

**CLARK COUNTY
FINANCIAL CONDITION**

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2000



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

CLARK COUNTY
FINANCIAL CONDITION

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**CLARK COUNTY
FINANCIAL CONDITION**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2000**

Granting Agency Pass through entity Grant Name	Pass Through Entity Number	Federal CFDA Number	Disbursements	Non-Cash Disbursements
<u>U.S. Department of Justice:</u>				
Direct:				
COPS More	97-CM-WX-0959	16.710	\$ 32,616	
COPS Grant	95-CC-WX-0470	16.710	130,214	
			162,830	
Bulletproof Vest Partnership Grant	N/A	16.607	3,615	
Local Law Enforcement Block Grant	2000-LB-VX-0185	16.592	191,485	
Edward Byrne Memorial State and Local Enforcement Assistance	1999-DG-A01-1742	16.579	75,874	
Passed through Office of Criminal Justice:				
Edward Byrne Memorial State and Local Enforcement Assistance	98-DG-F02-7134	16.579	43,982	
Total Edward Byrne Memorial State and Local Enforcement Assistance			119,856	
Violence Against Women Formula Grant	98-WF-VA2-8310	16.588	8,906	
Violence Against Women Formula Grant	96-WF-VA2-8310	16.588	9,061	
Violence Against Women Formula Grant	99-WF-VA2-8310	16.588	17,643	
Total Violence Against Women Formula Grant			35,610	
Passed through Office of the Ohio Attorney General:				
Victims Crime Assistance Grant Program	2001VACHE048X	16.575	2,325	
Victims Crime Assistance Grant Program	99VAGENE048T	16.575	27,402	
Victims Crime Assistance Grant Program	2001VAGENE048	16.575	8,583	
Total Victims Crime Assistance Grant Program			38,310	
Total U.S. Department of Justice			551,706	
<u>U.S. Department of Housing and Urban Development:</u>				
Passed through Ohio Department of Development:				
Small Cities Community Development Block Grant	BF-98-012-1	14.228	175,216	
Small Cities Community Development Block Grant	BF-99-012-1	14.228	298,250	
Total Community Development Block Grant			473,466	
Total U.S. Department of Housing and Urban Development			473,466	
<u>U.S. Department of Agriculture:</u>				
Passed through Ohio Department of Education:				
Nutrition Cluster:				
Food Distribution Program:				
Juvenile Treatment Center	N/A	10.550		\$ 2,731
Mueller Residential Center	N/A	10.550		306
Mental Retardation and Development Disabilities	N/A	10.550		750
Total Food Distribution Program				3,787
National School Breakfast Program:				
Juvenile Treatment Center	069997-05-PU 00	10.553	12,824	
Juvenile Treatment Center	069997-05-PU 01	10.553	6,629	
Mueller Residential Center	070870-05-PU 00	10.553	844	
Mueller Residential Center	070870-05-PU 01	10.553	78	
Total School Breakfast Program			20,375	

**CLARK COUNTY
FINANCIAL CONDITION**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2000
(Continued)**

Granting Agency Pass through entity Grant Name	Pass Through Entity Number	Federal CFDA Number	Disbursements	Non-Cash Disbursements
<u>U.S. Department of Agriculture:</u>				
Passed through Ohio Department of Education: (Continued)				
National School Lunch Program:				
Juvenile Treatment Center	069997-03-PU 00	10.555	17,534	
Juvenile Treatment Center	069997-03-PU 01	10.555	8,952	
Juvenile Treatment Center	069997-04-PU 00	10.555	2,057	
Juvenile Treatment Center	069997-04-PU 01	10.555	1,027	
Mueller Residential Center	070870-03-PU 00	10.555	507	
Mueller Residential Center	070870-03-PU 01	10.555	59	
Mueller Residential Center	070870-04-PU 00	10.555	59	
Mueller Residential Center	070870-04-PU 01	10.555	7	
Mental Retardation and Development Disabilities	065907-03-PU 00	10.555	9,197	
Mental Retardation and Development Disabilities	065907-03-PU 01	10.555	1,140	
Total School Lunch Program			40,539	
Total Nutrition Cluster			60,914	3,787
Total U.S. Department of Agriculture			60,914	3,787
<u>U.S. Department of Federal Emergency Management:</u>				
Passed through Ohio Department of Public Safety				
Emergency Management Assistance	N/A	83.534	23,021	
<u>U.S. Department of Education:</u>				
Passed through Ohio Department of Education:				
Special Education Cluster				
Education Handicapped Title VI B	065904-6B-SF-00P	84.027	22,704	
Education Handicapped Title VI B	065904-6B-SF-01P	84.027	30,680	
Total Title VI-B			53,384	
Special Education - Preschool Grants	065904-PG-S1 99P	84.173	12,119	
Special Education - Preschool Grants	065904-PG-SC-00-P	84.173	2,588	
Special Education - Preschool Grants	065904-PG-S1-00P	84.173	9,917	
Total Preschool Grant			24,624	
Total Special Education Cluster			78,008	
Federal, State, and Local Partnerships for Education Improvement	065904-C2-S1-00	84.298	743	
Total U.S. Department of Education			78,751	
<u>U.S. Department of Health and Human Services:</u>				
Passed through Ohio Department of Mental Retardation and Developmental Disabilities				
Social Services Block Grant	FY 00	93.667	86,806	
Social Services Block Grant	FY 01	93.667	30,927	
Total Social Services Block Grant			117,733	
Medical Assistance Program	FY 00	93.778	2,037,210	
Total U.S. Department of Health and Human Services			2,154,943	
Total Federal Financial Assistance			\$ 3,342,801	\$ 3,787

See accompanying Notes to the Schedule of Federal Awards Expenditures

**CLARK COUNTY
FINANCIAL CONDITION**

FOR THE YEAR ENDED DECEMBER 31, 2000

NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B - SUBRECIPIENTS

The County passes-through certain Federal assistance received from the Ohio Department of Criminal Justice to other governments or not-for-profit agencies (subrecipients). As described in Note A, the County records expenditures of Federal awards to subrecipients when paid in cash.

The subrecipient 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 - FOOD DISTRIBUTION

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

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.

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OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE AND ON
INTERNAL CONTROL REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Clark County
Board of County Commissioners
Clark County Auditor
Clark County Treasurer
Clark County Administration Building
50 East Columbia St., P.O. Box 2639
Springfield, Ohio 45501

We have audited the financial statements of Clark County (the County), as of and for the year ended December 31, 2000, and have issued our report thereon dated August 31, 2001. We did not audit the financial statements of TAC Industries or The Housing Connection of Clark County, Inc., the County's only discretely presented component units. Those financial Statements were audited by other auditors whose report thereon has been furnished to us, and in our opinion, insofar as it relates to the amounts included for the component units, is based on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of The Housing Connection of Clark County, Inc. were not audited by the other auditors in accordance with *Government Auditing Standards* and accordingly this report does not extend to that component unit.

Compliance

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on 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 such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2000-60312-002. We also noted certain other immaterial instances of noncompliance that we have reported to the management of the County in a separate letter dated August 31, 2001.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect County's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying schedule of findings as item 2000-60312-001.

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

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we do not believe the reportable condition described above is a material weakness. We also noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated August 31, 2001.

This report is intended for the information and use of the audit committee, management, Board of County Commissioners, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

Jim Petro
Auditor of State

August 31, 2001



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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

Clark County
Board of County Commissioners
Clark County Auditor
Clark County Treasurer
Clark County Administration Building
50 East Columbia Street, P.O. Box 2639
Springfield, Ohio 45501

Compliance

We have audited the compliance of Clark County (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 2000. The County's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the County's management. 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 obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2000.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with 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 have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

**Internal Control Over Compliance
(Continued)**

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

We have audited the general-purpose financial statements of Clark County as of and for the year ended December 31, 2000, and have issued our report thereon dated August 31, 2001. Our audit was performed for the purpose of forming an opinion on the general-purpose statements taken as a whole. The accompanying schedule of federal awards expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

This report is intended for the information and use of the audit committee, management, Board of County Commissioners, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

JIM PETRO
Auditor of State

August 31, 2001

**CLARK COUNTY
FINANCIAL CONDITION**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505**

FOR THE YEAR ENDED DECEMBER 31, 2000

1. SUMMARY OF AUDITOR'S RESULTS
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(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	Yes
(d)(1)(iii)	Was there any reported material non-compliance at the financial statement level (GAGAS)?	Yes
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	Medical Assistance Program (Medicaid: Title XIX), 93.778
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

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

Finding Number	2000-60312-001
-----------------------	----------------

Contributed Capital

The County had not maintained complete underlying accounting records to support contributed capital as reported in the financial statements. Failure to maintain accountability for grant funded assets, could result in the misstatement of the financial statements.

To provide for complete financial statement presentation for contributed capital, the County should identify and report property acquired through contributions. These assets should then be offset on the financial records as contributed capital in accordance with the County's capitalization policy and any applicable grant requirements. Records for these assets should include: (1) description, (2) identification number, (3) grant number, if applicable, (4) owner, (5) acquisition date, (6) acquisition cost, (7) percentage of federal ownership, if applicable, (8) location, use and condition, and, (9) disposition date. Periodic physical inventory of these assets should also be performed. Further, many federal grantors require specific accountability of assets acquired from grant proceeds and the accompanying contributed capital.

The County should develop and implement procedures to maintain complete documentation of all contributed capital items to provide adequate support for financial statement amounts and for the timely write-down of contributed capital.

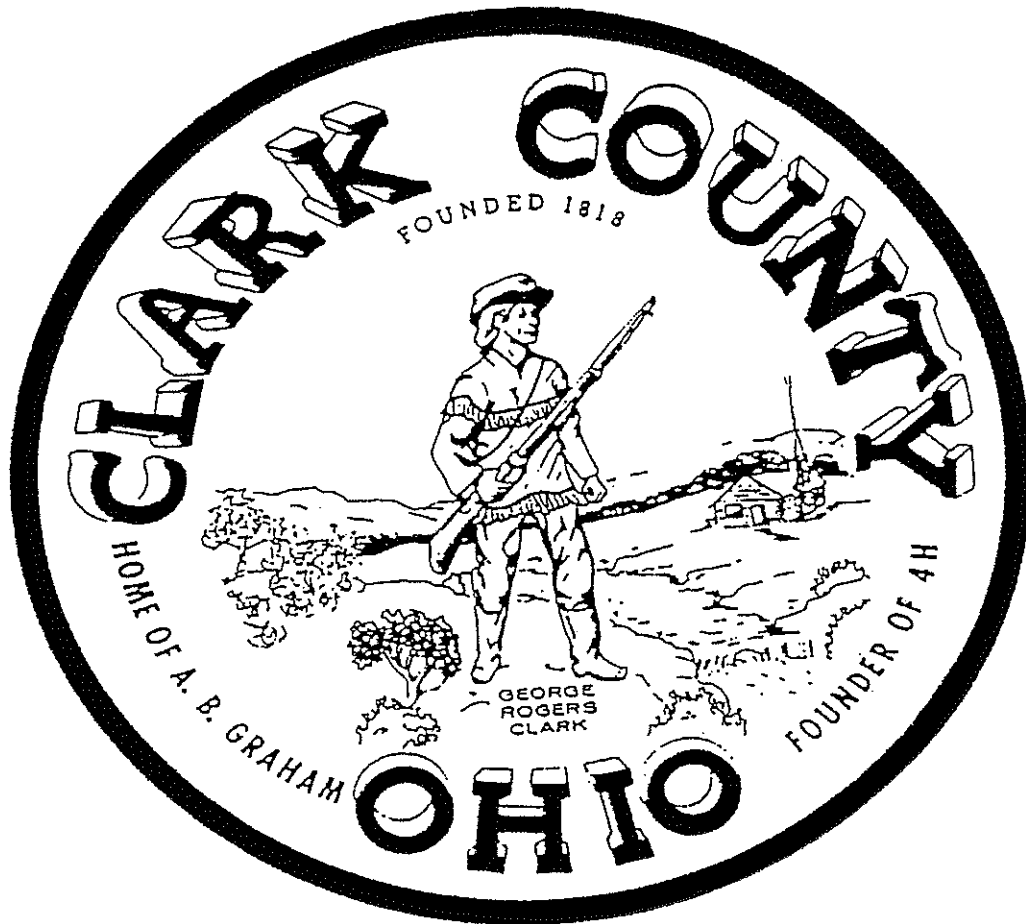
Finding Number	2000-60312-002
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Interfund Transfers

Ohio Revised Code Sections 5705.14 through 5705.16 set forth specific guidelines for the transfers of money from one fund of a subdivision to any other fund, including those that require Court approval. These guidelines were established to provide that monies are spent only for their intended use. The County made various transfers with approved resolution of the County Commissioners, but without the required court order, which resulted in improper transfers of money.

The County should establish and implement procedures to provide that transfers are properly approved by all necessary parties, as stipulated by the Ohio Revised Code, and then posted to the appropriate financial records of the County. Adjustments were made to the financial statements.

CLARK COUNTY, OHIO



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
December 31, 2000

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, 2000

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



INTRODUCTORY SECTION

CLARK COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 YEAR ENDED DECEMBER 31, 2000

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CLARK COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
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CLARK COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
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GEORGE A. SODDERS

Auditor of Clark County

OHIO - The Heart of It All!

Directors

August 31, 2001

Sandra Schinkle
Fiscal Services

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

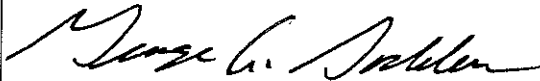
Robert Vanderhorst
Assessment
Administration

As Auditor of Clark County, I am pleased to present to you the first Comprehensive Annual Financial Report (CAFR) issued by the County for fiscal year ended December 31, 2000.

This report provides complete and accurate information on Clark County's financial position as well as the results of its operations for all of the various funds and account groups in County government. The financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) for governments as set forth by the Governmental Accounting Standards Board (GASB), and all disclosures required by GAAP in order to ensure a fair representation of the County's financial condition are included.

I wish to express my appreciation to all those who have a role in the financial administration of Clark County whose efforts have resulted in this report. In addition, I want to thank County Commissioners Roger Tackett, John Detrick and James Sheehan along with County Administrator W. Darrell Howard for their support of this endeavor. It was through the cooperative efforts of the audit staff of State Auditor Jim Petro's office and the County's accounting firm of Clark, Schaefer, Hackett & Company that made this report possible and timely. I especially wish to thank my staff directors Sandra Schinkle and Robert Vanderhorst for their dedication to this project.

Sincerely,



George A. Sodders
Clark County Auditor

GEORGE A. SODDERS

Auditor of Clark County

OHIO - The Heart of It All!

August 31, 2001

Directors

Honorable George A. Sodders
Clark County Auditor

Sandra Schinkle

Fiscal Services

Honorable Roger Tackett
Honorable John Detrick
Honorable James Sheehan
Clark County Commissioners

Robert Vanderhorst

Assessment

Administration

Honorable Stephen T. Metzger
Clark County Treasurer

Citizens of Clark County:

I am pleased to present the Clark County Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 2000. This report contains general-purpose financial statements, supplemental financial statements, and other financial and statistical information, providing a complete and full disclosure all material financial aspects of the County for the 2000 fiscal year. Responsibility for the accuracy, completeness, and fairness of this report rests with the County Auditor's Office and specifically, the Accounting Department. This report is prepared in conformance with accounting principles generally accepted in the United States, as set forth by the Governmental Accounting Standards Board (GASB) and other recognized authoritative sources, and is representative of the County's continual commitment to provide financial information to the citizens of Clark County.

The CAFR is organized into three sections: the Introductory Section; the Financial Section; and the Statistical Section.

- The Introductory Section includes letters of transmittal, a list of elected officials, and an organizational chart of the County.
- The Financial Section contains the State Auditor's opinion letter; the combined financial statements, which provide an overview of the County's financial position and operating results; and the combining, individual fund and account group statements and schedules, which provide supplemental information relative to the combined financial statements.
- The Statistical Section includes selected financial, economic, demographic, and other socioeconomic information about the County, which may be used to extrapolate trends for comparative fiscal years.

CLARK COUNTY

Clark County was established by act 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 63,000 parcels valued at nearly \$4 billion.

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(937) 3282423 * FAX (937) 328-4579

Clark County is made up of seven public school districts and one joint vocational district. There are ten townships, two cities, and eight 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 between the Board of County Commissioners, other County elected officials, designated boards, and other units of government.

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 U.S. Census Bureau, Clark County's population declined slightly to 144,742 during the past decade representing a 1.9% change. Nearly 28% of our citizens are 19 years old and under, while almost 26% are between the ages of 20 and 39. Those 40 to 59 years old total 27%, and the remaining 18% are 60 years old and above. By race, 89.2% are White and 10.0% are African-American, with the remaining persons of Hispanic or Latino origin.

While employment is concentrated in manufacturing, services and trade, agriculture maintains a dominate role in the local economy. The county has 189,000 acres of farmland comprising 750 farms. The average farm consists of 252 acres with cash receipts of \$139,592 per farm. Dominant employers include Navistar International, Clark County, Community Hospital, Mercy Medical Center, Rittal Corporation, Meijer, Inc., Robbins and Myers, Inc., Speedway Super America, the City of Springfield, the Springfield City Board of Education and O-Cedar Brands.

In terms of educational attainment of persons 25 years and over, 8.1% have less than a ninth grade education, while 55.6% are high school graduates. In addition, 7.6% have a Bachelor's degree and 4.6% have a graduate or professional degree. There are 49 public schools with a total enrollment of 25,623 students and 1,633 classroom teachers with an average salary of \$36,471. The teacher-pupil ratio is 20:1 with a per pupil expenditure of \$5,535. The graduation rate is 84.8%.

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 Statement No. 14, 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 several Enterprise Funds.

Tac Industries, Inc. and the Housing Connection of Clark County, Inc. have been included as component units of the County since they have been considered to be fiscally dependent on the County. The County has chosen the discrete method of presentation of these two entities because they provide services to the citizens of the County as opposed to only the primary government.

ECONOMIC CONDITIONS AND OUTLOOK 2001

The County's civilian labor force averaged 68,500 during 2000, while employment averaged 65,400 with an unemployment rate of 4.6% compared to Ohio's 4.1% rate of unemployment. Total employment in all industries covered under Ohio's Unemployment Compensation law was 57,049 consisting of 13,730 in manufacturing, 14,517 in wholesale and retail trade, and 14,470 in services. State and local governments employed 7,282 Clark County citizens.

According to Outlook 2001, an annual forecast of the local economy conducted by the Clark County Economic Research Roundtable, manufacturing employment is expected to decline as International Truck and Engine Corporation completes its anticipated downsizing resulting from the introduction of its Next Generation Vehicle. In addition, manufacturing activity is slowing as evidenced by the lessening backlog for local tool and die firms. On the plus side, there has been no slowdown in local capital investments. The Roundtable predicts stability in all other sectors of the local economy with a slight increase in the unemployment rate due to the manufacturing sector.

MAJOR INITIATIVES

- **Current Year Projects**

Several major projects were completed during 2000 that will have a significant impact on the County's economic growth and quality of life.

Clark County Heritage Center—a \$13 million renovation of the 1890's era former Springfield Municipal Building was completed and provides a "state of the art" museum displaying the Clark County Historical Society's numerous artifacts. Also provided are administrative offices for the Society and classrooms for use by the local schools. In addition, this unique block-long building provides new office space for the County Veterans' Service Commission.

Intergovernmental Cooperation—Comprehensive Economic Development Agreements (CEDA) were finalized and adopted by the County Commission, Springfield City Commission and Springfield Township Trustees. These landmark agreements are the result of over two years of negotiations and provide for the sharing of public infrastructure through the extension of city sewer and water facilities to new economic development sites within the township. Under the agreement, city tax revenues will be shared with the township in exchange for annexation of new commercial industrial sites to the city. It is anticipated that over 2,000 new jobs could be created as a result of the construction of the Southern Interceptor Sewer. These new developed areas will also remain within the township's boundaries for economic benefits. In addition, through the cooperation of the county, future development of public sewer systems to serve existing residential areas in Springfield Township are permitted without the requirement for annexation of the residential areas. This is a significant change in Springfield City policy.

Sewer and Water Projects—The County continues to move forward with the planning and design/development of public sewer systems to serve West Enon Estates and Parkridge Acres including adjacent residential areas.

Deregulation of Utilities—During the past year, the county has led efforts with Springfield City to enter into cooperative agreements for the purchase of natural gas from alternate suppliers for use by city and county facilities. This joint venture has resulted in a savings of about 25% to both city and county budgets.

Welfare Reform—The County's Department of Job and Family Services has been recognized by the Ohio Department of Job and Family Services for major goal achievements in the state's Welfare Reform Program. During 2000, the County successfully established the Workforce Program Policy Board and completed plans for the development of a "one stop" WorkPlus Center which will be open for clients in Spring 2001.

Labor Negotiations—The County successfully completed contract negotiations between the Sheriff's Office and the Fraternal Order of Police and the Ohio Labor Council, Inc. The new three-year contract became effective in January 2001 and covers 136 employees.

Leffel Lane Improvements—This long-awaited major road reconstruction project was finalized and successfully bid within cost estimates. Federal, state, county, city and township funds were coordinated to move this project forward. When completed in 2001, a significant traffic flow improvement will be realized to the benefit of all citizens and businesses using the southern approach to the City of Springfield.

- **Future Projects**

O'Cedar Brands, Inc. will build a new 350,000-square-foot plant located on a 33-acre tract in Springfield Township. The new facility will allow the company to retain 450 jobs with sufficient space to increase its workforce over the next several years.

George Fischer Automotive Company, Inc. is considering building a \$32.6 million die casting plant to supply automotive manufacturers. The City of Huber Heights in Montgomery County, Clark County, and Bethel Township are cooperating under a joint economic development agreement to persuade the company to locate here. Among inducements are tax abatements of up to 100 percent on real property for new construction and 75 percent abatement for 10 years. The plan calls for a 57,000-square-foot plant to be built along Route 235. About 41 acres of the site are in Clark County and 14 in Huber Heights. The plant could open with 261 full-time jobs between 2003 and 2005, and an anticipated payroll of \$16 million.

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 1st of a given year, or adopt a temporary appropriation measure with final passage of a permanent budget on or before April 1st. 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 a contract is entered into by any county department or agency, 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.

FINANCIAL INFORMATION

General Government Functions: The following schedule presents a summary of general, special revenue, debt service and capital project funds revenues for the fiscal year ended December 31, 2000 and the amount and percentage of increases and decreases in relation to prior year revenues.

<u>Revenues:</u>	2000 <u>Amount</u>	Percent <u>of Total</u>	Increase <u>From 1999</u>	Percent of <u>Increase</u>
Taxes	\$ 17,283,698	16.08%	1,647,274	10.53%
Permissive Sales Taxes	11,892,664	11.06%	505,904	4.44%
Intergovernmental	56,868,184	52.89%	14,413,884	33.95%
Charges for Services	9,622,274	8.95%	1,242,167	14.82%
Licenses and Permits	157,755	0.15%	27,908	21.49%
Fees, Fines and Forfeitures	3,704,130	3.45%	124,103	3.47%
Special Assessments	76,299	0.07%	39,225	105.80%
Investment Income	3,287,148	3.06%	1,167,029	55.05%
Other Revenue	<u>4,608,591</u>	<u>4.29%</u>	<u>1,372,483</u>	<u>42.41%</u>
Total Revenues	\$ <u>107,500,743</u>	<u>100.00%</u>	<u>20,539,977</u>	<u>23.62%</u>

Reasons for significant changes in revenues are:

Taxes: Increase in taxes due to several replacement levies (MR/DD, Eastern Miami Valley Alcohol and Drug Addiction Mental Health Board and Senior Services) and an increase in new construction.

Permissive Sales Taxes: Increase in sales (a record 5 months reporting over \$1,000,000) due to an improved economy in Clark County.

Intergovernmental: Increase in the State operating subsidy for Human Services and an increase in State Of Ohio grants for the construction of the Heritage Center and Issue II construction grants.

Charges for Services: Increase due to Title IV-E funds for Children's Service Fund associated with the Juvenile Court and waiver fee increases.

Investment Income: Overall increase in general revenues of the County resulting in more funds to invest coupled with higher interest rates.

The following schedule presents a summary of general, special revenue, debt service and capital project funds expenditures for the fiscal year ended December 31, 2000 and the amount and percentage of increases and decreases in relation to prior year expenditures.

<u>Expenditures:</u>	<u>2000 Amount</u>	<u>Percent of Total</u>	<u>Increase From 1999</u>	<u>Percent of Increase</u>
Current:				
General government:				
Legislative and Executive	\$ 5,284,706	4.90%	646,965	13.95%
Judicial	6,984,966	6.48%	482,780	7.42%
Public Safety	12,441,218	11.54%	1,507,410	13.79%
Public Works	10,765,794	9.98%	1,449,985	15.56%
Health	21,897,736	20.31%	92,591	0.42%
Human Services	35,284,459	32.72%	7,332,920	26.23%
Conservation and Recreation	1,603,681	1.49%	9,227	0.58%
Capital Outlay	12,524,977	11.61%	8,647,086	222.98%
Debt Service:				
Principal Retirement	510,000	0.47%	35,000	7.37%
Interest and Fiscal Charges	<u>543,107</u>	<u>0.50%</u>	<u>23,078</u>	<u>4.44%</u>
Total Expenditures	\$ <u>107,840,644</u>	<u>100.00%</u>	<u>20,227,042</u>	<u>23.09%</u>

Reasons for significant changes in expenditures are:

Public Safety: Increase in Deputy Sheriff's salaries and COPS grant for 2000. Also, an increase in the Title I-E contract Fund due to a full year of activity in 2000.

Public Works: Increase is due to the resurfacing of several County roads and the County share of the Issue II projects.

Human Services: Increase is due to the new funding source for the PRCDR project and the Children's Service Title IV-E contract for the Juvenile Court.

Capital Outlay: Increase due to Issue II construction projects of Leffel Lane, Dayton Road and Rebert Pike.

General Fund Balance: The fund balance of the general fund increased by 16.95% in 2000 from the December 31, 1999 adjusted balance. The \$1,354,330 increase results in a fund balance of \$9,345,024 as of December 31, 2000.

PROPRIETARY OPERATIONS

Enterprise operations: The County's enterprise operations are comprised of two separate activities: Water and Sewer. Enterprise revenues increased \$1,208,914 during 2000 to \$4,830,351. The enterprise operating income increased by \$1,646,563, from a loss of \$(207,517) to income of \$1,439,046, with a resulting net income of \$1,197,991. The enterprise net working capital was positive at \$2,383,671 as of December 31, 2000.

The County maintains enterprise facilities and equipment with a net book value of \$15,809,568. The largest portions of these assets are the water and sewer lines, which are in both of the enterprise funds.

Fiduciary operations: The County's fiduciary operations are comprised of one expendable trust fund, two nonexpendable trust funds, and fifteen agency funds.

DEBT ADMINISTRATION

During fiscal year 2000, the County retired short-term debt of \$3,910,000 and reissued \$3,795,000 of one-year notes for various County capital improvement projects. The amount retired includes \$75,000 of short-term debt for the Transportation Coordination Committee, which is reported as an Agency Fund of the County. In addition, \$800,000 of new-project notes was issued as part of an intergovernmental road reconstruction project. Long-term bond debt was reduced from \$12,140,900 to \$11,384,400 and the County's debt leeway within overall limitations was \$40,926,801. The County maintains an "AA" credit rating from Moody's Investors Services, and all bonds are backed by the full faith and credit of the County.

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, 2000, the County's funds were invested in the overnight sweep account, STAR OHIO, certificate of deposits, and various government agencies. Interest paid into the County treasury in 2000 totaled \$3,293,858. The average daily balance was \$49,919,923 with an average daily weighted yield of 6.003 percent.

Counties in Ohio are required by the Uniform Depository Act, Section 135 of the Ohio Revised Code, 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 \$113,474,835. 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 operation and financial position as well as its existing assets and liabilities as reported in the combined financial statements for the year ended December 31, 2000, by Auditor of State, Jim M. Petro.

AWARDS

The Government Finance Officers Association of the United States and Canada (GFOA) awards a Certificate of Achievement for Excellence in Financial Reporting to governments that publish an easily readable and efficiently organized Comprehensive Annual Financial Report, whose content conforms to program standards. Such a report must satisfy both accounting standards generally accepted in the United States 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 meets 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 the first Comprehensive Annual Financial Report of Clark County:

Auditor's Office:

Sandra Schinkle, Director of Fiscal Services
Robert Vanderhorst, Director of Assessment Administration

Commission Office:

James Sheehan, President of County Commission
John Detrick, County Commissioner
Roger Tackett, County Commissioner
W. Darrell Howard, County Administrator
Cathy Balas, County Director of Personnel

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, 2000.

Sincerely,



George A. Sadders
Clark County Auditor

CLARK COUNTY, OHIO
 Elected Officials
 as of December 31, 2000

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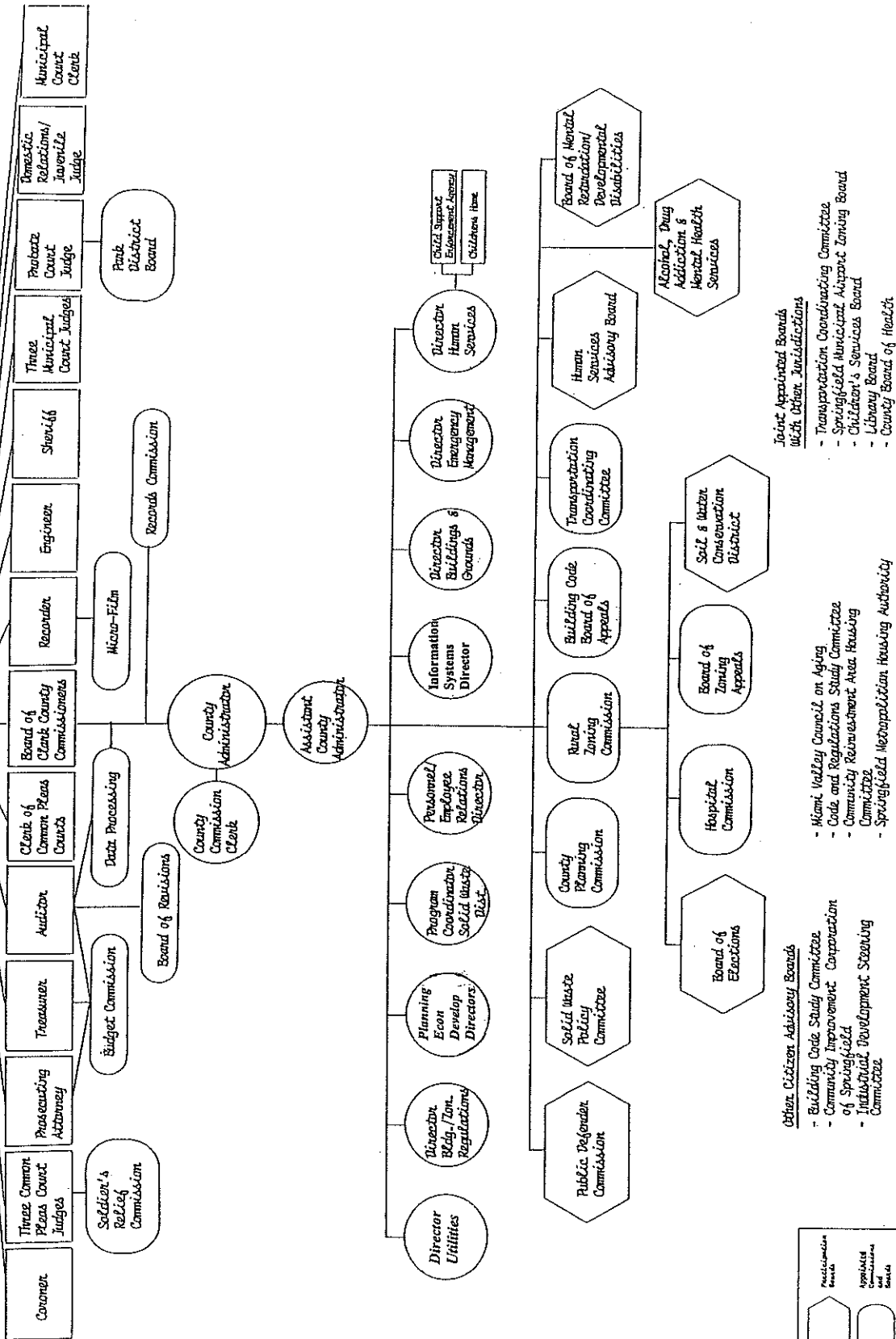
Other Elected Officials	George A. Sodders Ronald Vincent Dr. Richard A. Marsh Bruce Smith Stephen Schumaker Nancy Pence Gene A. Kelly Stephen T. Metzger	Auditor Clerk of Courts Coroner Engineer Prosecutor Recorder Sheriff Treasurer
-------------------------	---	---

Second District Court of Appeals	Honorable William H. Wolff, Jr. Honorable James A. Brogan Honorable Mike Fain Honorable Thomas J. Grady Honorable Fred N. Young	Presiding Judge Judge Judge Judge Judge
-------------------------------------	---	---

Common Pleas Court	<i>General Division</i> Honorable Gerald Lorig Honorable Richard O'Neill Honorable Thomas Capper <i>Domestic Relations/Juvenile Division</i> Honorable Joseph N. Monnin <i>Probate Division</i> Honorable J. David Mattes	Judge Judge Judge Judge Judge
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CLARK COUNTY GOVERNMENT TABLE OF ORGANIZATION

ELECTORATE

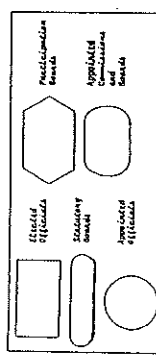


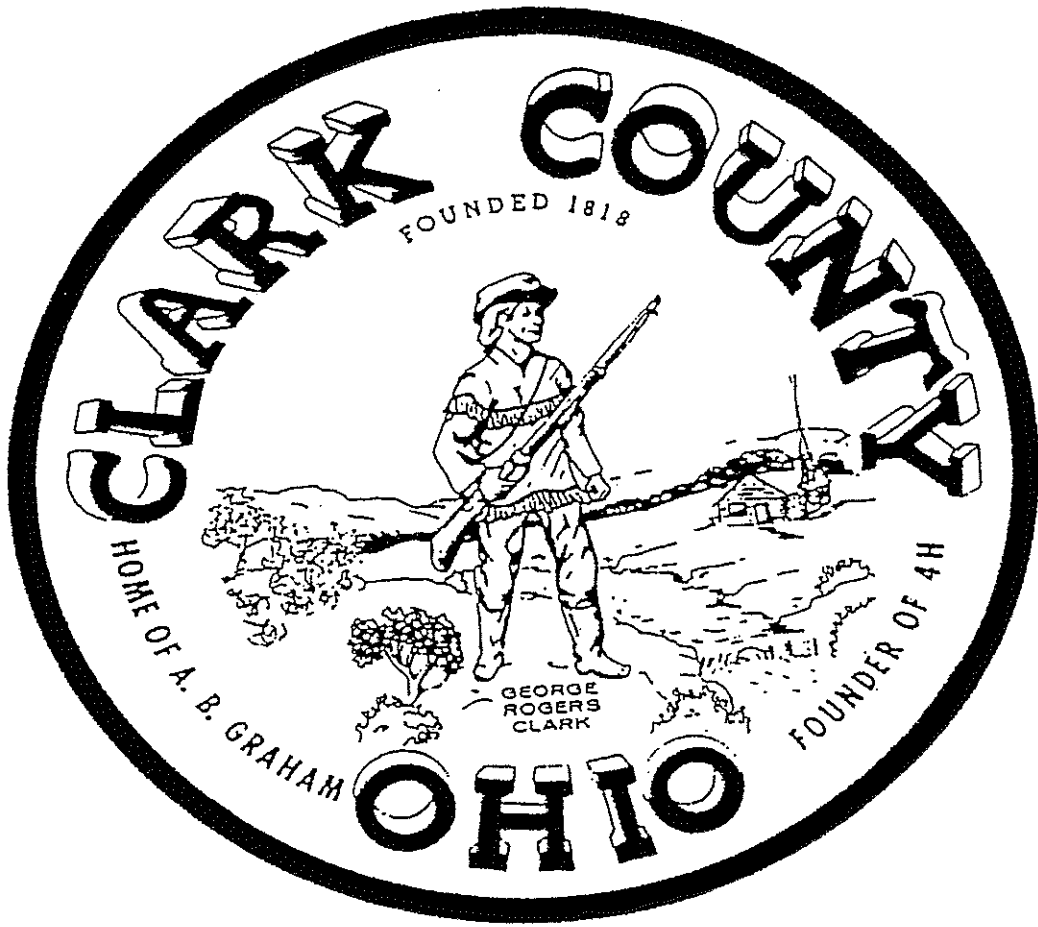
Joint Appointed Boards with Other Jurisdictions

- Transportation Coordinating Committee
- Springfield Municipal Airport Zoning Board
- Children's Services Board
- Library Board
- County Board of Health

Other Citizen Advisory Boards

- Miami Valley Council on Aging
- Code and Regulations Study Committee
- Community Reinvestment Area Housing Committee
- Springfield Metropolitan Housing Authority





FINANCIAL SECTION





STATE OF OHIO
OFFICE OF THE AUDITOR
JIM PETRO, AUDITOR OF STATE

One First National Plaza
130 West Second Street, Suite 2040
Dayton, Ohio 45402
Telephone 937-285-6677
800-443-9274
Facsimile 937-285-6688

INDEPENDENT ACCOUNTANTS REPORT

Clark County
Board of County Commissioners
Clark County Auditor
Clark County Treasurer
Clark County Administration Building
50 East Columbia Street, P.O. 2639
Springfield, Ohio 45501

We have audited the accompanying general-purpose financial statements of Clark County, (the County) as of and for the year ended December 31, 2000, as listed in the table of contents. These general-purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit. We did not audit the financial statements of TAC Industries or The Housing Connection of Clark County, Inc., the County's only discretely presented component units. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the component units, is based on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of The Housing Connection of Clark County, Inc. were not audited by the other auditors in accordance with *Government Auditing Standards*. 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 that our audit provides a reasonable basis for our opinion.

In our opinion, based on our audit and the report of other auditors, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Clark County, as of December 31, 2000, and the results of its operations and the cash flows of its proprietary fund types and nonexpendable trust funds 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 August 31, 2001 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 grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

We performed our audit to form an opinion on the general-purpose financial statements of the County, taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for additional analysis and are not a required part of the general-purpose financial statements. We subjected this information to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly presented in all material respects, in relation to the general-purpose financial statements taken as a whole.

