



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**FINANCIAL CONDITION
CLARK COUNTY**

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**FINANCIAL CONDITION
CLARK COUNTY**

**Schedule of Federal Awards Expenditures
For the Year Ending December 31, 2001**

Granting Agency Pass through entity Grant Name	Grant Number	CFDA Number	Disbursements	Non-Cash Disbursements
U.S. Department of Justice:				
(Direct)				
COPS Grant	95-CC-WX-0470	16.710	\$125,032	
(Passed Through Ohio Office of Criminal Justice Services)				
Local Law Enforcement Block Grant	2000-LB-BX-1494	16.592	31,786	
Edward Byrne Memorial State and Local Enforcement Assistance	2000-DG-A01-7142	16.579	39,366	
Violence Against Women Formula Grant	2000-WF-VA2-8310	16.588	16,911	
(Passed Through Ohio Attorney General)				
Victims Crime Assistance Grant Program	2002VACHE048X	16.575	8,644	
Victims Crime Assistance Grant Program	2001VAGENE048X	16.575	42,442	
Victims Crime Assistance Grant Program	2001VAGENE048	16.575	25,691	
Total Victims Crime Assistance Grant Program			<u>76,777</u>	
Total U.S. Department of Justice			<u>289,872</u>	
U.S. Department of Housing and Urban Development:				
(Passed Through State of Ohio, Department of Development)				
Small Cities Community Development Block Grant	BF-99-012-1	14.228	39,750	
Small Cities Community Development Block Grant	BF-00-012-1	14.228	146,348	
Total U.S. Department of Housing and Urban Development			<u>186,098</u>	
U.S. Department of Agriculture:				
(Passed Through Ohio Department of Education)				
Nutrition Cluster:				
Food Distribution:				
Juvenile Treatment Center	N/A	10.550		<u>\$2,786</u>
National School Breakfast Program:				
Juvenile Treatment Center	069997-05-PU 00	10.553	12,244	
Juvenile Treatment Center	069997-05-PU 01	10.553	6,518	
Mueller Residential Center	070870-05-PU 00	10.553	101	
Total National School Breakfast Program			<u>18,863</u>	
National School Lunch Program:				
Juvenile Treatment Center	069997-03-PU 00	10.555	16,582	
Juvenile Treatment Center	069997-04-PU 00	10.555	1,902	
Juvenile Treatment Center	069997-04-PU 01	10.555	9,801	
Mueller Residential Center	070870-03-PU 00	10.555	124	
Mueller Residential Center	070870-04-PU 00	10.555	14	
Mental Retardation and Development Disabilities	065907-03-PU 00	10.555	3,685	
Total National School Lunch Program			<u>32,108</u>	
Total U.S. Department of Agriculture-Nutrition Cluster			<u>\$50,971</u>	<u>\$2,786</u>

(Continued)

**FINANCIAL CONDITION
CLARK COUNTY**

**Schedule of Federal Awards Expenditures
For the Year Ending December 31, 2001
(Continued)**

Granting Agency				
Pass through entity		Grant	CFDA	Non-Cash
Grant Name		Number	Number	Disbursements
			Disbursements	Disbursements
U.S. Department of Federal Emergency Management:				
(Passed through Ohio Department of Public Safety)				
Emergency Management Assistance		J236	83.552	23,021
Emergency Management Assistance		J237	83.552	19,500
Total U.S. Department of Federal Emergency Management				42,521
U.S. Department of Education:				
(Passed Through Ohio Department of Education)				
Special Education Cluster				
Education Handicapped Title VI B		065904-6B-SF-01P	84.027	11,644
Special Education - Preschool Grants		065904-PG-S1-2001P	84.173	6,117
Total U.S. Department of Education - Special Education Cluster				17,761
U.S. Department of Health and Human Services:				
(Passed Through Ohio Department of Mental Retardation and Developmental Disabilities)				
Social Services Block Grant		FY 00	93.667	88,849
Social Services Block Grant		FY 01	93.667	31,858
Total Social Services Block Grant				120,707
Rehabilitation Medicaid		FY 00	93.778	2,045,328
Total U.S. Department of Health and Human Services				2,166,035
U.S. Department of Labor:				
(Passed Through Ohio Department of Job & Family Services)				
Workforce Investment Act		N/A	17.255	815,742
Total U.S. Department of Labor				815,742
Total Federal Awards Expenditures			\$3,569,000	\$2,786

**FINANCIAL CONDITION
CLARK COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDING DECEMBER 31, 2001**

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.

The information on this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of State, Local Governments, and Non-Profit Organizations*.

NOTE B - SUBRECIPIENTS

The County passes-through certain federal assistance received from the Ohio Department of Mental Health and the Ohio Department of Alcohol and Drug Addiction to the Eastern Miami Valley Alcohol, Drug Addiction and Mental Health Services Board of Clark, Greene, and Madison Counties. These federal funds are not included on the Schedule since Clark County acts as a pass-through entity.

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

The sub-recipient agencies have certain compliance responsibilities related to administering these federal programs. Under Circular A-133, the County is responsible for monitoring sub-recipients 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

Non-monetary assistance, such as food received from the U.S. Department of Agriculture, is reported in the Schedule at the fair market value of the commodities received and consumed. Cash receipts from the U.S. Department of Agriculture are commingled with state grants. It is assumed federal monies are expended first. At December 31, 2001, the County had no significant food commodities in inventory. This note applies only to the Juvenile Center.

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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STATE OF OHIO
OFFICE OF THE AUDITOR

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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, 2001, and have issued our report thereon dated July 29, 2002, wherein we noted that the County implemented GASB Statements No. 33 and 36. 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 audited by other auditors in accordance with auditing standards generally accepted in the United States of America and not 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 2001-60312-001. We also noted certain immaterial instances of noncompliance that we have reported to management of the County in a separate letter dated July 29, 2002.

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 the 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 2001-60312-002.

**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 July 29, 2002.

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

July 29, 2002



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**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO MAJOR FEDERAL PROGRAMS 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 each of its major federal programs for the year ended December 31, 2001. The County's major federal programs are 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 each of its major federal programs 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 each of its major federal programs for the year ended December 31, 2001. We noted an instance of noncompliance that does not require inclusion in this report that we have reported to the management of the County in a separate letter dated July 29, 2002.

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.

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.

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

July 29, 2002

**FINANCIAL CONDITION
CLARK COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 §.505
FISCAL YEAR ENDED DECEMBER 31, 2001**

1. SUMMARY OF AUDITOR'S RESULTS

(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):	1. Medical Assistance Program (Medicaid Title XIX), 93.778 2. Workforce Investment Act (WIA), 17.255
(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 2001-60312-001

Finding for Recovery

Transactions involving four individual taxpayer's accounts processed solely by Melinda Fessler, Deputy Treasurer, had been improperly manipulated on March 7, 13, and 21, 2001 to cover an error made to a taxpayer's account made on February 26, 2001. These transactions resulted in total payments made but unaccounted for of \$233.33.

A deposit of a money order for \$78.85 was made on October 29, 2001, but the credit to that taxpayer's account was for only \$5.34, resulting in a difference of \$73.51, which indicates that cash was improperly converted from another payment. This transaction was also processed by Melinda Fessler. The total of both items is \$306.84.

In accordance with the foregoing facts, and pursuant to Ohio Revised Code §117.28, a Finding for Recovery for public money collected but unaccounted for is hereby issued against Melinda Fessler, former Deputy Treasurer, and the Cincinnati Insurance Company, her bonding company, jointly and severally, in the amount of \$306.84.

FINDING NUMBER 2001-60312-002

Segregation of Duties

One hundred sixty-nine un-cashed checks and money orders intended for payment of real estate taxes totaling \$110,362 were found by the County Treasurer in the possession of the Deputy Treasurer for the pre-payment program, in April 2002. The checks were dated from 1997 to 2002. Through an internal investigation by his staff, the Treasurer determined that all taxpayer accounts involved had subsequently been re-billed and credited, although some taxpayers were assessed and paid penalties for late payment. The Treasurer will refund these penalties to the taxpayers.

Additionally, at the Treasurer's request, we reviewed the transactions for these accounts, as well as, procedures for the pre-payment program. As a result, finding number 2001-60312-001 above was issued.

One employee was responsible for all phases of the pre-payment program. The lack of segregation of duties and monitoring by supervisors resulted in various internal control weaknesses and discrepancies that were not detected until the employee's departure from service. These included manipulations of amounts and accounts including changing amounts on the coupons with white-out and hand-writing new bills, and the lack of proper segregation of duties in the receipting and posting process did not provide for the timely detection of these discrepancies.

To avoid the possibility of future manipulations of transactions and accounts, the Treasurer should segregate the following duties:

- Opening and distributing mail;
- Inputting credits into the system. The daily report of payments credited should be reviewed, approved, and initialed by a supervisor;
- Crediting the PC (journal for pre-payments made) for each day's business. The printout from the PC should be reconciled to the daily tape balance and reviewed, approved, and initialed by a supervisor;

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

**FINDING NUMBER 2001-60312-002
(Continued)**

Additionally, a supervisor should always review, approve, and initial the daily and weekly reports. No employee should be permitted to alter his/her work after the supervisor has reviewed, approved, and initialed the reports unless there is a problem, which should be investigated with the Supervisor. Taxpayers' complaints should be handled by a supervisor, along with the responsible employee and, the Treasurer's real estate tax system should be updated to include a control preventing back/post dating, or any changes without written permission from the County Treasurer or his designee.

Segregation of duties and monitoring by supervisors should reduce the possibility of future manipulation of transactions and provide more accurate and timely posting to taxpayer accounts.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

**FINANCIAL CONDITION
CLARK COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
FISCAL YEAR ENDED DECEMBER 31, 2001**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
2000-60312-001	Failure to maintain accurate Contributed Capital Records	Yes	Finding No Longer Valid
2000-60312-002	ORC 5705.14 through 5705.16 – Improper transfers	No	Not Corrected, included in separate letter to management

CLARK COUNTY, OHIO



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
December 31, 2001

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, 2001

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



CLARK COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2001

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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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INTRODUCTORY



SECTION

GEORGE A. SODDERS

Auditor of Clark County

OHIO - The Heart of It All!

July 29, 2002

Directors

Sandra Schinkle
Fiscal Services

Robert Vanderhorst
Assessment
Administration

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

I am pleased to present the second Comprehensive Annual Financial Report (CAFR) for Clark County, Ohio. This report provides full disclosure of the financial operations of Clark County for the fiscal year ended December 31, 2001. The CAFR, which includes an opinion from the Auditor of State of Ohio, 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. 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. Copies will be made available to the Chamber of Commerce, major commercial and personal property taxpayers, the Clark County Public Library (Warder Public Library), financial rating services, banking institutions and other interested parties.

The CAFR is organized into three distinct sections: the Introductory Section, which includes the title page, the table of contents, letter of transmittal, Government Finance Officers Association Certificate of Achievement, a list of elected officials, and an Organizational chart of the County. The Financial Section contains the report of independent accountants, the general purpose financial statements and accompanying notes, and the combining financial statements and schedules of individual funds and account groups. 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 65,000 parcels valued at over \$5 billion.

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 with 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 dominant 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 2002

The County's civilian labor force averaged 70,200 during 2001, while employment averaged 66,500 with an unemployment rate average of 5.3% compared to Ohio's 4.3% rate of unemployment. Total employment in all industries covered under Ohio's Unemployment Compensation law was 54,432 consisting of 10,851 in manufacturing, 15,174 in wholesale and retail trade, and 14,114 in services. State and local governments employed 7,560 workers.

According to Outlook 2002, an annual forecast of the local economy conducted by the Clark County Economic Research Roundtable, more layoffs are expected at the International Truck and Engine Corporation, as the demand for medium duty trucks remains soft. As the Springfield City School District begins replacing buildings, construction employment will remain strong throughout 2002 and beyond. Service employment is expected to rise one percent, while retail trade will remain flat as well as employment in state and local government.

MAJOR INITIATIVES

Major Initiatives 2001

Current and Future Year's Projects:

Clark County Heritage Center – a \$13 million renovation of the 1890's era former Springfield Municipal Building was completed in March 2001 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 Veteran's Service Commission.

Intergovernmental Cooperation – Comprehensive Economic Development Agreements (CEDA) 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. Part of the implementation of CEDA was annexing county unincorporated area into the City for future commercial and residential development. 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.

Heritage Center Annex – The County has received a grant award for \$2.5 million from Ohio Art & Sports Facilities Commission, to provide funds for exhibit designs and construction of the Heritage Center Annex. Exposition Hall as it will be known will comprise approximately 8500 square-feet of floor space designed to house the static/large displays of agricultural and industrial equipment.

Sewer and Water Projects – The County continues to move forward with the planning and design/development of public sewer systems to serve Parkridge Acres including adjacent residential areas. In addition, the County intends to begin construction June 15 on West Enon Estates to provide residential sewer to 218 homes to meet State EPA and County Health Department regulations. Finally, the Southern Interceptor Sewer initiative associated with the CEDA agreements above is in the process of obtaining 67 easements over which the Southern Interceptor Sewer will be laid. The County anticipates bidding the project in the fall 2002 and to be completed by late 2004.

Welfare Reform – During 2001, the National Association of County Commissioners for the quality service provided to County citizens recognized The County's Department of Job and Family Services. In addition, the County completed its "one stop" WorkPlus Center, which allowed other community partners to have a significant presence in serving the local community. Workforce Policy Board has responded to the community during the recent nationwide economic downturn with its local impact. Finally, the County anticipates that by the summer of 2002 Ohio Bureau of Employment Services will be integrated into the "one stop" WorkPlus Center.

Leffel Lane Improvements – Federal, State, County, City and Township funds were coordinated to move this project forward. The project to improve Leffel Lane from Springfield-Xenia Road to Burnett Road made significant progress in the 2001 construction season. Along with the roadway construction, several other improvements could also be seen along the corridor. Bob Evans Restaurant was totally rebuilt on site, construction of St. John Missionary Church continued, and Southgate Baptist Church developed a new access along Leffel Lane. When completed in August 2002, 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.

O'Cedar Brands Inc. - has built 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.

Assurant Group – will move its Springfield operations across town to a new \$20 million facility and triple its work force from 430 to 1,200. The expansion is one of the biggest economic developments to hit Clark County in 30 years. The new jobs will be diverse, but mostly will be office and clerical positions, with an hourly wage ranging from \$7.75 to \$10.

Park-675 – The County is an active partner in the planning/development of an 88-acre tract of land near Interstate I-675 (Park-675). Located on the western edge of the county, and zoned Industrial/Business, the County has agreed to provide the public water supply for the park. When built out, the tract is estimated to create between 500-700 jobs. Park-675 development is scheduled for summer/fall of 2002.

New Family Aquatic Center – A \$17 million plan for improvements to parks, recreation and green space call for a new family aquatic center, and indoor ice-skating rink and a new municipal baseball stadium. Parks will be improved in Enon, New Carlisle, South Charleston and Moorefield. Funding for the project comes from a temporary ½ percent increase in the local sales tax rate, private sector donations of \$7.58 million and city and state resources totaling \$3.92 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. The Clark County Board of Commissioners adopts the appropriations budget prepared by the County Administrator's office each fiscal year. No expenditure can be made from any budgetary account without the Certificate of the County Auditor certifying that funds are available or in the process of collection. When a purchase order is issued, or any county department or agency enters into a contract, the County Auditor encumbers the necessary funds to pay for the expenditure. Contracts or purchase orders are rejected and are invalid under Ohio law if sufficient funds are not available to permit the County Auditor to certify the transaction.

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

INTERNAL CONTROL

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

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

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, 2001 and the amount and percentage of increases and decreases in relation to prior year revenues.

Revenues:	2001 Amount	Percent of Total	Increase (Decrease) From 2000	Percent of Increase (Decrease)
Taxes	\$ 15,688,182	14.58%	(1,595,516)	(9.23)%
Permissive Sales Taxes	12,043,651	11.20%	150,987	1.27%
Intergovernmental	56,965,981	52.96%	97,797	0.17%
Charges for Services	13,189,680	12.26%	3,567,406	37.07%
Licenses and Permits	436,461	0.41%	278,706	176.67%
Fees, Fines and Forfeitures	1,504,318	1.40%	(2,199,812)	(59.39)%
Special Assessments	60,329	0.06%	(15,970)	(20.93)%
Investment Income	3,654,962	3.40%	367,814	11.19%
Other Revenue	4,009,506	3.73%	(599,085)	(13.00)%
Total Revenues	\$ 107,553,070	100.00%	52,327	0.05%

Reasons for significant changes in revenues are:

In general, the County has experienced relatively little growth in revenues. Reclassification of revenue sources has resulted in significant fluctuations within the revenue line items from prior years.

The following schedule presents a summary of general, special revenue, debt service and capital project funds expenditures for the fiscal year ended December 31, 2001 and the amount and percentage of increases and decreases in relation to prior year expenditures.

Expenditures:	2001 Amount	Percent of Total	Increase (Decrease) From 2000	Percent of Increase (Decrease)
Current:				
General government:				
Legislative and Executive	\$ 4,872,207	4.82%	(412,499)	(7.81)%
Judicial	7,125,812	7.04%	140,846	2.02%
Public Safety	13,383,878	13.23%	942,660	7.58%
Public Works	9,235,596	9.13%	(1,530,198)	(14.21)%
Health	20,338,448	20.11%	(1,559,288)	(7.12)%
Human Services	40,440,845	39.97%	5,156,386	14.61%
Conservation and Recreation	1,558,589	1.54%	(45,092)	(2.81)%
Capital Outlay	3,066,109	3.03%	(9,458,868)	(75.52)%
Debt Service:				
Principal Retirement	542,131	0.54%	32,131	6.30%
Interest and Fiscal Charges	597,453	0.59%	54,346	10.01%
Total Expenditures	\$ 101,161,068	100.00%	(6,679,576)	(6.19)%

Reasons for significant changes in expenditures are:

Public Safety: Increase due to personnel costs with the Sheriff's department and increase in placement services and salaries for the Felony Delinquent Care and Custody Program.

Public Works: Decreased activity in Issue II programs in 2001 as compared to 2000.

Health: Decrease attributable to the evaluation and subsequent reclassification of functions where current expenditures are being reported.

Human Services: Increase due to the consolidation of the JTPA program into the Job and Family Services department.

Capital Outlay: Decrease is attributable to the completion of the Heritage Center project midway through the 2001 year. The majority of the expenditures for this project occurred in 2000.

General Fund Balance: The fund balance of the general fund increased by 29.21% in 2001 from the December 31, 2000 adjusted balance. The \$2,729,873 increase results in a fund balance of \$12,074,897 as of December 31, 2001.

PROPRIETARY OPERATIONS

Enterprise operations: The County's enterprise operations are comprised of two separate activities: Water and Sewer. Enterprise revenues decreased \$438,138 during 2001 to \$4,392,213. The enterprise funds operating income decreased by \$1,779,122, from income of \$1,439,046 to a loss of \$(340,076), with a resulting net loss of \$(273,870). The enterprise net working capital was positive at \$2,480,572 as of December 31, 2001.

The County maintains enterprise facilities and equipment with a net book value of \$15,483,550. 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 2001, the County retired short-term debt of \$4,520,000 and reissued \$3,870,000 of one-year notes for various County capital improvement projects. In addition, \$4,095,000 of new-project notes was issued, which included \$1,220,000 new debt for Sewer and Water projects, \$800,000 for Sheriff cruisers, \$1,000,000 for Job and Family Services Building Complex improvements and \$1,075,000 for Mental Retardation and Developmental Disabilities Board Building improvements. Long-term bond debt was reduced from \$11,384,400 to \$10,592,600 and the County's debt leeway within overall limitations was \$40,030,292. 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, 2001, 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 2001 totaled \$3,149,958. The average daily balance was \$54,449,710 with an average daily weighted yield of 5.785 percent.

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

RISK MANAGEMENT

Clark County maintains insurance through the County Risk Sharing Authority (CoRSA). Liability insurance in the amount of \$10,000,000 per occurrence is maintained. Blanket property insurance, with \$100,000,000 annual aggregate pool limit for flood and earthquake, is also maintained. Building and personal property is insured on a replacement cost basis in the amount of \$120,431,101. 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, 2001, by Auditor of State, Jim M. Petro.

AWARDS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2000.

In order to be awarded a Certificate of Achievement, a government unit must 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. This was the first year that the County has received this prestigious award. We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to the GFOA for review.

ACKNOWLEDGEMENTS

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

Auditor's Office:

Sandra Schinkle, Director of Fiscal Services
Robert Vanderhorst, Director of Real and Personal Property Administration
Nikki Crawford, Director of Appraisal Administration

Commission Office:

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

Treasurer's Office:

Stephen T. Metzger, Clark County Treasurer

A special thank you is extended to the accounting firm of Clark, Schaefer, Hackett & Company for their assistance in the preparation of this financial report.

A special thank you is extended to the audit staff of State Auditor Jim Petro's Office for their timely auditing of the County's financial records.

It is my pleasure to submit herewith the Comprehensive Annual Financial Report for the fiscal year ended December 31, 2001.

Sincerely,



George A. Sadders
Clark County Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Clark County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2000

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



Imelda Chew
President

Jeffrey L. Essler
Executive Director

CLARK COUNTY, OHIO

Elected Officials
as of December 31, 2001

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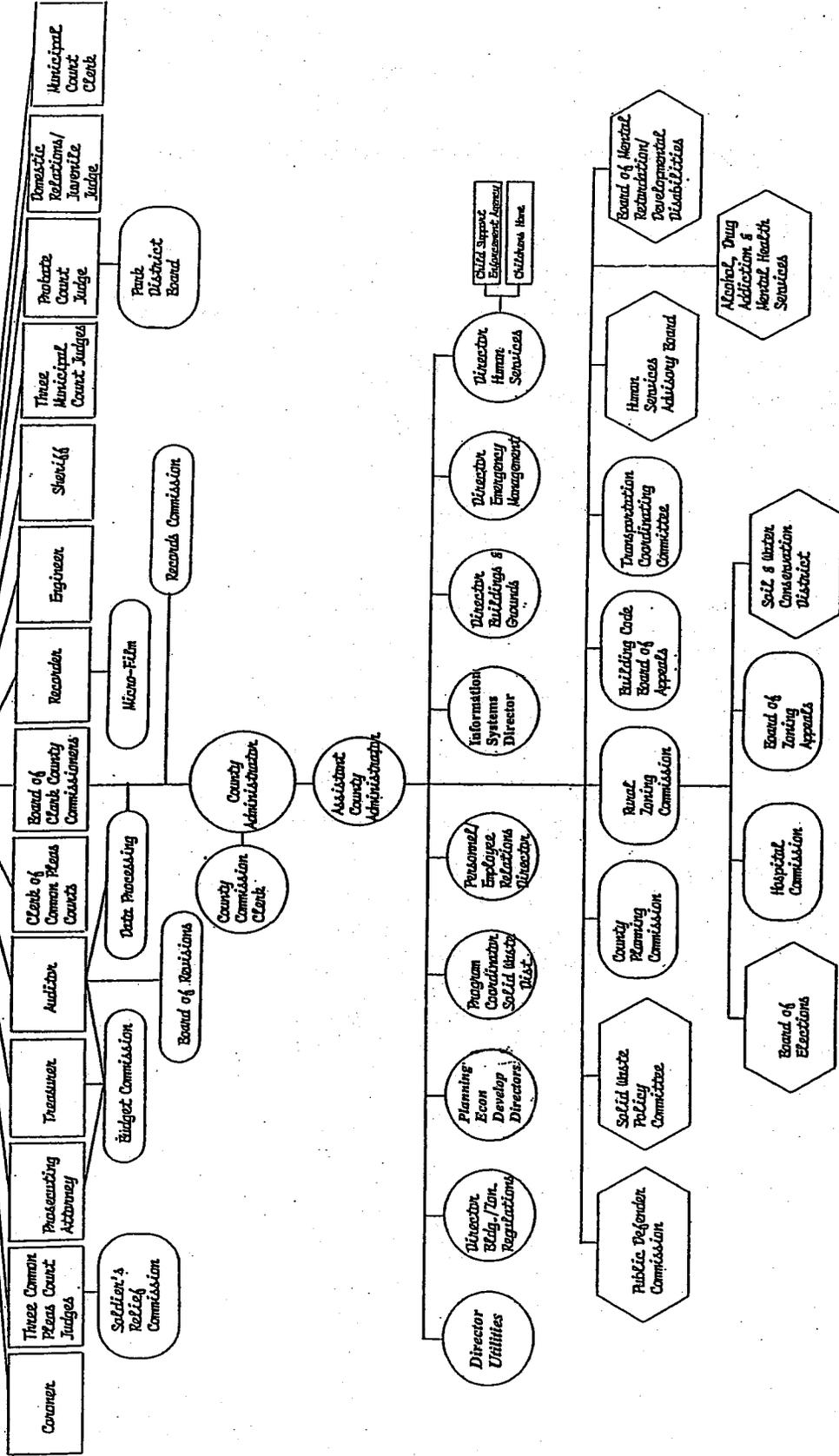
Other Elected Officials	George A. Sodders Ronald Vincent Dr. Richard A. Marsh Bruce Smith Stephen Schumaker Nancy Pence Gene A. Kelly Stephen T. Metzger	Auditor Clerk of Courts Coroner Engineer Prosecutor Recorder Sheriff Treasurer
-------------------------	---	---

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	Judge
	Honorable Richard O'Neill	Judge
	Honorable Thomas Capper	Judge
	<i>Domestic Relations/Juvenile Division</i>	
	Honorable Joseph N. Monnin	Judge
<i>Probate Division</i>		
Honorable J. David Mattes	Judge	

CLARK COUNTY GOVERNMENT TABLE OF ORGANIZATION

ELECTORATE



Joint Appointed Boards with Other Jurisdictions

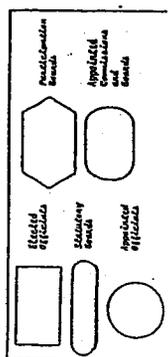
- Transportation Coordinating Committee
- Springfield Municipal Airport Zoning Board
- Children's Services Board
- Library Board
- County Board of Health

Other Citizen Advisory Boards

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

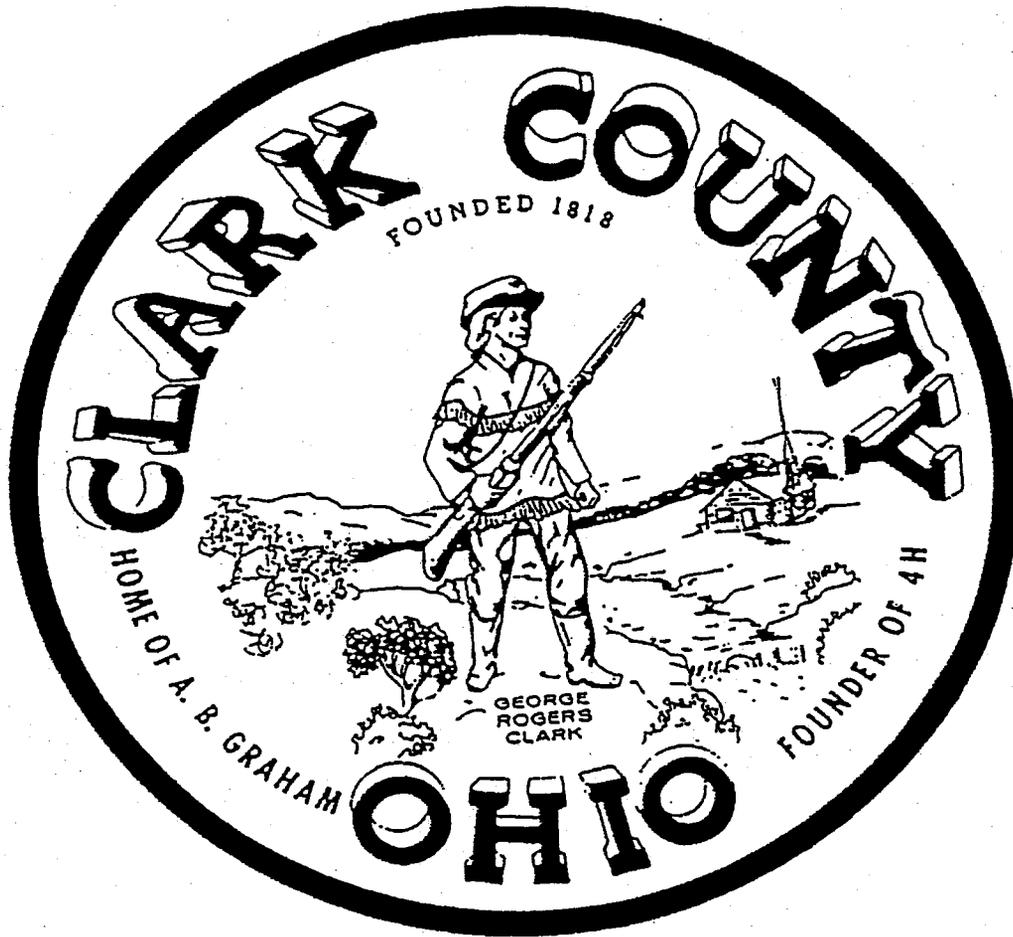
Other Citizen Advisory Boards

- Building Code Study Committee
- Community Improvement Corporation of Springfield
- Industrial Development Steering Committee



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FINANCIAL



SECTION

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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
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS

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

We have audited the accompanying general-purpose financial statements of Clark County, (the County) as of and for the year ended December 31, 2001. 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 audited by the other auditors in accordance with auditing standards generally accepted in the United States of America and not 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 and the report of other auditors provide 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 Clark County, as of December 31, 2001, and the results of its operations and 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.

During the year ended December 31, 2001, the County adopted Governmental Accounting Standards Board Statements No. 33 and 36.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 29, 2002, 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.

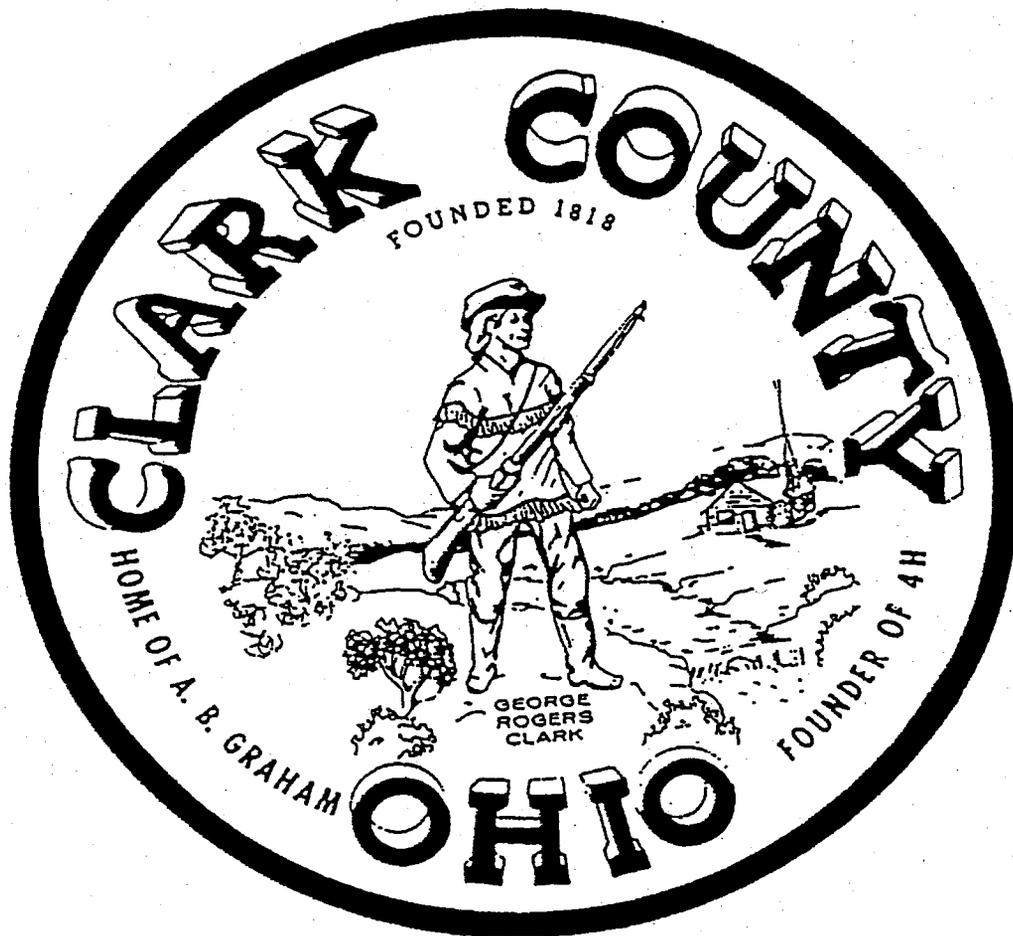
We performed our audit to form an opinion on the general-purpose financial statements of the County, taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for additional analysis and are not a required part 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.

