balance	<u>40,088</u>	<u>31,362</u>	<u>(3,770)</u>
Fund Balance, Beginning of Year	<u>32,844</u>	<u>65,949</u>	<u>298,084</u>
Fund Balance, End of Year	<u>\$ 72,932</u>	<u>\$ 97,311</u>	<u>\$ 294,314</u>

<u>Sheriff</u>	<u>Common Pleas Court</u>	<u>Domestic Relations Court</u>	<u>Probate Court</u>	<u>Juvenile Court</u>
\$ -	\$ -	\$ -	\$ -	\$ -
129,903	-	-	-	2,425,343
93,097	157,813	-	46,296	1,480,226
-	-	-	-	-
58,329	-	30,271	-	-
-	-	-	-	-
(611)	-	-	-	-
10,435	-	-	-	-
<u>291,153</u>	<u>157,813</u>	<u>30,271</u>	<u>46,296</u>	<u>3,905,569</u>
-	-	-	-	-
-	109,102	47,750	32,248	3,659,176
242,262	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	6,826	-	-	-
<u>242,262</u>	<u>115,928</u>	<u>47,750</u>	<u>32,248</u>	<u>3,659,176</u>
<u>48,891</u>	<u>41,885</u>	<u>(17,479)</u>	<u>14,048</u>	<u>246,393</u>
-	-	-	-	8,000
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,000</u>
<u>48,891</u>	<u>41,885</u>	<u>(17,479)</u>	<u>14,048</u>	<u>254,393</u>
<u>390,003</u>	<u>(74,677)</u>	<u>21,764</u>	<u>99,811</u>	<u>2,098,242</u>
<u>\$ 438,894</u>	<u>\$ (32,792)</u>	<u>\$ 4,285</u>	<u>\$ 113,859</u>	<u>\$ 2,352,635</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, 2008  
(Continued)

	Clerk of Courts	Board of Elections	Recorder
<b>REVENUES:</b>			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	871	-
Charges for Services	532,383	-	75,152
Licenses and Permits	-	-	-
Fees, Fines and Forfeitures	-	-	-
Special Assessments	-	-	-
Investment Income	-	-	-
Other Revenue	-	-	3,377
	<u>532,383</u>	<u>871</u>	<u>78,529</u>
Total Revenues			
<b>EXPENDITURES:</b>			
Current:			
General Government:			
Legislative and Executive	582,946	871	78,356
Judicial	35,802	-	-
Public Safety	-	-	-
Public Works	-	-	-
Human Services	-	-	-
Conservation/Recreation	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Interest	-	-	-
	<u>618,748</u>	<u>871</u>	<u>78,356</u>
Total Expenditures			
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(86,365)</u>	<u>-</u>	<u>173</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers In	67,000	-	-
Transfers Out	-	-	-
	<u>67,000</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)			
Net Change in Fund Balance	<u>(19,365)</u>	<u>-</u>	<u>173</u>
Fund Balance, Beginning of Year	<u>35,165</u>	<u>642</u>	<u>(2,832)</u>
Fund Balance, End of Year	<u>\$ 15,800</u>	<u>\$ 642</u>	<u>\$ (2,659)</u>



<u>FEMA Fund</u>	<u>Emergency Management</u>	<u>Veterans Memorial Trust</u>	<u>Ditch Maintenance</u>	<u>Total Non-Governmental Special Revenue Funds</u>
\$ -	\$ -	\$ -	\$ -	\$ 2,190,930
54,560	473,024	-	-	16,188,364
-	-	-	-	5,211,286
-	-	-	-	408,082
-	-	-	-	280,635
-	-	-	89,489	89,489
-	-	-	-	136,893
-	17,504	-	-	365,229
<u>54,560</u>	<u>490,528</u>	<u>-</u>	<u>89,489</u>	<u>24,870,908</u>
-	-	-	-	4,373,160
-	-	-	-	4,741,631
-	341,426	-	-	1,076,221
63,635	-	-	100,791	7,098,628
-	-	-	-	5,018,542
-	-	-	-	774,335
-	-	-	-	505,053
-	-	-	-	38,398
<u>63,635</u>	<u>341,426</u>	<u>-</u>	<u>100,791</u>	<u>23,625,968</u>
<u>(9,075)</u>	<u>149,102</u>	<u>-</u>	<u>(11,302)</u>	<u>1,244,940</u>
11,000	-	-	-	628,856
-	-	-	-	(8,936)
<u>11,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>619,920</u>
<u>1,925</u>	<u>149,102</u>	<u>-</u>	<u>(11,302)</u>	<u>1,864,860</u>
-	56,634	1,964	46,950	9,688,339
<u>\$ 1,925</u>	<u>\$ 205,736</u>	<u>\$ 1,964</u>	<u>\$ 35,648</u>	<u>\$ 11,553,199</u>



**CLARK COUNTY, OHIO**  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balance  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2008

	General Bond Retirement	Mercy Unit Bond Retirement	Human Services Bond Retirement	Total Debt Service Funds
<b>REVENUES:</b>				
Charges for Services	\$ -	\$ -	\$ 623,053	\$ 623,053
Other Revenue	<u>645,576</u>	<u>-</u>	<u>-</u>	<u>645,576</u>
Total Revenues	<u>645,576</u>	<u>-</u>	<u>623,053</u>	<u>1,268,629</u>
<b>EXPENDITURES:</b>				
Debt Service:				
Principal	\$ 460,000	\$ -	\$ 495,000	\$ 955,000
Interest	<u>482,830</u>	<u>-</u>	<u>128,053</u>	<u>610,883</u>
Total Expenditures	<u>942,830</u>	<u>-</u>	<u>623,053</u>	<u>1,565,883</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(297,254)</u>	<u>-</u>	<u>-</u>	<u>(297,254)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	3,508,779	-	-	3,508,779
Transfers Out	<u>(2,876,699)</u>	<u>-</u>	<u>-</u>	<u>(2,876,699)</u>
Total Other Financing Sources (Uses)	<u>632,080</u>	<u>-</u>	<u>-</u>	<u>632,080</u>
Net Change in Fund Balance	334,826	-	-	334,826
Fund Balance, Beginning of Year	<u>80,925</u>	<u>-</u>	<u>4,845</u>	<u>85,770</u>
Fund Balance, End of Year	<u>\$ 415,751</u>	<u>\$ -</u>	<u>\$ 4,845</u>	<u>\$ 420,596</u>

**CLARK COUNTY, OHIO**  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balance  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2008

	Permanent Improvement	Juvenile Safety Renovations	MR/DD Capital Projects	Heritage Center Project Construction
<b>REVENUES:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for Services	-	-	48,800	-
Special Assessments	-	-	-	-
Other Revenue	619	-	-	-
<b>Total Revenues</b>	<u>619</u>	<u>-</u>	<u>48,800</u>	<u>-</u>
<b>EXPENDITURES:</b>				
Capital Outlay	912,802	10,657	2,617,585	-
Debt Service:				
Interest	85,462	-	114,000	-
<b>Total Expenditures</b>	<u>998,264</u>	<u>10,657</u>	<u>2,731,585</u>	<u>-</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(997,645)</u>	<u>(10,657)</u>	<u>(2,682,785)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	2,273,662	-	684,011	-
Transfers Out	(1,470,000)	(56,401)	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>803,662</u>	<u>(56,401)</u>	<u>684,011</u>	<u>-</u>
Net Change in Fund Balance	(193,983)	(67,058)	(1,998,774)	-
Fund Balance, Beginning of Year	(1,592,284)	67,058	(505,586)	-
Fund Balance, End of Year	<u>\$ (1,786,267)</u>	<u>\$ -</u>	<u>\$ (2,504,360)</u>	<u>\$ -</u>

Issue II/OPWC Capital Projects	Guardrail Project	Traffic Signal Replacement	South Vienna Development Project	Fairgrounds Entrance	Ditch Construction	Total Capital Projects Funds
\$ -	\$ -	\$ -	\$ 31,456	\$ -	\$ -	\$ 31,456
737,676	300,000	-	-	46,877	-	1,084,553
-	-	-	-	-	-	48,800
-	-	-	-	-	3,790	3,790
-	-	-	-	-	-	619
<u>737,676</u>	<u>300,000</u>	<u>-</u>	<u>31,456</u>	<u>46,877</u>	<u>3,790</u>	<u>1,169,218</u>
765,841	300,000	-	-	46,877	-	4,653,762
-	-	-	36,237	-	-	235,699
<u>765,841</u>	<u>300,000</u>	<u>-</u>	<u>36,237</u>	<u>46,877</u>	<u>-</u>	<u>4,889,461</u>
<u>(28,165)</u>	<u>-</u>	<u>-</u>	<u>(4,781)</u>	<u>-</u>	<u>3,790</u>	<u>(3,720,243)</u>
-	-	-	756,237	-	-	3,713,910
<u>(64)</u>	<u>-</u>	<u>-</u>	<u>(685,000)</u>	<u>-</u>	<u>-</u>	<u>(2,211,465)</u>
<u>(64)</u>	<u>-</u>	<u>-</u>	<u>71,237</u>	<u>-</u>	<u>-</u>	<u>1,502,445</u>
(28,229)	-	-	66,456	-	3,790	(2,217,798)
<u>64</u>	<u>-</u>	<u>-</u>	<u>(719,999)</u>	<u>-</u>	<u>87,536</u>	<u>(2,663,211)</u>
<u>\$ (28,165)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (653,543)</u>	<u>\$ -</u>	<u>\$ 91,326</u>	<u>\$ (4,881,009)</u>

**CLARK COUNTY, OHIO**  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balance  
Nonmajor Permanent Funds  
For the Year Ended December 31, 2008

	Chase Stewart Blind Relief	Chase Stewart Soldier Relief	Total Permanent Funds
<b>REVENUES:</b>			
Investment Income	\$ -	\$ 4,598	\$ 4,598
Total Revenues	<u>-</u>	<u>4,598</u>	<u>4,598</u>
<b>EXPENDITURES:</b>			
Current:			
Human Services	<u>-</u>	<u>2,695</u>	<u>2,695</u>
Total Expenditures	<u>-</u>	<u>2,695</u>	<u>2,695</u>
Net Change in Fund Balance	-	1,903	1,903
Fund Balance, Beginning of Year	<u>8,602</u>	<u>124,120</u>	<u>132,722</u>
Fund Balance, End of Year	<u>\$ 8,602</u>	<u>\$ 126,023</u>	<u>\$ 134,625</u>

## Nonmajor Internal Service Funds – Fund Descriptions

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

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

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

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

**CLARK COUNTY, OHIO**  
Combining Statement of Net Assets  
Nonmajor Internal Service Funds  
December 31, 2008

	Dental Insurance	Document Imaging	Total Nonmajor Internal Service Funds
<b>ASSETS:</b>			
Current:			
Pooled Cash and Investments	\$ 238,913	\$ 1,384	\$ 240,297
	<u>\$ 238,913</u>	<u>\$ 1,384</u>	<u>\$ 240,297</u>
<b>LIABILITIES:</b>			
Current Liabilities:			
Claims Payable	\$ 8,540	\$ -	\$ 8,540
Total Liabilities	<u>8,540</u>	<u>-</u>	<u>8,540</u>
<b>NET ASSETS:</b>			
Unrestricted	<u>230,373</u>	<u>1,384</u>	<u>231,757</u>
Total Net Assets	<u>\$ 230,373</u>	<u>\$ 1,384</u>	<u>\$ 231,757</u>



**CLARK COUNTY, OHIO**Combining Statement of Revenues, Expenses and  
Changes in Net Assets  
Nonmajor Internal Service Funds  
For the Year Ended December 31, 2008

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	Dental Insurance	Document Imaging	Total Nonmajor Internal Service Funds
<b>OPERATING REVENUES:</b>			
Charges for Services	\$ 63,765	\$ -	\$ 63,765
Total Operating Revenues	<u>63,765</u>	<u>-</u>	<u>63,765</u>
<b>OPERATING EXPENSES:</b>			
Contractual Services	35,150	-	35,150
Claims	<u>4,334</u>	<u>-</u>	<u>4,334</u>
Total Operating Expenses	<u>39,484</u>	<u>-</u>	<u>39,484</u>
Change in Net Assets	24,281	-	24,281
Net Assets, Beginning of Year	<u>206,092</u>	<u>1,384</u>	<u>207,476</u>
Net Assets, End of Year	<u>\$ 230,373</u>	<u>\$ 1,384</u>	<u>\$ 231,757</u>

**CLARK COUNTY, OHIO**  
Combining Statement of Cash Flows  
Nonmajor Internal Service Funds  
For the Year Ended December 31, 2008

	Dental Insurance	Document Imaging	Total Nonmajor Internal Service Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Cash Received from Customers	\$ 63,765	\$ -	\$ 63,765
Cash Paid to Suppliers	(35,150)	-	(35,150)
Cash Paid for Claims and Charges	<u>(6,000)</u>	<u>-</u>	<u>(6,000)</u>
Net Cash Provided (Used) by Operating Activities	<u>22,615</u>	<u>-</u>	<u>22,615</u>
Increase (Decrease) in Cash and Cash Equivalents	22,615	-	22,615
Pooled Cash and Investments, Beginning of Year	<u>216,298</u>	<u>1,384</u>	<u>217,682</u>
Pooled Cash and Investments, End of Year	<u>\$ 238,913</u>	<u>\$ 1,384</u>	<u>\$ 240,297</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:			
Operating Income	\$ 24,281	\$ -	\$ 24,281
Adjustment to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:			
Changes in Assets and Liabilities:			
Claims Payable	<u>(1,666)</u>	<u>-</u>	<u>(1,666)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 22,615</u>	<u>\$ -</u>	<u>\$ 22,615</u>

## 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.

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

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

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

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

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

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

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

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

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

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

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

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

(Continued)

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, 2008

	Balance 12/31/2007	Additions	Deductions	Balance 12/31/2008
<b><u>Department of Rehabilitation Corrections Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 598,653	\$ 3,112,894	\$ 3,084,923	\$ 626,624
Pooled Cash and Investments with Fiscal Agent	<u>40,585</u>	<u>500</u>	<u>-</u>	<u>41,085</u>
Total Assets	<u>\$ 639,238</u>	<u>\$ 3,113,394</u>	<u>\$ 3,084,923</u>	<u>\$ 667,709</u>
<b>LIABILITIES:</b>				
Retainage Payable	\$ 40,585	\$ 500	\$ -	\$ 41,085
Due to Other Governments	<u>598,653</u>	<u>3,112,894</u>	<u>3,084,923</u>	<u>626,624</u>
Total Liabilities	<u>\$ 639,238</u>	<u>\$ 3,113,394</u>	<u>\$ 3,084,923</u>	<u>\$ 667,709</u>
<b><u>Eastern Miami Valley Alcohol, Drug Addiction, Mental Health Board Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 4,890,687	\$ 33,700,065	\$ 33,840,558	\$ 4,750,194
Total Assets	<u>\$ 4,890,687</u>	<u>\$ 33,700,065</u>	<u>\$ 33,840,558</u>	<u>\$ 4,750,194</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 4,890,687	\$ 33,700,065	\$ 33,840,558	\$ 4,750,194
Total Liabilities	<u>\$ 4,890,687</u>	<u>\$ 33,700,065</u>	<u>\$ 33,840,558</u>	<u>\$ 4,750,194</u>
<b><u>Health Department Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 3,110,902	\$ 8,923,937	\$ 9,019,923	\$ 3,014,916
Total Assets	<u>\$ 3,110,902</u>	<u>\$ 8,923,937</u>	<u>\$ 9,019,923</u>	<u>\$ 3,014,916</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 3,110,902	\$ 8,923,937	\$ 9,019,923	\$ 3,014,916
Total Liabilities	<u>\$ 3,110,902</u>	<u>\$ 8,923,937</u>	<u>\$ 9,019,923</u>	<u>\$ 3,014,916</u>
<b><u>Payroll Deductions Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 7,095	\$ 2,495	\$ 3,142	\$ 6,448
Total Assets	<u>\$ 7,095</u>	<u>\$ 2,495</u>	<u>\$ 3,142</u>	<u>\$ 6,448</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 7,095	\$ 2,495	\$ 3,142	\$ 6,448
Total Liabilities	<u>\$ 7,095</u>	<u>\$ 2,495</u>	<u>\$ 3,142</u>	<u>\$ 6,448</u>

(Continued)

**CLARK COUNTY, OHIO**  
Combining Statement of Changes in Assets  
and Liabilities - Fiduciary Funds  
For the Year Ended December 31, 2008

	Balance 12/31/2007	Additions	Deductions	Balance 12/31/2008
<b><u>County Insurance Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 201	\$ 14,912,426	\$ 14,804,515	\$ 108,112
Total Assets	<u>201</u>	<u>14,912,426</u>	<u>14,804,515</u>	<u>108,112</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 201	\$ 14,912,426	\$ 14,804,515	\$ 108,112
Total Liabilities	<u>\$ 201</u>	<u>\$ 14,912,426</u>	<u>\$ 14,804,515</u>	<u>\$ 108,112</u>
<b><u>Workmen's Compensation Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 345,680	\$ 1,206,182	\$ 1,090,031	\$ 461,831
Total Assets	<u>\$ 345,680</u>	<u>\$ 1,206,182</u>	<u>\$ 1,090,031</u>	<u>\$ 461,831</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 345,680	\$ 1,206,182	\$ 1,090,031	\$ 461,831
Total Liabilities	<u>\$ 345,680</u>	<u>\$ 1,206,182</u>	<u>\$ 1,090,031</u>	<u>\$ 461,831</u>
<b><u>General County Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 306,998	\$ 665,810	\$ 698,769	\$ 274,039
Pooled Cash and Investments in Segregated Accounts	<u>1,869,577</u>	<u>98,332</u>	<u>-</u>	<u>1,967,909</u>
Total Assets	<u>\$ 2,176,575</u>	<u>\$ 764,142</u>	<u>\$ 698,769</u>	<u>\$ 2,241,948</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 2,176,575	\$ 764,142	\$ 698,769	\$ 2,241,948
Total Liabilities	<u>\$ 2,176,575</u>	<u>\$ 764,142</u>	<u>\$ 698,769</u>	<u>\$ 2,241,948</u>
<b><u>Other Government Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 981,956	\$ 88,024,228	\$ 87,940,979	\$ 1,065,205
Pooled Cash and Investments in Segregated Accounts	<u>64,768</u>	<u>-</u>	<u>52,025</u>	<u>12,743</u>
Total Assets	<u>\$ 1,046,724</u>	<u>\$ 88,024,228</u>	<u>\$ 87,993,004</u>	<u>\$ 1,077,948</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 1,046,724	\$ 88,024,228	\$ 87,993,004	\$ 1,077,948
Total Liabilities	<u>\$ 1,046,724</u>	<u>\$ 88,024,228</u>	<u>\$ 87,993,004</u>	<u>\$ 1,077,948</u>