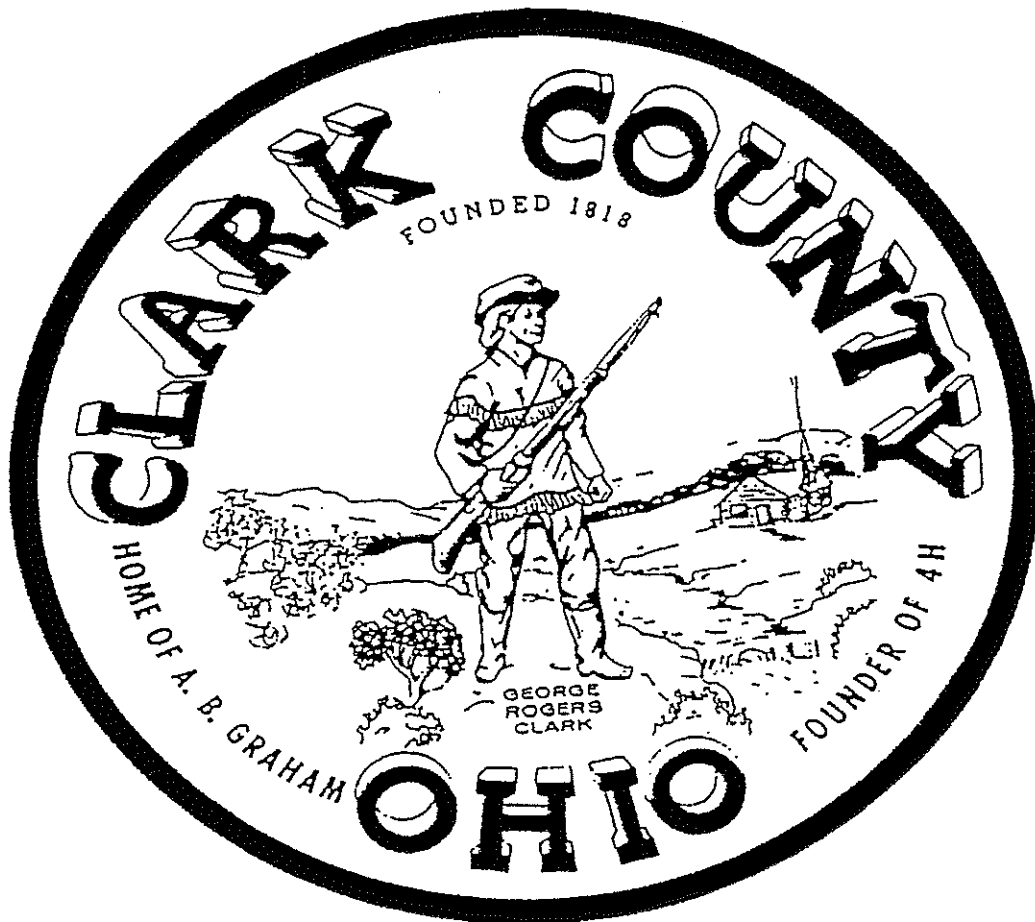
Clark County
Board of County Commissioners
Clark County Auditor
Clark County Treasurer
Independent Accountants Report
Page 2

We did not audit the data included in the introductory and statistical sections of this report and therefore express no opinion thereon.

A handwritten signature in black ink, appearing to read "Jim Petro", written in a cursive style.

JIM PETRO
Auditor of State

August 31, 2001



CLARK COUNTY, OHIO

Combined Balance Sheet - All Fund Types, Account Groups and All Discretely Presented Component Units
December 31, 2000

	GOVERNMENTAL FUND TYPES			
	General	Special Revenue	Debt Service	Capital Projects
ASSETS AND OTHER DEBITS:				
Equity in Pooled Cash and Cash Equivalents	\$ 9,617,496	14,735,031	64,605	2,806,269
Cash and Cash Equivalents in Segregated Accounts	-	860,821	-	-
Cash and Cash Equivalents with Fiscal and Escrow Agents	-	-	366	537,977
Investments in Segregated Accounts	-	-	-	-
Net Receivables:				
Taxes	-	-	-	-
Permissive Sales Tax	945,049	-	-	-
Accounts	177,658	349,851	-	4,724
Special Assessments	-	-	-	-
Accrued Interest	321,256	3,317	-	-
Taxes to be Collected for Other Governments	-	-	-	-
Due from Other Funds	2,732,502	12,502,885	-	-
Due from Other Governments	40,029	252,087	-	-
Materials and Supplies Inventory	85,477	94,158	-	-
Prepaid Items	23,037	30,817	-	-
Unamortized Bond Issue Costs	-	-	-	-
Workers' Compensation Deposit	-	-	-	-
Earnest Money Deposit	-	-	-	-
Fixed Assets (net of accumulated depreciation, where applicable)	-	-	-	-
Other Debits:				
Amount Available in Debt Service Fund for				
Retirement of General Obligation Bonds	-	-	-	-
Amount to be Provided from General Government Resources	-	-	-	-
Total Assets and Other Debits	\$ 13,942,504	28,828,967	64,971	3,348,970

See accompanying notes to the general purpose financial statements.

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPES	ACCOUNT GROUPS		TOTALS	COMPONENT UNITS		TOTALS
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Obligations	Primary Government (Memorandum Only)	TAC Industries	Housing Connection of Clark County	Reporting Entity (Memorandum Only)
1,874,757	99,726	15,334,961	-	-	44,532,845	-	-	44,532,845
370,539	-	2,239,599	-	-	3,470,959	437,803	97,760	4,006,522
-	-	-	-	-	538,343	-	-	538,343
-	-	-	-	-	-	661,031	20,752	681,783
-	-	13,495,559	-	-	13,495,559	-	-	13,495,559
-	-	-	-	-	945,049	-	-	945,049
735,152	-	3,094	-	-	1,270,479	283,932	1,786	1,556,197
-	-	1,739,828	-	-	1,739,828	-	-	1,739,828
-	-	1,180	-	-	325,753	-	-	325,753
-	-	72,840,625	-	-	72,840,625	-	-	72,840,625
-	-	-	-	-	15,235,387	-	-	15,235,387
-	-	32,261	-	-	324,377	-	-	324,377
90,000	-	363	-	-	269,998	155,998	-	425,996
235	-	-	-	-	54,089	17,504	1,724	73,317
34,962	-	-	-	-	34,962	-	-	34,962
-	-	-	-	-	-	1,000	-	1,000
-	-	-	-	-	-	-	75	75
15,809,568	-	-	54,114,221	-	69,923,789	368,396	825,760	71,117,945
-	-	-	-	64,605	64,605	-	-	64,605
-	-	-	-	12,885,920	12,885,920	-	-	12,885,920
<u>18,915,213</u>	<u>99,726</u>	<u>105,687,470</u>	<u>54,114,221</u>	<u>12,950,525</u>	<u>237,952,567</u>	<u>1,925,664</u>	<u>947,857</u>	<u>240,826,088</u>

(Continued)

CLARK COUNTY, OHIO
 Combined Balance Sheet - All Fund Types, Account Groups and Component Units
 December 31, 2000
 (Continued)

	GOVERNMENTAL FUND TYPES			
	General	Special Revenue	Debt Service	Capital Projects
LIABILITIES, EQUITY AND OTHER CREDITS:				
Liabilities:				
Accounts Payable	\$ 451,900	2,991,043	-	782,680
Contracts Payable	661,312	22,990	-	801,674
Accrued Wages and Benefits	503,819	1,435,204	-	-
Accrued Compensated Absences	67,417	158,007	-	-
Retainage Payable	-	-	-	537,977
Due to Other Funds	-	-	-	-
Due to Other Governments	180,530	555,705	-	-
Deferred Grant	-	-	-	-
Accrued and Withheld Taxes	-	-	-	-
Accrued Property Taxes	-	-	-	-
Security Deposits	-	-	-	-
Custodial Accounts	-	-	-	-
Line of Credit	-	-	-	-
Deferred Revenue	2,732,502	12,502,885	-	-
Undistributed Monies	-	-	-	-
Matured Interest Payable	-	-	366	-
Accrued Interest Payable	-	-	-	-
Notes Payable	-	300,000	-	3,860,000
Claims Payable	-	-	-	-
Capital Leases Payable	-	-	-	-
Issue II Loans Payable	-	-	-	-
General Obligation Bonds Payable	-	-	-	-
Unamortized Charge - Refunding Issue	-	-	-	-
Total Liabilities	<u>4,597,480</u>	<u>17,965,834</u>	<u>366</u>	<u>5,982,331</u>
Equity and Other Credits:				
Investment in General Fixed Assets	-	-	-	-
Contributed Capital	-	-	-	-
Retained Earnings - Unrestricted	-	-	-	-
Net Assets - Unrestricted	-	-	-	-
Fund Balance:				
Reserved for:				
Encumbrances	514,686	746,511	-	850,105
Inventory	85,477	94,158	-	-
Nonexpendable Trust Funds	-	-	-	-
Unreserved	<u>8,744,861</u>	<u>10,022,464</u>	<u>64,605</u>	<u>(3,483,466)</u>
Total Equity (Deficit) and Other Credits	<u>9,345,024</u>	<u>10,863,133</u>	<u>64,605</u>	<u>(2,633,361)</u>
Total Liabilities, Equity and Other Credits	<u>\$ 13,942,504</u>	<u>28,828,967</u>	<u>64,971</u>	<u>3,348,970</u>

See accompanying notes to the general purpose financial statements.

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPES	ACCOUNT GROUPS		TOTALS Primary Government (Memorandum Only)	COMPONENT UNITS		TOTALS Reporting Entity (Memorandum Only)
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Obligations		TAC Industries	Housing Connection of Clark County	
74,206	-	-	-	-	4,299,829	97,300	-	4,397,129
-	-	-	-	-	1,485,976	-	-	1,485,976
52,628	-	-	-	-	1,991,651	56,372	-	2,048,023
140,305	-	-	-	4,212,873	4,578,602	-	-	4,578,602
-	-	-	-	-	537,977	-	-	537,977
-	-	15,235,387	-	-	15,235,387	-	-	15,235,387
21,045	-	73,504,522	-	1,454,280	75,716,082	-	-	75,716,082
-	-	-	-	-	-	-	356,887	356,887
-	-	-	-	-	-	8,538	-	8,538
-	-	-	-	-	-	-	207	207
-	-	-	-	-	-	-	8,596	8,596
-	-	-	-	-	-	26,319	-	26,319
-	-	-	-	-	-	-	9,163	9,163
-	-	-	-	-	15,235,387	36,608	4,260	15,276,255
-	-	16,762,983	-	-	16,762,983	-	-	16,762,983
-	-	-	-	-	366	-	-	366
38,828	-	-	-	-	38,828	-	-	38,828
360,000	-	-	-	-	4,520,000	-	190,740	4,710,740
-	34,452	-	-	-	34,452	-	-	34,452
-	-	-	-	18,372	18,372	-	-	18,372
337,500	-	-	-	-	337,500	-	-	337,500
4,119,400	-	-	-	7,265,000	11,384,400	-	-	11,384,400
(116,620)	-	-	-	-	(116,620)	-	-	(116,620)
<u>5,027,292</u>	<u>34,452</u>	<u>105,502,892</u>	<u>-</u>	<u>12,950,525</u>	<u>152,061,172</u>	<u>225,137</u>	<u>569,853</u>	<u>152,856,162</u>
-	-	-	54,114,221	-	54,114,221	-	-	54,114,221
11,167,128	-	-	-	-	11,167,128	-	-	11,167,128
2,720,793	65,274	-	-	-	2,786,067	-	-	2,786,067
-	-	-	-	-	-	1,700,527	378,004	2,078,531
-	-	-	-	-	2,111,302	-	-	2,111,302
-	-	-	-	-	179,635	-	-	179,635
-	-	74,787	-	-	74,787	-	-	74,787
-	-	109,791	-	-	15,458,255	-	-	15,458,255
<u>13,887,921</u>	<u>65,274</u>	<u>184,578</u>	<u>54,114,221</u>	<u>-</u>	<u>85,891,395</u>	<u>1,700,527</u>	<u>378,004</u>	<u>87,969,926</u>
<u>18,915,213</u>	<u>99,726</u>	<u>105,687,470</u>	<u>54,114,221</u>	<u>12,950,525</u>	<u>237,952,567</u>	<u>1,925,664</u>	<u>947,857</u>	<u>240,826,088</u>

CLARK COUNTY, OHIO
 Combined Statement of Revenues, Expenditures, and Changes in Fund
 Balances - All Governmental Fund Types and Expendable Trust Funds
 Year Ended December 31, 2000

	GOVERNMENTAL	
	General	Special Revenue
REVENUES:		
Taxes	\$ 2,870,880	14,412,818
Permissive Sales Taxes	11,892,664	-
Intergovernmental	6,176,121	43,726,130
Charges for Services	3,457,373	6,164,901
Licenses and Permits	157,755	-
Fees, Fines and Forfeitures	725,327	2,978,803
Special Assessments	-	44,036
Investment Income	3,260,114	21,589
Other Revenue	<u>272,672</u>	<u>2,324,150</u>
Total Revenues	<u>28,812,906</u>	<u>69,672,427</u>
EXPENDITURES:		
Current:		
General Government:		
Legislative and Executive	3,514,938	1,769,768
Judicial	6,561,511	423,455
Public Safety	9,449,540	2,991,678
Public Works	3,915,761	6,850,033
Health	394,500	21,503,236
Human Services	483,405	34,801,054
Conservation and Recreation	583,019	1,020,662
Capital Outlay	-	-
Debt Service:		
Principal Retirement	-	-
Interest and Fiscal Charges	<u>-</u>	<u>7,100</u>
Total Expenditures	<u>24,902,674</u>	<u>69,366,986</u>
Excess (Deficit) of Revenues Over/ (Under) Expenditures	<u>3,910,232</u>	<u>305,441</u>
OTHER FINANCING SOURCES (USES):		
Operating Transfers-In	258,101	2,695,573
Operating Transfers-Out	<u>(2,814,003)</u>	<u>(1,157,899)</u>
Total Other Financing Sources (Uses)	<u>(2,555,902)</u>	<u>1,537,674</u>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	1,354,330	1,843,115
Fund Balance, Beginning of Year	<u>7,990,694</u>	<u>9,020,018</u>
Fund Balance (Deficit), End of Year	<u>\$ 9,345,024</u>	<u>10,863,133</u>

See accompanying notes to the general purpose financial statements.

FUND TYPES		FIDUCIARY FUND TYPES	TOTALS
Debt Service	Capital Projects	Expendable Trust	(Memorandum Only)
-	-	-	17,283,698
-	-	-	11,892,664
-	6,965,933	-	56,868,184
-	-	9,354	9,631,628
-	-	-	157,755
-	-	-	3,704,130
-	32,263	-	76,299
-	5,445	-	3,287,148
<u>532,021</u>	<u>1,479,748</u>	<u>965</u>	<u>4,609,556</u>
<u>532,021</u>	<u>8,483,389</u>	<u>10,319</u>	<u>107,511,062</u>
-	-	-	5,284,706
-	-	-	6,984,966
-	-	-	12,441,218
-	-	-	10,765,794
-	-	-	21,897,736
-	-	-	35,284,459
-	-	-	1,603,681
-	12,524,977	-	12,524,977
510,000	-	-	510,000
<u>463,934</u>	<u>72,073</u>	<u>-</u>	<u>543,107</u>
<u>973,934</u>	<u>12,597,050</u>	<u>-</u>	<u>107,840,644</u>
<u>(441,913)</u>	<u>(4,113,661)</u>	<u>10,319</u>	<u>(329,582)</u>
1,695,000	2,558,228	-	7,206,902
<u>(1,235,000)</u>	<u>(2,000,000)</u>	<u>-</u>	<u>(7,206,902)</u>
<u>460,000</u>	<u>558,228</u>	<u>-</u>	<u>-</u>
18,087	(3,555,433)	10,319	(329,582)
<u>46,518</u>	<u>922,072</u>	<u>60,679</u>	<u>18,039,981</u>
<u>64,605</u>	<u>(2,633,361)</u>	<u>70,998</u>	<u>17,710,399</u>

CLARK COUNTY, OHIO
 Combined Statement of Revenues, Expenditures and Changes in Fund Balances
 - Budget and Actual (Budget Basis) - All Governmental Fund Types
 Year Ended December 31, 2000

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	Revised Budget	Actual	Variance Favorable/ (Unfavorable)	Revised Budget	Actual	Variance Favorable/ (Unfavorable)
REVENUES:						
Taxes	\$ 2,928,622	2,870,880	(57,742)	14,546,542	14,412,818	(133,724)
Permissive Sales Tax	11,300,000	11,892,681	592,681	-	-	-
Intergovernmental	6,112,871	6,168,715	55,844	42,267,535	39,898,677	(2,368,858)
Charges for Services	3,527,617	3,380,762	(146,855)	4,898,700	5,654,164	755,464
Licenses and Permits	117,100	157,755	40,655	-	-	-
Fees, Fines and Forfeitures	626,613	703,339	76,726	2,853,260	2,980,720	127,460
Special Assessments	-	-	-	33,557	44,039	10,482
Investment Income	1,750,863	2,849,615	1,098,752	64,500	20,783	(43,717)
Other Revenue	269,251	350,436	81,185	2,192,601	2,300,496	107,895
Total Revenues	26,632,937	28,374,183	1,741,246	66,856,695	65,311,697	(1,544,998)
EXPENDITURES:						
Current:						
General Government:						
Legislative and Executive	4,598,485	3,622,556	975,929	2,242,127	1,831,439	410,688
Judicial	7,083,623	6,625,551	458,072	1,438,953	439,160	999,793
Public Safety	10,032,912	9,638,165	394,747	4,275,393	3,123,484	1,151,909
Public Works	4,264,076	3,622,788	641,288	8,058,703	7,259,523	799,180
Health	435,403	413,349	22,054	22,855,138	21,037,245	1,817,893
Human Services	492,254	482,681	9,573	33,671,847	32,792,818	879,029
Conservation and Recreation	603,249	584,496	18,753	1,363,016	1,162,336	200,680
Capital Outlay	-	-	-	-	-	-
Debt Service:						
Principal Retirement	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Total Expenditures	27,510,002	24,989,586	2,520,416	73,905,177	67,646,005	6,259,172
Excess (Deficit) Revenues Over/ (Under) Expenditures	(877,065)	3,384,597	4,261,662	(7,048,482)	(2,334,308)	4,714,174
OTHER FINANCING SOURCES (USES):						
Proceeds of Notes	-	-	-	300,000	300,000	-
Advances-In	-	-	-	75,000	-	(75,000)
Operating Transfers-In	125,000	258,101	133,101	5,971,979	7,138,583	1,166,604
Advances-Out	-	-	-	(75,000)	-	75,000
Operating Transfers-Out	(2,854,554)	(2,814,003)	40,551	(5,612,042)	(5,600,909)	11,133
Total Other Financing Sources (Uses)	(2,729,554)	(2,555,902)	173,652	659,937	1,837,674	1,177,737
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(3,606,619)	828,695	4,435,314	(6,388,545)	(496,634)	5,891,911
Fund Balance, Beginning of Year	6,707,923	6,707,923	-	7,907,067	7,907,067	-
Prior Year Encumbrances Appropriated	743,618	743,618	-	3,597,578	3,597,578	-
Fund Balances, End of Year	\$ 3,844,922	8,280,236	4,435,314	5,116,100	11,008,011	5,891,911

See accompanying notes to the general purpose financial statements.

DEBT SERVICE FUNDS			CAPITAL PROJECTS FUNDS			TOTALS (MEMORANDUM ONLY)		
Revised Budget	Actual	Variance Favorable/ (Unfavorable)	Revised Budget	Actual	Variance Favorable/ (Unfavorable)	Revised Budget	Actual	Variance Favorable/ (Unfavorable)
-	-	-	-	-	-	17,475,164	17,283,698	(191,466)
-	-	-	-	-	-	11,300,000	11,892,681	592,681
-	-	-	7,440,840	6,309,666	(1,131,174)	55,821,246	52,377,058	(3,444,188)
-	-	-	-	-	-	8,426,317	9,034,926	608,609
-	-	-	-	-	-	117,100	157,755	40,655
-	-	-	-	-	-	3,479,873	3,684,059	204,186
-	-	-	65,000	32,263	(32,737)	98,557	76,302	(22,255)
-	-	-	79,000	5,445	(73,555)	1,894,363	2,875,843	981,480
<u>470,618</u>	<u>532,021</u>	<u>61,403</u>	<u>1,083,877</u>	<u>1,281,290</u>	<u>197,413</u>	<u>4,016,347</u>	<u>4,464,243</u>	<u>447,896</u>
<u>470,618</u>	<u>532,021</u>	<u>61,403</u>	<u>8,668,717</u>	<u>7,628,664</u>	<u>(1,040,053)</u>	<u>102,628,967</u>	<u>101,846,565</u>	<u>(782,402)</u>
-	-	-	-	-	-	6,840,612	5,453,995	1,386,617
-	-	-	-	-	-	8,522,576	7,064,711	1,457,865
-	-	-	-	-	-	14,308,305	12,761,649	1,546,656
-	-	-	-	-	-	12,322,779	10,882,311	1,440,468
-	-	-	-	-	-	23,290,541	21,450,594	1,839,947
-	-	-	-	-	-	34,164,101	33,275,499	888,602
-	-	-	-	-	-	1,966,265	1,746,832	219,433
-	-	-	14,490,550	13,351,671	1,138,879	14,490,550	13,351,671	1,138,879
3,065,000	1,745,000	1,320,000	1,980,000	1,980,000	-	5,045,000	3,725,000	1,320,000
<u>580,618</u>	<u>463,934</u>	<u>116,684</u>	<u>75,140</u>	<u>72,073</u>	<u>3,067</u>	<u>655,758</u>	<u>536,007</u>	<u>119,751</u>
<u>3,645,618</u>	<u>2,208,934</u>	<u>1,436,684</u>	<u>16,545,690</u>	<u>15,403,744</u>	<u>1,141,946</u>	<u>121,606,487</u>	<u>110,248,269</u>	<u>11,358,218</u>
<u>(3,175,000)</u>	<u>(1,676,913)</u>	<u>1,498,087</u>	<u>(7,876,973)</u>	<u>(7,775,080)</u>	<u>101,893</u>	<u>(18,977,520)</u>	<u>(8,401,704)</u>	<u>10,575,816</u>
2,555,000	1,050,000	(1,505,000)	3,145,000	3,660,000	515,000	6,000,000	5,010,000	(990,000)
-	-	-	-	-	-	75,000	-	(75,000)
645,000	645,000	-	505,140	973,228	468,088	7,247,119	9,014,912	1,767,793
-	-	-	-	-	-	(75,000)	-	75,000
-	-	-	(618,776)	(600,000)	18,776	(9,085,372)	(9,014,912)	70,460
<u>3,200,000</u>	<u>1,695,000</u>	<u>(1,505,000)</u>	<u>3,031,364</u>	<u>4,033,228</u>	<u>1,001,864</u>	<u>4,161,747</u>	<u>5,010,000</u>	<u>848,253</u>
25,000	18,087	(6,913)	(4,845,609)	(3,741,852)	1,103,757	(14,815,773)	(3,391,704)	11,424,069
46,518	46,518	-	(237,211)	(237,211)	-	14,424,297	14,424,297	-
-	-	-	5,152,546	5,152,546	-	9,493,742	9,493,742	-
<u>71,518</u>	<u>64,605</u>	<u>(6,913)</u>	<u>69,726</u>	<u>1,173,483</u>	<u>1,103,757</u>	<u>9,102,266</u>	<u>20,526,335</u>	<u>11,424,069</u>

CLARK COUNTY, OHIO
 Combined Statement of Revenues, Expenses and Changes in Fund
 Equity - All Proprietary Fund Types, Nonexpendable Trust Funds
 and Discretely Presented Component Units
 Year Ended December 31, 2000

	PROPRIETARY FUND TYPES	
	Enterprise	Internal Service
Operating Revenues:		
Charges for Services	\$ 4,770,255	466,450
Investment Income	-	-
Other Operating Revenues	<u>60,096</u>	<u>-</u>
Total Operating Revenues	<u>4,830,351</u>	<u>466,450</u>
Operating Expenses:		
Personnel Services	1,030,274	-
Contractual Services	1,533,908	114,647
Claims	-	392,263
Materials and Supplies	178,054	-
Other Expenses	163,661	-
Depreciation	<u>485,408</u>	<u>-</u>
Total Operating Expenses	<u>3,391,305</u>	<u>506,910</u>
Operating Income (Loss)	<u>1,439,046</u>	<u>(40,460)</u>
Non-Operating Revenues (Expenses):		
Grants	-	-
Unrealized Gain on Investment	-	-
Loss on Sale of Fixed Asset	-	-
Loss on Sale of Investment	-	-
Interest Expense and Fiscal Charges	<u>(241,055)</u>	<u>-</u>
Total Non-Operating Revenues (Expenses)	<u>(241,055)</u>	<u>-</u>
Net Income (Loss)	1,197,991	(40,460)
Retained Earnings/Fund Balance/Net Assets, Beginning of Year, as restated	<u>1,522,802</u>	<u>105,734</u>
Retained Earnings/Fund Balance/ Net Assets, End of Year	\$ <u>2,720,793</u>	<u>65,274</u>

See accompanying notes to the general purpose financial statements.

FIDUCIARY FUND TYPE	TOTALS	COMPONENT UNITS		TOTALS
	Primary Government (Memorandum Only)	TAC Industries	Housing Connection of Clark County	Reporting Entity (Memorandum Only)
Nonexpendable Trust				
-	5,236,705	2,008,723	89,295	7,334,723
6,710	6,710	52,625	5,099	64,434
-	60,096	71,944	48,052	180,092
<u>6,710</u>	<u>5,303,511</u>	<u>2,133,292</u>	<u>142,446</u>	<u>7,579,249</u>
-	1,030,274	1,178,918	28,052	2,237,244
-	1,648,555	65,289	-	1,713,844
-	392,263	-	-	392,263
-	178,054	386,185	19,517	583,756
685	164,346	325,629	3,193	493,168
-	485,408	115,130	28,802	629,340
<u>685</u>	<u>3,898,900</u>	<u>2,071,151</u>	<u>79,564</u>	<u>6,049,615</u>
<u>6,025</u>	<u>1,404,611</u>	<u>62,141</u>	<u>62,882</u>	<u>1,529,634</u>
-	-	-	30,112	30,112
-	-	12,983	-	12,983
-	-	(8,747)	-	(8,747)
-	-	(5,461)	-	(5,461)
-	(241,055)	(3)	(15,201)	(256,259)
<u>-</u>	<u>(241,055)</u>	<u>(1,228)</u>	<u>14,911</u>	<u>(227,372)</u>
6,025	1,163,556	60,913	77,793	1,302,262
<u>107,555</u>	<u>1,736,091</u>	<u>1,639,614</u>	<u>300,211</u>	<u>3,675,916</u>
<u>113,580</u>	<u>2,899,647</u>	<u>1,700,527</u>	<u>378,004</u>	<u>4,978,178</u>

CLARK COUNTY, OHIO
 Combined Statement of Cash Flows -
 All Proprietary Fund Types, Nonexpendable Trust Funds
 and Discretely Presented Component Units
 Year Ended December 31, 2000

	PROPRIETARY FUND TYPES	
	Enterprise	Internal Service
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Received from Customers	\$ 4,575,907	280,704
Cash Paid for Employees Salaries and Benefits	(1,245,411)	-
Cash Paid to Suppliers	(1,696,005)	(62,850)
Cash Paid for Claims and Charges	-	(264,845)
Other Operating Revenues	60,096	-
Other Operating Expenses	(183,842)	-
Net Cash Provided (Used) by Operating Activities	<u>1,510,745</u>	<u>(46,991)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Grants	-	-
Proceeds from Notes	360,000	-
Proceeds from Long-Term Debt and Line of Credit	-	-
Repayment of Long-Term Debt	-	-
Interest Paid on Long-Term Debt	-	-
Acquisition and Construction of Capital Assets	(44,448)	-
Interest Paid on G.O. Notes	(237,666)	-
Principal Paid on G.O. Notes	(420,000)	-
Principal Paid on Issue II Loans	(25,000)	-
Principal Paid on G.O. Bonds	(246,500)	-
Net Cash Used by Capital and Related Financing Activities	<u>(613,614)</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Proceeds from Redemption of Certificate of Deposit	-	-
Net Purchases of Investments	-	-
Interest	-	-
Net Cash Provided (Used) by Investing Activities	<u>-</u>	<u>-</u>
Increase in Cash and Cash Equivalents	897,131	(46,991)
Cash and Cash Equivalents, Beginning of Year	<u>1,348,165</u>	<u>146,717</u>
Cash and Cash Equivalents, End of Year	\$ <u>2,245,296</u>	<u>99,726</u>
Reconciliation of Cash and Cash Equivalents per Combined Balance Sheet to Cash and Cash Equivalents, End of Year, per Statement of Cash Flows:		
Equity in Pooled Cash and Cash Equivalents Cash and Cash Equivalents in Segregated Accounts	\$ 1,874,757	99,726
Less: Expendable Trust and Agency Cash and Cash Equivalents	<u>370,539</u>	<u>-</u>
Cash and Cash Equivalents, End of Year per Statement of Cash Flows	\$ <u>2,245,296</u>	<u>99,726</u>

See accompanying notes to the general purpose financial statements.

FIDUCIARY FUND TYPE	TOTALS		COMPONENT UNITS		TOTALS
	Primary Government (Memorandum Only)		TAC Industries	Housing Connection of Clark County	Reporting Entity (Memorandum Only)
Nonexpendable Trust					
-	4,856,611	2,002,644	96,198	6,955,453	
-	(1,245,411)	(1,164,116)	-	(2,409,527)	
(1,123)	(1,759,978)	(557,490)	(20,201)	(2,337,669)	
-	(264,845)	-	-	(264,845)	
-	60,096	757	20,000	80,853	
-	(183,842)	(250,428)	(3,193)	(437,463)	
<u>(1,123)</u>	<u>1,462,631</u>	<u>31,367</u>	<u>92,804</u>	<u>1,586,802</u>	
-	-	-	88,374	88,374	
-	360,000	-	-	360,000	
-	-	-	55,000	55,000	
-	-	-	(58,453)	(58,453)	
-	-	(3)	(15,201)	(15,204)	
-	(44,448)	(122,383)	(122,199)	(289,030)	
-	(237,666)	-	-	(237,666)	
-	(420,000)	-	-	(420,000)	
-	(25,000)	-	-	(25,000)	
-	(246,500)	-	-	(246,500)	
<u>-</u>	<u>(613,614)</u>	<u>(122,386)</u>	<u>(52,479)</u>	<u>(788,479)</u>	
-	-	-	31,950	31,950	
-	-	(346,910)	-	(346,910)	
<u>6,298</u>	<u>6,298</u>	<u>52,625</u>	<u>5,099</u>	<u>64,022</u>	
<u>6,298</u>	<u>6,298</u>	<u>(294,285)</u>	<u>37,049</u>	<u>(250,938)</u>	
5,175	855,315	(385,304)	77,374	547,385	
<u>107,225</u>	<u>1,602,107</u>	<u>823,107</u>	<u>20,386</u>	<u>2,445,600</u>	
<u>112,400</u>	<u>2,457,422</u>	<u>437,803</u>	<u>97,760</u>	<u>2,992,985</u>	
15,334,961	17,309,444	-	-	17,309,444	
2,239,599	2,610,138	437,803	97,760	3,145,701	
<u>(17,462,160)</u>	<u>(17,462,160)</u>	<u>-</u>	<u>-</u>	<u>(17,462,160)</u>	
<u>112,400</u>	<u>2,457,422</u>	<u>437,803</u>	<u>97,760</u>	<u>2,992,985</u>	

(Continued)

CLARK COUNTY, OHIO
 Combined Statement of Cash Flows -
 All Proprietary Fund Types and Nonexpendable Trust Funds
 Year Ended December 31, 2000
 (Continued)

	PROPRIETARY FUND TYPES	
	Enterprise	Internal Service
Reconciliation of Operating Income to Net Cash Provided by (Used for) Operating Activities:		
Operating Income (Loss)	\$ 1,439,046	(40,460)
Adjustment to Reconcile Operating Income to Net Cash Provided by (Used for) Operating Activities		
Depreciation	485,408	-
Interest Reported as Operating Income	-	-
Changes in Assets and Liabilities:		
Decrease (Increase) in Accounts Receivable	(152,005)	-
Decrease (Increase) in Materials and Supplies Inventory	1,563	-
Decrease (Increase) in Prepaid Items	6,053	-
Increase (Decrease) in Accounts Payable	16,796	-
Increase in Accrued Wages & Benefits	27,785	-
(Decrease) in Accrued Compensated Absences	(156,286)	-
Increase in Custodial Accounts	-	-
(Decrease) in Retainage Payable	(42,343)	-
(Decrease) in Due to Other Governments	(115,272)	-
(Decrease) in Claims Payable	-	(6,531)
Net Cash Provided (Used) by Operating Activities	<u>\$ 1,510,745</u>	<u>(46,991)</u>

See accompanying notes to the general purpose financial statements.

FIDUCIARY FUND TYPE	TOTALS	COMPONENT UNITS		TOTALS	
	Primary Government (Memorandum Only)	TAC Industries	Housing Connection of Clark County	Reporting Entity (Memorandum Only)	
Nonexpendable Trust	6,025	1,404,611	62,141	62,882	1,529,634
-	485,408	115,130	28,802	629,340	
(6,710)	(6,710)	(52,625)	(5,099)	(64,434)	
-	(152,005)	(14,559)	3,542	(163,022)	
-	1,563	(112,903)	(478)	(111,818)	
-	6,053	4,014	(206)	9,861	
(438)	16,358	6,887	2,195	25,440	
-	27,785	14,802	1,166	43,753	
-	(156,286)	-	-	(156,286)	
-	-	8,480	-	8,480	
-	(42,343)	-	-	(42,343)	
-	(115,272)	-	-	(115,272)	
-	(6,531)	-	-	(6,531)	
<u>(1,123)</u>	<u>1,462,631</u>	<u>31,367</u>	<u>92,804</u>	<u>1,586,802</u>	



CLARK COUNTY, OHIO
Notes to the General Purpose Financial Statements
December 31, 2000

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 Human Services Department, the Clark County Solid Waste Management Board, the Clark County Emergency Management Agency and all departments and activities that are directly operated by the elected County officials.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the County in that the County approves the organization's budget, the levying of its taxes or the issuance of its debt. Clark County has two component units included in its reporting entity.

Discretely Presented Component Units:

The component unit column on the combined balance sheet identifies the financial data of the County's component units: the Housing Connection of Clark County and TAC Industries, Inc. They are reported separately to emphasize that they are legally separate from the County.

Housing Connection of Clark County:

The Housing Connection of Clark County is a legally separate, not-for-profit corporation. The organization is governed by a board of five to nine members who are elected from the voting members of the organization. The voting members of the organization consist of one individual from the Clark County Board of MRDD and one individual from The Arc of Clark County, a not-for-profit corporation. The organization provides affordable housing in Clark County for occupancy by persons with mental retardation and other developmental disabilities. The Clark County Board of MRDD provides staff wages and benefits as well as office space for the organization. The Housing Connection of Clark County is reflected as a component unit of Clark County because of the fiscal dependence of the organization on the County. The Housing Connection of Clark

CLARK COUNTY, OHIO
Notes to the General Purpose Financial Statements
December 31, 2000

County operates on a fiscal year ending December 31. Separately issued financial statements can be obtained from the Housing Connection of Clark County located at 2527 Kenton Street, Springfield, Ohio, 45502.

TAC Industries, Inc.:

TAC Industries, Inc. is a legally separate, not-for-profit corporation, served by a self-appointing board of trustees. The workshop, under contractual agreement with the Clark County Board of Mental Retardation and Developmental Disabilities, provides sheltered employment for mentally retarded or handicapped individuals in Clark County. The Clark County Board of MRDD provides the workshop with personnel necessary for the operation of the habilitation services to the clients, facilities (land and buildings) for operations of the center, supplies that pertain to training programs, maintenance and repair of the buildings along with reasonable utilities, and competent, professional staff to supervise and train clients of TAC Industries, Inc. The workshop is presented as a component unit of Clark County because it would be misleading to exclude it due to the financial support the workshop receives from the County. TAC Industries, Inc. operates on a fiscal year ending December 31. Separately issued financial statements can be obtained from TAC Industries, Inc., located at 110 W. Leffel Lane, Springfield, Ohio, 45502.

Jointly Governed Organizations and Related Organizations:

The County is associated with eight organizations, which are defined as jointly governed organizations or as related organizations. These organizations include the Eastern Miami Valley Alcohol, Drug and Mental Health Board, the Tecumseh Consortium, the Tecumseh Consortium Private Industry Council, the West Central Ohio Port Authority, the Springfield Metropolitan Housing Authority, the West Central Community Correction Facility, the Clark County Public Library and the Park District, respectively. These organizations are presented in Notes 22 and 23 to the general-purpose financial statements.

2. Summary of Significant Accounting Policies

The significant accounting policies followed in the preparation of these financial statements are summarized below. These policies conform to generally accepted accounting principles (GAAP) for local governmental units as prescribed in the statements issued by the Governmental Accounting Standards Board (GASB) and other recognized authoritative sources generally applicable to the primary government. The County also applies Financial Accounting Standards Board (FASB) Statements and Interpretations issued on or before November 30, 1989 to its proprietary activities, provided they do not conflict with or contradict GASB pronouncements.

A. Fund Accounting:

The County uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain County functions or activities.

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance

CLARK COUNTY, OHIO
Notes to the General Purpose Financial Statements
December 31, 2000

with special regulations, restrictions or limitations. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

For financial statement presentation purposes, the various funds of the County are grouped into the following generic fund types under the broad fund categories governmental, proprietary, and fiduciary.

Governmental Fund Types:

Governmental funds are those through which most governmental functions are financed. The acquisition, use and balances of the County's expendable financial resources and the related current liabilities (except those accounted for in proprietary funds and trust funds) are accounted for through governmental funds. The following are the County's governmental fund types:

General Fund. This fund is the operating fund of the County and is used to account for all financial resources of the County except those required to be accounted for in another fund. The general fund balance is available to the County for any purpose provided it is expended-or transferred according to the general laws of Ohio.

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

Debt Service Funds. These funds are used to account for the accumulation of financial resources for, and the payment of, general long-term debt principal, interest and related costs.

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

Proprietary Fund Types:

Proprietary funds are used to and account for the County's ongoing activities, which are similar to those found in the private sector. The following are the County's proprietary fund types:

Enterprise Funds. These funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs (expenses, including depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges or where it has been decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Internal Service Fund. This fund is used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the County, or to other governmental units, on a cost-reimbursement basis.

CLARK COUNTY, OHIO
Notes to the General Purpose Financial Statements
December 31, 2000

Fiduciary Fund Types:

Fiduciary funds are used to account for assets the County holds in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. The following are the County's fiduciary fund types:

Expendable Trust Funds. These funds are used to account for resources, including both principal and interest, which must be expended according to the provision of a trust agreement. Expendable trust funds are accounted for in essentially the same manner as governmental funds.

Nonexpendable Trust Funds. These funds are used to account for trust principal, which may not be expended. Only interest earned on the principal may be used for trust operations. Nonexpendable trust funds are accounted for in essentially the same manner as proprietary funds.

Agency Funds. These funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations.

Account Groups:

To make a clear distinction between fixed assets related to specific funds and those of general government, and between long-term liabilities related to specific funds and those of a general nature, the following account groups are used:

General Fixed Assets Account Group. This accounts for all fixed assets of the County, other than those fixed assets accounted for in the proprietary or trust funds.

General Long-Term Obligations Account Group. This accounts for all unmatured general long-term obligations of the County, except that which is accounted for in the proprietary or trust funds.

B. Measurement Focus and Basis of Accounting:

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net total assets.

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made.

CLARK COUNTY, OHIO
Notes to the General Purpose Financial Statements
December 31, 2000

The modified accrual basis of accounting is followed for the governmental, expendable trust and agency funds. Under this basis, revenues are recognized in the accounting period when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current year or soon enough thereafter to be used to pay liabilities of the current year. The available period for the County is thirty-one days after year-end.

In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available: investment earnings, permissive sales and use tax (see Note 8), federal and state grants and entitlements, charges for services and fines and forfeitures. Major revenue sources not susceptible to accrual include licenses and permits, which are not considered measurable until received.