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



JIM PETRO
Auditor of State

July 29, 2002



CLARK COUNTY, OHIO
 Combined Balance Sheet - All Fund Types and Account Groups
 and All Discretely Presented Component Units
 December 31, 2001

	GOVERNMENTAL FUND TYPES			
	General	Special Revenue	Debt Service	Capital Projects
ASSETS AND OTHER DEBITS:				
Equity in Pooled Cash and Cash Equivalents	\$ 11,070,160	16,554,631	245,411	2,858,450
Cash and Cash Equivalents in Segregated Accounts	-	420,472	-	-
Cash and Cash Equivalents with Fiscal and Escrow Agents	-	-	366	49,077
Investments in Segregated Accounts	-	-	-	-
Net Receivables:				
Taxes	-	-	-	-
Permissive Sales Tax	2,483,415	-	-	-
Accounts	230,822	438,024	-	-
Special Assessments	-	-	-	-
Accrued Interest	751,988	1,688	-	-
Taxes to be Collected for Other Governments	-	-	-	-
Due from Other Funds	4,517,012	13,116,078	-	-
Due from Other Governments	446,984	20,504,405	-	-
Materials and Supplies Inventory	98,539	145,802	-	-
Prepaid Items	6,073	24,055	-	-
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	\$ 19,604,993	51,205,155	245,777	2,907,527

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	
3,566,018	195,211	12,704,800	-	-	47,194,681	-	-	47,194,681
278,459	-	2,179,506	-	-	2,878,437	194,981	63,759	3,137,177
6,321	-	-	-	-	55,764	-	-	55,764
-	-	-	-	-	-	633,756	64,553	698,309
-	-	13,865,437	-	-	13,865,437	-	-	13,865,437
-	-	-	-	-	2,483,415	-	-	2,483,415
688,529	-	112,779	-	-	1,470,154	471,797	748	1,942,699
-	-	1,870,835	-	-	1,870,835	-	-	1,870,835
-	-	152	-	-	753,828	-	-	753,828
-	-	80,433,045	-	-	80,433,045	-	-	80,433,045
-	-	-	-	-	17,633,090	-	-	17,633,090
30,270	216	7,904,543	-	-	28,886,418	-	-	28,886,418
74,597	-	-	-	-	318,938	199,387	-	518,325
-	-	-	-	-	30,128	19,361	399	49,888
30,637	-	-	-	-	30,637	-	-	30,637
-	-	-	-	-	-	1,000	-	1,000
-	-	-	-	-	-	-	1,075	1,075
15,483,550	-	-	54,815,724	-	70,299,274	406,913	923,952	71,630,139
-	-	-	-	245,411	245,411	-	-	245,411
-	-	-	-	12,067,204	12,067,204	-	-	12,067,204
<u>20,158,381</u>	<u>195,427</u>	<u>119,071,097</u>	<u>54,815,724</u>	<u>12,312,615</u>	<u>280,516,696</u>	<u>1,927,195</u>	<u>1,054,486</u>	<u>283,498,377</u>

(Continued)

CLARK COUNTY, OHIO
 Combined Balance Sheet - All Fund Types and Account Groups
 and All Discretely Presented Component Units
 December 31, 2001
 (Continued)

	GOVERNMENTAL FUND TYPES			
	General	Special Revenue	Debt Service	Capital Projects
LIABILITIES, EQUITY AND OTHER CREDITS:				
Liabilities:				
Accounts Payable	\$ 356,458	2,056,345	-	63,536
Accrued Wages and Benefits	774,429	2,127,028	-	-
Accrued Compensated Absences	82,702	44,864	-	-
Retainage Payable	-	-	-	49,077
Due to Other Funds	-	-	-	160,000
Due to Other Governments	-	-	-	-
Deferred Grant	-	-	-	-
Accrued and Withheld Taxes	-	-	-	-
Security Deposits	-	-	-	-
Custodial Accounts	-	-	-	-
Line of Credit	-	-	-	-
Deferred Revenue	6,316,507	30,277,602	-	-
Undistributed Monies	-	-	-	-
Matured Interest Payable	-	-	366	-
Accrued Interest Payable	-	-	-	-
Notes Payable	-	235,000	-	6,210,000
Claims Payable	-	-	-	-
Capital Leases Payable	-	-	-	-
OPWC Loan Payable	-	-	-	-
Issue II Loans Payable	-	-	-	-
General Obligation Bonds Payable	-	-	-	-
Unamortized Charge - Refunding Issue	-	-	-	-
Total Liabilities	<u>7,530,096</u>	<u>34,740,839</u>	<u>366</u>	<u>6,482,613</u>
Equity and Other Credits:				
Investment in General Fixed Assets	-	-	-	-
Contributed Capital	-	-	-	-
Retained Earnings:				
Unreserved	-	-	-	-
Net Assets:				
Unrestricted	-	-	-	-
Fund Balance:				
Reserved for:				
Encumbrances	871,150	2,623,406	-	914,418
Inventory	98,539	145,802	-	-
Nonexpendable Trust Funds	-	-	-	-
Unreserved	11,105,208	13,695,108	245,411	(4,489,504)
Total Equity (Deficit) and Other Credits	<u>12,074,897</u>	<u>16,464,316</u>	<u>245,411</u>	<u>(3,575,086)</u>
Total Liabilities, Equity and Other Credits	<u>\$ 19,604,993</u>	<u>51,205,155</u>	<u>245,777</u>	<u>2,907,527</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	
417,953	1,608	47,411	-	-	2,943,311	112,472	-	3,055,783
65,089	-	-	-	1,106,709	4,073,255	37,720	-	4,110,975
129,600	-	-	-	4,464,665	4,721,831	16,790	-	4,738,621
6,321	-	-	-	-	55,398	-	-	55,398
-	-	17,473,090	-	-	17,633,090	-	-	17,633,090
-	-	84,687,593	-	-	84,687,593	-	-	84,687,593
-	-	-	-	-	-	-	321,904	321,904
-	-	-	-	-	-	12,070	-	12,070
-	-	-	-	-	-	-	8,596	8,596
-	-	-	-	-	-	24,205	-	24,205
-	-	-	-	-	-	-	54,410	54,410
-	-	-	-	-	36,594,109	36,608	7,413	36,638,130
-	-	16,659,671	-	-	16,659,671	-	-	16,659,671
-	-	-	-	-	366	-	-	366
24,659	-	-	-	-	24,659	-	-	24,659
1,520,000	-	-	-	-	7,965,000	-	205,170	8,170,170
-	54,809	-	-	-	54,809	-	-	54,809
-	-	-	-	6,241	6,241	-	-	6,241
304,000	-	-	-	-	304,000	-	-	304,000
312,500	-	-	-	-	312,500	-	-	312,500
3,857,600	-	-	-	6,735,000	10,592,600	-	-	10,592,600
(102,192)	-	-	-	-	(102,192)	-	-	(102,192)
<u>6,535,530</u>	<u>56,417</u>	<u>118,867,765</u>	<u>-</u>	<u>12,312,615</u>	<u>186,526,241</u>	<u>239,865</u>	<u>597,493</u>	<u>187,363,599</u>
-	-	-	54,815,724	-	54,815,724	-	-	54,815,724
10,671,120	-	-	-	-	10,671,120	-	-	10,671,120
2,951,731	139,010	-	-	-	3,090,741	-	-	3,090,741
-	-	-	-	-	-	1,687,330	456,993	2,144,323
-	-	-	-	-	4,408,974	-	-	4,408,974
-	-	-	-	-	244,341	-	-	244,341
-	-	74,787	-	-	74,787	-	-	74,787
-	-	128,545	-	-	20,684,768	-	-	20,684,768
<u>13,622,851</u>	<u>139,010</u>	<u>203,332</u>	<u>54,815,724</u>	<u>-</u>	<u>93,990,455</u>	<u>1,687,330</u>	<u>456,993</u>	<u>96,134,778</u>
<u>20,158,381</u>	<u>195,427</u>	<u>119,071,097</u>	<u>54,815,724</u>	<u>12,312,615</u>	<u>280,516,696</u>	<u>1,927,195</u>	<u>1,054,486</u>	<u>283,498,377</u>

CLARK COUNTY, OHIO

Combined Statement of Revenues, Expenditures, and Changes in Fund
Balances - All Governmental Fund Types and Expendable Trust Funds
For the Year Ended December 31, 2001

	GOVERNMENTAL	
	General	Special Revenue
REVENUES:		
Taxes	\$ 2,975,845	12,712,337
Permissive Sales Taxes	12,043,651	-
Intergovernmental	6,015,752	50,135,426
Charges for Services	4,261,191	8,928,489
Licenses and Permits	149,264	287,197
Fees, Fines and Forfeitures	675,302	829,016
Special Assessments	-	22,822
Investment Income	3,632,560	22,402
Other Revenue	714,914	2,478,040
Total Revenues	30,468,479	75,415,729
EXPENDITURES:		
Current:		
General Government:		
Legislative and Executive	3,397,154	1,475,053
Judicial	6,823,140	302,672
Public Safety	10,101,601	3,282,277
Public Works	3,232,327	6,003,269
Health	390,263	19,948,185
Human Services	535,369	39,905,476
Conservation and Recreation	530,343	1,028,246
Capital Outlay	-	20,612
Debt Service:		
Principal Retirement	12,131	-
Interest and Fiscal Charges	1,490	15,484
Total Expenditures	25,023,818	71,981,274
Excess (Deficit) of Revenues Over/ (Under) Expenditures	5,444,661	3,434,455
OTHER FINANCING SOURCES (USES):		
Operating Transfers-In	175,146	2,441,331
Operating Transfers-Out	(3,098,654)	(1,244,018)
Total Other Financing Sources (Uses)	(2,923,508)	1,197,313
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	2,521,153	4,631,768
Fund Balance, Beginning of Year, as restated	9,553,744	11,832,548
Fund Balance (Deficit), End of Year	\$ 12,074,897	16,464,316

See accompanying notes to the general purpose financial statements.

FUND TYPES		FIDUCIARY FUND TYPES	TOTALS
Debt Service	Capital Projects	Expendable Trust	(Memorandum Only)
-	-	-	15,688,182
-	-	-	12,043,651
-	814,803	16,085	56,982,066
-	-	-	13,189,680
-	-	-	436,461
-	-	-	1,504,318
-	37,507	-	60,329
-	-	152	3,655,114
<u>543,437</u>	<u>273,115</u>	<u>88,127</u>	<u>4,097,633</u>
<u>543,437</u>	<u>1,125,425</u>	<u>104,364</u>	<u>107,657,434</u>
-	-	-	4,872,207
-	-	-	7,125,812
-	-	-	13,383,878
-	-	-	9,235,596
-	-	-	20,338,448
-	-	19,253	40,460,098
-	-	-	1,558,589
-	3,045,497	-	3,066,109
530,000	-	-	542,131
<u>389,038</u>	<u>191,441</u>	<u>-</u>	<u>597,453</u>
<u>919,038</u>	<u>3,236,938</u>	<u>19,253</u>	<u>101,180,321</u>
<u>(375,601)</u>	<u>(2,111,513)</u>	<u>85,111</u>	<u>6,477,113</u>
747,019	3,309,701	-	6,673,197
<u>(190,612)</u>	<u>(2,139,913)</u>	<u>-</u>	<u>(6,673,197)</u>
<u>556,407</u>	<u>1,169,788</u>	<u>-</u>	<u>-</u>
180,806	(941,725)	85,111	6,477,113
<u>64,605</u>	<u>(2,633,361)</u>	<u>3,178</u>	<u>18,820,714</u>
<u>245,411</u>	<u>(3,575,086)</u>	<u>88,289</u>	<u>25,297,827</u>

CLARK COUNTY, OHIO
 Combined Statement of Revenues, Expenditures and Changes in Fund Balances
 - Budget and Actual (Budget Basis) - All Governmental Fund Types
 For the Year Ended December 31, 2001

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	Revised Budget	Actual	Variance Favorable/ (Unfavorable)	Revised Budget	Actual	Variance Favorable/ (Unfavorable)
REVENUES:						
Taxes	\$ 2,953,460	2,975,845	22,385	12,407,308	12,712,337	305,029
Permissive Sales Tax	11,300,000	11,911,495	611,495	-	-	-
Intergovernmental	6,030,550	6,015,574	(14,976)	45,837,709	43,279,581	(2,558,128)
Charges for Services	3,321,846	4,127,303	805,457	9,101,186	9,047,598	(53,588)
Licenses and Permits	136,400	149,264	12,864	264,746	287,197	22,451
Fees, Fines and Forfeitures	626,613	732,865	106,252	692,604	749,672	57,068
Special Assessments	-	-	-	22,790	22,519	(271)
Investment Income	2,001,000	3,120,666	1,119,666	14,500	24,031	9,531
Other Revenue	579,216	751,882	172,666	3,882,772	2,496,858	(1,385,914)
Total Revenues	26,949,085	29,784,894	2,835,809	72,223,615	68,619,793	(3,603,822)
EXPENDITURES:						
Current:						
General Government:						
Legislative and Executive	4,545,938	3,588,287	957,651	2,296,030	1,664,138	631,892
Judicial	7,172,374	6,852,440	319,934	1,343,694	331,811	1,011,883
Public Safety	10,461,209	10,234,563	226,646	5,056,773	3,388,196	1,668,577
Public Works	5,362,225	4,495,706	866,519	7,332,393	6,826,403	505,990
Health	495,613	453,141	42,472	22,677,959	20,385,652	2,292,307
Human Services	561,886	557,393	4,493	38,949,109	37,840,861	1,108,248
Conservation and Recreation	552,890	534,337	18,553	1,523,185	1,207,280	315,905
Capital Outlay	-	-	-	-	-	-
Debt Service:						
Principal Retirement	-	-	-	200,000	200,000	-
Interest and Fiscal Charges	-	-	-	10,734	10,734	-
Total Expenditures	29,152,135	26,715,867	2,436,268	79,389,877	71,855,075	7,534,802
Excess (Deficit) Revenues Over/ (Under) Expenditures	(2,203,050)	3,069,027	5,272,077	(7,166,262)	(3,235,282)	3,930,980
OTHER FINANCING SOURCES (USES):						
Proceeds of Notes	-	-	-	100,000	235,000	135,000
Advances-In	-	-	-	-	-	-
Operating Transfers-In	276,805	175,146	(101,659)	5,814,688	7,041,331	1,226,643
Advances-Out	-	-	-	(160,000)	(160,000)	-
Operating Transfers-Out	(3,098,655)	(3,098,654)	1	(6,085,295)	(5,844,018)	241,277
Total Other Financing Sources (Uses)	(2,821,850)	(2,923,508)	(101,658)	(330,607)	1,272,313	1,602,920
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(5,024,900)	145,519	5,170,419	(7,496,869)	(1,962,969)	5,533,900
Fund Balance, Beginning of Year	8,280,236	8,280,236	-	11,008,011	11,008,011	-
Prior Year Encumbrances Appropriated	966,587	966,587	-	3,727,016	3,727,016	-
Fund Balances, End of Year	\$ 4,221,923	9,392,342	5,170,419	7,238,158	12,772,058	5,533,900

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)
-	-	-	-	-	-	15,360,768	15,688,182	327,414
-	-	-	-	-	-	11,300,000	11,911,495	611,495
-	-	-	6,611,702	814,803	(5,796,899)	58,479,961	50,109,958	(8,370,003)
-	-	-	-	-	-	12,423,032	13,174,901	751,869
-	-	-	-	-	-	401,146	436,461	35,315
-	-	-	-	-	-	1,319,217	1,482,537	163,320
-	-	-	-	37,507	37,507	22,790	60,026	37,236
-	-	-	-	-	-	2,015,500	3,144,697	1,129,197
<u>469,308</u>	<u>543,437</u>	<u>74,129</u>	<u>131,695</u>	<u>277,839</u>	<u>146,144</u>	<u>5,062,991</u>	<u>4,070,016</u>	<u>(992,975)</u>
<u>469,308</u>	<u>543,437</u>	<u>74,129</u>	<u>6,743,397</u>	<u>1,130,149</u>	<u>(5,613,248)</u>	<u>106,385,405</u>	<u>100,078,273</u>	<u>(6,307,132)</u>
-	-	-	-	-	-	6,841,968	5,252,425	1,589,543
-	-	-	-	-	-	8,516,068	7,184,251	1,331,817
-	-	-	-	-	-	15,517,982	13,622,759	1,895,223
-	-	-	-	-	-	12,694,618	11,322,109	1,372,509
-	-	-	-	-	-	23,173,572	20,838,793	2,334,779
-	-	-	-	-	-	39,510,995	38,398,254	1,112,741
-	-	-	-	-	-	2,076,075	1,741,617	334,458
-	-	-	12,626,429	5,523,610	7,102,819	12,626,429	5,523,610	7,102,819
3,344,308	2,104,308	1,240,000	2,530,000	2,530,000	-	6,074,308	4,834,308	1,240,000
<u>300,000</u>	<u>210,342</u>	<u>89,658</u>	<u>125,830</u>	<u>125,829</u>	<u>1</u>	<u>436,564</u>	<u>346,905</u>	<u>89,659</u>
<u>3,644,308</u>	<u>2,314,650</u>	<u>1,329,658</u>	<u>15,282,259</u>	<u>8,179,439</u>	<u>7,102,820</u>	<u>127,468,579</u>	<u>109,065,031</u>	<u>18,403,548</u>
<u>(3,175,000)</u>	<u>(1,771,213)</u>	<u>1,403,787</u>	<u>(8,538,862)</u>	<u>(7,049,290)</u>	<u>1,489,572</u>	<u>(21,083,174)</u>	<u>(8,986,758)</u>	<u>12,096,416</u>
2,475,000	1,205,000	(1,270,000)	4,997,500	5,005,000	7,500	7,572,500	6,445,000	(1,127,500)
-	-	-	160,000	160,000	-	160,000	160,000	-
700,000	747,019	47,019	830,988	1,026,195	195,207	7,622,481	8,989,691	1,367,210
-	-	-	(160,000)	-	160,000	(320,000)	(160,000)	160,000
-	-	-	(69,600)	(47,019)	22,581	(9,253,550)	(8,989,691)	263,859
<u>3,175,000</u>	<u>1,952,019</u>	<u>(1,222,981)</u>	<u>5,758,888</u>	<u>6,144,176</u>	<u>385,288</u>	<u>5,781,431</u>	<u>6,445,000</u>	<u>663,569</u>
-	180,806	180,806	(2,779,974)	(905,114)	1,874,860	(15,301,743)	(2,541,758)	12,759,985
64,605	64,605	-	1,173,483	1,173,483	-	20,526,335	20,526,335	-
-	-	-	1,632,786	1,632,786	-	6,326,389	6,326,389	-
<u>64,605</u>	<u>245,411</u>	<u>180,806</u>	<u>26,295</u>	<u>1,901,155</u>	<u>1,874,860</u>	<u>11,550,981</u>	<u>24,310,966</u>	<u>12,759,985</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
For the Year Ended December 31, 2001

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE
	Enterprise	Internal Service	Nonexpendable Trust
Operating Revenues:			
Charges for Services	\$ 4,354,277	392,859	-
Investment Income	-	-	5,342
Other Operating Revenues	37,936	-	-
Total Operating Revenues	4,392,213	392,859	5,342
Operating Expenses:			
Personnel Services	1,320,411	-	-
Contractual Services	2,504,161	16,098	-
Claims	-	301,633	-
Materials and Supplies	191,346	-	3,879
Other Expenses	238,854	1,608	-
Depreciation	477,517	-	-
Total Operating Expenses	4,732,289	319,339	3,879
Operating Income (Loss)	(340,076)	73,520	1,463
Non-Operating Revenues (Expenses):			
Grants	300,000	-	-
Other Non-Operating Revenues	-	216	-
Unrealized Gain (Loss) on Investment	-	-	-
Loss on Sale of Fixed Asset	-	-	-
Loss on Sale of Investment	-	-	-
Interest Expense and Fiscal Charges	(233,794)	-	-
Total Non-Operating Revenues (Expenses)	66,206	216	-
Net Income (Loss)	(273,870)	73,736	1,463
Add:			
Depreciation on Fixed Assets Acquired by Contributed Capital	207,206	-	-
Retained Earnings/Fund Balance/Net Assets, Beginning of Year, as restated	3,018,395	65,274	113,580
Retained Earnings/Fund Balance/ Net Assets, End of Year	\$ 2,951,731	139,010	115,043

See accompanying notes to the general purpose financial statements.

TOTALS Primary Government (Memorandum Only)	COMPONENT UNITS		TOTALS Reporting Entity (Memorandum Only)
	TAC Industries	Housing Connection of Clark County	
4,747,136	2,136,031	99,512	6,982,679
5,342	36,142	5,050	46,534
<u>37,936</u>	<u>93,332</u>	<u>32,629</u>	<u>163,897</u>
<u>4,790,414</u>	<u>2,265,505</u>	<u>137,191</u>	<u>7,193,110</u>
1,320,411	1,262,447	29,033	2,611,891
2,520,259	96,995	-	2,617,254
301,633	-	-	301,633
195,225	435,846	30,936	662,007
240,462	331,891	2,978	575,331
<u>477,517</u>	<u>101,293</u>	<u>32,067</u>	<u>610,877</u>
<u>5,055,507</u>	<u>2,228,472</u>	<u>95,014</u>	<u>7,378,993</u>
<u>(265,093)</u>	<u>37,033</u>	<u>42,177</u>	<u>(185,883)</u>
300,000	-	52,026	352,026
216	-	-	216
-	(32,708)	-	(32,708)
-	(425)	-	(425)
-	(17,097)	-	(17,097)
<u>(233,794)</u>	<u>-</u>	<u>(15,214)</u>	<u>(249,008)</u>
<u>66,422</u>	<u>(50,230)</u>	<u>36,812</u>	<u>53,004</u>
<u>(198,671)</u>	<u>(13,197)</u>	<u>78,989</u>	<u>(132,879)</u>
207,206	-	-	207,206
<u>3,197,249</u>	<u>1,700,527</u>	<u>378,004</u>	<u>5,275,780</u>
<u>3,205,784</u>	<u>1,687,330</u>	<u>456,993</u>	<u>5,350,107</u>

CLARK COUNTY, OHIO
 Combined Statement of Cash Flows -
 All Proprietary Fund Types, Nonexpendable Trust Funds
 and Discretely Presented Component Units
 For the Year Ended December 31, 2001

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE
	Enterprise	Internal Service	Nonexpendable Trust
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash Received from Customers	\$ 4,401,890	578,605	-
Cash Paid for Employees Salaries and Benefits	(1,339,700)	-	-
Cash Paid to Suppliers	(2,338,976)	(67,895)	(3,721)
Cash Paid for Claims and Charges	-	(415,225)	-
Other Operating Revenues	43,267	-	-
Other Operating Expenses	(236,000)	-	-
Net Cash Provided (Used) by Operating Activities	<u>530,481</u>	<u>95,485</u>	<u>(3,721)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Grants	300,000	-	-
Proceeds from Notes	1,793,730	-	-
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	(142,699)	-	-
Interest Paid on G.O. Notes	(9,975)	-	-
Interest Paid on G.O. Bonds	(219,235)	-	-
Principal Paid on G.O. Notes	(360,000)	-	-
Principal Paid on Issue II Loans	(25,000)	-	-
Principal Paid on G.O. Bonds	(261,800)	-	-
Net Cash Used by Capital and Related Financing Activities	<u>1,075,021</u>	<u>-</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES:			
Proceeds from Sale of Property and Equipment	-	-	-
Net Purchases of Investments	-	-	-
Interest	-	-	6,453
Net Cash Provided (Used) by Investing Activities	<u>-</u>	<u>-</u>	<u>6,453</u>
Increase in Cash and Cash Equivalents	1,605,502	95,485	2,732
Cash and Cash Equivalents, Beginning of Year	<u>2,245,296</u>	<u>99,726</u>	<u>112,400</u>
Cash and Cash Equivalents, End of Year	<u>\$ 3,850,798</u>	<u>195,211</u>	<u>115,132</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	\$ 3,566,018	195,211	12,704,800
Cash and Cash Equivalents in Segregated Accounts	278,459	-	2,179,506
Cash and Cash Equivalents with Fiscal and Escrow Agents	6,321	-	-
Less: Expendable Trust and Agency Cash and Cash Equivalents	<u>-</u>	<u>-</u>	<u>(14,769,174)</u>
Cash and Cash Equivalents, End of Year per Statement of Cash Flows	<u>\$ 3,850,798</u>	<u>195,211</u>	<u>115,132</u>

See accompanying notes to the general purpose financial statements.

TOTALS Primary Government (Memorandum Only)	COMPONENT UNITS		TOTALS Reporting Entity (Memorandum Only)
	TAC Industries	Housing Connection of Clark County	
4,980,495	1,946,052	102,703	7,029,250
(1,339,700)	(1,260,777)	-	(2,600,477)
(2,410,592)	(561,058)	(29,818)	(3,001,468)
(415,225)	-	-	(415,225)
43,267	2,412	3,596	49,275
<u>(236,000)</u>	<u>(242,829)</u>	<u>(2,978)</u>	<u>(481,807)</u>
<u>622,245</u>	<u>(116,200)</u>	<u>73,503</u>	<u>579,548</u>
300,000	-	17,043	317,043
1,793,730	-	-	1,793,730
-	-	72,990	72,990
-	-	(13,313)	(13,313)
-	-	(15,214)	(15,214)
(142,699)	(141,734)	(130,259)	(414,692)
(9,975)	-	-	(9,975)
(219,235)	-	-	(219,235)
(360,000)	-	-	(360,000)
(25,000)	-	-	(25,000)
<u>(261,800)</u>	<u>-</u>	<u>-</u>	<u>(261,800)</u>
<u>1,075,021</u>	<u>(141,734)</u>	<u>(68,753)</u>	<u>864,534</u>
-	1,500	-	1,500
-	(22,530)	(43,801)	(66,331)
<u>6,453</u>	<u>36,142</u>	<u>5,050</u>	<u>47,645</u>
<u>6,453</u>	<u>15,112</u>	<u>(38,751)</u>	<u>(17,186)</u>
1,703,719	(242,822)	(34,001)	1,426,896
<u>2,457,422</u>	<u>437,803</u>	<u>97,760</u>	<u>2,992,985</u>
<u>4,161,141</u>	<u>194,981</u>	<u>63,759</u>	<u>4,419,881</u>
16,466,029	-	-	16,466,029
2,457,965	194,981	63,759	2,716,705
6,321	-	-	6,321
<u>(14,769,174)</u>	<u>-</u>	<u>-</u>	<u>(14,769,174)</u>
<u>4,161,141</u>	<u>194,981</u>	<u>63,759</u>	<u>4,419,881</u>

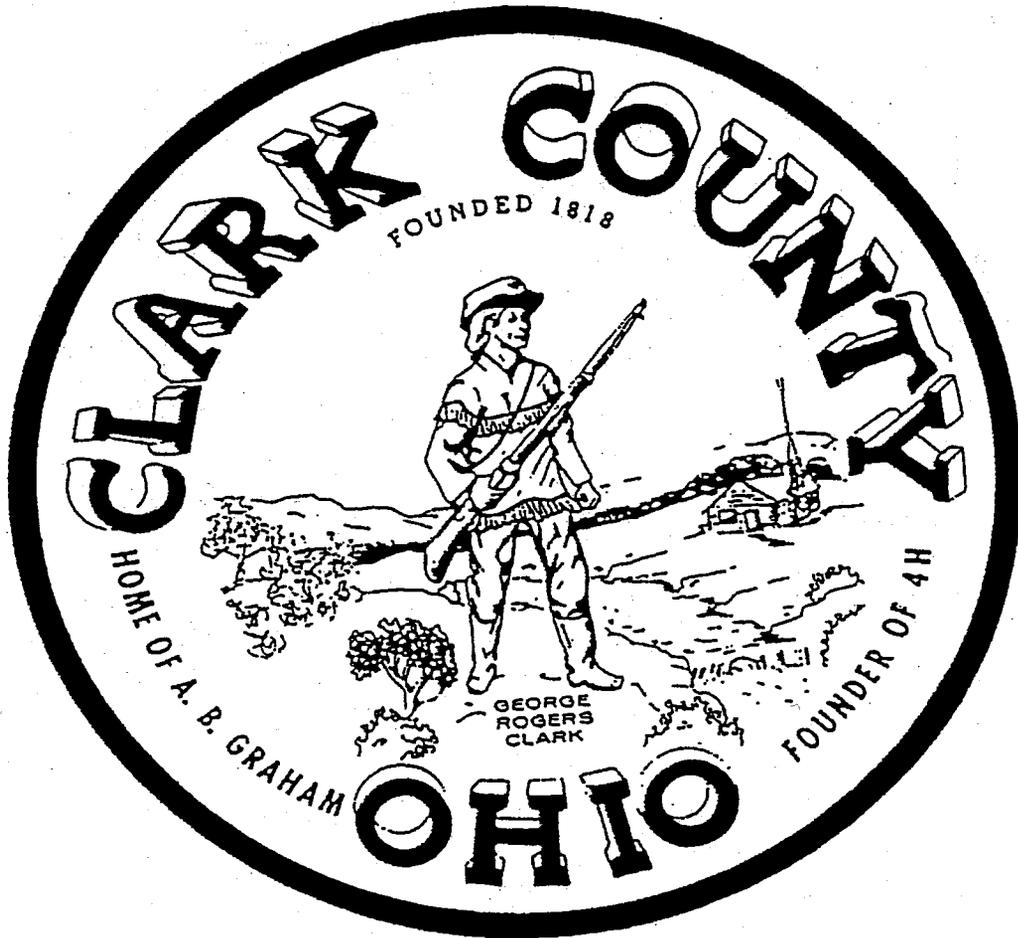
(Continued)

CLARK COUNTY, OHIO
 Combined Statement of Cash Flows -
 All Proprietary Fund Types, Nonexpendable Trust Funds
 and Discretely Presented Component Units
 For the Year Ended December 31, 2001
 (Continued)

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE
	Enterprise	Internal Service	Nonexpendable Trust
Reconciliation of Operating Income to Net Cash Provided by (Used for) Operating Activities:			
Operating Income (Loss)	\$ (340,076)	73,520	1,463
Adjustment to Reconcile Operating Income to Net Cash Provided by (Used for) Operating Activities			
Depreciation	477,517	-	-
Interest Reported as Operating Income	-	-	(5,342)
Changes in Assets and Liabilities:			
Decrease (Increase) in Accounts Receivable	46,623	-	-
Decrease (Increase) in Materials and Supplies Inventory	15,403	-	-
Decrease (Increase) in Prepaid Items	235	-	-
Increase (Decrease) in Accounts Payable	343,747	1,608	158
Increase in Accrued Wages & Benefits	12,461	-	-
(Decrease) in Accrued Compensated Absences	(10,705)	-	-
Increase in Custodial Accounts	-	-	-
(Decrease) in Retainage Payable	6,321	-	-
(Decrease) in Due to Other Governments	(21,045)	-	-
(Decrease) in Claims Payable	-	20,357	-
Net Cash Provided (Used) by Operating Activities	\$ 530,481	95,485	(3,721)

See accompanying notes to the general purpose financial statements.