(Continued)

**CLARK COUNTY, OHIO**  
Combining Statement of Changes in Assets  
and Liabilities - Fiduciary Funds  
For the Year Ended December 31, 2008

	Balance 12/31/2007	Additions	Deductions	Balance 12/31/2008
<b><u>Township Gas Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ -	\$ 1,077,348	\$ 1,077,348	\$ -
Total Assets	<u>\$ -</u>	<u>\$ 1,077,348</u>	<u>\$ 1,077,348</u>	<u>\$ -</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ -	\$ 1,077,348	\$ 1,077,348	\$ -
Total Liabilities	<u>\$ -</u>	<u>\$ 1,077,348</u>	<u>\$ 1,077,348</u>	<u>\$ -</u>
<b><u>State of Ohio Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 48,152	\$ 815,717	\$ 809,607	\$ 54,262
Total Assets	<u>\$ 48,152</u>	<u>\$ 815,717</u>	<u>\$ 809,607</u>	<u>\$ 54,262</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 48,152	\$ 815,717	\$ 809,607	\$ 54,262
Total Liabilities	<u>\$ 48,152</u>	<u>\$ 815,717</u>	<u>\$ 809,607</u>	<u>\$ 54,262</u>
<b><u>Treasurer's Tax Prepayment Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 1,160,292	\$ 2,195,787	\$ 2,266,846	\$ 1,089,233
Total Assets	<u>\$ 1,160,292</u>	<u>\$ 2,195,787</u>	<u>\$ 2,266,846</u>	<u>\$ 1,089,233</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 1,160,292	\$ 2,195,787	\$ 2,266,846	\$ 1,089,233
Total Liabilities	<u>\$ 1,160,292</u>	<u>\$ 2,195,787</u>	<u>\$ 2,266,846</u>	<u>\$ 1,089,233</u>
<b><u>Undivided Tax Settlement Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 3,248,573	\$ 121,050,534	\$ 120,988,934	\$ 3,310,173
Net Receivables:				
Special Assessments	2,268,471	2,443,213	2,268,471	2,443,213
Taxes to be Collected for Other Governments	<u>106,139,077</u>	<u>107,753,417</u>	<u>106,139,077</u>	<u>107,753,417</u>
Total Assets	<u>\$ 111,656,121</u>	<u>\$ 231,247,164</u>	<u>\$ 229,396,482</u>	<u>\$ 113,506,803</u>
<b>LIABILITIES:</b>				
Due to Other Governments	\$ 108,407,548	\$ 110,196,630	\$ 108,407,548	\$ 110,196,630
Undistributed Monies	<u>3,248,573</u>	<u>121,050,534</u>	<u>120,988,934</u>	<u>3,310,173</u>
Total Liabilities	<u>\$ 111,656,121</u>	<u>\$ 231,247,164</u>	<u>\$ 229,396,482</u>	<u>\$ 113,506,803</u>

(Continued)

**CLARK COUNTY, OHIO**  
Combining Statement of Changes in Assets  
and Liabilities - Fiduciary Funds  
For the Year Ended December 31, 2008

	Balance 12/31/2007	Additions	Deductions	Balance 12/31/2008
<b><u>Inheritance Tax Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 968,406	\$ 4,038,553	\$ 4,132,658	\$ 874,301
Total Assets	<u>\$ 968,406</u>	<u>\$ 4,038,553</u>	<u>\$ 4,132,658</u>	<u>\$ 874,301</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 968,406	\$ 4,038,553	\$ 4,132,658	\$ 874,301
Total Liabilities	<u>\$ 968,406</u>	<u>\$ 4,038,553</u>	<u>\$ 4,132,658</u>	<u>\$ 874,301</u>
<b><u>Cigarette Tax Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 238	\$ 5,175	\$ 5,331	\$ 82
Total Assets	<u>\$ 238</u>	<u>\$ 5,175</u>	<u>\$ 5,331</u>	<u>\$ 82</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 238	\$ 5,175	\$ 5,331	\$ 82
Total Liabilities	<u>\$ 238</u>	<u>\$ 5,175</u>	<u>\$ 5,331</u>	<u>\$ 82</u>
<b><u>Local Government Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 8,961	\$ 11,999,025	\$ 11,817,115	\$ 190,871
Total Assets	<u>\$ 8,961</u>	<u>\$ 11,999,025</u>	<u>\$ 11,817,115</u>	<u>\$ 190,871</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 8,961	\$ 11,999,025	\$ 11,817,115	\$ 190,871
Total Liabilities	<u>\$ 8,961</u>	<u>\$ 11,999,025</u>	<u>\$ 11,817,115</u>	<u>\$ 190,871</u>

(Continued)



**CLARK COUNTY, OHIO**  
Combining Statement of Changes in Assets  
and Liabilities - Fiduciary Funds  
For the Year Ended December 31, 2008

	Balance 12/31/2007	Additions	Deductions	Balance 12/31/2008
<b><u>Total Agency Funds:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 15,676,794	\$ 291,730,176	\$ 291,580,679	\$ 15,826,291
Pooled Cash and Investments in Segregated Accounts	1,934,345	98,332	52,025	1,980,652
Pooled Cash and Investments with Fiscal Agent	40,585	500	-	41,085
Net Receivables:				
Special Assessments	2,268,471	2,443,213	2,268,471	2,443,213
Taxes to be Collected for Other Governments	<u>106,139,077</u>	<u>107,753,417</u>	<u>106,139,077</u>	<u>107,753,417</u>
Total Assets	<u>\$ 126,059,272</u>	<u>\$ 402,025,638</u>	<u>\$ 400,040,252</u>	<u>\$ 128,044,658</u>
<b>LIABILITIES:</b>				
Retainage Payable	\$ 40,585	\$ 500	\$ -	\$ 41,085
Due to Other Governments	109,006,201	113,309,524	111,492,471	110,823,254
Undistributed Monies	<u>17,012,486</u>	<u>288,715,614</u>	<u>288,547,781</u>	<u>17,180,319</u>
Total Liabilities	<u>\$ 126,059,272</u>	<u>\$ 402,025,638</u>	<u>\$ 400,040,252</u>	<u>\$ 128,044,658</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, 2008

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 3,819,934	\$ 3,669,934	\$ 3,541,364	\$ (128,570)
Permissive Sales Tax	18,150,000	18,065,000	18,005,158	(59,842)
Intergovernmental	7,183,544	7,299,450	6,756,030	(543,420)
Charges for Services	5,407,840	4,761,221	4,758,629	(2,592)
Licenses and Permits	1,800	1,800	3,710	1,910
Fees, Fines and Forfeitures	865,250	865,250	850,761	(14,489)
Investment Income	2,800,525	2,800,525	2,831,617	31,092
Other Revenue	152,000	176,003	235,102	59,099
	<u>38,380,893</u>	<u>37,639,183</u>	<u>36,982,371</u>	<u>(656,812)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
Commissioners:				
Personnel & Fringes	727,600	726,700	705,141	21,559
Operating Expenses	150,462	153,421	99,566	53,855
Capital Asset Expense	1,000	1,000	590	410
Auditor:				
Personnel & Fringes	820,946	818,446	775,366	43,080
Operating Expenses	135,194	137,694	116,990	20,704
Capital Asset Expense	11,136	11,136	8,394	2,742
Budget Commission:				
Operating Expenses	200	200	-	200
Data Processing:				
Personnel & Fringes	101,007	111,007	105,098	5,909
Operating Expenses	185,138	185,138	147,716	37,422
Capital Asset Expense	29,522	19,522	19,456	66
Board of Revision:				
Operating Expenses	2,210	2,210	1,881	329
Auditor of State:				
Operating Expenses	109,627	114,127	111,417	2,710
Treasurer:				
Personnel & Fringes	536,812	536,812	457,424	79,388
Operating Expenses	90,658	90,658	76,384	14,274
Capital Asset Expense	3,820	3,820	1,320	2,500
Board of Elections:				
Personnel & Fringes	595,037	592,037	557,308	34,729
Operating Expenses	305,690	308,018	297,626	10,392

(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, 2008  
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Recorder:				
Personnel & Fringes	281,320	292,514	292,513	1
Operating Expenses	13,000	12,236	12,236	-
Microfilm:				
Operating Expenses	5,000	3,882	3,882	-
Misc Insurance and Pension:				
Personnel & Fringes	21,790	21,790	8,823	12,967
Operating Expenses	673,934	488,620	368,268	120,352
Information Systems:				
Personnel & Fringes	238,509	207,509	195,029	12,480
Operating Expenses	94,136	127,152	126,968	184
Cash Deposits:				
Operating Expenses	46,280	46,280	4,034	42,246
Unclaimed Money:				
Operating Expenses	359,193	359,193	25,951	333,242
Unclaimed Warrants:				
Operating Expenses	<u>52,000</u>	<u>52,000</u>	<u>19,375</u>	<u>32,625</u>
Legislative and Executive	<u>5,591,221</u>	<u>5,423,122</u>	<u>4,538,756</u>	<u>884,366</u>
Judicial:				
Prosecuting Attorney:				
Personnel & Fringes	1,304,959	1,304,959	1,210,416	94,543
Operating Expenses	87,336	87,336	87,317	19
Public Defender:				
Personnel & Fringes	797,027	797,027	769,435	27,592
Operating Expenses	40,735	40,735	30,096	10,639
Court of Appeals:				
Operating Expenses	30,000	30,000	25,238	4,762
Common Pleas Court:				
Personnel & Fringes	844,517	831,017	829,678	1,339
Operating Expenses	315,107	340,977	328,517	12,460
Domestic Relations:				
Personnel & Fringes	596,236	596,236	594,491	1,745
Operating Expenses	36,385	36,385	36,386	(1)
Probate:				
Personnel & Fringes	368,531	366,031	358,384	7,647
Operating Expenses	47,981	50,481	42,812	7,669

(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, 2008  
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Juvenile Court:				
Personnel & Fringes	970,171	970,171	928,494	41,677
Operating Expenses	430,583	475,583	470,051	5,532
Juvenile - Probation:				
Personnel & Fringes	657,968	664,672	660,405	4,267
Operating Expenses	11,686	12,021	10,690	1,331
Detention Home - Juvenile Court:				
Personnel & Fringes	1,687,050	1,746,010	1,723,050	22,960
Operating Expenses	209,123	198,123	193,460	4,663
Municipal Court:				
Personnel & Fringes	206,967	218,271	218,010	261
Operating Expenses	57,020	56,401	48,953	7,448
Clerk of Courts:				
Personnel & Fringes	623,825	608,825	607,669	1,156
Operating Expenses	122,770	117,770	109,470	8,300
Law Library:				
Personnel & Fringes	48,017	48,017	47,537	480
Operating Expenses	1,500	1,500	-	1,500
Juvenile Center Trust:				
Operating Expenses	<u>402,000</u>	<u>402,000</u>	<u>9,559</u>	<u>392,441</u>
Judicial	<u>9,897,494</u>	<u>10,000,548</u>	<u>9,340,118</u>	<u>660,430</u>
Public Safety:				
Sheriff:				
Personnel & Fringes	11,189,464	11,179,579	11,108,189	71,390
Operating Expenses	1,781,102	1,849,368	1,781,409	67,959
Capital Asset Expense	-	-	-	-
Coroner:				
Personnel & Fringes	225,745	225,745	222,212	3,533
Operating Expenses	103,465	133,465	131,163	2,302
Emergency Management:				
Personnel & Fringes	123,089	109,649	109,506	143
Operating Expenses	44,864	66,504	66,271	233
Sheriff's Grant:				
Personnel & Fringes	459,420	465,920	367,261	98,659
Operating Expenses	78,368	91,597	85,009	6,588
Capital Asset Expense	-	-	-	-

(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, 2008  
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Sheriff's Trust:				
Operating Expenses	52,278	76,281	49,645	26,636
Sheriff Police Rotary:				
Personnel & Fringes	816,237	816,506	795,130	21,376
Operating Expenses	<u>260,420</u>	<u>321,985</u>	<u>179,694</u>	<u>142,291</u>
Public Safety	<u>15,134,452</u>	<u>15,336,599</u>	<u>14,895,489</u>	<u>441,110</u>
Public Works:				
County Economic Development:				
Operating Expenses	1,243,254	1,243,254	1,241,404	1,850
County Planning Commission:				
Personnel & Fringes	229,614	229,614	210,578	19,036
Operating Expenses	61,958	61,286	58,585	2,701
Building & Grounds:				
Personnel & Fringes	997,738	998,337	937,412	60,925
Operating Expenses	2,576,025	2,588,578	2,250,621	337,957
Building Regulations:				
Personnel & Fringes	607,016	581,016	547,244	33,772
Operating Expenses	52,020	77,348	76,694	654
Engineer:				
Personnel & Fringes	136,819	141,124	137,857	3,267
Operating Expenses	<u>10,557</u>	<u>6,252</u>	<u>5,961</u>	<u>291</u>
Public Works	<u>5,915,001</u>	<u>5,926,809</u>	<u>5,466,356</u>	<u>460,453</u>
Health:				
Other Health/Welfare:				
Operating Expenses	<u>247,793</u>	<u>288,793</u>	<u>281,780</u>	<u>7,013</u>
Health	<u>247,793</u>	<u>288,793</u>	<u>281,780</u>	<u>7,013</u>
Human Services:				
Soldiers Relief:				
Personnel & Fringes	433,300	433,300	431,223	2,077
Operating Expenses	370,065	387,565	370,382	17,183
Capital Asset Expense	23,979	23,979	23,797	182
Veterans Service Commission Unclaimed:				
Operating Expenses	<u>2,149</u>	<u>2,149</u>	<u>-</u>	<u>2,149</u>
Human Services	<u>829,493</u>	<u>846,993</u>	<u>825,402</u>	<u>21,591</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, 2008  
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Conservation and Recreation:				
Agriculture:				
Operating Expenses	503,602	503,602	503,499	103
Conservation and Recreation	<u>503,602</u>	<u>503,602</u>	<u>503,499</u>	<u>103</u>
Total Expenditures	<u>38,119,056</u>	<u>38,326,466</u>	<u>35,851,400</u>	<u>2,475,066</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>261,837</u>	<u>(687,283)</u>	<u>1,130,971</u>	<u>1,818,254</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Advances In	72,000	72,000	72,000	-
Transfers In	25,000	25,000	259,586	234,586
Transfers Out	<u>(3,990,289)</u>	<u>(4,109,975)</u>	<u>(4,002,489)</u>	<u>107,486</u>
Total Other Financing Sources (Uses)	<u>(3,893,289)</u>	<u>(4,012,975)</u>	<u>(3,670,903)</u>	<u>342,072</u>
Net Change in Fund Balance	(3,631,452)	(4,700,258)	(2,539,932)	2,160,326
Fund Balance, Beginning of Year	4,288,882	4,288,882	4,288,882	-
Prior Year Encumbrances Appropriated	<u>2,863,668</u>	<u>2,863,668</u>	<u>2,863,668</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 3,521,098</u>	<u>\$ 2,452,292</u>	<u>\$ 4,612,618</u>	<u>2,160,326</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, 2008