The County reports deferred revenues on its combined balance sheet. Deferred revenues arise when potential revenue does not meet both the measurable and available criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized. Special assessments are recorded as deferred revenue because they do not meet the availability criteria. Property taxes measurable as of December 31, 2000, and delinquent property taxes, whose availability is indeterminable and which are intended to finance 2000 operations, have also been recorded as deferred revenue.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Principal and interest on general long-term obligations are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year and the costs of accumulated unpaid vacation and sick leave are reported as fund liabilities in the period in which they will be liquidated with available financial resources rather than in the period employees earn them. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

The accrual basis of accounting is utilized for reporting purposes by the proprietary and nonexpendable trust funds. Revenues are recognized in the accounting period in which they are earned, and expenses are recognized at the time they are incurred. Unbilled service charges receivable are recognized as revenue at year-end.

C. 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. All funds, other than agency funds, are legally required to be budgeted and appropriated.

CLARK COUNTY, OHIO
Notes to the General Purpose Financial Statements
December 31, 2000

Budgetary information for the MRDD Trust and Children's Trust Expendable Trust Funds and the Dental Internal Service Fund are not reported because they are not included in the entity for which the "appropriated budget" is adopted and does not maintain separate budgetary records.

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 determine 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 2000.

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.

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., General Fund Commissioners' salaries, supplies, equipment, contract

CLARK COUNTY, OHIO
Notes to the General Purpose Financial Statements
December 31, 2000

repairs, travel expenses, maintenance, other expenses, 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:

As part of formal budgetary control, purchase orders, contracts and other commitments for the expenditure of monies are encumbered and recorded as the equivalent of expenditures on the non-GAAP budgetary basis in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. On the GAAP basis, encumbrances outstanding at year-end are reported as reservations of fund balances for subsequent-year expenditures for governmental funds and expendable trust funds and reported in the notes to the financial statements for proprietary funds.

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.

D. Cash and Cash Equivalents:

To improve cash management, cash received by the County is pooled. Monies for all funds, including proprietary funds, are maintained in this pool. Individual fund integrity is maintained through the County's records. Each fund's interest in the pool is presented as "Equity in Pooled Cash and Cash Equivalents" on the combined balance sheet.

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 "Cash and Cash Equivalents 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 "Cash and Cash Equivalents with Fiscal Agents."

During fiscal year 2000, investments were limited to government securities, certificates of deposit 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.

The County has invested funds in the State Treasury Assets Reserve of Ohio (STAR Ohio) during fiscal year 2000. STAR Ohio is an investment pool managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but 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, 2000.

CLARK COUNTY, OHIO
Notes to the General Purpose Financial Statements
December 31, 2000

Following Ohio statutes, the County has, by resolution, specified the funds to receive an allocation of interest earnings. Interest revenue credited to the General Fund during fiscal year 2000 amounted to \$3,260,114. The special revenue, capital projects and nonexpendable trust funds also earned interest in the amounts of \$21,589, \$5,445 and \$6,710, respectively.

For purposes of the combined statement of cash flows and for presentation on the combined balance sheet, investments of the cash management pool and investments with an original maturity of three months or less at the time they are purchased by the County are considered to be cash equivalents. Investments with an initial maturity of more than three months are reported as investments.

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 collectibility.

Using this criterion, the County has elected not to record child support arrearage within the special revenue and agency fund types and Court receivables within the agency fund type. 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:

Inventories of governmental funds are stated at cost while inventories of proprietary funds are stated at the lower of cost or market. For all funds, cost is determined on a first-in, first-out basis. The costs of inventory items are recorded as expenditures in the governmental fund types when purchased and as expenses in the proprietary fund types when used. Reported supplies inventory is equally offset by a fund balance reserve in the governmental funds, 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, 2000, 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.

H. Interfund Receivables and Payables:

Receivables and payables resulting from transactions between funds for services provided or goods received and amounts collected and to be distributed to other County funds by an agency fund are classified as "Due From Other Funds" or "Due to Other Funds" on the balance sheet.

CLARK COUNTY, OHIO
Notes to the General Purpose Financial Statements
December 31, 2000

I. Fixed Assets:

During fiscal year 2000, the County had an independent firm inventory and appraise its fixed assets. During this process, Buildings, Improvements, and Machinery and Equipment were revalued by indexing estimated current costs back to the estimated year of acquisition to obtain estimated historical cost. Land and Sewer/Water Lines will maintain values at historical cost. In performing the inventory, the firm assumed that all assets were acquired prior to January 1, 2000. Therefore, the County will restate fixed assets at January 1, 2000 in both the General Fixed Asset Account Group and the Enterprise Fund as shown in Note 4. As of October 31, 2000, the date of the inventory report, the County's policy is to account for fixed assets based upon historical costs. Donated fixed assets are capitalized at estimated fair value on the date donated.

General Fixed Assets

General fixed assets (fixed assets used in governmental fund type operations) are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. Assets in the general fixed assets account group are not depreciated.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements, which extend the useful life or increase the capacity or operating efficiency are capitalized at cost in the general fixed assets account group.

Public domain (infrastructure) general fixed assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems are not capitalized or reported as these assets are immovable and of value only to the County.

Proprietary Fund Fixed Assets

Fixed assets associated with the enterprise funds are accounted for in those funds. Depreciation is calculated using the straight-line method over the assets' estimated useful life. The assets of the enterprise funds are depreciated on the following basis:

<u>Description</u>	<u>Primary Government</u>
Buildings and Plants	45 years
Land and Building Improvements	20 years
Machinery and Equipment	6-30 years
Vehicles	6-30 years
Sewer and Water Lines	65 years

Capitalization of Interest

The County's policy is to capitalize net interest on governmental and proprietary fund 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 proprietary fund construction is amortized on a straight-line basis over the estimated useful life of the

CLARK COUNTY, OHIO
Notes to the General Purpose Financial Statements
December 31, 2000

asset. For 2000, interest costs incurred on construction projects in proprietary funds 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, unused sick leave is paid for one-fourth of the first thirty days of total sick leave accumulated.

For governmental funds, the current portion of unpaid compensated absences is the amount expected to be paid using expendable available financial resources. These amounts are recorded in the account "Compensated Absences Payable" in the fund from which the employees who have accumulated unpaid leave is paid. The remainder is reported in the general long-term obligations account group. In proprietary funds, the entire amount of compensated absences is reported as a fund liability.

K. Intergovernmental Revenues:

For governmental funds, intergovernmental revenues, such as entitlements and grants awarded on a non-reimbursement basis, are recorded as receivables and revenues when measurable and available. Reimbursement type grants are recorded as receivables and revenues when the related expenditures are incurred. Grants, entitlements or shared revenues received for proprietary fund operating purposes are recognized as non-operating revenues in the accounting period-in which they are earned and become measurable. Such resources restricted for the construction of capital assets are recorded as contributed capital.

L. Accrued and Long-Term Liabilities:

In general, governmental fund payables and accrued liabilities are reported as obligations of the funds regardless of whether they will be liquidated with current resources. However, claims and judgments, compensated absences, and contractually required pension contributions are reported as a liability in the general long-term obligations account group to the extent that they will not be paid with current expendable available financial resources. Payments made more than thirty-one days after year-end are generally considered not to have been paid with current available financial resources. Bonds, capital leases and long-term loans are recognized as a liability of the general long-term obligations account group until due.

Long-term debt and other obligations financed by proprietary funds are reported as liabilities in the appropriate proprietary funds.

CLARK COUNTY, OHIO
Notes to the General Purpose Financial Statements
December 31, 2000

M. Contributed Capital:

Contributed capital represents donations by private sources, resources from other funds, grants restricted for capital construction, and assets whose construction was financed by special assessments. These assets are recorded at their fair market value on the date contributed and are not subject to repayment. Depreciation on those assets acquired or constructed with capital grants is closed to retained earnings at year-end.

Prior to 1988, the County had not prepared financial statements in accordance with generally accepted accounting principles. Therefore, the exact amount of contributed capital pertaining to years prior to 1988 cannot be determined. Consequently, only those amounts that have been able to be identified specifically have been classified as contributed capital in the accompanying combined financial statements. All other fund equity amounts pertaining to the proprietary funds have been classified as retained earnings.

N. Estimates:

The preparation of 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.

O. Reservations of Fund Balance:

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, and contributions to the nonexpendable trust funds that must be kept intact.

P. Interfund Transactions:

Quasi-external transactions are accounted for as revenues and expenditures or expenses. 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.

Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

Q. Total Columns on General Purpose Financial Statements:

Total columns on the general purpose financial statements are captioned "Totals (Memorandum Only)" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

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When the title of a statement indicates that component units are included, two total columns are presented. The first is captioned "Primary Government" to indicate that only those activities that comprise the County's legal entity have been included. The second is captioned "Reporting Entity" and includes the activity and operations of the County's legally separate discretely presented component units (See Note 1). The total column on statements which do not include the component units have no additional caption.

3. Budgetary Basis of Accounting

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 Statement 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)
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:

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	<u>Excess (Deficiency) of Revenues & Other Financing Sources over Expenditures and Other (Uses)</u>			
	<u>General Fund</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
GAAP basis	\$ 1,354,330	1,843,115	18,087	(3,555,433)
Increase (decrease):				
Due to revenues	(438,723)	(4,360,730)	-	(854,725)
Due to expenditures	(86,912)	1,720,981	(1,235,000)	(2,806,694)
Due to other financing sources and uses	<u>-</u>	<u>300,000</u>	<u>1,235,000</u>	<u>3,475,000</u>
Budget basis	<u>\$ 828,695</u>	<u>(496,634)</u>	<u>18,087</u>	<u>(3,741,852)</u>

4. Restatement of Investment in Fixed Assets/Retained Earnings/Contributed Capital

During 2000 the County had an appraisal of all buildings, improvements, and machinery and equipment completed. A complete inventory was taken and all assets were revalued by indexing estimated current costs back to the estimated year of acquisition. This reappraisal caused the investment in fixed assets, retained earnings and contributed capital balances as of December 31, 1999 to be restated as follows:

<u>Account Group/Fund Balance</u>	<u>Balance at 12/31/99</u>	<u>Restated Balance at 1/1/00</u>
General fixed asset account group investment in fixed assets	\$ 47,665,335	47,993,525
Sewer fund retained earnings	7,673,008	3,644,482
Water fund retained earnings (deficit)	(1,865,839)	(2,121,680)

5. Accountability and Compliance

A. Accountability:

The following funds have fund equity deficits as of December 31, 2000:

<u>Special Revenue Fund:</u>	<u>Deficit Fund Equity</u>
Human Services	\$ 98,932
Dog and Kennel	5,803
Recreation	427
IV-E Contract	4,675
 <u>Capital Projects Funds:</u>	
Permanent Improvement	1,214,858
MR/DD Capital	1,160,989
Issue II	555,329

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

The deficits in the capital projects funds arose from the requirement to report bond anticipation-note proceeds as liabilities in the fund, which received the note proceeds. The deficits will be alleviated when the bonds are issued or when the notes are paid.

6. 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.

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.

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;

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7. The State Treasurers 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 five percent of the County's total average portfolio; and;
10. Bankers acceptances for a period not to exceed 270 days and in amount not to exceed ten percent of the County's total average portfolio.

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.

The following information classifies deposits and investments by categories of risk as defined in *GASB Statement 3, Deposits with Financial Institutions, Investments and Reverse Repurchase Agreements.*"

Deposits

At year-end, the carrying amount of the County's deposits was \$6,520,425 and the bank balance was \$9,654,697. Of the bank balance:

1. \$1,717,013 was covered by federal depository insurance;
2. \$3,037,684 was uninsured and uncollateralized, and;
3. \$4,900,000 was insured by a surety bond.

Investments

During 2000, the County continued to diversify its investment portfolio to gain a higher rate of return while still maintaining liquidity and minimizing risk. Investments include a U.S. Treasury Mutual Fund, U.S. Treasury Notes, Federal Home Loan Bank (FHLB) notes and mortgage backed securities issued by FNMA and FHLMC. The FHLB notes have interest rates that vary directly with the Constant Maturity Treasury (CMT), an index of Treasury securities published by the Federal Reserve Board. The notes are issued with a coupon floor and a coupon cap, which establishes a range of possible interest rates for the security regardless of the change in market rates. The security was selected for purchase because the minimum interest rate, when coupled with the discount at the time of purchase, yields a rate of return that exceeds what was available from more conventional securities and that yield will increase if market interest rates increase.

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A participation certificate (PC) is a mortgage pass-through security. It represents an interest in a pool of mortgage loans. Holders of the PC receive principal and interest payments as the principal and interest payments on the underlying mortgages are made. For the PCs purchased by the County, FNMA and FHLMC guarantee the timely payments of the mortgage principal and interest payments. The average life of a PC is a measure of when mortgage principal payments are actually received and will vary depending on how quickly the mortgages are paid. If the mortgages in the pool are prepaid because the owners sell their homes, or if interest rates decline and mortgages are prepaid through refinancing, the average life of the PC will shorten. If interest rates increase, the average life of the PC will increase. PCs are fixed income securities; that means that their prices vary as market rates change. PCs are therefore purchased on the open market at a premium or discount. Changes in the average life caused by prepayments will affect yield depending on whether the security was purchased at a premium or discount.

The County analyzes PCs and searching for estimated maturities that satisfy the County's liquidity standards and yields that will remain above what is otherwise available even as interest rates fluctuate.

GASB *Statement No. 3* classifies investments into three categories. Category 1 includes investments that are insured or registered or for which the securities are held-by the County or the County's agent in the County's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent but not in the County's name. STAR Ohio, an investment pool operated by the Ohio State Treasurer, is an unclassified investment since it is not evidenced by securities that exist in physical or book entry form.

	Category <u>3</u>	Carrying/ Market Value
U.S. Treasury Notes	\$ 994,688	\$ 997,500
Government National Mortgage Association	1,271,473	1,302,009
Federal Farm Credit Bank Notes	998,620	992,810
Federal Home Loan Bank Notes	17,174,615	17,467,506
Federal National Mortgage Association (FNMA) Participation Certificates	7,493,695	7,527,119
Federal Home Loan Mortgage Corporation (FHLMC) Participation Certificates	2,988,027	3,004,846
Star Ohio	<u>-</u>	<u>10,729,932</u>
	<u>\$30,921,118</u>	<u>\$42,021,722</u>

The classification of cash and cash equivalents and investments on the combined financial statements is based on criteria set forth in *GASB Statement No. 9*. A reconciliation between the classifications of cash and investments on the general-purpose financial statements and the classifications per *GASB Statement No. 3* is as follows:

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	Cash & Cash Equivalents/ <u>Deposits</u>	<u>Investments</u>
GASB Statement 9	\$48,542,147	-
Less : Investments:		
U.S. Treasury Notes	(997,500)	997,500
Government National Mortgage Association	(1,302,009)	1,302,009
Federal Farm Credit Bank Notes	(992,810)	992,810
Federal National Mortgage Association (FNMA) Participation Certificates	(7,527,119)	7,527,119
Federal Home Loan Bank Notes (FHLB)	(17,467,506)	17,467,506
Federal Home Loan Mortgage Company (FHLMC) Participation Certificate	(3,004,846)	3,004,846
STAR Ohio	<u>(10,729,932)</u>	<u>10,729,932</u>
GASB Statement 3	<u>\$ 6,520,425</u>	<u>42,021,722</u>

7. Property Taxes

Property taxes include amounts levied against all real, public utility and tangible personal property (other than public utility) located in the County. Property tax revenue received during 2000 for real and public utility property taxes is for 1999 taxes and property tax revenue received during 2000 for tangible personal property (other than public utility) is for 2000 taxes.

The 2000 real property taxes are levied after October 1, 2000 on the assessed values as of January 1, 2000, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2000 real property taxes are collected in and intended to finance 2001.

Public utility property taxes are assessed on tangible personal property, as well as land and improvements, at true value (normally 88 percent of cost). The 2000 public utility property taxes became a lien December 31, 1999, are levied after October 1, 2000, and are collected in 2001 with real property taxes.

The 2000 tangible personal property taxes are levied after October 1, 1999, on the value as of December 31, 1999. Collections are made in 2000. Tangible personal property assessments are 25 percent of assessed valuations.

The full tax rate for all County operations for the tax year 2000, was \$13.05 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2000 property tax receipts were based are as follows:

Real Property and Public Utility	\$1,588,844,060
Tangible Personal Property	236,396,432
Public Utility Tangible Personal Property	<u>115,697,180</u>
Total Assessed Value	<u>\$1,940,937,672</u>

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

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Tangible personal property taxes are 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.

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 agency fund. Taxes receivable for individual funds have been recorded as "Due from Other Funds" in the various funds and "Due to Other Funds" in the agency fund.

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, 2000.

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 2000 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.

8. Permissive Sales and Use Tax

In 1993, 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. 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 State Auditor the amount of the tax to be returned to the County. The Tax Commissioners certification must be made within forty-five days after the end of each month. The State Auditor then has five days in which to draw the warrant payable to the County.

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 2000 amounted to \$11,892,664.

9. Receivables

Receivables at December 31, 2000 consisted of taxes, interest, special assessments, accounts (billings for user charged services, including unbilled utility services), and intergovernmental receivables arising from grants, entitlements and shared revenues. All receivables are considered collectible in full. A summary of intergovernmental receivables follows:

<u>General Fund</u>	<u>Amount</u>
Juvenile Court Grants	\$ 7,437
Commissioners	28,455
Sheriff's Grant	<u>4,137</u>
Total General Fund	<u>40,029</u>

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<u>Special Revenue Funds</u>	
Permissive Motor Vehicle License Tax	187,809
Children's Services	5
Mental Retardation and Developmental Disabilities Grants	15
Senior Citizens Grant	2
Medication Pilot Project	7,824
VOCA	6,085
Felony Delinquent Care and Custody	<u>50,347</u>
Total Special Revenue Funds	<u>252,087</u>
 <u>Agency Funds</u>	
EMV Board	5
TCC Funds	<u>32,256</u>
Total Agency Funds	<u>32,261</u>
 Total All Funds	 \$ <u>324,377</u>

10. Fixed Assets

A summary of the enterprise funds' fixed assets at December 31, 2000, follows:

Land	\$ 681,429
Buildings	4,479,286
Improvements	60,527
Machinery and equipment	1,594,752
Sewer and water lines	<u>18,902,358</u>
Total fixed assets	25,718,352
Less accumulated depreciation	<u>(9,908,784)</u>
Net book value	<u>\$15,809,568</u>

A summary of the changes in general fixed assets during 2000 follows:

	Balance 12/31/99 <u>as restated</u>	<u>Additions</u>	<u>Retired</u>	Balance 12/31/00
Land	\$ 2,616,043	70,000	-	2,686,043
Building	31,539,100	121,900	-	31,661,000
Improvements	2,275,702	-	-	2,275,702
Machinery and equipment	8,900,008	519,610	-	9,419,618
Construction in progress	<u>2,662,672</u>	<u>5,618,482</u>	<u>209,296</u>	<u>8,071,858</u>
Total fixed assets	\$ <u>47,993,525</u>	<u>6,329,992</u>	<u>209,296</u>	<u>54,114,221</u>

11. 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 the dental premium for employees covered under negotiated agreements. Employees not covered under negotiated agreements are responsible for their dental premiums. Premiums are transferred from the individual funds where employees' salaries

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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. The County purchased commercial insurance for claims in excess of coverage provided by MCA. Settled claims have not exceeded this commercial coverage during the last three years. 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. Claims payable at December 31, 2000 is estimated by the third party administrator to be \$34,452.

The changes in claims liability for 2000:

<u>Year</u>	Beginning of Fiscal Year <u>Liability</u>	Current Year <u>Claims</u>	Claim <u>Payments</u>	Balance at Fiscal <u>Year End</u>
2000	\$40,983	467,642	474,173	34,452
1999	31,099	390,648	380,764	40,983

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 2000, 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.

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

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

The County has assumed the risk for individual claims up to a maximum of \$250,000. The County has also agreed to pay all claims up to a maximum of 150% 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

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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. During 2000, the State paid \$480,667 claims on behalf of the County. The claims liability of \$1,471,284 is reported in both enterprise fund for sewer and water and in the general long-term obligations account group and represents the liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, based on an estimate provided by the Bureau of Workers' Compensation. Claims incurred during the year were \$352,166. The minimum premium and charges for administering the program are presented on the balance sheet as due to other governments.

12. Defined Benefit Retirement Plans

A. Public Employees Retirement System:

Clark County participates in the Public Employees Retirement System of Ohio (PERS), a cost-sharing multiple-employer defined benefit pension plan. PERS provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. Authority to establish and amend benefits is provided by state statute per Chapter 145 of the Ohio Revised Code. PERS issues a publicly available stand-alone financial report. Interested parties may obtain a copy by making a written request to 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 466-2085 or 1-800-222-PERS (7377).

The Retirement Board instituted a temporary employer contribution rate rollback for calendar year 2000. The rate rollback was 20% for state and local government divisions. The Ohio Revised Code provides statutory authority for employee and employer contributions. Plan members are required to contribute 8.5% of their annual covered salary and the County's contribution rate for 2000 was 10.84% of covered payroll. The County's required contributions for the periods ended December 31, 2000, 1999, and 1998 were \$5,061,136, \$5,894,655 and \$3,057,737, respectively. The full amount has been contributed for 1999 and 1998. 83 percent has been contributed for 2000 with the remainder being reported as a fund liability.

B. State Teachers Retirement System

Certified teachers employed by the school for the Mental Retarded/Developmentally Disabled participate in the State Teachers Retirement System of Ohio. The State Teachers Retirement System of Ohio (STRS Ohio) is a cost-sharing, multiple-employer public employee retirement system.

STRS Ohio is a statewide retirement plan for certified teachers and other faculty members employed in the public schools of Ohio or any school, college, university, institution, or other agency wholly controlled, managed and supported in whole, or in part by the State or political subdivision thereof. Any member who has (i) five years of service credit and attained age 60, (ii) 25 years of service credit and attained age 55, or (iii) 30 years of service credit regardless of age may retire. The maximum annual retirement allowance, payable for life, is the greater of the "formula benefit" or the "money-purchase benefit" calculation. Under the "formula benefit," the retirement allowance is based on years of

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credited service and final average salary, which is the average of the member's three highest years' salaries. The annual allowance is calculated by using a base percentage of 2.1% multiplied by the total number of years of service credit (including Ohio-valued purchased credit) times the final average salary. The 31st year of earned Ohio service credit is calculated at 2.5%. An additional one-tenth of a percent is added to the calculation for every year of earned Ohio service over 31 years (2.6% for 32 years, 2.7% for 33 years and so on) until 100% of final average salary is reached.

Legislation passed in April 2000 with a July 1999 effective date provided an adjustment for retirees whose benefits have not kept pace with the rate of inflation. The legislation also changed the formula for calculating the formula benefit. The formula benefit increased to 2.2% from 2.1% per year for all years up to 30 years. For members with 35 or more years of earned Ohio service, the first 30 years will be calculated at 2.5% instead of 2.2%. For earned Ohio service over 30 years, the formula will remain as current law, which provides an escalating formula of 2.5% for the 31st year, 2.6% for the 32nd year, 2.7% for 33rd year, etc., until 100% of final average salary is reached.

Under the "money purchase benefit" calculation, a member's lifetime contributions plus interest at specified rates are matched by an equal amount from other STRS Ohio funds. This total is then divided by an actuarially determined annuity factor to determine the maximum annual retirement allowance.

A retiree of STRS Ohio or other Ohio public retirement system is eligible for reemployment as a teacher following the elapse of two months from the date of retirement. Contributions are made by the reemployed member and employer during reemployment. Upon termination of reemployment or age 65, whichever comes later, the retiree is eligible for a money-purchase benefit or a lump-sum payment in addition to the original retirement allowance.

Retirement benefits are annually increased by the greater of the amount of change in the Consumer Price Index (CPI) or the cumulative CPI increases since retirement, less previous cost-of-living increases up to a maximum of 3% of the original base benefit. The plan offers comprehensive health care benefits to retirees and their dependents. Coverage includes hospitalization, physicians' fees, prescription drugs, and reimbursement of monthly Medicare premiums.

A member with five or more years' credited service who becomes disabled is entitled to a disability benefit. Survivor benefits are available to eligible spouses and dependents of active members who die before retirement. A death benefit of \$1,000 is payable to the beneficiary of each deceased retired member. Additional death benefit coverage of \$1,000 or \$2,000 can be purchased. Various other benefits are available to members' beneficiaries.

Benefits are established by Chapter 3307, Revised Code.

Chapter 3307 of the Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. The County's actual contributions to STRS for the years ended December 31, 2000, 1999 and 1998, were \$66,392, \$84,366 and \$72,815, respectively, equal to the required contributions for each

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year. The full amount has been contributed for 1999 and 1998. 95 percent has been contributed for 2000 with the remainder being reported as a fund liability.

STRS Ohio issues a stand-alone financial report. Copies of the STRS' 2000 *Comprehensive Annual Financial Report* will be available after January 1, 2001, and can be requested by writing to STRS, 275 E. Broad Street, Columbus, Ohio 43215-3771, or by calling (614) 227-4090.

13. Postemployment Benefits

A. Public Employees Retirement System:

The Public Employees Retirement System (PERS) of Ohio provides postretirement health care coverage to age and service retirees with ten 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. 12. A portion of each employer's contribution to PERS is set aside for the funding of post retirement health care. The Ohio Revised Code provides statutory authority for employer contributions. The employer contribution rate was rolled back for the year 2000. For local government employer units the rate was 10.84% of covered payroll; 4.30% was the portion that was used to fund health care for the year.

The Ohio Revised Code provides the statutory authority requiring public employers to fund postretirement health care through their contributions to PERS.

Actuarial Review: The following assumptions and calculations were based on the System's latest Actuarial Review as of December 31, 1999.

Funding Method: An entry age normal actuarial cost method of valuation is used in determining the present value of OPEB. The difference between assumed and actual experience (actuarial gains and losses) becomes part of the unfunded actuarial accrued liability.

Assets Valuation Method: All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Under this approach, assets are adjusted annually to reflect 25% of unrealized market appreciation or depreciation on investment assets.

Investment Return: The investment assumption rate for 1999 was 7.75%.

Active Employee Total Payroll: An annual increase of 4.75% compounded annually, is the base portion of the individual pay increase assumption. This assumes no change in the number of active employees. Additionally, annual pay increases, over and above the 4.75% base increase, were assumed to range from 0.54% to 5.1%.

Health Care: Health care costs were assumed to increase 4.75% annually.

The OPEB's are advance-funded on an actuarially determined basis. The number of active contributing participants was 401,339. The portion of County's contributions that were used to fund postemployment benefits was \$1,904,382. \$10,805.5 million represents the actuarial value of the Retirement System's net assets available for OPEB at

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December 31, 1999. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$12,473.6 million and \$1,668.1 million, respectively.

The Retirement Board enacted a temporary employer contribution rate rollback for calendar year 2000. The decision to rollback rates was based on the December 31, 1998 actuarial study, which indicated that actuarial assets exceeded actuarial liabilities. The temporary rate roll back was 20% for both state and local government divisions. The Board reallocated employer contributions from 4.20% to 4.30% at the beginning of the year to improve health care financing. The proportion of contributions dedicated to funding OPEB increased during the year for those reasons.

B. State Teachers Retirement System:

State Teachers Retirement System of Ohio (STRS Ohio) provides comprehensive health care benefits to retirees and their dependents. Coverage includes hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare premiums. All benefit recipients and sponsored dependents are eligible for health care coverage. Pursuant to the Revised Code (R.C.), the State Teachers Retirement Board (the board) has discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium.

The R.C. grants authority to STRS Ohio to provide health care coverage to benefit recipients, spouses and dependents. By Ohio law, the cost of the coverage paid from STRS funds shall be included in the employer contribution rate, currently 14% of covered payroll.

The Retirement Board allocates employer contributions to the Health Care Reserve Fund from which health care benefits are paid. For the fiscal year ended June 30, 2000, the board allocated employer contributions equal to 8% of covered payroll to the Health Care Reserve Fund. The balance in the Health Care Reserve Fund was \$3.419 billion at June 30, 2000. The Health Care Reserve Fund allocation for the year ended June 30, 2001, and after, will be 4.5% of covered payroll.

For the year ended June 30, 2000, net health care costs paid by STRS Ohio were \$283,137,000. There were 99,011 eligible benefits recipients.

14. Other Employee Benefits

County employees may participate in the Ohio Public Employees Deferred Compensation Program. This plan is created in accordance with Internal Revenue Code Section 457. Participation is on a voluntary payroll deduction basis. The plan permits 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 plan, the deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

15. Capital Leases - Lessee Disclosure:

In prior years, the County has entered into capitalized leases. Each lease meets the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13

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"Accounting for Leases", which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Capital lease payments are reflected as debt service expenditures in the general-purpose financial statements for the governmental funds. Assets acquired by lease have been capitalized in the general fixed assets account group in the amount of \$228,120, which is equal to the present value of the future minimum lease payments at the time of acquisition. A corresponding liability was recorded in the general long-term obligations account group. Principal payments in 2000 totaled \$14,156. Future minimum lease payments through 2002 are as follows:

<u>Year</u>	<u>GLTOG</u>
2001	\$13,621
2002	<u>7,060</u>
Total minimum lease payment	20,681
Less: Amount representing interest	<u>(2,489)</u>
Total present value of minimum lease payments	<u>\$18,372</u>

16. Long-Term Debt

Changes in the County's long-term obligations during the year consisted of the following:

	<u>Rate</u>	<u>12/31/99</u>	<u>Issued</u>	<u>Retired</u>	<u>12/31/00</u>
<u>General Long Term Obligations:</u>					
<u>General Obligation Bonds:</u>					
Human Services Building Improvement	5.63-5.7%	2,370,000	-	125,000	2,245,000
Clark County Improvement	2.4-5.55%	3,210,000	-	295,000	2,915,000
Human Services/CSEA Building Improvement	6.00%	<u>2,195,000</u>	<u>-</u>	<u>90,000</u>	<u>2,105,000</u>
Total General Obligation Bonds		<u>7,775,000</u>	<u>-</u>	<u>510,000</u>	<u>7,265,000</u>
<u>Other Long-Term Obligations:</u>					
Workers' Compensation Liability		1,501,452	-	47,172	1,454,280
Compensated Absences		4,224,096	-	11,223	4,212,873
Due to Other Governments		1,321,016	-	1,321,016	-
Capital Leases Payable		<u>32,528</u>	<u>-</u>	<u>14,156</u>	<u>18,372</u>
Total Other Long-Term Obligations		<u>7,079,092</u>	<u>-</u>	<u>1,393,567</u>	<u>5,685,525</u>
Total General Long-Term Obligations		<u>14,854,092</u>	<u>-</u>	<u>1,903,567</u>	<u>12,950,525</u>
<u>Enterprise Fund Obligations:</u>					
Limecrest Sewer Construction		460,900	-	6,500	454,400
Southwest Sewer Construction		1,305,000	-	120,000	1,185,000
Medway/Crystal Lakes Bond		<u>2,600,000</u>	<u>-</u>	<u>120,000</u>	<u>2,480,000</u>
Total General Obligation Bonds		<u>4,365,900</u>	<u>-</u>	<u>246,500</u>	<u>4,119,400</u>
<u>Issue II Loans:</u>					
Southwest Treatment Plant		176,175	-	12,150	164,025
Southwest Treatment Plant II		<u>186,325</u>	<u>-</u>	<u>12,850</u>	<u>173,475</u>
Total Issue II Loans		<u>362,500</u>	<u>-</u>	<u>25,000</u>	<u>337,500</u>
<u>Other Long-Term Obligations:</u>					
Compensated Absences		296,591	-	156,286	140,305
Due to Other Governments		34,284	-	34,284	-
Workers' Compensation Liability		<u>55,667</u>	<u>-</u>	<u>22,139</u>	<u>33,528</u>
Total Other Long-Term Obligations		<u>386,542</u>	<u>-</u>	<u>212,709</u>	<u>173,833</u>
Total Enterprise Fund Obligations		<u>5,114,942</u>	<u>-</u>	<u>484,209</u>	<u>4,630,733</u>
Total Long-Term Obligations		<u>\$19,969,034</u>	<u>-</u>	<u>2,387,776</u>	<u>17,581,258</u>

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General Obligation Bonds:

All general obligation bonds are supported by the full faith and credit of the County. General obligation bonds presented as a liability in the general long-term obligations account group will be paid from a .1 mill unvoted 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.

Enterprise Debt:

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

Conduit Debt:

At year end, the County had issued 48 issues of industrial development revenue bonds (in the aggregate principal amount of \$78,505,000) for facilities used by private corporations or other entities, one issue of Multifamily Residential Rental Housing Facility Revenue Bonds for the Ohio Masonic Home in the amount of \$2,740,000 for the financing, constructing, installing and equipping of a multifamily residential rental housing facility and one issue of hospital facility revenue bonds for the Ohio Masonic Home in the amount of \$7,790,000 for the purpose of acquiring, constructing, installing and equipping of hospital facilities. The County also authorized one issue of Multifamily Housing Mortgage Revenue Bonds, Series 1998 for the Church of God Retirement Housing Project in the amount of \$1,150,000 for the financing, acquisition, construction and equipping of a multifamily residential rental housing facility. The County is not obligated in any way to pay debt service on those bonds from any of its funds.

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

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

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed one percent of the total assessed valuation of the County. The Code further provides that the total voted and unvoted 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, 2000 are an overall debt margin of \$38,384,352 and a limit on unvoted debt margin of \$11,771,742.

The following is a summary of the County's future annual debt service requirements for long-term obligations:

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<u>General Long-Term Obligations</u>	<u>Total</u>
2001	\$ 919,037
2002	928,390
2003	925,385
2004	920,663
2005	929,233
20006 – 2010	3,751,970
2011 – 2015	<u>1,605,750</u>
Total Principal and Interest	9,980,428
Less: Amount Representing Interest	<u>(2,715,428)</u>
Total Principal	<u>\$7,265,000</u>

<u>Enterprise Fund Obligations</u>	General Obligation	Issue II	<u>Total</u>
	<u>Bonds</u>	<u>Loans</u>	
2001	\$ 473,910	25,000	498,910
2002	472,495	25,000	497,495
2003	474,980	25,000	499,980
2004	471,565	25,000	496,565
2005	467,360	25,000	492,360
2006 – 2010	1,973,482	125,000	2,098,482
2011 – 2015	1,176,258	87,500	1,263,758
2016 – 2020	147,880	-	147,880
2021 – 2025	147,945	-	147,945
2026 – 2030	<u>147,825</u>	<u>-</u>	<u>147,825</u>
Total principal and interest	5,953,700	337,500	6,291,200
Less amount representing interest	<u>(1,834,300)</u>	<u>-</u>	<u>(1,834,300)</u>
Total principal	<u>\$4,119,400</u>	<u>337,500</u>	<u>4,456,900</u>

17. Contributed Capital

During the current year contributed capital consisted of the following:

	<u>Water</u>	<u>Sewer</u>	<u>Total</u>
Contributed Capital, January 1, 2000	\$6,014,319	5,152,809	11,167,128
Additions	-	-	-
Dispositions	-	-	-
Contributed Capital, December 31, 2000	<u>\$6,014,319</u>	<u>5,152,809</u>	<u>11,167,128</u>

18. Note Transactions

The notes being paid out of the special revenue funds, capital projects funds and enterprise funds are bond anticipation notes. All of the notes are backed by the full faith and credit of Clark County. Those notes pertaining to enterprise funds 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.

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	Interest Rate	Outstanding 12/31/99	Issued	Retired	Outstanding 12/31/00
<u>Special Revenue Fund:</u>					
Combined Issue #2000-01	4.75%	\$ 200,000	100,000	200,000	100,000
Various Purpose Series 2000	4.95%	-	<u>200,000</u>	-	<u>200,000</u>
Total Special Revenue Funds		<u>200,000</u>	<u>300,000</u>	<u>200,000</u>	<u>300,000</u>
<u>Capital Projects Funds:</u>					
Combined Issue #2000-01	4.75%	1,300,000	1,350,000	1,300,000	1,350,000
Various Purpose Series 2000	4.95%	-	280,000	-	280,000
MRDD Series 2000	5.20%	1,500,000	1,280,000	1,500,000	1,280,000
Court Perimeter Security	5.18%	165,000	150,000	165,000	150,000
Juvenile Center Bldg Improve	4.35%	250,000	-	250,000	-
Leffel Lane Reconstruction	4.75%	-	<u>800,000</u>	-	<u>800,000</u>
Total Capital Projects		<u>3,215,000</u>	<u>3,860,000</u>	<u>3,215,000</u>	<u>3,860,000</u>
<u>Enterprise Funds:</u>					
Combined Issue #2000-01	4.75%	<u>420,000</u>	<u>360,000</u>	<u>420,000</u>	<u>360,000</u>
Total Enterprise Funds		<u>420,000</u>	<u>360,000</u>	<u>420,000</u>	<u>360,000</u>
Total Notes Payable		<u>\$3,835,000</u>	<u>4,520,000</u>	<u>3,835,000</u>	<u>4,520,000</u>

19. Interfund Transactions

Interfund balances at December 31, 2000, consist of the following individual fund receivables and payables:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General	\$2,732,502	-
<u>Special Revenue Funds:</u>		
Childrens Home Levy	2,291,845	-
MRDD	7,506,825	-
Senior Citizens Levy	964,387	-
Ditch Maintenance	<u>1,739,828</u>	<u>-</u>
Total Special Revenue Funds	<u>12,502,885</u>	<u>-</u>
<u>Agency:</u>		
Undivided Tax Fund	<u>-</u>	<u>15,235,387</u>
Total Agency funds	<u>-</u>	<u>15,235,387</u>
Total All Funds	<u>\$15,235,387</u>	<u>15,235,387</u>

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20. Contractual Commitments

The County has entered into various contracts for the construction and acquisition of capital assets. At December 31, 2000, the significant outstanding construction commitments are:

	Contract Amount	Amount Expended	Balance 12/31/2000
Heritage Center Construction	\$ 5,888,900	5,574,122	314,778
Children's Home	55,521	43,157	12,364
Leffels Lane Project	1,036,130	1,019,044	17,086
Gerlaugh Road	389,252	240,771	148,481
Sintz Road	201,938	132,333	69,605
Dayton Road Improvement	1,194,939	768,801	426,138
Hall of Transportation	<u>2,234,832</u>	<u>1,747,936</u>	<u>486,896</u>
Totals	<u>11,001,512</u>	<u>9,526,164</u>	<u>1,475,348</u>

21. Segment Information for Enterprise Funds

The County maintains two enterprise funds that are intended to be self-supported through user fees charged for services provided to customers for sewer and water services. Financial segment information for the year ended December 31, 2000, is as follows:

	Sewer	Water	Total
Operating revenues	\$3,249,709	1,580,642	4,830,351
Operating expenses			
before depreciation	1,676,534	1,229,363	2,905,897
Depreciation expense	405,152	80,256	485,408
Operating income	1,168,023	271,023	1,439,046
Net income	925,621	272,370	1,197,991
Additions to property, plant and equipment	44,448	-	44,448
Net working capital	1,807,447	576,224	2,383,671
Total assets	15,278,766	3,636,447	18,915,213
Long-term compensated absences	77,035	63,270	140,305
Long-term intergovernmental payable	11,575	9,470	21,045
General obligation bonds payable from revenue	4,119,400	-	4,119,400
Total equity	10,584,422	3,303,499	13,887,921
Encumbrances outstanding, December 31, 2000	93,021	61,384	154,405

22. 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.