<u>TOTALS</u> Primary Government (Memorandum Only)	<u>COMPONENT UNITS</u>		<u>TOTALS</u> Reporting Entity (Memorandum Only)
	<u>TAC Industries</u>	<u>Housing Connection of Clark County</u>	
(265,093)	37,033	42,177	(185,883)
477,517	101,293	32,067	610,877
(5,342)	(36,142)	(5,050)	(46,534)
46,623	(187,865)	1,038	(140,204)
15,403	(43,389)	-	(27,986)
235	(1,858)	1,325	(298)
345,513	15,172	1,946	362,631
12,461	(15,120)	-	(2,659)
(10,705)	16,790	-	6,085
-	(2,114)	-	(2,114)
6,321	-	-	6,321
(21,045)	-	-	(21,045)
20,357	-	-	20,357
<u>622,245</u>	<u>(116,200)</u>	<u>73,503</u>	<u>579,548</u>



CLARK COUNTY, OHIO

Notes to the General Purpose Financial Statements

December 31, 2001

NOTE 1 – REPORTING ENTITY

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

A reporting entity is comprised of the primary government, component units and other Organizations that are included to ensure that the financial statements of the County are not misleading. The primary government consists of all funds, departments, boards and agencies that are not legally separate from the County. For Clark County, this includes the Children's Services Board, the Board of Mental Retardation and Developmental Disabilities (MRDD), the 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 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.

CLARK COUNTY, OHIO
Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 1 – REPORTING ENTITY (Continued)

Discretely Presented Component Units:

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.

NOTE 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 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.

CLARK COUNTY, OHIO
Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Fund Accounting (Continued):

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, 2001

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Fund Accounting (Continued):

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.

CLARK COUNTY, OHIO
Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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.

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the County, available means expected to be received within thirty-one days of year-end.

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include income tax, property taxes, grants, entitlements and donations. On an accrual basis, revenue from income tax is recognized in the fiscal year in which the exchange on which the tax is imposed takes place and revenue from property taxes is recognized in the fiscal year for which the taxes are levied. (See Note 7) Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted, matching requirements, in which the County must provide local resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

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, 2001, and delinquent property taxes, whose availability is indeterminable and which are intended to finance 2001 operations, have also been recorded as deferred revenue.

CLARK COUNTY, OHIO
Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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.

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.

CLARK COUNTY, OHIO
Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Budgetary Process (Continued):

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 2001.

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 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.

CLARK COUNTY, OHIO
Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Budgetary Process (Continued):

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 2001, 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 2001. 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, 2001.

CLARK COUNTY, OHIO
Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Cash and Cash Equivalents (Continued):

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 2001 amounted to \$3,632,560. The special revenue, expendable trust and nonexpendable trust funds also earned interest in the amounts of \$22,402, \$152 and \$5,342, 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, 2001, are recorded as prepaid items using the consumption method. Under this method, a current asset is recorded for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

CLARK COUNTY, OHIO
Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

I. Fixed Assets:

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

CLARK COUNTY, OHIO
Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Fixed Assets (Continued):

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 asset. For 2001, 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.

CLARK COUNTY, OHIO
Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

CLARK COUNTY, OHIO
Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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 columns on statements, which do not include the component units, have no additional caption.

NOTE 3 - RESTATEMENT OF FUND BALANCE/RETAINED EARNINGS/CHANGE IN ACCOUNTING PRINCIPLES

In 2000, the County engaged an appraisal company to appraise all buildings, improvements, and machinery and equipment. A complete inventory was taken and all assets were revalued by indexing estimated current costs back to the estimated year of acquisition. In 2001, an evaluation of the reappraisal by the County resulted in changes to the fixed asset listing. Items that were included or excluded by the appraisal company necessitated a change in the investment in fixed assets and retained earnings as of December 31, 2000 to be restated as follows:

<u>Account Group/Retained Earnings:</u>	<u>Balance at 12/31/00</u>	<u>Restated Balance at 1/1/01</u>
Investment in Fixed Assets	\$ 54,114,221	52,554,845
Sewer Fund	4,570,103	4,578,903

CLARK COUNTY, OHIO
Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 3 - RESTATEMENT OF FUND BALANCE/RETAINED EARNINGS/CHANGE IN ACCOUNTING PRINCIPLES (Continued)

In 2001, the County examined amounts reported for contributed capital within the Water and Sewer Funds. This examination resulted in the restatement of retained earnings and contributed capital at January 1, 2001. The effects of the restatement are as follows:

	<u>Balance at 12/31/00</u>	<u>Restated Balance at 1/1/01</u>
<u>Contributed Capital:</u>		
Sewer Fund	\$ 6,014,319	10,878,326
Water Fund	\$ 5,152,809	-
 <u>Retained Earnings:</u>		
Sewer Fund (from above adjustment)	\$ 4,578,903	(285,104)
Water Fund	\$ (1,849,310)	3,303,499

For the year ended December 31, 2001, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions* and GASB Statement No. 36, *Recipient Reporting for Certain Nonexchange Revenues*.

The effect of this change on the excess of revenues and other financing sources over expenditures and other financing uses and the effect on opening fund balances of the General Fund and Special Revenue Fund Type are as follows:

	<u>General Fund</u>	<u>Special Revenue Fund</u>
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	\$ 1,354,330	1,843,115
Restatement:		
Implementation of GASB 33 and GASB 36	<u>208,720</u>	<u>901,595</u>
Restated amount for the Year Ended December 31, 2000	\$ <u>1,563,050</u>	<u>2,744,710</u>
Fund Balance, December 31, 2000	\$ 9,345,024	10,863,133
Restatement:		
Implementation of GASB 33 and GASB 36	<u>208,720</u>	<u>901,595</u>
Restated Fund Balance, December 31, 2000	\$ <u>9,553,744</u>	<u>11,764,728</u>

The County has reclassified cash held by the MR/DD Board on behalf of residents of the F.F. Mueller Center. These funds were previously reported in the Expendable Trust Fund, but are now being reported in the Mental Retardation/Developmental Disabilities Special Revenue fund. The effect of this restatement is as follows:

	<u>Balance at 12/31/00</u>	<u>Restated Balance at 1/1/01</u>
<u>Account Group/Retained Earnings:</u>		
Special Revenue Fund (from above)	\$ 11,764,728	11,832,548
Expendable Trust Fund	\$ 70,998	3,178

CLARK COUNTY, OHIO
Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 4 - ACCOUNTIBILITY

The following funds have equity deficits as of December 31, 2001:

	<u>Deficit Fund Equity</u>
<u>Special Revenue Fund:</u>	
IV-E Contract	30,421
 <u>Capital Projects Funds:</u>	
Permanent Improvement	1,903,004
Human Services Project	291,029
MR/DD Capital	1,111,165
Issue II	334,258

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

The 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.

NOTE 5 - 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).

CLARK COUNTY, OHIO
Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 5 – BUDGETARY BASIS OF ACCOUNTING (Continued)

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

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

	<u>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	\$ 2,521,153	4,631,768	180,806	(941,725)
Increase (decrease):				
Due to revenues	(683,585)	(6,795,936)	-	4,724
Due to expenditures	(1,692,049)	126,199	(1,395,612)	(4,942,195)
Due to other financing sources and uses	-	<u>75,000</u>	<u>1,395,612</u>	<u>4,974,082</u>
Budget basis	\$ <u>145,519</u>	<u>(1,962,969)</u>	<u>180,806</u>	<u>(905,114)</u>

NOTE 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;

CLARK COUNTY, OHIO
Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 6 – DEPOSITS AND INVESTMENTS (Continued)

2. Bonds, notes, debentures, or any other obligations or security issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market-value of the securities subject to the repurchase agreement must exceed the principal value-of-the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State 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*.

CLARK COUNTY, OHIO
Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 6 – DEPOSITS AND INVESTMENTS (Continued)

Deposits

At year-end, the carrying amount of the County's deposits was \$5,257,904 and the bank balance was \$6,649,049. Of the bank balance:

1. \$1,419,637 was covered by federal depository insurance.
2. \$1,900,000 was insured by a surety bond, and;
3. \$3,329,412 was uninsured and uncollateralized.

Investments

During 2001, 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.

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.

CLARK COUNTY, OHIO
Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 6 – DEPOSITS AND INVESTMENTS (Continued)

	Category <u>3</u>	Carrying/ Market Value
Government National Mortgage Association	\$ 1,037,787	\$ 1,089,770
Federal Farm Credit Bank Notes	3,072,993	3,224,744
Federal Home Loan Bank Notes	6,940,321	7,143,390
Federal National Mortgage Association (FNMA) Participation Certificates	6,353,554	6,424,211
Federal Home Loan Mortgage Corporation (FHLMC) Participation Certificates	5,583,559	5,739,359
Star Ohio	-	<u>21,249,504</u>
	<u>\$ 22,988,214</u>	<u>\$ 44,870,978</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:

	Cash & Cash Equivalents/ <u>Deposits</u>	<u>Investments</u>
GASB Statement 9	\$ 50,128,882	-
Investments:		
Government National Mortgage Association	(1,089,770)	1,089,770
Federal Farm Credit Bank Notes	(3,224,744)	3,224,744
Federal National Mortgage Association (FNMA) Participation Certificates	(6,424,211)	6,424,211
Federal Home Loan Bank Notes (FHLB)	(7,143,390)	7,143,390
Federal Home Loan Mortgage Company (FHLMC) Participation Certificate	(5,739,359)	5,739,359
STAR Ohio	<u>(21,249,504)</u>	<u>21,249,504</u>
GASB Statement 3	<u>\$ 5,257,904</u>	<u>44,870,978</u>

NOTE 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 2001 for real and public utility property taxes is for 2000 taxes and property tax revenue received during 2001 for tangible personal property (other than public utility) is for 2001 taxes.

The 2001 real property taxes are levied after October 1, 2001 on the assessed values as of January 1, 2001, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2001 real property taxes are collected in and intended to finance 2002.

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 2001 public utility property taxes became a lien December 31, 2000, are levied after October 1, 2001, and are collected in 2002 with real property taxes.

CLARK COUNTY, OHIO
Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 7 – PROPERTY TAXES (Continued)

The 2001 tangible personal property taxes are levied after October 1, 2000, on the value as of December 31, 2000. Collections are made in 2001. Tangible personal property assessments are 25 percent of assessed valuations.

The full tax rate for all County operations for the tax year 2001 was \$13.10 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2001 property tax receipts were based are as follows:

Real Property and Public Utility	\$ 1,588,844,060
Tangible Personal Property	253,081,697
Public Utility Tangible Personal Property	<u>88,329,480</u>
Total Assessed Value	<u>\$ 1,930,255,237</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.

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, 2001. 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 2001 operations. The receivable and the portion of the tax levies prepaid by year-end into the funds are therefore offset by a credit to deferred revenue.

NOTE 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.

CLARK COUNTY, OHIO
Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 8 – PERMISSIVE SALES AND USE TAX (Continued)

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 2001 amounted to \$12,043,651.

NOTE 9 – RECEIVABLES

Receivables at December 31, 2001 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>
Homestead/Rollback Exemptions	\$ 189,044
Title IV-D	157,053
Juvenile Court Grants	40,179
Commissioners	13,844
Prosecutor's	19
Sheriff's Grants	46,635
Probate Court	<u>210</u>
Total General Fund	<u>446,984</u>
 <u>Special Revenue Funds:</u>	
Human Services	10,177,932
Child Support Enforcement Agency	1,852,938
Children's Home Levy	2,765,758
Community Development Block Grant	197,900
Mediation Pilot Project	21,727
Mental Retardation/Developmental Disabilities	2,613,613
Permissive Motor Vehicle License Tax	2,339,042
Emergency Planning	2,345
Felony Delinquent Care and Custody	437,822
LEAA Project	9,071
Victim Advocate Grant	26,280
Senior Citizen's Levy	<u>59,977</u>
Total Special Revenue Funds	<u>20,504,405</u>
 <u>Enterprise Funds:</u>	
Water Fund	<u>30,270</u>
Total Enterprise Funds	<u>30,270</u>
 <u>Internal Service Funds:</u>	
Dental Insurance Trust Fund	<u>216</u>
Total Internal Service Funds	<u>216</u>

CLARK COUNTY, OHIO
Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 9 – RECEIVABLES (Continued)

<u>Agency Funds:</u>	
EMV Board	3,607,541
Health Department	21,473
Payroll Deduction	455
County Insurance	3,007
Other Governments	69,397
Undivided Tax Settlement	775,344
Local Government Fund	<u>3,427,326</u>
Total Agency Funds	<u>7,904,543</u>
Total All Funds	<u>\$ 28,886,418</u>

NOTE 10 – FIXED ASSETS

A summary of the enterprise funds' fixed assets at December 31, 2001, follows:

Land	\$ 681,429
Buildings	4,479,286
Improvements	60,527
Machinery and equipment	1,760,911
Sewer and water lines	<u>18,902,358</u>
Total fixed assets	25,884,511
Less: accumulated depreciation	<u>(10,400,961)</u>
Net book value	<u>\$ 15,483,550</u>

A summary of the changes in general fixed assets during 2001 follows:

	Balance 12/31/00 <u>as restated</u>	<u>Additions</u>	<u>Retired</u>	Balance 12/31/01
Land	\$ 2,686,043	-	-	2,686,043
Building	31,661,000	-	-	31,661,000
Improvements	2,275,702	7,575,047	8,602	9,842,147
Machinery and equipment	9,711,260	1,370,726	455,452	10,626,534
Construction in progress	<u>6,220,840</u>	<u>1,354,207</u>	<u>7,575,047</u>	-
Total fixed assets	<u>\$ 52,554,845</u>	<u>10,299,980</u>	<u>8,039,101</u>	<u>54,815,724</u>

CLARK COUNTY, OHIO
Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 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 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. The third party administrator estimates claims payable at December 31, 2001 to be \$54,809.

The changes in claims liability for 2001:

<u>Year</u>	<u>Beginning of Fiscal Year Liability</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at Fiscal Year End</u>
2000	\$40,983	467,642	474,173	\$34,452
2001	34,452	483,099	462,742	54,809

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.

CLARK COUNTY, OHIO
Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 11 – RISK MANAGEMENT (Continued)

B. Other Insurance Coverage (Continued):

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

The County has assumed the risk for individual claims up to a maximum of \$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 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 2001, the State paid \$451,262 claims on behalf of the County. The claims liability of \$1,131,406 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 \$384,394. The minimum premium and charges for administering the program are presented on the balance sheet as due to other governments.

NOTE 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. The Public Employees Retirement System issues a 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).

CLARK COUNTY, OHIO
Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 12 – DEFINED BENEFIT RETIREMENT PLANS (Continued)

A. Public Employees Retirement System (Continued):

The Ohio Revised Code provides statutory authority for employee and employer contributions. The employee contribution rates are 8.5% for employees other than law enforcement. In January 2001, House Bill 416 divided the PERS law enforcement program into two separate divisions with separate employee contribution rates and benefits. The law enforcement classification consisted of sheriffs, deputy sheriffs, and township police with an employee contribution rate of 10.1%. All other members of the PERS law enforcement program were placed in a newly named public safety division and continued to contribute at 9%. For local government employer units the 2001 contribution rate was 13.55% of covered payroll. The 2001 employer contribution rate for both the law enforcement and public safety divisions was 16.70% of covered payroll. The County's required contributions for the periods ended December 31, 2001, 2000, and 1999 were \$6,423,374, \$5,061,136 and \$5,894,655, respectively. The full amount has been contributed for 2000 and 1999. 80.23 percent has been contributed for 2001 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 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 2.2% 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.

For members with 35 or more years of Ohio contributing service, the first 30 years will be calculated at 2.5% instead of 2.2%.

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.

Eligible faculty of Ohio's public colleges and universities may choose to enroll in either STRS Ohio or an alternative retirement plan (ARP) offered by their employer. Employees have 120 days from their employment date to select a retirement plan.

CLARK COUNTY, OHIO
Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 12 – DEFINED BENEFIT RETIREMENT PLANS (Continued)

B. State Teachers Retirement System (Continued):

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 access to health care benefits for retirees and their dependents. Coverage under the current program includes hospitalization, physicians' fees, prescription drugs, and partial reimbursement of monthly Medicare Part B premiums.

A member with five or more years' credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of active members who die before retirement may qualify for survivor benefits. 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, 2001, 2000, and 1999, were \$26,087, \$66,392, and \$84,366, respectively, equal to the required contributions for each year.

STRS Ohio issues a stand-alone financial report. Copies of the STRS' 2001 *Comprehensive Annual Financial Report* will be available after January 1, 2002, and can be requested by writing to STRS, 275 E. Broad Street, Columbus, Ohio 43215-3371, or by calling (614) 227-4090.

NOTE 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 PERS law enforcement program was separated into two divisions, law enforcement and public safety, with separate employee contribution rates and benefits. The 2001 employer contribution rate for local government employer units the rate was 13.55% of covered payroll; 4.30% was the portion used to fund health care for the year. The 2001 employer rate was 16.70% and 4.30% was used to fund health care for both the law enforcement and public safety divisions.

CLARK COUNTY, OHIO
Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 13 – POSTEMPLOYMENT BENEFITS (Continued)

A. Public Employees Retirement System (Continued):

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, 2000.

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 2000 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.

OPEBs are advance-funded on an actuarially determined basis. The number of active contributing participants was 411,076. The portion of County's contributions that were used to fund postemployment benefits was \$1,981,855. \$11,735.9 million represents the actuarial value of the Retirement System's net assets available for OPEB at December 31, 2000. The actuarially accrued liability and the unfounded actuarial accrued liability, based on the actuarial cost method used, were \$14,364.6 million and \$2,628.7 million, respectively.

B. State Teachers Retirement System:

State Teachers Retirement System of Ohio (STRS Ohio) provides access to health care benefits to retirees and their dependents. Coverage under the current program includes hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B 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 Ohio. Most benefit recipients pay a portion of the health care cost in the form of monthly premiums.

CLARK COUNTY, OHIO
Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 13 – POSTEMPLOYMENT BENEFITS (Continued)

B. State Teachers Retirement System (Continued):

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 Ohio 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, 2001, the board allocated employer contributions equal to 4.5% of covered payroll to the Health Care Reserve Fund. The balance in the Health Care Reserve Fund was \$3.256 billion on June 30, 2001.

For the year ended June 30, 2001, net health care costs paid by STRS Ohio were \$300,772,000. There were 102,132 eligible benefits recipients.

NOTE 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.

NOTE 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 "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 2001 totaled \$12,131. Future minimum lease payments through 2002 are as follows:

<u>Year</u>	<u>GLTDG</u>
2002	\$7,060
Less: Amount representing interest	(819)
Total present value of minimum lease payments	<u>\$6,241</u>

CLARK COUNTY, OHIO

Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 16 – LONG-TERM OBLIGATIONS

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

	<u>Rate</u>	<u>12/31/00</u>	<u>Issued</u>	<u>Retired</u>	<u>12/31/01</u>
<u>General Long Term Obligations:</u>					
<u>General Obligation Bonds:</u>					
Human Services Building Improvement	5.63-5.7%	\$2,245,000	-	130,000	2,115,000
Clark County Improvement	2.4-5.55%	2,915,000	-	305,000	2,610,000
Human Services/CSEA Building Improvement	6.00%	<u>2,105,000</u>	<u>-</u>	<u>95,000</u>	<u>2,010,000</u>
Total General Obligations Bonds		<u>7,265,000</u>	<u>-</u>	<u>530,000</u>	<u>6,735,000</u>
<u>Other Long-Term Obligations:</u>					
Accrued Wages and Benefits		1,454,280	-	347,571	1,106,709
Compensated Absences		4,212,873	251,792	-	4,464,665
Capital Leases Payable		<u>18,372</u>	<u>-</u>	<u>12,131</u>	<u>6,241</u>
Total Other Long-Term Obligations		<u>5,685,525</u>	<u>251,792</u>	<u>359,702</u>	<u>5,577,615</u>
Total General Long-Term Obligations		<u>12,950,525</u>	<u>251,792</u>	<u>889,702</u>	<u>12,312,615</u>
<u>Enterprise Fund Obligations:</u>					
<u>General Obligation Bonds:</u>					
Limecrest Sewer Construction		454,400	-	6,800	447,600
Southwest Sewer Construction		1,185,000	-	130,000	1,055,000
Medway/Crystal Lakes Bond		<u>2,480,000</u>	<u>-</u>	<u>125,000</u>	<u>2,355,000</u>
Total General Obligation Bonds		<u>4,119,400</u>	<u>-</u>	<u>261,800</u>	<u>3,857,600</u>
<u>Ohio Public Works Commission Loans:</u>					
Northridge Water Storage Tank		<u>-</u>	<u>304,000</u>	<u>-</u>	<u>304,000</u>
<u>Issue II Loans:</u>					
Southwest Treatment Plant		164,025	-	12,150	151,875
Southwest Treatment Plant II		<u>173,475</u>	<u>-</u>	<u>12,850</u>	<u>160,625</u>
Total Issue II Loans		<u>337,500</u>	<u>-</u>	<u>25,000</u>	<u>312,500</u>
<u>Other Long-Term Obligations:</u>					
Compensated Absences		140,305	-	27,133	113,172
Accrued Wages and Benefits		<u>33,528</u>	<u>-</u>	<u>8,831</u>	<u>24,697</u>
Total Other Long-Term Obligations		<u>173,833</u>	<u>-</u>	<u>35,964</u>	<u>137,869</u>
Total Enterprise Fund Obligations		<u>4,630,733</u>	<u>304,000</u>	<u>322,764</u>	<u>4,611,969</u>
Total Long-Term Obligations		<u>\$17,581,258</u>	<u>555,792</u>	<u>1,212,466</u>	<u>16,924,584</u>

CLARK COUNTY, OHIO
Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 16 - LONG-TERM OBLIGATIONS (Continued)

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

Conduit Debt:

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, 2001 are an overall debt margin of \$40,030,292 and a limit on unvoted debt margin of \$12,576,463.

CLARK COUNTY, OHIO
Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 16 – LONG-TERM OBLIGATIONS (Continued)

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

<u>General Long-Term Obligations</u>	<u>Total</u>
2002	\$ 928,390
2003	925,385
2004	920,663
2005	929,233
2006	925,235
2007 – 2011	3,308,950
2012 – 2015	<u>1,123,534</u>
Total Principal and Interest	9,061,390
Less: Amount Representing Interest	<u>(2,326,390)</u>
Total Principal	<u>\$6,735,000</u>

<u>Enterprise Fund Obligations</u>	<u>General Obligation</u>	<u>Issue II Loans</u>	<u>OPWC Loans</u>	<u>Total</u>
2002	472,495	25,000	7,600	505,095
2003	474,980	25,000	15,200	515,180
2004	471,565	25,000	15,200	511,765
2005	467,360	25,000	15,200	507,560
2006	467,345	25,000	15,200	507,545
2007 – 2011	1,790,613	125,000	76,000	1,991,613
2012 – 2016	921,332	62,500	76,000	1,059,832
2017 – 2021	147,950	-	76,000	223,950
2022 – 2026	147,925	-	7,600	155,525
2027 – 2029	<u>118,225</u>	<u>-</u>	<u>-</u>	<u>118,225</u>
Total Principal and Interest	5,479,790	312,500	304,000	6,096,290
Less: Amount Representing Interest	<u>(1,622,190)</u>	<u>-</u>	<u>-</u>	<u>(1,622,190)</u>
Total Principal	<u>\$3,857,600</u>	<u>312,500</u>	<u>304,000</u>	<u>4,474,100</u>

NOTE 17 – CONTRIBUTED CAPITAL

During the current year contributed capital consisted of the following:

	<u>Sewer</u>	<u>Water</u>	<u>Total</u>
Contributed Capital, January 1, 2001, as restated	\$10,878,326	-	10,878,326
Less: Current year Depreciation on Fixed Assets acquired by Contributed Capital	<u>(207,206)</u>	<u>-</u>	<u>(207,206)</u>
Contributed Capital, December 31, 2001	<u>\$10,671,120</u>	<u>-</u>	<u>10,671,120</u>

CLARK COUNTY, OHIO
Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 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.

	Interest Rate	Outstanding <u>12/31/00</u>	<u>Issued</u>	<u>Retired</u>	Outstanding <u>12/31/01</u>
<u>Special Revenue Fund:</u>					
Combined Issue #2001-01	3.65%	\$ 100,000	100,000	100,000	100,000
Various Purpose Series 2001	4.00%	<u>200,000</u>	<u>135,000</u>	<u>200,000</u>	<u>135,000</u>
Total Special Revenue Funds		<u>300,000</u>	<u>235,000</u>	<u>300,000</u>	<u>235,000</u>
<u>Capital Projects Funds:</u>					
Vehicle Acquisition Note	3.75%	-	800,000	-	800,000
Human Services Complex Note	3.35%	-	1,000,000	-	1,000,000
Combined Issue #2001-01	3.65%	1,350,000	1,275,000	1,350,000	1,275,000
Various Purpose Series 2001	4.00%	280,000	260,000	280,000	260,000
MRDD Series 2001	3.20%	1,280,000	2,355,000	1,280,000	2,355,000
Court Perimeter Security	3.99%	150,000	120,000	150,000	120,000
Leffel Lane Reconstruction	3.90%	<u>800,000</u>	<u>400,000</u>	<u>800,000</u>	<u>400,000</u>
Total Capital Projects		<u>3,860,000</u>	<u>6,210,000</u>	<u>3,860,000</u>	<u>6,210,000</u>
<u>Enterprise Funds:</u>					
Combined Issue #2001-02	3.20%	-	1,220,000	-	1,220,000
Combined Issue #2001-01	3.65%	<u>360,000</u>	<u>300,000</u>	<u>360,000</u>	<u>300,000</u>
Total Enterprise Funds		<u>360,000</u>	<u>1,520,000</u>	<u>360,000</u>	<u>1,520,000</u>
Total Notes Payable		\$ <u>4,520,000</u>	<u>7,965,000</u>	<u>4,520,000</u>	<u>7,965,000</u>

CLARK COUNTY, OHIO
Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 19 – INTERFUND TRANSACTIONS

Interfund balances at December 31, 2001, 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	\$ 4,517,012	-
Special Revenue Funds:		
Children's Home Levy	2,274,534	-
MRDD	7,563,211	-
Motor Vehicle Gas Tax	431,984	-
Senior Citizens Levy	975,514	-
Ditch Maintenance	<u>1,870,835</u>	<u>-</u>
Total Special Revenue Funds	<u>13,116,078</u>	<u>-</u>
Capital Projects Funds:		
Issue II Fund	<u>-</u>	<u>160,000</u>
Total Capital Projects Funds	<u>-</u>	<u>160,000</u>
Agency:		
Undivided Tax Settlement Fund	<u>-</u>	16,008,256
Local Government Fund	<u>-</u>	<u>1,464,834</u>
Total Agency Funds	<u>-</u>	<u>17,473,090</u>
Total All Funds	\$ <u>17,633,090</u>	<u>17,633,090</u>

NOTE 20 – CONTRACTUAL COMMITMENTS

The County has no significant outstanding construction commitments at December 31, 2001.

NOTE 21 – SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The County maintains two enterprise funds that are intended to be self-supporting through user fees charged for services provided to customers for sewer and water services. Financial segment information for the year ended December 31, 2001, is as follows:

	<u>Sewer</u>	<u>Water</u>	<u>Total</u>
Operating Revenues	\$ 2,832,542	1,559,671	4,392,213
Depreciation Expense	397,261	80,256	477,517
Operating Income (Loss)	386,368	(726,444)	(340,076)
Net Income (Loss)	162,549	(436,419)	(273,870)
Additions to Property, Plant and Equipment	142,699	-	142,699
Net Working Capital	2,018,756	574,988	2,593,744
Total Assets	15,548,553	4,609,828	20,158,381
Long-Term Compensated Absences	62,245	50,927	113,172
General Obligation Bonds Payable	3,857,600	-	3,857,600
Total Equity	10,755,771	2,867,080	13,622,851
Encumbrances Outstanding, December 31, 2001	394,081	869,578	1,263,659

CLARK COUNTY, OHIO
Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 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.

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 2001, 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 2001, Clark County did not contribute any money to the Springfield Metropolitan Housing Authority.

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

NOTE 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 \$403,688 in tax revenue, and \$5,962,402 in library and local government money passed thru the County during 2001.

CLARK COUNTY, OHIO
Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 23 – RELATED ORGANIZATIONS (Continued)

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 \$85,199 in local government monies passed thru the County during 2001.

NOTE 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.

NOTE 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.

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.

CLARK COUNTY, OHIO
Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 25 – THE HOUSING CONNECTION OF CLARK COUNTY, INC. (Continued)

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 \$321,904 is deferred to later years.

In November 2001, the Housing Connection of Clark County purchased a house located at 257 Bassett Drive. Of the total cost for the property, \$48,091 is to be reimbursed via grant money in February 2002.

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 5 to 27.5 year estimated useful lives. Depreciation expense for the fiscal year ended December 31, 2001 was \$32,067.

A summary of the Housing Connection's fixed assets at December 31, 2001, follows:

Land	\$ 220,221
Buildings	729,975
Furniture and fixtures	<u>130,628</u>
Total fixed assets	1,080,824
Less accumulated depreciation	<u>156,872</u>
Net book value	\$ <u>923,952</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:

CLARK COUNTY, OHIO
Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 25 – THE HOUSING CONNECTION OF CLARK COUNTY, INC. (Continued)

F. Notes Payable:

<u>Year</u> <u>Ending</u>	<u>Amount</u>
2002	\$ 15,056
2003	16,076
2004	17,177
2005	18,436
2006 and beyond	<u>138,425</u>
Total	\$ <u>205,170</u>

Interest expense for the year ended December 31, 2001 was \$15,214.

G. Leases:

The Organization is the lessor of single family dwellings under operating leases expiring annually. The rental of the property at 257 Bassett Drive will begin in 2002.

The Organization expects all of its current dwellings to be rented for the entire year of 2002. The estimated rental income to be received on the leases for 2002 is \$105,520.

NOTE 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.

CLARK COUNTY, OHIO
Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 26 – TAC INDUSTRIES, INC. (Continued)

A. Summary of Significant Accounting Policies (Continued):

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 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, 2001, follows:

Building improvements	\$ 231,890
Equipment	737,310
Furniture and Fixtures	79,721
Vehicles	<u>125,748</u>
Total fixed assets	1,174,669
Less: accumulated depreciation	<u>767,756</u>
Net book value	\$ <u>406,913</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	\$ 58,125	58,125
Federal mortgage-backed securities	273,026	258,371
Certificates of Deposit	51,193	51,193
Equities	<u>284,120</u>	<u>266,067</u>
	\$ <u>666,464</u>	<u>633,756</u>

The market value for the United States Government Funds was calculated by Huntington Investment Company. The market value for the mortgage-backed securities was calculated by Paine Webber, Inc.

CLARK COUNTY, OHIO
Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 26 – TAC INDUSTRIES, INC. (Continued)

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:

2002	\$ 73,216
2003	73,216
2004	73,216
2005	73,216
2006	73,216
Thereafter	<u>366,080</u>
	\$ <u>732,160</u>

D. Related Party:

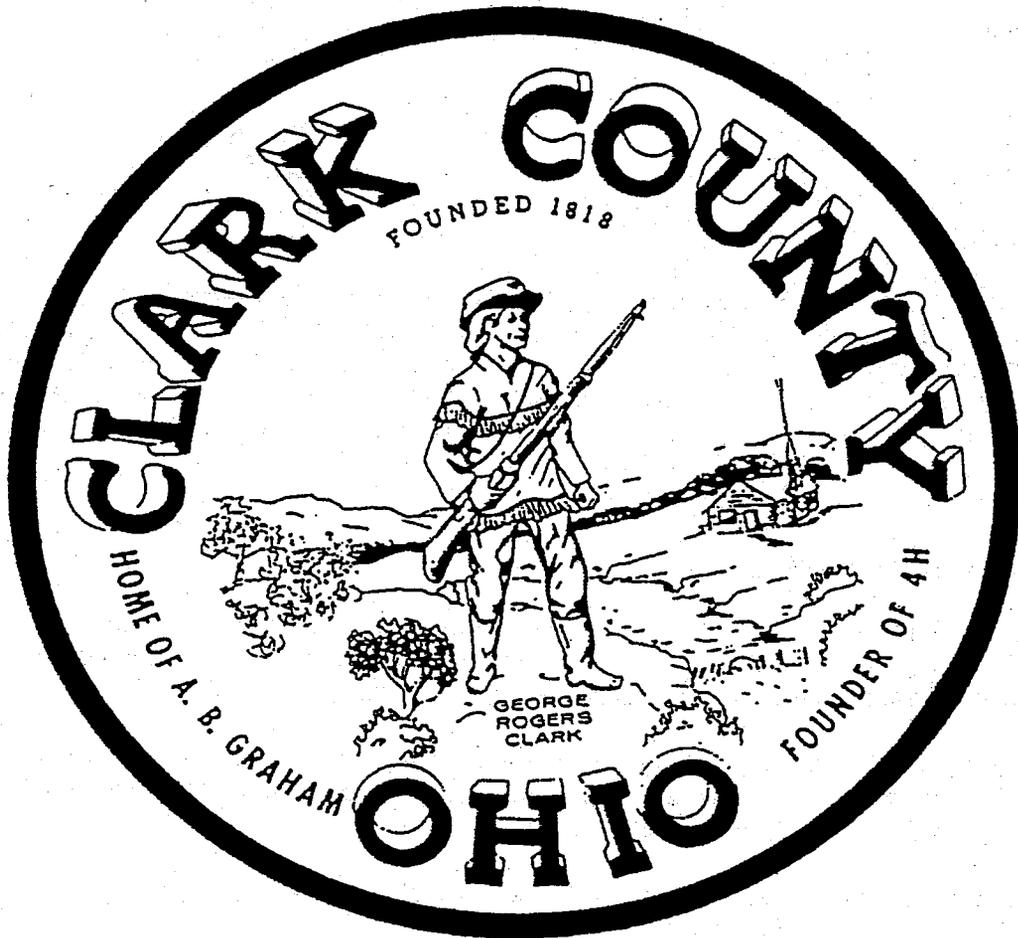
TAC has an ongoing relationship with the Clark County Board of Mental Retardation and Developmental Disabilities (Board). As part of that relationship, TAC reimburses the Board in an amount agreed upon by the two Organizations for selected operating expenses incurred by TAC. The reimbursement agreement 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 \$90,920 for the fiscal year ended December 31, 2001.