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 20,650,972	\$ 21,609,272	\$ 22,170,344	\$ 561,072
Charges for Services	<u>5,750,000</u>	<u>5,750,000</u>	<u>5,250,000</u>	<u>(500,000)</u>
Total Revenues	<u>26,400,972</u>	<u>27,359,272</u>	<u>27,420,344</u>	<u>61,072</u>
<b>EXPENDITURES:</b>				
Current:				
Human Services:				
Department of Job & Family Services:				
Personnel and Fringes	11,940,070	11,458,160	11,455,181	2,979
Operating Expenses	15,307,007	16,378,917	16,221,959	156,958
WIA Fund:				
Operating Expenses	<u>1,675,913</u>	<u>2,044,213</u>	<u>1,981,755</u>	<u>62,458</u>
Total Expenditures	<u>28,922,990</u>	<u>29,881,290</u>	<u>29,658,895</u>	<u>222,395</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(2,522,018)</u>	<u>(2,522,018)</u>	<u>(2,238,551)</u>	<u>283,467</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	<u>1,328,069</u>	<u>1,328,069</u>	<u>1,258,786</u>	<u>(69,283)</u>
Total Other Financing Sources (Uses)	<u>1,328,069</u>	<u>1,328,069</u>	<u>1,258,786</u>	<u>(69,283)</u>
Net Change in Fund Balance	(1,193,949)	(1,193,949)	(979,765)	214,184
Fund Balance, Beginning of Year	(853,088)	(853,088)	(853,088)	-
Prior Year Encumbrances Appropriated	<u>2,064,820</u>	<u>2,064,820</u>	<u>2,064,820</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 17,783</u>	<u>\$ 17,783</u>	<u>\$ 231,967</u>	<u>\$ 214,184</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Mental Retardation/Developmental Disabilities Special Revenue Fund  
For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 10,570,775	\$ 10,570,775	\$ 9,875,289	\$ (695,486)
Intergovernmental	15,376,643	15,376,643	15,976,092	599,449
Charges for Services	593,000	609,000	583,027	(25,973)
Investment Income	-	-	6,860	6,860
Other Revenue	<u>10,500</u>	<u>10,500</u>	<u>29,464</u>	<u>18,964</u>
Total Revenues	<u>26,550,918</u>	<u>26,566,918</u>	<u>26,470,732</u>	<u>(96,186)</u>
<b>EXPENDITURES:</b>				
Current:				
Health:				
MR/DD General Fund:				
Personnel and Fringes	12,691,700	12,500,700	11,730,333	770,367
Operating Expenses	3,582,399	3,776,460	3,248,342	528,118
Capital Asset Expense	-	104,000	-	104,000
County MR/DD Residential Services:				
Operating Expenses	1,926,623	1,926,623	1,424,003	502,620
F.F. Mueller Residential Center:				
Personnel and Fringes	6,655,600	6,515,600	6,340,451	175,149
Operating Expenses	2,633,496	2,789,510	2,702,966	86,544
MR/DD Donation Trust:				
Operating Expenses	3,206	3,206	2,545	661
Neubart Webb Trust:				
Operating Expenses	<u>2,000</u>	<u>14,500</u>	<u>8,107</u>	<u>6,393</u>
Total Expenditures	<u>27,495,024</u>	<u>27,630,599</u>	<u>25,456,747</u>	<u>2,173,852</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(944,106)</u>	<u>(1,063,681)</u>	<u>1,013,985</u>	<u>2,077,666</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers Out	<u>(523,200)</u>	<u>(331,200)</u>	<u>(684,011)</u>	<u>(352,811)</u>
Total Other Financing Sources (Uses)	<u>(523,200)</u>	<u>(331,200)</u>	<u>(684,011)</u>	<u>(352,811)</u>
Net Change in Fund Balance	(1,467,306)	(1,394,881)	329,974	1,724,855
Fund Balance, Beginning of Year	9,829,570	9,829,570	9,829,570	-
Prior Year Encumbrances Appropriated	<u>616,024</u>	<u>616,024</u>	<u>616,024</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 8,978,288</u>	<u>\$ 9,050,713</u>	<u>\$ 10,775,568</u>	<u>\$ 1,724,855</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Children's Service Special Revenue Fund  
For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 2,550,553	\$ 2,550,553	\$ 2,395,102	\$ (155,451)
Intergovernmental	7,702,742	7,702,742	6,852,718	(850,024)
Charges for Services	600,000	600,000	615,736	15,736
Other Revenue	<u>2,000</u>	<u>2,000</u>	<u>1,850</u>	<u>(150)</u>
Total Revenues	<u>10,855,295</u>	<u>10,855,295</u>	<u>9,865,406</u>	<u>(989,889)</u>
<b>EXPENDITURES:</b>				
Current:				
Human Services:				
Operating Expenses	<u>12,105,050</u>	<u>12,414,958</u>	<u>12,314,302</u>	<u>100,656</u>
Total Expenditures	<u>12,105,050</u>	<u>12,414,958</u>	<u>12,314,302</u>	<u>100,656</u>
Net Change in Fund Balance	(1,249,755)	(1,559,663)	(2,448,896)	(889,233)
Fund Balance, Beginning of Year	2,285,451	2,285,451	2,285,451	-
Prior Year Encumbrances Appropriated	<u>746,050</u>	<u>746,050</u>	<u>746,050</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,781,746</u>	<u>\$ 1,471,838</u>	<u>\$ 582,605</u>	<u>\$ (889,233)</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, 2008

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 4,048,850	\$ 4,048,850	\$ 4,093,958	\$ 45,108
Charges for Services	<u>500,000</u>	<u>500,000</u>	<u>545,104</u>	<u>45,104</u>
Total Revenues	<u>4,548,850</u>	<u>4,548,850</u>	<u>4,639,062</u>	<u>90,212</u>
<b>EXPENDITURES:</b>				
Current:				
Human Services:				
Personnel and Fringes	3,273,075	3,269,075	3,169,964	99,111
Operating Expenses	<u>2,171,923</u>	<u>2,175,923</u>	<u>1,956,866</u>	<u>219,057</u>
Total Expenditures	<u>5,444,998</u>	<u>5,444,998</u>	<u>5,126,830</u>	<u>318,168</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(896,148)</u>	<u>(896,148)</u>	<u>(487,768)</u>	<u>408,380</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	<u>510,000</u>	<u>510,000</u>	<u>458,619</u>	<u>(51,381)</u>
Total Other Financing Sources (Uses)	<u>510,000</u>	<u>510,000</u>	<u>458,619</u>	<u>(51,381)</u>
Net Change in Fund Balance	(386,148)	(386,148)	(29,149)	356,999
Fund Balance, Beginning of Year	957,769	957,769	957,769	-
Prior Year Encumbrances Appropriated	<u>189,923</u>	<u>189,923</u>	<u>189,923</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 761,544</u>	<u>\$ 761,544</u>	<u>\$ 1,118,543</u>	<u>\$ 356,999</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, 2008

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Charges for Services	\$ 902,625	\$ 902,625	\$ 1,102,920	\$ 200,295
Other Revenue	2,500	2,500	1,835	(665)
Total Revenues	<u>905,125</u>	<u>905,125</u>	<u>1,104,755</u>	<u>199,630</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
Personnel and Fringes	661,967	661,967	597,551	64,416
Operating Expenses	507,984	673,984	499,614	174,370
Capital Asset Expense	1,650	20,650	10,805	9,845
Total Expenditures	<u>1,171,601</u>	<u>1,356,601</u>	<u>1,107,970</u>	<u>248,631</u>
Net Change in Fund Balance	(266,476)	(451,476)	(3,215)	448,261
Fund Balance, Beginning of Year	1,506,081	1,506,081	1,506,081	-
Prior Year Encumbrances Appropriated	<u>152,634</u>	<u>152,634</u>	<u>152,634</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,392,239</u>	<u>\$ 1,207,239</u>	<u>\$ 1,655,500</u>	<u>\$ 448,261</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Motor Vehicle Gas Tax Special Revenue Fund  
For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 6,700,000	\$ 7,197,799	\$ 6,908,018	\$ (289,781)
Charges for Services	75,000	75,000	129,559	54,559
Fees, Fines and Forfeitures	130,000	130,000	108,641	(21,359)
Other Revenue	<u>400,000</u>	<u>55,201</u>	<u>134,216</u>	<u>79,015</u>
Total Revenues	<u>7,305,000</u>	<u>7,458,000</u>	<u>7,280,434</u>	<u>(177,566)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Works:				
Personnel and Fringes	3,396,830	3,334,830	3,219,129	115,701
Operating Expenses	4,397,566	4,776,868	4,343,147	433,721
Capital Asset Expense	<u>550,965</u>	<u>621,663</u>	<u>528,997</u>	<u>92,666</u>
Total Public Works	<u>8,345,361</u>	<u>8,733,361</u>	<u>8,091,273</u>	<u>642,088</u>
Debt Service:				
Principal	400,000	400,000	400,000	-
Interest	<u>24,000</u>	<u>24,000</u>	<u>16,000</u>	<u>8,000</u>
Total Debt Service	<u>424,000</u>	<u>424,000</u>	<u>416,000</u>	<u>8,000</u>
Total Expenditures	<u>8,769,361</u>	<u>9,157,361</u>	<u>8,507,273</u>	<u>650,088</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(1,464,361)</u>	<u>(1,699,361)</u>	<u>(1,226,839)</u>	<u>472,522</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Note Proceeds	400,000	400,000	400,000	-
Advances In	-	-	300,000	300,000
Transfers In	45,000	45,000	125,226	80,226
Transfers Out	<u>(665,000)</u>	<u>(430,000)</u>	<u>(300,000)</u>	<u>130,000</u>
Total Other Financing Sources (Uses)	<u>(220,000)</u>	<u>15,000</u>	<u>525,226</u>	<u>510,226</u>
Net Change in Fund Balance	(1,684,361)	(1,684,361)	(701,613)	982,748
Fund Balance, Beginning of Year	1,498,616	1,498,616	1,498,616	-
Prior Year Encumbrances Appropriated	<u>1,108,431</u>	<u>1,108,431</u>	<u>1,108,431</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 922,686</u>	<u>\$ 922,686</u>	<u>\$ 1,905,434</u>	<u>\$ 982,748</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, 2008

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 4,681	\$ 251,779	\$ 129,279	\$ (122,500)
Charges for Services	1,004,000	1,004,000	933,916	(70,084)
Investment Income	260	260	1,270	1,010
Other Revenue	<u>5,000</u>	<u>6,500</u>	<u>54,414</u>	<u>47,914</u>
Total Revenues	<u>1,013,941</u>	<u>1,262,539</u>	<u>1,118,879</u>	<u>(143,660)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Works:				
ODNR Market Development Grant:				
Operating Expenses	1,805	246,805	245,000	1,805
ODNR Community Development 2006:				
Operating Expenses	<u>810</u>	<u>810</u>	<u>-</u>	<u>810</u>
Total Public Works	<u>2,615</u>	<u>247,615</u>	<u>245,000</u>	<u>2,615</u>
Conservation and Recreation:				
Solid Waste Disposal:				
Personnel and Fringes	251,483	264,033	261,856	2,177
Operating Expenses	803,537	775,987	656,881	119,106
Keep America Beautiful:				
Operating Expenses	5,300	6,800	3,189	3,611
Litter Cleanup Grant:				
Operating Expenses	<u>-</u>	<u>2,028</u>	<u>2,028</u>	<u>-</u>
Total Conservation and Recreation	<u>1,060,320</u>	<u>1,048,848</u>	<u>923,954</u>	<u>124,894</u>
Debt Service:				
Principal	100,000	125,000	150,000	(25,000)
Interest	<u>40,600</u>	<u>30,600</u>	<u>21,172</u>	<u>9,428</u>
Total Debt Service	<u>140,600</u>	<u>155,600</u>	<u>171,172</u>	<u>(15,572)</u>
Total Expenditures	<u>1,203,535</u>	<u>1,452,063</u>	<u>1,340,126</u>	<u>111,937</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(189,594)</u>	<u>(189,524)</u>	<u>(221,247)</u>	<u>(31,723)</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, 2008  
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>OTHER FINANCING SOURCES (USES):</b>				
Note Proceeds	-	-	25,000	25,000
Advances In	-	-	4,895	4,895
Transfers In	-	-	70	70
Advances Out	(4,896)	(5,746)	(4,896)	850
Transfers Out	(850)	(70)	(70)	-
Total Other Financing Sources (Uses)	(5,746)	(5,816)	24,999	30,815
Net Change in Fund Balance	(195,340)	(195,340)	(196,248)	(908)
Fund Balance, Beginning of Year	202,923	202,923	202,923	-
Prior Year Encumbrances Appropriated	216,837	216,837	216,837	-
Fund Balance, End of Year	<u>\$ 224,420</u>	<u>\$ 224,420</u>	<u>\$ 223,512</u>	<u>\$ (908)</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, 2008

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Charges for Services	\$ 8,000	\$ 8,000	\$ 2,023	\$ (5,977)
Licenses and Permits	430,000	430,000	425,570	(4,430)
Fees, Fines and Forfeitures	23,000	23,000	7,762	(15,238)
Other Revenue	<u>6,000</u>	<u>6,000</u>	<u>8,035</u>	<u>2,035</u>
Total Revenues	<u>467,000</u>	<u>467,000</u>	<u>443,390</u>	<u>(23,610)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Safety:				
Commissioners Office:				
Personnel and Fringes	185,198	185,198	178,676	6,522
Operating Expenses	276,641	276,641	275,540	1,101
Auditor's Office:				
Personnel and Fringes	47,314	47,714	32,679	15,035
Operating Expenses	<u>15,806</u>	<u>15,406</u>	<u>12,439</u>	<u>2,967</u>
Total Expenditures	<u>524,959</u>	<u>524,959</u>	<u>499,334</u>	<u>25,625</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(57,959)</u>	<u>(57,959)</u>	<u>(55,944)</u>	<u>2,015</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	74,000	74,000	74,000	-
Advances Out	<u>(45,000)</u>	<u>(45,000)</u>	<u>(45,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>29,000</u>	<u>29,000</u>	<u>29,000</u>	<u>-</u>
Net Change in Fund Balance	(28,959)	(28,959)	(26,944)	2,015
Fund Balance, Beginning of Year	28,326	28,326	28,326	-
Prior Year Encumbrances Appropriated	<u>706</u>	<u>706</u>	<u>706</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 73</u>	<u>\$ 73</u>	<u>\$ 2,088</u>	<u>\$ 2,015</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
DRETAC Special Revenue Fund  
For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 300,000	\$ 300,000	\$ 274,697	\$ (25,303)
Other Revenue	-	-	21,606	21,606
 Total Revenues	 <u>300,000</u>	 <u>300,000</u>	 <u>296,303</u>	 <u>(3,697)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
Treasurer's Office:				
Personnel and Fringes	140,440	140,440	88,505	51,935
Operating Expenses	<u>429,395</u>	<u>429,395</u>	<u>31,493</u>	<u>397,902</u>
Total Legislative and Executive	<u>569,835</u>	<u>569,835</u>	<u>119,998</u>	<u>449,837</u>
Judicial:				
Prosecutor's Office:				
Personnel and Fringes	194,600	234,185	234,180	5
Operating Expenses	<u>373,667</u>	<u>334,082</u>	<u>6,389</u>	<u>327,693</u>
Total Judicial	<u>568,267</u>	<u>568,267</u>	<u>240,569</u>	<u>327,698</u>
Total Expenditures	<u>1,138,102</u>	<u>1,138,102</u>	<u>360,567</u>	<u>777,535</u>
Net Change in Fund Balance	(838,102)	(838,102)	(64,264)	773,838
Fund Balance, Beginning of Year	835,924	835,924	835,924	-
Prior Year Encumbrances Appropriated	<u>2,182</u>	<u>2,182</u>	<u>2,182</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 4</u>	<u>\$ 4</u>	<u>\$ 773,842</u>	<u>\$ 773,838</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Treasurer Prepayment Interest Special Revenue Fund  
For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Investment Income	\$ 20,000	\$ 20,000	\$ 14,356	\$ (5,644)
Total Revenues	<u>20,000</u>	<u>20,000</u>	<u>14,356</u>	<u>(5,644)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
Personnel and Fringes	19,375	19,375	12,347	7,028
Operating Expenses	<u>5,625</u>	<u>27,111</u>	<u>3,345</u>	<u>23,766</u>
Total Expenditures	<u>25,000</u>	<u>46,486</u>	<u>15,692</u>	<u>30,794</u>
Net Change in Fund Balance	(5,000)	(26,486)	(1,336)	25,150
Fund Balance, Beginning of Year	<u>26,486</u>	<u>26,486</u>	<u>26,486</u>	<u>-</u>
Prior Year Encumbrances Appropriated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 21,486</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 25,150</u></u>	<u><u>\$ 25,150</u></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, 2008

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Charges for Services	\$ 200,000	\$ 200,000	\$ 201,874	\$ 1,874
Other Revenue	-	-	106	106
Total Revenues	<u>200,000</u>	<u>200,000</u>	<u>201,980</u>	<u>1,980</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
Auditor's Office:				
Personnel and Fringes	73,533	74,258	69,012	5,246
Operating Expenses	<u>593,171</u>	<u>592,446</u>	<u>166,037</u>	<u>426,409</u>
Total Expenditures	<u>666,704</u>	<u>666,704</u>	<u>235,049</u>	<u>431,655</u>
Net Change in Fund Balance	(466,704)	(466,704)	(33,069)	433,635
Fund Balance, Beginning of Year	383,299	383,299	383,299	-
Prior Year Encumbrances Appropriated	<u>83,446</u>	<u>83,446</u>	<u>83,446</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 41</u>	<u>\$ 41</u>	<u>\$ 433,676</u>	<u>\$ 433,635</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, 2008