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Tecumseh Consortium – The Tecumseh Consortium was established under Section 167 of the Ohio Revised Code to provide programs to prepare youth and unskilled adults for entry into the labor force and to afford training to those economically disadvantaged individuals and other individuals facing serious barriers to employment. The consortium was established with Champaign, Clark, Greene, Madison, and Union Counties. The governing board for the consortium consists of one commissioner from each of the five counties listed and the president and vice-president of the Private Industry Council. Clark County is the fiscal officer for the governing body. The consortium establishes its own budget, and the County is not allowed to have debt or issue taxes on behalf of the Consortium. Funds for the operation are received through grant revenue from the State of Ohio. During 2000, Clark County did not contribute any money to Tecumseh Consortium.

Tecumseh Consortium Private Industry Council – The Tecumseh Consortium Private Industry Council, is a corporation consisting of representatives from the private and public sectors of Champaign, Clark, Greene, Madison, and Union counties appointed by the commissioners of each county. The Council makes recommendations to the Tecumseh Consortium with regard to planning, coordinating, monitoring and evaluation of the employment and training programs and services. Clark County cannot significantly influence the Council's operations, the board has sole budgetary authority, and the County is not legally or morally obligated for the Council's debt. Clark County does not have an ongoing financial interest. During 2000, Clark County did not contribute any money to the Private Industry Council.

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 2000, 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 2000, 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.

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23. 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 \$388,382 in tax revenue, and \$5,390,611 in library and local government money passed thru the County during 2000.

Park District – The Park 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 \$84,961 in local government monies passed thru the County during 2000.

24. 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 general-purpose financial statements.

25. The Housing Connection of Clark County, Inc.

A. Measurement Focus and Basis of Accounting:

The financial statements of the Housing Connection of Clark County have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables and other liabilities.

The accounts of the Organization are maintained in accordance with the principles of fund accounting. Under fund accounting, resources for various purposes are classified for accounting and reporting purposes in funds established according to their nature and purpose. Separate accounts are maintained for each fund; however, in the accompanying financial statements, funds that have similar characteristics have been combined into fund groups. In accordance with SFAS No. 117, fund balances are classified on the statement of financial position as unrestricted, temporarily restricted or permanently restricted net assets based on the absence or existence and type of donor-imposed restrictions.

B. Budgetary Basis of Accounting:

Budgetary information for the Housing Connection is not presented because it is not included in the entity for which the "appropriated budget" is adopted and does not maintain separate budgetary financial records.

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C. Deposits and Investments:

For purposes of the statements of cash flows, cash and cash equivalents are considered to be all unrestricted highly liquid investments with maturities of 3 months or less at the time of acquisition.

D. Grants:

The Housing Connection of Clark County receives Community Capital Assistance Funds for housing distributed by the Clark County Board of Mental Retardation and Developmental Disabilities, which in turn receives the funds from the Ohio Department of Mental Retardation and Developmental Disabilities. The grant is used to purchase single family dwellings for the occupancy of the disabled. The grant is to be forgiven over a fifteen-year period.

During 1999, The Housing Connection of Clark County completed renovation of its property located at 1513-1515 Logan Street. In accordance with the 1988 Americans with Disabilities Act, portions of the renovation costs were treated as a grant by the City of Springfield. The total grant was \$30,112. This grant is to be forgiven over a fifteen-year period.

The Housing Connection of Clark County has received a total of \$527,661 in grant money, of which \$356,887 is deferred to later years.

E. Fixed Assets:

Property and equipment for the Housing Connection are stated at historical cost and are updated for the costs of additions and retirements during the year. Donated fixed assets have been recorded at the fair market value at the date of the gift. The assets for the Housing Connection of Clark County are depreciated on a straight-line basis using 10 to 27.5 year estimated useful lives. Depreciation expenses for the fiscal year ended December 31, 2000 was \$28,802.

A summary of the Housing Connection's fixed assets at December 31, 2000, follows:

Land	\$ 205,871
Buildings	643,220
Furniture and fixtures	<u>101,476</u>
Total fixed assets	950,567
Less accumulated depreciation	<u>124,807</u>
Net book value	\$ <u>825,760</u>

F. Notes Payable:

The Housing Connection of Clark County has various mortgage notes payable requiring monthly installments. These mortgages payable have interest rates ranging from 8.0% to 8.5% and mature at various dates through the year 2012. Each respective location's land and house collateralize the mortgages. Aggregate principal payment requirements are as follows for the subsequent five years:

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Year ending	2001	\$ 11,880
	2002	12,793
	2003	13,777
	2004	14,840
	2005 and beyond	137,450

Interest expense for the year ended December 31, 2000 was \$15,201.

G. Leases:

The Organization is the lessor of single family dwellings under operating leases expiring annually. During 2000, the Organization purchased two houses, 136 Sturgeon Street and 656 Douglas Avenue and was rented for six months and one month, respectively.

The Organization expects all of its current dwellings to be rented for the entire year of 2001. The estimated rental income to be received on the leases for 2001 is \$97,600.

26. TAC Industries, Inc.

A. Summary of Significant Accounting Policies:

Financial Statement Presentation:

TAC Industries, Inc. adopted Statement of Financial Accounting Standards (SFAS) No. 117, Financial Statements of Nonprofit Organizations. Under SFAS No. 117, TAC Industries is required to report, where applicable, information regarding its financial position and activities according to classes of net assets.

Method of Accounting

The financial statements have been prepared on the accrual basis.

Cash and Cash Equivalents

For purposes of the statement of cash flows, TAC considers amounts on hand and in demand deposits to be cash and cash equivalents.

Accounts Receivable, Trade

Consists of amounts due from customers for trade activities. No allowance for uncollectible accounts was set up as management deems all amounts to be collectible.

Inventory

Inventory is stated at cost, using the first-in, first-but (FIFO) method.

Property, Equipment and Depreciation

Property and equipment is recorded at cost upon purchase. Some property and equipment has been acquired through donations and was recorded at fair market value at the date-of the gift. From time to time, equipment owned by Clark County is presented to TAC Industries, Inc. for its exclusive use. The value of this equipment has not

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been recorded in the accounts of TAC Industries, Inc. Depreciation has been provided using the straight-line method over the estimated useful lives of the assets. A summary of the TAC Industries fixed assets at December 31, 2000, follows:

Building improvements	\$ 170,040
Equipment	816,958
Furniture and Fixtures	77,013
Vehicles	<u>155,331</u>
Total fixed assets	1,219,342
Less: accumulated depreciation	<u>850,946</u>
Net book value	\$ <u>368,396</u>

Federal Income Taxes

TAC Industries Inc. is exempt from federal income tax under Section 501 (c)(3) of the Internal Revenue Code.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

B. Investments:

United States Government Funds Federal Mortgage-backed Securities

	<u>Cost</u>	<u>Market Value</u>
United States Government Funds	46,507	46,507
Federal mortgage-backed securities	188,026	185,394
Certificates of Deposit	120,000	120,000
Equities	<u>293,515</u>	<u>309,130</u>
	<u>\$648,048</u>	<u>661,031</u>

C. Lease:

TAC Industries, Inc. leases its facility from Clark County. The lease term is 15 years and began in August 1996.

Minimum future lease payments on the operating lease are as follows:

2001	\$ 73,216
2002	73,216
2003	73,216
2004	73,216
2005	73,216
Thereafter	<u>110,519</u>
	<u>\$476,599</u>

CLARK COUNTY, OHIO
Notes to the General Purpose Financial Statements
December 31, 2000

D. Related Party:

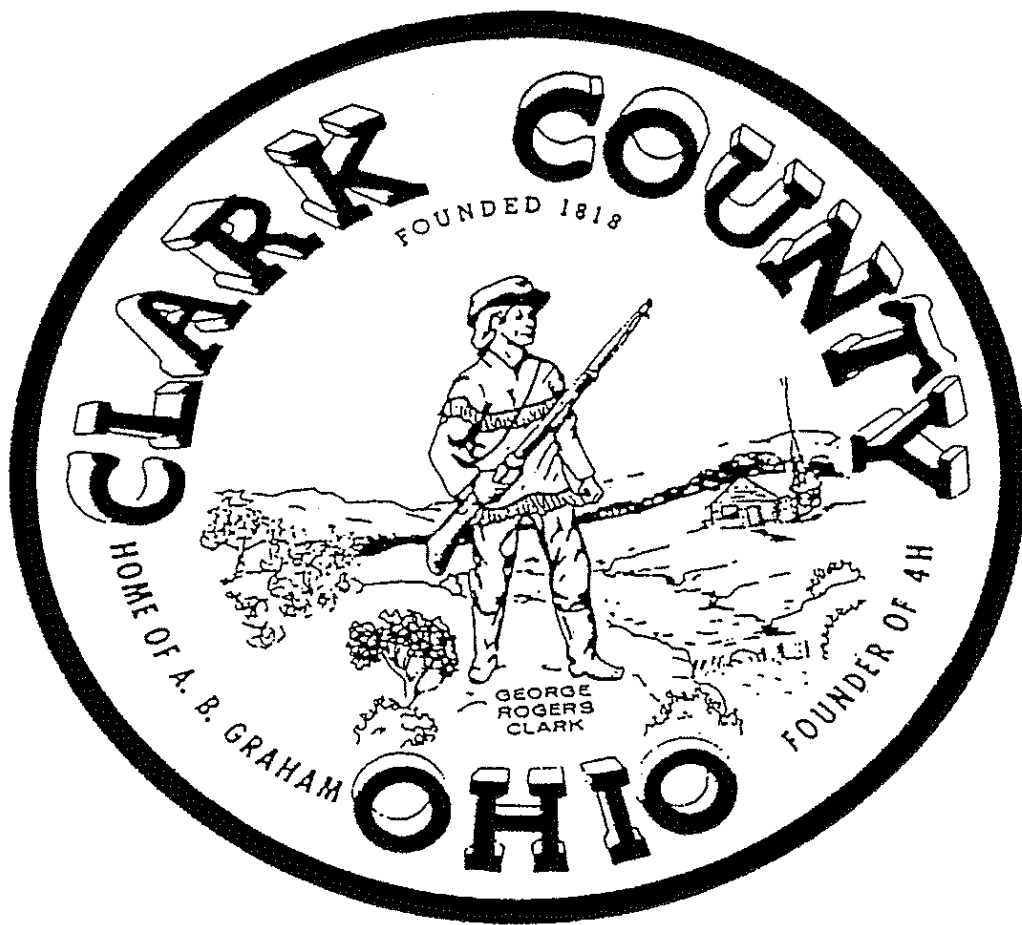
TAC has an ongoing relationship with the Clark County Board of Mental Retardation and Developmental Disabilities (Board). As part of that relationship, TAC reimburses the Board in an amount agreed upon by the two organizations for selected operating expenses incurred by TAC. The reimbursement agreement does not identify expense categories for which payment was made. Expenditures made by the County Board are handled on an in-kind basis. The value of this in-kind support was calculated at \$71,187 for the fiscal year ended December 31, 2000.

E. Concentration of Credit Risk:

TAC provides services to businesses in Clark County and Southwestern Ohio. Financial instruments that potentially subject the Company to concentrations of credit risk are cash invested in local financial institutions and trade accounts receivable.

TAC places its cash in accounts with financial institutions that are insured up to \$100,000 by the Federal Deposit Insurance Corporation (FDIC). The Organization had uninsured bank balances of \$375,166 at December 31, 2000.

Credit risk with respect to trade receivables consists of reliance on businesses located in Clark County and Southwestern Ohio.



GENERAL FUND

The General Fund is used to account for government resources that are not accounted for in any other fund. The General Fund balance is available to the County for any purpose provided it is expended or transferred according to the Charter and/or the general laws of the State of Ohio.

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
General Fund
Year Ended December 31, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Taxes	\$ 2,928,622	2,870,880	(57,742)
Permissive Sales Tax	11,300,000	11,892,681	592,681
Intergovernmental	6,112,871	6,168,715	55,844
Charges for Services	3,527,617	3,380,762	(146,855)
Licenses and Permits	117,100	157,755	40,655
Fees, Fines and Forfeitures	626,613	703,339	76,726
Investment Income	1,750,863	2,849,615	1,098,752
Other Revenue	269,251	350,436	81,185
Total Revenues	26,632,937	28,374,183	1,741,246
EXPENDITURES:			
Current:			
General Government:			
Legislative and Executive:			
Commissioners:			
Salary - Officials	153,615	153,615	-
Salary - Employees	413,621	413,620	1
PERS	85,955	76,330	9,625
Workmen's Compensation	4,325	4,325	-
Medicare	5,944	5,877	67
Dental Insurance	1,689	1,491	198
Life Insurance	331	260	71
Health Insurance	57,610	50,734	6,876
Staff Training and Development	2,500	2,460	40
Travel	9,640	6,041	3,599
Other Official Expense	3,500	1,895	1,605
Other Employee Expense	3,510	1,519	1,991
Office Supplies	6,557	5,814	743
Advertising and Printing	3,228	2,507	721
Professional - Legal Services	110,488	86,763	23,725
Professional - Audit	12,682	11,182	1,500
Professional - Other	6,250	1,350	4,900
Contract Services - Repairs	2,117	1,271	846
Contract Services - Other	48,590	45,404	3,186
Other Expenses	49,266	46,872	2,394
Auditor:			
Salary - Officials	57,951	57,951	-
Salary - Employees	241,542	241,502	40
Salary - Employees (Personal Property)	45,510	40,992	4,518
Salary - Seasonal	4,200	3,610	590
PERS	44,440	35,525	8,915
PERS (Personal Property)	6,167	4,911	1,256
Workmen's Compensation	1,171	1,171	-
Workmen's Compensation (Personal Property)	170	170	-
Unemployment Compensation	7,500	7,500	-
Medicare	4,756	2,545	2,211
Medicare (Personal Property)	660	594	66

(Continued)

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
General Fund
Year Ended December 31, 2000
(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
Auditor (Continued):			
Dental Insurance	1,676	1,674	2
Dental Insurance (Personal Property)	338	338	-
Life Insurance	290	244	46
Life Insurance (Personal Property)	56	48	8
Health Insurance	49,660	41,423	8,237
Health Insurance (Personal Property)	4,802	4,695	107
Travel Expense	3,046	2,221	825
Other Office Expense	4,707	4,577	130
Office Supplies	26,119	21,637	4,482
Office Supplies (Personal Property)	13,750	10,065	3,685
Equipment	3,574	3,357	217
Office Furniture and Equipment	13,819	13,697	122
Office Furniture and Equipment (Personal Property)	4,136	4,101	35
Advertising and Printing	28,818	27,228	1,590
Contract Services - Repairs	2,500	1,563	937
Contract Services - Other	31,300	29,272	2,028
Other Expenses	40,500	38,685	1,815
Other Expenses (Personal Property)	6,000	3,137	2,863
Board of Tax Appeals	500	-	500
Budget Commission:			
Office Supplies	350	256	94
Data Processing:			
Salary - Employees	50,000	713	49,287
PERS	6,855	84	6,771
Workmen's Compensation	115	115	-
Medicare	725	-	725
Dental Insurance	169	-	169
Life Insurance	28	-	28
Health Insurance	6,013	-	6,013
Office Supplies	10,000	3,005	6,995
Office Furniture and Equipment	69,270	45,270	24,000
Contract Services - Repairs	132,083	100,322	31,761
Other Expenses	35,563	20,073	15,490
Board of Revision:			
Office Supplies	200	-	200
Hearing Expenses	900	643	257
Auditor of State:			
Contract Services - Other	51,467	51,467	-
Treasurer:			
Salary - Officials	48,640	48,640	-
Salary - Employees	249,060	248,194	866
PERS	40,339	35,710	4,629
Workmen's Compensation	1,163	1,163	-
Medicare	1,117	1,117	-
Dental Insurance	1,589	1,477	112

(Continued)

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
General Fund
Year Ended December 31, 2000
(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
Treasurer (Continued):			
Life Insurance	259	234	25
Health Insurance	59,182	51,379	7,803
Travel Expense	850	808	42
Office Supplies	6,121	4,517	1,604
Advertising and Printing	3,000	1,772	1,228
Contract Services - Repairs	13,741	13,291	450
Other Expenses	55,132	51,573	3,559
Board of Elections:			
Salary - Employees	333,245	305,335	27,910
Salary - Office/Appointed	42,600	41,382	1,218
PERS	35,000	25,675	9,325
Workmen's Compensation	1,333	1,333	-
Medicare	4,000	1,856	2,144
Dental Insurance	2,100	760	1,340
Life Insurance	300	224	76
Health Insurance	50,000	43,730	6,270
Travel Expense	10,534	10,309	225
Office Supplies	47,822	38,996	8,826
Equipment	19,866	19,463	403
Advertising and Printing	14,526	12,407	2,119
Contract Services - Repairs	2,600	2,234	366
Contract Services - Other	37,020	36,984	36
Other Expenses	3,740	2,051	1,689
Recorder:			
Salary - Officials	44,899	44,899	-
Salary - Employees	124,833	123,842	991
PERS	21,203	21,203	-
Workmen's Compensation	717	717	-
Medicare	1,685	1,666	19
Dental Insurance	1,013	943	70
Life Insurance	194	158	36
Health Insurance	31,642	31,642	-
Travel Expense	1,200	1,200	-
Office Supplies	11,703	11,678	25
Other Expenses	2,500	2,500	-
Microfilm:			
Contract Services - Other	4,500	3,208	1,292
Misc Insurance and Pension:			
Medicare	5,200	-	5,200
Health Insurance	227,000	115,725	111,275
Building - Property Insurance Premium	19,721	19,721	-
Refuse Disposal	1,000	-	1,000
Insurance - Company Fleet	36,000	36,000	-
Insurance - Officials Bond	8,250	4,138	4,112
Judgments	232,577	232,577	-

(Continued)

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
General Fund
Year Ended December 31, 2000
(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
Misc Insurance and Pension (Continued):			
Pursuits	10,350	5,287	5,063
Other Contingency	22,303	500	21,803
Other Expenses	231,296	199,991	31,305
Levies and Assessments	3,010	3,010	-
Cash Deposits:			
Advertising and Printing	15,175	3,803	11,372
Other Expenses	30,172	7,364	22,808
Unclaimed Money:			
Miscellaneous Expenses	414,729	2,459	412,270
Unclaimed Warrants:			
Miscellaneous Expenses	<u>15,920</u>	<u>-</u>	<u>15,920</u>
Total Legislative and Executive	<u>4,598,485</u>	<u>3,622,556</u>	<u>975,929</u>
Judicial:			
Prosecuting Attorney:			
Salary - Officials	95,815	95,815	-
Salary - Employees	666,627	662,162	4,465
PERS	103,311	90,889	12,422
Workmen's Compensation	2,895	2,895	-
Medicare	5,622	5,571	51
Dental Insurance	3,883	2,529	1,354
Life Insurance	634	421	213
Health Insurance	127,262	92,635	34,627
Office Supplies	7,173	7,075	98
Allowance - Furtherance of Justice	47,908	47,908	-
Other Expenses	27,263	27,065	198
Public Defender:			
Salary - Employees	428,250	413,888	14,362
PERS	58,028	51,278	6,750
Workmen's Compensation	1,715	1,715	-
Medicare	3,897	3,592	305
Dental Insurance	2,027	1,632	395
Life Insurance	276	232	44
Health Insurance	51,730	47,402	4,328
Travel Expense	5,150	1,447	3,703
Office Supplies	5,999	5,505	494
Equipment	13,453	9,242	4,211
Contract Services - Repairs	3,500	485	3,015
Contract Services - Other	4,335	3,020	1,315
Rent and Utilities	6,210	6,210	-
Other Expenses	14,310	8,186	6,124
Court of Appeals:			
Other Expenses	33,800	22,373	11,427

(Continued)

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
General Fund
Year Ended December 31, 2000
(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
Common Pleas Court:			
Salary - Officials	42,000	42,000	-
Salary - Employees	388,943	376,784	12,159
Salary - Employees	9,114	9,110	4
PERS	58,392	52,500	5,892
PERS	1,233	1,109	124
Workmen's Compensation	1,711	1,511	200
Workmen's Compensation	52	37	15
Medicare	4,233	3,941	292
Medicare	132	132	-
Dental Insurance	1,689	1,632	57
Life Insurance	360	304	56
Life Insurance	56	48	8
Health Insurance	60,986	59,148	1,838
Health Insurance	8,414	8,227	187
Travel Expense	3,164	2,041	1,123
Travel - Adult Probation	1,024	331	693
Office Supplies	17,027	10,518	6,509
Equipment	2,000	252	1,748
Contract Services - Repairs	12,606	7,355	5,251
Attorney Fees	160,238	89,156	71,082
Jury Fees	72,000	59,086	12,914
Witness Fees	38,000	34,546	3,454
Transcripts	2,000	-	2,000
Expenses - Foreign Judge	3,450	1,181	2,269
Other Expenses	54,014	39,363	14,651
Domestic Relations:			
Salary - Employees	355,270	352,196	3,074
PERS	48,140	40,599	7,541
Workmen's Compensation	917	917	-
Medicare	5,338	5,107	231
Dental Insurance	3,788	1,252	2,536
Life Insurance	270	202	68
Health Insurance	45,851	42,421	3,430
Travel Expense	3,872	1,912	1,960
Office Supplies	10,000	7,761	2,239
Equipment	1,100	527	573
Contract Services - Repairs	5,343	4,849	494
Other Expenses	29,500	22,111	7,389
Probate:			
Salary - Officials	14,000	14,000	-
Salary - Employees	185,885	185,406	479
PERS	27,709	24,598	3,111
Workmen's Compensation	2,129	831	1,298
Medicare	516	460	56
Dental Insurance	845	619	226
Life Insurance	249	188	61
Health Insurance	52,915	45,133	7,782

(Continued)

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
General Fund
Year Ended December 31, 2000
(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
Probate (Continued):			
Travel Expense	1,500	1,471	29
Office Supplies	14,613	13,779	834
Contract Services - Repairs	6,800	6,714	86
Witness Fees	2,700	2,200	500
Other Expenses	11,852	11,623	229
Juvenile Court:			
Salary - Officials	14,000	14,000	-
Salary - Employees	423,301	420,932	2,369
Salary - Child Support Enforcement Agency	105,994	97,068	8,926
PERS	67,542	66,186	1,356
Workmen's Compensation	2,021	2,021	-
Medicare	7,913	6,636	1,277
Dental Insurance	3,300	2,167	1,133
Life Insurance	540	410	130
Health Insurance	100,600	92,087	8,513
Travel Expense	1,368	1,358	10
Office Supplies	24,289	24,285	4
Food Supplies	2,369	2,350	19
Professional - Other	5,200	5,200	-
Contract Services - Repairs	4,368	4,368	-
Attorney Fees	112,680	111,965	715
Witness Fees	5,460	3,394	2,066
Expenses - Foreign Judge	6,703	6,703	-
Child Support	12,643	12,643	-
Other Expenses	87,464	86,970	494
Juvenile - Probation:			
Salary - Employees	351,028	342,905	8,123
PERS	44,720	41,372	3,348
Workmen's Compensation	1,614	1,614	-
Medicare	5,235	4,674	561
Dental Insurance	2,125	2,125	-
Life Insurance	332	302	30
Health Insurance	59,446	57,681	1,765
Travel Expense	2,288	2,280	8
Office Supplies	7,500	7,494	6
Other Expenses	18,702	18,281	421
Detention Home - Juvenile Court:			
Salary - Employees	685,958	675,847	10,111
Salary - OSAP/OTI	170,802	166,093	4,709
PERS	88,683	76,722	11,961
PERS - OSAP/OTI	20,206	13,401	6,805
Workmen's Compensation	2,773	2,773	-
Workmen's Compensation - OSAP/OTI	76	-	76
Medicare	10,368	7,324	3,044
Medicare - OSAP/OTI	2,245	2,180	65
Dental Insurance	4,900	2,730	2,170

(Continued)

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
General Fund
Year Ended December 31, 2000
(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
Detention Home - Juvenile Court (Continued):			
Dental Insurance - OSAP/OTI	42	42	-
Life Insurance	800	542	258
Life Insurance - OSAP/OTI	6	6	-
Health Insurance	99,080	97,837	1,243
Health Insurance - OSAP/OTI	1,477	1,470	7
Travel Expense	2,080	2,047	33
Travel Expense - OSAP/OTI	300	300	-
Food Supplies	69,162	66,113	3,049
Food Supplies - OSAP/OTI	150	-	150
Contract Services - Repairs	1,911	1,900	11
Other Expenses	47,820	47,359	461
Other Expenses - OSAP/OTI	958	849	109
Special Purpose Expenses	13,534	13,095	439
Municipal Court:			
Salary - Officials	106,796	106,796	-
Salary - Employees	53,745	53,745	-
PERS	24,020	19,692	4,328
Workmen's Compensation	720	718	2
Medicare	1,690	528	1,162
Attorney Fees	6,610	6,032	578
Jury Fees	9,000	6,066	2,934
Witness Fees	11,205	5,122	6,083
Acting Judge - Supplement	17,751	11,189	6,562
Acting Judge - Referees	19,094	11,241	7,853
Other Expenses	4,850	2,661	2,189
Clerk of Courts:			
Salary - Officials	49,114	48,640	474
Salary - Employees	265,029	258,457	6,572
PERS	42,421	37,343	5,078
Workmen's Compensation	1,176	1,176	-
Medicare	2,784	2,784	-
Dental Insurance	2,200	1,914	286
Life Insurance	304	296	8
Health Insurance	50,600	48,440	2,160
Office Supplies	56,400	54,472	1,928
Advertising and Printing	500	140	360
Contract Services - Repairs	13,000	9,850	3,150
Contract Services - Other	16,000	15,041	959
Other Expenses	5,000	3,798	1,202
Law Library:			
Salary - Employees	54,217	52,594	1,623
PERS	7,347	6,379	968
Workmen's Compensation	121	121	-
Medicare	787	763	24
Dental Insurance	338	338	-
Life Insurance	56	48	8
Health Insurance	8,227	8,227	-

(Continued)

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
General Fund
Year Ended December 31, 2000
(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
Juvenile Center Trust:			
Other Expenses	53,432	34,479	18,953
Total Judicial	7,083,623	6,625,551	458,072
Public Safety:			
Sheriff:			
Salary - Officials	62,591	62,591	-
Salary - Employees	5,431,971	5,369,580	62,391
PERS	847,292	819,595	27,697
Workmen's Compensation	123,886	123,886	-
Unemployment Compensation	5,408	5,408	-
Medicare	50,240	50,190	50
Dental Insurance	22,287	21,794	493
Life Insurance	3,950	3,366	584
Health Insurance	699,200	688,582	10,618
Staff Training and Development	52,164	36,215	15,949
Office Supplies	81,744	77,198	4,546
Jail Supplies	494,880	487,978	6,902
Road Supplies	219,553	217,173	2,380
Equipment	103,572	102,390	1,182
Contract Services - Repairs	30,880	28,886	1,994
Contract Services - Other	40,949	40,270	679
Allowances	27,818	27,818	-
Other Expenses	82,922	76,714	6,208
Jail Expenses	114,612	105,678	8,934
Humane Society:			
Grants	22,000	22,000	-
Emergency Management:			
Salary - Employees	41,201	41,201	-
PERS	5,506	5,016	490
Workmen's Compensation	218	168	50
Dental Insurance	169	169	-
Life Insurance	28	24	4
Health Insurance	5,880	5,879	1
Office Supplies	2,500	2,300	200
Equipment	16,500	16,475	25
Advertising and Printing	1,500	1,264	236
Other Expenses	9,771	9,237	534
Sheriff's Grant:			
Salary - Employees	48,497	42,985	5,512
Salary - Employees	89,269	77,535	11,734
Salary - Employees	40,747	31,780	8,967
Salary - Employees	23,735	17,859	5,876
Salary - Employees	43,747	42,014	1,733
Salary - Employees	43,747	42,851	896
Salary - Employees	167,128	164,305	2,823

(Continued)

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
General Fund
Year Ended December 31, 2000
(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
Sheriff's Grant (Continued):			
PERS	5,645	4,494	1,151
PERS	14,547	12,198	2,349
PERS	6,805	4,801	2,004
PERS	3,726	2,535	1,191
PERS	6,746	6,622	124
PERS	7,306	6,730	576
PERS	27,910	25,805	2,105
Workmen's Compensation	915	-	915
Workmen's Compensation	1,428	365	1,063
Workmen's Compensation	1,260	206	1,054
Workmen's Compensation	381	-	381
Workmen's Compensation	198	198	-
Workmen's Compensation	1,368	197	1,171
Workmen's Compensation	70	70	-
Workmen's Compensation	1,272	207	1,065
Workmen's Compensation	5,398	17	5,381
Workmen's Compensation	45	45	-
Medicare	704	623	81
Medicare	1,294	531	763
Medicare	591	461	130
Medicare	345	99	246
Medicare	591	-	591
Medicare	2,423	2,383	40
Dental Insurance	366	352	14
Dental Insurance	381	267	114
Dental Insurance	168	155	13
Dental Insurance	169	169	-
Dental Insurance	169	169	-
Dental Insurance	953	844	109
Life Insurance	64	62	2
Life Insurance	61	48	13
Life Insurance	28	22	6
Life Insurance	24	24	-
Life Insurance	27	24	3
Life Insurance	152	120	32
Health Insurance	16,797	15,064	1,733
Health Insurance	12,026	7,320	4,706
Health Insurance	6,013	5,390	623
Health Insurance	5,879	5,879	-
Health Insurance	6,013	5,879	134
Health Insurance	26,725	22,333	4,392
Office Supplies	5,730	3,450	2,280
Office Supplies	1,914	581	1,333
Office Supplies	2,652	1,753	899

(Continued)

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
General Fund
Year Ended December 31, 2000
(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
Sheriff's Grant (Continued):			
Equipment	29,864	14,864	15,000
Equipment	1,758	1,758	-
Equipment	700	700	-
Equipment	35,621	33,083	2,538
Equipment	3,812	3,703	109
Equipment	700	700	-
Equipment	3,500	3,500	-
Contract Services - Other	18,430	18,430	-
Other Expenses	6,831	1,091	5,740
Other Expenses	550	180	370
Other Expenses	64,850	61,924	2,926
Other Expenses	1,700	1,594	106
Other Expenses	550	180	370
Other Expenses	2,750	898	1,852
Sheriff's Trust:			
Other Expenses	44,839	15,267	29,572
Sheriff Police Rotary:			
Salary - Employees	23,718	23,113	605
Salary - Employees	30,033	-	30,033
Salary - Employees	247,122	229,706	17,416
Salary - Employees	83,939	82,114	1,825
Salary - Employees	3,782	3,782	-
PERS	3,214	2,835	379
PERS	4,069	-	4,069
PERS	41,269	36,593	4,676
PERS	13,777	12,901	876
PERS	632	583	49
Workmen's Compensation	649	122	527
Workmen's Compensation	970	-	970
Workmen's Compensation	7,982	825	7,157
Workmen's Compensation	344	344	-
Workmen's Compensation	122	15	107
Medicare	344	335	9
Medicare	435	-	435
Medicare	3,583	2,730	853
Medicare	1,204	1,190	14
Medicare	55	55	-
Dental Insurance	169	169	-
Dental Insurance	1,080	689	391
Dental Insurance	338	338	-
Life Insurance	28	24	4
Life Insurance	175	138	37
Life Insurance	48	48	-
Health Insurance	2,401	2,347	54
Health Insurance	31,135	24,093	7,042
Health Insurance	11,759	11,759	-

(Continued)

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
General Fund
Year Ended December 31, 2000
(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
Sheriff Police Rotary (Continued):			
Equipment	460	460	-
Equipment	4,200	3,850	350
Equipment	2,450	2,450	-
Other Expenses	527	-	527
Other Expenses	37,788	17,556	20,232
Other Expenses	3,163	989	2,174
Other Expenses	395	395	-
Other Expenses	6,068	-	6,068
Other Expenses	<u>11,689</u>	<u>10,879</u>	<u>810</u>
 Total Public Safety	 <u>10,032,912</u>	 <u>9,638,165</u>	 <u>394,747</u>
 Public Works:			
County Economic Development:			
Salary - Employees	87,200	87,199	1
PERS	11,816	10,616	1,200
Workmen's Compensation	470	-	470
Dental Insurance	170	169	1
Life Insurance	30	24	6
Health Insurance	3,448	3,446	2
Travel Expense	11,750	10,313	1,437
Rent and Utilities	1,525	437	1,088
County Economic Development	385,200	326,784	58,416
Other Expenses	5,350	2,957	2,393
 County Planning Commissioners:			
Salary - Employees	194,930	178,996	15,934
PERS	26,820	25,479	1,341
Workmen's Compensation	666	666	-
Medicare	1,516	1,414	102
Dental Insurance	946	844	102
Life Insurance	166	144	22
Health Insurance	28,853	28,212	641
Travel Expense	100	-	100
Office Supplies	6,573	6,103	470
Contract Services - Repairs	3,328	3,328	-
Other Expenses	13,621	10,017	3,604
 Building & Grounds:			
Salary - Employees	545,672	503,005	42,667
PERS	73,943	59,588	14,355
Workmen's Compensation	2,998	2,997	1
Unemployment Compensation	500	-	500
Medicare	7,110	5,861	1,249
Dental Insurance	2,712	2,462	250
Life Insurance	504	464	40
Health Insurance	105,807	89,865	15,942
Travel Expense	9,950	7,391	2,559

(Continued)

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
General Fund
Year Ended December 31, 2000
(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
Building & Grounds (Continued):			
Other Employee Expenses	14,591	9,767	4,824
Maintenance Supplies	165,217	109,194	56,023
Equipment	140,950	138,437	2,513
Equipment Rental	11,140	4,485	6,655
Advertising and Printing	5,700	1,697	4,003
Refuse Disposal	13,681	11,301	2,380
Contract Services - Repairs	464,463	283,575	180,888
Contract Services - Other	147,017	75,589	71,428
Rent and Utilities	847,433	778,350	69,083
Construction	271,094	221,677	49,417
Other Expenses	8,380	1,971	6,409
Building Regulations:			
Salary - Employees	398,888	393,683	5,205
PERS	54,049	48,124	5,925
Workmen's Compensation	1,494	1,494	-
Medicare	3,629	3,624	5
Dental Insurance	1,857	1,520	337
Life Insurance	304	240	64
Health Insurance	66,143	58,794	7,349
Office Supplies	3,000	2,531	469
Advertising and Printing	3,203	2,930	273
Contract Services - Repairs	3,153	2,422	731
Contract Services - Other	520	-	520
Other Expenses	20,188	18,434	1,754
Engineer:			
Salary - Employees	62,884	62,884	-
PERS	9,981	9,976	5
Workmen's Compensation	266	266	-
Medicare	707	707	-
Dental Insurance	225	225	-
Life Insurance	48	48	-
Health Insurance	7,839	7,839	-
Office Supplies	2,358	2,223	135
Total Public Works	4,264,076	3,622,788	641,288
Health:			
Other Health/Welfare:			
Vital Stat Fees	3,000	2,997	3
Crip Child Aid	164,699	164,699	-
Hydro Claim	5,000	5,000	-

(Continued)

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
General Fund
Year Ended December 31, 2000
(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
Coroner:			
Salary - Officials	39,909	39,909	-
Salary - Employees	88,256	84,192	4,064
PERS	16,423	14,567	1,856
Workmen's Compensation	479	479	-
Medicare	1,892	1,800	92
Dental Insurance	605	605	-
Life Insurance	110	90	20
Health Insurance	23,518	21,819	1,699
Travel Expense	7,000	5,303	1,697
Office Supplies	5,250	5,250	-
Equipment	5,500	5,473	27
Contract Services - Repairs	400	257	143
Contract Services - Other	70,652	58,737	11,915
Other Expenses	<u>2,710</u>	<u>2,172</u>	<u>538</u>
Total Health	<u>435,403</u>	<u>413,349</u>	<u>22,054</u>
Human Services:			
Soldiers Relief:			
Salary - Employees	153,003	152,593	410
Salary - Officials/Appointed	25,036	23,451	1,585
PERS	3,393	2,948	445
PERS - Officials/Appointed	20,642	18,437	2,205
Workmen's Compensation	103	103	-
Workmen's Compensation - Officials/Appointed	605	605	-
Medicare	364	281	83
Medicare - Officials/Appointed	2,213	2,213	-
Dental Insurance	507	479	28
Dental Insurance - Officials/Appointed	845	844	1
Life Insurance	138	116	22
Life Insurance - Officials/Appointed	138	120	18
Health Insurance	25,865	24,230	1,635
Health Insurance - Officials/Appointed	25,865	25,865	-
Travel Expense	9,500	7,612	1,888
Other Supplies - Commission Expense	2,000	411	1,589
Office Supplies	3,500	2,565	935
Office Furniture and Equipment	24,800	22,618	2,182
Contract Services - Repairs	1,200	735	465
Contract Services - Other	18,539	17,731	808
Burial plots	7,500	7,440	60
Burials	10,000	9,662	338
Grave Markers	4,000	3,938	62
Assistance	138,500	126,304	12,196
Other Expenses	6,133	6,055	78
Memorial Day Expenses	7,700	7,700	-
Veterans Service Commission Unclaimed:			
Other Expenses	165	-	165

(Continued)

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
General Fund
Year Ended December 31, 2000
(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
Unforfeited Land Sale:			
Miscellaneous Expenses	-	17,625	(17,625)
Total Human Services	492,254	482,681	9,573
Conservation and Recreation:			
Agriculture:			
Apiary Inspection	1,200	882	318
Cattle Disease Prevention	300	-	300
Grant - Fairboard	102,927	102,927	-
Grant - Soil and Water	126,675	126,675	-
Grant - Extension Board	282,805	282,805	-
Grant - Rent Ag Building	18,135	-	18,135
Historical Society:			
Grants	71,207	71,207	-
Total Conservation and Recreation	603,249	584,496	18,753
Total Expenditures	27,510,002	24,989,586	2,520,416
Excess (Deficit) Revenues Over/ (Under) Expenditures	(877,065)	3,384,597	4,261,662
OTHER FINANCING SOURCES (USES):			
Operating Transfers-In	125,000	258,101	133,101
Operating Transfers-Out	(2,854,554)	(2,814,003)	40,551
Total Other Financing Sources (Uses)	(2,729,554)	(2,555,902)	173,652
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(3,606,619)	828,695	4,435,314
Fund Balance, Beginning of Year	6,707,923	6,707,923	-
Prior Year Encumbrances Appropriated	743,618	743,618	-
Fund Balance, End of Year	\$ 3,844,922	8,280,236	4,435,314



SPECIAL REVENUE FUNDS

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

Human Services Fund – To maintain and account for the revenue and expenditures necessary to support of Human Service programs administered by Clark County.

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.

Children's Home Levy Fund – 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.

Community Development Block Grant Fund – To maintain and account for revenues received from the State of Ohio in support of CDBG Projects as well as reimbursements from individuals benefiting from Housing Rehab funds and monies advanced to front CDBG dollars until reimbursed by the State of Ohio and expenditures from the associated funds for the support of the projects.

Mediation Program Fund – To maintain and account for court fees charged to be utilized in providing mediation counseling services and expenditures made to provide mediation intervention for clients of the Domestic Relations Court.

Recycle Ohio Fund – To maintain and account for grant revenues received and expenditures made by Clark County to support the recycling efforts within the county.

Mental Retardation/Developmental Disabilities Fund – 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.

Drug Task Force Fund – To maintain and account for revenues generated from sales of forfeited property and forfeited money from drug sales, etc... and the associated expenditures needed to carry out the drug enforcement programs.

Mandatory Fine Fund – To maintain and account for fine monies received to be utilized by the departments in carrying out the duties of the offices receiving such funds.

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.

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.

SPECIAL REVENUE FUNDS (con't)

Motor Vehicle and 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.

Computer Maintenance Fund – To maintain and account for fees charged for filing cases with the various courts to be utilized for the cost involved in acquiring and maintaining computer systems within the courts systems

Legal Research Fund – To maintain and account for fees charged by the Court system to pay for legal research.