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 \$25,027 at December 31, 2001.

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
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Taxes	\$ 2,953,460	2,975,845	22,385
Permissive Sales Tax	11,300,000	11,911,495	611,495
Intergovernmental	6,030,550	6,015,574	(14,976)
Charges for Services	3,321,846	4,127,303	805,457
Licenses and Permits	136,400	149,264	12,864
Fees, Fines and Forfeitures	626,613	732,865	106,252
Investment Income	2,001,000	3,120,666	1,119,666
Other Revenue	579,216	751,882	172,666
	<u>26,949,085</u>	<u>29,784,894</u>	<u>2,835,809</u>
Total Revenues			
EXPENDITURES:			
Current:			
General Government:			
Legislative and Executive:			
Commissioners:			
Salary - Officials	163,147	163,145	2
Salary - Employees	477,927	477,298	629
PERS	87,373	87,372	1
Workmen's Compensation	3,648	3,648	-
Medicare	6,841	6,840	1
Dental Insurance	2,151	2,151	-
Life Insurance	298	298	-
Health Insurance	66,950	66,949	1
Staff Training and Development	6,595	2,740	3,855
Travel	7,142	5,308	1,834
Other Official Expense	3,322	1,375	1,947
Other Employee Expense	4,190	977	3,213
Office Supplies	9,153	7,192	1,961
Advertising and Printing	4,636	3,199	1,437
Professional - Legal Services	101,704	85,951	15,753
Professional - Audit	15,682	10,500	5,182
Professional - Other	56,350	49,058	7,292
Contract Services - Repairs	5,575	5,408	167
Contract Services - Other	30,966	23,686	7,280
Other Expenses	42,241	37,163	5,078
Auditor:			
Salary - Officials	59,689	59,689	-
Salary - Employees	268,679	256,030	12,649
Salary - Employees (Personal Property)	47,331	42,699	4,632
PERS	39,920	39,910	10
PERS (Personal Property)	6,162	5,321	841
Workmen's Compensation	1,171	1,068	103
Workmen's Compensation (Personal Property)	170	152	18
Unemployment Compensation	6,538	6,442	96
Medicare	2,933	2,809	124
Medicare (Personal Property)	687	619	68

(Continued)

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 2001
(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
Auditor (Continued):			
Dental Insurance	2,288	2,252	36
Dental Insurance (Personal Property)	420	419	1
Life Insurance	262	260	2
Life Insurance (Personal Property)	48	48	-
Health Insurance	48,870	48,319	551
Health Insurance (Personal Property)	5,300	5,281	19
Travel Expense	3,500	1,873	1,627
Office Supplies	33,490	30,587	2,903
Office Supplies (Personal Property)	12,012	10,251	1,761
Equipment	2,383	1,500	883
Office Furniture and Equipment	12,117	11,917	200
Office Furniture and Equipment (Personal Property)	2,246	2,246	-
Advertising and Printing	46,341	38,208	8,133
Contract Services - Repairs	2,500	2,326	174
Contract Services - Other	36,000	35,434	566
Other Expenses	40,726	39,812	914
Other Expenses (Personal Property)	4,500	2,858	1,642
Board of Tax Appeals	500	-	500
Budget Commission:			
Office Supplies	350	205	145
Data Processing:			
Salary - Employees	52,000	5,680	46,320
PERS	7,046	621	6,425
Workmen's Compensation	115	96	19
Medicare	754	-	754
Dental Insurance	175	-	175
Life Insurance	24	-	24
Health Insurance	6,615	-	6,615
Office Supplies	10,000	5,166	4,834
Office Furniture and Equipment	60,251	40,456	19,795
Contract Services - Repairs	142,229	108,626	33,603
Other Expenses	30,000	52	29,948
Board of Revision:			
Hearing Expenses	1,100	1,094	6
Auditor of State:			
Contract Services - Other	58,640	58,640	-
Treasurer:			
Salary - Officials	52,240	49,824	2,416
Salary - Employees	261,482	236,355	25,127
PERS	38,640	36,073	2,567
Workmen's Compensation	1,032	1,032	-
Unemployment Compensation	3,000	3,000	-
Medicare	1,500	965	535
Dental Insurance	2,143	1,659	484

(Continued)

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 2001
(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
Treasurer (Continued):			
Life Insurance	276	214	62
Health Insurance	66,579	52,631	13,948
Travel Expense	850	686	164
Office Supplies	5,049	4,958	91
Advertising and Printing	3,250	1,735	1,515
Contract Services - Repairs	15,974	15,024	950
Other Expenses	59,364	58,369	995
Board of Elections:			
Salary - Employees	309,500	286,511	22,989
Salary - Office/Appointed	44,000	42,362	1,638
PERS	28,465	28,465	-
Workmen's Compensation	1,036	1,036	-
Medicare	2,600	1,909	691
Dental Insurance	1,500	1,257	243
Life Insurance	260	240	20
Health Insurance	55,353	51,581	3,772
Travel Expense	11,900	10,821	1,079
Office Supplies	37,200	37,139	61
Equipment	20,235	19,807	428
Advertising and Printing	8,000	6,590	1,410
Contract Services - Repairs	2,576	2,145	431
Contract Services - Other	36,500	35,598	902
Other Expenses	3,740	3,156	584
Recorder:			
Salary - Officials	48,815	48,815	-
Salary - Employees	137,183	136,405	778
PERS	23,123	23,123	-
Workmen's Compensation	633	633	-
Medicare	1,807	1,807	-
Dental Insurance	1,251	1,152	99
Life Insurance	168	156	12
Health Insurance	33,092	33,092	-
Travel Expense	1,300	1,295	5
Office Supplies	8,758	8,227	531
Other Expenses	3,000	2,500	500
Microfilm:			
Contract Services - Other	5,000	2,322	2,678
Misc Insurance and Pension:			
Medicare	5,500	-	5,500
Health Insurance	144,438	120,871	23,567
Building - Property Insurance Premium	37,415	37,415	-
Insurance - Company Fleet	37,440	37,440	-
Insurance - Officials Bond	8,115	8,018	97

(Continued)

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 2001
(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
Misc Insurance and Pension (Continued):			
Pursuits	10,764	1,775	8,989
Other Contingency	78,917	11,056	67,861
Other Expenses	116,530	88,683	27,847
Levies and Assessments	3,504	3,502	2
Cash Deposits:			
Advertising and Printing	13,350	5,503	7,847
Other Expenses	123,427	106,981	16,446
Unclaimed Money:			
Miscellaneous Expenses	460,271	7,137	453,134
Unclaimed Warrants:			
Miscellaneous Expenses	15,920	13	15,907
Total Legislative and Executive	4,545,938	3,588,287	957,651
Judicial:			
Prosecuting Attorney:			
Salary - Officials	98,689	98,689	-
Salary - Employees	693,292	681,205	12,087
PERS	98,522	98,516	6
Workmen's Compensation	2,695	2,695	-
Medicare	5,922	5,771	151
Dental Insurance	4,823	2,956	1,867
Life Insurance	634	425	209
Health Insurance	141,283	102,768	38,515
Office Supplies	6,440	6,393	47
Allowance - Furtherance of Justice	49,345	49,345	-
Other Expenses	25,505	24,883	622
Public Defender:			
Salary - Employees	441,581	441,324	257
PERS	54,536	54,453	83
Workmen's Compensation	1,575	1,575	-
Medicare	3,910	3,901	9
Dental Insurance	2,096	1,987	109
Life Insurance	240	226	14
Health Insurance	49,533	48,740	793
Travel Expense	5,000	2,147	2,853
Office Supplies	9,243	5,817	3,426
Equipment	16,618	10,832	5,786
Contract Services - Repairs	3,500	335	3,165
Contract Services - Other	7,260	4,157	3,103
Other Expenses	11,000	8,238	2,762
Court of Appeals:			
Other Expenses	23,735	20,899	2,836

(Continued)

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 2001
(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
Common Pleas Court:			
Salary - Officials	42,000	42,000	-
Salary - Employees	404,210	396,111	8,099
Salary - Employees	9,459	9,459	-
PERS	54,407	53,786	621
PERS	1,185	1,185	-
Workmen's Compensation	1,432	1,432	-
Workmen's Compensation	34	34	-
Medicare	4,266	4,148	118
Medicare	138	137	1
Dental Insurance	2,096	2,095	1
Life Insurance	312	312	-
Life Insurance	48	48	-
Health Insurance	68,784	68,784	-
Health Insurance	9,255	9,255	-
Travel Expense	3,080	3,019	61
Travel - Adult Probation	1,000	339	661
Office Supplies	17,000	8,397	8,603
Equipment	2,000	1,477	523
Contract Services - Repairs	9,325	7,183	2,142
Attorney Fees	130,000	74,361	55,639
Jury Fees	72,000	60,952	11,048
Witness Fees	30,000	20,060	9,940
Transcripts	4,000	1,561	2,439
Expenses - Foreign Judge	3,000	732	2,268
Other Expenses	52,392	44,812	7,580
Domestic Relations:			
Salary - Employees	379,707	379,707	-
PERS	45,863	45,863	-
Workmen's Compensation	923	923	-
Unemployment Compensation	5,151	5,151	-
Medicare	5,506	5,506	-
Dental Insurance	1,484	1,484	-
Life Insurance	216	200	16
Health Insurance	48,854	48,698	156
Travel Expense	1,900	1,293	607
Office Supplies	12,000	11,994	6
Equipment	775	536	239
Contract Services - Repairs	8,900	8,704	196
Other Expenses	25,018	23,499	1,519
Probate:			
Salary - Officials	14,000	14,000	-
Salary - Employees	197,369	191,139	6,230
PERS	25,788	25,636	152
Workmen's Compensation	735	735	-
Medicare	399	328	71
Dental Insurance	1,086	786	300
Life Insurance	192	186	6
Health Insurance	48,941	47,508	1,433

(Continued)

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 2001
(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
Probate (Continued):			
Travel Expense	2,500	2,450	50
Office Supplies	14,000	12,793	1,207
Contract Services - Repairs	7,500	6,283	1,217
Witness Fees	3,000	2,400	600
Expenses - Foreign Judge	500	125	375
Other Expenses	11,000	10,945	55
Juvenile Court:			
Salary - Officials	14,000	14,000	-
Salary - Employees	444,933	444,076	857
Salary - Child Support Enforcement Agency	98,654	97,561	1,093
PERS	68,138	68,137	1
Workmen's Compensation	1,927	1,927	-
Medicare	7,815	7,015	800
Dental Insurance	3,515	2,287	1,228
Life Insurance	480	404	76
Health Insurance	101,931	97,293	4,638
Travel Expense	2,011	2,009	2
Office Supplies	20,000	19,987	13
Food Supplies	2,000	1,993	7
Professional - Other	5,220	5,171	49
Contract Services - Repairs	4,543	4,392	151
Attorney Fees	157,895	156,165	1,730
Witness Fees	5,679	2,729	2,950
Child Support	28,121	28,121	-
Other Expenses	70,087	69,771	316
Juvenile - Probation:			
Salary - Employees	373,470	358,618	14,852
PERS	45,807	44,982	825
Workmen's Compensation	1,251	1,251	-
Medicare	5,445	4,814	631
Dental Insurance	2,520	2,469	51
Life Insurance	332	294	38
Health Insurance	66,892	66,725	167
Travel Expense	2,380	2,380	-
Office Supplies	7,800	7,769	31
Other Expenses	555	388	167
Detention Home - Juvenile Court:			
Salary - Employees	800,000	777,435	22,565
PERS	97,600	97,250	350
Workmen's Compensation	2,529	2,529	-
Medicare	10,000	9,356	644
Dental Insurance	6,090	4,819	1,271

(Continued)

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 2001
(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
Detention Home - Juvenile Court (Continued):			
Life Insurance	796	706	90
Health Insurance	143,200	143,021	179
Travel Expense	2,164	1,955	209
Food Supplies	66,137	65,666	471
Contract Services - Repairs	1,988	1,924	64
Other Expenses	46,698	45,675	1,023
Special Purpose Expenses	13,624	13,624	-
Municipal Court:			
Salary - Officials	107,765	107,765	-
Salary - Employees	56,189	56,189	-
PERS	20,716	20,715	1
Workmen's Compensation	630	630	-
Medicare	1,733	560	1,173
Attorney Fees	5,233	3,911	1,322
Jury Fees	9,000	2,757	6,243
Witness Fees	12,623	3,429	9,194
Acting Judge - Supplement	19,692	12,340	7,352
Acting Judge - Referees	19,559	16,194	3,365
Other Expenses	3,000	1,803	1,197
Clerk of Courts:			
Salary - Officials	52,240	52,240	-
Salary - Employees	282,569	272,536	10,033
PERS	40,385	40,182	203
Workmen's Compensation	1,075	1,075	-
Medicare	3,009	2,907	102
Dental Insurance	2,535	2,462	73
Life Insurance	288	286	2
Health Insurance	60,941	58,796	2,145
Office Supplies	51,963	51,623	340
Advertising and Printing	500	-	500
Contract Services - Repairs	15,500	6,653	8,847
Contract Services - Other	21,089	18,949	2,140
Other Expenses	7,063	6,808	255
Law Library:			
Salary - Employees	56,366	53,808	2,558
PERS	6,877	6,713	164
Workmen's Compensation	132	132	-
Medicare	818	780	38
Dental Insurance	420	419	1
Life Insurance	48	48	-
Health Insurance	9,255	9,255	-

(Continued)

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 2001
(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
Juvenile Center Trust: Other Expenses	<u>27,227</u>	<u>24,959</u>	<u>2,268</u>
Total Judicial	<u>7,172,374</u>	<u>6,852,440</u>	<u>319,934</u>
Public Safety:			
Sheriff:			
Salary - Officials	72,092	72,092	-
Salary - Employees	5,737,000	5,712,180	24,820
PERS	917,106	915,390	1,716
Workmen's Compensation	113,823	113,823	-
Unemployment Compensation	1,456	1,456	-
Medicare	56,767	56,563	204
Dental Insurance	28,233	28,233	-
Life Insurance	3,533	3,470	63
Health Insurance	793,945	791,023	2,922
Staff Training and Development	30,797	27,787	3,010
Office Supplies	75,601	68,243	7,358
Jail Supplies	492,348	488,527	3,821
Road Supplies	201,915	187,920	13,995
Equipment	100,390	98,738	1,652
Contract Services - Repairs	26,223	23,834	2,389
Contract Services - Other	40,440	40,114	326
Allowances	32,041	32,041	-
Other Expenses	71,066	63,384	7,682
Jail Expenses	144,213	144,199	14
Humane Society:			
Grants	60,128	60,128	-
Emergency Management:			
Salary - Employees	43,501	43,501	-
PERS	5,906	5,906	-
Workmen's Compensation	155	155	-
Dental Insurance	210	210	-
Life Insurance	24	24	-
Health Insurance	6,615	6,614	1
Office Supplies	2,295	2,295	-
Equipment	15,237	14,893	344
Advertising and Printing	2,000	1,964	36
Other Expenses	11,200	10,889	311
Sheriff's Grant:			
Salary - Employees	5,512	4,406	1,106
Salary - Employees	114,386	112,766	1,620
Salary - Employees	34,648	34,648	-
Salary - Employees	7,655	4,326	3,329
Salary - Employees	45,370	43,915	1,455
Salary - Employees	45,370	45,370	-
Salary - Employees	180,135	180,135	-

(Continued)

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 2001
(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
Sheriff's Grant (Continued):			
PERS	1,507	1,507	-
PERS	20,180	17,834	2,346
PERS	5,786	5,742	44
PERS	1,279	879	400
PERS	7,577	7,292	285
PERS	7,577	7,548	29
PERS	30,083	29,851	232
Workmen's Compensation	18	18	-
Workmen's Compensation	425	267	158
Workmen's Compensation	210	127	83
Workmen's Compensation	177	7	170
Workmen's Compensation	250	150	100
Workmen's Compensation	250	145	105
Workmen's Compensation	246	46	200
Workmen's Compensation	400	400	-
Medicare	81	64	17
Medicare	1,659	668	991
Medicare	502	502	-
Medicare	56	31	25
Medicare	2,612	2,612	-
Dental Insurance	52	52	-
Dental Insurance	314	314	-
Dental Insurance	210	210	-
Dental Insurance	210	210	-
Dental Insurance	210	210	-
Dental Insurance	1,048	1,048	-
Life Insurance	6	6	-
Life Insurance	60	60	-
Life Insurance	24	24	-
Life Insurance	24	24	-
Life Insurance	24	24	-
Life Insurance	120	120	-
Health Insurance	1,342	1,322	20
Health Insurance	9,922	9,921	1
Health Insurance	6,614	6,614	-
Health Insurance	6,614	6,614	-
Health Insurance	6,614	6,614	-
Health Insurance	25,124	24,374	750
Office Supplies	8,625	406	8,219
Office Supplies	2,120	1,090	1,030
Office Supplies	2,713	2,601	112
Office Supplies	1,101	-	1,101

(Continued)

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 2001
(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
Sheriff's Grant (Continued):			
Equipment	18,550	11,625	6,925
Equipment	700	700	-
Equipment	20,000	16,437	3,563
Equipment	3,300	3,105	195
Equipment	700	700	-
Equipment	3,500	3,500	-
Contract Services - Other	13,522	14,241	(719)
Contract Services - Other	7,448	-	7,448
State Reimbursement	12,301	12,301	-
Other Expenses	897	897	-
Other Expenses	5,665	2,670	2,995
Other Expenses	4,528	83	4,445
Other Expenses	76,800	47,316	29,484
Other Expenses	4,400	3,720	680
Other Expenses	513	105	408
Other Expenses	820	820	-
Other Expenses	2,370	317	2,053
Sheriff's Trust:			
Other Expenses	35,324	20,595	14,729
Sheriff Police Rotary:			
Salary - Employees	24,561	24,285	276
Salary - Employees	256,162	255,206	956
Salary - Employees	86,781	82,639	4,142
Salary - Employees	4,076	4,076	-
PERS	3,328	3,053	275
PERS	42,780	42,365	415
PERS	14,493	13,721	772
PERS	681	681	-
Workmen's Compensation	86	86	-
Workmen's Compensation	769	769	-
Workmen's Compensation	287	287	-
Workmen's Compensation	15	15	-
Medicare	357	352	5
Medicare	3,715	2,962	753
Medicare	1,259	1,198	61
Medicare	60	59	1
Dental Insurance	210	210	-
Dental Insurance	1,048	1,048	-
Dental Insurance	345	227	118
Life Insurance	24	24	-
Life Insurance	144	144	-
Life Insurance	48	48	-
Health Insurance	2,641	2,641	-
Health Insurance	39,686	27,765	11,921
Health Insurance	13,229	13,229	-

(Continued)

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 2001
(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
Sheriff Police Rotary (Continued):			
Equipment	463	460	3
Equipment	4,200	4,200	-
Equipment	1,400	1,400	-
Other Expenses	64	64	-
Other Expenses	54,662	27,192	27,470
Other Expenses	3,339	753	2,586
Other Expenses	1,133	367	766
Other Expenses	7,855	-	7,855
Other Expenses	6,668	5,195	1,473
Total Public Safety	10,461,209	10,234,563	226,646
Public Works:			
County Economic Development:			
Salary - Employees	90,672	90,671	1
PERS	11,358	11,358	-
Workmen's Compensation	174	-	174
Dental Insurance	210	210	-
Life Insurance	24	24	-
Health Insurance	6,615	6,614	1
Travel Expense	2,100	1,020	1,080
Rent and Utilities	550	241	309
County Economic Development	863,017	793,859	69,158
Other Expenses	2,749	708	2,041
County Planning Commissioners:			
Salary - Employees	196,960	194,710	2,250
PERS	27,973	27,926	47
Workmen's Compensation	644	641	3
Medicare	1,562	1,562	-
Dental Insurance	1,048	1,048	-
Life Insurance	144	144	-
Health Insurance	31,739	31,739	-
Office Supplies	6,877	6,707	170
Contract Services - Repairs	4,464	4,322	142
Other Expenses	15,534	15,208	326
Building & Grounds:			
Salary - Employees	585,661	534,762	50,899
PERS	71,451	67,901	3,550
Workmen's Compensation	2,027	2,027	-
Unemployment Compensation	500	-	500
Medicare	7,340	6,308	1,032
Dental Insurance	3,563	3,317	246
Life Insurance	528	502	26
Health Insurance	117,700	110,710	6,990
Travel Expense	12,700	8,450	4,250

(Continued)

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 2001
(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
Building & Grounds (Continued):			
Other Employee Expenses	12,242	6,234	6,008
Maintenance Supplies	177,837	126,657	51,180
Equipment	106,497	72,720	33,777
Equipment Rental	5,954	4,974	980
Advertising and Printing	5,200	973	4,227
Refuse Disposal	9,817	9,232	585
Contract Services - Repairs	684,710	440,308	244,402
Contract Services - Other	115,037	96,641	18,396
Rent and Utilities	955,470	927,878	27,592
Construction	553,883	238,983	314,900
Other Expenses	7,065	259	6,806
Building Regulations:			
Salary - Employees	413,993	413,993	-
PERS	51,653	51,653	-
Workmen's Compensation	1,397	1,397	-
Medicare	3,812	3,812	-
Dental Insurance	1,886	1,886	-
Life Insurance	240	240	-
Health Insurance	66,143	66,143	-
Office Supplies	4,130	3,891	239
Advertising and Printing	1,590	1,161	429
Contract Services - Repairs	3,737	3,738	(1)
Contract Services - Other	520	520	-
Other Expenses	17,308	16,574	734
Engineer:			
Salary - Employees	70,000	66,461	3,539
PERS	8,540	6,648	1,892
Workmen's Compensation	227	227	-
Medicare	735	531	204
Dental Insurance	420	192	228
Life Insurance	48	44	4
Health Insurance	13,250	6,063	7,187
Office Supplies	3,000	2,984	16
Total Public Works	<u>5,362,225</u>	<u>4,495,706</u>	<u>866,519</u>
Health:			
Other Health/Welfare:			
Vital Stat Fees	3,000	2,859	141
Crip Child Aid	222,902	204,868	18,034
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
For the Year Ended December 31, 2001
(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
Coroner:			
Salary - Officials	43,676	43,676	-
Salary - Employees	86,057	85,751	306
PERS	16,151	16,151	-
Workmen's Compensation	581	581	-
Medicare	1,877	1,877	-
Dental Insurance	839	838	1
Life Insurance	120	96	24
Health Insurance	26,458	26,457	1
Travel Expense	7,300	4,324	2,976
Office Supplies	4,564	2,625	1,939
Equipment	2,200	1,289	911
Contract Services - Repairs	500	-	500
Contract Services - Other	72,278	54,717	17,561
Other Expenses	2,110	2,032	78
Total Health	495,613	453,141	42,472
Human Services:			
Soldiers Relief:			
Salary - Employees	179,868	169,120	10,748
Salary - Officials/Appointed	25,563	24,942	621
PERS	3,119	3,056	63
PERS - Officials/Appointed	21,945	20,682	1,263
Workmen's Compensation	92	92	-
Workmen's Compensation - Officials/Appointed	568	568	-
Medicare	438	438	-
Medicare - Officials/Appointed	2,909	2,452	457
Dental Insurance	594	419	175
Dental Insurance - Officials/Appointed	1,207	1,100	107
Life Insurance	120	118	2
Life Insurance - Officials/Appointed	138	126	12
Health Insurance	29,098	23,035	6,063
Health Insurance - Officials/Appointed	31,964	30,862	1,102
Travel Expense	8,000	7,345	655
Other Supplies - Commission Expense	3,000	1,413	1,587
Office Supplies	5,310	5,293	17
Office Furniture and Equipment	15,864	15,770	94
Advertising and Printing	2,500	2,500	-
Contract Services - Repairs	1,200	1,200	-
Contract Services - Other	20,250	20,239	11
Burial plots	7,440	7,440	-
Burials	15,000	14,099	901
Grave Markers	4,000	3,998	2
Assistance	154,548	153,881	667
Other Expenses	18,300	18,274	26
Memorial Day Expenses	7,700	7,700	-
Veterans Service Commission Unclaimed:			
Other Expenses	1,151	-	1,151

(Continued)

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 2001
(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
Unforfeited Land Sale:			
Miscellaneous Expenses	-	21,231	(21,231)
Total Human Services	561,886	557,393	4,493
Conservation and Recreation:			
Agriculture:			
Apiary Inspection	1,200	1,082	118
Cattle Disease Prevention	300	-	300
Grant - Fairboard	43,300	43,300	-
Grant - Soil and Water	131,768	131,768	-
Grant - Extension Board	298,187	298,187	-
Grant - Rent Ag Building	18,135	-	18,135
Historical Society:			
Grants	60,000	60,000	-
Total Conservation and Recreation	552,890	534,337	18,553
Total Expenditures	29,152,135	26,715,867	2,436,268
Excess (Deficit) Revenues Over/ (Under) Expenditures	(2,203,050)	3,069,027	5,272,077
OTHER FINANCING SOURCES (USES):			
Operating Transfers-In	276,805	175,146	(101,659)
Operating Transfers-Out	(3,098,655)	(3,098,654)	1
Total Other Financing Sources (Uses)	(2,821,850)	(2,923,508)	(101,658)
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(5,024,900)	145,519	5,170,419
Fund Balance, Beginning of Year	8,280,236	8,280,236	-
Prior Year Encumbrances Appropriated	966,587	966,587	-
Fund Balance, End of Year	\$ 4,221,923	9,392,342	5,170,419



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.

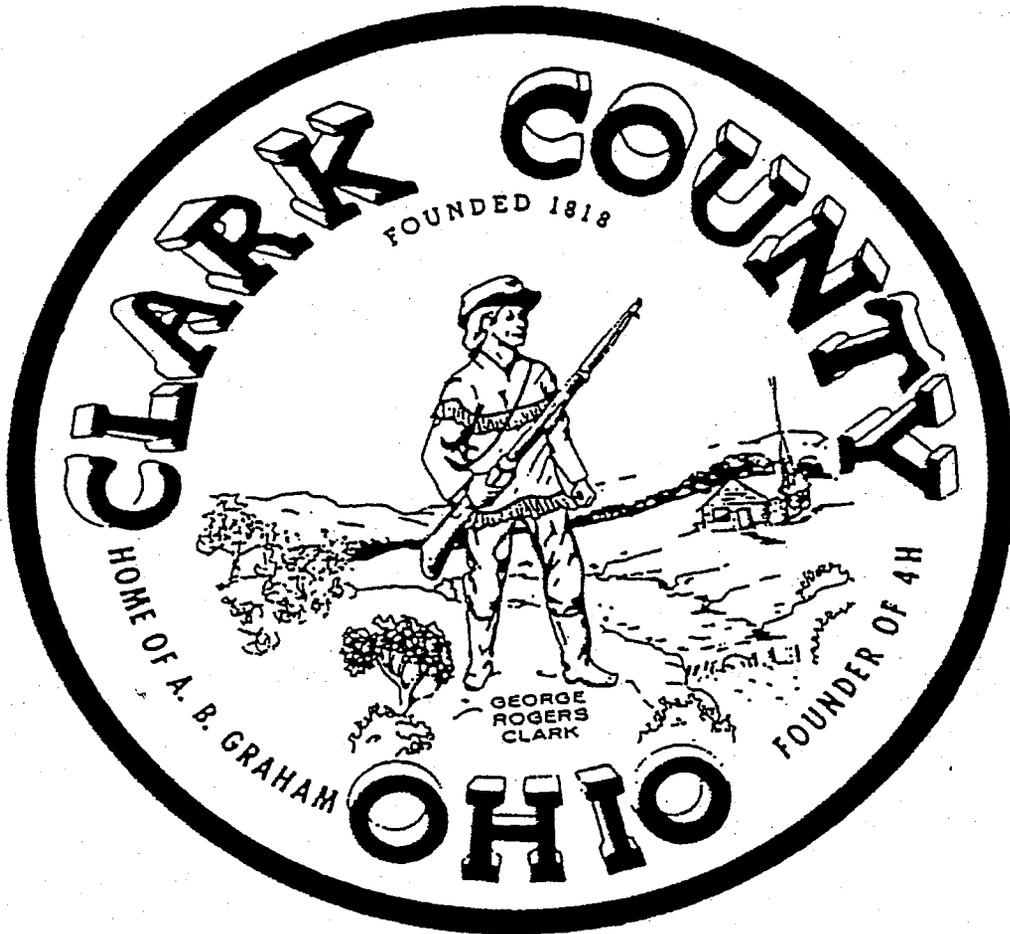
County Emergency Preparation Grant Fund – To maintain and account for grant funds for the purchase of Emergency Management equipment.

Inter Traffic Safety Program Fund – To maintain and account for funds received by the County Engineer for the study of traffic safety.

Sheriff Asset Forfeiture Fund – To maintain and account for money and assets received from drug abuse cases to be expended for drug enforcement.