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 2,065,242	\$ 2,065,242	\$ 1,916,233	\$ (149,009)
Intergovernmental	474,079	483,032	471,872	(11,160)
Fees, Fines and Forfeitures	-	25,000	36,312	11,312
	<u>2,539,321</u>	<u>2,573,274</u>	<u>2,424,417</u>	<u>(148,857)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Judicial:				
Commissioner's LEAA Project:				
Operating Expenses	75,000	75,000	-	75,000
Indigent Application Fee:				
Operating Expenses	-	51,805	11,864	39,941
Total Judicial	<u>75,000</u>	<u>126,805</u>	<u>11,864</u>	<u>114,941</u>
Human Services:				
Senior Citizen's Levy:				
Operating Expenses	2,418,462	2,418,462	2,333,293	85,169
Children's Trust:				
Operating Expenses	45,859	54,812	54,812	-
Total Human Services	<u>2,464,321</u>	<u>2,473,274</u>	<u>2,388,105</u>	<u>85,169</u>
Total Expenditures	<u>2,539,321</u>	<u>2,600,079</u>	<u>2,399,969</u>	<u>200,110</u>
Net Change in Fund Balance	-	(26,805)	24,448	51,253
Fund Balance, Beginning of Year	<u>26,806</u>	<u>26,806</u>	<u>26,806</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 26,806</u>	<u>\$ 1</u>	<u>\$ 51,254</u>	<u>\$ 51,253</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Planning and Economic Development Special Revenue Fund  
For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 299,000	\$ 299,000	\$ 271,921	\$ (27,079)
Total Revenues	<u>299,000</u>	<u>299,000</u>	<u>271,921</u>	<u>(27,079)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Works:				
C.D.B.G.:				
Personnel and Fringes	27,150	38,485	34,985	3,500
Operating Expenses	238,806	237,471	230,741	6,730
Housing Rehab:				
Operating Expenses	16,164	11,164	-	11,164
Project Advances:				
Operating Expenses	21,914	21,914	-	21,914
Regional Planning Commission:				
Operating Expenses	<u>1,500</u>	<u>1,500</u>	<u>700</u>	<u>800</u>
Total Public Works	<u>305,534</u>	<u>310,534</u>	<u>266,426</u>	<u>44,108</u>
Conservation and Recreation:				
Farmland Preservation:				
Personnel and Fringes	4,618	4,615	4,615	-
Operating Expenses	<u>31,382</u>	<u>31,385</u>	<u>30,885</u>	<u>500</u>
Total Public Works	<u>36,000</u>	<u>36,000</u>	<u>35,500</u>	<u>500</u>
Total Expenditures	<u>341,534</u>	<u>346,534</u>	<u>301,926</u>	<u>44,608</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(42,534)</u>	<u>(47,534)</u>	<u>(30,005)</u>	<u>17,529</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Advances In	20,000	40,000	35,000	(5,000)
Transfers In	500	500	500	-
Advances Out	<u>(20,000)</u>	<u>(35,000)</u>	<u>(35,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>500</u>	<u>5,500</u>	<u>500</u>	<u>(5,000)</u>
Net Change in Fund Balance	(42,034)	(42,034)	(29,505)	12,529
Fund Balance, Beginning of Year	<u>62,037</u>	<u>62,037</u>	<u>62,037</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 20,003</u>	<u>\$ 20,003</u>	<u>\$ 32,532</u>	<u>\$ 12,529</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, 2008

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 386,515	\$ 467,536	\$ 350,727	\$ (116,809)
Fees, Fines and Forfeitures	175,500	175,500	38,488	(137,012)
Investment Income	-	-	4,391	4,391
Other Revenue	<u>212,634</u>	<u>235,139</u>	<u>167,048</u>	<u>(68,091)</u>
Total Revenues	<u>774,649</u>	<u>878,175</u>	<u>560,654</u>	<u>(317,521)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Judicial:				
CAC Trust:				
Personnel and Fringes	15,947	13,747	12,979	768
Operating Expenses	8,436	10,005	9,197	808
Capital Asset Expense	<u>1,310</u>	<u>14,042</u>	<u>10,371</u>	<u>3,671</u>
Total Judicial	<u>25,693</u>	<u>37,794</u>	<u>32,547</u>	<u>5,247</u>
Public Safety:				
Drug Task Force:				
Operating Expenses	17,618	17,618	-	17,618
Prosecutor's Mandatory Fine:				
Personnel and Fringes	-	25,787	12,862	12,925
Operating Expenses	137,000	111,213	26,368	84,845
Prosecutor's Law Enforcement:				
Operating Expenses	51,018	51,018	45,017	6,001
VAWI:				
Personnel and Fringes	145,262	145,262	112,833	32,429
Operating Expenses	171,475	171,475	154,996	16,479
Juvenile/Victim/Child Advocate:				
Personnel and Fringes	38,442	49,404	47,845	1,559
Operating Expenses	2,572	3,040	2,647	393
VOCA (CAC) Grant:				
Personnel and Fringes	172,735	172,561	172,366	195
Operating Expenses	13,606	28,384	20,879	7,505
Capital Asset Expense	5,425	5,425	5,406	19
CAC Prevention:				
Operating Expenses	3,840	3,840	1,592	2,248
Project Safe Neighborhood Grant:				
Personnel and Fringes	-	68,361	59,315	9,046
Operating Expenses	<u>-</u>	<u>1,685</u>	<u>-</u>	<u>1,685</u>
Total Public Safety	<u>758,993</u>	<u>855,073</u>	<u>662,126</u>	<u>192,947</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, 2008  
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Human Services:				
Victim Trust:				
Operating Expenses	1,910	2,910	690	2,220
Total Human Services	1,910	2,910	690	2,220
Total Expenditures	786,596	895,777	695,363	200,414
Excess (Deficit) Revenues Over/ (Under) Expenditures	(11,947)	(17,602)	(134,709)	(117,107)
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers Out	(1,672)	(2,383)	(897)	1,486
Total Other Financing Sources (Uses)	(1,672)	(2,383)	(897)	1,486
Net Change in Fund Balance	(13,619)	(19,985)	(135,606)	(115,621)
Fund Balance, Beginning of Year	273,611	273,611	273,611	-
Prior Year Encumbrances Appropriated	55,921	55,921	55,921	-
Fund Balance, End of Year	<u>\$ 315,913</u>	<u>\$ 309,547</u>	<u>\$ 193,926</u>	<u>\$ (115,621)</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, 2008

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 136,000	\$ 145,640	\$ 115,548	\$ (30,092)
Charges for Services	100,500	130,500	84,721	(45,779)
Fees, Fines and Forfeitures	50,500	60,865	59,061	(1,804)
Investment Income	-	-	1	1
Other Revenue	-	10,075	10,235	160
	<u>287,000</u>	<u>347,080</u>	<u>269,566</u>	<u>(77,514)</u>
Total Revenues				
<b>EXPENDITURES:</b>				
Current:				
Public Safety:				
Sheriff Law Enforcement Trust:				
Operating Expenses	76,985	87,060	80,304	6,756
Sheriff Mandatory Fine:				
Operating Expenses	15,750	26,115	5,575	20,540
Enforcement and Education:				
Personnel and Fringes	35,217	35,217	34,909	308
Operating Expenses	1,783	1,783	1,021	762
Indigent Drivers Alcohol:				
Operating Expenses	31,052	31,052	26,722	4,330
Jail Commissary Trust:				
Operating Expenses	48,736	48,736	41,019	7,717
Local Law Enforcement Block Grant:				
Operating Expenses	-	3	3	-
Jail Social Security Incentive:				
Operating Expenses	400	400	-	400
Carry Concealed Weapon:				
Operating Expenses	89,500	119,500	51,336	68,164
Jail Pay for Stay:				
Operating Expenses	697	697	-	697
Sheriff 911 Wireless:				
Operating Expenses	345,225	345,225	7,822	337,403
Sheriff Training/Reimbursement:				
Operating Expenses	-	9,640	9,640	-
	<u>645,345</u>	<u>705,428</u>	<u>258,351</u>	<u>447,077</u>
Total Expenditures				
Net Change in Fund Balance	(358,345)	(358,348)	11,215	369,563
Fund Balance, Beginning of Year	333,919	333,919	333,919	-
Prior Year Encumbrances Appropriated	<u>30,570</u>	<u>30,570</u>	<u>30,570</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 6,144</u>	<u>\$ 6,141</u>	<u>\$ 375,704</u>	<u>\$ 369,563</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, 2008

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Charges for Services	\$ 125,000	\$ 125,000	\$ 156,679	\$ 31,679
Fees, Fines and Forfeitures	\$ -	\$ 1,000	\$ 500	\$ (500)
Total Revenues	<u>125,000</u>	<u>126,000</u>	<u>157,179</u>	<u>31,179</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Judicial:				
Clerk's Computer Maintenance:				
Operating Expenses	90,738	90,738	80,931	9,807
Computer Legal Research Services:				
Operating Expenses	9,500	9,500	1,823	7,677
Jury Amenity:				
Operating Expenses	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Total Judicial	<u>100,238</u>	<u>101,238</u>	<u>82,754</u>	<u>18,484</u>
Public Safety:				
Common Pleas Court Probation Fee:				
Personnel and Fringes	30,966	38,058	38,050	8
Operating Expenses	<u>4,000</u>	<u>4,000</u>	<u>3,459</u>	<u>541</u>
Total Public Safety	<u>34,966</u>	<u>42,058</u>	<u>41,509</u>	<u>549</u>
Debt Service:				
Principal	170,000	170,000	170,000	-
Interest	<u>6,900</u>	<u>6,900</u>	<u>6,826</u>	<u>74</u>
Total Debt Service	<u>176,900</u>	<u>176,900</u>	<u>176,826</u>	<u>74</u>
Total Expenditures	<u>312,104</u>	<u>320,196</u>	<u>301,089</u>	<u>19,107</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(187,104)</u>	<u>(194,196)</u>	<u>(143,910)</u>	<u>50,286</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Note Proceeds	<u>170,000</u>	<u>170,000</u>	<u>160,000</u>	<u>(10,000)</u>
Total Other Financing Sources (Uses)	<u>170,000</u>	<u>170,000</u>	<u>160,000</u>	<u>(10,000)</u>
Net Change in Fund Balance	(17,104)	(24,196)	16,090	40,286
Fund Balance, Beginning of Year	82,707	82,707	82,707	-
Prior Year Encumbrances Appropriated	<u>7,638</u>	<u>7,638</u>	<u>7,638</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 73,241</u>	<u>\$ 66,149</u>	<u>\$ 106,435</u>	<u>\$ 40,286</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, 2008

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Fees, Fines and Forfeitures	\$ 25,000	\$ 39,000	\$ 30,014	\$ (8,986)
Total Revenues	<u>25,000</u>	<u>39,000</u>	<u>30,014</u>	<u>(8,986)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Judicial:				
Domestic Relations Clerk:				
Personnel and Fringes	-	14,000	14,000	-
Domestic Relations Judicial:				
Personnel and Fringes	44,000	42,000	32,211	9,789
Capital Asset Expense	-	2,000	1,965	35
Total Expenditures	<u>44,000</u>	<u>58,000</u>	<u>48,176</u>	<u>9,824</u>
Net Change in Fund Balance	(19,000)	(19,000)	(18,162)	838
Fund Balance, Beginning of Year	<u>20,240</u>	<u>20,240</u>	<u>20,240</u>	-
Fund Balance, End of Year	<u>\$ 1,240</u>	<u>\$ 1,240</u>	<u>\$ 2,078</u>	<u>\$ 838</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, 2008

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Charges for Services	\$ 47,306	\$ 47,306	\$ 45,525	\$ (1,781)
Total Revenues	<u>47,306</u>	<u>47,306</u>	<u>45,525</u>	<u>(1,781)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
Indigent Guardianship:				
Personnel and Fringes	4,621	4,621	-	4,621
Operating Expenses	<u>40,000</u>	<u>40,000</u>	<u>14,198</u>	<u>25,802</u>
Total Legislative and Executive	<u>44,621</u>	<u>44,621</u>	<u>14,198</u>	<u>30,423</u>
Judicial:				
Probate Computer Maintenance:				
Operating Expenses	14,500	14,500	14,378	122
Conduct of Business:				
Operating Expenses	1,450	1,450	600	850
Probate Computer Research:				
Operating Expenses	17,000	17,000	1,777	15,223
Probate Special Projects:				
Operating Expenses	<u>2,400</u>	<u>2,400</u>	<u>1,449</u>	<u>951</u>
Total Judicial	<u>35,350</u>	<u>35,350</u>	<u>18,204</u>	<u>17,146</u>
Total Expenditures	<u>79,971</u>	<u>79,971</u>	<u>32,402</u>	<u>47,569</u>
Net Change in Fund Balance	(32,665)	(32,665)	13,123	45,788
Fund Balance, Beginning of Year	<u>97,344</u>	<u>97,344</u>	<u>97,344</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 64,679</u>	<u>\$ 64,679</u>	<u>\$ 110,467</u>	<u>\$ 45,788</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, 2008

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 2,033,764	\$ 2,033,764	\$ 2,055,765	\$ 22,001
Charges for Services	<u>1,868,000</u>	<u>1,868,000</u>	<u>1,479,546</u>	<u>(388,454)</u>
Total Revenues	<u>3,901,764</u>	<u>3,901,764</u>	<u>3,535,311</u>	<u>(366,453)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Judicial:				
Juvenile Court Computer Maintenance:				
Operating Expenses	43,000	43,000	28,923	14,077
Juvenile Court Legal Research:				
Operating Expenses	10,089	10,089	2,123	7,966
SVAA Juvenile Grant:				
Operating Expenses	2,551	2,551	2,551	-
Juvenile Indigent Driver Alcohol:				
Operating Expenses	<u>2,159</u>	<u>2,159</u>	<u>-</u>	<u>2,159</u>
Total Judicial	<u>57,799</u>	<u>57,799</u>	<u>33,597</u>	<u>24,202</u>
Public Safety:				
Mediation Pilot Project:				
Personnel and Fringes	189,096	189,096	172,448	16,648
Operating Expenses	3,931	3,931	423	3,508
Felony Delinquent Care & Custody:				
Personnel and Fringes	1,475,552	1,475,552	871,869	603,683
Operating Expenses	1,165,317	1,165,317	687,993	477,324
VOCA/Court Appointed Special Advocate Grant:				
Personnel and Fringes	41,182	41,182	35,710	5,472
Mediation Service Fee:				
Personnel and Fringes	21,760	21,760	343	21,417
Operating Expenses	32,900	32,900	5,320	27,580
Title IV-E Contract:				
Personnel and Fringes	196,052	196,052	171,834	24,218
Operating Expenses	1,682,515	1,682,515	1,531,419	151,096
Title IV-E Juvenile Probation:				
Personnel and Fringes	453,518	453,518	267,703	185,815
Operating Expenses	<u>384,995</u>	<u>384,995</u>	<u>188,971</u>	<u>196,024</u>
Total Public Safety	<u>5,646,818</u>	<u>5,646,818</u>	<u>3,934,033</u>	<u>1,712,785</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, 2008  
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Human Services:				
Ohio Youth Commission:				
Personnel and Fringes	42,089	47,836	47,488	348
Operating Expenses	25,000	19,253	14,160	5,093
Jeweler's for Children:				
Personnel and Fringes	24,242	24,242	22,488	1,754
Operating Expenses	750	750	539	211
Total Human Services	<u>92,081</u>	<u>92,081</u>	<u>84,675</u>	<u>7,406</u>
Total Expenditures	<u>5,796,698</u>	<u>5,796,698</u>	<u>4,052,305</u>	<u>1,744,393</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(1,894,934)</u>	<u>(1,894,934)</u>	<u>(516,994)</u>	<u>1,377,940</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	<u>8,503</u>	<u>8,503</u>	<u>8,000</u>	<u>(503)</u>
Total Other Financing Sources (Uses)	<u>8,503</u>	<u>8,503</u>	<u>8,000</u>	<u>(503)</u>
Net Change in Fund Balance	(1,886,431)	(1,886,431)	(508,994)	1,377,437
Fund Balance, Beginning of Year	2,114,834	2,114,834	2,114,834	-
Prior Year Encumbrances Appropriated	<u>222,038</u>	<u>222,038</u>	<u>222,038</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 450,441</u>	<u>\$ 450,441</u>	<u>\$ 1,827,878</u>	<u>\$ 1,377,437</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Clerk of Courts Special Revenue Fund  
For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Charges for Services	\$ 698,600	\$ 698,600	\$ 553,924	\$ (144,676)
Total Revenues	<u>698,600</u>	<u>698,600</u>	<u>553,924</u>	<u>(144,676)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
Certificate of Title Administration:				
Personnel and Fringes	559,849	559,849	535,103	24,746
Operating Expenses	<u>41,713</u>	<u>41,713</u>	<u>20,127</u>	<u>21,586</u>
Total Legislative and Executive	<u>601,562</u>	<u>601,562</u>	<u>555,230</u>	<u>46,332</u>
Public Safety:				
Clerk of Courts Home Arrest Monitoring:				
Operating Expenses	<u>26,224</u>	<u>46,224</u>	<u>40,724</u>	<u>5,500</u>
Total Public Safety	<u>26,224</u>	<u>46,224</u>	<u>40,724</u>	<u>5,500</u>
Total Expenditures	<u>627,786</u>	<u>647,786</u>	<u>595,954</u>	<u>51,832</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>70,814</u>	<u>50,814</u>	<u>(42,030)</u>	<u>(92,844)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	-	-	67,000	67,000
Advances Out	<u>(27,000)</u>	<u>(27,000)</u>	<u>(27,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(27,000)</u>	<u>(27,000)</u>	<u>40,000</u>	<u>67,000</u>
Net Change in Fund Balance	43,814	23,814	(2,030)	(25,844)
Fund Balance, Beginning of Year	42,417	42,417	42,417	-
Prior Year Encumbrances Appropriated	<u>9,937</u>	<u>9,937</u>	<u>9,937</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 96,168</u>	<u>\$ 76,168</u>	<u>\$ 50,324</u>	<u>\$ (25,844)</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, 2008

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ -	\$ 871	\$ 871	\$ -
Total Revenues	<u>-</u>	<u>871</u>	<u>871</u>	<u>-</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
HAVA Grant:				
Operating Expenses	<u>-</u>	<u>871</u>	<u>871</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>871</u>	<u>871</u>	<u>-</u>
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning of Year	<u>642</u>	<u>642</u>	<u>642</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 642</u>	<u>\$ 642</u>	<u>\$ 642</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, 2008