LIS 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.

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.

Emergency Planning Fund – To maintain and account for revenues used to pay expenditures for Emergency Planning Services provided to the residents of Clark County.

Recreation Fund – To maintain and account for expenditures made in support of the recreation programs administered by Clark County and the National Trails Parks Department.

Ohio Youth Commission Program Fund – To maintain and account for revenues from the State of Ohio used for expenditures in support of programs for youth carried out the Juvenile Court System.

Law Enforcement Fund – To maintain and account for donations made to the Sheriff's Office and Prosecutor's Office to aid in the law enforcement within the County.

Home Arrest Monitoring Fund – To maintain and account for the fees generated by inmates participating in the Home Arrest Monitoring Program and to pay expenses associated with the monitoring program.

Enforcement and Education Fund – To maintain and account for revenues collected from fines imposed by various courts to be utilized for expenditures in support of alcohol related programs administered by the Clark County Sheriff's Office.

Felony Delinquent Care and Custody Fund – To maintain and account for revenue received from the State of Ohio in the form of reimbursement for expenditures made in providing care and custody of juveniles considered delinquent.

SPECIAL REVENUE FUNDS (con't)

Indigent Drivers Alcohol Fund – To maintain and account for fees charged to those utilizing Probate Court to fund the costs of providing individuals with assistance in Guardianship cases.

LEAA Project Fund – To maintain and account for Fund 236 – Victim Trust – to account for donations to the Victim/Witness Program used for supplies for the project. Fund 242 – LEAA Project – to account for State monies used as pass through monies for various outside agencies within Clark County. Fund 258 – Violence against Women Grant – Federal grant used to pay operational cost of the Victim/Witness Department.

Victim Advocate Grant Fund – To maintain and account for revenue received from the State of Ohio and Clark County Children's Services to support Child, Juvenile, and Adult Advocacy Programs and paying the expenses of the Victim/Witness program.

Certificate of Title Administration Fund – To maintain and account for additional fees charged in transferring titles of motor vehicles used to support the costs associated with running the title office.

County Recorder's Special Equipment Fund – To maintain and account for fees charged to record documents used in purchasing necessary equipment for the Recorder's Office.

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.

Jail Commissary Trust Fund – To maintain and account for the sale of items to prisoners in the County jail.

Indigent Guardianship Fund – To maintain and account for fees charged to those utilizing Probate Court to fund the costs of providing individuals with assistance in Guardianship cases.

Conduct of Business Fund – To maintain and account for revenue from costs used for the purpose of expenses incurred in the administration and operation of the probate court.

Solid Waste Disposal 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.

Senior Citizen's Levy Fund – To maintain and account for the proceeds of levy funds assessed to taxpayers in Clark County and expenditures for the support of Senior Citizens of Clark County.

SPECIAL REVENUE FUNDS (con't)

Local Law Enforcement Block Grant Fund – To maintain and account for grant proceeds from the Federal Government used to purchase equipment utilized by the Sheriff.

Edi Special Project Grant Fund – To maintain and account for revenue from the U.S. Department of Housing and Urban Development used in the construction and renovation of the Heritage Center.

Common Pleas Court Probation Fee Fund – To maintain and account for revenue from clients of the Common Pleas Court utilized for payment of expenditures incurred in the operation of the Adult Probation Department.

Jail Social Security Incentive Fund – To maintain and account for revenue received from SSI for inmates of the jail used to purchase equipment for the jail.

Family Preservation Team Grant Fund – To maintain and account for State Grant revenue used in the pro-active approach to settlement of family disputes and diversion program.

Title IV-E Contract Fund – To maintain and account for Federal and local revenue used for the placement of individuals in the IV-E program.

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.

Jail Pay for Stay Fund – To maintain and account for fees charged to prisoners for jail stay.

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



CLARK COUNTY, OHIO
Combining Balance Sheet
Special Revenue Funds
December 31, 2000

	Human Services	Child Support Enforcement Agency	Children's Home Levy	Community Development Block Grant
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 1,885,671	648,432	2,684,454	58,474
Cash and Cash Equivalents in Segregated Accounts	-	523,133	109,960	-
Net receivables:				
Accounts	10,867	37,327	172,333	-
Accrued interest	-	-	-	-
Due from Other Funds	-	-	2,291,845	-
Due from Other Governments	-	-	5	-
Materials and Supplies Inventory	515	305	26,655	-
Prepaid Items	5,554	875	13,566	-
Total Assets	\$ 1,902,607	1,210,072	5,298,818	58,474
LIABILITIES AND FUND EQUITY:				
Liabilities:				
Accounts Payable	\$ 1,415,580	194,100	387,291	36,168
Contracts Payable	-	-	12,364	-
Accrued Wages and Benefits	390,492	120,638	29,310	544
Accrued Compensated Absences	35,589	7,236	3,855	-
Due to Other Governments	159,878	48,931	10,478	-
Deferred Revenue	-	-	2,291,845	-
Notes Payable	-	-	-	-
Total Liabilities	2,001,539	370,905	2,735,143	36,712
Fund Equity:				
Fund Balance:				
Reserved for:				
Encumbrances	282,517	33,412	104,143	1,995
Materials and Supplies Inventory	515	305	26,655	-
Unreserved	(381,964)	805,450	2,432,877	19,767
Total Fund Equity (Deficit)	(98,932)	839,167	2,563,675	21,762
Total Liabilities and Fund Equity	\$ 1,902,607	1,210,072	5,298,818	58,474

Mediation Program	Recycle Ohio	Mental Retardation/ Developmental Disabilities	Drug Task Force	Mandatory Fine	Dog and Kennel	Real Estate Assessment
70,956	40,938	2,770,677	19,289	2,004	34,607	1,504,599
-	-	-	39,711	103,653	-	-
2,686	-	-	135	793	1,235	-
-	-	-	-	-	-	-
-	-	7,506,825	-	-	-	-
7,825	-	15	-	-	-	-
-	-	45,802	-	-	-	-
-	-	9,516	-	-	-	-
<u>81,467</u>	<u>40,938</u>	<u>10,332,835</u>	<u>59,135</u>	<u>106,450</u>	<u>35,842</u>	<u>1,504,599</u>
-	9,095	188,808	-	-	39,375	85,508
-	-	-	-	-	-	-
5,821	317	705,483	-	275	1,182	8,731
-	-	86,222	-	-	-	1,021
3,748	448	249,453	-	162	1,088	5,556
-	-	7,506,825	-	-	-	-
-	-	-	-	-	-	-
<u>9,569</u>	<u>9,860</u>	<u>8,736,791</u>	<u>-</u>	<u>437</u>	<u>41,645</u>	<u>100,816</u>
-	11,780	88,376	-	-	-	8,322
-	-	45,802	-	-	-	-
<u>71,898</u>	<u>19,298</u>	<u>1,461,866</u>	<u>59,135</u>	<u>106,013</u>	<u>(5,803)</u>	<u>1,395,461</u>
<u>71,898</u>	<u>31,078</u>	<u>1,596,044</u>	<u>59,135</u>	<u>106,013</u>	<u>(5,803)</u>	<u>1,403,783</u>
<u>81,467</u>	<u>40,938</u>	<u>10,332,835</u>	<u>59,135</u>	<u>106,450</u>	<u>35,842</u>	<u>1,504,599</u>

(Continued)

CLARK COUNTY, OHIO
Combining Balance Sheet
Special Revenue Funds
December 31, 2000
(Continued)

	Motor Vehicle and Gas Tax	Computer Maintenance	Legal Research	LIS Mapping
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 998,013	121,283	22,532	418,326
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Net receivables:				
Accounts	3,702	17,555	913	-
Accrued Interest	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Other Governments	187,809	-	-	-
Materials and Supplies Inventory	-	-	-	-
Prepaid Items	42	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	\$ <u>1,189,566</u>	<u>138,838</u>	<u>23,445</u>	<u>418,326</u>
LIABILITIES AND FUND EQUITY:				
Liabilities:				
Accounts Payable	\$ 205,609	27,144	303	136,294
Contracts Payable	-	-	-	-
Accrued Wages and Benefits	125,500	-	-	-
Accrued Compensated Absences	23,339	-	-	-
Due to Other Governments	47,605	-	-	-
Deferred Revenue	-	-	-	-
Notes Payable	100,000	-	-	200,000
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>502,053</u>	<u>27,144</u>	<u>303</u>	<u>336,294</u>
Fund Equity:				
Fund Balance:				
Reserved for:				
Encumbrances	123,838	4,360	-	15,596
Materials and Supplies Inventory	-	-	-	-
Unreserved	563,675	107,334	23,142	66,436
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Fund Equity (Deficit)	<u>687,513</u>	<u>111,694</u>	<u>23,142</u>	<u>82,032</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities and Fund Equity	\$ <u>1,189,566</u>	<u>138,838</u>	<u>23,445</u>	<u>418,326</u>

<u>DRETAC</u>	<u>Emergency Planning</u>	<u>Recreation</u>	<u>Ohio Youth Commission Program</u>	<u>Law Enforcement</u>	<u>Home Arrest Monitoring</u>	<u>Enforcement and Education</u>
471,445	19,457	-	104,396	6,258	21,964	54,782
-	-	-	-	84,364	-	-
1,250	7,098	-	-	-	1,435	1,454
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	799	-	-	-	-	-
<u>472,695</u>	<u>27,354</u>	<u>-</u>	<u>104,396</u>	<u>90,622</u>	<u>23,399</u>	<u>56,236</u>
3,148	6,774	-	-	-	2,046	-
-	-	-	-	-	-	-
4,738	-	427	224	-	-	882
21	-	-	-	-	-	-
2,430	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>10,337</u>	<u>6,774</u>	<u>427</u>	<u>224</u>	<u>-</u>	<u>2,046</u>	<u>882</u>
-	2,550	-	-	-	-	-
-	-	-	-	-	-	-
<u>462,358</u>	<u>18,030</u>	<u>(427)</u>	<u>104,172</u>	<u>90,622</u>	<u>21,353</u>	<u>55,354</u>
<u>462,358</u>	<u>20,580</u>	<u>(427)</u>	<u>104,172</u>	<u>90,622</u>	<u>21,353</u>	<u>55,354</u>
<u>472,695</u>	<u>27,354</u>	<u>-</u>	<u>104,396</u>	<u>90,622</u>	<u>23,399</u>	<u>56,236</u>

(Continued)

CLARK COUNTY, OHIO
Combining Balance Sheet
Special Revenue Funds
December 31, 2000
(Continued)

	Felony Delinquent Care and Custody	Indigent Drivers Alcohol	LEAA Project	Victim Advocate Grant
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 1,355,582	37,220	54,357	30,281
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Net receivables:				
Accounts	-	228	-	-
Accrued Interest	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Other Governments	50,347	-	-	6,084
Materials and Supplies Inventory	-	-	-	-
Prepaid Items	-	-	-	75
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	\$ <u>1,405,929</u>	<u>37,448</u>	<u>54,357</u>	<u>36,440</u>
LIABILITIES AND FUND EQUITY:				
Liabilities:				
Accounts Payable	\$ 1,779	-	17,936	10,813
Contracts Payable	-	-	-	-
Accrued Wages and Benefits	17,286	-	1,165	3,556
Accrued Compensated Absences	-	-	557	167
Due to Other Governments	10,136	-	766	2,258
Deferred Revenue	-	-	-	-
Notes Payable	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>29,201</u>	<u>-</u>	<u>20,424</u>	<u>16,794</u>
Fund Equity:				
Fund Balance:				
Reserved for:				
Encumbrances	15,494	-	-	-
Materials and Supplies Inventory	-	-	-	-
Unreserved	<u>1,361,234</u>	<u>37,448</u>	<u>33,933</u>	<u>19,646</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Fund Equity (Deficit)	<u>1,376,728</u>	<u>37,448</u>	<u>33,933</u>	<u>19,646</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities and Fund Equity	\$ <u>1,405,929</u>	<u>37,448</u>	<u>54,357</u>	<u>36,440</u>

<u>Certificate of Title Administration</u>	<u>County Recorder's Special Equipment</u>	<u>Treasurer Prepayment Interest</u>	<u>Jail Commissary Trust</u>	<u>Indigent Guardianship</u>	<u>Conduct of Business</u>	<u>Solid Waste Disposal</u>
215,229	73,125	10,219	17,338	75,265	1,343	388,788
-	-	-	-	-	-	-
32,642	-	-	1,376	1,930	66	54,230
-	-	3,317	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	20,881
<u>175</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>185</u>	<u>-</u>	<u>30</u>
<u>248,046</u>	<u>73,125</u>	<u>13,536</u>	<u>18,714</u>	<u>77,380</u>	<u>1,409</u>	<u>463,929</u>
3,754	20,424	-	-	1,718	10	27,551
-	10,626	-	-	-	-	-
14,436	-	160	-	45	-	3,780
-	-	-	-	-	-	-
8,800	-	-	-	-	-	2,160
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>26,990</u>	<u>31,050</u>	<u>160</u>	<u>-</u>	<u>1,763</u>	<u>10</u>	<u>33,491</u>
-	2,960	-	-	-	-	47,978
-	-	-	-	-	-	20,881
<u>221,056</u>	<u>39,115</u>	<u>13,376</u>	<u>18,714</u>	<u>75,617</u>	<u>1,399</u>	<u>361,579</u>
<u>221,056</u>	<u>42,075</u>	<u>13,376</u>	<u>18,714</u>	<u>75,617</u>	<u>1,399</u>	<u>430,438</u>
<u>248,046</u>	<u>73,125</u>	<u>13,536</u>	<u>18,714</u>	<u>77,380</u>	<u>1,409</u>	<u>463,929</u>

(Continued)

CLARK COUNTY, OHIO
Combining Balance Sheet
Special Revenue Funds
December 31, 2000
(Continued)

	Senior Citizen's Levy	Local Law Enforcement Block Grant	Edi Special Project Grant	Common Pleas Court Probation Fee
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ -	235,472	-	15,340
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Net receivables:				
Accounts	-	-	-	530
Accrued Interest	-	-	-	-
Due from Other Funds	964,387	-	-	-
Due from Other Governments	2	-	-	-
Materials and Supplies Inventory	-	-	-	-
Prepaid Items	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	\$ <u>964,389</u>	<u>235,472</u>	<u>-</u>	<u>15,870</u>
LIABILITIES AND FUND EQUITY:				
Liabilities:				
Accounts Payable	\$ -	1,529	-	-
Contracts Payable	-	-	-	-
Accrued Wages and Benefits	-	-	-	-
Accrued Compensated Absences	-	-	-	-
Due to Other Governments	-	-	-	-
Deferred Revenue	964,387	-	-	-
Notes Payable	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>964,387</u>	<u>1,529</u>	<u>-</u>	<u>-</u>
Fund Equity:				
Fund Balance:				
Reserved for:				
Encumbrances	-	80	-	-
Materials and Supplies Inventory	-	-	-	-
Unreserved	<u>2</u>	<u>233,863</u>	<u>-</u>	<u>15,870</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Fund Equity (Deficit)	<u>2</u>	<u>233,943</u>	<u>-</u>	<u>15,870</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities and Fund Equity	\$ <u>964,389</u>	<u>235,472</u>	<u>-</u>	<u>15,870</u>

Jail Social Security Incentive	Family Preservation Team Grant	Title IV-E Contract	Ditch Maintenance	Jail Pay for Stay	Veterans Memorial Trust	Total Special Revenue Funds
2,854	16,712	155,312	59,108	30,965	1,964	14,735,031
-	-	-	-	-	-	860,821
-	-	-	-	66	-	349,851
-	-	-	-	-	-	3,317
-	-	-	1,739,828	-	-	12,502,885
-	-	-	-	-	-	252,087
-	-	-	-	-	-	94,158
-	-	-	-	-	-	30,817
<u>2,854</u>	<u>16,712</u>	<u>155,312</u>	<u>1,798,936</u>	<u>31,031</u>	<u>1,964</u>	<u>28,828,967</u>
700	6,596	159,987	350	653	-	2,991,043
-	-	-	-	-	-	22,990
-	212	-	-	-	-	1,435,204
-	-	-	-	-	-	158,007
-	1,808	-	-	-	-	555,705
-	-	-	1,739,828	-	-	12,502,885
-	-	-	-	-	-	300,000
<u>700</u>	<u>8,616</u>	<u>159,987</u>	<u>1,740,178</u>	<u>653</u>	<u>-</u>	<u>17,965,834</u>
-	1,306	1,331	65	408	-	746,511
-	-	-	-	-	-	94,158
<u>2,154</u>	<u>6,790</u>	<u>(6,006)</u>	<u>58,693</u>	<u>29,970</u>	<u>1,964</u>	<u>10,022,464</u>
<u>2,154</u>	<u>8,096</u>	<u>(4,675)</u>	<u>58,758</u>	<u>30,378</u>	<u>1,964</u>	<u>10,863,133</u>
<u>2,854</u>	<u>16,712</u>	<u>155,312</u>	<u>1,798,936</u>	<u>31,031</u>	<u>1,964</u>	<u>28,828,967</u>

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balance
Special Revenue Funds
Year Ended December 31, 2000

	Human Services	Child Support Enforcement Agency	Children's Home Levy	Community Development Block Grant
REVENUES:				
Taxes	\$ -	-	2,769,363	-
Intergovernmental	18,579,958	3,672,204	3,007,751	498,719
Charges for Services	-	783,194	4,708,694	(20,386)
Fees, Fines and Forfeitures	-	-	-	-
Special Assessments	-	-	-	-
Interest	-	-	-	-
Other Revenue	<u>718,627</u>	<u>166,521</u>	<u>(64,973)</u>	<u>13,095</u>
Total Revenues	<u>19,298,585</u>	<u>4,621,919</u>	<u>10,420,835</u>	<u>491,428</u>
EXPENDITURES:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	549,819
Health	-	-	-	-
Human Services	20,472,738	4,597,979	9,870,904	(121,620)
Conservation and Recreation	-	-	-	-
Debt Service:				
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	<u>20,472,738</u>	<u>4,597,979</u>	<u>9,870,904</u>	<u>428,199</u>
Excess (Deficit) of Revenues Over/ (Under) Expenditures	<u>(1,174,153)</u>	<u>23,940</u>	<u>549,931</u>	<u>63,229</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers-In	791,312	628,682	-	-
Operating Transfers-Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>791,312</u>	<u>628,682</u>	<u>-</u>	<u>-</u>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(382,841)	652,622	549,931	63,229
Fund Balance, Beginning of Year	<u>283,909</u>	<u>186,545</u>	<u>2,013,744</u>	<u>(41,467)</u>
Fund Balance, End of Year	\$ <u>(98,932)</u>	<u>839,167</u>	<u>2,563,675</u>	<u>21,762</u>

Mediation Program	Recycle Ohio	Mental Retardation/ Developmental Disabilities	Drug Task Force	Mandatory Fine	Dog and Kennel	Real Estate Assessment
-	-	8,175,423	-	-	-	-
141,578	138,420	11,383,058	-	-	-	-
2,686	-	-	(38,454)	-	-	-
40,675	-	627,424	39,711	29,304	282,728	848,112
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	10,000	1,126,142	135	-	4,636	-
<u>184,939</u>	<u>148,420</u>	<u>21,312,047</u>	<u>1,392</u>	<u>29,304</u>	<u>287,364</u>	<u>848,112</u>
-	-	-	-	-	-	911,525
-	-	-	-	-	-	-
180,024	(19,029)	-	-	43,860	-	-
-	-	-	-	-	-	-
-	-	21,185,207	-	-	318,029	-
-	-	(827,151)	-	-	-	-
-	144,578	-	-	-	-	-
-	-	-	-	-	-	-
<u>180,024</u>	<u>125,549</u>	<u>20,358,056</u>	<u>-</u>	<u>43,860</u>	<u>318,029</u>	<u>911,525</u>
<u>4,915</u>	<u>22,871</u>	<u>953,991</u>	<u>1,392</u>	<u>(14,556)</u>	<u>(30,665)</u>	<u>(63,413)</u>
20,748	-	300,000	-	-	-	-
-	-	(300,000)	-	-	-	-
<u>20,748</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
25,663	22,871	953,991	1,392	(14,556)	(30,665)	(63,413)
<u>46,235</u>	<u>8,207</u>	<u>642,053</u>	<u>57,743</u>	<u>120,569</u>	<u>24,862</u>	<u>1,467,196</u>
<u>71,898</u>	<u>31,078</u>	<u>1,596,044</u>	<u>59,135</u>	<u>106,013</u>	<u>(5,803)</u>	<u>1,403,783</u>

(Continued)

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balance
Special Revenue Funds
Year Ended December 31, 2000
(Continued)

	Motor Vehicle and Gas Tax	Computer Maintenance	Legal Research	LIS Mapping
REVENUES:				
Taxes	\$ 2,609,352	-	-	-
Intergovernmental	2,960,234	-	-	-
Charges for Services	-	(2,158)	-	-
Fees, Fines and Forfeitures	52,529	107,421	14,011	227,116
Special Assessments	-	-	-	-
Interest	-	-	-	-
Other Revenue	<u>132,151</u>	<u>-</u>	<u>-</u>	<u>10,568</u>
Total Revenues	<u>5,754,266</u>	<u>105,263</u>	<u>14,011</u>	<u>237,684</u>
EXPENDITURES:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	109,288	11,104	-
Public Safety	-	-	-	-
Public Works	5,714,366	-	-	315,107
Health	-	-	-	-
Human Services	-	-	-	-
Conservation and Recreation	-	-	-	-
Debt Service:				
Interest and Fiscal Charges	<u>7,100</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>5,721,466</u>	<u>109,288</u>	<u>11,104</u>	<u>315,107</u>
Excess (Deficit) of Revenues Over/ (Under) Expenditures	<u>32,800</u>	<u>(4,025)</u>	<u>2,907</u>	<u>(77,423)</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers-In	681,858	-	-	-
Operating Transfers-Out	<u>(807,469)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(125,611)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(92,811)	(4,025)	2,907	(77,423)
Fund Balance, Beginning of Year	<u>780,324</u>	<u>115,719</u>	<u>20,235</u>	<u>159,455</u>
Fund Balance, End of Year	<u>\$ 687,513</u>	<u>111,694</u>	<u>23,142</u>	<u>82,032</u>

DRETAC	Emergency Planning	Recreation	Ohio Youth Commission Program	Law Enforcement	Home Arrest Monitoring	Enforcement and Education
188,493	-	-	-	-	-	-
-	15,817	-	18,913	-	-	-
-	-	-	-	-	13,245	-
-	-	408	-	14,159	-	23,729
-	-	-	-	-	-	-
-	-	-	-	-	-	-
23,279	44,306	407	-	54,170	-	-
<u>211,772</u>	<u>60,123</u>	<u>815</u>	<u>18,913</u>	<u>68,329</u>	<u>13,245</u>	<u>23,729</u>
78,832	-	-	-	-	-	-
95,121	-	-	-	-	-	-
-	76,610	-	-	51,305	21,126	49,412
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	17,778	-	-	-
-	(6,143)	202,041	-	-	-	-
-	-	-	-	-	-	-
<u>173,953</u>	<u>70,467</u>	<u>202,041</u>	<u>17,778</u>	<u>51,305</u>	<u>21,126</u>	<u>49,412</u>
<u>37,819</u>	<u>(10,344)</u>	<u>(201,226)</u>	<u>1,135</u>	<u>17,024</u>	<u>(7,881)</u>	<u>(25,683)</u>
-	-	179,666	-	-	-	-
-	-	-	-	-	-	-
-	-	179,666	-	-	-	-
37,819	(10,344)	(21,560)	1,135	17,024	(7,881)	(25,683)
<u>424,539</u>	<u>30,924</u>	<u>21,133</u>	<u>103,037</u>	<u>73,598</u>	<u>29,234</u>	<u>81,037</u>
<u>462,358</u>	<u>20,580</u>	<u>(427)</u>	<u>104,172</u>	<u>90,622</u>	<u>21,353</u>	<u>55,354</u>

(Continued)

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balance
Special Revenue Funds
Year Ended December 31, 2000
(Continued)

	Felony Delinquent Care and Custody	Indigent Drivers Alcohol	LEAA Project	Victim Advocate Grant
REVENUES:				
Taxes	\$ -	-	-	-
Intergovernmental	836,426	-	197,013	80,806
Charges for Services	-	-	-	-
Fees, Fines and Forfeitures	-	2,387	-	-
Special Assessments	-	-	-	-
Interest	-	-	-	-
Other Revenue	-	-	22,590	10,838
Total Revenues	<u>836,426</u>	<u>2,387</u>	<u>219,603</u>	<u>91,644</u>
EXPENDITURES:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	-	207,600	-
Public Safety	615,500	-	-	101,850
Public Works	-	-	-	-
Health	-	-	-	-
Human Services	-	-	48,062	-
Conservation and Recreation	-	-	-	-
Debt Service:				
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	<u>615,500</u>	<u>-</u>	<u>255,662</u>	<u>101,850</u>
Excess (Deficit) of Revenues Over/ (Under) Expenditures	<u>220,926</u>	<u>2,387</u>	<u>(36,059)</u>	<u>(10,206)</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers-In	-	-	-	11,894
Operating Transfers-Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,894</u>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	<u>220,926</u>	<u>2,387</u>	<u>(36,059)</u>	<u>1,688</u>
Fund Balance, Beginning of Year	<u>1,155,802</u>	<u>35,061</u>	<u>69,992</u>	<u>17,958</u>
Fund Balance, End of Year	<u>\$ 1,376,728</u>	<u>37,448</u>	<u>33,933</u>	<u>19,646</u>

Certificate of Title Administration	County Recorder's Special Equipment	Treasurer Prepayment Interest	Jail Commissary Trust	Indigent Guardianship	Conduct of Business	Solid Waste Disposal
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(4,369)	-	-	16,616	1,930	13	652,538
517,268	126,192	-	-	24,666	963	-
-	-	-	-	-	-	-
-	-	21,539	-	-	-	-
7,624	-	-	-	-	-	44,034
<u>520,523</u>	<u>126,192</u>	<u>21,539</u>	<u>16,616</u>	<u>26,596</u>	<u>976</u>	<u>696,572</u>
584,352	154,489	14,788	-	25,782	-	-
-	-	-	-	-	342	-
-	-	-	4,728	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	680,186
-	-	-	-	-	-	-
<u>584,352</u>	<u>154,489</u>	<u>14,788</u>	<u>4,728</u>	<u>25,782</u>	<u>342</u>	<u>680,186</u>
(63,829)	(28,297)	6,751	11,888	814	634	16,386
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(63,829)	(28,297)	6,751	11,888	814	634	16,386
<u>284,885</u>	<u>70,372</u>	<u>6,625</u>	<u>6,826</u>	<u>74,803</u>	<u>765</u>	<u>414,052</u>
<u>221,056</u>	<u>42,075</u>	<u>13,376</u>	<u>18,714</u>	<u>75,617</u>	<u>1,399</u>	<u>430,438</u>

(Continued)

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balance
Special Revenue Funds
Year Ended December 31, 2000
(Continued)

	Senior Citizen's Levy	Local Law Enforcement Block Grant	Edi Special Project Grant	Common Pleas Court Probation Fee
REVENUES:				
Taxes	\$ 670,187	-	-	-
Intergovernmental	72,179	405,808	265,632	-
Charges for Services	-	-	-	11,484
Fees, Fines and Forfeitures	-	-	-	-
Special Assessments	-	-	-	-
Interest	-	50	-	-
Other Revenue	-	-	-	-
Total Revenues	<u>742,366</u>	<u>405,858</u>	<u>265,632</u>	<u>11,484</u>
EXPENDITURES:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	221,635	-	957
Public Works	-	-	265,632	-
Health	-	-	-	-
Human Services	742,364	-	-	-
Conservation and Recreation	-	-	-	-
Debt Service:				
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	<u>742,364</u>	<u>221,635</u>	<u>265,632</u>	<u>957</u>
Excess (Deficit) of Revenues Over/ (Under) Expenditures	<u>2</u>	<u>184,223</u>	<u>-</u>	<u>10,527</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers-In	-	45,090	-	-
Operating Transfers-Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>45,090</u>	<u>-</u>	<u>-</u>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	2	229,313	-	10,527
Fund Balance, Beginning of Year	<u>-</u>	<u>4,630</u>	<u>-</u>	<u>5,343</u>
Fund Balance, End of Year	<u>\$ 2</u>	<u>233,943</u>	<u>-</u>	<u>15,870</u>

Jail Social Security Incentive	Family Preservation Team Grant	Title IV-E Contract	Ditch Maintenance	Jail Pay for Stay	Veterans Memorial Trust	Total Special Revenue Funds
-	-	-	-	-	-	14,412,818
-	118,937	1,332,677	-	-	-	43,726,130
-	-	-	-	39,868	-	6,164,901
-	-	-	-	-	-	2,978,803
-	-	-	44,036	-	-	44,036
-	-	-	-	-	-	21,589
-	-	-	-	-	-	2,324,150
-	118,937	1,332,677	44,036	39,868	-	69,672,427
-	-	-	-	-	-	1,769,768
-	-	-	-	-	-	423,455
1,114	191,491	1,419,069	-	32,026	-	2,991,678
-	-	-	5,109	-	-	6,850,033
-	-	-	-	-	-	21,503,236
-	-	-	-	-	-	34,801,054
-	-	-	-	-	-	1,020,662
-	-	-	-	-	-	7,100
1,114	191,491	1,419,069	5,109	32,026	-	69,366,986
(1,114)	(72,554)	(86,392)	38,927	7,842	-	305,441
-	-	-	36,323	-	-	2,695,573
-	-	-	(50,430)	-	-	(1,157,899)
-	-	-	(14,107)	-	-	1,537,674
(1,114)	(72,554)	(86,392)	24,820	7,842	-	1,843,115
3,268	80,650	81,717	33,938	22,536	1,964	9,020,018
2,154	8,096	(4,675)	58,758	30,378	1,964	10,863,133

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Public Assistance Special Revenue Fund
Year Ended December 31, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Intergovernmental	\$ 15,416,015	14,136,948	(1,279,067)
Other Revenue	<u>605,000</u>	<u>708,826</u>	<u>103,826</u>
Total Revenues	<u>16,021,015</u>	<u>14,845,774</u>	<u>(1,175,241)</u>
EXPENDITURES:			
Current:			
Human Services:			
Salary - Employees	6,780,000	6,767,625	12,375
PERS	789,933	789,933	-
Workmen's Compensation	61,758	61,758	-
Unemployment Compensation	5,000	1,913	3,087
Medicare	57,750	55,443	2,307
Dental Insurance	34,844	31,714	3,130
Life Insurance	6,638	5,328	1,310
Health Insurance	1,064,460	1,062,036	2,424
Travel Expenses	233,219	212,461	20,758
Office Supplies	313,285	234,587	78,698
Equipment	328,277	256,271	72,006
Equipment Rental	99,286	95,380	3,906
Contract Services/Repairs	199,150	171,411	27,739
Contract Services/Other	6,308,697	6,264,701	43,996
Contract Services/Facility	1,105,541	1,064,642	40,899
Insurance - Officials Bond	250	100	150
Insurance - Other	48,632	48,632	-
Purchased Services	3,708,456	3,698,511	9,945
Public Assistance	697,000	689,586	7,414
Other Expenses	<u>40,753</u>	<u>32,667</u>	<u>8,086</u>
Total Expenditures	<u>21,882,929</u>	<u>21,544,699</u>	<u>338,230</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(5,861,914)</u>	<u>(6,698,925)</u>	<u>(837,011)</u>
OTHER FINANCING SOURCES (USES):			
Operating Transfers-In	<u>4,209,738</u>	<u>5,234,322</u>	<u>1,024,584</u>
Total Other Financing Sources (Uses)	<u>4,209,738</u>	<u>5,234,322</u>	<u>1,024,584</u>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(1,652,176)	(1,464,603)	187,573
Fund Balance, Beginning of Year	388,156	388,156	-
Prior Year Encumbrances Appropriated	<u>1,264,020</u>	<u>1,264,020</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>187,573</u>	<u>187,573</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Child Support Enforcement Agency Special Revenue Fund
Year Ended December 31, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Intergovernmental	\$ 3,410,734	3,672,204	261,470
Charges for Services	420,000	379,157	(40,843)
Other Revenue	70,000	136,889	66,889
Total Revenues	3,900,734	4,188,250	287,516
EXPENDITURES:			
Current:			
Human Services:			
Salary - Employees	2,063,000	2,058,819	4,181
PERS	236,946	236,946	-
Workmen's Compensation	8,516	8,516	-
Unemployment Compensation	1,000	132	868
Medicare	30,500	27,513	2,987
Dental Insurance	10,800	10,749	51
Life Insurance	1,900	1,878	22
Health Insurance	382,000	380,857	1,143
Travel Expenses	20,575	19,263	1,312
Office Supplies	39,430	31,344	8,086
Equipment	1,000	-	1,000
Equipment Rental	500	-	500
Contract Services/Repairs	500	-	500
Contract Services/Other	96,937	81,539	15,398
Purchased Services	949,057	862,759	86,298
Other Expenses	18,224	7,167	11,057
Total Expenditures	3,860,885	3,727,482	133,403
Excess (Deficit) Revenues Over/ (Under) Expenditures	39,849	460,768	420,919
OTHER FINANCING SOURCES (USES):			
Operating Transfers-In	628,682	628,682	-
Operating Transfers-Out	(926,054)	(926,054)	-
Total Other Financing Sources (Uses)	(297,372)	(297,372)	-
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(257,523)	163,396	420,919
Fund Balance, Beginning of Year	49,024	49,024	-
Prior Year Encumbrances Appropriated	208,499	208,499	-
Fund Balance, End of Year	\$ -	420,919	420,919

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Children's Home Levy Special Revenue Fund
Year Ended December 31, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Taxes	\$ 2,827,172	2,769,363	(57,809)
Intergovernmental	2,491,447	3,007,746	516,299
Charges for Services	3,745,700	4,531,890	786,190
Other Revenue	<u>6,000</u>	<u>11,975</u>	<u>5,975</u>
Total Revenues	<u>9,070,319</u>	<u>10,320,974</u>	<u>1,250,655</u>
EXPENDITURES:			
Current:			
Human Services:			
Salary - Employees	469,500	465,320	4,180
PERS	55,444	55,444	-
Workmen's Compensation	35,855	35,855	-
Medicare	5,800	5,657	143
Dental Insurance	2,550	2,519	31
Life Insurance	450	428	22
Health Insurance	69,250	69,156	94
Travel Expenses	600	477	123
Office Supplies	550	439	111
Equipment	17,250	17,107	143
Contract Services/Repairs	75,315	71,906	3,409
Contract Services/Other	2,460,169	2,392,924	67,245
Placement Services	3,022,000	2,922,408	99,592
Children's Home	70,045	66,167	3,878
Foster Care	22,650	19,273	3,377
Purchased Services	615,000	571,580	43,420
Medical Services	12,500	9,851	2,649
Other Expenses	<u>9,500</u>	<u>4,995</u>	<u>4,505</u>
Total Expenditures	<u>6,944,428</u>	<u>6,711,506</u>	<u>232,922</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>2,125,891</u>	<u>3,609,468</u>	<u>1,483,577</u>
OTHER FINANCING SOURCES (USES):			
Operating Transfers-Out	<u>(3,516,956)</u>	<u>(3,516,956)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(3,516,956)</u>	<u>(3,516,956)</u>	<u>-</u>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(1,391,065)	92,512	1,483,577
Fund Balance, Beginning of Year	1,612,179	1,612,179	-
Prior Year Encumbrances Appropriated	<u>488,329</u>	<u>488,329</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>709,443</u>	<u>2,193,020</u>	<u>1,483,577</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Community Development Block Grant Special Revenue Fund
Year Ended December 31, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Intergovernmental	\$ 553,000	498,719	(54,281)
Other Revenue	<u>5,000</u>	<u>13,095</u>	<u>8,095</u>
 Total Revenues	 <u>558,000</u>	 <u>511,814</u>	 <u>(46,186)</u>
 EXPENDITURES:			
Current:			
Public Works:			
C.D.B.G.:			
Salary - Employees	9,000	-	9,000
Salary - Employees	5,391	5,391	-
Salary - Employees	31,609	25,462	6,147
Office Supplies	2,000	919	1,081
Advertising and Printing	500	-	500
Advertising and Printing	1,819	990	829
Advertising and Printing	3,000	1,926	1,074
Contract Services/Other	201,048	179,436	21,612
Contract Services/Other	306,149	294,721	11,428
Other Expenses	500	-	500
Other Expenses	1,428	1,428	-
Other Expenses	9,500	6,780	2,720
 Housing Rehab:			
Other Expenses	19,323	14,217	5,106
 Project Advances:			
Other Expenses	<u>26,499</u>	<u>20,000</u>	<u>6,499</u>
 Total Expenditures	 <u>617,766</u>	 <u>551,270</u>	 <u>66,496</u>
 Excess (Deficit) Revenues Over/ (Under) Expenditures	 (59,766)	 (39,456)	 20,310
 Fund Balance, Beginning of Year	 (67,528)	 (67,528)	 -
 Prior Year Encumbrances Appropriated	 <u>127,295</u>	 <u>127,295</u>	 -
 Fund Balance, End of Year	 \$ <u>1</u>	 <u>20,311</u>	 <u>20,310</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Mediation Program Special Revenue Fund
Year Ended December 31, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Intergovernmental	\$ 197,200	164,742	(32,458)
Charges for Services	23,000	40,675	17,675
Total Revenues	220,200	205,417	(14,783)
EXPENDITURES:			
Current:			
Public Safety:			
Mediation Pilot Project:			
Salary - Employees	152,000	121,748	30,252
PERS	20,596	16,224	4,372
Workmen's Compensation	176	176	-
Medicare	2,320	1,764	556
Dental Insurance	1,040	549	491
Life Insurance	675	88	587
Health Insurance	20,472	17,731	2,741
Office Supplies	1,000	469	531
Other Expenses	19,669	19,656	13
Mediation Service Fee:			
Other Expenses	23,000	-	23,000
Total Expenditures	240,948	178,405	62,543
Excess (Deficit) Revenues Over/ (Under) Expenditures	(20,748)	27,012	47,760
OTHER FINANCING SOURCES (USES):			
Operating Transfers-In	20,748	20,748	-
Total Other Financing Sources (Uses)	20,748	20,748	-
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-	47,760	47,760
Fund Balance, Beginning of Year	23,196	23,196	-
Fund Balance, End of Year	\$ 23,196	70,956	47,760