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, 2001

	Human Services	Child Support Enforcement Agency	Children's Home Levy	Community Development Block Grant
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 2,368,597	420,683	3,058,105	38,975
Cash and Cash Equivalents in Segregated Accounts	-	48,385	119,309	25,463
Net receivables:				
Accounts	43,076	31,053	238,619	-
Accrued Interest	-	-	-	-
Due from Other Funds	-	-	2,274,534	-
Due from Other Governments	10,177,932	1,852,938	2,765,758	197,900
Materials and Supplies Inventory	837	406	29,193	-
Prepaid Items	3,053	1,240	16,476	-
	<u>12,593,495</u>	<u>2,354,705</u>	<u>8,501,994</u>	<u>262,338</u>
Total Assets	\$ 12,593,495	2,354,705	8,501,994	262,338
LIABILITIES AND FUND EQUITY:				
Liabilities:				
Accounts Payable	\$ 886,481	165,971	377,153	3,820
Accrued Wages and Benefits	636,793	188,977	43,477	312
Accrued Compensated Absences	43,166	-	-	-
Deferred Revenue	8,459,277	1,787,485	5,103,426	191,900
Notes Payable	-	-	-	-
	<u>10,025,717</u>	<u>2,142,433</u>	<u>5,524,056</u>	<u>196,032</u>
Total Liabilities	10,025,717	2,142,433	5,524,056	196,032
Fund Equity:				
Fund Balance:				
Reserved for:				
Encumbrances	1,248,785	45,691	496,268	81,503
Materials and Supplies Inventory	837	406	29,193	-
Unreserved	1,318,156	166,175	2,452,477	(15,197)
	<u>2,567,778</u>	<u>212,272</u>	<u>2,977,938</u>	<u>66,306</u>
Total Fund Equity (Deficit)	2,567,778	212,272	2,977,938	66,306
	<u>\$ 12,593,495</u>	<u>2,354,705</u>	<u>8,501,994</u>	<u>262,338</u>
Total Liabilities and Fund Equity	\$ 12,593,495	2,354,705	8,501,994	262,338

Mediation Program	Recycle Ohio	Mental Retardation/ Developmental Disabilities	Drug Task Force	Mandatory Fine	Dog and Kennel	Real Estate Assessment	Motor Vehicle and Gas Tax
87,718	76,177	3,912,899	19,424	24,557	73,490	1,770,578	891,446
-	-	62,036	12,755	106,131	-	-	-
3,170	-	935	-	6,377	1,476	-	7,254
-	-	-	-	-	-	-	-
-	-	7,563,211	-	-	-	-	431,984
21,727	-	2,613,613	-	-	-	-	2,339,042
-	-	91,099	-	-	-	-	-
-	-	2,571	-	-	-	-	-
<u>112,615</u>	<u>76,177</u>	<u>14,246,364</u>	<u>32,179</u>	<u>137,065</u>	<u>74,966</u>	<u>1,770,578</u>	<u>3,669,726</u>
558	15,420	149,389	-	3,005	46,893	9,928	133,907
11,943	692	946,790	-	518	3,308	17,768	177,558
-	-	-	-	-	-	1,035	-
-	-	9,140,110	-	-	-	-	2,266,738
-	-	-	-	-	-	-	100,000
<u>12,501</u>	<u>16,112</u>	<u>10,236,289</u>	<u>-</u>	<u>3,523</u>	<u>50,201</u>	<u>28,731</u>	<u>2,678,203</u>
94	20,498	154,317	-	2,820	-	39,506	268,487
-	-	91,099	-	-	-	-	-
<u>100,020</u>	<u>39,567</u>	<u>3,764,659</u>	<u>32,179</u>	<u>130,722</u>	<u>24,765</u>	<u>1,702,341</u>	<u>723,036</u>
<u>100,114</u>	<u>60,065</u>	<u>4,010,075</u>	<u>32,179</u>	<u>133,542</u>	<u>24,765</u>	<u>1,741,847</u>	<u>991,523</u>
<u>112,615</u>	<u>76,177</u>	<u>14,246,364</u>	<u>32,179</u>	<u>137,065</u>	<u>74,966</u>	<u>1,770,578</u>	<u>3,669,726</u>

(Continued)

CLARK COUNTY, OHIO
Combining Balance Sheet
Special Revenue Funds
December 31, 2001
(Continued)

	Computer Maintenance	Legal Research	LIS Mapping	DRETAC
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 127,921	30,166	214,035	552,383
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Net receivables:				
Accounts	4,070	956	-	5,448
Accrued Interest	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Other Governments	-	-	-	-
Materials and Supplies Inventory	-	-	-	-
Prepaid Items	-	-	-	715
Total Assets	\$ 131,991	31,122	214,035	558,546
LIABILITIES AND FUND EQUITY:				
Liabilities:				
Accounts Payable	\$ 2,039	1,622	11,349	5,668
Accrued Wages and Benefits	-	-	2,114	6,879
Accrued Compensated Absences	-	-	-	-
Deferred Revenue	-	-	-	-
Notes Payable	-	-	135,000	-
Total Liabilities	2,039	1,622	148,463	12,547
Fund Equity:				
Fund Balance:				
Reserved for:				
Encumbrances	-	35	19,656	1,136
Materials and Supplies Inventory	-	-	-	-
Unreserved	129,952	29,465	45,916	544,863
Total Fund Equity (Deficit)	129,952	29,500	65,572	545,999
Total Liabilities and Fund Equity	\$ 131,991	31,122	214,035	558,546

<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>	<u>Felony Delinquent Care and Custody</u>	<u>Indigent Drivers Alcohol</u>
27,150	-	104,203	6,980	13,086	37,613	957,792	41,051
-	-	-	46,393	-	-	-	-
-	-	-	-	590	2,507	-	233
-	-	-	-	-	-	-	-
2,345	-	-	-	-	-	437,822	-
-	-	-	-	-	-	-	-
<u>29,495</u>	<u>-</u>	<u>104,203</u>	<u>53,373</u>	<u>13,676</u>	<u>40,120</u>	<u>1,395,614</u>	<u>41,284</u>
12,491	-	-	722	474	-	4,591	-
-	-	-	-	-	366	40,124	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	380,096	-
-	-	-	-	-	-	-	-
<u>12,491</u>	<u>-</u>	<u>-</u>	<u>722</u>	<u>474</u>	<u>366</u>	<u>424,811</u>	<u>-</u>
10,006	-	-	722	3,634	-	21,615	-
-	-	-	-	-	-	-	-
<u>6,998</u>	<u>-</u>	<u>104,203</u>	<u>51,929</u>	<u>9,568</u>	<u>39,754</u>	<u>949,188</u>	<u>41,284</u>
<u>17,004</u>	<u>-</u>	<u>104,203</u>	<u>52,651</u>	<u>13,202</u>	<u>39,754</u>	<u>970,803</u>	<u>41,284</u>
<u>29,495</u>	<u>-</u>	<u>104,203</u>	<u>53,373</u>	<u>13,676</u>	<u>40,120</u>	<u>1,395,614</u>	<u>41,284</u>

(Continued)

CLARK COUNTY, OHIO
Combining Balance Sheet
Special Revenue Funds
December 31, 2001
(Continued)

	LEAA Project	Victim Advocate Grant	Certificate of Title Administration	County Recorder's Special Equipment
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 29,494	53,730	151,343	66,949
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Net receivables:				
Accounts	-	-	36,538	604
Accrued Interest	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Other Governments	9,071	26,280	-	-
Materials and Supplies Inventory	-	-	-	-
Prepaid Items	-	-	-	-
Total Assets	\$ 38,565	80,010	187,881	67,553
LIABILITIES AND FUND EQUITY:				
Liabilities:				
Accounts Payable	\$ 11,675	458	1,387	11,528
Accrued Wages and Benefits	1,914	10,594	27,303	-
Accrued Compensated Absences	-	-	-	-
Deferred Revenue	-	14,736	-	-
Notes Payable	-	-	-	-
Total Liabilities	13,589	25,788	28,690	11,528
Fund Equity:				
Fund Balance:				
Reserved for:				
Encumbrances	-	2,900	363	34,105
Materials and Supplies Inventory	-	-	-	-
Unreserved	24,976	51,322	158,828	21,920
Total Fund Equity (Deficit)	24,976	54,222	159,191	56,025
Total Liabilities and Fund Equity	\$ 38,565	80,010	187,881	67,553

<u>Treasurer Prepayment Interest</u>	<u>Jail Commissary Trust</u>	<u>Indigent Guardianship</u>	<u>Conduct of Business</u>	<u>Solid Waste Disposal</u>	<u>Senior Citizen's Levy</u>	<u>Local Law Enforcement Block Grant</u>	<u>Edi Special Project Grant</u>
15,055	28,689	78,894	1,956	492,198	-	392,030	-
-	-	-	-	-	-	-	-
-	-	-	-	55,054	-	-	-
1,051	-	-	-	-	-	637	-
-	-	-	-	-	975,514	-	-
-	-	-	-	-	59,977	-	-
-	-	-	-	24,267	-	-	-
-	-	-	-	-	-	-	-
<u>16,106</u>	<u>28,689</u>	<u>78,894</u>	<u>1,956</u>	<u>571,519</u>	<u>1,035,491</u>	<u>392,667</u>	<u>-</u>
1,135	282	1,925	-	3,415	-	-	-
84	-	-	-	7,186	-	-	-
-	-	-	-	663	-	-	-
-	-	-	-	27,508	1,035,491	-	-
-	-	-	-	-	-	-	-
<u>1,219</u>	<u>282</u>	<u>1,925</u>	<u>-</u>	<u>38,772</u>	<u>1,035,491</u>	<u>-</u>	<u>-</u>
1,249	-	2,062	-	132,717	-	-	-
-	-	-	-	24,267	-	-	-
<u>13,638</u>	<u>28,407</u>	<u>74,907</u>	<u>1,956</u>	<u>375,763</u>	<u>-</u>	<u>392,667</u>	<u>-</u>
14,887	28,407	76,969	1,956	532,747	-	392,667	-
<u>16,106</u>	<u>28,689</u>	<u>78,894</u>	<u>1,956</u>	<u>571,519</u>	<u>1,035,491</u>	<u>392,667</u>	<u>-</u>

(Continued)

CLARK COUNTY, OHIO
Combining Balance Sheet
Special Revenue Funds
December 31, 2001
(Continued)

	Common Pleas Court Probation Fee	Jail Social Security Incentive	Family Preservation Team Grant	Title IV-E Contract
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 19,542	-	139,208	136,794
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Net receivables:				
Accounts	-	-	-	-
Accrued Interest	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Other Governments	-	-	-	-
Materials and Supplies Inventory	-	-	-	-
Prepaid Items	-	-	-	-
Total Assets	\$ 19,542	-	139,208	136,794
LIABILITIES AND FUND EQUITY:				
Liabilities:				
Accounts Payable	\$ 632	-	4,354	167,215
Accrued Wages and Benefits	-	-	2,328	-
Accrued Compensated Absences	-	-	-	-
Deferred Revenue	-	-	-	-
Notes Payable	-	-	-	-
Total Liabilities	632	-	6,682	167,215
Fund Equity:				
Fund Balance:				
Reserved for:				
Encumbrances	1,384	-	210	6,280
Materials and Supplies Inventory	-	-	-	-
Unreserved	17,526	-	132,316	(36,701)
Total Fund Equity (Deficit)	18,910	-	132,526	(30,421)
Total Liabilities and Fund Equity	\$ 19,542	-	139,208	136,794

<u>Ditch Maintenance</u>	<u>County Emergency Preparation Grant</u>	<u>Inter Traffic Safety Program</u>	<u>Sheriff Asset Forfeiture</u>	<u>Jail Pay for Stay</u>	<u>Veterans Memorial Trust</u>	<u>Total Special Revenue Funds</u>
78,550	-	-	5,610	7,596	1,964	16,554,631
-	-	-	-	-	-	420,472
-	-	-	-	64	-	438,024
-	-	-	-	-	-	1,688
1,870,835	-	-	-	-	-	13,116,078
-	-	-	-	-	-	20,504,405
-	-	-	-	-	-	145,802
-	-	-	-	-	-	24,055
<u>1,949,385</u>	<u>-</u>	<u>-</u>	<u>5,610</u>	<u>7,660</u>	<u>1,964</u>	<u>51,205,155</u>
20,612	-	-	-	246	-	2,056,345
-	-	-	-	-	-	2,127,028
-	-	-	-	-	-	44,864
1,870,835	-	-	-	-	-	30,277,602
-	-	-	-	-	-	235,000
<u>1,891,447</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>246</u>	<u>-</u>	<u>34,740,839</u>
21,412	-	-	-	5,951	-	2,623,406
-	-	-	-	-	-	145,802
<u>36,526</u>	<u>-</u>	<u>-</u>	<u>5,610</u>	<u>1,463</u>	<u>1,964</u>	<u>13,695,108</u>
<u>57,938</u>	<u>-</u>	<u>-</u>	<u>5,610</u>	<u>7,414</u>	<u>1,964</u>	<u>16,464,316</u>
<u>1,949,385</u>	<u>-</u>	<u>-</u>	<u>5,610</u>	<u>7,660</u>	<u>1,964</u>	<u>51,205,155</u>

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balance
Special Revenue Funds
For the Year Ended December 31, 2001

	Human Services	Child Support Enforcement Agency	Children's Home Levy	Community Development Block Grant
REVENUES:				
Taxes	\$ -	-	2,939,603	-
Intergovernmental	24,644,801	3,524,138	2,777,267	173,751
Charges for Services	-	-	4,819,921	25,463
Licenses and Permits	-	-	-	-
Fees, Fines and Forfeitures	-	448,253	-	-
Special Assessments	-	-	-	-
Interest	-	-	-	-
Other Revenue	<u>679,460</u>	<u>86,765</u>	<u>33,110</u>	<u>13,370</u>
Total Revenues	<u>25,324,261</u>	<u>4,059,156</u>	<u>10,569,901</u>	<u>212,584</u>
EXPENDITURES:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	168,040
Health	-	-	-	-
Human Services	23,475,968	5,309,409	9,905,638	-
Conservation and Recreation	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	<u>23,475,968</u>	<u>5,309,409</u>	<u>9,905,638</u>	<u>168,040</u>
Excess (Deficit) of Revenues Over/ (Under) Expenditures	<u>1,848,293</u>	<u>(1,250,253)</u>	<u>664,263</u>	<u>44,544</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers-In	818,417	623,358	-	-
Operating Transfers-Out	-	-	(250,000)	-
Total Other Financing Sources (Uses)	<u>818,417</u>	<u>623,358</u>	<u>(250,000)</u>	<u>-</u>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	<u>2,666,710</u>	<u>(626,895)</u>	<u>414,263</u>	<u>44,544</u>
Fund Balance (Deficit), Beginning of Year, as restated	<u>(98,932)</u>	<u>839,167</u>	<u>2,563,675</u>	<u>21,762</u>
Fund Balance, End of Year	<u>\$ 2,567,778</u>	<u>212,272</u>	<u>2,977,938</u>	<u>66,306</u>

Mediation Program	Recycle Ohio	Mental Retardation/ Developmental Disabilities	Drug Task Force	Mandatory Fine	Dog and Kennel	Real Estate Assessment	Motor Vehicle and Gas Tax
-	-	8,482,603	-	-	-	-	-
226,503	116,239	11,028,505	-	-	-	-	5,572,694
484	-	1,420,736	-	-	7,062	945,166	41,708
-	-	-	-	-	287,197	-	-
42,202	-	-	-	65,656	23,338	-	92,290
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	70,246	552,528	-	-	917	-	164,177
<u>269,189</u>	<u>186,485</u>	<u>21,484,372</u>	<u>-</u>	<u>65,656</u>	<u>318,514</u>	<u>945,166</u>	<u>5,870,869</u>
-	-	-	-	-	-	607,102	-
-	-	-	-	-	-	-	-
265,306	-	-	26,956	38,127	3,308	-	-
-	-	-	-	-	-	-	5,626,476
-	-	19,663,547	-	-	284,638	-	-
-	157,498	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	4,750
<u>265,306</u>	<u>157,498</u>	<u>19,663,547</u>	<u>26,956</u>	<u>38,127</u>	<u>287,946</u>	<u>607,102</u>	<u>5,631,226</u>
<u>3,883</u>	<u>28,987</u>	<u>1,820,825</u>	<u>(26,956)</u>	<u>27,529</u>	<u>30,568</u>	<u>338,064</u>	<u>239,643</u>
24,333	-	600,000	-	-	-	-	85,520
-	-	(798,500)	-	-	-	-	(170,000)
<u>24,333</u>	<u>-</u>	<u>(198,500)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(84,480)</u>
28,216	28,987	1,622,325	(26,956)	27,529	30,568	338,064	155,163
<u>71,898</u>	<u>31,078</u>	<u>2,387,750</u>	<u>59,135</u>	<u>106,013</u>	<u>(5,803)</u>	<u>1,403,783</u>	<u>836,360</u>
<u>100,114</u>	<u>60,065</u>	<u>4,010,075</u>	<u>32,179</u>	<u>133,542</u>	<u>24,765</u>	<u>1,741,847</u>	<u>991,523</u>

(Continued)

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balance
Special Revenue Funds
For the Year Ended December 31, 2001
(Continued)

	Computer Maintenance	Legal Research	LIS Mapping	DRETAC
REVENUES:				
Taxes	\$ -	-	-	240,940
Intergovernmental	-	-	-	-
Charges for Services	-	-	200,000	-
Licenses and Permits	-	-	-	-
Fees, Fines and Forfeitures	91,054	13,464	-	-
Special Assessments	-	303	-	-
Interest	-	-	-	-
Other Revenue	-	-	300	20,989
	<u>91,054</u>	<u>13,767</u>	<u>200,300</u>	<u>261,929</u>
Total Revenues				
EXPENDITURES:				
General Government:				
Legislative and Executive	-	-	-	84,180
Judicial	72,796	7,409	-	94,108
Public Safety	-	-	-	-
Public Works	-	-	206,026	-
Health	-	-	-	-
Human Services	-	-	-	-
Conservation and Recreation	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Interest and Fiscal Charges	-	-	10,734	-
	<u>72,796</u>	<u>7,409</u>	<u>216,760</u>	<u>178,288</u>
Total Expenditures				
Excess (Deficit) of Revenues Over/ (Under) Expenditures	<u>18,258</u>	<u>6,358</u>	<u>(16,460)</u>	<u>83,641</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers-In	-	-	-	-
Operating Transfers-Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)				
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	18,258	6,358	(16,460)	83,641
Fund Balance, Beginning of Year	<u>111,694</u>	<u>23,142</u>	<u>82,032</u>	<u>462,358</u>
Fund Balance, End of Year	<u>\$ 129,952</u>	<u>29,500</u>	<u>65,572</u>	<u>545,999</u>

Emergency Planning	Recreation	Ohio Youth Commission Program	Law Enforcement	Home Arrest Monitoring	Enforcement and Education	Felony Delinquent Care and Custody	Indigent Drivers Alcohol
-	-	-	-	-	-	-	-
35,953	-	-	-	5,675	-	994,476	-
-	-	-	-	-	-	-	-
-	-	-	5,026	-	43,897	-	3,836
-	-	-	-	-	-	-	-
32,303	-	-	-	-	-	-	-
<u>68,256</u>	<u>-</u>	<u>-</u>	<u>5,026</u>	<u>5,675</u>	<u>43,897</u>	<u>994,476</u>	<u>3,836</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
71,229	-	-	42,997	13,826	59,497	1,400,401	-
-	-	-	-	-	-	-	-
-	-	(31)	-	-	-	-	-
603	222,850	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>71,832</u>	<u>222,850</u>	<u>(31)</u>	<u>42,997</u>	<u>13,826</u>	<u>59,497</u>	<u>1,400,401</u>	<u>-</u>
<u>(3,576)</u>	<u>(222,850)</u>	<u>31</u>	<u>(37,971)</u>	<u>(8,151)</u>	<u>(15,600)</u>	<u>(405,925)</u>	<u>3,836</u>
-	223,277	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	<u>223,277</u>	-	-	-	-	-	-
(3,576)	427	31	(37,971)	(8,151)	(15,600)	(405,925)	3,836
<u>20,580</u>	<u>(427)</u>	<u>104,172</u>	<u>90,622</u>	<u>21,353</u>	<u>55,354</u>	<u>1,376,728</u>	<u>37,448</u>
<u>17,004</u>	<u>-</u>	<u>104,203</u>	<u>52,651</u>	<u>13,202</u>	<u>39,754</u>	<u>970,803</u>	<u>41,284</u>

(Continued)

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balance
Special Revenue Funds
For the Year Ended December 31, 2001
(Continued)

	LEAA Project	Victim Advocate Grant	Certificate of Title Administration	County Recorder's Special Equipment
REVENUES:				
Taxes	\$ -	-	-	-
Intergovernmental	152,105	114,457	-	-
Charges for Services	-	-	548,964	149,088
Licenses and Permits	-	-	-	-
Fees, Fines and Forfeitures	-	-	-	-
Special Assessments	-	-	-	-
Interest	-	-	-	-
Other Revenue	13,135	140,811	-	-
Total Revenues	<u>165,240</u>	<u>255,268</u>	<u>548,964</u>	<u>149,088</u>
EXPENDITURES:				
General Government:				
Legislative and Executive	-	-	610,829	135,138
Judicial	128,036	-	-	-
Public Safety	-	228,792	-	-
Public Works	-	-	-	-
Health	-	-	-	-
Human Services	46,161	-	-	-
Conservation and Recreation	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	<u>174,197</u>	<u>228,792</u>	<u>610,829</u>	<u>135,138</u>
Excess (Deficit) of Revenues Over/ (Under) Expenditures	<u>(8,957)</u>	<u>26,476</u>	<u>(61,865)</u>	<u>13,950</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers-In	-	8,100	-	-
Operating Transfers-Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>8,100</u>	<u>-</u>	<u>-</u>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	<u>(8,957)</u>	<u>34,576</u>	<u>(61,865)</u>	<u>13,950</u>
Fund Balance, Beginning of Year	<u>33,933</u>	<u>19,646</u>	<u>221,056</u>	<u>42,075</u>
Fund Balance, End of Year	<u>\$ 24,976</u>	<u>54,222</u>	<u>159,191</u>	<u>56,025</u>

Treasurer Prepayment Interest	Jail Commissary Trust	Indigent Guardianship	Conduct of Business	Solid Waste Disposal	Senior Citizen's Levy	Local Law Enforcement Block Grant	Edi Special Project Grant
-	-	-	-	-	1,049,191	-	-
-	-	-	-	500	119,138	182,518	-
-	14,186	25,742	880	691,530	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
14,925	-	-	-	-	-	7,477	-
-	-	-	-	57,574	-	-	-
<u>14,925</u>	<u>14,186</u>	<u>25,742</u>	<u>880</u>	<u>749,604</u>	<u>1,168,329</u>	<u>189,995</u>	<u>-</u>
13,414	-	24,390	-	-	-	-	-
-	-	-	323	-	-	-	-
-	4,493	-	-	-	-	52,899	-
-	-	-	-	-	-	-	-
-	-	-	-	-	1,168,331	-	-
-	-	-	-	647,295	-	-	-
-	-	-	-	-	-	-	-
<u>13,414</u>	<u>4,493</u>	<u>24,390</u>	<u>323</u>	<u>647,295</u>	<u>1,168,331</u>	<u>52,899</u>	<u>-</u>
<u>1,511</u>	<u>9,693</u>	<u>1,352</u>	<u>557</u>	<u>102,309</u>	<u>(2)</u>	<u>137,096</u>	<u>-</u>
-	-	-	-	-	-	21,628	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	21,628	-
1,511	9,693	1,352	557	102,309	(2)	158,724	-
<u>13,376</u>	<u>18,714</u>	<u>75,617</u>	<u>1,399</u>	<u>430,438</u>	<u>2</u>	<u>233,943</u>	<u>-</u>
<u>14,887</u>	<u>28,407</u>	<u>76,969</u>	<u>1,956</u>	<u>532,747</u>	<u>-</u>	<u>392,667</u>	<u>-</u>

(Continued)

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balance
Special Revenue Funds
For the Year Ended December 31, 2001
(Continued)

	Common Pleas Court Probation Fee	Jail Social Security Incentive	Family Preservation Team Grant	Title IV-E Contract
REVENUES:				
Taxes	\$ -	-	-	-
Intergovernmental	-	-	150,930	308,783
Charges for Services	12,425	-	-	-
Licenses and Permits	-	-	-	-
Fees, Fines and Forfeitures	-	-	-	-
Special Assessments	-	-	-	-
Interest	-	-	-	-
Other Revenue	-	-	-	612,355
Total Revenues	<u>12,425</u>	<u>-</u>	<u>150,930</u>	<u>921,138</u>
EXPENDITURES:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	-	-	-
Public Safety	9,385	2,154	37,680	975,746
Public Works	-	-	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Conservation and Recreation	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	<u>9,385</u>	<u>2,154</u>	<u>37,680</u>	<u>975,746</u>
Excess (Deficit) of Revenues Over/ (Under) Expenditures	<u>3,040</u>	<u>(2,154)</u>	<u>113,250</u>	<u>(54,608)</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers-In	-	-	11,180	-
Operating Transfers-Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>11,180</u>	<u>-</u>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	3,040	(2,154)	124,430	(54,608)
Fund Balance, Beginning of Year	<u>15,870</u>	<u>2,154</u>	<u>8,096</u>	<u>24,187</u>
Fund Balance, End of Year	<u>\$ 18,910</u>	<u>-</u>	<u>132,526</u>	<u>(30,421)</u>

Ditch Maintenance	County Emergency Preparation Grant	Inter Traffic Safety Program	Sheriff Asset Forfeiture	Jail Pay for Stay	Veterans Memorial Trust	Total Special Revenue Funds
-	-	-	-	-	-	12,712,337
-	6,696	-	5,972	-	-	50,135,426
-	-	-	-	19,459	-	8,928,489
-	-	-	-	-	-	287,197
-	-	-	-	-	-	829,016
22,519	-	-	-	-	-	22,822
-	-	-	-	-	-	22,402
-	-	-	-	-	-	2,478,040
<u>22,519</u>	<u>6,696</u>	<u>-</u>	<u>5,972</u>	<u>19,459</u>	<u>-</u>	<u>75,415,729</u>
-	-	-	-	-	-	1,475,053
-	-	-	-	-	-	302,672
-	6,696	-	362	42,423	-	3,282,277
2,727	-	-	-	-	-	6,003,269
-	-	-	-	-	-	19,948,185
-	-	-	-	-	-	39,905,476
-	-	-	-	-	-	1,028,246
20,612	-	-	-	-	-	20,612
-	-	-	-	-	-	15,484
<u>23,339</u>	<u>6,696</u>	<u>-</u>	<u>362</u>	<u>42,423</u>	<u>-</u>	<u>71,981,274</u>
<u>(820)</u>	<u>-</u>	<u>-</u>	<u>5,610</u>	<u>(22,964)</u>	<u>-</u>	<u>3,434,455</u>
25,518	-	-	-	-	-	2,441,331
<u>(25,518)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,244,018)</u>
-	-	-	-	-	-	1,197,313
(820)	-	-	5,610	(22,964)	-	4,631,768
<u>58,758</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,378</u>	<u>1,964</u>	<u>11,832,548</u>
<u>57,938</u>	<u>-</u>	<u>-</u>	<u>5,610</u>	<u>7,414</u>	<u>1,964</u>	<u>16,464,316</u>

CLARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Human Services Special Revenue Fund
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable/ (Unfavorable)
REVENUES:			
Intergovernmental	\$ 19,366,954	18,307,522	(1,059,432)
Other Revenue	<u>500,000</u>	<u>665,875</u>	<u>165,875</u>
Total Revenues	<u>19,866,954</u>	<u>18,973,397</u>	<u>(893,557)</u>
EXPENDITURES:			
Current:			
Human Services:			
Salary - Employees	7,495,000	7,484,017	10,983
PERS	934,218	934,218	-
Workmen's Compensation	68,695	68,695	-
Unemployment Compensation	8,000	5,269	2,731
Medicare	63,500	63,438	62
Dental Insurance	42,250	42,183	67
Life Insurance	5,600	5,582	18
Health Insurance	1,241,250	1,237,425	3,825
Travel Expenses	226,569	224,982	1,587
Office Supplies	315,092	310,141	4,951
Equipment	600,757	599,045	1,712
Equipment Rental	89,069	86,912	2,157
Contract Services/Repairs	194,447	190,724	3,723
Contract Services/Other	7,468,369	7,402,951	65,418
Contract Services/Facility	1,108,022	1,102,151	5,871
Insurance - Officials Bond	250	100	150
Insurance - Other	54,537	54,537	-
Purchased Services	4,148,050	4,147,554	496
Public Assistance	1,512,434	1,489,481	22,953
Other Expenses	<u>40,251</u>	<u>37,385</u>	<u>2,866</u>
Total Expenditures	<u>25,616,360</u>	<u>25,486,790</u>	<u>129,570</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(5,749,406)</u>	<u>(6,513,393)</u>	<u>(763,987)</u>
OTHER FINANCING SOURCES (USES):			
Operating Transfers-In	<u>4,808,151</u>	<u>5,418,417</u>	<u>610,266</u>
Total Other Financing Sources (Uses)	<u>4,808,151</u>	<u>5,418,417</u>	<u>610,266</u>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(941,255)	(1,094,976)	(153,721)
Fund Balance, Beginning of Year	187,573	187,573	-
Prior Year Encumbrances Appropriated	<u>1,698,097</u>	<u>1,698,097</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>944,415</u>	<u>790,694</u>	<u>(153,721)</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
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Intergovernmental	\$ 3,446,362	3,458,685	12,323
Fees, Fines and Forfeitures	342,000	380,599	38,599
Other Revenue	120,000	112,308	(7,692)
Total Revenues	3,908,362	3,951,592	43,230
EXPENDITURES:			
Current:			
Human Services:			
Salary - Employees	2,323,000	2,290,880	32,120
PERS	290,000	287,776	2,224
Workmen's Compensation	7,557	7,557	-
Unemployment Compensation	4,000	2,944	1,056
Medicare	34,200	30,711	3,489
Dental Insurance	14,500	14,265	235
Life Insurance	2,000	1,946	54
Health Insurance	460,000	441,055	18,945
Travel Expenses	20,000	19,783	217
Office Supplies	44,250	20,740	23,510
Equipment	100	-	100
Equipment Rental	100	-	100
Contract Services/Repairs	100	-	100
Contract Services/Other	87,000	78,867	8,133
Purchased Services	990,762	959,261	31,501
Other Expenses	9,500	8,432	1,068
Total Expenditures	4,287,069	4,164,217	122,852
Excess (Deficit) Revenues Over/ (Under) Expenditures	(378,707)	(212,625)	166,082
OTHER FINANCING SOURCES (USES):			
Operating Transfers-In	623,358	623,358	-
Operating Transfers-Out	(850,000)	(850,000)	-
Total Other Financing Sources (Uses)	(226,642)	(226,642)	-
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(605,349)	(439,267)	166,082
Fund Balance, Beginning of Year	420,919	420,919	-
Prior Year Encumbrances Appropriated	227,512	227,512	-
Fund Balance, End of Year	\$ 43,082	209,164	166,082

CLARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Children's Home Levy Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Taxes	\$ 2,847,035	2,939,603	92,568
Intergovernmental	2,384,802	2,661,014	276,212
Charges for Services	4,451,000	4,918,517	467,517
Other Revenue	<u>6,000</u>	<u>38,271</u>	<u>32,271</u>
Total Revenues	<u>9,688,837</u>	<u>10,557,405</u>	<u>868,568</u>
EXPENDITURES:			
Current:			
Human Services:			
Salary - Employees	530,000	527,292	2,708
PERS	77,000	66,286	10,714
Workmen's Compensation	33,672	33,672	-
Medicare	6,500	6,381	119
Dental Insurance	3,900	3,828	72
Life Insurance	550	512	38
Health Insurance	108,000	107,697	303
Travel Expenses	3,100	3,020	80
Office Supplies	500	500	-
Equipment	11,000	6,733	4,267
Equipment Rental	100	-	100
Contract Services/Repairs	43,555	29,593	13,962
Contract Services/Other	2,932,420	2,548,078	384,342
Placement Services	3,117,095	2,890,157	226,938
Children's Home	104,658	81,807	22,851
Foster Care	23,700	19,503	4,197
Purchased Services	633,905	633,905	-
Medical Services	13,000	7,477	5,523
Other Expenses	<u>11,000</u>	<u>6,240</u>	<u>4,760</u>
Total Expenditures	<u>7,653,655</u>	<u>6,972,681</u>	<u>680,974</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>2,035,182</u>	<u>3,584,724</u>	<u>1,549,542</u>
OTHER FINANCING SOURCES (USES):			
Operating Transfers-Out	<u>(3,750,000)</u>	<u>(4,000,000)</u>	<u>(250,000)</u>
Total Other Financing Sources (Uses)	<u>(3,750,000)</u>	<u>(4,000,000)</u>	<u>(250,000)</u>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	<u>(1,714,818)</u>	<u>(415,276)</u>	<u>1,299,542</u>
Fund Balance, Beginning of Year	2,193,020	2,193,020	-
Prior Year Encumbrances Appropriated	<u>491,433</u>	<u>491,433</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>969,635</u>	<u>2,269,177</u>	<u>1,299,542</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
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable/ (Unfavorable)
REVENUES:			
Intergovernmental	\$ 348,000	167,751	(180,249)
Other Revenue	<u>10,000</u>	<u>13,370</u>	<u>3,370</u>
Total Revenues	<u>358,000</u>	<u>181,121</u>	<u>(176,879)</u>
EXPENDITURES:			
Current:			
Public Works:			
C.D.B.G.:			
Salary - Employees	34,000	27,788	6,212
Salary - Employees	2,344	2,344	-
Office Supplies	2,000	1,805	195
Advertising and Printing	3,000	2,700	300
Contract Services/Other	277,277	172,843	104,434
Contract Services/Other	35,371	35,371	-
Other Expenses	11,500	10,696	804
Other Expenses	16,271	16,248	23
Housing Rehab:			
Other Expenses	10,116	6,148	3,968
Project Advances:			
Other Expenses	<u>24,594</u>	<u>10,000</u>	<u>14,594</u>
Total Expenditures	<u>416,473</u>	<u>285,943</u>	<u>130,530</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(58,473)	(104,822)	(46,349)
Fund Balance, Beginning of Year	20,311	20,311	-
Prior Year Encumbrances Appropriated	<u>38,163</u>	<u>38,163</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>1</u>	<u>(46,348)</u>	<u>(46,349)</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Mediation Program Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Intergovernmental	\$ 303,172	212,601	(90,571)
Fees, Fines and Forfeitures	<u>23,000</u>	<u>42,202</u>	<u>19,202</u>
Total Revenues	<u>326,172</u>	<u>254,803</u>	<u>(71,369)</u>
EXPENDITURES:			
Current:			
Public Safety:			
Mediation Pilot Project:			
Salary - Employees	223,000	176,332	46,668
PERS	27,206	22,172	5,034
Workmen's Compensation	237	237	-
Medicare	3,233	2,227	1,006
Dental Insurance	1,292	995	297
Life Insurance	166	134	32
Health Insurance	36,158	27,552	8,606
Office Supplies	1,080	1,080	-
Other Expenses	10,800	10,756	44
Mediation Service Fee:			
Other Expenses	<u>23,920</u>	<u>21,541</u>	<u>2,379</u>
Total Expenditures	<u>327,092</u>	<u>263,026</u>	<u>64,066</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(920)</u>	<u>(8,223)</u>	<u>(7,303)</u>
OTHER FINANCING SOURCES (USES):			
Operating Transfers-In	<u>-</u>	<u>24,333</u>	<u>24,333</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>24,333</u>	<u>24,333</u>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(920)	16,110	17,030
Fund Balance, Beginning of Year	<u>70,956</u>	<u>70,956</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>70,036</u>	<u>87,066</u>	<u>17,030</u>

CLARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual (Budget Basis)
 Recycle Ohio Special Revenue Fund
 For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable/ (Unfavorable)</u>
REVENUES:			
Intergovernmental	\$ 138,022	116,239	(21,783)
Other Revenue	<u>32,161</u>	<u>70,246</u>	<u>38,085</u>
Total Revenues	<u>170,183</u>	<u>186,485</u>	<u>16,302</u>
EXPENDITURES:			
Current:			
Conservation and Recreation:			
Salary - Employees	15,080	9,840	5,240
Workmen's Compensation	21	21	-
Medicare	219	143	76
Equipment	2,170	2,000	170
Contract Services/Repairs	15,938	13,438	2,500
Contract Services/Other	1,400	500	900
Other Expenses	19,304	8,595	10,709
Other Expenses	121,775	112,206	9,569
Other Expenses	<u>35,214</u>	<u>28,286</u>	<u>6,928</u>
Total Expenditures	<u>211,121</u>	<u>175,029</u>	<u>36,092</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(40,938)	11,456	52,394
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(40,938)	11,456	52,394
Fund Balance, Beginning of Year	20,065	20,065	-
Prior Year Encumbrances Appropriated	<u>20,874</u>	<u>20,874</u>	-
Fund Balance, End of Year	\$ <u>1</u>	<u>52,395</u>	<u>52,394</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
For the Year Ended December 31, 2001
(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Taxes	\$ 8,367,898	8,482,603	114,705
Intergovernmental	12,039,242	10,715,692	(1,323,550)
Charges for Services	2,137,700	1,426,521	(711,179)
Other Revenue	1,116,700	551,593	(565,107)
Total Revenues	23,661,540	21,176,409	(2,485,131)
EXPENDITURES:			
Current:			
Health:			
MR/DD General Fund:			
Salary - Employees	6,932,900	6,929,055	3,845
PERS	1,350,800	1,307,081	43,719
Workmen's Compensation	168,647	141,724	26,923
Unemployment Compensation	12,110	2,849	9,261
Medicare	63,400	62,289	1,111
Dental Insurance	44,400	39,994	4,406
Life Insurance	6,000	5,370	630
Health Insurance	1,377,800	1,237,247	140,553
Travel Expenses	73,367	54,947	18,420
Office Supplies	438,802	300,485	138,317
Equipment	94,526	57,565	36,961
Advertising and Printing	20,109	14,061	6,048
Contract Services/Repairs	60,711	44,342	16,369
Contract Services/Other	38,541	26,685	11,856
Contract Services/Facility	1,366,087	953,442	412,645
Rentals	100,663	69,408	31,255
Capital Assistance	57,000	-	57,000
Other Expenses	14,000	1,964	12,036
County MR/DD Residential Services:			
Office Supplies	5,000	4,866	134
Equipment	10,000	2,093	7,907
Contract Services/Other	1,530,821	960,926	569,895
Rentals	65,000	56,474	8,526
F.F. Mueller Residential Center:			
Salary - Employees	4,838,500	4,480,804	357,696
PERS	727,800	703,065	24,735
Workmen's Compensation	116,200	97,108	19,092
Unemployment Compensation	10,000	1,037	8,963
Medicare	58,600	52,710	5,890
Dental Insurance	32,300	31,019	1,281
Life Insurance	5,100	3,864	1,236
Health Insurance	980,400	861,173	119,227
Travel Expenses	9,500	4,011	5,489
Supplies	556,300	504,694	51,606
Small Equipment	22,100	16,988	5,112
Advertising and Printing	5,500	3,206	2,294
Contract Services/Repairs	6,600	4,309	2,291
Contract Services/Other	762,871	649,990	112,881

(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
For the Year Ended December 31, 2001
(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
EXPENDITURES (con't):			
Current (con't):			
Health (con't):			
F.F. Mueller Residential Center (con't):			
Other expenses	200	161	39
Rentals	37,700	29,934	7,766
Bed Tax	342,429	342,429	-
F.F. Mueller Residential Center:			
Other expenses	1,000	-	1,000
Total Expenditures	<u>22,343,784</u>	<u>20,059,369</u>	<u>2,284,415</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>1,317,756</u>	<u>1,117,040</u>	<u>(200,716)</u>
OTHER FINANCING SOURCES (USES):			
Operating Transfers-In	60,000	600,000	540,000
Operating Transfers-Out	<u>(1,219,500)</u>	<u>(798,500)</u>	<u>421,000</u>
Total Other Financing Sources (Uses)	<u>(1,159,500)</u>	<u>(198,500)</u>	<u>961,000</u>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	158,256	918,540	760,284
Fund Balance, Beginning of Year	2,493,494	2,493,494	-
Prior Year Encumbrances Appropriated	<u>277,184</u>	<u>277,184</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 2,928,934</u>	<u>3,689,218</u>	<u>760,284</u>

CLARK COUNTY, OHIO
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual (Budget Basis)
 Drug Task Force Special Revenue Fund
 For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Other Revenue	\$ -	135	135
Total Revenues	-	135	135
EXPENDITURES:			
Current:			
Public Safety:			
Other Expenses	19,289	-	19,289
Total Expenditures	19,289	-	19,289
Excess (Deficit) Revenues Over/ (Under) Expenditures	(19,289)	135	19,424
Fund Balance, Beginning of Year	19,289	19,289	-
Fund Balance, End of Year	\$ -	19,424	19,424

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Mandatory Fine Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Fees, Fines and Forfeitures	\$ 50,000	57,594	7,594
Total Revenues	<u>50,000</u>	<u>57,594</u>	<u>7,594</u>
EXPENDITURES:			
Current:			
Public Safety:			
Prosecuting Attorney:			
Salary - Employees	8,000	7,985	15
Workmen's Compensation	26	26	-
Special Purpose Expense	33,783	27,275	6,508
Other Expenses	2,300	2,274	26
Sheriff:			
Special Purpose Expense	<u>7,893</u>	<u>486</u>	<u>7,407</u>
Total Expenditures	<u>52,002</u>	<u>38,046</u>	<u>13,956</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(2,002)	19,548	21,550
Fund Balance, Beginning of Year	<u>2,003</u>	<u>2,003</u>	-
Fund Balance, End of Year	\$ <u>1</u>	<u>21,551</u>	<u>21,550</u>

CLARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Dog and Kennel Special Revenue Fund
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable/ (Unfavorable)</u>
REVENUES:			
Charges for Services	\$ 5,036	7,062	2,026
Licenses and Permits	264,746	287,197	22,451
Fees, Fines and Forfeitures	21,429	23,097	1,668
Other Revenue	<u>8,357</u>	<u>917</u>	<u>(7,440)</u>
Total Revenues	<u>299,568</u>	<u>318,273</u>	<u>18,705</u>
EXPENDITURES:			
Current:			
Health:			
Commissioners Office:			
Salary - Employees	28,655	28,612	43
PERS	3,544	3,544	-
Workmen's Compensation	184	184	-
Medicare	173	168	5
Dental Insurance	840	838	2
Life Insurance	96	96	-
Health Insurance	18,558	18,558	-
Claims	2,532	-	2,532
Grant - Human Services	226,947	226,947	-
Donation	7,000	6,400	600
Auditor's Office:			
Salary - Employees	24,069	22,064	2,005
PERS	3,228	2,788	440
Dental Insurance	210	210	-
Life Insurance	24	24	-
Health Insurance	6,615	6,614	1
Office Supplies	9,435	7,171	2,264
Other Expenses	<u>2,065</u>	<u>2,065</u>	<u>-</u>
Total Expenditures	<u>334,175</u>	<u>326,283</u>	<u>7,892</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(34,607)	(8,010)	26,597
Fund Balance, Beginning of Year	(4,768)	(4,768)	-
Prior Year Encumbrances Appropriated	<u>39,375</u>	<u>39,375</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>-</u>	<u>26,597</u>	<u>26,597</u>

CLARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Real Estate Assessment Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Charges for Services	\$ 652,500	945,166	292,666
Total Revenues	652,500	945,166	292,666
EXPENDITURES:			
Current:			
General Government:			
Legislative and Executive:			
Salary - Employees	290,072	264,492	25,580
PERS	32,461	32,451	10
Workmen's Compensation	969	969	-
Unemployment Compensation	4,500	4,500	-
Medicare	2,500	2,397	103
Dental Insurance	1,574	1,554	20
Life Insurance	198	196	2
Health Insurance	45,700	45,076	624
Travel Expenses	1,500	739	761
Other Office/Commissioners Expense	5,000	-	5,000
Office Supplies	11,492	6,701	4,791
Equipment	18,155	18,105	50
Contract Services/Other	655,723	332,976	322,747
Other Expenses	43,460	16,662	26,798
Total Expenditures	1,113,304	726,818	386,486
Excess (Deficit) Revenues Over/ (Under) Expenditures	(460,804)	218,348	679,152
Fund Balance, Beginning of Year	1,410,769	1,410,769	-
Prior Year Encumbrances Appropriated	93,830	93,830	-
Fund Balance, End of Year	\$ 1,043,795	1,722,947	679,152

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
For the Year Ended December 31, 2001
(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Intergovernmental	\$ 5,576,000	5,563,940	(12,060)
Charges for Services	21,000	41,552	20,552
Fees, Fines and Forfeitures	60,000	89,940	29,940
Other Revenue	<u>167,000</u>	<u>164,253</u>	<u>(2,747)</u>
 Total Revenues	 <u>5,824,000</u>	 <u>5,859,685</u>	 <u>35,685</u>
EXPENDITURES:			
Current:			
Public Works:			
Salary - Official	81,193	81,193	-
Salary - Employees	242,000	228,933	13,067
Labor Roads	1,627,000	1,552,962	74,038
Labor Bridges	284,000	272,133	11,867
PERS	40,752	40,752	-
PERS Roads	201,306	193,575	7,731
PERS Bridges	34,785	34,785	-
Workmen's Compensation	1,161	1,161	-
Workmen's Compensation Roads	21,605	21,605	-
Workmen's Compensation Bridges	4,002	4,002	-
Medicare	20,000	16,219	3,781
Medicare Roads	2,500	2,346	154
Dental Insurance	1,083	1,083	-
Dental Insurance Roads	9,186	7,455	1,731
Dental Insurance Bridges	1,677	1,152	525
Life Insurance	250	150	100
Life Insurance Roads	1,500	992	508
Life Insurance Bridges	230	180	50
Health Insurance	33,500	33,094	406
Health Insurance Roads	258,000	257,950	50
Health Insurance Bridges	49,000	45,854	3,146
Office Supplies	9,760	9,761	(1)
Materials Roads	641,779	621,096	20,683
Materials Bridges	286,423	281,573	4,850
Land Roads	8,000	1,800	6,200
Land Bridges	5,200	1,000	4,200
Small Equipment	45,000	42,786	2,214
Equipment Roads	246,000	244,685	1,315
Equipment Bridges	82,934	78,615	4,319
Advertising and Printing	5,000	2,000	3,000
Contract Services/Other Roads	232,462	228,726	3,736
Contract Services/Other Bridges	15,520	9,462	6,058
Contract Services/Projects Roads	780,000	713,303	66,697
Contract Services/Projects Bridges	299,086	291,049	8,037
Notes	106,000	104,750	1,250
Other Expenses	225,853	223,127	2,726
Other Expenses Roads	<u>507,431</u>	<u>504,625</u>	<u>2,806</u>
Other Expenses Bridges	<u>-</u>	<u>-</u>	<u>-</u>
 Total Expenditures	 <u>6,411,178</u>	 <u>6,155,934</u>	 <u>255,244</u>

(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
For the Year Ended December 31, 2001
(Continued)

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable/ (Unfavorable)
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(587,178)</u>	<u>(296,249)</u>	<u>290,929</u>
OTHER FINANCING SOURCES (USES):			
Proceeds of Notes	100,000	100,000	-
Operating Transfers-In	65,000	85,520	20,520
Advances-Out	(160,000)	(160,000)	-
Operating Transfers-Out	<u>(233,000)</u>	<u>(170,000)</u>	<u>63,000</u>
Total Other Financing Sources (Uses)	<u>(228,000)</u>	<u>(144,480)</u>	<u>83,520</u>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(815,178)	(440,729)	374,449
Fund Balance, Beginning of Year	668,566	668,566	-
Prior Year Encumbrances Appropriated	<u>329,448</u>	<u>329,448</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>182,836</u>	<u>557,285</u>	<u>374,449</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Computer Maintenance Special Revenue Fund
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable/ (Unfavorable)
REVENUES:			
Fees, Fines and Forfeitures	\$ <u>76,430</u>	<u>104,539</u>	<u>28,109</u>
Total Revenues	<u>76,430</u>	<u>104,539</u>	<u>28,109</u>
EXPENDITURES:			
Current:			
General Government:			
Judicial:			
Common Pleas Court:			
Special Purpose Expense	56,624	52,624	4,000
Probate Court:			
Special Purpose Expense	31,278	30,278	1,000
Juvenile Court:			
Special Purpose Expense	<u>27,904</u>	<u>14,999</u>	<u>12,905</u>
Total Expenditures	<u>115,806</u>	<u>97,901</u>	<u>17,905</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(39,376)	6,638	46,014
Fund Balance, Beginning of Year	89,779	89,779	-
Prior Year Encumbrances Appropriated	<u>31,504</u>	<u>31,504</u>	-
Fund Balance, End of Year	\$ <u>81,907</u>	<u>127,921</u>	<u>46,014</u>

CLARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Legal Research Special Revenue Fund
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable/ (Unfavorable)</u>
REVENUES:			
Fees, Fines and Forfeitures	\$ -	13,421	13,421
Total Revenues	<u>-</u>	<u>13,421</u>	<u>13,421</u>
EXPENDITURES:			
Current:			
General Government:			
Judicial:			
Common Pleas Court:			
Special Purpose Expense	9,500	964	8,536
Juvenile Court:			
Other Expenses	<u>11,664</u>	<u>6,122</u>	<u>5,542</u>
Total Expenditures	<u>21,164</u>	<u>7,086</u>	<u>14,078</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(21,164)	6,335	27,499
Fund Balance, Beginning of Year	22,229	22,229	-
Prior Year Encumbrances Appropriated	<u>303</u>	<u>303</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>1,368</u>	<u>28,867</u>	<u>27,499</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
LIS Mapping Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Charges for Services	\$ 360,000	200,000	(160,000)
Other Revenue	-	300	300
Total Revenues	360,000	200,300	(159,700)
EXPENDITURES:			
Current:			
Public Works:			
Salary - Employees	32,500	32,300	200
PERS	3,882	3,341	541
Workmen's Compensation	98	98	-
Medicare	483	468	15
Dental Insurance	210	192	18
Life Insurance	30	22	8
Health Insurance	6,620	6,063	557
Equipment	40,000	10,633	29,367
Contract Services/Other	328,356	295,202	33,154
Other Expenses	41,711	11,543	30,168
Debt Service:			
Principal Retirement	200,000	200,000	-
Interest and Fiscal Charges	10,734	10,734	-
Total Expenditures	664,624	570,596	94,028
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(304,624)</u>	<u>(370,296)</u>	<u>(65,672)</u>
OTHER FINANCING SOURCES (USES):			
Proceeds of Notes	-	135,000	135,000
Total Other Financing Sources (Uses)	<u>-</u>	<u>135,000</u>	<u>135,000</u>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(304,624)	(235,296)	69,328
Fund Balance, Beginning of Year	266,436	266,436	-
Prior Year Encumbrances Appropriated	<u>151,890</u>	<u>151,890</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>113,702</u>	<u>183,030</u>	<u>69,328</u>

CLARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)

DRETAC Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Taxes	\$ 150,000	240,940	90,940
Other Revenue	-	16,791	16,791
Total Revenues	150,000	257,731	107,731
EXPENDITURES:			
Current:			
General Government:			
Legislative and Executive:			
Treasurer's Office:			
Salary - Employees	75,000	49,414	25,586
PERS	9,150	5,929	3,221
Workmen's Compensation	162	162	-
Medicare	800	-	800
Dental Insurance	250	244	6
Life Insurance	75	28	47
Health Insurance	8,300	4,502	3,798
Travel Expenses	1,000	412	588
Office Supplies	4,000	1,535	2,465
Equipment	9,000	-	9,000
Advertising and Printing	10,000	1,689	8,311
Other Expenses	172,789	22,699	150,090
Total Legislative and Executive	290,526	86,614	203,912
Judicial:			
Prosecutor's Office:			
Salary - Employees	108,967	74,386	34,581
PERS	14,770	9,790	4,980
Workmen's Compensation	300	300	-
Medicare	1,581	888	693
Dental Insurance	189	186	3
Life Insurance	28	27	1
Health Insurance	7,580	7,540	40
Office Supplies	10,000	-	10,000
Other Expenses	143,963	991	142,972
Total Judicial	287,378	94,108	193,270
Total Expenditures	577,904	180,722	397,182
Excess (Deficit) Revenues Over/ (Under) Expenditures	(427,904)	77,009	504,913
Fund Balance, Beginning of Year	468,297	468,297	-
Prior Year Encumbrances Appropriated	3,148	3,148	-
Fund Balance, End of Year	\$ 43,541	548,454	504,913

CLARK COUNTY, OHIO
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual (Budget Basis)
 Emergency Planning Special Revenue Fund
 For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Intergovernmental	\$ 33,608	33,608	-
Other Revenue	28,183	39,401	11,218
Total Revenues	<u>61,791</u>	<u>73,009</u>	<u>11,218</u>
EXPENDITURES:			
Current:			
Public Safety:			
Emergency Management:			
Office Supplies	2,000	1,917	83
Equipment	20,145	20,079	66
Advertising and Printing	1,000	1,000	-
Other Expenses	16,693	15,647	1,046
Hazmat:			
Other Expenses	39,925	37,009	2,916
Trust Fund Expense	980	980	-
Total Expenditures	<u>80,743</u>	<u>76,632</u>	<u>4,111</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(18,952)	(3,623)	15,329
Fund Balance, Beginning of Year	10,131	10,131	-
Prior Year Encumbrances Appropriated	9,325	9,325	-
Fund Balance, End of Year	<u>\$ 504</u>	<u>15,833</u>	<u>15,329</u>

CLARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Recreation Special Revenue Fund
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable/ (Unfavorable)</u>
REVENUES:			
Total Revenues	\$ -	-	-
EXPENDITURES:			
Current:			
Contract Services/Intergovernment	223,277	223,277	-
Total Expenditures	<u>223,277</u>	<u>223,277</u>	-
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(223,277)</u>	<u>(223,277)</u>	-
OTHER FINANCING SOURCES (USES):			
Operating Transfers-In	<u>223,277</u>	<u>223,277</u>	-
Total Other Financing Sources (Uses)	<u>223,277</u>	<u>223,277</u>	-
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-	-	-
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)
Ohio Youth Commission Program Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Intergovernmental	\$ 60,000	-	(60,000)
Total Revenues	<u>60,000</u>	<u>-</u>	<u>(60,000)</u>
EXPENDITURES:			
Current:			
Human Services:			
Ohio Youth Commission:			
Other Expenses	102,189	-	102,189
Youth Employment Services:			
Personal Service	39,520	-	39,520
PERS	4,822	-	4,822
Workmen's Compensation	157	133	24
Medicare	573	-	573
Dental Insurance	216	-	216
Life Insurance	28	-	28
Health Insurance	6,615	-	6,615
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	<u>777</u>	<u>60</u>	<u>717</u>
Total Expenditures	<u>164,397</u>	<u>193</u>	<u>164,204</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(104,397)	(193)	104,204
Fund Balance, Beginning of Year	<u>104,397</u>	<u>104,397</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>-</u>	<u>104,204</u>	<u>104,204</u>

CLARK COUNTY, OHIO
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual (Budget Basis)
 Law Enforcement Special Revenue Fund
 For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Fees, Fines and Forfeitures	\$ 80,745	5,026	(75,719)
Other Revenue	<u>3,000</u>	<u>-</u>	<u>(3,000)</u>
Total Revenues	<u>83,745</u>	<u>5,026</u>	<u>(78,719)</u>
EXPENDITURES:			
Current:			
Public Safety:			
Sheriff:			
Special Purpose Expense	8,240	-	8,240
Prosecuting Attorney:			
Special Purpose Expense	<u>81,763</u>	<u>5,026</u>	<u>76,737</u>
Total Expenditures	<u>90,003</u>	<u>5,026</u>	<u>84,977</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(6,258)	-	6,258
Fund Balance, Beginning of Year	<u>6,258</u>	<u>6,258</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>-</u>	<u>6,258</u>	<u>6,258</u>

CLARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Home Arrest Monitoring Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Charges for Services	\$ 13,000	6,520	(6,480)
Total Revenues	<u>13,000</u>	<u>6,520</u>	<u>(6,480)</u>
EXPENDITURES:			
Current:			
Public Safety:			
Clerk of Courts Home Arrest Monitoring:			
Contract Services/Other	<u>25,356</u>	<u>19,506</u>	<u>5,850</u>
Total Expenditures	<u>25,356</u>	<u>19,506</u>	<u>5,850</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(12,356)	(12,986)	(630)
Fund Balance, Beginning of Year	19,918	19,918	-
Prior Year Encumbrances Appropriated	<u>2,046</u>	<u>2,046</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>9,608</u>	<u>8,978</u>	<u>(630)</u>

CLARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Enforcement and Education Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Fees, Fines and Forfeitures	\$ 35,000	42,844	7,844
Total Revenues	35,000	42,844	7,844
EXPENDITURES:			
Current:			
Public Safety:			
Salary - Employees	35,714	35,714	-
PERS	5,930	5,918	12
Workmen's Compensation	470	-	470
Medicare	518	518	-
Dental Insurance	210	210	-
Life Insurance	24	24	-
Health Insurance	6,615	6,615	-
Equipment	20,686	1,815	18,871
Special Purpose Expense	19,614	9,199	10,415
Other Expenses	-	-	-
Total Expenditures	89,781	60,013	29,768
Excess (Deficit) Revenues Over/ (Under) Expenditures	(54,781)	(17,169)	37,612
Fund Balance, Beginning of Year	54,782	54,782	-
Fund Balance, End of Year	\$ 1	37,613	37,612

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
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Intergovernmental	\$ 765,032	987,097	222,065
Total Revenues	<u>765,032</u>	<u>987,097</u>	<u>222,065</u>
EXPENDITURES:			
Current:			
Public Safety:			
Salary - Employees	682,794	620,609	62,185
PERS	92,530	73,671	18,859
Workmen's Compensation	17,869	831	17,038
Unemployment Compensation	11,000	-	11,000
Medicare	10,147	7,564	2,583
Dental Insurance	4,058	3,171	887
Life Insurance	600	440	160
Health Insurance	120,604	94,661	25,943
Educational Supplies	2,500	-	2,500
Travel and Training	17,279	7,208	10,071
Office Supplies	14,000	5,329	8,671
Equipment	3,000	-	3,000
Maintenance and Repair	3,000	-	3,000
Contract Services/Other	543,457	526,086	17,371
Financial Assistance	1,200	-	1,200
Other Expenses	71,494	48,203	23,291
Other Expenses	<u>35,000</u>	<u>20,044</u>	<u>14,956</u>
Total Expenditures	<u>1,630,532</u>	<u>1,407,817</u>	<u>222,715</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(865,500)	(420,720)	444,780
Fund Balance, Beginning of Year	1,338,310	1,338,310	-
Prior Year Encumbrances Appropriated	<u>17,273</u>	<u>17,273</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>490,083</u>	<u>934,863</u>	<u>444,780</u>

CLARK COUNTY, OHIO
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual (Budget Basis)
 Indigent Drivers Alcohol Special Revenue Fund
 For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Fees, Fines and Forfeitures	\$ 2,000	3,831	1,831
Total Revenues	<u>2,000</u>	<u>3,831</u>	<u>1,831</u>
EXPENDITURES:			
Current:			
Public Safety: Contract Services/Other	<u>32,219</u>	<u>-</u>	<u>32,219</u>
Total Expenditures	<u>32,219</u>	<u>-</u>	<u>32,219</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(30,219)	3,831	34,050
Fund Balance, Beginning of Year	<u>37,220</u>	<u>37,220</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>7,001</u>	<u>41,051</u>	<u>34,050</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
LEAA Project Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Intergovernmental	\$ 935,627	143,034	(792,593)
Other Revenue	<u>1,000</u>	<u>13,135</u>	<u>12,135</u>
Total Revenues	<u>936,627</u>	<u>156,169</u>	<u>(780,458)</u>
EXPENDITURES:			
Current:			
General Government:			
Judicial:			
Commissioner's LEAA Project:			
Other Expenses	<u>917,936</u>	<u>132,383</u>	<u>785,553</u>
Total Judicial	<u>917,936</u>	<u>132,383</u>	<u>785,553</u>
Human Services:			
Prosecuting Attorney Victim's Trust:			
Other Expenses	1,624	1,074	550
Violence Against Women Grant:			
Salary - Employees	34,965	33,221	1,744
PERS	4,744	4,122	622
Workmen's Compensation	67	67	-
Medicare	508	482	26
Dental Insurance	194	192	2
Life Insurance	28	22	6
Health Insurance	6,595	5,495	1,100
Travel Expenses	-	-	-
Other Expenses	<u>6,802</u>	<u>3,974</u>	<u>2,828</u>
Total Human Services	<u>55,527</u>	<u>48,649</u>	<u>6,878</u>
Total Expenditures	<u>973,463</u>	<u>181,032</u>	<u>792,431</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(36,836)	(24,863)	11,973
Fund Balance, Beginning of Year	<u>36,420</u>	<u>36,420</u>	<u>-</u>
Prior Year Encumbrances Appropriated	<u>17,936</u>	<u>17,936</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>17,520</u>	<u>29,493</u>	<u>11,973</u>

CLARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Victim Advocate Grant Special Revenue Fund
For the Year Ended December 31, 2001
(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Intergovernmental	\$ 236,247	108,997	(127,250)
Other Revenue	28,571	140,811	112,240
Total Revenues	264,818	249,808	(15,010)
EXPENDITURES:			
Current:			
Public Safety:			
Juvenile Advocate:			
Workmen's Compensation	44	44	-
Other Expenses	5,560	-	5,560
Victim & Child Advocate:			
Workmen's Compensation	28	28	-
Other Expenses	1,031	65	966
VOCA (CASA) Grant:			
Salary - Employees	19,092	14,689	4,403
PERS	2,774	1,847	927
Workmen's Compensation	34	34	-
Medicare	330	213	117
Dental Insurance	300	157	143
Life Insurance	28	18	10
Health Insurance	6,624	3,967	2,657
Office Supplies	1,744	1,744	-
Equipment	400	400	-
Furnishings	1,500	1,500	-
Juvenile/Victim/Child Advocate:			
Salary - Employees	29,740	29,740	-
Salary - Employees	3,145	3,145	-
PERS	4,368	3,883	485
PERS	346	319	27
Workmen's Compensation	405	23	382
Workmen's Compensation	26	6	20
Medicare	445	445	-
Medicare	38	32	6
Dental Insurance	212	210	2
Life Insurance	48	48	-
Health Insurance	6,925	6,614	311
Office Supplies	1,923	1,746	177
Office Supplies	182	182	-
Equipment	421	-	421
Furniture	260	260	-
Advertising and Printing	820	820	-
Other Expenses	866	121	745

(Continued)

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Victim Advocate Grant Special Revenue Fund
For the Year Ended December 31, 2001
(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
VOCA (CAC) Grant:			
Salary - Employees	113,981	113,981	-
PERS	14,544	12,851	1,693
Workmen's Compensation	1,160	-	1,160
Medicare	1,682	1,643	39
Dental Insurance	426	402	24
Life Insurance	48	46	2
Health Insurance	13,229	12,659	570
Training	5,029	3,780	1,249
Travel Expenses	3,000	1,072	1,928
Office Supplies	1,500	717	783
Equipment	10,429	8,549	1,880
Contract Services/Repairs	3,000	-	3,000
Other Expenses	<u>18,062</u>	<u>9,360</u>	<u>8,702</u>
Total Expenditures	<u>275,749</u>	<u>237,360</u>	<u>38,389</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(10,931)</u>	<u>12,448</u>	<u>23,379</u>
OTHER FINANCING SOURCES (USES):			
Operating Transfers-In	<u>-</u>	<u>8,100</u>	<u>8,100</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>8,100</u>	<u>8,100</u>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	<u>(10,931)</u>	<u>20,548</u>	<u>31,479</u>
Fund Balance, Beginning of Year	<u>30,281</u>	<u>30,281</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 19,350</u>	<u>50,829</u>	<u>31,479</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
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Charges for Services	\$ 525,000	545,068	20,068
Total Revenues	525,000	545,068	20,068
EXPENDITURES:			
Current:			
General Government:			
Legislative and Executive:			
Salary - Employees	424,182	424,182	-
PERS	52,993	52,993	-
Workmen's Compensation	1,408	1,408	-
Medicare	2,778	2,772	6
Dental Insurance	3,143	3,143	-
Life Insurance	408	408	-
Health Insurance	78,040	74,139	3,901
Travel Expenses	5,520	4,383	1,137
Office Supplies	28,200	21,733	6,467
Equipment	2,820	2,820	-
Contract Services/Repairs	4,570	4,570	-
Other Expenses	23,414	18,153	5,261
Total Expenditures	627,476	610,704	16,772
Excess (Deficit) Revenues Over/ (Under) Expenditures	(102,476)	(65,636)	36,840
Fund Balance, Beginning of Year	211,475	211,475	-
Prior Year Encumbrances Appropriated	3,754	3,754	-
Fund Balance, End of Year	\$ 112,753	149,593	36,840

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
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Charges for Services	\$ 160,000	148,484	(11,516)
Total Revenues	<u>160,000</u>	<u>148,484</u>	<u>(11,516)</u>
EXPENDITURES:			
Current:			
General Government:			
Legislative and Executive:			
Office Furniture and Equipment	36,396	36,177	219
Contract Services/Other	<u>171,987</u>	<u>164,116</u>	<u>7,871</u>
Total Expenditures	<u>208,383</u>	<u>200,293</u>	<u>8,090</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(48,383)	(51,809)	(3,426)
Fund Balance, Beginning of Year	49,742	49,742	-
Prior Year Encumbrances Appropriated	<u>23,383</u>	<u>23,383</u>	-
Fund Balance, End of Year	\$ <u>24,742</u>	<u>21,316</u>	<u>(3,426)</u>

CLARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual (Budget Basis)
 Treasurer Prepayment Interest Special Revenue Fund
 For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable/ (Unfavorable)
REVENUES:			
Investment Income	\$ 14,500	17,191	2,691
 Total Revenues	 <u>14,500</u>	 <u>17,191</u>	 <u>2,691</u>
 EXPENDITURES:			
Current:			
General Government:			
Legislative and Executive:			
Salary - Employees	9,500	8,115	1,385
PERS	1,159	1,100	59
Workmen's Compensation	35	35	-
Medicare	138	118	20
Dental Insurance	102	87	15
Life Insurance	14	10	4
Health Insurance	2,800	1,100	1,700
Other Expenses	<u>3,875</u>	<u>3,039</u>	<u>836</u>
 Total Expenditures	 <u>17,623</u>	 <u>13,604</u>	 <u>4,019</u>
 Excess (Deficit) Revenues Over/ (Under) Expenditures	 (3,123)	 3,587	 6,710
 Fund Balance, Beginning of Year	 9,944	 9,944	 -
 Prior Year Encumbrances Appropriated	 <u>275</u>	 <u>275</u>	 <u>-</u>
 Fund Balance, End of Year	 \$ <u>7,096</u>	 <u>13,806</u>	 <u>6,710</u>

CLARK COUNTY, OHIO
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual (Budget Basis)
 Jail Commissary Trust Special Revenue Fund
 For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Charges for Services	\$ 10,000	15,562	5,562
Total Revenues	<u>10,000</u>	<u>15,562</u>	<u>5,562</u>
EXPENDITURES:			
Current:			
Public Safety:			
Other Expenses	<u>27,337</u>	<u>4,211</u>	<u>23,126</u>
Total Expenditures	<u>27,337</u>	<u>4,211</u>	<u>23,126</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(17,337)	11,351	28,688
Fund Balance, Beginning of Year	<u>17,337</u>	<u>17,337</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>-</u>	<u>28,688</u>	<u>28,688</u>

CLARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Indigent Guardianship Special Revenue Fund
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable/ (Unfavorable)</u>
REVENUES:			
Charges for Services	\$ 25,000	27,672	2,672
Total Revenues	<u>25,000</u>	<u>27,672</u>	<u>2,672</u>
EXPENDITURES:			
Current:			
General Government:			
Legislative and Executive:			
Other Expenses	<u>38,718</u>	<u>26,105</u>	<u>12,613</u>
Total Expenditures	<u>38,718</u>	<u>26,105</u>	<u>12,613</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(13,718)	1,567	15,285
Fund Balance, Beginning of Year	73,547	73,547	-
Prior Year Encumbrances Appropriated	<u>1,718</u>	<u>1,718</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>61,547</u>	<u>76,832</u>	<u>15,285</u>

CLARK COUNTY, OHIO
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual (Budget Basis)
 Conduct of Business Special Revenue Fund
 For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Charges for Services	\$ 950	946	(4)
Total Revenues	<u>950</u>	<u>946</u>	<u>(4)</u>
EXPENDITURES:			
Current:			
Judicial:			
Other Expenses	<u>1,410</u>	<u>333</u>	<u>1,077</u>
Total Expenditures	<u>1,410</u>	<u>333</u>	<u>1,077</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(460)	613	1,073
Fund Balance, Beginning of Year	1,333	1,333	-
Prior Year Encumbrances Appropriated	<u>10</u>	<u>10</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>883</u>	<u>1,956</u>	<u>1,073</u>

CLARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Solid Waste Disposal Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Intergovernmental	\$ -	500	500
Charges for Services	700,000	718,691	18,691
Other Revenue	-	57,097	57,097
Total Revenues	700,000	776,288	76,288
EXPENDITURES:			
Current:			
Conservation and Recreation:			
Salary - Employees	139,187	116,959	22,228
PERS	16,981	14,733	2,248
Workmen's Compensation	459	459	-
Medicare	2,018	1,438	580
Dental Insurance	839	419	420
Life Insurance	96	72	24
Health Insurance	25,857	19,851	6,006
Travel Expenses	2,725	2,321	404
Office Supplies	7,000	2,647	4,353
Equipment	49,745	43,324	6,421
Equipment Rental	7,614	2,781	4,833
Professional - Legal	146,083	135,568	10,515
Contract Services/Repairs	303,900	302,576	1,324
Contract Services/Other	2,083	-	2,083
Other Expenses	384,200	165,826	218,374
Total Expenditures	1,088,787	808,974	279,813
Excess (Deficit) Revenues Over/ (Under) Expenditures	(388,787)	(32,686)	356,101
Fund Balance, Beginning of Year	313,259	313,259	-
Prior Year Encumbrances Appropriated	75,529	75,529	-
Fund Balance, End of Year	\$ 1	356,102	356,101

CLARK COUNTY, OHIO
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual (Budget Basis)
 Senior Citizen's Levy Special Revenue Fund
 For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Taxes	\$ 1,042,375	1,049,191	6,816
Intergovernmental	<u>127,762</u>	<u>119,140</u>	<u>(8,622)</u>
Total Revenues	<u>1,170,137</u>	<u>1,168,331</u>	<u>(1,806)</u>
EXPENDITURES:			
Current:			
Human Services:			
Grants	<u>1,170,137</u>	<u>1,168,331</u>	<u>1,806</u>
Other Expenses	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>1,170,137</u>	<u>1,168,331</u>	<u>1,806</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
 For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Intergovernmental	\$ -	182,518	182,518
Investment Income	-	6,840	6,840
Total Revenues	<u>-</u>	<u>189,358</u>	<u>189,358</u>
EXPENDITURES:			
Current:			
Public Safety:			
Equipment	<u>235,472</u>	<u>54,428</u>	<u>181,044</u>
Total Expenditures	<u>235,472</u>	<u>54,428</u>	<u>181,044</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(235,472)</u>	<u>134,930</u>	<u>370,402</u>
Operating Transfers-In	<u>-</u>	<u>21,628</u>	<u>21,628</u>
Advances-Out	<u>-</u>	<u>-</u>	<u>-</u>
Operating Transfers-Out	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>21,628</u>	<u>21,628</u>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	<u>(235,472)</u>	<u>156,558</u>	<u>392,030</u>
Fund Balance, Beginning of Year	233,863	233,863	-
Prior Year Encumbrances Appropriated	<u>1,609</u>	<u>1,609</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>392,030</u>	<u>392,030</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
 For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Charges for Services	\$ -	12,955	12,955
Total Revenues	-	12,955	12,955
EXPENDITURES:			
Current:			
Public Safety:			
Other Expenses	14,000	10,770	3,230
Total Expenditures	14,000	10,770	3,230
Excess (Deficit) Revenues Over/ (Under) Expenditures	(14,000)	2,185	16,185
Fund Balance, Beginning of Year	15,340	15,340	-
Fund Balance, End of Year	\$ 1,340	17,525	16,185

CLARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Jail Social Security Incentive Special Revenue Fund
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable/ (Unfavorable)</u>
REVENUES:			
Fees, Fines and Forfeitures	\$ 2,000	-	(2,000)
Total Revenues	<u>2,000</u>	<u>-</u>	<u>(2,000)</u>
EXPENDITURES:			
Current:			
Public Safety:			
Other Expenses	<u>4,854</u>	<u>2,854</u>	<u>2,000</u>
Total Expenditures	<u>4,854</u>	<u>2,854</u>	<u>2,000</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(2,854)	(2,854)	-
Fund Balance, Beginning of Year	<u>2,154</u>	<u>2,154</u>	<u>-</u>
Prior Year Encumbrances Appropriated	<u>700</u>	<u>700</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)
Family Preservation Team Grant Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Intergovernmental	\$ 50,310	150,930	100,620
Other Revenue	111,800	-	(111,800)
Total Revenues	162,110	150,930	(11,180)
EXPENDITURES:			
Current:			
Public Safety:			
Family Preservation Team Grant:			
Salary - Employees	51,004	7,621	43,383
PERS	6,223	-	6,223
Workmen's Compensation	31	31	-
Medicare	740	111	629
Dental Insurance	210	52	158
Life Insurance	22	6	16
Health Insurance	6,615	1,293	5,322
Travel Expenses	1,372	140	1,232
Office Supplies	2,250	179	2,071
Other Expenses	40,369	7,127	33,242
Family Preservation Team 99 Grant:			
Salary - Employees	25,502	-	25,502
PERS	1,728	1,144	584
Workmen's Compensation	728	-	728
Unemployment Compensation	765	-	765
Medicare	185	-	185
Dental Insurance	86	-	86
Life Insurance	11	-	11
Health Insurance	3,311	-	3,311
Travel Expenses	186	183	3
Office Supplies	170	-	170
Equipment	4,995	4,995	-
Other Expenses	20,545	18,488	2,057
Total Expenditures	167,048	41,370	125,678
Excess (Deficit) Revenues Over/ (Under) Expenditures	(4,938)	109,560	114,498
OTHER FINANCING SOURCES (USES):			
Operating Transfers-In	-	11,180	11,180
Total Other Financing Sources (Uses)	-	11,180	11,180
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(4,938)	120,740	125,678
Fund Balance, Beginning of Year	8,809	8,809	-
Prior Year Encumbrances Appropriated	7,903	7,903	-
Fund Balance, End of Year	\$ 11,774	137,452	125,678

CLARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Title IV-E Contract Special Revenue Fund
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable/ (Unfavorable)
REVENUES:			
Intergovernmental	\$ -	337,645	<u>337,645</u>
Other Revenue	<u>1,750,000</u>	<u>612,355</u>	<u>(1,137,645)</u>
Total Revenues	<u>1,750,000</u>	<u>950,000</u>	<u>(800,000)</u>
EXPENDITURES:			
Current:			
Public Safety:			
Contract Services/Other	<u>1,905,261</u>	<u>1,111,051</u>	<u>794,210</u>
Total Expenditures	<u>1,905,261</u>	<u>1,111,051</u>	<u>794,210</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(155,261)	(161,051)	(5,790)
Fund Balance, Beginning of Year	(6,005)	(6,005)	-
Prior Year Encumbrances Appropriated	<u>161,317</u>	<u>161,317</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>51</u>	<u>(5,739)</u>	<u>(5,790)</u>

CLARK COUNTY, OHIO
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual (Budget Basis)
 County Emergency Preparation Grant Special Revenue Fund
 For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Intergovernmental	<u>6,696</u>	<u>6,696</u>	-
Total Revenues	<u>6,696</u>	<u>6,696</u>	-
EXPENDITURES:			
Current:			
Public Safety:			
Equipment	<u>6,696</u>	<u>6,696</u>	-
Total Expenditures	<u>6,696</u>	<u>6,696</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)
Inter Traffic Safety Program Special Revenue Fund
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable/ (Unfavorable)</u>
REVENUES:			
Intergovernmental	<u>17,500</u>	<u>-</u>	<u>(17,500)</u>
Total Revenues	<u>17,500</u>	<u>-</u>	<u>(17,500)</u>
EXPENDITURES:			
Current:			
Public Works:			
Contract Services/Other	<u>17,500</u>	<u>-</u>	<u>17,500</u>
Total Expenditures	<u>17,500</u>	<u>-</u>	<u>17,500</u>
Excess (Deficit) Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
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)
 Sheriff Asset Forfeiture Special Revenue Fund
 For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Intergovernmental	2,373	5,972	3,599
Total Revenues	<u>2,373</u>	<u>5,972</u>	<u>3,599</u>
EXPENDITURES:			
Current:			
Public Safety:			
Other Expenses	2,374	362	2,012
Total Expenditures	<u>2,374</u>	<u>362</u>	<u>2,012</u>
Excess (Deficit) Revenues Over (Under) Expenditures	(1)	5,610	5,611
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	\$ <u>(1)</u>	<u>5,610</u>	<u>5,611</u>

CLARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Ditch Maintenance Special Revenue Fund
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable/ (Unfavorable)
REVENUES:			
Special Assessments	\$ 22,790	22,519	(271)
Total Revenues	<u>22,790</u>	<u>22,519</u>	<u>(271)</u>
EXPENDITURES:			
Current:			
Public Works:			
Materials	3,000	1,502	1,498
Contract Services/Projects	25,352	22,287	3,065
Other Expenses	<u>5,000</u>	<u>875</u>	<u>4,125</u>
Total Expenditures	<u>33,352</u>	<u>24,664</u>	<u>8,688</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(10,562)</u>	<u>(2,145)</u>	<u>8,417</u>
OTHER FINANCING SOURCES (USES):			
Operating Transfers-In	34,902	25,518	(9,384)
Operating Transfers-Out	<u>(32,795)</u>	<u>(25,518)</u>	<u>7,277</u>
Total Other Financing Sources (Uses)	<u>2,107</u>	<u>-</u>	<u>(2,107)</u>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	<u>(8,455)</u>	<u>(2,145)</u>	<u>6,310</u>
Fund Balance, Beginning of Year	58,691	58,691	-
Prior Year Encumbrances Appropriated	<u>415</u>	<u>415</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>50,651</u>	<u>56,961</u>	<u>6,310</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
 For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable/ (Unfavorable)
REVENUES:			
Charges for Services	\$ 40,000	19,461	(20,539)
Total Revenues	<u>40,000</u>	<u>19,461</u>	<u>(20,539)</u>
EXPENDITURES:			
Current:			
Public Safety:			
Other Expenses	70,965	49,028	21,937
Total Expenditures	<u>70,965</u>	<u>49,028</u>	<u>21,937</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(30,965)	(29,567)	1,398
Fund Balance, Beginning of Year	29,903	29,903	-
Prior Year Encumbrances Appropriated	1,062	1,062	-
Fund Balance, End of Year	\$ -	1,398	1,398

CLARK COUNTY, OHIO
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual (Budget Basis)
 Veterans Memorial Trust Special Revenue Fund
 For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable/ (Unfavorable)</u>
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
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Taxes	\$ 12,407,308	12,712,337	305,029
Intergovernmental	45,837,709	43,279,581	(2,558,128)
Charges for Services	9,101,186	9,047,598	(53,588)
Licenses and Permits	264,746	287,197	22,451
Fees, Fines and Forfeitures	692,604	749,672	57,068
Special Assessments	22,790	22,519	(271)
Investment Income	14,500	24,031	9,531
Other Revenue	<u>3,882,772</u>	<u>2,496,858</u>	<u>(1,385,914)</u>
Total Revenues	<u>72,223,615</u>	<u>68,619,793</u>	<u>(3,603,822)</u>
EXPENDITURES:			
Current:			
General Government:			
Legislative and Executive	2,296,030	1,664,138	631,892
Judicial	1,343,694	331,811	1,011,883
Public Safety	5,056,773	3,388,196	1,668,577
Public Works	7,332,393	6,826,403	505,990
Health	22,677,959	20,385,652	2,292,307
Human Services	38,949,109	37,840,861	1,108,248
Conservation and Recreation	1,523,185	1,207,280	315,905
Debt Service:			
Principal Retirement	200,000	200,000	-
Interest and Fiscal Charges	<u>10,734</u>	<u>10,734</u>	<u>-</u>
Total Expenditures	<u>79,389,877</u>	<u>71,855,075</u>	<u>7,534,802</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(7,166,262)</u>	<u>(3,235,282)</u>	<u>3,930,980</u>
OTHER FINANCING SOURCES (USES):			
Proceeds of Notes	100,000	235,000	135,000
Operating Transfers-In	5,814,688	7,041,331	1,226,643
Advances-Out	(160,000)	(160,000)	-
Operating Transfers-Out	<u>(6,085,295)</u>	<u>(5,844,018)</u>	<u>241,277</u>
Total Other Financing Sources (Uses)	<u>(330,607)</u>	<u>1,272,313</u>	<u>1,602,920</u>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	<u>(7,496,869)</u>	<u>(1,962,969)</u>	<u>5,533,900</u>
Fund Balance, Beginning of Year	11,008,011	11,008,011	-
Prior Year Encumbrances Appropriated	<u>3,727,016</u>	<u>3,727,016</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ 7,238,158</u>	<u>12,772,058</u>	<u>5,533,900</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, 2001

	General Bond Retirement	Mercy Unit Bond Retirement	Human Services Bond Retirement	Total Debt Service Funds
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 206,193	-	39,218	245,411
Cash and Cash Equivalents with Fiscal and Escrow Agents	-	366	-	366
Total Assets	\$ 206,193	366	39,218	245,777
LIABILITIES AND FUND EQUITY:				
Liabilities:				
Matured Interest Payable	-	366	-	366
Total Liabilities	-	366	-	366
Fund Equity:				
Fund Balance: Unreserved	206,193	-	39,218	245,411
Total Fund Equity	206,193	-	39,218	245,411
Total Liabilities and Fund Equity	\$ 206,193	366	39,218	245,777

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
Debt Service Funds
For the Year Ended December 31, 2001

	General Bond Retirement	Mercy Unit Bond Retirement	Human Services Bond Retirement	Total Debt Service Funds
REVENUES:				
Other Revenue	\$ 74,129	-	469,308	543,437
Total Revenues	<u>74,129</u>	<u>-</u>	<u>469,308</u>	<u>543,437</u>
EXPENDITURES:				
Debt Service:				
Principal Retirement	305,000	-	225,000	530,000
Interest and Fiscal Charges	144,730	-	244,308	389,038
Total Expenditures	<u>449,730</u>	<u>-</u>	<u>469,308</u>	<u>919,038</u>
Excess (Deficit) of Revenues Over/ (Under) Expenditures	<u>(375,601)</u>	<u>-</u>	<u>-</u>	<u>(375,601)</u>
OTHER FINANCING SOURCES/(USES):				
Operating Transfers-In	747,019	-	-	747,019
Operating Transfers-Out	(190,612)	-	-	(190,612)
Total Other Financing Sources/(Uses)	<u>556,407</u>	<u>-</u>	<u>-</u>	<u>556,407</u>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	180,806	-	-	180,806
Fund Balance, Beginning of Year	<u>25,387</u>	<u>-</u>	<u>39,218</u>	<u>64,605</u>
Fund Balance, End of Year	\$ <u>206,193</u>	<u>-</u>	<u>39,218</u>	<u>245,411</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, 2001

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Other	\$ -	74,129	74,129
Total Revenues	<u>-</u>	<u>74,129</u>	<u>74,129</u>
EXPENDITURES:			
Current:			
Debt service:			
Bonds	305,000	305,000	-
Notes	2,570,000	1,330,000	1,240,000
Interest	300,000	210,342	89,658
Total Expenditures	<u>3,175,000</u>	<u>1,845,342</u>	<u>1,329,658</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(3,175,000)</u>	<u>(1,771,213)</u>	<u>1,403,787</u>
OTHER FINANCING SOURCES (USES):			
Proceeds of Notes	2,475,000	1,205,000	(1,270,000)
Operating Transfers-In	700,000	747,019	47,019
Total Other Financing Sources (Uses)	<u>3,175,000</u>	<u>1,952,019</u>	<u>(1,222,981)</u>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-	180,806	180,806
Fund Balance, Beginning of Year	<u>25,387</u>	<u>25,387</u>	-
Fund Balance, End of Year	\$ <u>25,387</u>	<u>206,193</u>	<u>180,806</u>

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, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable/ (Unfavorable)</u>
REVENUES:			
Other	\$ <u>469,308</u>	<u>469,308</u>	<u>-</u>
Total Revenues	<u>469,308</u>	<u>469,308</u>	<u>-</u>
EXPENDITURES:			
Current:			
Debt service:			
Bonds	<u>225,000</u>	<u>225,000</u>	<u>-</u>
Notes	<u>244,308</u>	<u>244,308</u>	<u>-</u>
Interest	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>469,308</u>	<u>469,308</u>	<u>-</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, Beginning of Year	<u>39,218</u>	<u>39,218</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>39,218</u>	<u>39,218</u>	<u>-</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, 2001

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Other	\$ 469,308	543,437	74,129
Total Revenues	<u>469,308</u>	<u>543,437</u>	<u>74,129</u>
EXPENDITURES:			
Current:			
Debt service:			
Bonds	530,000	530,000	-
Notes	2,814,308	1,574,308	1,240,000
Interest	<u>300,000</u>	<u>210,342</u>	<u>89,658</u>
Total Expenditures	<u>3,644,308</u>	<u>2,314,650</u>	<u>1,329,658</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(3,175,000)</u>	<u>(1,771,213)</u>	<u>1,403,787</u>
OTHER FINANCING SOURCES (USES):			
Proceeds of Notes	2,475,000	1,205,000	(1,270,000)
Operating Transfers-In	<u>700,000</u>	<u>747,019</u>	<u>47,019</u>
Total Other Financing Sources (Uses)	<u>3,175,000</u>	<u>1,952,019</u>	<u>(1,222,981)</u>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-	180,806	180,806
Fund Balance, Beginning of Year	<u>64,605</u>	<u>64,605</u>	-
Fund Balance, End of Year	\$ <u>64,605</u>	<u>245,411</u>	<u>180,806</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, 2001

	Permanent Improvement	Human Services Project	MR/DD Capital Projects
ASSETS:			
Equity in Pooled Cash and Cash Equivalents	\$ 46,996	718,251	1,245,939
Cash and Cash Equivalents with Fiscal and Escrow Agents	<u>13,197</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 60,193</u>	<u>718,251</u>	<u>1,245,939</u>
LIABILITIES AND FUND EQUITY:			
Liabilities:			
Accounts Payable	\$ 10,000	9,280	2,104
Retainage Payable	13,197	-	-
Due to Other Funds	-	-	-
Notes Payable	<u>1,940,000</u>	<u>1,000,000</u>	<u>2,355,000</u>
Total Liabilities	<u>1,963,197</u>	<u>1,009,280</u>	<u>2,357,104</u>
Fund Equity (Deficit):			
Fund Balance:			
Reserved for:			
Encumbrances	10,000	345,904	54,595
Unreserved	<u>(1,913,004)</u>	<u>(636,933)</u>	<u>(1,165,760)</u>
Total Fund Equity (Deficit)	<u>(1,903,004)</u>	<u>(291,029)</u>	<u>(1,111,165)</u>
Total Liabilities and Fund Equity	<u>\$ 60,193</u>	<u>718,251</u>	<u>1,245,939</u>

Heritage Center Project Construction	Issue II	Road Work Development	Ditch Construction	Total Capital Projects Funds
21,057	707,894	1	118,312	2,858,450
35,880	-	-	-	49,077
<u>56,937</u>	<u>707,894</u>	<u>1</u>	<u>118,312</u>	<u>2,907,527</u>
10,000	32,152	-	-	63,536
35,880	-	-	-	49,077
-	160,000	-	-	160,000
-	850,000	-	65,000	6,210,000
<u>45,880</u>	<u>1,042,152</u>	<u>-</u>	<u>65,000</u>	<u>6,482,613</u>
192,619	311,300	-	-	914,418
<u>(181,562)</u>	<u>(645,558)</u>	<u>1</u>	<u>53,312</u>	<u>(4,489,504)</u>
<u>11,057</u>	<u>(334,258)</u>	<u>1</u>	<u>53,312</u>	<u>(3,575,086)</u>
<u>56,937</u>	<u>707,894</u>	<u>1</u>	<u>118,312</u>	<u>2,907,527</u>

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
Capital Projects Funds
For the Year Ended December 31, 2001

	Permanent Improvement	Human Services Project	MR/DD Capital Projects
REVENUES:			
Intergovernmental	\$ -	-	-
Special Assessments	-	-	-
Other Revenue	-	115	84,635
Total Revenues	-	115	84,635
EXPENDITURES:			
Capital Outlay	1,113,146	541,144	166,751
Debt Service:			
Interest and Fiscal Charges	62,138	-	66,560
Total Expenditures	1,175,284	541,144	233,311
Excess (Deficit) of Revenues Over/ (Under) Expenditures	(1,175,284)	(541,029)	(148,676)
OTHER FINANCING SOURCES/(USES):			
Operating Transfers-In	1,627,138	250,000	198,500
Operating Transfers-Out	(1,140,000)	-	-
Total Other Financing Sources/(Uses)	487,138	250,000	198,500
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(688,146)	(291,029)	49,824
Fund Balance, Beginning of Year	(1,214,858)	-	(1,160,989)
Fund Balance, End of Year	\$ (1,903,004)	(291,029)	(1,111,165)

Heritage Center Project Construction	Issue II	Road Work Development	Ditch Construction	Total Capital Projects Funds
271,479	543,324	-	-	814,803
-	-	-	37,507	37,507
-	188,365	-	-	273,115
<u>271,479</u>	<u>731,689</u>	<u>-</u>	<u>37,507</u>	<u>1,125,425</u>
603,107	621,349	-	-	3,045,497
-	59,269	-	3,474	191,441
<u>603,107</u>	<u>680,618</u>	<u>-</u>	<u>3,474</u>	<u>3,236,938</u>
(331,628)	51,071	-	34,033	(2,111,513)
107,695	1,057,894	-	68,474	3,309,701
-	(887,894)	(47,019)	(65,000)	(2,139,913)
<u>107,695</u>	<u>170,000</u>	<u>(47,019)</u>	<u>3,474</u>	<u>1,169,788</u>
(223,933)	221,071	(47,019)	37,507	(941,725)
<u>234,990</u>	<u>(555,329)</u>	<u>47,020</u>	<u>15,805</u>	<u>(2,633,361)</u>
<u>11,057</u>	<u>(334,258)</u>	<u>1</u>	<u>53,312</u>	<u>(3,575,086)</u>

CLARK COUNTY, OHIO
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual (Budget Basis)
 Permanent Improvement Capital Projects Fund
 For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Other Revenue	\$ -	4,724	4,724
Total Revenues	-	4,724	4,724
EXPENDITURES:			
Capital Outlay:			
Office Furniture and Equipment Projects	1,145,431 300,400	1,114,526 -	30,905 300,400
Total Expenditures	1,445,831	1,114,526	331,305
Excess (Deficit) Revenues Over/ (Under) Expenditures	(1,445,831)	(1,109,802)	336,029
OTHER FINANCING SOURCES (USES):			
Proceeds of Notes	1,100,000	800,000	(300,000)
Operating Transfers-In	300,000	300,000	-
Total Other Financing Sources (Uses)	1,400,000	1,100,000	(300,000)
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(45,831)	(9,802)	36,029
Fund Balance, Beginning of Year	39,967	39,967	-
Prior Year Encumbrances Appropriated	6,831	6,831	-
Fund Balance, End of Year	\$ 967	36,996	36,029

CLARK COUNTY, OHIO
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual (Budget Basis)
 Human Services Projects Capital Projects Fund
 For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Other Revenue	\$ -	115	115
Total Revenues	<u>-</u>	<u>115</u>	<u>115</u>
EXPENDITURES:			
Capital Outlay: Capital Assistance	<u>1,152,500</u>	<u>877,768</u>	<u>274,732</u>
Total Expenditures	<u>1,152,500</u>	<u>877,768</u>	<u>274,732</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(1,152,500)</u>	<u>(877,653)</u>	<u>274,847</u>
OTHER FINANCING SOURCES (USES):			
Proceeds of Notes	1,152,500	1,000,000	(152,500)
Operating Transfers-In	<u>-</u>	<u>250,000</u>	<u>250,000</u>
Total Other Financing Sources (Uses)	<u>1,152,500</u>	<u>1,250,000</u>	<u>97,500</u>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-	372,347	372,347
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>-</u>	<u>372,347</u>	<u>372,347</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
MR/DD Capital Projects Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Intergovernmental	\$ 1,452,900	-	(1,452,900)
Other Revenue	\$ 24,000	84,635	60,635
Total Revenues	<u>1,476,900</u>	<u>84,635</u>	<u>(1,392,265)</u>
EXPENDITURES:			
Capital Outlay:			
Contract Services/Other	<u>2,810,240</u>	<u>219,968</u>	<u>2,590,272</u>
Total Capital Outlay	<u>2,810,240</u>	<u>219,968</u>	<u>2,590,272</u>
Debt Service:			
Principal	1,280,000	1,280,000	-
Interest	<u>66,560</u>	<u>66,560</u>	-
Total Debt Service	<u>1,346,560</u>	<u>1,346,560</u>	-
Total Expenditures	<u>4,156,800</u>	<u>1,566,528</u>	<u>2,590,272</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(2,679,900)</u>	<u>(1,481,893)</u>	<u>1,198,007</u>
OTHER FINANCING SOURCES (USES):			
Proceeds of Notes	2,345,000	2,355,000	10,000
Operating Transfers-In	<u>275,000</u>	<u>198,500</u>	<u>(76,500)</u>
Total Other Financing Sources (Uses)	<u>2,620,000</u>	<u>2,553,500</u>	<u>(66,500)</u>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	<u>(59,900)</u>	1,071,607	1,131,507
Fund Balance, Beginning of Year	<u>119,011</u>	<u>119,011</u>	-
Fund Balance, End of Year	<u>\$ 59,111</u>	<u>1,190,618</u>	<u>1,131,507</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Heritage Center Project Construction Capital Projects Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Intergovernmental	\$ 2,771,479	271,479	(2,500,000)
Other Revenue	107,695	-	(107,695)
Total Revenues	<u>2,879,174</u>	<u>271,479</u>	<u>(2,607,695)</u>
EXPENDITURES:			
Capital Outlay:			
Contract Services/Other	3,908,932	1,590,494	2,318,438
Total Expenditures	<u>3,908,932</u>	<u>1,590,494</u>	<u>2,318,438</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(1,029,758)</u>	<u>(1,319,015)</u>	<u>(289,257)</u>
OTHER FINANCING SOURCES (USES):			
Operating Transfers-In	-	107,695	107,695
Total Other Financing Sources (Uses)	<u>-</u>	<u>107,695</u>	<u>107,695</u>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	<u>(1,029,758)</u>	<u>(1,211,320)</u>	<u>(181,562)</u>
Fund Balance, Beginning of Year	435,730	435,730	-
Prior Year Encumbrances Appropriated	<u>594,028</u>	<u>594,028</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>(181,562)</u>	<u>(181,562)</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Issue II Capital Projects Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Intergovernmental	\$ 2,387,323	543,324	(1,843,999)
Other Revenue	-	188,365	188,365
Total Revenues	<u>2,387,323</u>	<u>731,689</u>	<u>(1,655,634)</u>
EXPENDITURES:			
Capital Outlay:			
Leffel Lane Issue II:			
Land	1,781,025	470,684	1,310,341
Projects - Other	12,457	12,457	-
TEA-21 Hall of Trans:			
Contract Services/Other	488,604	488,604	-
TEA-21 N. Market St.:			
Contract Services/Other	306	306	-
Leffel Lane Project Esc:			
Contract Services/Projects	188,591	-	188,591
Rebert Pike Issue II Project:			
Other	5,052	-	5,052
Dayton Road Improvement Issue II:			
Contract Services/Projects	426,138	371,815	54,323
Medway Carlisle Issue II:			
Contract Services/Projects	<u>376,988</u>	<u>376,988</u>	<u>-</u>
Total Capital Outlay	<u>3,279,161</u>	<u>1,720,854</u>	<u>1,558,307</u>
Debt Service:			
Leffel Lane Issue II:			
Principal	1,250,000	1,250,000	-
Interest	<u>59,270</u>	<u>59,269</u>	<u>1</u>
Total Debt Service	<u>1,309,270</u>	<u>1,309,269</u>	<u>1</u>
Total Expenditures	<u>4,588,431</u>	<u>3,030,123</u>	<u>1,558,308</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(2,201,108)</u>	<u>(2,298,434)</u>	<u>(97,326)</u> (Continued)

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Issue II Capital Projects Fund
For the Year Ended December 31, 2001
(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
OTHER FINANCING SOURCES (USES):			
Proceeds of Notes	400,000	850,000	450,000
Advances-In	160,000	160,000	-
Operating Transfers-In	255,988	170,000	(85,988)
Advances-Out	<u>(160,000)</u>	<u>-</u>	<u>160,000</u>
Total Other Financing Sources (Uses)	<u>655,988</u>	<u>1,180,000</u>	<u>524,012</u>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(1,545,120)	(1,118,434)	426,686
Fund Balance, Beginning of Year	450,950	450,950	-
Prior Year Encumbrances Appropriated	<u>1,031,927</u>	<u>1,031,927</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ (62,243)</u>	<u>364,443</u>	<u>426,686</u>

CLARK COUNTY, OHIO
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual (Budget Basis)
 Road Work Development Capital Projects Fund
 For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Total Revenues	\$ -	-	-
EXPENDITURES:			
Total Expenditures	-	-	-
Excess (Deficit) Revenues Over/ (Under) Expenditures	-	-	-
OTHER FINANCING SOURCES (USES):			
Operating Transfers-Out	(47,019)	(47,019)	-
Total Other Financing Sources (Uses)	(47,019)	(47,019)	-
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(47,019)	(47,019)	-
Fund Balance, Beginning of Year	47,019	47,019	-
Fund Balance, End of Year	\$ -	-	-