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Charges for Services	\$ 141,537	\$ 141,537	\$ 75,752	\$ (65,785)
Other Revenue	<u>8,000</u>	<u>8,000</u>	<u>4,612</u>	<u>(3,388)</u>
Total Revenues	<u>149,537</u>	<u>149,537</u>	<u>80,364</u>	<u>(69,173)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
County Recorder's Special Equipment:				
Personnel and Fringes	87,000	-	-	-
Operating Expenses	24,500	117,500	114,952	2,548
Capital Asset Expense	38,000	32,000	-	32,000
Recorder Housing:				
Operating Expenses	<u>8,169</u>	<u>9,669</u>	<u>9,589</u>	<u>80</u>
Total Expenditures	<u>157,669</u>	<u>159,169</u>	<u>124,541</u>	<u>34,628</u>
Net Change in Fund Balance	(8,132)	(9,632)	(44,177)	(34,545)
Fund Balance, Beginning of Year	(9,462)	(9,462)	(9,462)	-
Prior Year Encumbrances Appropriated	<u>24,669</u>	<u>24,669</u>	<u>24,669</u>	-
Fund Balance, End of Year	<u>\$ 7,075</u>	<u>\$ 5,575</u>	<u>\$ (28,970)</u>	<u>\$ (34,545)</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Engineers FEMA Special Revenue Fund  
For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Other Revenue	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-
<b>EXPENDITURES:</b>				
Current:				
Public Safety:				
Personnel and Fringes	-	2,690	2,678	12
Operating Expenses	-	8,000	6,398	1,602
Total Expenditures	-	10,690	9,076	1,614
Excess (Deficit) Revenues Over/ (Under) Expenditures	-	(10,690)	(9,076)	1,614
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	-	11,000	11,000	-
Total Other Financing Sources (Uses)	-	11,000	11,000	-
Net Change in Fund Balance	-	310	1,924	1,614
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	\$ -	\$ 310	\$ 1,924	\$ 1,614

**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, 2008

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 508,818	\$ 549,138	\$ 441,970	\$ (107,168)
Other Revenue	<u>30,000</u>	<u>30,000</u>	<u>22,031</u>	<u>(7,969)</u>
Total Revenues	<u>538,818</u>	<u>579,138</u>	<u>464,001</u>	<u>(115,137)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Safety:				
Emergency Planning:				
Personnel and Fringes	2,359	2,359	1,443	916
Operating Expenses	51,299	51,299	19,942	31,357
Hazardous Materials:				
Personnel and Fringes	3,539	3,539	1,189	2,350
Operating Expenses	49,082	44,082	22,893	21,189
FEMA PY03 Certification Grant:				
Operating Expenses	15,630	15,630	9,630	6,000
State Homeland Security Grant 2003:				
Personnel and Fringes	57,322	57,322	14,650	42,672
Operating Expenses	119,727	119,727	68,486	51,241
EMA Trust:				
Operating Expenses	5,006	5,006	2,594	2,412
EMA 911 Government Assistance:				
Operating Expenses	<u>331,720</u>	<u>372,040</u>	<u>333,334</u>	<u>38,706</u>
Total Expenditures	<u>635,684</u>	<u>671,004</u>	<u>474,161</u>	<u>196,843</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(96,866)</u>	<u>(91,866)</u>	<u>(10,160)</u>	<u>81,706</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Advances In	-	5,000	10,000	5,000
Advances Out	<u>-</u>	<u>(10,000)</u>	<u>(10,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>(5,000)</u>	<u>-</u>	<u>5,000</u>
Net Change in Fund Balance	(96,866)	(96,866)	(10,160)	86,706
Fund Balance, Beginning of Year	(4,551)	(4,551)	(4,551)	-
Prior Year Encumbrances Appropriated	<u>104,703</u>	<u>104,703</u>	<u>104,703</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 3,286</u>	<u>\$ 3,286</u>	<u>\$ 89,992</u>	<u>\$ 86,706</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Veterans Memorial Trust Special Revenue Fund  
For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Other Revenue	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-
<b>EXPENDITURES:</b>				
Current:				
Human Services:				
Operating Expenses	1,964	1,964	-	1,964
Total Expenditures	1,964	1,964	-	1,964
Net Change in Fund Balance	(1,964)	(1,964)	-	1,964
Fund Balance, Beginning of Year	1,964	1,964	1,964	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,964</u>	<u>\$ 1,964</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, 2008

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Special Assessments	\$ 87,289	\$ 95,405	\$ 89,488	\$ (5,917)
Total Revenues	<u>87,289</u>	<u>95,405</u>	<u>89,488</u>	<u>(5,917)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Works:				
Ditch Maintenance Rotary:				
Operating Expenses	<u>111,972</u>	<u>170,466</u>	<u>159,761</u>	<u>10,705</u>
Total Expenditures	<u>111,972</u>	<u>170,466</u>	<u>159,761</u>	<u>10,705</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(24,683)</u>	<u>(75,061)</u>	<u>(70,273)</u>	<u>4,788</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	<u>200</u>	<u>47,795</u>	<u>-</u>	<u>(47,795)</u>
Total Other Financing Sources (Uses)	<u>200</u>	<u>47,795</u>	<u>-</u>	<u>(47,795)</u>
Net Change in Fund Balance	(24,483)	(27,266)	(70,273)	(43,007)
Fund Balance, Beginning of Year	46,948	46,948	46,948	-
Prior Year Encumbrances Appropriated	<u>58,972</u>	<u>58,972</u>	<u>58,972</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 81,437</u>	<u>\$ 78,654</u>	<u>\$ 35,647</u>	<u>\$ (43,007)</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, 2008

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Other Revenue	\$ 147,452	\$ 147,452	\$ 645,576	\$ 498,124
Total Revenues	<u>147,452</u>	<u>147,452</u>	<u>645,576</u>	<u>498,124</u>
<b>EXPENDITURES:</b>				
Current:				
Debt service:				
Bonds	460,000	460,000	460,000	-
Notes	2,755,000	2,755,000	2,755,000	-
Interest	<u>604,830</u>	<u>604,830</u>	<u>604,529</u>	<u>301</u>
Total Expenditures	<u>3,819,830</u>	<u>3,819,830</u>	<u>3,819,529</u>	<u>301</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(3,672,378)</u>	<u>(3,672,378)</u>	<u>(3,173,953)</u>	<u>498,425</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Note Proceeds	2,270,000	2,270,000	2,155,000	(115,000)
Transfers In	<u>1,327,378</u>	<u>1,327,378</u>	<u>1,353,779</u>	<u>26,401</u>
Total Other Financing Sources (Uses)	<u>3,597,378</u>	<u>3,597,378</u>	<u>3,508,779</u>	<u>(88,599)</u>
Net Change in Fund Balance	(75,000)	(75,000)	334,826	409,826
Fund Balance, Beginning of Year	<u>80,925</u>	<u>80,925</u>	<u>80,925</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 5,925</u>	<u>\$ 5,925</u>	<u>\$ 415,751</u>	<u>\$ 409,826</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, 2008

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Other Revenue	\$ 623,053	\$ 623,053	\$ 623,053	\$ -
Total Revenues	<u>623,053</u>	<u>623,053</u>	<u>623,053</u>	<u>-</u>
<b>EXPENDITURES:</b>				
Current:				
Debt service:				
Bonds	495,000	495,000	495,000	-
Interest	<u>128,053</u>	<u>128,053</u>	<u>128,053</u>	<u>-</u>
Total Expenditures	<u>623,053</u>	<u>623,053</u>	<u>623,053</u>	<u>-</u>
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning of Year	<u>4,845</u>	<u>4,845</u>	<u>4,845</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 4,845</u>	<u>\$ 4,845</u>	<u>\$ 4,845</u>	<u>\$ -</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Permanent Improvement Capital Projects Fund  
For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Other Revenue	\$ -	\$ -	\$ 619	\$ 619
Total Revenues	-	-	619	619
<b>EXPENDITURES:</b>				
Capital Outlay:				
Capital Asset Expense	1,573,914	1,574,914	1,126,726	448,188
Total Capital Outlay	1,573,914	1,574,914	1,126,726	448,188
Debt Service:				
Principal	100,000	100,000	100,000	-
Total Debt Service	100,000	100,000	100,000	-
Total Expenditures	1,673,914	1,674,914	1,226,726	448,188
Excess (Deficit) Revenues Over/ (Under) Expenditures	(1,673,914)	(1,674,914)	(1,226,107)	448,807
<b>OTHER FINANCING SOURCES (USES):</b>				
Note Proceeds	840,000	840,000	475,000	(365,000)
Transfers In	115,200	115,200	153,200	38,000
Total Other Financing Sources (Uses)	955,200	955,200	628,200	(327,000)
Net Change in Fund Balance	(718,714)	(719,714)	(597,907)	121,807
Fund Balance, Beginning of Year	236,602	236,602	236,602	-
Prior Year Encumbrances Appropriated	500,714	500,714	500,714	-
Fund Balance, End of Year	\$ 18,602	\$ 17,602	\$ 139,409	\$ 121,807



**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Juvenile Safety Renovations Capital Projects Fund  
For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Other Revenue	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-
<b>EXPENDITURES:</b>				
Capital Outlay:				
Operating Expenses	10,759	10,759	10,760	(1)
Total Capital Outlay	10,759	10,759	10,760	(1)
Total Expenditures	10,759	10,759	10,760	(1)
Excess (Deficit) Revenues Over/ (Under) Expenditures	(10,759)	(10,759)	(10,760)	(1)
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers Out	-	(56,401)	(56,401)	-
Total Other Financing Sources (Uses)	-	(56,401)	(56,401)	-
Net Change in Fund Balance	(10,759)	(67,160)	(67,161)	(1)
Fund Balance, Beginning of Year	56,402	56,402	56,402	-
Prior Year Encumbrances Appropriated	10,759	10,759	10,759	-
Fund Balance, End of Year	<u>\$ 56,402</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  
MR/DD Capital Projects Fund  
For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Charges for Services	\$ 50,400	\$ 48,400	\$ 48,800	\$ 400
Total Revenues	<u>50,400</u>	<u>48,400</u>	<u>48,800</u>	<u>400</u>
<b>EXPENDITURES:</b>				
Capital Outlay:				
Operating Expenses	<u>3,032,370</u>	<u>3,204,081</u>	<u>2,919,149</u>	<u>284,932</u>
Total Capital Outlay	<u>3,032,370</u>	<u>3,204,081</u>	<u>2,919,149</u>	<u>284,932</u>
Debt Service:				
Principal	2,850,000	2,850,000	2,850,000	-
Interest	<u>114,000</u>	<u>114,000</u>	<u>114,000</u>	<u>-</u>
Total Debt Service	<u>2,964,000</u>	<u>2,964,000</u>	<u>2,964,000</u>	<u>-</u>
Total Expenditures	<u>5,996,370</u>	<u>6,168,081</u>	<u>5,883,149</u>	<u>284,932</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(5,945,970)</u>	<u>(6,119,681)</u>	<u>(5,834,349)</u>	<u>285,332</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Note Proceeds	2,525,000	2,525,000	2,525,000	-
Transfers In	<u>510,700</u>	<u>682,411</u>	<u>684,011</u>	<u>1,600</u>
Total Other Financing Sources (Uses)	<u>3,035,700</u>	<u>3,207,411</u>	<u>3,209,011</u>	<u>1,600</u>
Net Change in Fund Balance	(2,910,270)	(2,912,270)	(2,625,338)	286,932
Fund Balance, Beginning of Year	654,521	654,521	654,521	-
Prior Year Encumbrances Appropriated	<u>2,257,370</u>	<u>2,257,370</u>	<u>2,257,370</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,621</u>	<u>\$ (379)</u>	<u>\$ 286,553</u>	<u>\$ 286,932</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Heritage Center Project Construction Capital Projects Fund  
For the Year Ended December 31, 2008

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

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Issue II/OPWC Capital Projects Fund  
For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ -	\$ 3,015,737	\$ 653,937	\$ (2,361,800)
Total Revenues	-	3,015,737	653,937	(2,361,800)
<b>EXPENDITURES:</b>				
Capital Outlay:				
Operating Expenses	668,034	3,683,771	3,154,632	529,139
Total Capital Outlay	668,034	3,683,771	3,154,632	529,139
Total Expenditures	668,034	3,683,771	3,154,632	529,139
Excess (Deficit) Revenues Over/ (Under) Expenditures	(668,034)	(668,034)	(2,500,695)	(1,832,661)
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers Out	-	(64)	(64)	-
Total Other Financing Sources (Uses)	-	(64)	(64)	-
Net Change in Fund Balance	(668,034)	(668,098)	(2,500,759)	(1,832,661)
Fund Balance, Beginning of Year	(667,970)	(667,970)	(667,970)	-
Prior Year Encumbrances Appropriated	668,034	668,034	668,034	-
Fund Balance, End of Year	<u>\$ (667,970)</u>	<u>\$ (668,034)</u>	<u>\$ (2,500,695)</u>	<u>\$ (1,832,661)</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Guardrail Replacement Capital Projects Fund  
For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ -	\$ 300,000	\$ 300,000	\$ -
Total Revenues	-	300,000	300,000	-
<b>EXPENDITURES:</b>				
Capital Outlay:				
Capital Asset Expenses	-	300,000	300,000	-
Total Capital Outlay	-	300,000	300,000	-
Total Expenditures	-	300,000	300,000	-
Excess (Deficit) Revenues Over/ (Under) Expenditures	-	-	-	-
<b>OTHER FINANCING SOURCES (USES):</b>				
Advances In	-	300,000	300,000	-
Advances Out	-	(300,000)	(300,000)	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	\$ -	\$ -	\$ -	-

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Traffic Signal Replacement Capital Projects Fund  
For the Year Ended December 31, 2008

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

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
South Vienna Development Project Capital Projects Fund  
For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ -	\$ -	\$ 31,457	\$ 31,457
Total Revenues	-	-	31,457	31,457
<b>EXPENDITURES:</b>				
Debt Service:				
Principal	185,000	185,000	185,000	-
Interest	-	-	-	-
Total Debt Service	185,000	185,000	185,000	-
Total Expenditures	185,000	185,000	185,000	-
Net Change in Fund Balance	(185,000)	(185,000)	(153,543)	31,457
Fund Balance, Beginning of Year	185,000	185,000	185,000	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31,457</u>	<u>\$ 31,457</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Fairgrounds Entrance Capital Projects Fund  
For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ -	\$ 851	\$ 46,877	\$ 46,026
Total Revenues	<u>-</u>	<u>851</u>	<u>46,877</u>	<u>46,026</u>
<b>EXPENDITURES:</b>				
Capital Outlay:				
Capital Asset Expenses	<u>46,026</u>	<u>46,877</u>	<u>46,877</u>	<u>-</u>
Total Capital Outlay	<u>46,026</u>	<u>46,877</u>	<u>46,877</u>	<u>-</u>
Total Expenditures	<u>46,026</u>	<u>46,877</u>	<u>46,877</u>	<u>-</u>
Net Change in Fund Balance	(46,026)	(46,026)	-	46,026
Fund Balance, Beginning of Year	(46,026)	(46,026)	(46,026)	-
Prior Year Encumbrances Appropriated	<u>46,026</u>	<u>46,026</u>	<u>46,026</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ (46,026)</u>	<u>\$ (46,026)</u>	<u>\$ -</u>	<u>\$ 46,026</u>



**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Ditch Construction Capital Projects Fund  
For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Special Assessments	\$ -	\$ -	\$ 3,789	\$ 3,789
Total Revenues	-	-	3,789	3,789
<b>EXPENDITURES:</b>				
Capital Outlay:				
Operating Expenses	-	-	-	-
Capital Asset Expenses	-	-	-	-
Total Capital Outlay	-	-	-	-
Total Expenditures	-	-	-	-
Net Change in Fund Balance	-	-	3,789	3,789
Fund Balance, Beginning of Year	87,537	87,537	87,537	-
Fund Balance, End of Year	\$ 87,537	\$ 87,537	\$ 91,326	\$ 3,789

**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, 2008

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Investment Income	\$ -	\$ -	\$ 40	\$ 40
Total Revenues	-	-	40	40
<b>EXPENDITURES:</b>				
Current:				
Human Services:				
Operating Expenses	4,000	4,000	-	4,000
Total Expenditures	4,000	4,000	-	4,000
Net Change in Fund Balance	(4,000)	(4,000)	40	4,040
Fund Balance, Beginning of Year	8,561	8,561	8,561	-
Fund Balance, End of Year	<u>\$ 4,561</u>	<u>\$ 4,561</u>	<u>\$ 8,601</u>	<u>4,040</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Chase Stewart Soldier's Relief Permanent Fund  
For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Investment Income	\$ -	\$ -	\$ 4,598	\$ 4,598
Total Revenues	-	-	4,598	4,598
<b>EXPENDITURES:</b>				
Current:				
Human Services:				
Operating Expenses	36,000	36,000	2,263	33,737
Total Expenditures	36,000	36,000	2,263	33,737
Net Change in Fund Balance	(36,000)	(36,000)	2,335	38,335
Fund Balance, Beginning of Year	123,899	123,899	123,899	-
Fund Balance, End of Year	<u>\$ 87,899</u>	<u>\$ 87,899</u>	<u>\$ 126,234</u>	<u>\$ 38,335</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-15
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-16 – 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. The County implemented GASB Statement 34 in 2003; schedules presenting government-wide information include information beginning in that year.