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Recycle Ohio Special Revenue Fund
Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable/ (Unfavorable)
REVENUES:			
Intergovernmental	\$ 127,442	138,520	11,078
Other Revenue	<u>49,400</u>	<u>10,000</u>	<u>(39,400)</u>
Total Revenues	<u>176,842</u>	<u>148,520</u>	<u>(28,322)</u>
EXPENDITURES:			
Current:			
Conservation and Recreation:			
Salary - Employees	15,875	15,013	862
PERS	1,188	1,188	-
Workmen's Compensation	27	16	11
Medicare	232	219	13
Dental Insurance	70	70	-
Dental Insurance	10	10	-
Health Insurance	2,450	2,450	-
Equipment	14,200	7,100	7,100
Contract Services/Other	3,300	2,650	650
Other Expenses	103,003	84,389	18,614
Other Expenses	<u>58,556</u>	<u>42,486</u>	<u>16,070</u>
Total Expenditures	<u>198,911</u>	<u>155,591</u>	<u>43,320</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(22,069)	(7,071)	14,998
Fund Balance, Beginning of Year	5,067	5,067	-
Prior Year Encumbrances Appropriated	<u>22,069</u>	<u>22,069</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 5,067</u>	<u>20,065</u>	<u>14,998</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Mental Retardation/Developmental Disabilities Special Revenue Fund
Year Ended December 31, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Taxes	\$ 8,300,561	8,175,423	(125,138)
Intergovernmental	12,912,882	11,942,201	(970,681)
Fees, Fines and Forfeitures	616,300	627,424	11,124
Other Revenue	1,130,900	1,126,143	(4,757)
Total Revenues	22,960,643	21,871,191	(1,089,452)
EXPENDITURES:			
Current:			
Health:			
MR/DD General Fund:			
Salary - Employees	12,524,900	11,881,958	642,942
PERS	2,009,000	1,781,156	227,844
Workmen's Compensation	333,706	261,982	71,724
Unemployment Compensation	4,400	1,421	2,979
Medicare	127,700	117,669	10,031
Dental Insurance	72,500	62,203	10,297
Life Insurance	10,900	10,098	802
Health Insurance	2,049,600	2,017,917	31,683
Travel Expenses	61,935	57,115	4,820
Office Supplies	896,358	824,974	71,384
Equipment	92,800	71,757	21,043
Advertising and Printing	26,255	20,268	5,987
Contract Services/Repairs	50,516	34,796	15,720
Contract Services/Other	493,748	465,534	28,214
Contract Services/Facility	1,015,601	956,503	59,098
Rentals	106,096	89,413	16,683
Bed Tax	341,174	341,174	-
Capital Assistance	85,000	83,601	1,399
Debt Service: Principal	250,000	185,000	65,000
Debt Service: Interest	34,000	32,920	1,080
Other Expenses	2,744	1,418	1,326
County MR/DD Residential Services:			
Office Supplies	7,225	5,020	2,205
Equipment	10,000	2,661	7,339
Contract Services/Other	1,837,285	1,330,005	507,280
Rentals	55,000	54,837	163
F.F. Mueller Residential Center:			
Other expenses	1,000	-	1,000
Total Expenditures	22,499,443	20,691,400	1,808,043
Excess (Deficit) Revenues Over/ (Under) Expenditures	461,200	1,179,791	718,591

(Continued)

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Mental Retardation/Developmental Disabilities Special Revenue Fund
Year Ended December 31, 2000
(Continued)

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable/ (Unfavorable)
OTHER FINANCING SOURCES (USES):			
Advances-In	75,000	-	(75,000)
Operating Transfers-In	300,000	300,000	-
Advances-Out	(75,000)	-	75,000
Operating Transfers-Out	<u>(300,000)</u>	<u>(300,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	461,200	1,179,791	718,591
Fund Balance, Beginning of Year	1,011,253	1,011,253	-
Prior Year Encumbrances Appropriated	<u>302,450</u>	<u>302,450</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>1,774,903</u>	<u>2,493,494</u>	<u>718,591</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Drug Task Force Special Revenue Fund
Year Ended December 31, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Other Revenue	\$ -	102	102
Total Revenues	-	102	102
EXPENDITURES:			
Current:			
Public Safety:			
Other Expenses	12,662	-	12,662
Other Expenses	4,956	-	4,956
Total Expenditures	17,618	-	17,618
Excess (Deficit) Revenues Over/ (Under) Expenditures	(17,618)	102	17,720
OTHER FINANCING SOURCES (USES):			
Operating Transfers-Out	(1,569)	-	1,569
Total Other Financing Sources (Uses)	(1,569)	-	1,569
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(19,187)	102	19,289
Fund Balance, Beginning of Year	19,187	19,187	-
Fund Balance, End of Year	\$ -	19,289	19,289

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Mandatory Fine Special Revenue Fund
Year Ended December 31, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Fees, Fines and Forfeitures	\$ 53,000	35,411	(17,589)
Total Revenues	53,000	35,411	(17,589)
EXPENDITURES:			
Current:			
Public Safety:			
Prosecuting Attorney:			
Salary - Employees	7,222	7,222	-
Workmen's Compensation	26	26	-
Medicare	105	105	-
Special Purpose Expense	37,642	23,446	14,196
Other Expenses	1,939	1,910	29
Sheriff:			
Special Purpose Expense	16,493	11,127	5,366
Total Expenditures	63,427	43,836	19,591
Excess (Deficit) Revenues Over/ (Under) Expenditures	(10,427)	(8,425)	2,002
Fund Balance, Beginning of Year	10,428	10,428	-
Fund Balance, End of Year	\$ 1	2,003	2,002

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Dog and Kennel Special Revenue Fund
Year Ended December 31, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Fees, Fines and Forfeitures	\$ 296,512	283,258	(13,254)
Other Revenue	6,000	4,636	(1,364)
Total Revenues	302,512	287,894	(14,618)
EXPENDITURES:			
Current:			
Health:			
Commissioners Office:			
Salary - Employees	27,240	27,204	36
PERS	3,700	3,312	388
Workmen's Compensation	194	194	-
Medicare	157	157	-
Dental Insurance	676	675	1
Life Insurance	96	96	-
Health Insurance	16,455	16,453	2
Contract Services/Other	28,200	28,200	-
Claims	3,878	441	3,437
Grant - Human Services	224,750	224,750	-
Donation	6,000	4,727	1,273
Other Expenses	493	-	493
Auditor's Office:			
Salary - Employees	23,143	21,520	1,623
PERS	3,136	2,646	490
Dental Insurance	169	169	-
Life Insurance	28	24	4
Health Insurance	5,880	5,879	1
Office Supplies	9,493	7,391	2,102
Other Expenses	2,007	2,007	-
Total Expenditures	355,695	345,845	9,850
Excess (Deficit) Revenues Over/ (Under) Expenditures	(53,183)	(57,951)	(4,768)
Fund Balance, Beginning of Year	25,933	25,933	-
Prior Year Encumbrances Appropriated	27,250	27,250	-
Fund Balance, End of Year	\$ -	(4,768)	(4,768)

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Real Estate Assessment Special Revenue Fund
Year Ended December 31, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Fees, Fines and Forfeitures	\$ 652,500	848,112	195,612
Total Revenues	652,500	848,112	195,612
EXPENDITURES:			
Current:			
General Government:			
Legislative and Executive:			
Salary - Employees	285,000	243,129	41,871
PERS	39,075	30,853	8,222
Workmen's Compensation	1,138	1,138	-
Medicare	4,135	2,136	1,999
Dental Insurance	1,267	1,055	212
Life Insurance	235	184	51
Health Insurance	43,620	37,917	5,703
Travel Expenses	2,000	1,481	519
Other Office/Commissioners Expense	5,000	-	5,000
Office Supplies	10,000	6,021	3,979
Equipment	9,401	-	9,401
Contract Services/Other	621,102	614,708	6,394
Other Expenses	50,092	19,805	30,287
Total Expenditures	1,072,065	958,427	113,638
Excess (Deficit) Revenues Over/ (Under) Expenditures	(419,565)	(110,315)	309,250
Fund Balance, Beginning of Year	1,464,989	1,464,989	-
Prior Year Encumbrances Appropriated	56,095	56,095	-
Fund Balance, End of Year	\$ 1,101,519	1,410,769	309,250

CLARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Motor Vehicle and Gas Tax Special Revenue Fund
Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	Variance: <u>Favorable/ (Unfavorable)</u>
REVENUES:			
Taxes	\$ 2,584,000	2,609,352	25,352
Intergovernmental	2,770,000	2,971,943	201,943
Fees, Fines and Forfeitures	60,000	53,589	(6,411)
Investment Income	50,000	-	(50,000)
Other Revenue	<u>226,000</u>	<u>131,864</u>	<u>(94,136)</u>
 Total Revenues	 <u>5,690,000</u>	 <u>5,766,748</u>	 <u>76,748</u>
 EXPENDITURES:			
Current:			
Public Works:			
Salary - Official	77,167	77,166	1
Salary - Employees	234,000	228,041	5,959
Labor Roads	1,582,000	1,550,705	31,295
Labor Bridges	290,000	271,794	18,206
PERS	42,900	33,694	9,206
PERS Roads	197,367	189,624	7,743
PERS Bridges	33,000	32,258	742
Workmen's Compensation	2,100	1,430	670
Workmen's Compensation Roads	38,400	10,368	28,032
Workmen's Compensation Bridges	5,400	4,708	692
Medicare	15,100	15,100	-
Medicare Roads	2,451	2,430	21
Dental Insurance	900	816	84
Dental Insurance Roads	6,135	6,135	-
Dental Insurance Bridges	1,100	1,013	87
Life Insurance	200	148	52
Life Insurance Roads	1,200	1,040	160
Life Insurance Bridges	230	192	38
Health Insurance	37,000	30,865	6,135
Health Insurance Roads	238,248	238,208	40
Health Insurance Bridges	48,200	43,503	4,697
Travel Expenses	2,000	-	2,000
Other Employee Expense	1,000	-	1,000
Office Supplies	16,676	16,624	52
Materials Roads	554,508	545,472	9,036
Materials Bridges	307,350	282,256	25,094
Land Roads	42,000	41,650	350
Land Bridges	6,000	4,150	1,850
Small Equipment	45,271	24,785	20,486
Equipment Roads	222,072	198,341	23,731
Equipment Bridges	81,168	57,836	23,332
Advertising and Printing	5,000	4,341	659
Contract Services/Other Roads	203,211	136,529	66,682
Contract Services/Other Bridges	45,000	32,858	12,142
Contract Services/Projects Roads	1,060,000	926,003	133,997
Contract Services/Projects Bridges	250,000	190,214	59,786
			(Continued)

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Motor Vehicle and Gas Tax Special Revenue Fund
Year Ended December 31, 2000
(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
EXPENDITURES (con't):			
Current (con't):			
Public Works (con't):			
Notes	209,000	207,100	1,900
Other Expenses	192,043	188,979	3,064
Other Expenses Roads	<u>536,354</u>	<u>508,415</u>	<u>27,939</u>
Total Expenditures	<u>6,631,751</u>	<u>6,104,791</u>	<u>526,960</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(941,751)</u>	<u>(338,043)</u>	<u>603,708</u>
OTHER FINANCING SOURCES (USES):			
Proceeds of Notes	100,000	100,000	-
Operating Transfers-In	617,000	681,858	64,858
Operating Transfers-Out	<u>(807,469)</u>	<u>(807,469)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(90,469)</u>	<u>(25,611)</u>	<u>64,858</u>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(1,032,220)	(363,654)	668,566
Fund Balance, Beginning of Year	725,067	725,067	-
Prior Year Encumbrances Appropriated	<u>307,153</u>	<u>307,153</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>668,566</u>	<u>668,566</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Computer Maintenance Special Revenue Fund
Year Ended December 31, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Fees, Fines and Forfeitures	\$ <u>34,930</u>	<u>92,637</u>	<u>57,707</u>
Total Revenues	<u>34,930</u>	<u>92,637</u>	<u>57,707</u>
EXPENDITURES:			
Current:			
General Government:			
Judicial:			
Common Pleas Court:			
Special Purpose Expense	74,000	66,056	7,944
Probate Court:			
Special Purpose Expense	51,000	39,632	11,368
Juvenile Court:			
Special Purpose Expense	<u>27,904</u>	<u>19,305</u>	<u>8,599</u>
Total Expenditures	<u>152,904</u>	<u>124,993</u>	<u>27,911</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(117,974)	(32,356)	85,618
Fund Balance, Beginning of Year	110,135	110,135	-
Prior Year Encumbrances Appropriated	<u>12,000</u>	<u>12,000</u>	-
Fund Balance, End of Year	\$ <u>4,161</u>	<u>89,779</u>	<u>85,618</u>

CLARK COUNTY, OHIO
 Schedule of Revenues, Expenditures and Changes
 in Fund Balance - Budget and Actual (Budget Basis)
 Legal Research Special Revenue Fund
 Year Ended December 31, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Fees, Fines and Forfeitures	\$ -	13,495	13,495
Total Revenues	-	13,495	13,495
EXPENDITURES:			
Current:			
General Government:			
Judicial:			
Common Pleas Court:			
Special Purpose Expense	9,131	4,672	4,459
Juvenile Court:			
Other Expenses	10,706	6,432	4,274
Total Expenditures	19,837	11,104	8,733
Excess (Deficit) Revenues Over/ (Under) Expenditures	(19,837)	2,391	22,228
Fund Balance, Beginning of Year	19,838	19,838	-
Prior Year Encumbrances Appropriated	-	-	-
Fund Balance, End of Year	\$ 1	22,229	22,228

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
LIS Mapping Special Revenue Fund
Year Ended December 31, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Fees, Fines and Forfeitures	\$ 200,000	227,116	27,116
Other Revenue	-	10,568	10,568
Total Revenues	200,000	237,684	37,684
EXPENDITURES:			
Current:			
Public Works:			
Salary - Employees	31,250	-	31,250
PERS	4,250	-	4,250
Workmen's Compensation	160	63	97
Medicare	400	-	400
Dental Insurance	170	-	170
Life Insurance	30	-	30
Health Insurance	6,200	-	6,200
Equipment	20,715	9,791	10,924
Contract Services/Other	437,306	310,659	126,647
Other Expenses	31,167	12,143	19,024
Total Expenditures	531,648	332,656	198,992
Excess (Deficit) Revenues Over/ (Under) Expenditures	(331,648)	(94,972)	236,676
OTHER FINANCING SOURCES (USES):			
Proceeds of Notes	200,000	200,000	-
Total Other Financing Sources (Uses)	200,000	200,000	-
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(131,648)	105,028	236,676
Fund Balance, Beginning of Year	29,420	29,420	-
Prior Year Encumbrances Appropriated	131,988	131,988	-
Fund Balance, End of Year	\$ 29,760	266,436	236,676

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
DRETAC Special Revenue Fund
Year Ended December 31, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Taxes	\$ 150,000	188,493	38,493
Other Revenue	-	23,029	23,029
Total Revenues	<u>150,000</u>	<u>211,522</u>	<u>61,522</u>
EXPENDITURES:			
Current:			
General Government:			
Legislative and Executive:			
Treasurer's Office:			
Salary - Employees	70,000	45,294	24,706
PERS	9,485	5,192	4,293
Workmen's Compensation	390	187	203
Medicare	800	-	800
Dental Insurance	250	197	53
Life Insurance	75	28	47
Health Insurance	8,018	6,859	1,159
Travel Expenses	800	581	219
Office Supplies	4,000	825	3,175
Equipment	15,000	5,000	10,000
Advertising and Printing	10,000	1,653	8,347
Other Expenses	<u>177,215</u>	<u>15,699</u>	<u>161,516</u>
Total Legislative and Executive	<u>296,033</u>	<u>81,515</u>	<u>214,518</u>
Judicial:			
Prosecutor's Office:			
Salary - Employees	109,000	73,814	35,186
PERS	13,920	10,516	3,404
Workmen's Compensation	267	266	1
Medicare	1,581	846	735
Dental Insurance	174	145	29
Life Insurance	28	27	1
Health Insurance	6,730	6,703	27
Office Supplies	10,000	-	10,000
Other Expenses	<u>145,678</u>	<u>2,804</u>	<u>142,874</u>
Total Judicial	<u>287,378</u>	<u>95,121</u>	<u>192,257</u>
Total Expenditures	<u>583,411</u>	<u>176,636</u>	<u>406,775</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(433,411)	34,886	468,297
Fund Balance, Beginning of Year	424,757	424,757	-
Prior Year Encumbrances Appropriated	<u>8,654</u>	<u>8,654</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>468,297</u>	<u>468,297</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Emergency Planning Special Revenue Fund
Year Ended December 31, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Intergovernmental	\$ 20,000	15,817	(4,183)
Other Revenue	<u>36,128</u>	<u>37,208</u>	<u>1,080</u>
 Total Revenues	 <u>56,128</u>	 <u>53,025</u>	 <u>(3,103)</u>
EXPENDITURES:			
Current:			
Public Safety:			
Emergency Management:			
Office Supplies	1,000	1,000	-
Equipment	6,650	3,798	2,852
Advertising and Printing	1,050	1,050	-
Other Expenses	19,822	14,987	4,835
 Hazmat:			
Other Expenses	<u>67,893</u>	<u>62,346</u>	<u>5,547</u>
 Total Expenditures	 <u>96,415</u>	 <u>83,181</u>	 <u>13,234</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(40,287)	(30,156)	10,131
Fund Balance, Beginning of Year	27,376	27,376	-
Prior Year Encumbrances Appropriated	<u>12,911</u>	<u>12,911</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>-</u>	<u>10,131</u>	<u>10,131</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Recreation Special Revenue Fund
Year Ended December 31, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Fees, Fines and Forfeitures	\$ 25,000	408	(24,592)
Other Revenue	<u>31,000</u>	<u>407</u>	<u>(30,593)</u>
 Total Revenues	 <u>56,000</u>	 <u>815</u>	 <u>(55,185)</u>
EXPENDITURES:			
Current:			
Conservation and Recreation:			
Salary - Employees	23,966	23,966	-
Salary - Seasonal	986	986	-
PERS	6,298	6,298	-
Workmen's Compensation	360	360	-
Medicare	205	205	-
Dental Insurance	169	169	-
Life Insurance	24	24	-
Health Insurance	2,742	2,742	-
Office Supplies	644	226	418
Contract Services/Other	4,112	3,760	352
Contract Services/Intergovernment	156,307	156,306	1
Fireworks Program	20,700	9,810	10,890
Other Expenses	<u>4,997</u>	<u>4,467</u>	<u>530</u>
 Total Expenditures	 <u>221,510</u>	 <u>209,319</u>	 <u>12,191</u>
 Excess (Deficit) Revenues Over/ (Under) Expenditures	 <u>(165,510)</u>	 <u>(208,504)</u>	 <u>(42,994)</u>
OTHER FINANCING SOURCES (USES):			
Operating Transfers-In	<u>161,396</u>	<u>179,666</u>	<u>18,270</u>
 Total Other Financing Sources (Uses)	 <u>161,396</u>	 <u>179,666</u>	 <u>18,270</u>
 Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	 <u>(4,114)</u>	 <u>(28,838)</u>	 <u>(24,724)</u>
Fund Balance, Beginning of Year	24,724	24,724	-
Prior Year Encumbrances Appropriated	<u>4,114</u>	<u>4,114</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>24,724</u>	<u>-</u>	<u>(24,724)</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Ohio Youth Commission Program Special Revenue Fund
Year Ended December 31, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Intergovernmental	\$ 60,000	18,913	(41,087)
Total Revenues	60,000	18,913	(41,087)
EXPENDITURES:			
Current:			
Human Services:			
Ohio Youth Commission:			
Other Expenses	102,189	-	102,189
Youth Employment Services:			
Personal Service	39,520	12,788	26,732
PERS	5,355	2,916	2,439
Workmen's Compensation	157	157	-
Medicare	573	201	372
Dental Insurance	174	84	90
Life Insurance	28	12	16
Health Insurance	5,880	2,940	2,940
Travel Expenses	2,500	-	2,500
Office Supplies	3,000	-	3,000
Equipment Rental	1,000	-	1,000
Rent and Utilities	3,000	-	3,000
Other Expenses	1,347	142	1,205
Total Expenditures	164,723	19,240	145,483
Excess (Deficit) Revenues Over/ (Under) Expenditures	(104,723)	(327)	104,396
Fund Balance, Beginning of Year	104,724	104,724	-
Fund Balance, End of Year	\$ 1	104,397	104,396

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Law Enforcement Special Revenue Fund
Year Ended December 31, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Fees, Fines and Forfeitures	\$ 93,180	54,170	(39,010)
Total Revenues	<u>93,180</u>	<u>54,170</u>	<u>(39,010)</u>
EXPENDITURES:			
Current:			
Public Safety:			
Sheriff:			
Special Purpose Expense	14,792	1,213	13,579
Prosecuting Attorney:			
Special Purpose Expense	<u>81,780</u>	<u>50,092</u>	<u>31,688</u>
Total Expenditures	<u>96,572</u>	<u>51,305</u>	<u>45,267</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(3,392)	2,865	6,257
Fund Balance, Beginning of Year	<u>3,393</u>	<u>3,393</u>	-
Fund Balance, End of Year	\$ <u>1</u>	<u>6,258</u>	<u>6,257</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Home Arrest Monitoring Special Revenue Fund
Year Ended December 31, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Charges for Services	\$ -	13,255	13,255
Total Revenues	-	13,255	13,255
EXPENDITURES:			
Current:			
Public Safety:			
Clerk of Courts Home Arrest Monitoring:			
Contract Services/Other	24,345	17,682	6,663
Sheriff Home Electric Monitoring:			
Other Expenses	4,478	4,478	-
Total Expenditures	28,823	22,160	6,663
Excess (Deficit) Revenues Over/ (Under) Expenditures	(28,823)	(8,905)	19,918
Fund Balance, Beginning of Year	27,789	27,789	-
Prior Year Encumbrances Appropriated	1,034	1,034	-
Fund Balance, End of Year	\$ -	19,918	19,918

CLARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Enforcement and Education Special Revenue Fund
Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	Variance: <u>Favorable/ (Unfavorable)</u>
REVENUES:			
Fees, Fines and Forfeitures	\$ 12,015	22,889	10,874
 Total Revenues	 <u>12,015</u>	 <u>22,889</u>	 <u>10,874</u>
EXPENDITURES:			
Current:			
Public Safety:			
Salary - Employees	20,240	12,928	7,312
PERS	3,380	1,711	1,669
Medicare	294	188	106
Dental Insurance	70	56	14
Life Insurance	10	8	2
Health Insurance	2,450	1,960	490
Equipment	20,350	18,170	2,180
Special Purpose Expense	<u>45,644</u>	<u>13,509</u>	<u>32,135</u>
 Total Expenditures	 <u>92,438</u>	 <u>48,530</u>	 <u>43,908</u>
 Excess (Deficit) Revenues Over/ (Under) Expenditures	 (80,423)	 (25,641)	 54,782
 Fund Balance, Beginning of Year	 <u>80,423</u>	 <u>80,423</u>	 <u>-</u>
 Fund Balance, End of Year	\$ <u>-</u>	<u>54,782</u>	<u>54,782</u>

CLARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Felony Delinquent Care and Custody Special Revenue Fund
Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	Variance: <u>Favorable/ (Unfavorable)</u>
REVENUES:			
Intergovernmental	\$ 738,859	835,958	97,099
Other Revenue	<u>26,173</u>	<u>-</u>	<u>(26,173)</u>
 Total Revenues	 <u>765,032</u>	 <u>835,958</u>	 <u>70,926</u>
EXPENDITURES:			
Current:			
Public Safety:			
Salary - Employees	446,200	394,990	51,210
PERS	48,533	41,627	6,906
Workmen's Compensation	6,000	832	5,168
Unemployment Compensation	11,000	-	11,000
Medicare	6,469	4,093	2,376
Dental Insurance	4,000	1,745	2,255
Life Insurance	394	262	132
Health Insurance	53,043	53,043	-
Educational Supplies	2,500	-	2,500
Travel and Training	7,000	4,413	2,587
Office Supplies	8,500	4,962	3,538
Equipment	3,000	-	3,000
Maintenance and Repair	3,000	-	3,000
Contract Services/Other	309,545	62,950	246,595
Financial Assistance	1,200	-	1,200
Other Expenses	51,847	28,410	23,437
Other Expenses	<u>35,000</u>	<u>25,357</u>	<u>9,643</u>
 Total Expenditures	 <u>997,231</u>	 <u>622,684</u>	 <u>374,547</u>
 Excess (Deficit) Revenues Over/ (Under) Expenditures	 (232,199)	 213,274	 445,473
 Fund Balance, Beginning of Year	 1,108,644	 1,108,644	 -
 Prior Year Encumbrances Appropriated	 <u>16,392</u>	 <u>16,392</u>	 <u>-</u>
 Fund Balance, End of Year	 \$ <u>892,837</u>	 <u>1,338,310</u>	 <u>445,473</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Indigent Drivers Alcohol Special Revenue Fund
Year Ended December 31, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Fees, Fines and Forfeitures	\$ <u>12,873</u>	<u>2,366</u>	<u>(10,507)</u>
Total Revenues	<u>12,873</u>	<u>2,366</u>	<u>(10,507)</u>
EXPENDITURES:			
Current:			
Public Safety: Contract Services/Other	<u>47,726</u>	<u>-</u>	<u>47,726</u>
Total Expenditures	<u>47,726</u>	<u>-</u>	<u>47,726</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(34,853)	2,366	37,219
Fund Balance, Beginning of Year	<u>34,854</u>	<u>34,854</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>1</u>	<u>37,220</u>	<u>37,219</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
LEAA Project Special Revenue Fund
Year Ended December 31, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Intergovernmental	\$ 986,795	225,013	(761,782)
Other Revenue	<u>1,000</u>	<u>22,590</u>	<u>21,590</u>
Total Revenues	<u>987,795</u>	<u>247,603</u>	<u>(740,192)</u>
EXPENDITURES:			
Current:			
General Government:			
Judicial:			
Commissioner's LEAA Project:			
Other Expenses	<u>977,334</u>	<u>207,600</u>	<u>769,734</u>
Total Judicial	<u>977,334</u>	<u>207,600</u>	<u>769,734</u>
Human Services:			
Prosecuting Attorney Victim's Trust:			
Other Expenses	1,237	327	910
Violence Against Women Grant:			
Salary - Employees	35,000	35,000	-
PERS	4,744	4,305	439
Workmen's Compensation	28	28	-
Medicare	508	508	-
Dental Insurance	174	169	5
Life Insurance	28	24	4
Health Insurance	3,259	2,347	912
Travel Expenses	3,435	3,427	8
Other Expenses	<u>5,992</u>	<u>1,392</u>	<u>4,600</u>
Total Human Services	<u>54,405</u>	<u>47,527</u>	<u>6,878</u>
Total Expenditures	<u>1,031,739</u>	<u>255,127</u>	<u>776,612</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(43,944)	(7,524)	36,420
Fund Balance, Beginning of Year	<u>43,944</u>	<u>43,944</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>-</u>	<u>36,420</u>	<u>36,420</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Victim Advocate Grant Special Revenue Fund
Year Ended December 31, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Intergovernmental	\$ 136,273	74,722	(61,551)
Other Revenue	-	10,838	10,838
Total Revenues	136,273	85,560	(50,713)
EXPENDITURES:			
Current:			
Public Safety:			
Juvenile Advocate:			
Salary - Employees	7,303	-	7,303
Victim & Child Advocate:			
Salary - Employees	4,456	-	4,456
Salary - Employees	13,260	-	13,260
PERS	1,078	100	978
PERS	1,796	38	1,758
Workmen's Compensation	9	-	9
Workmen's Compensation	8	-	8
Medicare	115	-	115
Medicare	755	-	755
Equipment	3,500	3,500	-
VOCA (CASA) Grant:			
Salary - Employees	22,302	16,257	6,045
PERS	3,006	1,938	1,068
Workmen's Compensation	495	13	482
Medicare	291	236	55
Dental Insurance	169	169	-
Life Insurance	26	25	1
Health Insurance	4,034	2,347	1,687
Office Supplies	1,102	1,102	-
Equipment	1,153	1,150	3
Juvenile/Victim/Child Advocate:			
Salary - Employees	33,442	25,035	8,407
Salary - Employees	5,598	5,596	2
PERS	3,946	2,387	1,559
PERS	714	714	-
Workmen's Compensation	291	96	195
Medicare	369	369	-
Medicare	77	77	-
Dental Insurance	967	169	798
Life Insurance	30	30	-
Health Insurance	5,523	5,479	44
Office Supplies	1,278	936	342
Equipment	3,549	49	3,500
Advertising and Printing	750	580	170
Rent and Utilities	200	200	-
Other Expenses	106	106	-

(Continued)

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Victim Advocate Grant Special Revenue Fund
Year Ended December 31, 2000
(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
VOCA (CAC) Grant:			
Salary - Employees	28,361	16,946	11,415
PERS	3,276	-	3,276
Workmen's Compensation	242	-	242
Medicare	352	201	151
Dental Insurance	73	42	31
Life Insurance	10	6	4
Health Insurance	2,450	1,470	980
Travel Expenses	50	50	-
Other Expenses	116	116	-
Total Expenditures	<u>156,628</u>	<u>87,529</u>	<u>69,099</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(20,355)</u>	<u>(1,969)</u>	<u>18,386</u>
OTHER FINANCING SOURCES (USES):			
Operating Transfers-In	<u>-</u>	<u>11,894</u>	<u>11,894</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>11,894</u>	<u>11,894</u>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	<u>(20,355)</u>	<u>9,925</u>	<u>30,280</u>
Fund Balance, Beginning of Year	<u>20,356</u>	<u>20,356</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1</u>	<u>30,281</u>	<u>30,280</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Certificate of Title Administration Special Revenue Fund
Year Ended December 31, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Fees, Fines and Forfeitures	\$ 576,000	517,268	(58,732)
Other Revenue	-	7,624	7,624
Total Revenues	576,000	524,892	(51,108)
EXPENDITURES:			
Current:			
General Government:			
Legislative and Executive:			
Salary - Employees	390,600	390,398	202
PERS	51,054	46,666	4,388
Workmen's Compensation	1,625	1,625	-
Medicare	2,463	2,453	10
Dental Insurance	2,434	2,434	-
Life Insurance	442	394	48
Health Insurance	67,918	67,918	-
Travel Expenses	5,204	2,374	2,830
Office Supplies	30,032	15,959	14,073
Equipment	2,820	2,820	-
Contract Services/Repairs	7,000	4,800	2,200
Other Expenses	71,273	46,229	25,044
Total Expenditures	632,865	584,070	48,795
Excess (Deficit) Revenues Over/ (Under) Expenditures	(56,865)	(59,178)	(2,313)
Fund Balance, Beginning of Year	266,324	266,324	-
Prior Year Encumbrances Appropriated	4,329	4,329	-
Fund Balance, End of Year	\$ 213,788	211,475	(2,313)

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
County Recorder's Special Equipment Special Revenue Fund
Year Ended December 31, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Fees, Fines and Forfeitures	\$ 160,000	126,192	(33,808)
Total Revenues	160,000	126,192	(33,808)
EXPENDITURES:			
Current:			
General Government:			
Legislative and Executive:			
Office Furniture and Equipment	34,517	13,245	21,272
Contract Services/Other	155,483	152,517	2,966
Total Expenditures	190,000	165,762	24,238
Excess (Deficit) Revenues Over/ (Under) Expenditures	(30,000)	(39,570)	(9,570)
Fund Balance, Beginning of Year	69,312	69,312	-
Prior Year Encumbrances Appropriated	20,000	20,000	-
Fund Balance, End of Year	\$ 59,312	49,742	(9,570)

CLARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual (Budget Basis)
 Treasurer Prepayment Interest Special Revenue Fund
 Year Ended December 31, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Investment Income	\$ 14,500	20,783	6,283
 Total Revenues	 14,500	 20,783	 6,283
 EXPENDITURES:			
Current:			
General Government:			
Legislative and Executive:			
Salary - Employees	9,500	9,200	300
PERS	1,290	911	379
Workmen's Compensation	57	37	20
Dental Insurance	87	56	31
Life Insurance	14	8	6
Health Insurance	2,500	1,960	540
Other Expenses	4,308	3,163	1,145
 Total Expenditures	 17,756	 15,335	 2,421
 Excess (Deficit) Revenues Over/ (Under) Expenditures	 (3,256)	 5,448	 8,704
 Fund Balance, Beginning of Year	 4,088	 4,088	 -
 Prior Year Encumbrances Appropriated	 408	 408	 -
 Fund Balance, End of Year	 \$ 1,240	 9,944	 8,704

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Jail Commissary Trust Special Revenue Fund
Year Ended December 31, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Charges for Services	\$ 10,000	15,240	5,240
Total Revenues	<u>10,000</u>	<u>15,240</u>	<u>5,240</u>
EXPENDITURES:			
Current:			
Public Safety:			
Other Expenses	<u>16,825</u>	<u>4,728</u>	<u>12,097</u>
Total Expenditures	<u>16,825</u>	<u>4,728</u>	<u>12,097</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(6,825)	10,512	17,337
Fund Balance, Beginning of Year	<u>6,825</u>	<u>6,825</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>-</u>	<u>17,337</u>	<u>17,337</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Indigent Guardianship Special Revenue Fund
Year Ended December 31, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Fees, Fines and Forfeitures	\$ 24,000	24,666	666
Total Revenues	<u>24,000</u>	<u>24,666</u>	<u>666</u>
EXPENDITURES:			
Current:			
General Government:			
Legislative and Executive:			
Other Expenses	<u>33,408</u>	<u>26,330</u>	<u>7,078</u>
Total Expenditures	<u>33,408</u>	<u>26,330</u>	<u>7,078</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(9,408)	(1,664)	7,744
Fund Balance, Beginning of Year	74,803	74,803	-
Prior Year Encumbrances Appropriated	<u>408</u>	<u>408</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 65,803</u>	<u>73,547</u>	<u>7,744</u>

CLARK COUNTY, OHIO
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual (Budget Basis)
 Conduct of Business Special Revenue Fund
 Year Ended December 31, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Fees, Fines and Forfeitures	\$ 950	963	13
Total Revenues	<u>950</u>	<u>963</u>	<u>13</u>
EXPENDITURES:			
Current:			
Judicial:			
Other Expenses	<u>1,500</u>	<u>342</u>	<u>1,158</u>
Total Expenditures	<u>1,500</u>	<u>342</u>	<u>1,158</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(550)	621	1,171
Fund Balance, Beginning of Year	<u>712</u>	<u>712</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>162</u>	<u>1,333</u>	<u>1,171</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Solid Waste Disposal Special Revenue Fund
Year Ended December 31, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Charges for Services	\$ 700,000	673,947	(26,053)
Other Revenue	-	44,137	44,137
Total Revenues	<u>700,000</u>	<u>718,084</u>	<u>18,084</u>
EXPENDITURES:			
Current:			
Conservation and Recreation:			
Salary - Employees	135,125	114,244	20,881
PERS	18,309	14,602	3,707
Workmen's Compensation	525	509	16
Medicare	1,959	1,440	519
Dental Insurance	675	338	337
Life Insurance	110	72	38
Health Insurance	24,052	17,638	6,414
Travel Expenses	3,131	1,894	1,237
Office Supplies	5,500	1,974	3,526
Equipment	28,688	28,323	365
Equipment Rental	2,725	2,493	232
Professional - Legal	189,739	189,044	695
Contract Services/Other	290,448	233,137	57,311
Other Expenses	241,609	191,718	49,891
Total Expenditures	<u>942,595</u>	<u>797,426</u>	<u>145,169</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(242,595)	(79,342)	163,253
Fund Balance, Beginning of Year	256,561	256,561	-
Prior Year Encumbrances Appropriated	<u>136,040</u>	<u>136,040</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>150,006</u>	<u>313,259</u>	<u>163,253</u>

CLARK COUNTY, OHIO
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual (Budget Basis)
 Senior Citizen's Levy Special Revenue Fund
 Year Ended December 31, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Taxes	\$ 684,809	670,187	(14,622)
Intergovernmental	<u>77,704</u>	<u>72,177</u>	<u>(5,527)</u>
Total Revenues	<u>762,513</u>	<u>742,364</u>	<u>(20,149)</u>
EXPENDITURES:			
Current:			
Human Services:			
Grants	<u>762,513</u>	<u>742,364</u>	<u>20,149</u>
Total Expenditures	<u>762,513</u>	<u>742,364</u>	<u>20,149</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	-	-	-
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>-</u>	<u>-</u>	<u>-</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Local Law Enforcement Block Grant Special Revenue Fund
Year Ended December 31, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Intergovernmental	\$ 234,615	405,808	171,193
Other Revenue	-	565	565
Total Revenues	<u>234,615</u>	<u>406,373</u>	<u>171,758</u>
EXPENDITURES:			
Current:			
Public Safety: Equipment	<u>238,730</u>	<u>221,715</u>	<u>17,015</u>
Total Expenditures	<u>238,730</u>	<u>221,715</u>	<u>17,015</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(4,115)</u>	<u>184,658</u>	<u>188,773</u>
OTHER FINANCING SOURCES (USES):			
Operating Transfers-In	<u>-</u>	<u>45,090</u>	<u>45,090</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>45,090</u>	<u>45,090</u>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	<u>(4,115)</u>	<u>229,748</u>	<u>233,863</u>
Fund Balance, Beginning of Year	<u>4,115</u>	<u>4,115</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>233,863</u>	<u>233,863</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Edi Special Project Grant Special Revenue Fund
Year Ended December 31, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Intergovernmental	\$ <u>265,632</u>	<u>265,632</u>	<u>-</u>
Total Revenues	<u>265,632</u>	<u>265,632</u>	<u>-</u>
EXPENDITURES:			
Current:			
Public Works:			
Other Expenses	<u>265,632</u>	<u>265,632</u>	<u>-</u>
Total Expenditures	<u>265,632</u>	<u>265,632</u>	<u>-</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	-	-	-
Fund Balance, Beginning of Year	(265,632)	(265,632)	-
Prior Year Encumbrances Appropriated	<u>265,632</u>	<u>265,632</u>	-
Fund Balance, End of Year	\$ <u>-</u>	<u>-</u>	<u>-</u>

CLARK COUNTY, OHIO
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual (Budget Basis)
 Common Pleas Court Probation Fee Special Revenue Fund
 Year Ended December 31, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Fees, Fines and Forfeitures	\$ -	10,954	10,954
Total Revenues	-	10,954	10,954
EXPENDITURES:			
Current:			
Public Safety:			
Other Expenses	5,343	957	4,386
Total Expenditures	5,343	957	4,386
Excess (Deficit) Revenues Over/ (Under) Expenditures	(5,343)	9,997	15,340
Fund Balance, Beginning of Year	5,343	5,343	-
Fund Balance, End of Year	\$ -	15,340	15,340

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Jail Social Security Incentive Special Revenue Fund
Year Ended December 31, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Fees, Fines and Forfeitures	\$ 6,000	-	(6,000)
Total Revenues	<u>6,000</u>	<u>-</u>	<u>(6,000)</u>
EXPENDITURES:			
Current:			
Public Safety:			
Other Expenses	<u>9,268</u>	<u>1,114</u>	<u>8,154</u>
Total Expenditures	<u>9,268</u>	<u>1,114</u>	<u>8,154</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(3,268)	(1,114)	2,154
Fund Balance, Beginning of Year	<u>3,268</u>	<u>3,268</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>-</u>	<u>2,154</u>	<u>2,154</u>

CLARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Family Preservation Team Grant Special Revenue Fund
Year Ended December 31, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Intergovernmental	\$ 118,937	118,937	-
Total Revenues	118,937	118,937	-
EXPENDITURES:			
Current:			
Public Safety:			
Family Preservation Team Grant:			
Salary - Employees	37,731	37,731	-
PERS	5,831	5,831	-
Workmen's Compensation	2,193	-	2,193
Medicare	547	547	-
Dental Insurance	169	127	42
Life Insurance	36	36	-
Health Insurance	4,410	4,410	-
Travel Expenses	2,012	1,019	993
Office Supplies	1,718	1,572	146
Equipment	23,328	22,346	982
Other Expenses	5,654	5,001	653
Family Preservation Team 99 Grant:			
Salary - Employees	12,058	12,058	-
PERS	926	-	926
Workmen's Compensation	762	-	762
Unemployment Compensation	609	-	609
Medicare	194	175	19
Dental Insurance	42	42	-
Life Insurance	12	12	-
Health Insurance	1,470	1,470	-
Travel Expenses	235	208	27
Office Supplies	8,289	8,260	29
Equipment	75,918	74,902	1,016
Professional - Other	2,500	2,500	-
Other Expenses	15,922	15,510	412
Total Expenditures	202,566	193,757	8,809
Excess (Deficit) Revenues Over/ (Under) Expenditures	(83,629)	(74,820)	8,809
Fund Balance, Beginning of Year	83,249	83,249	-
Prior Year Encumbrances Appropriated	380	380	-
Fund Balance, End of Year	\$ -	8,809	8,809