## CLARK COUNTY, OHIO

## Net Assets by Component

Last Six Fiscal Years (Accrual Basis of Accounting)

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

Source: Clark County Auditor's Office



**CLARK COUNTY, OHIO**  
Changes in Net Assets  
Last Six Fiscal Years (Accrual Basis of Accounting)

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
<b>Expenses:</b>						
Primary Government:						
Governmental Activities:						
General Government:						
Legislative & Executive	\$ 6,518,815	\$ 7,482,497	\$ 6,953,654	\$ 8,563,892	\$ 13,580,246	\$ 15,515,492
Judicial	7,978,551	8,059,117	8,359,847	9,515,849	13,907,141	13,658,964
Public Safety	14,983,773	14,739,384	16,412,417	17,640,819	14,914,162	14,986,140
Public Works	11,535,874	4,760,178	10,702,235	11,497,023	9,621,300	10,073,253
Health	21,711,668	22,260,066	23,492,812	22,998,929	24,364,503	21,035,234
Human Services	40,978,271	34,485,933	41,703,936	43,829,764	43,325,167	43,509,093
Conservation and Recreation	2,614,690	1,647,695	1,692,213	2,042,557	1,929,530	1,557,877
Interest Expense	411,276	304,644	430,601	552,627	829,748	730,966
Total Governmental Activities Expenses	<u>106,732,918</u>	<u>93,739,514</u>	<u>109,747,715</u>	<u>116,641,460</u>	<u>122,471,797</u>	<u>121,067,019</u>
Business-Type Activities:						
Sewer	2,689,375	2,162,215	2,907,155	3,852,046	3,456,235	3,435,523
Water	1,552,327	1,860,726	1,555,331	2,361,409	2,163,867	1,974,744
Total Business-Type Activities Expenses	<u>4,241,702</u>	<u>4,022,941</u>	<u>4,462,486</u>	<u>6,213,455</u>	<u>5,620,102</u>	<u>5,410,267</u>
Total Primary Government Expenses	<u>\$ 110,974,620</u>	<u>\$ 97,762,455</u>	<u>\$ 114,210,201</u>	<u>\$ 122,854,915</u>	<u>\$ 128,091,899</u>	<u>\$ 126,477,286</u>
<b>Program Revenues:</b>						
Governmental Activities:						
Charges for Services:						
General Government:						
Legislative & Executive	\$ 4,545,947	\$ 4,407,998	\$ 6,017,463	\$ 6,393,272	\$ 5,304,530	\$ 4,505,340
Judicial	1,564,380	1,420,151	1,301,757	1,538,664	3,421,820	3,572,574
Public Safety/Security of Persons & Property	2,551,698	2,010,620	1,746,834	1,535,630	1,173,021	1,034,224
Public Works	889,440	1,786,481	1,218,129	1,148,259	938,233	835,581
Health	888,612	924,007	916,449	959,145	1,908,276	631,827
Human Services	1,805,416	2,169,130	7,363,505	8,738,108	8,844,054	6,924,140
Conservation and Recreation	725,960	656,575	678,620	661,434	1,005,220	860,287
Operating Grants and Contributions	50,633,488	53,585,397	54,886,092	56,365,047	59,201,547	64,978,262
Capital Grants and Contributions	2,494,722	2,078,122	1,230,755	637,470	1,025,785	1,085,101
Total Governmental Activities Program Revenues	<u>66,099,663</u>	<u>69,038,481</u>	<u>75,359,604</u>	<u>77,977,029</u>	<u>82,822,486</u>	<u>84,427,336</u>
Business-Type Activities:						
Charges for Services:						
Sewer	3,032,393	3,192,168	3,429,034	2,950,296	3,761,029	3,355,533
Water	1,555,641	1,755,018	1,914,072	1,726,611	2,091,502	1,853,204
Operating Grants and Contributions	921,039	23,499	2,094,863	469,003	-	-
Capital Grants and Contributions	-	-	-	-	533,535	-
Total Business-Type Activities Program Revenues	<u>5,509,073</u>	<u>4,970,685</u>	<u>7,437,969</u>	<u>5,145,910</u>	<u>6,386,066</u>	<u>5,208,737</u>
Total Primary Government Program Revenues	<u>\$ 71,608,736</u>	<u>\$ 74,009,166</u>	<u>\$ 82,797,573</u>	<u>\$ 83,122,939</u>	<u>\$ 89,208,552</u>	<u>\$ 89,636,073</u>
<b>Net (Expense)/Revenue:</b>						
Governmental Activities	\$ (40,633,255)	\$ (24,701,033)	\$ (34,388,111)	\$ (38,664,431)	\$ (39,649,311)	\$ (36,639,683)
Business-Type Activities	1,267,371	947,744	2,975,483	(1,067,545)	765,964	(201,530)
Total Primary Government Net (Expense)/Revenue	<u>\$ (39,365,884)</u>	<u>\$ (23,753,289)</u>	<u>\$ (31,412,628)</u>	<u>\$ (39,731,976)</u>	<u>\$ (38,883,347)</u>	<u>\$ (36,841,213)</u>

(Continued)

**CLARK COUNTY, OHIO**  
Changes in Net Assets  
Last Six Fiscal Years (Accrual Basis of Accounting)  
(Continued)

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
<b>General Revenues and Other Changes in Net Assets:</b>						
Governmental Activities:						
Taxes:						
Property Taxes Levied for:						
General Purposes	\$ 3,213,145	\$ 3,337,017	\$ 3,505,252	\$ 3,813,396	\$ 3,671,872	\$ 3,541,363
Children's Home	2,792,431	2,927,913	2,853,061	2,829,089	2,664,262	2,395,102
MRDD	8,339,616	10,769,810	10,647,764	10,832,753	10,513,030	9,875,289
Senior Citizen's	1,296,344	1,378,500	1,303,362	2,003,973	2,035,677	2,222,386
Permissive Sales	12,243,341	12,563,786	15,018,094	19,876,833	13,429,821	18,791,959
Grants and Contributions not Restricted						
to Specific Programs	3,742,624	3,828,800	6,118,338	3,172,719	4,802,904	6,209,645
Investment Income	918,956	719,178	1,599,833	3,496,171	4,160,834	2,912,840
Other Revenue	<u>5,610,718</u>	<u>1,402,834</u>	<u>2,023,676</u>	<u>2,877,115</u>	<u>2,138,706</u>	<u>1,433,093</u>
Total Governmental Activities	<u>38,157,175</u>	<u>36,927,838</u>	<u>43,069,380</u>	<u>48,902,049</u>	<u>43,417,106</u>	<u>47,381,677</u>
Business-Type Activities:						
Taxes:						
Property Taxes Levied for:						
General Purposes	-	-	-	-	-	-
Children's Home	-	-	-	-	-	-
MRDD	-	-	-	-	-	-
Senior Citizen's	-	-	-	-	-	-
Permissive Sales	-	-	-	-	-	-
Grants and Contributions not Restricted						
to Specific Programs	-	-	-	-	-	-
Investment Income	6,721	-	-	-	-	-
Other Revenue	<u>81,732</u>	<u>8,996</u>	<u>1,050,823</u>	<u>265,976</u>	<u>48,392</u>	<u>64,638</u>
Total Business-Type Activities	<u>88,453</u>	<u>8,996</u>	<u>1,050,823</u>	<u>265,976</u>	<u>48,392</u>	<u>64,638</u>
Total Primary Government	<u>\$ 38,245,628</u>	<u>\$ 36,936,834</u>	<u>\$ 44,120,203</u>	<u>\$ 49,168,025</u>	<u>\$ 43,465,498</u>	<u>\$ 47,446,315</u>
<b>Change in Net Assets</b>						
Governmental Activities	\$ (2,476,080)	\$ 12,226,805	\$ 8,681,269	\$ 10,237,618	\$ 3,767,795	\$ 10,741,994
Business-Type Activities	1,355,824	956,740	4,026,306	(801,569)	814,356	(136,892)
Total Primary Government Change in Net Assets	<u>\$ (1,120,256)</u>	<u>\$ 13,183,545</u>	<u>\$ 12,707,575</u>	<u>\$ 9,436,049</u>	<u>\$ 4,582,151</u>	<u>\$ 10,605,102</u>

Source: Clark County Auditor's Office

**CLARK COUNTY, OHIO**

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
General Fund:										
Reserved	\$ 543,943	\$ 600,163	\$ 969,689	\$ 823,087	\$ 945,952	\$ 933,182	\$ 1,023,087	\$ 2,071,345	\$ 2,622,894	\$ 2,011,928
Unreserved	7,446,751	8,744,861	11,105,208	9,289,124	6,428,922	4,155,905	5,765,842	8,832,443	7,066,027	8,023,745
Total General Fund	<u>\$ 7,990,694</u>	<u>\$ 9,345,024</u>	<u>\$ 12,074,897</u>	<u>\$ 10,112,211</u>	<u>\$ 7,374,874</u>	<u>\$ 5,089,087</u>	<u>\$ 6,788,929</u>	<u>\$ 10,903,788</u>	<u>\$ 9,688,921</u>	<u>\$ 10,035,673</u>
All Other Governmental Funds:										
Reserved	\$ 6,204,022	\$ 1,690,774	\$ 3,683,626	\$ 3,884,452	\$ 5,755,381	\$ 11,307,436	\$ 3,881,300	\$ 10,909,079	\$ 6,574,239	\$ 6,221,539
Unreserved, Reported In:										
Special Revenue Funds	7,190,277	10,022,464	13,695,108	11,585,871	7,790,139	11,780,482	13,975,889	4,379,094	25,176,769	25,845,217
Debt Service Funds	46,518	64,605	245,411	175,716	26,528	32,111	26,337	56,051	85,770	420,596
Capital Projects Funds	(3,452,209)	(3,483,466)	(4,489,504)	(3,376,810)	(5,040,456)	(9,431,107)	(7,557,101)	(2,862,368)	(5,686,786)	(7,398,862)
Permanent Funds	-	-	-	-	45,922	47,608	50,890	54,694	57,935	59,838
Total All Other Governmental Funds	<u>\$ 9,988,608</u>	<u>\$ 8,294,377</u>	<u>\$ 13,134,641</u>	<u>\$ 12,269,229</u>	<u>\$ 8,577,514</u>	<u>\$ 13,736,530</u>	<u>\$ 10,377,315</u>	<u>\$ 12,536,550</u>	<u>\$ 26,207,927</u>	<u>\$ 25,148,328</u>

Source: Clark County Auditor's Office

Note:

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

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
<b>Revenues:</b>										
Taxes	\$ 15,636,424	\$ 17,283,698	\$ 15,688,182	\$ 15,563,842	\$ 15,641,536	\$ 18,413,240	\$ 18,309,439	\$ 19,403,937	\$ 18,960,115	\$ 18,034,140
Permissive Sales Tax	11,386,760	11,892,664	12,043,651	17,727,306	12,279,860	12,490,403	16,077,939	18,820,858	14,485,796	18,791,959
Intergovernmental	42,454,300	56,868,184	56,982,066	52,128,102	55,504,661	59,504,037	58,652,979	59,145,332	67,234,307	68,162,564
Charges for Services	8,380,107	9,631,628	13,189,680	9,804,437	11,514,207	11,320,431	17,409,986	18,246,636	21,261,754	16,734,324
Licenses and Permits	129,847	157,755	436,461	411,791	353,378	407,887	421,746	431,308	437,389	411,542
Fees, Fines and Forfeitures	3,580,027	3,704,130	1,504,318	1,384,919	1,389,531	1,547,899	1,497,007	1,906,699	1,069,724	1,135,325
Special Assessments	37,074	76,299	60,329	27,588	38,216	39,972	45,431	49,277	79,530	93,279
Investment Income	2,120,119	3,287,148	3,655,114	1,246,088	945,888	746,339	1,667,981	3,043,250	4,478,006	2,856,934
Other Revenue	3,237,073	4,609,556	4,097,633	10,804,932	5,330,720	1,712,057	2,023,676	2,877,115	2,122,254	1,263,013
Total Revenues	86,961,731	107,511,062	107,657,434	109,099,005	102,997,997	106,182,265	116,106,184	123,924,412	130,128,875	127,483,080
<b>Expenditures:</b>										
Current:										
General Government:										
Legislative and Executive	4,637,741	5,284,706	4,872,207	5,534,122	5,531,086	5,709,376	6,259,806	6,283,168	8,485,196	8,756,791
Judicial	6,502,186	6,984,966	7,125,812	7,456,921	7,842,437	7,933,312	8,257,399	9,030,920	13,850,735	13,855,050
Public Safety	10,933,808	12,441,218	13,383,878	14,862,697	14,754,897	14,945,491	16,744,583	16,825,459	14,754,572	15,604,597
Public Works	9,315,809	10,765,794	9,235,596	10,653,343	10,255,824	11,016,234	11,005,770	11,756,848	10,694,557	11,434,981
Health	21,805,145	21,897,736	20,338,448	21,540,640	21,382,052	22,017,902	23,121,148	23,030,748	24,369,727	25,147,913
Human Services	27,951,539	35,284,459	40,460,098	41,210,393	40,743,409	34,447,358	41,625,233	43,846,980	43,323,119	44,838,109
Conservation and Recreation	1,594,454	1,603,681	1,558,589	6,413,701	2,596,084	1,656,856	1,694,080	2,043,489	1,917,985	1,559,691
Capital Outlay	3,877,891	12,524,977	3,066,109	4,275,513	5,450,282	4,479,190	7,902,099	3,441,149	9,494,640	5,158,815
Debt Service:										
Principal	475,000	510,000	542,131	565,000	765,000	805,000	840,000	860,000	890,000	955,000
Interest	520,029	543,107	597,453	606,948	418,355	298,317	371,764	467,652	742,541	884,980
Total Expenditures	87,613,602	107,840,644	101,180,321	113,119,278	109,739,426	103,309,036	117,821,882	117,586,413	128,523,072	128,195,927
Excess Revenues over Expenditures	(651,871)	(329,582)	6,477,113	(4,020,273)	(6,741,429)	2,873,229	(1,715,698)	6,337,999	1,605,803	(712,847)
<b>Other Financing Sources/(Uses):</b>										
Proceeds from Sale of Bonds	-	-	-	4,165,000	2,014,935	-	-	-	10,740,000	-
Proceeds from Sale of Assets	32,289	-	-	-	-	-	58,021	18,584	43,863	-
Other Financing Sources	-	-	-	-	-	-	-	-	203,652	-
Transfers In	6,760,087	7,206,902	6,673,197	8,766,409	5,290,824	10,210,392	19,719,034	23,738,423	26,683,528	9,110,465
Other Financing Uses	(6,760,087)	(7,206,902)	(6,673,197)	(8,766,409)	(5,290,824)	(10,210,392)	(19,720,730)	(23,820,912)	(136,808)	-
Transfers Out	-	-	-	-	-	-	-	-	(136,808)	-
Total Other Financing Sources (Uses)	32,289	-	-	4,165,000	27,458	-	56,325	(63,905)	10,850,707	-
Net Change in Fund Balance	\$ (619,582.00)	\$ (329,582.00)	\$ 6,477,113.00	\$ 144,727.00	\$ (6,713,971.00)	\$ 2,873,229.00	\$ (1,659,373.00)	\$ 6,274,094	\$ 12,456,510	\$ (712,847)
Debt Service as a Percentage of Noncapital Expenditures	1.20%	1.12%	1.18%	1.09%	1.15%	1.13%	1.11%	1.18%	1.39%	1.52%

Source: Clark County Auditor's Office

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

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

<b>Year</b>	<b>General Property Tax</b>	<b>Tangible Personal Property Tax</b>	<b>Manufactured Home Tax</b>	<b>Permissive Sales Tax</b>	<b>Total</b>
1999	\$ 12,863,390	\$ 2,669,134	\$ 103,900	\$ 11,386,760	\$ 27,023,184
2000	14,715,859	2,465,458	102,381	11,892,664	29,176,362
2001	12,528,932	3,059,851	99,399	12,043,651	27,731,833
2002	13,111,956	2,359,734	92,152	17,727,306	33,291,148
2003	13,220,493	2,330,845	90,198	12,279,860	27,921,396
2004	15,771,011	2,551,855	90,374	12,490,403	30,903,643
2005	16,019,690	2,205,749	84,000	16,077,939	34,387,378
2006	17,525,075	1,797,299	81,563	18,820,858	38,224,795
2007	17,585,706	1,294,608	79,801	14,485,796	33,445,911
2008	17,340,066	630,634	63,440	18,791,959	36,826,099
<b>% Change 1999 to 2008</b>	<b>34.80%</b>	<b>-76.37%</b>	<b>-38.94%</b>	<b>65.03%</b>	<b>36.28%</b>

Source: Clark County Auditor's Office

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

<u>Year</u>	<u>General Purposes</u>	<u>Children's Services</u>	<u>Mental Retardation</u>	<u>Senior Citizen's</u>	<u>Total</u>
2003	\$ 3,213,145	\$ 2,792,431	\$ 8,339,616	\$ 1,296,344	\$ 15,641,536
2004	3,337,017	2,927,913	10,769,810	1,378,500	18,413,240
2005	3,505,252	2,853,061	10,647,764	1,303,362	18,309,439
2006	3,813,396	2,829,089	10,832,753	2,003,973	19,479,211
2007	3,671,872	2,664,262	10,513,030	2,035,677	18,884,841
2008	3,541,363	2,395,102	9,875,289	2,222,386	18,034,140
% Change 2003 to 2008	<u>10.215%</u>	<u>-14.229%</u>	<u>18.414%</u>	<u>71.435%</u>	<u>15.296%</u>

Source: Clark County Auditor's Office

Note:

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

**CLARK COUNTY, OHIO**

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

Tax Year	Collection Year	REAL PROPERTY			PERSONAL PROPERTY			Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percent of Estimated Actual Value
		Agricultural & Residential	Commercial & Industrial	Public Utility	Tangible Property	Public Utility	Manufactured Homes				
1999	2000	\$1,250,260,320	\$ 310,724,730	\$ 468,560	\$ 229,964,535	\$ 125,683,310	\$ 1,926,304,581	13.000	\$ 5,515,170,422	34.93%	
2000	2001	1,271,427,610	317,223,440	193,010	236,396,432	115,697,180	1,951,272,053	13.100	\$ 5,610,813,299	34.78%	
2001	2002	1,446,565,820	351,742,600	181,630	253,081,697	88,329,480	2,150,665,931	13.100	\$ 6,249,626,659	34.41%	
2002	2003	1,467,053,140	352,769,120	335,210	235,629,206	94,262,380	2,160,756,401	13.090	\$ 6,247,313,930	34.59%	
2003	2004	1,492,060,370	376,276,810	438,940	209,530,652	89,791,810	2,178,798,662	12.840	\$ 6,277,159,667	34.71%	
2004	2005	1,631,099,640	411,599,200	452,900	205,021,926	89,223,690	2,348,227,880	12.832	\$ 6,756,877,218	34.75%	
2005	2006	1,653,809,810	436,329,530	454,590	208,177,263	80,483,060	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	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	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	2,410,692,592	13.882	\$ 6,750,321,796	35.71%	

Source: Clark County Auditor's Office

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

The assessed value of real property (including public utility real property) is 35% of estimated true value. Personal property tax is assessed on all tangible personal property used in business in the State of Ohio. The assessed value of public utility personal property ranges from 25% of true value for railroad property to 88% for electronic transmission and distribution property. General business tangible personal property is assessed at 2.5% for machinery and equipment and 23% for inventories. The general business tangible personal property tax began being phased out in 2006. The listing percentage was 18.75% for 2006, 12.5% for 2007, 6.25% for 2008, and zero for 2009.