CLARK COUNTY, OHIO
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual (Budget Basis)
 Title IV-E Contract Special Revenue Fund
 Year Ended December 31, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Intergovernmental	\$ <u>1,750,000</u>	<u>1,332,677</u>	<u>(417,323)</u>
Total Revenues	<u>1,750,000</u>	<u>1,332,677</u>	<u>(417,323)</u>
EXPENDITURES:			
Current:			
Public Safety:			
Contract Services/Other	<u>1,879,722</u>	<u>1,531,148</u>	<u>348,574</u>
Total Expenditures	<u>1,879,722</u>	<u>1,531,148</u>	<u>348,574</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(129,722)	(198,471)	(68,749)
Fund Balance, Beginning of Year	12,744	12,744	-
Prior Year Encumbrances Appropriated	<u>179,722</u>	<u>179,722</u>	-
Fund Balance, End of Year	\$ <u>62,744</u>	<u>(6,005)</u>	<u>(68,749)</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Ditch Maintenance Special Revenue Fund
Year Ended December 31, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Special Assessments	\$ 33,557	44,039	10,482
Total Revenues	<u>33,557</u>	<u>44,039</u>	<u>10,482</u>
EXPENDITURES:			
Current:			
Public Works:			
Materials	2,500	1,766	734
Contract Services/Projects	4,406	1,150	3,256
Other Expenses	<u>5,000</u>	<u>2,258</u>	<u>2,742</u>
Total Expenditures	<u>11,906</u>	<u>5,174</u>	<u>6,732</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>21,651</u>	<u>38,865</u>	<u>17,214</u>
OTHER FINANCING SOURCES (USES):			
Operating Transfers-In	34,415	36,323	1,908
Operating Transfers-Out	<u>(59,994)</u>	<u>(50,430)</u>	<u>9,564</u>
Total Other Financing Sources (Uses)	<u>(25,579)</u>	<u>(14,107)</u>	<u>11,472</u>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(3,928)	24,758	28,686
Fund Balance, Beginning of Year	33,527	33,527	-
Prior Year Encumbrances Appropriated	<u>406</u>	<u>406</u>	-
Fund Balance, End of Year	<u>\$ 30,005</u>	<u>58,691</u>	<u>28,686</u>

CLARK COUNTY, OHIO
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual (Budget Basis)
 Jail Pay-for-Stay Special Revenue Fund
 Year Ended December 31, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Fees, Fines and Forfeitures	\$ <u>30,000</u>	<u>39,802</u>	<u>9,802</u>
Total Revenues	<u>30,000</u>	<u>39,802</u>	<u>9,802</u>
EXPENDITURES:			
Current:			
Public Safety:			
Other Expenses	<u>52,535</u>	<u>32,435</u>	<u>20,100</u>
Total Expenditures	<u>52,535</u>	<u>32,435</u>	<u>20,100</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(22,535)	7,367	29,902
Fund Balance, Beginning of Year	<u>22,536</u>	<u>22,536</u>	-
Fund Balance, End of Year	\$ <u>1</u>	<u>29,903</u>	<u>29,902</u>

CLARK COUNTY, OHIO
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual (Budget Basis)
 Veterans Memorial Trust Special Revenue Fund
 Year Ended December 31, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Total Revenues	\$ -	-	-
EXPENDITURES:			
Current:			
Human Services:			
Other Expenses	1,964	-	1,964
Total Expenditures	1,964	-	1,964
Excess (Deficit) Revenues Over/ (Under) Expenditures	(1,964)	-	1,964
Fund Balance, Beginning of Year	1,964	1,964	-
Fund Balance, End of Year	\$ -	1,964	1,964

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Total Special Revenue Funds
Year Ended December 31, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Taxes	\$ 14,546,542	14,412,818	(133,724)
Intergovernmental	42,267,535	39,898,677	(2,368,858)
Charges for Services	4,898,700	5,654,164	755,464
Fees, Fines and Forfeitures	2,853,260	2,980,720	127,460
Special Assessments	33,557	44,039	10,482
Investment Income	64,500	20,783	(43,717)
Other Revenue	<u>2,192,601</u>	<u>2,300,496</u>	<u>107,895</u>
Total Revenues	<u>66,856,695</u>	<u>65,311,697</u>	<u>(1,544,998)</u>
EXPENDITURES:			
Current:			
General Government:			
Legislative and Executive	2,242,127	1,831,439	410,688
Judicial	1,438,953	439,160	999,793
Public Safety	4,275,393	3,123,484	1,151,909
Public Works	8,058,703	7,259,523	799,180
Health	22,855,138	21,037,245	1,817,893
Human Services	33,671,847	32,792,818	879,029
Conservation and Recreation	<u>1,363,016</u>	<u>1,162,336</u>	<u>200,680</u>
Total Expenditures	<u>73,905,177</u>	<u>67,646,005</u>	<u>6,259,172</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(7,048,482)</u>	<u>(2,334,308)</u>	<u>4,714,174</u>
OTHER FINANCING SOURCES (USES):			
Proceeds of Notes	300,000	300,000	-
Advances-In	75,000	-	(75,000)
Operating Transfers-In	5,971,979	7,138,583	1,166,604
Advances-Out	(75,000)	-	75,000
Operating Transfers-Out	<u>(5,612,042)</u>	<u>(5,600,909)</u>	<u>11,133</u>
Total Other Financing Sources (Uses)	<u>659,937</u>	<u>1,837,674</u>	<u>1,177,737</u>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(6,388,545)	(496,634)	5,891,911
Fund Balance, Beginning of Year	7,907,067	7,907,067	-
Prior Year Encumbrances Appropriated	<u>3,597,578</u>	<u>3,597,578</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ 5,116,100</u>	<u>11,008,011</u>	<u>5,891,911</u>

Debt Service Funds

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

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

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

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

CLARK COUNTY, OHIO
Combining Balance Sheet
Debt Service Funds
December 31, 2000

	General Bond Retirement	Mercy Unit Bond Retirement	Human Services Bond Retirement	Total Debt Service Funds
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 25,387	-	39,218	64,605
Cash and Cash Equivalents with Fiscal and Escrow Agents	-	366	-	366
Total Assets	\$ 25,387	366	39,218	64,971
LIABILITIES AND FUND EQUITY:				
Liabilities:				
Matured Interest Payable	\$ -	366	-	366
Total Liabilities	-	366	-	366
Fund Equity:				
Fund Balance:				
Unreserved	25,387	-	39,218	64,605
Total Fund Equity	25,387	-	39,218	64,605
Total Liabilities and Fund Equity	\$ 25,387	366	39,218	64,971

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
Debt Service Funds
Year Ended December 31, 2000

	General Bond Retirement	Mercy Unit Bond Retirement	Human Services Bond Retirement	Total Debt Service Funds
REVENUES:				
Other Revenue	\$ 61,403	-	470,618	532,021
Total Revenues	<u>61,403</u>	<u>-</u>	<u>470,618</u>	<u>532,021</u>
EXPENDITURES:				
Debt Service:				
Principal Retirement	295,000	-	215,000	510,000
Interest and Fiscal Charges	<u>208,316</u>	<u>-</u>	<u>255,618</u>	<u>463,934</u>
Total Expenditures	<u>503,316</u>	<u>-</u>	<u>470,618</u>	<u>973,934</u>
Excess (Deficit) of Revenues Over/ (Under) Expenditures	<u>(441,913)</u>	<u>-</u>	<u>-</u>	<u>(441,913)</u>
OTHER FINANCING SOURCES/(USES):				
Operating Transfers-In	1,695,000	-	-	1,695,000
Operating Transfers-Out	<u>(1,235,000)</u>	<u>-</u>	<u>-</u>	<u>(1,235,000)</u>
Total Other Financing Sources/(Uses)	<u>460,000</u>	<u>-</u>	<u>-</u>	<u>460,000</u>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	18,087	-	-	18,087
Fund Balance, Beginning of Year	<u>7,300</u>	<u>-</u>	<u>39,218</u>	<u>46,518</u>
Fund Balance, End of Year	<u>\$ 25,387</u>	<u>-</u>	<u>39,218</u>	<u>64,605</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
General Bond Retirement Debt Service Fund
Year Ended December 31, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Other	\$ -	61,403	61,403
Total Revenues	-	61,403	61,403
EXPENDITURES:			
Current:			
Debt service:			
Bonds	295,000	295,000	-
Notes	2,555,000	1,235,000	1,320,000
Interest	325,000	208,316	116,684
Total Expenditures	3,175,000	1,738,316	1,436,684
Excess (Deficit) Revenues Over/ (Under) Expenditures	(3,175,000)	(1,676,913)	1,498,087
OTHER FINANCING SOURCES (USES):			
Proceeds of Notes	2,555,000	1,050,000	(1,505,000)
Operating Transfers-In	645,000	645,000	-
Total Other Financing Sources (Uses)	3,200,000	1,695,000	(1,505,000)
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	25,000	18,087	(6,913)
Fund Balance, Beginning of Year	7,300	7,300	-
Fund Balance, End of Year	\$ 32,300	25,387	(6,913)

CLARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Mercy Unit Bond Retirement Debt Service Fund
Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	Variance: <u>Favorable/ (Unfavorable)</u>
REVENUES:			
Total Revenues	\$ -	-	-
EXPENDITURES:			
Total Expenditures	-	-	-
Excess (Deficit) Revenues Over/ (Under) Expenditures	-	-	-
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	\$ -	-	-

CLARK COUNTY, OHIO

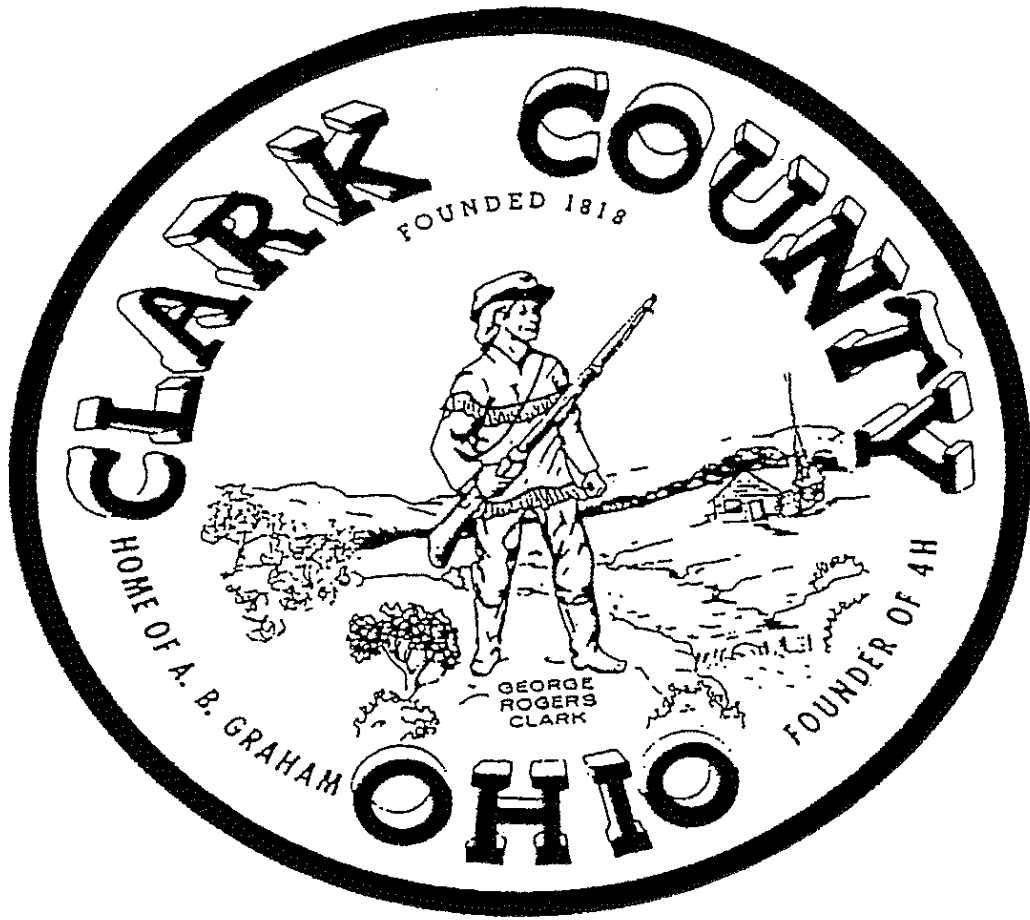
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Human Services Bond Retirement Debt Service Fund
Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable/ (Unfavorable)
REVENUES:			
Other	\$ <u>470,618</u>	<u>470,618</u>	-
Total Revenues	<u>470,618</u>	<u>470,618</u>	-
EXPENDITURES:			
Current:			
Debt service:			
Bonds	215,000	215,000	-
Interest	<u>255,618</u>	<u>255,618</u>	-
Total Expenditures	<u>470,618</u>	<u>470,618</u>	-
Excess (Deficit) Revenues Over/ (Under) Expenditures	-	-	-
Fund Balance, Beginning of Year	<u>39,218</u>	<u>39,218</u>	-
Fund Balance, End of Year	\$ <u>39,218</u>	<u>39,218</u>	-

CLARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Total Debt Service Funds
Year Ended December 31, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Other	\$ 470,618	532,021	61,403
Total Revenues	<u>470,618</u>	<u>532,021</u>	<u>61,403</u>
EXPENDITURES:			
Current:			
Debt service:			
Bonds	510,000	510,000	-
Notes	2,555,000	1,235,000	1,320,000
Interest	<u>580,618</u>	<u>463,934</u>	<u>116,684</u>
Total Expenditures	<u>3,645,618</u>	<u>2,208,934</u>	<u>1,436,684</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(3,175,000)</u>	<u>(1,676,913)</u>	<u>1,498,087</u>
OTHER FINANCING SOURCES (USES):			
Proceeds of Notes	2,555,000	1,050,000	(1,505,000)
Operating Transfers-In	<u>645,000</u>	<u>645,000</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>3,200,000</u>	<u>1,695,000</u>	<u>(1,505,000)</u>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	25,000	18,087	(6,913)
Fund Balance, Beginning of Year	<u>46,518</u>	<u>46,518</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>71,518</u>	<u>64,605</u>	<u>(6,913)</u>



Capital Projects Funds

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

Permanent Improvement Fund – To maintain and account for revenues received through Grants, issuance of notes and/or transfers from operational funds and expenditures made to support capital projects that have a life expectancy of more than 5 years.

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 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.

Road Work Development Fund – To maintain and account for revenues received through Grants, issuance of notes and/or transfers from operational funds and expenditures made to support capital projects that have a life expectancy of more than 5 years.

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.

CLARK COUNTY, OHIO
 Combining Balance Sheet
 Capital Projects Funds
 December 31, 2000

	Permanent Improvement	Juvenile Safety Renovations	MR/DD Capital Projects	Heritage Center Project Construction
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 46,798	-	119,011	1,029,758
Cash and Cash Equivalents with Fiscal and Escrow Agents	12,906	10,562	-	397,908
Net receivables: Accounts	<u>4,724</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	\$ <u>64,428</u>	<u>10,562</u>	<u>119,011</u>	<u>1,427,666</u>
LIABILITIES AND FUND EQUITY:				
Liabilities:				
Accounts Payable	\$ 1,380	-	-	479,990
Contracts Payable	-	-	-	314,778
Retainage Payable	12,906	10,562	-	397,908
Notes Payable	<u>1,265,000</u>	<u>-</u>	<u>1,280,000</u>	<u>-</u>
Total Liabilities	<u>1,279,286</u>	<u>10,562</u>	<u>1,280,000</u>	<u>1,192,676</u>
Fund Equity (Deficit):				
Fund Balance:				
Reserved for:				
Encumbrances	5,451	-	-	114,038
Unreserved	<u>(1,220,309)</u>	<u>-</u>	<u>(1,160,989)</u>	<u>120,952</u>
Total Fund Equity (Deficit)	<u>(1,214,858)</u>	<u>-</u>	<u>(1,160,989)</u>	<u>234,990</u>
Total Liabilities and Fund Equity	\$ <u>64,428</u>	<u>10,562</u>	<u>119,011</u>	<u>1,427,666</u>

<u>Issue II</u>	<u>Road Work Development</u>	<u>Ditch Construction</u>	<u>Total Capital Projects Funds</u>
1,482,877	47,020	80,805	2,806,269
116,601	-	-	537,977
-	-	-	4,724
<u>1,599,478</u>	<u>47,020</u>	<u>80,805</u>	<u>3,348,970</u>
301,310	-	-	782,680
486,896	-	-	801,674
116,601	-	-	537,977
<u>1,250,000</u>	<u>-</u>	<u>65,000</u>	<u>3,860,000</u>
<u>2,154,807</u>	<u>-</u>	<u>65,000</u>	<u>5,982,331</u>
730,616	-	-	850,105
<u>(1,285,945)</u>	<u>47,020</u>	<u>15,805</u>	<u>(3,483,466)</u>
<u>(555,329)</u>	<u>47,020</u>	<u>15,805</u>	<u>(2,633,361)</u>
<u>1,599,478</u>	<u>47,020</u>	<u>80,805</u>	<u>3,348,970</u>

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
Capital Projects Funds
Year Ended December 31, 2000

	Permanent Improvement	Juvenile Safety Renovations	MR/DD Capital Projects	Heritage Center Project Construction
REVENUES:				
Intergovernmental	\$ 3,615	-	-	2,751,697
Special Assessments	-	-	-	-
Interest	-	-	-	-
Other Revenue	<u>38,027</u>	<u>-</u>	<u>310,572</u>	<u>265,632</u>
Total Revenues	<u>41,642</u>	<u>-</u>	<u>310,572</u>	<u>3,017,329</u>
EXPENDITURES:				
Capital Outlay	693,439	465	106,212	5,717,826
Debt Service:				
Interest and Fiscal Charges	<u>-</u>	<u>-</u>	<u>56,098</u>	<u>-</u>
Total Expenditures	<u>693,439</u>	<u>465</u>	<u>162,310</u>	<u>5,717,826</u>
Excess (Deficit) of Revenues Over/ (Under) Expenditures	<u>(651,797)</u>	<u>(465)</u>	<u>148,262</u>	<u>(2,700,497)</u>
OTHER FINANCING SOURCES/(USES):				
Operating Transfers-In	1,735,000	-	-	15,758
Operating Transfers-Out	<u>(1,400,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources/(Uses)	<u>335,000</u>	<u>-</u>	<u>-</u>	<u>15,758</u>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(316,797)	(465)	148,262	(2,684,739)
Fund Balance, Beginning of Year	<u>(898,061)</u>	<u>465</u>	<u>(1,309,251)</u>	<u>2,919,729</u>
Fund Balance, End of Year	\$ <u>(1,214,858)</u>	<u>-</u>	<u>(1,160,989)</u>	<u>234,990</u>

Issue II	Road Work Development	Ditch Construction	Total Capital Projects Funds
4,210,621	-	-	6,965,933
-	-	32,263	32,263
5,445	-	-	5,445
<u>865,517</u>	<u>-</u>	<u>-</u>	<u>1,479,748</u>
<u>5,081,583</u>	<u>-</u>	<u>32,263</u>	<u>8,483,389</u>
5,942,035	-	65,000	12,524,977
<u>15,975</u>	<u>-</u>	<u>-</u>	<u>72,073</u>
<u>5,958,010</u>	<u>-</u>	<u>65,000</u>	<u>12,597,050</u>
<u>(876,427)</u>	<u>-</u>	<u>(32,737)</u>	<u>(4,113,661)</u>
807,470	-	-	2,558,228
<u>(600,000)</u>	<u>-</u>	<u>-</u>	<u>(2,000,000)</u>
<u>207,470</u>	<u>-</u>	<u>-</u>	<u>558,228</u>
(668,957)	-	(32,737)	(3,555,433)
<u>113,628</u>	<u>47,020</u>	<u>48,542</u>	<u>922,072</u>
<u>(555,329)</u>	<u>47,020</u>	<u>15,805</u>	<u>(2,633,361)</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Permanent Improvement Capital Projects Fund
Year Ended December 31, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Intergovernmental	\$ -	3,615	3,615
Other Revenue	<u>24,877</u>	<u>33,303</u>	<u>8,426</u>
Total Revenues	<u>24,877</u>	<u>36,918</u>	<u>12,041</u>
EXPENDITURES:			
Capital Outlay:			
Office Furniture and Equipment	396,484	385,111	11,373
Projects	<u>347,198</u>	<u>330,646</u>	<u>16,552</u>
Total Expenditures	<u>743,682</u>	<u>715,757</u>	<u>27,925</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(718,805)</u>	<u>(678,839)</u>	<u>39,966</u>
OTHER FINANCING SOURCES (USES):			
Proceeds of Notes	215,000	215,000	-
Operating Transfers-In	<u>150,000</u>	<u>150,000</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>365,000</u>	<u>365,000</u>	<u>-</u>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(353,805)	(313,839)	39,966
Fund Balance, Beginning of Year	290,913	290,913	-
Prior Year Encumbrances Appropriated	<u>62,893</u>	<u>62,893</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>1</u>	<u>39,967</u>	<u>39,966</u>

CLARK COUNTY, OHIO
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual (Budget Basis)
 Juvenile Safety Renovations Capital Projects Fund
 Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable/ (Unfavorable)</u>
REVENUES:			
Total Revenues	\$ -	-	-
EXPENDITURES:			
Capital Outlay:			
Other Expenses	465	465	-
Total Expenditures	465	465	-
Excess (Deficit) Revenues Over/ (Under) Expenditures	(465)	(465)	-
Fund Balance, Beginning of Year	465	465	-
Fund Balance, End of Year	\$ -	-	-

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
MR/DD Capital Projects Fund
Year Ended December 31, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Other Revenue	\$ -	310,572	310,572
Total Revenues	-	310,572	310,572
EXPENDITURES:			
Capital Outlay:			
Contract Services/Other	212,132	115,718	96,414
Total Capital Outlay	212,132	115,718	96,414
Debt Service:			
Principal	1,530,000	1,530,000	-
Interest	56,140	56,098	42
Total Debt Service	1,586,140	1,586,098	42
Total Expenditures	1,798,272	1,701,816	96,456
Excess (Deficit) Revenues Over/ (Under) Expenditures	(1,798,272)	(1,391,244)	407,028
OTHER FINANCING SOURCES (USES):			
Proceeds of Notes	1,280,000	1,280,000	-
Operating Transfers-In	306,140	-	(306,140)
Total Other Financing Sources (Uses)	1,586,140	1,280,000	(306,140)
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(212,132)	(111,244)	100,888
Fund Balance, Beginning of Year	208,123	208,123	-
Prior Year Encumbrances Appropriated	22,132	22,132	-
Fund Balance, End of Year	\$ 18,123	119,011	100,888

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Heritage Center Project Construction Capital Projects Fund
Year Ended December 31, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Intergovernmental	\$ 2,990,614	2,751,697	(238,917)
Investment income	75,000	-	(75,000)
Other Revenue	-	265,632	265,632
Total Revenues	3,065,614	3,017,329	(48,285)
EXPENDITURES:			
Capital Outlay:			
Contract Services/Other	6,707,547	6,240,602	466,945
Contract Services	2,600	1,288	1,312
Total Expenditures	6,710,147	6,241,890	468,257
Excess (Deficit) Revenues Over/ (Under) Expenditures	(3,644,533)	(3,224,561)	419,972
OTHER FINANCING SOURCES (USES):			
Operating Transfers-In	-	15,758	15,758
Total Other Financing Sources (Uses)	-	15,758	15,758
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(3,644,533)	(3,208,803)	435,730
Fund Balance, Beginning of Year	(1,253,322)	(1,253,322)	-
Prior Year Encumbrances Appropriated	4,897,855	4,897,855	-
Fund Balance, End of Year	\$ -	435,730	435,730

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Issue II Capital Projects Fund
Year Ended December 31, 2000
(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Intergovernmental	\$ 4,450,226	3,554,354	(895,872)
Investment income	4,000	5,445	1,445
Other Revenue	<u>1,059,000</u>	<u>671,783</u>	<u>(387,217)</u>
Total Revenues	<u>5,513,226</u>	<u>4,231,582</u>	<u>(1,281,644)</u>
EXPENDITURES:			
Capital Outlay:			
Leffel Lane Issue II:			
Land	2,641,687	2,319,925	321,762
Projects - Other	35,882	35,882	-
TEA-21 Hall of Trans:			
Advertising and Printing	1,800	1,800	-
Contract Services/Other	2,235,401	2,234,832	569
TEA-21 N. Market St.:			
Advertising and Printing	1,266	1,266	-
Contract Services/Other	146,384	146,384	-
Leffel Lane Project Esc:			
Contract Services/Projects	200,000	11,409	188,591
Rebert Pike Issue II Project:			
Contract Services/Projects	259,983	259,448	535
Dayton Road Improvement Issue II:			
Contract Services/Projects	<u>1,200,000</u>	<u>1,194,939</u>	<u>5,061</u>
Total Capital Outlay	<u>6,722,403</u>	<u>6,205,885</u>	<u>516,518</u>
Debt Service:			
Leffel Lane Issue II:			
Principal	450,000	450,000	-
Interest	<u>19,000</u>	<u>15,975</u>	<u>3,025</u>
Total Debt Service	<u>469,000</u>	<u>465,975</u>	<u>3,025</u>
Total Expenditures	<u>7,191,403</u>	<u>6,671,860</u>	<u>519,543</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(1,678,177)</u>	<u>(2,440,278)</u>	<u>(762,101)</u>

(Continued)

CLARK COUNTY, OHIO
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual (Budget Basis)
 Issue II Capital Projects Fund
 Year Ended December 31, 2000
 (Continued)

	<u>Revised Budget</u>	<u>Actual</u>	Variance: <u>Favorable/ (Unfavorable)</u>
OTHER FINANCING SOURCES (USES):			
Proceeds of Notes	1,650,000	2,100,000	450,000
Operating Transfers-In	49,000	807,470	758,470
Operating Transfers-Out	<u>(600,000)</u>	<u>(600,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>1,099,000</u>	<u>2,307,470</u>	<u>1,208,470</u>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(579,177)	(132,808)	446,369
Fund Balance, Beginning of Year	421,048	421,048	-
Prior Year Encumbrances Appropriated	<u>162,710</u>	<u>162,710</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>4,581</u>	<u>450,950</u>	<u>446,369</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Road Work Development Capital Projects Fund
Year Ended December 31, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Total Revenues	\$ -	-	-
EXPENDITURES:			
Road Work Development 629 - Speedway:			
Capital Outlay:			
Contract Services/Projects	6,956	6,956	-
Total Expenditures	6,956	6,956	-
Excess (Deficit) Revenues Over/ (Under) Expenditures	(6,956)	(6,956)	-
Fund Balance, Beginning of Year	47,019	47,019	-
Prior Year Encumbrances Appropriated	6,956	6,956	-
Fund Balance, End of Year	\$ 47,019	47,019	-

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Ditch Construction Capital Projects Fund
Year Ended December 31, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Special Assessments	\$ 65,000	32,263	(32,737)
Total Revenues	65,000	32,263	(32,737)
EXPENDITURES:			
Capital Outlay:			
Ditch Construction Rotary:			
Contract Services/Projects	29,765	-	29,765
Lucas Wilt Drive Construction:			
Contract Services/Projects	65,000	65,000	-
Total Expenditures	94,765	65,000	29,765
Excess (Deficit) Revenues Over/ (Under) Expenditures	(29,765)	(32,737)	(2,972)
OTHER FINANCING SOURCES (USES):			
Proceeds of Notes	-	65,000	65,000
Operating Transfers-Out	(18,776)	-	18,776
Total Other Financing Sources (Uses)	(18,776)	65,000	83,776
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(48,541)	32,263	80,804
Fund Balance, Beginning of Year	48,543	48,543	-
Fund Balance, End of Year	\$ 2	80,806	80,804

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Total Capital Projects Funds
Year Ended December 31, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Intergovernmental	\$ 7,440,840	6,309,666	(1,131,174)
Special Assessments	65,000	32,263	(32,737)
Investment Income	79,000	5,445	(73,555)
Other Revenue	<u>1,083,877</u>	<u>1,281,290</u>	<u>197,413</u>
Total Revenues	<u>8,668,717</u>	<u>7,628,664</u>	<u>(1,040,053)</u>
EXPENDITURES:			
Capital Outlay	14,490,550	13,351,671	1,138,879
Debt Service:			
Principal	1,980,000	1,980,000	-
Interest	<u>75,140</u>	<u>72,073</u>	<u>3,067</u>
Total Expenditures	<u>16,545,690</u>	<u>15,403,744</u>	<u>1,141,946</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(7,876,973)</u>	<u>(7,775,080)</u>	<u>101,893</u>
OTHER FINANCING SOURCES (USES):			
Proceeds of Notes	3,145,000	3,660,000	515,000
Operating Transfers-In	505,140	973,228	468,088
Operating Transfers-Out	<u>(618,776)</u>	<u>(600,000)</u>	<u>18,776</u>
Total Other Financing Sources (Uses)	<u>3,031,364</u>	<u>4,033,228</u>	<u>1,001,864</u>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	<u>(4,845,609)</u>	<u>(3,741,852)</u>	<u>1,103,757</u>
Fund Balance, Beginning of Year	(237,211)	(237,211)	-
Prior Year Encumbrances Appropriated	<u>5,152,546</u>	<u>5,152,546</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 69,726</u>	<u>1,173,483</u>	<u>1,103,757</u>

ENTERPRISE FUNDS

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprise – where the intent of the County is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or where the County has decided that periodic determination of net income is appropriate for accountability purposes.

Sewer Fund – To maintain and account for the operation of the County's sewage treatment and collection systems.

Water Fund – To maintain and account for the operation of the County's water treatment and distribution systems.

CLARK COUNTY, OHIO
Combining Balance Sheet
Enterprise Funds
December 31, 2000

	Sewer	Water	Total Enterprise Funds
ASSETS:			
Equity in Pooled Cash and Cash Equivalents	\$ 1,252,524	622,233	1,874,757
Cash and Cash Equivalents in Segregated Accounts	370,539	-	370,539
Net Receivables:			
Accounts	488,948	246,204	735,152
Materials and Supplies Inventory	49,500	40,500	90,000
Prepaid Items	-	235	235
Unamortized Bond Issue Costs	34,962	-	34,962
Fixed Assets (net of accumulated depreciation, where applicable)	<u>13,082,293</u>	<u>2,727,275</u>	<u>15,809,568</u>
Total Assets	\$ <u>15,278,766</u>	<u>3,636,447</u>	<u>18,915,213</u>
LIABILITIES AND FUND EQUITY:			
Liabilities:			
Accounts Payable	\$ 47,974	26,232	74,206
Accrued Wages and Benefits	28,652	23,976	52,628
Accrued Compensated Absences	77,035	63,270	140,305
Due to Other Governments	11,575	9,470	21,045
Accrued Interest Payable	38,828	-	38,828
Notes Payable	150,000	210,000	360,000
Issue II Loans Payable	337,500	-	337,500
General Obligation Bonds Payable	4,119,400	-	4,119,400
Unamortized Charge - Refunding Issue	<u>(116,620)</u>	<u>-</u>	<u>(116,620)</u>
Total Liabilities	<u>4,694,344</u>	<u>332,948</u>	<u>5,027,292</u>
Fund Equity:			
Contributed Capital	6,014,319	5,152,809	11,167,128
Retained Earnings (Deficit) - Unrestricted	<u>4,570,103</u>	<u>(1,849,310)</u>	<u>2,720,793</u>
Total Fund Equity	<u>10,584,422</u>	<u>3,303,499</u>	<u>13,887,921</u>
Total Liabilities and Fund Equity	\$ <u>15,278,766</u>	<u>3,636,447</u>	<u>18,915,213</u>

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenses, and
Changes in Retained Earnings
Enterprise Funds
Year Ended December 31, 2000

	Sewer	Water	Total Enterprise Funds
OPERATING REVENUES:			
Charges for Services	\$ 3,213,925	1,556,330	4,770,255
Other Operating Revenues	<u>35,784</u>	<u>24,312</u>	<u>60,096</u>
Total Operating Revenues	<u>3,249,709</u>	<u>1,580,642</u>	<u>4,830,351</u>
EXPENSES:			
Personal Services	579,125	451,149	1,030,274
Contractual Services	909,775	624,133	1,533,908
Materials and Supplies	85,893	92,161	178,054
Other	101,741	61,920	163,661
Depreciation	<u>405,152</u>	<u>80,256</u>	<u>485,408</u>
Total Operating Expenses	<u>2,081,686</u>	<u>1,309,619</u>	<u>3,391,305</u>
Operating Income	<u>1,168,023</u>	<u>271,023</u>	<u>1,439,046</u>
NON-OPERATING REVENUES (EXPENSES):			
Interest and Fiscal Charges	<u>(242,402)</u>	<u>1,347</u>	<u>(241,055)</u>
Total Non-Operating Revenues (Expenses)	<u>(242,402)</u>	<u>1,347</u>	<u>(241,055)</u>
Net Income	925,621	272,370	1,197,991
Retained Earnings (Deficit), Beginning of Year, as restated	<u>3,644,482</u>	<u>(2,121,680)</u>	<u>1,522,802</u>
Retained Earnings (Deficit), End of Year	<u>\$ 4,570,103</u>	<u>(1,849,310)</u>	<u>2,720,793</u>

CLARK COUNTY, OHIO
Combining Statement of Cash Flows
Enterprise Funds
Year Ended December 31, 2000

	Sewer	Water	Total Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash Received from Customers	\$ 3,081,170	1,494,737	4,575,907
Cash Paid for Employees Salaries and Benefits	(684,985)	(560,426)	(1,245,411)
Cash Paid to Suppliers	(999,109)	(696,896)	(1,696,005)
Other Operating Revenues	35,784	24,312	60,096
Other Operating Expenses	(107,232)	(76,610)	(183,842)
 Net Cash Provided by Operating Activities	 <u>1,325,628</u>	 <u>185,117</u>	 <u>1,510,745</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Proceeds from Notes	150,000	210,000	360,000
Acquisition and Construction of Capital Assets	(44,448)	-	(44,448)
Interest Paid on G.O. Notes	(228,968)	(8,698)	(237,666)
Principal Paid on G.O. Notes	(175,000)	(245,000)	(420,000)
Principal Paid on Issue II Loans	(25,000)	-	(25,000)
Principal Paid on G.O. Bonds	(246,500)	-	(246,500)
 Net Cash Used for Capital and Related Financing Activities	 <u>(569,916)</u>	 <u>(43,698)</u>	 <u>(613,614)</u>
 Increase in Cash and Cash Equivalents	 755,712	 141,419	 897,131
Cash and Cash Equivalents, Beginning of Year	<u>867,351</u>	<u>480,814</u>	<u>1,348,165</u>
Cash and Cash Equivalents, End of Year	\$ <u>1,623,063</u>	<u>622,233</u>	<u>2,245,296</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:			
Operating Income	\$ 1,168,023	271,023	1,439,046
Adjustment to Reconcile Operating Income to Net Cash Provided by Operating Activities:			
Depreciation	405,152	80,256	485,408
Changes in Assets and Liabilities:			
(Increase) in Accounts Receivable	(90,412)	(61,593)	(152,005)
Decrease in Materials and Supplies Inventory	860	703	1,563
Decrease in Prepaid Items	3,354	2,699	6,053
Increase in Accounts Payable	15,490	1,306	16,796
Increase in Accrued Wages & Benefits	14,992	12,793	27,785
(Decrease) in Accrued Compensated Absences	(86,089)	(70,197)	(156,286)
(Decrease) in Retainage Payable	(42,343)	-	(42,343)
(Decrease) in Due to Other Governments	(63,399)	(51,873)	(115,272)
 Net Cash Provided by Operating Activities	 <u>\$ 1,325,628</u>	 <u>185,117</u>	 <u>1,510,745</u>

INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for financing of goods and services provided by one department to other departments of the County on a cost-reimbursement basis.

Since the County has only one Internal Service Fund, no combining statements and/or schedules are presented.



FIDUCIARY FUND TYPES

Fiduciary Fund Types are used to maintain and account for assets held by the County in a trustee capacity or as an agency for individuals, private organizations, other governmental units, and/or other funds.

EXPENDABLE TRUST FUNDS

Children's Trust Fund – To maintain and account for funds received from the State of Ohio for administrative expense reimbursement.

NONEXPENDABLE TRUST FUNDS

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

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

AGENCY 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.

FIDUCIARY FUND TYPES (con't)

AGENCY FUNDS (con't)

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.