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

**CLARK COUNTY, OHIO**

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

Tax Year	Collection Year	Current Taxes Levied		Current Taxes Collected		Current Taxes Collected as a Percent of Taxes Levied		Delinquent Taxes Collected		Total Taxes Collected		Delinquent Taxes Collected as a Percent of Total Taxes Collected		Total Collections as a % of Current Taxes Levied		Accumulated Delinquencies
		\$		\$		\$	%	\$		\$		%	%	%		
1998	1999	\$ 18,123,655		\$ 16,675,850	92.01%	\$ 565,112		\$ 17,240,962	3.28%	95.13%	\$ 882,693					
1999	2000	20,665,452		17,163,784	83.06%	728,332		17,892,116	4.07%	86.58%	2,773,336					
2000	2001	21,176,852		17,665,899	83.42%	685,593		18,351,492	3.74%	86.66%	2,825,360					
2001	2002	20,738,787		17,791,759	85.79%	977,396		18,769,155	5.21%	90.50%	1,969,632					
2002	2003	20,968,781		17,499,056	83.45%	897,143		18,396,199	4.88%	87.73%	2,572,582					
2003	2004	24,120,075		19,766,943	81.95%	1,065,681		20,832,624	5.12%	86.37%	3,287,451					
2004	2005	23,650,518		20,117,976	85.06%	1,113,330		21,231,306	5.24%	89.77%	2,419,212					
2005	2006	30,063,904		23,610,460	78.53%	1,150,142		24,760,602	4.65%	82.36%	5,303,302					
2006	2007	27,617,478		23,512,146	85.14%	1,082,181		24,594,327	4.40%	89.05%	3,023,151					
2007	2008	29,027,078		21,450,904	73.90%	1,092,156		22,543,060	4.84%	77.66%	6,484,018					

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:	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Collection Year:	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
<b>CLARK COUNTY ENTITIES:</b>										
General Fund (Inside Millage)	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70
Board of Mental Retardation Levy	5.75	5.75	5.75	5.75	5.50	5.50	5.50	5.50	5.50	5.50
Children's Services Levy	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Senior Citizen's Levy	0.50	0.60	0.60	0.60	0.60	0.60	1.00	1.00	1.00	1.00
Community Mental Health Levy	2.00	2.00	2.00	2.00	2.00	2.00	2.65	2.65	2.65	2.65
Total Clark County Entities	13.00	13.10	13.10	13.09	12.84	12.832	13.882	13.882	13.882	13.882
<b>OTHER ENTITIES:</b>										
Health District	0.80	0.80	0.80	0.80	1.00	1.00	1.00	1.00	1.00	1.00
Miami Conservancy District	0.05	0.05	0.05	0.05	0.03	0.032	0.032	0.032	0.032	0.032
Clark County Public Library	0.24	0.24	0.24	0.24	0.16	0.12	0.12	-	-	-
<b>SCHOOL DISTRICTS:</b>										
Clark Shawnee LSD	38.60	38.30	39.30	38.09	38.09	37.50	37.40	37.52	37.234	39.530
Greenon LSD	41.57	41.57	41.47	40.68	40.10	39.80	39.75	39.75	39.621	39.670
Northwestern LSD	35.80	35.50	35.50	33.90	33.90	32.80	32.31	32.49	31.995	32.200
Northeastern LSD	41.64	45.64	45.64	45.44	45.44	47.14	47.07	47.14	47.021	48.030
Southeastern LSD	36.80	36.80	36.80	42.68	43.10	42.40	42.30	42.35	41.955	41.860
Springfield CSD	51.65	57.65	57.65	57.65	57.75	56.55	56.55	65.41	63.253	63.730
Tecumseh LSD	44.40	44.10	44.10	42.60	48.04	46.10	45.84	45.84	45.04	45.240
Springfield/Clark County JVSD	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Cedar Cliff LSD	33.50	32.10	32.10	32.10	32.10	32.10	35.90	35.90	35.80	35.400
Fairborn CSD	44.70	44.64	44.70	44.70	44.40	44.40	44.20	44.20	52.50	51.900
Yellow Springs EVSD	71.50	74.90	70.60	69.60	66.10	65.80	64.60	64.70	64.70	63.700
Greene County JVSD	3.45	3.45	3.45	3.45	3.45	3.45	3.45	3.45	3.45	3.45
<b>MUNICIPALITIES:</b>										
City of New Carlisle	9.00	8.00	8.00	9.00	9.00	9.00	9.00	9.00	7.75	9.000
City of Springfield	3.90	4.10	4.10	4.10	4.10	3.98	4.01	4.05	4.05	4.050
Village of Catawba	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.600
Village of Donnelsville	9.50	9.50	9.50	9.50	9.50	9.50	9.50	2.50	9.50	9.500
Village of Enon	5.60	5.60	5.60	5.60	5.60	5.60	5.60	8.10	8.10	10.100
Village of Lawrenceville	5.10	5.10	5.10	5.10	5.10	5.10	5.10	-	-	-
Village of North Hampton	6.60	6.60	6.60	6.60	6.60	6.60	6.60	6.60	6.60	6.600
Village of South Charleston	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.800
Village of South Vienna	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.600
Village of Tremont	9.80	9.80	9.80	7.40	13.40	8.40	8.40	8.40	8.40	2.400
Village of Clifton	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.000
<b>TOWNSHIPS:</b>										
Bethel Township	5.20	5.20	5.20	7.20	7.20	7.20	7.20	7.20	7.25	7.200
German Township	6.90	6.90	6.90	6.90	7.60	7.60	7.60	7.90	7.90	7.900
Green Township - Fire District #1	6.00	4.50	4.50	4.20	5.70	5.70	6.60	6.60	6.60	7.600
Green Township - Fire District #2	5.70	4.70	5.70	6.20	7.20	7.20	8.10	8.10	8.10	9.100
Harmony Township	4.90	5.90	5.90	6.40	6.40	6.40	6.40	6.40	7.40	7.400
Madison Township	4.10	4.10	4.10	4.10	4.10	4.10	6.10	6.10	6.10	6.100
Mad River Township	3.70	3.70	5.00	6.00	6.00	6.00	6.00	6.00	6.00	6.000
Moorefield Township	4.99	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.050
Pike Township	9.60	9.60	9.60	9.60	9.60	9.60	9.60	9.60	9.60	9.600
Pleasant Township	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.80	7.800
Springfield Township	5.60	7.60	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.000

## Note:

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

Source: Clark County Auditor's Office

**CLARK COUNTY, OHIO**

Principal Property Tax Payers

2008 and 2002

Taxpayer	2008	
	Taxable Assessed Value	% of Total County Taxable Assessed Value
Navistar International Corporation	\$ 13,541,050	0.58%
Walmart Real Estate Business Trust	8,199,500	0.35%
Upper Valley Mall LLC	7,158,090	0.31%
Springfield Commons Plaza LLC	6,186,810	0.27%
Gordon Foods Service Inc	5,991,840	0.26%
Ohio Masonic Home	5,686,880	0.24%
USPG Portfolio Two LLC	5,165,330	0.22%
American Security Insurance Company	4,970,010	0.21%
Emro Marketing Company	4,769,990	0.20%
Aldi Inc	3,726,180	0.16%
<b>Total</b>	<b>\$ 65,395,680</b>	<b>2.81%</b>
<b>Total Assessed Value</b>	<b>\$ 2,327,573,070</b>	
Taxpayer	2002	
	Taxable Assessed Value	% of Total County Taxable Assessed Value
Navistar International Corporation	\$ 14,014,287	0.77%
USPG Portfolio Two LLC	6,725,290	0.37%
Simon Capital Limited Partnership	6,567,070	0.36%
Gordon Foods Service Inc	5,613,110	0.31%
Glimcher Properties Limited Partnership	4,994,590	0.27%
Emro Marketing Company	4,033,200	0.22%
Allied SSR Shopping Centers I, LLC	3,193,340	0.18%
Meijer Stores Limited Partnership	2,980,780	0.16%
Aldi Inc	2,800,310	0.15%
AOT, Inc.	2,278,850	0.13%
<b>Total</b>	<b>\$ 53,200,827</b>	<b>2.92%</b>
<b>Total Assessed Value</b>	<b>\$ 1,819,822,260</b>	

The amounts presented represent the assessed values upon which the 2008 and 2002 taxes were levied.

Note: Information prior to 2002 not available.

Source: Clark County Auditor's Office

**CLARK COUNTY, OHIO**  
Tangible Personal Property Tax Payers  
2008 and 2002

Taxpayer	2008	
	Taxable Assessed Value	% of Total County Taxable Assessed Value
International Truck & Engine	\$ 583,274	10.30%
Ohio Bell Telephone Company	\$ 497,777	8.79%
Yamada North America Inc	238,894	4.22%
Eby Brown Company LLC	186,073	3.28%
Time Warner Entertainment Co.	183,111	3.23%
Speedway SuperAmerica LLC	179,496	3.17%
Robbins & Myers Inc	135,039	2.38%
Gordon Food Service Inc	133,144	2.35%
Eagel Tool & Machine Co Inc.	131,325	2.32%
CoilPlus Ohio Inc	129,942	2.29%
<b>Total</b>	<b>\$ 2,398,075</b>	<b>42.34%</b>
<b>Total Assessed Value</b>	<b>\$ 5,664,501</b>	
Taxpayer	2002	
	Taxable Assessed Value	% of Total County Taxable Assessed Value
Navistar International	\$ 33,084,590	14.04%
Yotek, Inc.	7,952,230	3.37%
Speedway Superamerica	5,487,060	2.33%
Coilplus Ohio, Inc.	4,839,390	2.05%
Robbins & Myers, Inc.	4,442,110	1.89%
Clark Landmark, Inc.	3,925,803	1.67%
Fleet National Bank	3,576,450	1.52%
Rittal Corp.	3,561,850	1.51%
Eby Brown Company LP	3,448,040	1.46%
Cascade Corporation	3,004,130	1.28%
<b>Total</b>	<b>\$ 73,321,653</b>	<b>31.12%</b>
<b>Total Assessed Value</b>	<b>\$ 235,629,206</b>	

The amounts presented represent the assessed values upon which the 2008 and 2002 taxes were levied.

Note: Information prior to 2002 not available.

Source: Clark County Auditor's Office

**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>
1999	\$ 13.28	\$ 3.04	\$ 8.43	\$ 2.21
2000	13.28	3.04	8.43	2.21
2001	13.28	3.04	8.43	2.21
2002	13.28	3.04	8.43	2.21
2003	13.28	3.04	8.43	2.21
2004	13.55	3.10	9.19	2.41
2005	13.69	3.13	9.19	2.41
2006	13.69	3.13	9.60	2.52
2007	14.31	3.13	10.27	2.52
2008	14.45	3.30	10.68	2.81

Source: Clark County Utilities Department

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

<b>Governmental Activities</b>						
	<b>General Bonded Debt</b>					<b>Other Governmental Activities Debt</b>
<b>Year</b>	<b>General Obligation Bonds</b>	<b>Debt Service Fund Balance</b>	<b>Net Bonded Debt</b>	<b>% of Actual Taxable Value of Property</b>	<b>Net Bonded Debt per Capita</b>	<b>Capital Leases</b>
1999	\$ 7,775,000	\$ 46,518	\$ 7,728,482	0.14%	\$ 53.24	\$ 32,528
2000	7,265,000	64,605	7,200,395	0.13%	49.77	18,372
2001	6,735,000	245,411	6,489,589	0.10%	45.09	6,241
2002	7,770,000	175,716	7,594,284	0.12%	52.94	-
2003	7,035,000	26,528	7,008,472	0.11%	49.37	-
2004	6,230,000	32,111	6,197,889	0.09%	43.76	-
2005	5,390,000	26,337	5,363,663	0.08%	37.87	-
2006	4,530,000	56,051	4,473,949	0.07%	31.68	-
2007	14,380,000	85,770	14,294,230	0.20%	101.75	-
2008	13,425,000	420,596	13,004,404	0.19%	92.98	-

Source: Personal Income from the Ohio Bureau of Employment Services

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**Business-Type Activities**


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<b>General Obligation Bonds</b>	<b>OPWC Loans</b>	<b>Issue II Loans Payable</b>	<b>Total Primary Government</b>	<b>Personal Income</b>		<b>Total Debt per Capita</b>
				<b>Total</b>	<b>Percentage</b>	
\$ 4,365,900	\$ -	\$ 362,500	\$ 12,535,928	\$ 3,605,202,000	0.35%	\$ 86.36
4,119,400	-	337,500	11,740,272	3,734,946,000	0.31%	81.16
3,857,600	304,000	312,500	11,215,341	3,745,004,000	0.30%	77.92
3,585,400	288,800	287,500	11,931,700	3,798,584,000	0.31%	83.18
3,367,900	273,600	262,500	10,939,000	3,870,590,000	0.28%	77.06
3,045,000	728,650	237,500	10,241,150	3,891,244,000	0.26%	72.30
2,711,700	883,700	212,500	9,197,900	3,988,469,000	0.23%	64.93
2,363,000	862,550	187,500	7,943,050	4,161,267,000	0.19%	56.24
3,398,800	975,976	162,500	18,917,276	4,243,870,000	0.45%	134.66
2,994,200	914,379	137,500	17,471,079	Not Available	Not Available	124.92

**CLARK COUNTY, OHIO**Legal Debt Margin  
Last Ten Fiscal Years

	<u>1999</u>	<u>2000</u>	<u>2001</u>
County Valuation	<u>\$ 1,917,101,455</u>	<u>\$ 1,940,937,672</u>	<u>\$ 2,139,901,227</u>
Direct Legal Debt Limitation:			
3.0% of the first \$100,000,000 assessed valuation	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
1.5% on excess of \$100,000,000-not in excess of \$300,000,000	3,000,000	3,000,000	3,000,000
2.5% in the amount in excess of \$300,000,000	<u>40,427,536</u>	<u>41,023,442</u>	<u>45,997,531</u>
Total Direct Legal Debt Limitation	<u>\$ 46,427,536</u>	<u>\$ 47,023,442</u>	<u>\$ 51,997,531</u>
Amount of Debt Applicable to Debt Limitation:			
General Obligation Bonds	\$ 3,210,000	\$ 2,915,000	\$ 2,610,000
General Obligation Notes	1,985,000	2,090,000	2,690,000
Less: Amount Available in Debt Service	<u>(46,518)</u>	<u>(64,605)</u>	<u>(245,411)</u>
Amount of Debt Subject to Debt Limit	<u>5,148,482</u>	<u>4,940,395</u>	<u>5,054,589</u>
Legal Debt Margin	<u>\$ 41,279,054</u>	<u>\$ 42,083,047</u>	<u>\$ 46,942,942</u>
Legal Debt Margin as a Percentage of the Debt Limit	<u>88.91%</u>	<u>89.49%</u>	<u>90.28%</u>
Unvoted Legal Debt Margin	\$ 19,171,015	\$ 19,409,377	\$ 21,399,012
Amount of Debt Subject to Limit	<u>5,148,482</u>	<u>4,940,395</u>	<u>5,054,589</u>
Unvoted Legal Debt Margin	<u>\$ 14,022,533</u>	<u>\$ 14,468,982</u>	<u>\$ 16,344,423</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	<u>73.14%</u>	<u>74.55%</u>	<u>76.38%</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>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
<u>\$2,150,049,056</u>	<u>\$2,168,098,582</u>	<u>\$2,337,397,356</u>	<u>\$2,379,254,253</u>	<u>\$2,363,860,730</u>	<u>\$2,495,328,481</u>	<u>\$2,399,947,701</u>
\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
<u>46,251,226</u>	<u>46,702,465</u>	<u>50,934,934</u>	<u>51,981,356</u>	<u>51,596,518</u>	<u>54,883,212</u>	<u>52,498,693</u>
<u>\$ 52,251,226</u>	<u>\$ 52,702,465</u>	<u>\$ 56,934,934</u>	<u>\$ 57,981,356</u>	<u>\$ 57,596,518</u>	<u>\$ 60,883,212</u>	<u>\$ 58,498,693</u>
\$ 2,285,000	\$ 1,980,000	\$ 1,610,000	\$ 1,225,000	\$ 825,000	\$ 10,905,000	\$ 10,445,000
2,295,000	3,585,000	6,745,000	6,145,000	15,795,000	2,170,000	2,630,000
<u>(175,716)</u>	<u>(26,528)</u>	<u>(32,111)</u>	<u>(26,337)</u>	<u>(56,051)</u>	<u>(85,770)</u>	<u>(420,596)</u>
<u>4,404,284</u>	<u>5,538,472</u>	<u>8,322,889</u>	<u>7,343,663</u>	<u>16,563,949</u>	<u>12,989,230</u>	<u>12,654,404</u>
<u>\$ 47,846,942</u>	<u>\$ 47,163,993</u>	<u>\$ 48,612,045</u>	<u>\$ 50,637,693</u>	<u>\$ 41,032,569</u>	<u>\$ 47,893,982</u>	<u>\$ 45,844,289</u>
<u>91.57%</u>	<u>89.49%</u>	<u>85.38%</u>	<u>87.33%</u>	<u>71.24%</u>	<u>78.67%</u>	<u>78.37%</u>
\$ 21,500,491	\$ 21,680,986	\$ 23,373,974	\$ 23,792,543	\$ 23,638,607	\$ 24,953,285	\$ 23,999,477
<u>4,404,284</u>	<u>5,538,472</u>	<u>8,322,889</u>	<u>7,343,663</u>	<u>16,563,949</u>	<u>12,989,230</u>	<u>12,654,404</u>
<u>\$ 17,096,207</u>	<u>\$ 16,142,514</u>	<u>\$ 15,051,085</u>	<u>\$ 16,448,880</u>	<u>\$ 7,074,658</u>	<u>\$ 11,964,055</u>	<u>\$ 11,345,073</u>
<u>79.52%</u>	<u>74.45%</u>	<u>64.39%</u>	<u>69.13%</u>	<u>29.93%</u>	<u>47.95%</u>	<u>47.27%</u>



**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>
1999	145,159	\$ 3,605,202,000	\$ 24,836	4.5%
2000	144,661	3,734,946,000	25,819	4.3%
2001	143,936	3,745,004,000	26,019	5.1%
2002	143,440	3,798,584,000	26,482	7.0%
2003	141,960	3,870,590,000	27,265	7.2%
2004	141,643	3,891,244,000	27,472	6.7%
2005	141,651	3,988,469,000	28,157	6.3%
2006	141,239	4,161,267,000	29,463	5.5%
2007	140,477	4,243,870,000	30,250	6.2%
2008	139,859	Not Available	Not Available	6.7%

Source: Ohio Workforce Informer, Labor Market Info and the U.S. Census Bureau.

## CLARK COUNTY, OHIO

Principal Employers  
Last Two Fiscal Years

Employer	2008		2007	
	Employees	% of Total County Employment	Employees	% of Total County Employment
Assurant Specialty Property	1000+		1,557	2.34%
Clark County	1000+		1,410	2.12%
Speedway SuperAmerica	1000+		725	1.09%
Springfield City Schools	1000+		984	1.48%
Springfield Medical Regional Center	1000+		3,000	4.52%
City of Springfield	500-999		787	1.19%
Dole Fresh Vegetables	500-999		789	1.19%
International Truck and Engine/Navistar International	500-999		1,200	1.81%
Kroger Co.	500-999		573	0.86%
Wal-Mart Stores	500-999		571	0.86%
Total	<u>10,610</u>	<u>15.98%</u>	<u>11,596</u>	<u>17.41%</u>
Total County Employment	<u>66,400</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 2008.

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

	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>
Governmental Activities:				
General Government:				
Legislative & Executive:				
Commissioners				
Number of Resolutions	1,199	1,280	1,125	1,062
Number of Meetings	88	83	77	65
Number of Hearings	22	29	37	22
Auditor				
Number of Non-Exempt Conveyances	N/A	N/A	N/A	N/A
Number of Exempt Conveyances	N/A	N/A	N/A	N/A
Number of Vendor Licenses Sold	N/A	N/A	N/A	396
Number of General Warrants Issued	31,599	34,541	35,128	38,438
Number of Payroll Warrants Issued	40,323	40,749	39,683	39,127
Number of Direct Deposit Statements	0	0	0	0
Number of Receipt Pay-Ins Issued	5,244	5,484	5,449	5,111
Number of Dog Tags Sold - Regular	23,597	23,683	24,371	24,372
Number of Dog Tags Sold - Kennel Sets	98	104	90	95
Treasurer				
Number of Parcels Billed	N/A	N/A	N/A	65,894
Real Estate Taxes Collected	\$ 72,391,107	\$ 76,236,030	\$ 81,924,722	\$ 85,861,889
Recorder				
Number of Deeds Recorded	7,712	7,582	7,839	8,036
Number of Mortgages Recorded	30,000	25,535	31,903	34,522
Number of Military Discharges Recorded	82	68	77	45
Board of Elections				
Number of Registered Voters	85,590	89,550	81,412	82,889
Number of Voters in Last General Election	27,832	58,876	27,806	39,854
Percentage of Registered that Voted	32.52%	65.75%	34.15%	48.08%
Judicial:				
Common Pleas Court				
Number of Civil Cases Filed	N/A	1,234	1,360	1,522
Number of Criminal Cases Filed	N/A	850	972	1,069
Number of Domestic Cases Filed	N/A	1,103	1,103	1,220
Probate Court				
Number of Estates Filed	880	962	996	807
Number of Guardianships Filed	294	226	313	287
Number of Adoptions Filed	98	103	82	81
Number of Marriages Filed	1,035	977	927	880
Juvenile Court				
Number of Civil Cases Filed	749	984	1,292	1,308
Number of Criminal/Delinquent Cases Filed	1,848	1,794	2,246	2,253
Number of Traffic Cases Filed	1,200	1,166	120	1,243
Number of Adult Cases Filed	47	61	81	108

<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>
1,047	784	1,092	1,177	1,098	991
75	65	65	62	60	58
24	26	28	20	19	21
3,821	3,698	3,503	3,636	3,148	2,521
2,454	2,618	2,264	2,331	2,113	1,973
N/A	329	295	251	214	190
34,104	36,306	32,796	33,305	31,737	35,186
38,455	38,211	37,320	30,063	16,516	14,875
0	0	0	7,589	20,946	22,632
5,129	5,273	5,410	5,496	5,669	6,007
24,682	24,355	24,243	24,714	24,733	24,860
86	89	92	96	96	88
66,324	66,748	67,842	66,716	67,806	70,179
\$ 87,716,732	\$ 93,549,755	\$ 98,013,809	\$ 102,696,289	\$ 108,736,329	\$ 107,893,678
8,477	8,113	8,209	7,776	7,105	5,323
37,621	26,725	24,595	22,487	19,779	13,945
36	45	32	47	34	23
78,692	89,721	88,248	90,057	87,787	93,045
35,710	70,124	40,149	51,118	27,144	62,947
45.38%	78.16%	45.50%	56.76%	30.92%	67.65%
1,607	1,551	1,546	1,707	1,665	1,671
1,197	1,021	1,210	1,549	1,350	1,168
1,056	1,246	1,271	1,219	1,285	1,260
902	826	856	768	763	743
251	280	253	204	174	201
66	97	86	74	60	69
830	803	847	784	793	796
1,439	863	1,029	919	852	771
2,245	2,252	2,014	1,983	2,473	2,282
1,067	934	840	951	730	702
97	133	85	116	146	98

(Continued)

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

	<b>1999</b>	<b>2000</b>	<b>2001</b>	<b>2002</b>
<b>Municipal Court</b>				
Number of Civil Cases Filed	N/A	3,769	4,402	4,722
Number of Criminal	N/A	5,070	5,441	5,755
Number of Traffic Cases Filed	N/A	17,386	18,573	17,606
Number of Small Claims Filed	N/A	501	478	461
<b>Clerk of Courts</b>				
Number of Domestic Cases Filed	N/A	N/A	N/A	N/A
Number of Civil Cases Filed	N/A	N/A	N/A	N/A
Number of Criminal Cases Filed	N/A	N/A	N/A	N/A
Number of Domestic Violence Cases Filed	N/A	N/A	N/A	N/A
Number of Appeals Filed	N/A	N/A	N/A	N/A
Number of Certificates of Judgements Filed	N/A	N/A	N/A	N/A
Number of State Judgements Filed	N/A	N/A	N/A	N/A
Number of Garnishments Filed	N/A	N/A	N/A	N/A
Number of Titles Issued	N/A	N/A	N/A	N/A
<b>Public Defender</b>				
Number of Cases Filed	N/A	N/A	N/A	N/A
<b>Public Safety:</b>				
<b>Sheriff</b>				
<b>Jail Operation</b>				
Average Daily Jail Census	207.0	206.5	213.3	222.1
Prisoners Booked	N/A	4,863	4,753	4,790
Prisoners Released	N/A	N/A	4,615	4,537
<b>Incarceration Facility</b>				
Average Daily Jail Census	207.0	206.5	213.3	222.1
Prisoners Booked	N/A	4,863	4,753	4,790
Prisoners Released	N/A	N/A	4,615	4,537
<b>Enforcement</b>				
Number of Citations Issued	N/A	N/A	N/A	4,231
Number of Warrants Served	N/A	N/A	N/A	N/A
Number of Calls for Service	N/A	N/A	N/A	N/A
Number of Sheriff Vehicles	N/A	N/A	89	89
Number of Sheriff Sales - Real Estate	314	410	523	635
<b>Emergency Management</b>				
Number of Emergency Responses	N/A	N/A	N/A	N/A
<b>Public Works:</b>				
<b>Building Regulations</b>				
Number of Residential Permits Issued	730	634	673	755
Number of Commercial Permits Issued	169	137	76	128
Number of Inspections Performed	2,083	1,777	1,701	2,759

<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>
4,892	4,630	4,447	4,151	4,831	5,162
6,325	6,541	6,241	6,788	6,711	6,384
16,370	12,753	13,179	17,267	17,528	17,125
483	411	405	507	498	467
N/A	N/A	761	756	762	691
N/A	N/A	1,518	1,709	1,734	1,724
N/A	N/A	1,184	1,496	1,244	1,161
N/A	N/A	498	463	524	571
N/A	N/A	135	140	140	127
N/A	N/A	791	1,104	1,157	1,638
N/A	N/A	691	1,238	1,667	1,802
N/A	N/A	115	96	127	100
N/A	N/A	67,368	68,208	65,272	58,340
5,001	5,315	5,665	5,468	5,282	4,931
228.1	231.0	239.9	246.0	259.3	252.2
4,689	4,457	5,071	4,877	5,095	4,968
4,536	4,340	4,699	4,767	4,959	5,007
228.1	231.0	239.9	246.0	259.3	252.2
4,689	4,457	5,071	4,877	5,095	4,968
4,536	4,340	4,699	4,767	4,959	5,007
3,470	1,858	2,250	5,132	4,549	4,538
849	856	1,056	1,083	1,041	1,273
93,382	83,328	46,524	43,257	45,099	45,520
89	89	89	89	89	89
858	980	892	916	894	879
N/A	2	2	3	1	2
750	649	614	496	425	344
123	162	156	153	134	142
3,037	2,581	5,370	4,933	4,226	3,080

(Continued)

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

	<b>1999</b>	<b>2000</b>	<b>2001</b>	<b>2002</b>
<b>Health:</b>				
<b>MRDD</b>				
Number of Students Enrolled	194	151	141	268
Early Prevention Program	120	108	118	268
Preschool Program	47	29	17	N/A
Habilitation	27	14	6	N/A
Number employed at Workshop	548	562	548	571
<b>Human Services:</b>				
<b>Department of Jobs and Family Services</b>				
Average Client Count - Food Stamps	N/A	N/A	N/A	N/A
Average Client Count - WIA	N/A	N/A	N/A	N/A
Average Client Count - Medicaid	N/A	N/A	N/A	N/A
Average Client Count - Job Placement	N/A	N/A	N/A	N/A
Average Client Count - Disability Assistance	N/A	N/A	N/A	N/A
<b>Children's Services</b>				
Total Referrals	N/A	N/A	N/A	N/A
Average Client Count - Foster Care	N/A	N/A	N/A	N/A
Average Client Count - Adoption	N/A	N/A	N/A	N/A
<b>Child Support Enforcement Agency</b>				
Number of Active Support Orders	N/A	N/A	N/A	N/A
Percentage Collected - Level of Service	N/A	N/A	N/A	N/A
<b>Veteran's Services</b>				
Number of Client Served	N/A	N/A	2,578	2,494
Amount of Financial Assistance Paid	N/A	N/A	\$ 155,527	\$ 152,621
<b>Business-Type Activities:</b>				
<b>Sewer and Water Operations:</b>				
Miles of Sanitary Sewer Lines	N/A	N/A	N/A	N/A
Miles of Water Mains	N/A	N/A	N/A	N/A
Number of Sewer and Water Treatment Facilities	N/A	N/A	N/A	N/A
Number of Pumping Stations	N/A	N/A	N/A	N/A
Water Consumption (millions of gallons)	N/A	N/A	N/A	N/A
Wastewater Treated (millions of gallons)	N/A	N/A	N/A	N/A
Number of Sewer Customers	N/A	N/A	N/A	N/A
Number of Water Customers	N/A	N/A	N/A	N/A

Source: Corresponding Board/Department within Clark County.

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

<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>
125	252	252	341	351	348
125	252	252	341	351	348
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
671	603	603	578	581	555
6,457	6,921	7,391	7,627	7,991	19,023
N/A	N/A	N/A	120	134	474
23,030	24,245	25,167	25,539	25,881	26,908
N/A	N/A	N/A	3,500	3,717	56
275	242	307	327	371	401
N/A	N/A	N/A	1,584	1,850	1,560
N/A	N/A	N/A	145	162	161
N/A	N/A	N/A	348	353	345
N/A	N/A	N/A	14,908	14,938	15,101
N/A	N/A	N/A	61.28%	61.55%	61.86%
2,476	2,396	2,558	2,239	2,890	1,640
\$ 143,393	\$ 121,546	\$ 157,070	\$ 141,700	\$ 196,556	\$ 212,021
N/A	N/A	N/A	N/A	107	107
N/A	N/A	N/A	N/A	85	85
N/A	N/A	N/A	N/A	4	4
N/A	N/A	N/A	N/A	18 sewer /1 water	18 sewer /1 water
N/A	N/A	N/A	N/A	461	435
N/A	N/A	N/A	N/A	1.8 mil gal/day	1.8 mil gal/day
N/A	N/A	N/A	N/A	8,030	8,055
N/A	N/A	N/A	N/A	6,833	6,852



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

	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Governmental Activities:										
General Government:										
Legislative & Executive										
Commissioners	13	14	13	11	11	11	10	11	9	9
Auditor	21	20	20	19	21	22	22	21	22	18
Treasurer	11	12	11	11	12	12	11	12	12	12
Recorder	6	8	8	8	8	7	7	6	6	6
Board of Elections	8	7	7	7	7	6	7	7	8	8
Data Processing	-	-	-	1	1	1	1	1	1	1
Information Systems	-	-	2	3	3	3	3	2	2	3
Judicial										
Common Pleas Court	13	13	15	15	14	14	15	15	15	15
Probate Court	7	6	6	7	7	7	7	7	7	8
Juvenile Court	57	71	71	76	72	72	71	82	81	88
Municipal Court	4	4	4	5	5	7	7	7	7	6
Domestic Relations Court	5	7	8	8	8	8	7	7	7	7
Clerk of Courts	29	29	30	30	30	29	29	30	28	27
Prosecuting Attorney	18	20	22	22	23	23	22	22	24	22
Public Defender	10	9	10	10	10	10	10	10	10	10
Law Library	2	2	2	2	1	1	1	1	1	1
Public Safety										
Sheriff	145	150	155	153	150	145	148	156	156	160
Emergency Management	1	1	1	1	2	2	3	3	2	2
Coroner	3	3	3	3	3	3	3	3	3	3
Public Works										
Engineer	60	59	58	56	53	53	50	55	53	55
Building and Grounds	18	21	21	19	18	16	16	17	16	18
Building Regulations	9	9	9	9	9	9	8	8	7	8
Planning Commission	8	7	7	7	8	7	8	9	9	10
Health										
MRDD	362	335	310	313	315	314	301	299	293	281
Human Services										
Department of Jobs & Family Services	207	226	228	230	218	217	204	206	218	201
Child Support Enforcement Agency	79	81	78	75	77	63	65	61	64	61
Children's Services	19	19	22	21	14	-	-	-	-	-
Veteran's Services	5	5	6	6	7	7	7	7	7	7
Conservation & Recreation										
Historical Society	2	2	-	-	-	-	-	-	-	-
Solid Waste	-	-	-	-	-	-	1	-	-	-
Business-Type Activities:										
Utilities Department	28	27	27	27	27	27	25	28	26	27
	<u>1,150</u>	<u>1,167</u>	<u>1,154</u>	<u>1,155</u>	<u>1,134</u>	<u>1,096</u>	<u>1,069</u>	<u>1,093</u>	<u>1,094</u>	<u>1,074</u>

The Utilities Department includes both Sewer and Water. Employees are considered employed by both departments.

Source: Clark County Auditor's Office

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

	<u>2007</u>	<u>2008</u>
<b>Governmental Activities:</b>		
General Government:		
Legislative and Executive:		
Land	\$ 7,204,888	\$ 7,204,888
Construction in Progress	6,806,575	20,489
Buildings	25,905,817	23,830,781
Improvements	24,943,864	32,751,039
Machinery & Equipment	2,658,805	2,682,734
Judicial:		
Improvements	1,135,354	1,122,405
Machinery & Equipment	656,491	467,123
Public Safety:		
Improvements	162,900	162,900
Machinery & Equipment	2,548,171	2,488,379
Public Works:		
Construction in Progress	76,400	1,027,196
Infrastructure	88,999,279	91,196,296
Buildings	8,497	8,497
Improvements	4,075,484	4,363,120
Machinery & Equipment	5,623,078	5,476,101
Health:		
Buildings	5,270,948	2,643,485
Improvements	386,506	7,353,731
Machinery & Equipment	1,672,712	2,875,931
Human Services:		
Buildings	2,505,507	6,042,936
Improvements	258,237	258,237
Machinery & Equipment	813,266	886,588
Conservation/Recreation:		
Improvements	17,793	17,793
Machinery & Equipment	39,842	39,842
	<u>\$ 181,770,414</u>	<u>\$ 192,920,491</u>

Note: Information prior to 2007 is not available.

Source: Clark County Auditor's Office







**Mary Taylor, CPA**  
Auditor of State

**FINANCIAL CONDITION**

**CLARK COUNTY**

**CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
AUGUST 6, 2009**