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 Balance Sheet
Trust and Agency Funds
December 31, 2000

	Expendable Trust	Nonexpendable Trust	Agency Funds	Total Trust and Agency Funds
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 3,178	112,400	15,219,383	15,334,961
Cash and Cash Equivalents in Segregated Accounts	67,820	-	2,171,779	2,239,599
Net receivables:				
Taxes	-	-	13,495,559	13,495,559
Accounts	-	-	3,094	3,094
Special Assessments	-	-	1,739,828	1,739,828
Accrued Interest	-	1,180	-	1,180
Taxes to be Collected for Other Government	-	-	72,840,625	72,840,625
Due from Other Governments	-	-	32,261	32,261
Materials and Supplies Inventory	-	-	363	363
Total Assets	\$ 70,998	113,580	105,502,892	105,687,470
LIABILITIES AND FUND EQUITY:				
Liabilities:				
Due to Other Funds	\$ -	-	15,235,387	15,235,387
Due to Other Governments	-	-	73,504,522	73,504,522
Undistributed Monies	-	-	16,762,983	16,762,983
Total Liabilities	-	-	105,502,892	105,502,892
Fund Equity (Deficit):				
Fund Balance:				
Reserved for:				
Nonexpendable Trust Funds	-	74,787	-	74,787
Unreserved	70,998	38,793	-	109,791
Total Fund Equity	70,998	113,580	-	184,578
Total Liabilities and Fund Equity	\$ 70,998	113,580	105,502,892	105,687,470

CLARK COUNTY, OHIO
 Combining Balance Sheet
 Nonexpendable Trust Funds
 December 31, 2000

	Chase Stewart Blind Relief	Chase Stewart Soldier Relief	Total Nonexpendable Trust Funds
ASSETS:			
Equity in Pooled Cash and Cash Equivalents	\$ 8,181	104,219	112,400
Accrued Interest	<u>-</u>	<u>1,180</u>	<u>1,180</u>
Total Assets	\$ <u>8,181</u>	<u>105,399</u>	<u>113,580</u>
FUND EQUITY:			
Fund Balance:			
Reserved for:			
Nonexpendable Trust Funds	\$ 4,000	70,787	74,787
Unreserved	<u>4,181</u>	<u>34,612</u>	<u>38,793</u>
Total Fund Equity	\$ <u>8,181</u>	<u>105,399</u>	<u>113,580</u>

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenses, and
Changes in Fund Balance
Nonexpendable Trust Funds
Year Ended December 31, 2000

	Chase Stewart Blind Relief	Chase Stewart Soldier Relief	Total Nonexpendable Trust Funds
REVENUES:			
Interest	\$ -	6,710	6,710
Total Operating Revenues	-	6,710	6,710
EXPENSES:			
Other	-	685	685
Total Operating Expenses	-	685	685
Net Income	-	6,025	6,025
Fund Balance, Beginning of Year	8,181	99,374	107,555
Fund Balance, End of Year	\$ 8,181	105,399	113,580

CLARK COUNTY, OHIO
Combining Statement of Cash Flows
Nonexpendable Trust Funds
Year Ended December 31, 2000

	Chase Stewart Blind Relief	Chase Stewart Soldier Relief	Total Nonexpendable Trust Funds
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash Paid to Suppliers	\$ -	(1,123)	(1,123)
Net Cash (Used) by Operating Activities	-	(1,123)	(1,123)
CASH FLOWS FORM INVESTING ACTIVITIES:			
Interest	-	6,298	6,298
Net Cash Provided by Investing Activities	-	6,298	6,298
Increase in Cash and Cash Equivalents	-	5,175	5,175
Cash and Cash Equivalents, Beginning of Year	8,181	99,044	107,225
Cash and Cash Equivalents, End of Year	\$ 8,181	104,219	112,400
Reconciliation of Operating Income to Net Cash (Used) by Operating Activities:			
Operating Income	-	6,025	6,025
Adjustment to Reconcile Operating Income to Net Cash (Used) by Operating Activities:			
Interest Reported as Operating Income	-	(6,710)	(6,710)
Changes in Assets and Liabilities: (Decrease) in Accounts Payable	-	(438)	(438)
Net Cash (Used) by Operating Activities	-	(1,123)	(1,123)

CLARK COUNTY, OHIO
Combining Statement of Changes in Assets
and Liabilities - All Agency Funds
Year Ended December 31, 2000

	Balance 12/31/1999	Additions	Deductions	Balance 12/31/2000
<u>Department of Rehabilitation Corrections Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 740,374	2,568,221	2,648,160	660,435
Total Assets	\$ 740,374	2,568,221	2,648,160	660,435
LIABILITIES:				
Due to Other Governments	\$ 740,374	2,568,221	2,648,160	660,435
Total Liabilities	\$ 740,374	2,568,221	2,648,160	660,435
<u>Eastern Miami Valley Alcohol, Drug Addiction, Mental Health Board Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 1,700,596	21,493,714	21,506,330	1,687,980
Due from Other Funds	2,647,054	-	2,647,054	-
Due from Other Governments	551,447	5	551,447	5
Total Assets	\$ 4,899,097	21,493,719	24,704,831	1,687,985
LIABILITIES:				
Contracts Payable	\$ 389,967	-	389,967	-
Due to Other Governments	551,447	5	551,447	5
Undistributed Monies	3,957,683	21,493,714	23,763,417	1,687,980
Total Liabilities	\$ 4,899,097	21,493,719	24,704,831	1,687,985
<u>Health Department Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 1,383,194	4,247,038	4,208,331	1,421,901
Accounts Receivable	3,094	-	-	3,094
Due from Other Governments	40,854	-	40,854	-
Materials and Supplies Inventory	363	-	-	363
Total Assets	\$ 1,427,505	4,247,038	4,249,185	1,425,358
LIABILITIES:				
Accounts Payable	\$ 896	-	896	-
Contracts Payable	360	-	360	-
Accrued Wages and Benefits	1,558	-	1,558	-
Accrued Compensated Absences	793	-	793	-
Due to Other Governments	143,004	3,457	143,004	3,457
Undistributed Monies	1,280,894	4,243,581	4,102,574	1,421,901
Total Liabilities	\$ 1,427,505	4,247,038	4,249,185	1,425,358
<u>Payroll Deductions Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 142,698	36,743	30,830	148,611
Total Assets	\$ 142,698	36,743	30,830	148,611
LIABILITIES:				
Undistributed Monies	\$ 142,698	36,743	30,830	148,611
Total Liabilities	\$ 142,698	36,743	30,830	148,611

(Continued)

CLARK COUNTY, OHIO
Combining Statement of Changes in Assets
and Liabilities - All Agency Funds
Year Ended December 31, 2000
(Continued)

	Balance 12/31/1999	Additions	Deductions	Balance 12/31/2000
<u>County Insurance Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 833	435,981	435,522	1,292
Total Assets	\$ 833	435,981	435,522	1,292
LIABILITIES:				
Undistributed Monies	\$ 833	435,981	435,522	1,292
Total Liabilities	\$ 833	435,981	435,522	1,292
<u>Workmen's Compensation Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 1,972,395	855,992	511,069	2,317,318
Total Assets	\$ 1,972,395	855,992	511,069	2,317,318
LIABILITIES:				
Undistributed Monies	\$ 1,972,395	855,992	511,069	2,317,318
Total Liabilities	\$ 1,972,395	855,992	511,069	2,317,318
<u>General County Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 164,835	237,594	297,493	104,936
Cash and Cash Equivalents in Segregated Accounts	1,410,920	1,889,980	1,410,920	1,889,980
Due from Other Governments	70	-	70	-
Total Assets	\$ 1,575,825	2,127,574	1,708,483	1,994,916
LIABILITIES:				
Undistributed Monies	\$ 1,575,825	2,127,574	1,708,483	1,994,916
Total Liabilities	\$ 1,575,825	2,127,574	1,708,483	1,994,916
<u>Other Government Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 171,051	77,194,693	77,172,232	193,512
Cash and Cash Equivalents in Segregated Accounts	-	281,799	-	281,799
Due from Other Funds	79,777	-	79,777	-
Due from Other Governments	934,953	32,256	934,953	32,256
Total Assets	\$ 1,185,781	77,508,748	78,186,962	507,567
LIABILITIES:				
Due to Other Governments	\$ 934,953	-	934,953	-
Undistributed Monies	250,828	77,508,748	77,252,009	507,567
Total Liabilities	\$ 1,185,781	77,508,748	78,186,962	507,567

(Continued)

CLARK COUNTY, OHIO
Combining Statement of Changes in Assets
and Liabilities - All Agency Funds
Year Ended December 31, 2000
(Continued)

	Balance 12/31/1999	Additions	Deductions	Balance 12/31/2000
<u>Township Gas Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 15,070	498,506	513,576	-
Total Assets	\$ 15,070	498,506	513,576	-
LIABILITIES:				
Undistributed Monies	\$ 15,070	498,506	513,576	-
Total Liabilities	\$ 15,070	498,506	513,576	-
<u>State of Ohio Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 23,820	1,481,874	1,478,515	27,179
Total Assets	\$ 23,820	1,481,874	1,478,515	27,179
LIABILITIES:				
Undistributed Monies	\$ 23,820	1,481,874	1,478,515	27,179
Total Liabilities	\$ 23,820	1,481,874	1,478,515	27,179
<u>Treasurer's Tax Prepayment Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 589,230	1,501,332	1,437,449	653,113
Total Assets	\$ 589,230	1,501,332	1,437,449	653,113
LIABILITIES:				
Undistributed Monies	\$ 589,230	1,501,332	1,437,449	653,113
Total Liabilities	\$ 589,230	1,501,332	1,437,449	653,113
<u>Undivided Tax Settlement Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 2,629,784	94,802,095	94,031,142	3,400,737
Net Receivables:				
Taxes	13,072,855	13,495,559	13,072,855	13,495,559
Special Assessments	1,644,845	1,739,828	1,644,845	1,739,828
Taxes to be Collected for				
Other Governments	65,866,473	72,840,625	65,866,473	72,840,625
Due from Other Funds	106,523	-	106,523	-
Total Assets	\$ 83,320,480	182,878,107	174,721,838	91,476,749
LIABILITIES:				
Due to Other Funds	\$ 13,351,624	15,235,387	13,351,624	15,235,387
Due to Other Governments	67,339,072	72,840,625	67,339,072	72,840,625
Undistributed Monies	2,629,784	94,802,095	94,031,142	3,400,737
Total Liabilities	\$ 83,320,480	182,878,107	174,721,838	91,476,749

(Continued)

CLARK COUNTY, OHIO
Combining Statement of Changes in Assets
and Liabilities - All Agency Funds
Year Ended December 31, 2000
(Continued)

	Balance 12/31/1999	Additions	Deductions	Balance 12/31/2000
Inheritance Tax Fund:				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 1,328,097	10,681,259	7,416,024	4,593,332
Total Assets	\$ 1,328,097	10,681,259	7,416,024	4,593,332
LIABILITIES:				
Undistributed Monies	\$ 1,328,097	10,681,259	7,416,024	4,593,332
Total Liabilities	\$ 1,328,097	10,681,259	7,416,024	4,593,332
Cigarette Tax Fund:				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 71	7,899	7,891	79
Total Assets	\$ 71	7,899	7,891	79
LIABILITIES:				
Undistributed Monies	\$ 71	7,899	7,891	79
Total Liabilities	\$ 71	7,899	7,891	79
Local Government Fund:				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 8,958	12,939,407	12,939,407	8,958
Total Assets	\$ 8,958	12,939,407	12,939,407	8,958
LIABILITIES:				
Undistributed Monies	\$ 8,958	12,939,407	12,939,407	8,958
Total Liabilities	\$ 8,958	12,939,407	12,939,407	8,958
Total Agency Funds:				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 10,871,006	228,982,348	224,633,971	15,219,383
Cash and Cash Equivalents in Segregated Accounts	1,410,920	2,171,779	1,410,920	2,171,779
Net Receivables:				
Taxes	13,072,855	13,495,559	13,072,855	13,495,559
Accounts	3,094	-	-	3,094
Special Assessments	1,644,845	1,739,828	1,644,845	1,739,828
Taxes to be Collected for Other Governments	65,866,473	72,840,625	65,866,473	72,840,625
Due from Other Funds	2,726,831	-	2,726,831	-
Due from Other Governments	1,633,847	32,261	1,633,847	32,261
Materials and Supplies Inventory	363	-	-	363
Total Assets	\$ 97,230,234	319,262,400	310,989,742	105,502,892
LIABILITIES:				
Accounts Payable	\$ 896	-	896	-
Contracts Payable	390,327	-	390,327	-
Accrued Wages and Benefits	1,558	-	1,558	-
Accrued Compensated Absences	793	-	793	-
Due to Other Funds	13,351,624	15,235,387	13,351,624	15,235,387
Due to Other Governments	69,708,850	75,412,308	71,616,636	73,504,522
Undistributed Monies	13,776,186	228,614,705	225,627,908	16,762,983
Total Liabilities	\$ 97,230,234	319,262,400	310,989,742	105,502,892

GENERAL FIXED ASSET ACCOUNT GROUP

This account group is used to account for all fixed assets of the County other than those accounted for in the Proprietary funds.

CLARK COUNTY, OHIO
Schedule of General Fixed Assets - By Source
December 31, 2000

General Fixed Assets:	
Land	\$ 2,686,043
Buildings	31,661,000
Improvements	2,275,702
Machinery and Equipment	9,419,618
Construction in Progress	<u>8,071,858</u>
 Total General Fixed Assets	 \$ <u>54,114,221</u>
 Investment in general fixed assets by source:	
General Fund Revenue	\$ 38,992,470
Special Revenue Funds Revenue	7,049,893
Capital Project Funds Revenue	<u>8,071,858</u>
 Total Investment in General Fixed Assets	 \$ <u>54,114,221</u>

CLARK COUNTY, OHIO
Schedule of General Fixed Assets - By Function and Activity
December 31, 2000

Function and Activity	Land	Buildings	Improvements	Machinery and Equipment	Construction in Progress	Total
General Government:						
Legislative and						
Executive	\$ 1,586,514	31,661,000	409,667	1,132,743	8,071,858	42,861,782
Judicial	-	-	1,188,806	579,068	-	1,767,874
Public Safety	-	-	225,199	1,363,861	-	1,589,060
Public Works	522,115	-	69,695	4,135,322	-	4,727,132
Health	577,414	-	96,886	1,368,084	-	2,042,384
Human Services	-	-	249,863	677,256	-	927,119
Conservation and Recreation	-	-	35,586	163,284	-	198,870
	<u>\$ 2,686,043</u>	<u>31,661,000</u>	<u>2,275,702</u>	<u>9,419,618</u>	<u>8,071,858</u>	<u>54,114,221</u>

CLARK COUNTY, OHIO

Schedule of Changes in General Fixed Assets - By Function and Activity
December 31, 2000

Function and Activity	Restated, December 31, 1999	Additions	Deletions	Total
General Government:				
Legislative and				
Executive	\$ 37,168,146	5,902,932	(209,296)	42,861,782
Judicial	1,738,709	29,165	-	1,767,874
Public Safety	1,562,124	26,936	-	1,589,060
Public Works	4,435,399	291,733	-	4,727,132
Health	1,999,006	43,378	-	2,042,384
Human Services	891,271	35,848	-	927,119
Conservation and Recreation	198,870	-	-	198,870
	<u>\$ 47,993,525</u>	<u>6,329,992</u>	<u>(209,296)</u>	<u>54,114,221</u>

STATISTICAL SECTION

CLARK COUNTY, OHIO
 General Governmental Revenues by Source (1)
 Last Ten Fiscal Years

	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991
Taxes	\$ 17,283,698	\$ 15,636,424	\$ 12,335,620	\$ 12,243,846	\$ 12,037,772	\$ 14,099,761	\$ 22,805,178	\$ 22,886,756	\$ 15,864,644	\$ 17,331,391
Permissive Sales Tax	11,892,664	11,386,760	12,350,757	14,493,072	10,115,301	10,361,693	(2)	(2)	9,833,055	7,550,106
Intergovernmental	56,868,184	42,454,300	40,234,454	37,377,946	35,490,178	37,792,973	39,547,207	34,436,526	30,212,612	28,589,036
Charges for Services	9,622,274	8,380,107	6,853,688	6,639,512	6,194,442	7,595,199	8,091,164	10,354,142	6,946,695	5,316,330
Licenses and Permits	157,755	129,847	314,553	243,814	709,184	286,104	261,327	239,704	2,845,366	2,921,564
Fees, Fines and Forfeitures	3,704,130	3,580,027	2,653,359	2,469,640	2,388,981	2,415,257	2,220,729	1,377,760	515,721	438,585
Special Assessments	76,299	37,074	31,651	37,247	43,220	40,041	32,751	21,971	41,681	21,839
Investment Income	3,287,148	2,120,119	2,082,629	1,466,082	1,425,199	1,319,693	947,959	824,085	832,670	1,222,498
Other	4,608,591	3,236,108	1,507,237	1,822,584	1,709,709	1,731,835	1,837,370	2,285,108	1,172,734	1,977,505
	<u>\$ 107,500,743</u>	<u>\$ 86,960,766</u>	<u>\$ 78,363,948</u>	<u>\$ 76,793,743</u>	<u>\$ 70,113,986</u>	<u>\$ 75,642,556</u>	<u>\$ 75,743,685</u>	<u>\$ 72,426,052</u>	<u>\$ 68,265,178</u>	<u>\$ 65,368,854</u>

(1) - Includes General, Special Revenue, Debt Service, and Capital Projects Funds.

(2) - Permissive Sales Taxes were combined with Taxes for these 2 years.

Source: Clark County Auditor

CLARK COUNTY, OHIO
General Governmental Expenditures by Function (1)
Last Ten Fiscal Years

	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991
Current:										
General Government:										
Legislative and Executive	\$ 5,284,706	\$ 4,637,741	\$ 6,645,203	\$ 6,059,664	\$ 5,350,959	\$ 5,445,029	\$ 5,161,400	\$ 4,208,492	\$ 4,183,197	\$ 3,845,691
Judicial	6,984,966	6,502,186	4,382,753	4,102,803	4,528,705	4,233,761	3,634,726	3,967,828	3,440,442	3,942,194
Public Safety	12,441,218	10,933,808	8,345,478	7,772,577	7,160,394	6,861,012	6,100,284	5,878,684	5,434,928	4,387,488
Public Works	10,765,794	9,315,809	8,361,194	8,878,456	8,901,571	8,707,187	7,362,269	7,304,144	10,667,259	11,478,119
Health	21,897,736	21,805,145	20,265,333	19,850,002	18,567,491	23,688,180	26,589,769	25,790,952	45,207,782	40,671,971
Human Services	35,284,459	27,951,539	22,466,372	20,011,228	20,057,747	21,125,553	20,515,997	20,289,422	(2)	(2)
Conservation and Recreation	1,603,681	1,594,454	1,541,520	1,346,123	1,226,859	904,370	1,019,993	995,162	996,156	1,078,382
Capital Outlay	12,524,977	3,877,891	2,257,560	2,077,164	2,685,516	4,695,916	1,864,128	1,008,573	-	-
Debt Service:										
Principal Retirement	510,000	475,000	639,609	1,054,463	999,640	850,500	805,806	836,053	737,502	365,000
Interest and Fiscal Charges	543,107	520,029	650,872	704,312	691,976	691,421	619,334	702,792	651,338	-
	<u>\$ 107,840,644</u>	<u>\$ 87,613,602</u>	<u>\$ 75,555,894</u>	<u>\$ 71,856,792</u>	<u>\$ 70,170,858</u>	<u>\$ 77,202,929</u>	<u>\$ 73,673,706</u>	<u>\$ 70,982,102</u>	<u>\$ 71,318,604</u>	<u>\$ 66,430,590</u>

(1) - Includes General, Special Revenue, Debt Service, and Capital Projects Funds.

(2) - Health and Human Services were combined for these 2 years.

Source: Clark County Auditor

CLARK COUNTY, OHIO

Property Tax Levies and Collection
Last Ten Fiscal Years

Tax/Levy Collection Year	Current Taxes Levied	Current Taxes Collected	Current Taxes		Delinquent Taxes Collected	Percent of Delinquent Collections to Current Tax Levies	Total Taxes Collected	Total Collections as a Percent of Taxes Levied-		Accumulated Delinquencies
			Collected as a Percent of Taxes Levied-Current	Percent				Current	Current	
2001/2000*	\$ 21,176,852	\$ 8,936,576	42.20%		\$ 787,048	3.72%	\$ 9,723,624	45.92%		\$ 17,261,645
2000/1999	20,665,452	19,068,399	92.27%		705,432	3.41%	19,773,831	95.69%		5,808,417
1999/1998	18,123,655	16,675,850	92.01%		565,112	3.12%	17,240,962	95.13%		4,916,796
1998/1997	17,404,983	16,017,832	92.03%		566,924	3.26%	16,584,756	95.29%		4,034,103
1997/1996	17,005,462	15,834,373	93.11%		492,415	2.90%	16,326,788	96.01%		3,213,876
1996/1995	16,984,433	15,675,349	92.29%		455,954	2.68%	16,131,303	94.98%		2,535,202
1995/1994	16,598,125	15,238,709	91.81%		412,692	2.49%	15,651,401	94.30%		1,682,072
1994/1993	14,654,912	13,492,382	92.07%		427,182	2.91%	13,919,564	94.98%		735,348
1993/1992	(1)	(1)	(1)		(1)	(1)	(1)	(1)		(1)
1992/1991	(1)	(1)	(1)		(1)	(1)	(1)	(1)		(1)

(1) - Historical information for these years is not available.

* - Includes February Real Estate and June Personal Property only.

Source: Clark County Auditor

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

Tax/Levy Collection Year	Real Property ¹		Public Utility/ ² Real and Personal		Tangible ² Personal		Total		Assessed Value as a Percent of Estimated Actual Value
	Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Estimated Actual	
2001/2000	\$ 1,588,844,060	\$ 4,539,554,457	\$ 115,697,180	\$ 131,474,068	\$ 236,396,432	\$ 945,585,728	\$ 1,940,937,672	\$ 5,616,614,253	34.56%
2000/1999	1,560,985,050	4,459,957,286	126,151,870	143,354,398	229,964,535	919,858,140	1,917,101,455	5,523,169,824	34.71%
1999/1998	1,539,464,160	4,398,469,029	121,826,680	138,439,409	212,883,231	851,532,924	1,874,174,071	5,388,441,362	34.78%
1998/1997	1,342,130,150	3,834,657,571	114,353,450	129,947,102	190,869,522	763,478,088	1,647,353,122	4,728,082,761	34.84%
1997/1996	1,319,545,420	3,770,129,771	122,292,760	138,969,045	201,305,557	805,222,228	1,643,143,737	4,714,321,044	34.85%
1996/1995	1,292,416,150	3,692,617,571	125,319,450	142,408,466	192,653,206	770,612,824	1,610,388,806	4,605,638,861	34.97%
1995/1994	1,214,169,190	3,469,054,829	134,512,200	152,854,773	174,719,806	698,879,224	1,523,401,196	4,320,788,826	35.26%
1994/1993	1,197,208,650	3,420,596,143	138,168,210	157,009,330	181,631,675	726,526,700	1,517,008,535	4,304,132,173	35.25%
1993/1992	1,175,958,150	3,359,880,429	132,735,580	150,835,886	184,050,930	736,203,720	1,492,744,660	4,246,920,035	35.15%
1992/1991	1,010,192,800	2,886,265,143	132,298,190	150,338,852	189,958,450	759,833,800	1,332,449,440	3,796,437,795	35.10%

¹ The estimated actual values for real estate property were derived by 35% of the assessed values of real estate property.

² The estimated actual values for personal property and public utility were derived from an average rate of the assessed values (the average rate consists of varying for manufacturing equipment, inventory and other equipment) for the ten fiscal years presented.

Source: Clark County Auditor

CLARK COUNTY, OHIO

Property Tax Rates - Direct and Overlapping Governments
(Per \$1,000 of Assessed Valuation)
Last Ten Fiscal Years

Taxable Year:	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991
Collection Year:	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992
CLARK COUNTY ENTITIES:										
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	6.00	6.00	6.00	6.00	6.00	5.00	5.00	5.00
Children's Home 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	0.60	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Community Mental Health Levy	2.00	2.00	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Tuberculosis Levy	0.00	0.00	0.00	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Total Clark County Entities	13.05	12.95	13.70	13.80	13.80	13.80	13.80	12.80	12.80	12.80
OTHER ENTITIES:										
Health District	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
Miami Conservancy District	0.05	0.05	0.05	0.05	0.05	0.00	0.00	0.00	0.00	0.00
Clark County Public Library	0.24	0.24	0.24	0.24	0.24	0.20	0.20	0.20	0.20	0.40
New Carlisle Library	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SCHOOL DISTRICTS:										
Clark Shawnee LSD	44.10	44.40	44.40	45.63	46.18	46.67	39.40	39.55	39.75	41.40
Mad River Green LSD	41.57	41.57	41.57	41.77	41.63	36.64	37.20	36.70	37.80	35.25
Northwestern LSD	35.50	35.80	35.80	36.27	36.39	36.50	36.85	37.25	37.35	29.10
Northeastern LSD	45.64	41.64	41.64	41.79	41.44	41.44	38.64	38.74	38.84	36.14
Southeastern LSD	36.80	36.80	36.80	36.80	36.39	37.60	37.60	37.80	37.80	38.70
Springfield CSD	76.84	70.68	71.43	71.78	70.60	70.60	70.60	68.45	68.45	52.53
Tecumseh LSD	38.30	38.60	38.60	39.83	40.38	40.87	33.60	33.75	33.95	35.60
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	32.10	33.50	33.60	33.70	33.90	34.00	34.40	34.50	37.90	37.90
Fairborn CSD	44.64	44.70	41.80	41.80	41.80	41.80	41.80	41.80	42.20	41.90
Yellow Springs EVSD	74.90	71.50	69.00	71.00	71.50	73.70	74.10	68.20	67.05	67.30
Greene County JVSD	3.45	3.45	3.45	3.45	3.45	3.45	3.45	3.45	3.45	3.70
MUNICIPALITIES:										
City of New Carlisle	8.00	9.00	9.00	9.00	10.80	10.80	10.80	10.80	10.80	10.80
City of Springfield	4.10	3.90	4.00	4.00	3.90	4.00	4.00	4.00	4.00	3.90
Village of Catawba	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
Village of Donnelsville	9.50	9.50	9.50	9.50	9.50	7.50	7.50	7.50	7.50	7.50
Village of Enon	5.60	5.60	5.60	5.60	5.60	5.60	5.60	6.10	6.10	6.10
Village of Lawrenceville	5.10	5.10	5.10	5.10	2.10	2.10	2.10	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	6.60
Village of South Charleston	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Village of South Vienna	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	6.70
Village of Tremont	9.80	9.80	9.80	9.80	9.80	9.80	9.80	9.80	9.80	9.80
Village of Clifton	9.80	9.00	9.00	9.00	9.00	9.00	11.40	11.40	11.40	11.40
TOWNSHIPS:										
Bethel Township	5.20	5.20	5.20	5.20	5.20	5.20	4.20	3.20	3.20	3.20
German Township	6.90	6.90	6.60	6.60	6.60	6.60	6.60	6.60	6.60	6.60
Green Township - Fire District #1	4.50	6.00	6.00	6.00	6.00	5.50	5.50	5.50	6.50	6.50
Green Township - Fire District #2	4.70	5.70	5.70	5.70	5.70	5.20	4.20	4.20	5.20	5.20
Harmony Township	5.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90
Madison Township	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
Mad River Township	3.70	3.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Moorefield Township	5.05	4.99	4.99	4.99	3.80	3.80	3.80	2.80	2.80	2.80
Pike Township	9.60	9.60	6.60	6.60	6.60	6.60	6.60	6.60	6.60	6.60
Pleasant Township	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Springfield Township	7.60	5.60	5.60	5.20	5.20	5.60	5.60	5.60	5.60	5.60

Source: Clark County Auditor's Office

CLARK COUNTY, OHIO

Ratio of Net General Obligation Bonded Debt to
Assessed Value and Net General Obligation Bonded Debt per Capita
Last Ten Years

Year	Total Population	Assessed Values	Gross General Bonded Debt	Less:		Net General Bonded Debt	Ratio of Net General Bonded Debt to Assessed Values	Per Capita Net General Bonded Debt
				Debt Service Fund Balance	Bonded Debt			
2000	144,742	\$ 1,588,844,060	\$ 7,265,000	\$ 64,605	\$ 7,200,395	0.453%	\$ 49.75	
1999	144,962	1,560,985,050	7,775,000	46,518	7,728,482	0.495%	53.31	
1998	145,266	1,539,464,160	8,250,000	179,595	8,070,405	0.524%	55.56	
1997	145,868	1,342,130,150	8,710,000	643,444	8,066,556	0.601%	55.30	
1996	146,759	1,319,545,420	9,380,000	862,418	8,517,582	0.645%	58.04	
1995	146,981	1,292,416,150	7,525,000	513,371	7,011,629	0.543%	47.70	
1994	147,111	1,214,169,190	8,020,000	390,159	7,629,841	0.628%	51.86	
1993	147,259	1,197,208,650	8,505,000	157,536	8,347,464	0.697%	56.69	
1992	147,950	1,175,958,150	9,801,720	58,570	9,743,150	0.829%	65.85	
1991	147,677	1,010,192,800	7,435,518	524,840	6,910,678	0.684%	46.80	

Source: Clark County Auditor

CLARK COUNTY, OHIO

Computation of Direct and Overlapping General Obligation Bonded Debt
December 31, 2000

	<u>Debt Outstanding</u>	<u>Percentage Applicable to County</u>	<u>Amount Applicable to County</u>
Direct debt:			
Clark County ¹	\$ 5,277,895	100.00%	\$ 5,277,895
Overlapping debt:			
Municipalities:²			
All cities and villages within Clark County	26,655,000	100.00%	26,655,000
School districts:³			
All school districts within Clark County	<u>14,705,477</u>	99.81%	<u>14,678,021</u>
Overlapping debt			
Total direct and overlapping debt	<u>\$ 46,638,372</u>		<u>\$ 46,610,916</u>

¹ Excluding special assessment debt with governmental commitment, revenue bonds, and general obligation bonds reported in Enterprise funds.

² The cities which are wholly located within the legal boundaries of Clark County are: New Carlisle and Springfield. The villages which are wholly located within the legal boundaries of Clark County are: Catawba, Donnelsville, Enon, Lawrenceville, North Hampton, South Charleston, South Vienna and Tremont City.

³ The school districts which are wholly located within the legal boundaries of Clark County are: Clark-Shawnee Local, Mad-River Green Local, Northeastern Local, Northwestern Local, Southeastern Local, Springfield City, Springfield-Clark County JVS, and Tecumseh Local.

Source: Clark County Auditor

CLARK COUNTY, OHIO
 Computation of Legal Debt Margin
 December 31, 2000

Direct Legal Debt Limitation:	
3.0% of the first \$100,000,000 assessed valuation	\$ 3,000,000
1.5% on excess of \$100,000,000-not in excess of \$300,000,000	3,000,000
2.5% in the amount in excess of \$300,000,000 ²	<u>41,023,442</u>
<i>Total Direct Legal Debt Limitation</i>	47,023,442
<i>Total of all County Debt Outstanding</i> ³	\$ 16,241,900
Less:	
Revenue and General Obligation Bonds and Notes (self-supporting)	10,899,400
Available Equity in Debt Service Funds as of December 31, 2000	<u>64,605</u>
<i>Total Net Indebtedness (voted and unvoted) subject to direct debt limitation</i>	<u>5,277,895</u>
<i>Direct Legal Debt Margin</i>	<u>\$ 41,745,547</u>
Unvoted Debt Limitation (subject to 1% of County assessed valuation)	\$ 19,409,377
Total Net Indebtedness (unvoted - subject to the 1% legal debt limitation)	<u>5,277,895</u>
<i>Total Unvoted Legal Debt Margin</i>	<u>\$ 14,131,482</u>

¹ Direct legal debt limitation is outlined by the Ohio Revised Code, codifications 133.02 and 133.05.

² Refer to: "Table 4 - Assessed and Estimated Actual Value of Taxable Property" in this section.

³ Excludes Ohio Water Development Authority (OWDA) and Ohio Public Works Commission (OPWC) loans. Refer to: "Note Notes Payable" and to "Note - Long-Term Debt and Other Obligations" in the Notes to the Financial Statements.

Source: Clark County Auditor

CLARK COUNTY, OHIO
Ratio of Annual Debt Service Expenditures for
General Obligation Bonded Debt to Total General Fund Expenditures
Last Ten Fiscal Years

Year	General Obligation Principal	General Obligation Interest	Total ² General Obligation Debt Service	Total ¹ General Governmental Expenditures	Ration of Total Debt Service to General Governmental Expenditures
2000	\$ 510,000	\$ 543,107	\$ 1,053,107	\$ 107,840,644	0.98%
1999	475,000	455,729	930,729	87,613,602	1.06%
1998	612,780	467,685	1,080,465	75,555,894	1.43%
1997	963,914	521,846	1,485,760	71,856,792	2.07%
1996	896,489	515,454	1,411,943	70,170,858	2.01%
1995	745,775	481,252	1,227,027	77,202,929	1.59%
1994	716,641	521,044	1,237,685	73,673,706	1.68%
1993	683,968	616,550	1,300,518	70,982,102	1.83%
1992	567,502	509,946	1,077,448	71,318,604	1.51%
1991	365,000	373,871	738,871	66,430,590	1.11%

¹ Refer to: "Table 1 - General Governmental Expenditures by Function" in this section.

² General obligation bonds reported in the Enterprise funds and special assessment debt with governmental commitment have been excluded.

Source: Clark County Auditor

CLARK COUNTY, OHIO
Property Value, Construction and Bank Deposits
Last Ten Fiscal Years

Year	Assessed Values of ¹			Total ² Permits Issued (iii)
	Real, Personal and Utility Property (i)	Certified Commercial Bank Deposits (ii)	Valuation of ² Construction (iii)	
2000	\$ 1,940,937,672	\$ 490,007,000	\$ 37,351,282	1,060
1999	1,917,101,455	462,453,000	46,322,022	1,167
1998	1,874,174,071	464,700,000	51,916,019	1,401
1997	1,647,353,122	437,272,000	40,102,393	1,310
1996	1,643,143,737	430,977,000	48,921,315	943
1995	1,610,388,806	436,256,000	41,487,154	859
1994	1,523,401,196	426,767,000	46,135,309	896
1993	1,517,008,535	419,682,000	43,473,920	881
1992	1,492,744,660	389,671,000	20,013,603	679
1991	1,332,449,440	369,879,000	33,406,209	715

¹ Refer to: "Table 4 - Assessed and Estimated Actual Value of Taxable Property" in this section.

² Represents all privately owned new construction including residential and nonresidential structures and residential and nonresidential garage and carport additions, alterations and conversions.

Source (i): Clark County Auditor

Source (ii): Data Services Department - Federal Reserve Bank of Cleveland.

Source (iii): Clark County Building Regulation Department
and the City of Springfield Building Department.

CLARK COUNTY, OHIO

Principal Taxpayers

Real Estate Tax

December 31, 2000

Name of Taxpayer	Assessed Value	Percent of Total Assessed Value
Navistar International Corporation	\$ 13,770,760	0.87%
Simon Capital Limited Partnership	6,179,530	0.39%
Glimcher Properties Limited Partnership	5,517,600	0.35%
Emro Marketing Company	4,207,810	0.26%
Skilken Properties	3,319,450	0.21%
Thrifty Findlay, Inc. (Meijer)	2,940,000	0.19%
Allied SSR Shopping Centers I, LLC.	2,930,840	0.18%
Aldi Incorporated	2,574,760	0.16%
Community Hospital of Spfld & Clark County	2,321,650	0.15%
AOT, Inc.	<u>2,056,610</u>	<u>0.13%</u>
Subtotal	45,819,010	2.88%
All Others	<u>1,543,025,050</u>	<u>97.12%</u>
Total Assessed Valuation	<u>\$ 1,588,844,060</u>	<u>100.00%</u>

Source: Clark County Auditor

CLARK COUNTY, OHIO
Principal Taxpayers
Tangible Personal Property Tax
December 31, 2000

Name of Taxpayer	Assessed Value	Percent of Total Assessed Value
Navistar International	\$ 42,042,930	17.78%
Yotek, Inc.	9,206,810	3.89%
Cooper Cameron Corporation	7,863,770	3.33%
Clark Landmark, Inc.	6,862,574	2.90%
Robbins & Myers, Inc.	4,272,840	1.81%
Coilplus Ohio, Inc.	3,886,100	1.64%
Eby Brown Company LP	3,619,670	1.53%
Cascade Corporation	3,307,830	1.40%
Marathon Ashland Petroleum LLC	2,785,690	1.18%
R & M Materials Handling, Inc.	<u>2,371,500</u>	<u>1.00%</u>
Subtotal	86,219,714	36.47%
All Others	<u>150,176,718</u>	<u>63.53%</u>
Total Assessed Valuation	<u>\$ 236,396,432</u>	<u>100.00%</u>

Source: Clark County Auditor

CLARK COUNTY, OHIO

Special Assessment Levies and Collections
Last Ten Fiscal Years

Tax/Levy Collection Year	Current Assessment Levies	Current Assessments Collected	Current Taxes Collected as a Percent of Taxes Levied-Current	Delinquent Taxes Collected	Percent of Delinquent Collections to Current Tax Levies	Total Taxes Collected	Total Collections as a Percent of Taxes Levied- Current	Accumulated Delinquencies
2001/2000*	\$ 98,253	\$ 30,488	31.03%	\$ 9,689	9.86%	\$ 40,177	40.89%	\$ 89,652
2000/1999	96,446	84,225	87.33%	20,760	21.52%	104,985	108.85%	31,576
1999/1998	71,259	58,908	82.67%	34,250	48.06%	93,158	130.73%	40,115
1998/1997	59,355	43,482	73.26%	10,972	18.49%	54,454	91.74%	62,014
1997/1996	58,066	44,783	77.12%	6,609	11.38%	51,392	88.51%	57,113
1996/1995	52,901	35,007	66.17%	5,366	10.14%	40,373	76.32%	50,439
1995/1994	69,580	52,656	75.68%	6,429	9.24%	59,085	84.92%	37,911
1994/1993	52,044	40,566	77.95%	10,590	20.35%	51,156	98.29%	27,416
1993/1992	42,925	26,927	62.73%	1,912	4.45%	28,839	67.18%	26,528
1992/1991	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)

(1) - Historical information for this year is not available.

* - Represents February 2002 collections only.

Source: Clark County Auditor

CLARK COUNTY, OHIO

Demographic Statistics
as of December 31, 2000

POPULATION DENSITY

Census Year	Square Miles	Population in Clark County	Population Density
1960	400	131,440	328.6
1970	400	157,115	392.8
1980	400	150,236	375.6
1990	400	147,548	368.9
2000	400	144,742	361.9

Source: Bureau of Census - United States Department of Commerce

EMPLOYMENT TRENDS

Ten Year Average Employment

Year	County Employed	County Unemployed	Unemployment Rate		
			County	Ohio	U.S
2000	65,400	3,100	4.5%	4.1%	4.0%
1999	66,300	3,000	4.3%	4.3%	4.2%
1998	66,400	2,900	4.2%	4.2%	4.5%
1997	67,900	3,300	4.6%	4.6%	4.9%
1996	67,100	4,000	5.6%	4.9%	5.4%
1995	64,900	3,200	4.7%	4.8%	5.6%
1994	65,600	3,400	4.6%	5.5%	6.1%
1993	64,600	4,200	6.1%	6.5%	6.8%
1992	64,900	5,300	7.5%	7.2%	7.4%
1991	66,000	4,700	6.6%	6.4%	6.7%

2000 Monthly Employment

Year	County Employed	County Unemployed	Unemployment Rate		
			County	Ohio	U.S
January	63,700	3,400	5.1%	4.2%	4.0%
February	63,900	3,300	4.9%	4.3%	4.1%
March	64,300	3,000	4.5%	4.1%	4.0%
April	64,600	2,900	4.3%	4.1%	4.0%
May	65,300	2,600	3.8%	4.1%	4.1%
June	65,400	3,100	4.5%	4.1%	4.0%
July	66,100	4,200	6.0%	4.1%	4.0%
August	66,200	3,000	4.4%	4.1%	4.1%
September	65,500	2,900	4.2%	4.1%	3.9%
October	66,400	2,800	4.0%	4.0%	3.9%
November	66,600	3,400	4.9%	4.0%	4.0%
December	66,700	3,200	4.6%	4.0%	4.0%

Source: Ohio Bureau of Employment Services

CLARK COUNTY, OHIO

Tax Revenues by Source

Last Ten Fiscal Years

Year	General Property Tax	Tangible ¹ Personal Property Tax	Property Transfer Tax	County Sales Tax	Total
2000	\$ 2,485,733	\$ 385,146	\$ 391,649	\$ 11,892,681	\$ 15,155,209
1999	\$ 2,436,515	\$ 415,777	\$ 448,536	\$ 11,351,444	\$ 14,652,272
1998	\$ 2,445,475	\$ 360,566	\$ 417,209	\$ 12,658,459	\$ 15,881,709
1997	\$ 2,410,507	\$ 360,555	\$ 321,865	\$ 14,063,940	\$ 17,156,867
1996	\$ 2,370,783	\$ 371,244	\$ 238,438	\$ 10,181,360	\$ 13,161,825
1995	\$ 2,249,427	\$ 323,704	\$ 221,122	\$ 10,020,863	\$ 12,815,116
1994	\$ 2,233,276	\$ 315,335	\$ 227,816	\$ 10,463,318	\$ 13,239,745
1993	\$ 2,180,936	\$ 318,309	\$ 214,695	\$ 9,537,361	\$ 12,251,301
1992	\$ 1,910,457	\$ 397,019	\$ 190,200	\$ 7,751,318	\$ 10,248,994
1991	\$ 1,880,453	\$ 448,310	\$ 188,679	\$ 7,561,780	\$ 10,079,222

2000 County Sales Tax includes \$16,260 1/2 Historical Society Tax

1999 County Sales Tax includes \$6,186 1/2 Historical Society Tax

1998 County Sales Tax includes \$1,833,496 1/2 Historical Society Tax

1997 County Sales Tax includes \$3,341,112 1/2 Historical Society Tax

¹ Tangible Personal Tax includes: personal property tax, manufactured home tax and any other tax.

Source: Clark County Auditor



STATE OF OHIO
OFFICE OF THE AUDITOR

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CLARK COUNTY 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
OCTOBER 4, 2001