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Ditch Construction Capital Projects Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Special Assessments	\$ -	37,507	37,507
Total Revenues	-	37,507	37,507
EXPENDITURES:			
Capital Outlay:			
Ditch Construction Rotary: Contract Services/Projects	29,765	-	29,765
Total Expenditures	29,765	-	29,765
Excess (Deficit) Revenues Over/ (Under) Expenditures	(29,765)	37,507	67,272
OTHER FINANCING SOURCES (USES):			
Operating Transfers-Out	(22,581)	-	22,581
Total Other Financing Sources (Uses)	(22,581)	-	22,581
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(52,346)	37,507	89,853
Fund Balance, Beginning of Year	80,806	80,806	-
Fund Balance, End of Year	\$ 28,460	118,313	89,853

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Total Capital Projects Funds
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Intergovernmental	\$ 6,611,702	814,803	(5,796,899)
Special Assessments	-	37,507	37,507
Other Revenue	<u>131,695</u>	<u>277,839</u>	<u>146,144</u>
Total Revenues	<u>6,743,397</u>	<u>1,130,149</u>	<u>(5,613,248)</u>
EXPENDITURES:			
Capital Outlay	12,626,429	5,523,610	7,102,819
Debt Service:			
Principal	2,530,000	2,530,000	-
Interest	<u>125,830</u>	<u>125,829</u>	<u>1</u>
Total Expenditures	<u>15,282,259</u>	<u>8,179,439</u>	<u>7,102,820</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(8,538,862)</u>	<u>(7,049,290)</u>	<u>1,489,572</u>
OTHER FINANCING SOURCES (USES):			
Proceeds of Notes	4,997,500	5,005,000	7,500
Advances-In	160,000	160,000	-
Operating Transfers-In	830,988	1,026,195	195,207
Advances-Out	(160,000)	-	160,000
Operating Transfers-Out	<u>(69,600)</u>	<u>(47,019)</u>	<u>22,581</u>
Total Other Financing Sources (Uses)	<u>5,758,888</u>	<u>6,144,176</u>	<u>385,288</u>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	<u>(2,779,974)</u>	<u>(905,114)</u>	<u>1,874,860</u>
Fund Balance, Beginning of Year	1,173,483	1,173,483	-
Prior Year Encumbrances Appropriated	<u>1,632,786</u>	<u>1,632,786</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 26,295</u>	<u>1,901,155</u>	<u>1,874,860</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, 2001

	Sewer	Water	Total Enterprise Funds
ASSETS:			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$ 1,882,190	1,683,828	3,566,018
Cash and Cash Equivalents in Segregated Accounts	278,459	-	278,459
Cash and Cash Equivalents with Fiscal and Escrow Agents	6,321	-	6,321
Net Receivables:			
Accounts	473,387	215,142	688,529
Due from Other Governments	-	30,270	30,270
Materials and Supplies Inventory	41,028	33,569	74,597
Total Current Assets	<u>2,681,385</u>	<u>1,962,809</u>	<u>4,644,194</u>
Non-Current Assets:			
Unamortized Bond Issue Costs	30,637	-	30,637
Fixed Assets (Net of Accumulated Depreciation)	12,836,531	2,647,019	15,483,550
Total Non-Current Assets	<u>12,867,168</u>	<u>2,647,019</u>	<u>15,514,187</u>
Total Assets	<u>\$ 15,548,553</u>	<u>4,609,828</u>	<u>20,158,381</u>
LIABILITIES AND FUND EQUITY:			
Liabilities:			
Current Liabilities:			
Accounts Payable	\$ 161,900	256,053	417,953
Accrued Wages and Benefits	35,714	29,375	65,089
Accrued Compensated Absences	9,035	7,393	16,428
Retainage Payable	6,321	-	6,321
Accrued Interest Payable	24,659	-	24,659
Notes Payable	425,000	1,095,000	1,520,000
Total Current Liabilities	<u>662,629</u>	<u>1,387,821</u>	<u>2,050,450</u>
Non-Current Liabilities:			
Accrued Compensated Absences	62,245	50,927	113,172
OPWC Loan Payable	-	304,000	304,000
Issue II Loans Payable	312,500	-	312,500
General Obligation Bonds Payable	3,857,600	-	3,857,600
Unamortized Charge - Refunding Issue	(102,192)	-	(102,192)
Total Non-Current Liabilities	<u>4,130,153</u>	<u>354,927</u>	<u>4,485,080</u>
Total Liabilities	<u>4,792,782</u>	<u>1,742,748</u>	<u>6,535,530</u>
Fund Equity:			
Contributed Capital	10,671,120	-	10,671,120
Retained Earnings:			
Unreserved	84,651	2,867,080	2,951,731
Total Fund Equity	<u>10,755,771</u>	<u>2,867,080</u>	<u>13,622,851</u>
Total Liabilities and Fund Equity	<u>\$ 15,548,553</u>	<u>4,609,828</u>	<u>20,158,381</u>

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenses, and
Changes in Retained Earnings
Enterprise Funds
For the Year Ended December 31, 2001

	Sewer	Water	Total Enterprise Funds
OPERATING REVENUES:			
Charges for Services	\$ 2,817,015	1,537,262	4,354,277
Other Operating Revenues	15,527	22,409	37,936
Total Operating Revenues	2,832,542	1,559,671	4,392,213
EXPENSES:			
Personal Services	726,492	593,919	1,320,411
Contractual Services	1,109,988	1,394,173	2,504,161
Materials and Supplies	58,321	133,025	191,346
Other	154,112	84,742	238,854
Depreciation	397,261	80,256	477,517
Total Operating Expenses	2,446,174	2,286,115	4,732,289
Operating Income (Loss)	386,368	(726,444)	(340,076)
NON-OPERATING REVENUES (EXPENSES):			
Grants	-	300,000	300,000
Interest and Fiscal Charges	(223,819)	(9,975)	(233,794)
Total Non-Operating Revenues (Expenses)	(223,819)	290,025	66,206
Net Income (Loss)	162,549	(436,419)	(273,870)
Add:			
Depreciation on Fixed Assets Acquired by Contributed Capital	207,206	-	207,206
Retained Earnings (Deficit), Beginning of Year, as restated	(285,104)	3,303,499	3,018,395
Retained Earnings, End of Year	\$ 84,651	2,867,080	2,951,731

CLARK COUNTY, OHIO
Combining Statement of Cash Flows
Enterprise Funds
For the Year Ended December 31, 2001

	Sewer	Water	Total Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash Received from Customers	\$ 2,832,918	1,568,972	4,401,890
Cash Paid for Employees Salaries and Benefits	(736,760)	(602,940)	(1,339,700)
Cash Paid to Suppliers	(1,044,546)	(1,294,430)	(2,338,976)
Other Operating Revenues	21,506	21,761	43,267
Other Operating Expenses	(155,477)	(80,523)	(236,000)
Net Cash Provided (Used) by Operating Activities	917,641	(387,160)	530,481
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Grants	-	300,000	300,000
Proceeds from Notes	425,000	1,368,730	1,793,730
Acquisition and Construction of Capital Assets	(142,699)	-	(142,699)
Interest Paid on G.O. Notes	-	(9,975)	(9,975)
Interest Paid on G.O. Bonds	(219,235)	-	(219,235)
Principal Paid on G.O. Notes	(150,000)	(210,000)	(360,000)
Principal Paid on Issue II Loans	(25,000)	-	(25,000)
Principal Paid on G.O. Bonds	(261,800)	-	(261,800)
Net Cash Provided (Used) by Capital and Related Financing Activities	(373,734)	1,448,755	1,075,021
Increase in Cash and Cash Equivalents	543,907	1,061,595	1,605,502
Cash and Cash Equivalents, Beginning of Year	1,623,063	622,233	2,245,296
Cash and Cash Equivalents, End of Year	\$ 2,166,970	1,683,828	3,850,798
Reconciliation of Cash and Cash Equivalents per Balance Sheet to Cash and Cash Equivalents, End of Year, per Statement of Cash Flows:			
Equity in Pooled Cash and Cash Equivalents	\$ 1,882,190	1,683,828	3,566,018
Cash and Cash Equivalents in Segregated Accounts	278,459	-	278,459
Cash and Cash Equivalents with Fiscal and Escrow Agents	6,321	-	6,321
Cash and Cash Equivalents, End of Year per Statement of Cash Flows	\$ 2,166,970	1,683,828	3,850,798
Operating Income (Loss)	\$ 386,368	(726,444)	(340,076)
Adjustment to Reconcile Operating Income to Net Cash Provided by Operating Activities:			
Depreciation	397,261	80,256	477,517
Changes in Assets and Liabilities:			
(Increase) in Accounts Receivable	15,561	31,062	46,623
Decrease in Materials and Supplies Inventory	8,472	6,931	15,403
Decrease in Prepaid Items	-	235	235
Increase in Accounts Payable	113,926	229,821	343,747
Increase in Accrued Wages & Benefits	7,062	5,399	12,461
(Decrease) in Accrued Compensated Absences	(5,755)	(4,950)	(10,705)
(Decrease) in Retainage Payable	6,321	-	6,321
(Decrease) in Due to Other Governments	(11,575)	(9,470)	(21,045)
Net Cash Provided (Used) by Operating Activities	\$ 917,641	(387,160)	530,481

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.

Neubart Webb Trust Fund – To maintain and account for the expenditure of funds of the MR/DD for the mentally retarded and developmentally disabled in need of services.

CAC Trust Fund – To maintain and account for funds of the Child Advocacy Center for expending donations.

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.

FIDUCIARY FUND TYPES (con't)

AGENCY FUNDS (con't)

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

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

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

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

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

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

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

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

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, 2001

	Expendable Trust	Nonexpendable Trust	Agency Funds	Total Trust and Agency Funds
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 88,206	115,132	12,501,462	12,704,800
Cash and Cash Equivalents in Segregated Accounts	-	-	2,179,506	2,179,506
Net receivables:				
Taxes	-	-	13,865,437	13,865,437
Accounts	-	-	112,779	112,779
Special Assessments	-	-	1,870,835	1,870,835
Accrued Interest	83	69	-	152
Taxes to be Collected for Other Governments	-	-	80,433,045	80,433,045
Due from Other Governments	-	-	7,904,543	7,904,543
Total Assets	\$ 88,289	115,201	118,867,607	119,071,097
LIABILITIES AND FUND EQUITY:				
Liabilities:				
Accounts Payable	\$ -	158	47,253	47,411
Due to Other Funds	-	-	17,473,090	17,473,090
Due to Other Governments	-	-	84,687,593	84,687,593
Undistributed Monies	-	-	16,659,671	16,659,671
Total Liabilities	-	158	118,867,607	118,867,765
Fund Equity (Deficit):				
Fund Balance:				
Reserved for:				
Nonexpendable Trust Funds	-	74,787	-	74,787
Unreserved	88,289	40,256	-	128,545
Total Fund Equity	88,289	115,043	-	203,332
Total Liabilities and Fund Equity	\$ 88,289	115,201	118,867,607	119,071,097

CLARK COUNTY, OHIO
 Combining Balance Sheet
 Expendable Trust Funds
 December 31, 2001

	Children's Trust	Neubart Webb Trust	CAC Trust	Total Expendable Trust Funds
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 10	87,646	550	88,206
Net receivables:				
Accrued Interest	-	83	-	83
 Total Assets	 \$ 10	 87,729	 550	 88,289
FUND EQUITY:				
Fund Balance:				
Unreserved	10	87,729	550	88,289
 Total Fund Equity	 10	 87,729	 550	 88,289
 Total Liabilities and Fund Equity	 \$ 10	 87,729	 550	 88,289

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
Expendable Trust Funds
For the Year Ended December 31, 2001

	Children's Trust	Neubart Webb Trust	CAC Trust	Total Expendable Trust Funds
REVENUES:				
Intergovernmental	\$ 16,085	-	-	16,085
Interest	-	152	-	152
Other Revenue	-	87,577	550	88,127
Total Revenues	<u>16,085</u>	<u>87,729</u>	<u>550</u>	<u>104,364</u>
EXPENDITURES:				
Current:				
Human Services	19,253	-	-	19,253
Total Expenditures	<u>19,253</u>	<u>-</u>	<u>-</u>	<u>19,253</u>
Excess (Deficit) of Revenues Over/ (Under) Expenditures	<u>(3,168)</u>	<u>87,729</u>	<u>550</u>	<u>85,111</u>
Fund Balance, Beginning of Year, as restated	<u>3,178</u>	<u>-</u>	<u>-</u>	<u>3,178</u>
Fund Balance, End of Year	\$ <u>10</u>	<u>87,729</u>	<u>550</u>	<u>88,289</u>

CLARK COUNTY, OHIO
Combining Balance Sheet
Nonexpendable Trust Funds
December 31, 2001

	Chase Stewart Blind Relief	Chase Stewart Soldier Relief	Total Nonexpendable Trust Funds
ASSETS:			
Equity in Pooled Cash and Cash Equivalents	\$ 8,181	106,951	115,132
Accrued Interest	<u>-</u>	<u>69</u>	<u>69</u>
Total Assets	<u>\$ 8,181</u>	<u>107,020</u>	<u>115,201</u>
LIABILITIES AND FUND EQUITY:			
Liabilities:			
Accounts Payable	\$ -	158	158
Total Liabilities	<u>-</u>	<u>158</u>	<u>158</u>
FUND EQUITY:			
Fund Balance:			
Reserved for:			
Nonexpendable Trust Funds	4,000	70,787	74,787
Unreserved	<u>4,181</u>	<u>36,075</u>	<u>40,256</u>
Total Fund Equity	<u>8,181</u>	<u>106,862</u>	<u>115,043</u>
Total Fund Equity	<u>\$ 8,181</u>	<u>107,020</u>	<u>115,201</u>

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenses, and
Changes in Fund Balance
Nonexpendable Trust Funds
For the Year Ended December 31, 2001

	Chase Stewart Blind Relief	Chase Stewart Soldier Relief	Total Nonexpendable Trust Funds
REVENUES:			
Interest	\$ -	5,342	5,342
Total Operating Revenues	-	5,342	5,342
EXPENSES:			
Other	-	3,879	3,879
Total Operating Expenses	-	3,879	3,879
Net Income	-	1,463	1,463
Fund Balance, Beginning of Year	8,181	105,399	113,580
Fund Balance, End of Year	\$ 8,181	106,862	115,043

CLARK COUNTY, OHIO
Combining Statement of Cash Flows
Nonexpendable Trust Funds
For the Year Ended December 31, 2001

	Chase Stewart Blind Relief	Chase Stewart Soldier Relief	Total Nonexpendable Trust Funds
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash Paid to Suppliers	\$ -	(3,721)	(3,721)
Net Cash (Used) by Operating Activities	-	(3,721)	(3,721)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest	-	6,453	6,453
Net Cash Provided by Investing Activities	-	6,453	6,453
Increase in Cash and Cash Equivalents	-	2,732	2,732
Cash and Cash Equivalents, Beginning of Year	8,181	104,219	112,400
Cash and Cash Equivalents, End of Year	\$ 8,181	106,951	115,132
Reconciliation of Operating Income to Net Cash (Used) by Operating Activities:			
Operating Income	\$ -	1,463	1,463
Adjustment to Reconcile Operating Income to Net Cash (Used) by Operating Activities:			
Interest Reported as Operating Income	-	(5,342)	(5,342)
Changes in Assets and Liabilities: (Decrease) in Accounts Payable	-	158	158
Net Cash (Used) by Operating Activities	\$ -	(3,721)	(3,721)

CLARK COUNTY, OHIO
Combining Statement of Changes in Assets
and Liabilities - All Agency Funds
For the Year Ended December 31, 2001

	Balance 12/31/2000	Additions	Deductions	Balance 12/31/2001
Department of Rehabilitation Corrections Fund:				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 660,435	2,528,391	2,494,566	694,260
Total Assets	\$ 660,435	2,528,391	2,494,566	694,260
LIABILITIES:				
Accounts Payable	\$ -	47,253	-	47,253
Due to Other Governments	660,435	2,481,138	2,494,566	647,007
Total Liabilities	\$ 660,435	2,528,391	2,494,566	694,260
Eastern Miami Valley Alcohol, Drug Addiction, Mental Health Board Fund:				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 1,687,980	24,385,828	23,127,467	2,946,341
Accounts Receivable	-	42,743	-	42,743
Due from Other Governments	5	3,607,541	5	3,607,541
Total Assets	\$ 1,687,985	28,036,112	23,127,472	6,596,625
LIABILITIES:				
Due to Other Governments	\$ 5	3,607,541	5	3,607,541
Undistributed Monies	1,687,980	24,428,571	23,127,467	2,989,084
Total Liabilities	\$ 1,687,985	28,036,112	23,127,472	6,596,625
Health Department Fund:				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 1,421,901	4,434,355	4,590,538	1,265,718
Accounts Receivable	3,094	57,557	3,094	57,557
Due from Other Governments	-	21,473	-	21,473
Materials and Supplies Inventory	363	-	363	-
Total Assets	\$ 1,425,358	4,513,385	4,593,995	1,344,748
LIABILITIES:				
Due to Other Governments	\$ 3,457	-	3,457	-
Undistributed Monies	1,421,901	4,513,385	4,590,538	1,344,748
Total Liabilities	\$ 1,425,358	4,513,385	4,593,995	1,344,748
Payroll Deductions Fund:				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 148,611	11,485	9,117	150,979
Due from Other Governments	-	455	-	455
Total Assets	\$ 148,611	11,940	9,117	151,434
LIABILITIES:				
Undistributed Monies	\$ 148,611	11,940	9,117	151,434
Total Liabilities	\$ 148,611	11,940	9,117	151,434

(Continued)

CLARK COUNTY, OHIO
Combining Statement of Changes in Assets
and Liabilities - All Agency Funds
For the Year Ended December 31, 2001
(Continued)

	Balance 12/31/2000	Additions	Deductions	Balance 12/31/2001
<u>County Insurance Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 1,292	470,970	471,376	886
Due from Other Governments	-	3,007	-	3,007
Total Assets	\$ 1,292	473,977	471,376	3,893
LIABILITIES:				
Undistributed Monies	\$ 1,292	473,977	471,376	3,893
Total Liabilities	\$ 1,292	473,977	471,376	3,893
<u>Workmen's Compensation Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 2,317,318	1,153,434	854,332	2,616,420
Total Assets	\$ 2,317,318	1,153,434	854,332	2,616,420
LIABILITIES:				
Undistributed Monies	\$ 2,317,318	1,153,434	854,332	2,616,420
Total Liabilities	\$ 2,317,318	1,153,434	854,332	2,616,420
<u>General County Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 104,936	302,756	228,734	178,958
Cash and Cash Equivalents in Segregated Accounts	1,889,980	1,932,569	1,889,980	1,932,569
Accounts Receivable	-	1,353	-	1,353
Total Assets	\$ 1,994,916	2,236,678	2,118,714	2,112,880
LIABILITIES:				
Undistributed Monies	\$ 1,994,916	2,236,678	2,118,714	2,112,880
Total Liabilities	\$ 1,994,916	2,236,678	2,118,714	2,112,880
<u>Other Government Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 193,512	82,852,441	82,843,601	202,352
Cash and Cash Equivalents in Segregated Accounts	281,799	246,937	281,799	246,937
Accounts Receivable	-	11,126	-	11,126
Due from Other Governments	32,256	69,397	32,256	69,397
Total Assets	\$ 507,567	83,179,901	83,157,656	529,812
LIABILITIES:				
Undistributed Monies	\$ 507,567	83,179,901	83,157,656	529,812
Total Liabilities	\$ 507,567	83,179,901	83,157,656	529,812

(Continued)

CLARK COUNTY, OHIO
 Combining Statement of Changes in Assets
 and Liabilities - All Agency Funds
 For the Year Ended December 31, 2001
 (Continued)

	Balance 12/31/2000	Additions	Deductions	Balance 12/31/2001
<u>Township Gas Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ -	501,291	501,291	-
Total Assets	\$ -	501,291	501,291	-
LIABILITIES:				
Undistributed Monies	\$ -	501,291	501,291	-
Total Liabilities	\$ -	501,291	501,291	-
<u>State of Ohio Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 27,179	3,671,559	3,674,918	23,820
Total Assets	\$ 27,179	3,671,559	3,674,918	23,820
LIABILITIES:				
Undistributed Monies	\$ 27,179	3,671,559	3,674,918	23,820
Total Liabilities	\$ 27,179	3,671,559	3,674,918	23,820
<u>Treasurer's Tax Prepayment Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 653,113	1,579,004	1,559,478	672,639
Total Assets	\$ 653,113	1,579,004	1,559,478	672,639
LIABILITIES:				
Undistributed Monies	\$ 653,113	1,579,004	1,559,478	672,639
Total Liabilities	\$ 653,113	1,579,004	1,559,478	672,639
<u>Undivided Tax Settlement Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 3,400,737	104,513,198	104,882,008	3,031,927
Net Receivables:				
Taxes	13,495,559	13,865,437	13,495,559	13,865,437
Special Assessments	1,739,828	1,870,835	1,739,828	1,870,835
Taxes to be Collected for Other Governments	72,840,625	80,433,045	72,840,625	80,433,045
Due from Other Governments	-	775,344	-	775,344
Total Assets	\$ 91,476,749	201,457,859	192,958,020	99,976,588
LIABILITIES:				
Due to Other Funds	\$ 15,235,387	16,008,256	15,235,387	16,008,256
Due to Other Governments	72,840,625	80,433,045	72,840,625	80,433,045
Undistributed Monies	3,400,737	105,016,558	104,882,008	3,535,287
Total Liabilities	\$ 91,476,749	201,457,859	192,958,020	99,976,588

(Continued)

CLARK COUNTY, OHIO
Combining Statement of Changes in Assets
and Liabilities - All Agency Funds
For the Year Ended December 31, 2001
(Continued)

	Balance 12/31/2000	Additions	Deductions	Balance 12/31/2001
Inheritance Tax Fund:				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 4,593,332	3,487,850	7,373,098	708,084
Total Assets	\$ 4,593,332	3,487,850	7,373,098	708,084
LIABILITIES:				
Undistributed Monies	\$ 4,593,332	3,487,850	7,373,098	708,084
Total Liabilities	\$ 4,593,332	3,487,850	7,373,098	708,084
Cigarette Tax Fund:				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 79	7,950	7,909	120
Total Assets	\$ 79	7,950	7,909	120
LIABILITIES:				
Undistributed Monies	\$ 79	7,950	7,909	120
Total Liabilities	\$ 79	7,950	7,909	120
Local Government Fund:				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 8,958	13,062,351	13,062,351	8,958
Due from Other Governments	-	3,427,326	-	3,427,326
Total Assets	\$ 8,958	16,489,677	13,062,351	3,436,284
LIABILITIES:				
Due to Other Funds	\$ -	1,464,834	-	1,464,834
Undistributed Monies	8,958	15,024,843	13,062,351	1,971,450
Total Liabilities	\$ 8,958	16,489,677	13,062,351	3,436,284
Total Agency Funds:				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 15,219,383	242,962,863	245,680,784	12,501,462
Cash and Cash Equivalents in Segregated Accounts	2,171,779	2,179,506	2,171,779	2,179,506
Net Receivables:				
Taxes	13,495,559	13,865,437	13,495,559	13,865,437
Accounts	3,094	112,779	3,094	112,779
Special Assessments	1,739,828	1,870,835	1,739,828	1,870,835
Taxes to be Collected for Other Governments	72,840,625	80,433,045	72,840,625	80,433,045
Due from Other Governments	32,261	7,904,543	32,261	7,904,543
Materials and Supplies Inventory	363	-	363	-
Total Assets	\$ 105,502,892	349,329,008	335,964,293	118,867,607
LIABILITIES:				
Accounts Payable	\$ -	47,253	-	47,253
Due to Other Funds	15,235,387	17,473,090	15,235,387	17,473,090
Due to Other Governments	73,504,522	86,521,724	75,338,653	84,687,593
Undistributed Monies	16,762,983	245,286,941	245,390,253	16,659,671
Total Liabilities	\$ 105,502,892	349,329,008	335,964,293	118,867,607



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, 2001

General Fixed Assets:	
Land	\$ 2,686,043
Buildings	31,661,000
Improvements	9,842,147
Machinery and Equipment	<u>10,626,534</u>
 Total General Fixed Assets	 \$ <u>54,815,724</u>
 Investment in general fixed assets by source:	
General Fund Revenue	\$ 47,178,011
Special Revenue Funds Revenue	<u>7,637,713</u>
 Total Investment in General Fixed Assets	 \$ <u>54,815,724</u>

CLARK COUNTY, OHIO
Schedule of General Fixed Assets - By Category
December 31, 2001

Function and Activity	Land	Buildings	Improvements	Machinery and Equipment	Total
General Government:					
Legislative and					
Executive	\$ 1,586,514	31,661,000	7,976,112	1,214,784	42,438,410
Judicial	-	-	1,188,806	697,218	1,886,024
Public Safety	-	-	225,199	1,720,259	1,945,458
Public Works	522,115	-	69,695	4,603,978	5,195,788
Health	577,414	-	96,886	1,340,848	2,015,148
Human Services	-	-	249,863	843,466	1,093,329
Conservation and Recreation	-	-	35,586	205,981	241,567
	<u>\$ 2,686,043</u>	<u>31,661,000</u>	<u>9,842,147</u>	<u>10,626,534</u>	<u>54,815,724</u>

CLARK COUNTY, OHIO
Schedule of Changes in General Fixed Assets - By Function and Activity
December 31, 2001

Function and Activity	Restated, December 31, 2000	Additions	Deletions	December 31, 2001
General Government:				
Legislative and Executive	\$ 41,042,388	8,995,066	(7,599,044)	42,438,410
Judicial	1,854,199	40,325	(8,500)	1,886,024
Public Safety	1,542,701	834,314	(431,557)	1,945,458
Public Works	4,803,617	392,171	-	5,195,788
Health	2,015,148	-	-	2,015,148
Human Services	1,089,034	4,295	-	1,093,329
Conservation and Recreation	<u>207,758</u>	<u>33,809</u>	<u>-</u>	<u>241,567</u>
	<u>\$ 52,554,845</u>	<u>10,299,980</u>	<u>(8,039,101)</u>	<u>54,815,724</u>

STATISTICAL



SECTION

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

	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992
Taxes	\$ 15,688,182	\$ 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
Permissive Sales Tax	12,043,651	11,892,664	11,386,760	12,350,757	14,493,072	10,115,301	10,361,693	(2)	(2)	9,833,055
Intergovernmental	56,965,981	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
Charges for Services	13,189,680	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
Licenses and Permits	436,461	157,755	129,847	314,553	243,814	709,184	286,104	261,327	239,704	2,845,366
Fees, Fines and Forfeitures	1,504,318	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
Special Assessments	60,329	76,299	37,074	31,651	37,247	43,220	40,041	32,751	21,971	41,681
Investment Income	3,654,962	3,287,148	2,120,119	2,082,629	1,466,082	1,425,199	1,319,693	947,959	824,085	832,670
Other	4,009,506	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
	<u>\$ 107,553,070</u>	<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>

(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

	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992
Current:										
General Government:										
Legislative and Executive	\$ 4,872,207	\$ 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
Judicial	7,125,812	6,984,966	6,502,186	4,382,753	4,102,803	4,528,705	4,233,761	3,694,726	3,967,828	3,440,442
Public Safety	13,383,878	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
Public Works	9,235,596	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
Health	20,338,448	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
Human Services	40,440,845	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)
Conservation and Recreation	1,558,589	1,603,681	1,594,454	1,541,520	1,346,123	1,226,859	904,370	1,019,993	995,162	996,156
Capital Outlay	3,066,109	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	542,131	510,000	475,000	639,609	1,054,463	999,640	850,500	805,806	836,053	737,502
Interest and Fiscal Charges	597,453	543,107	520,029	650,872	704,312	691,976	691,421	619,334	702,792	651,338
	<u>\$ 101,161,068</u>	<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>

(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	Delinquencies	
2001/2002*	\$ 20,738,787	\$ 8,075,612	38.94%	\$ 628,632	3.03%	8,704,244	41.97%	\$ 12,034,543		
2000/2001*	21,176,852	8,936,576	42.20%	787,048	3.72%	9,723,624	45.92%	17,261,645		
1999/2000	20,665,452	19,068,399	92.27%	705,432	3.41%	19,773,831	95.69%	5,808,417		
1998/1999	18,123,655	16,675,850	92.01%	565,112	3.12%	17,240,962	95.13%	4,916,796		
1997/1998	17,404,983	16,017,832	92.03%	566,924	3.26%	16,584,756	95.29%	4,034,103		
1996/1997	17,005,462	15,834,373	93.11%	492,415	2.90%	16,326,788	96.01%	3,213,876		
1995/1996	16,984,433	15,675,349	92.29%	455,954	2.68%	16,131,303	94.98%	2,535,202		
1994/1995	16,598,125	15,238,709	91.81%	412,692	2.49%	15,651,401	94.30%	1,682,072		
1993/1994	14,654,912	13,492,382	92.07%	427,182	2.91%	13,919,564	94.98%	735,348		
1992/1993	(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	
2001/2002	\$ 1,798,308,420	\$ 5,138,024,057	\$ 88,329,480	\$ 100,374,409	\$ 253,081,697	\$ 1,012,326,788	\$ 2,139,719,597	\$ 6,250,725,254	34.23%
2000/2001	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%
1999/2000	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%
1998/1999	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%
1997/1998	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%
1996/1997	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%
1995/1996	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%
1994/1995	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%
1993/1994	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%
1992/1993	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%

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:	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992
Collection Year:	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993
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	5.75	6.00	6.00	6.00	6.00	6.00	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	0.60	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Community Mental Health Levy	2.00	2.00	2.00	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Tuberculosis Levy	0.00	0.00	0.00	0.00	0.10	0.10	0.10	0.10	0.10	0.10
Total Clark County Entities	13.05	13.05	12.95	13.70	13.80	13.80	13.80	13.80	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	0.05	0.05	0.00	0.00	0.00
Clark County Public Library	0.24	0.24	0.24	0.24	0.24	0.24	0.24	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	39.30	38.30	38.60	38.60	39.83	40.38	40.87	33.60	33.75	33.95
Mad River Green LSD	41.47	41.57	41.57	41.57	41.77	41.63	36.64	37.20	36.70	37.80
Northwestern LSD	35.50	35.50	35.80	35.80	36.27	36.39	36.50	36.85	37.25	37.35
Northeastern LSD	45.64	45.64	41.64	41.64	41.79	41.44	41.44	38.64	38.74	38.84
Southeastern LSD	36.80	36.80	36.80	36.80	36.80	36.39	37.60	37.60	37.80	37.80
Springfield CSD	57.65	57.65	51.65	51.65	51.90	51.91	52.00	52.00	51.85	51.85
Tecumseh LSD	44.10	44.10	44.40	44.40	45.63	46.18	46.67	39.40	39.55	39.75
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	32.10	33.50	33.50	33.70	33.90	34.00	34.40	34.50	37.70
Fairborn CSD	44.70	44.64	41.80	41.80	41.80	41.80	41.80	41.80	41.80	42.20
Yellow Springs EVSD	70.60	74.90	69.00	69.00	71.00	71.50	73.70	74.10	68.20	67.05
Greene County JVSD	3.45	3.45	3.45	3.45	3.45	3.45	3.45	3.45	3.45	3.45
MUNICIPALITIES:										
City of New Carlisle	8.00	8.00	9.00	9.00	9.00	10.80	10.80	10.80	10.80	10.80
City of Springfield	4.10	4.10	3.90	4.00	4.00	3.90	4.00	4.00	4.00	4.00
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	9.50	7.50	7.50	7.50	7.50
Village of Eton	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	6.10	6.10
Village of Lawrenceville	5.10	5.10	5.10	5.10	5.10	2.10	2.10	2.10	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	1.60
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	9.00	9.80	9.00	9.00	9.00	9.00	9.00	11.40	11.40	11.40
TOWNSHIPS:										
Bethel Township	5.20	5.20	5.20	5.20	5.20	5.20	5.20	4.20	3.20	3.20
German Township	6.90	6.90	6.90	6.60	6.60	6.60	6.60	6.60	6.60	6.60
Green Township - Fire District #1	4.50	4.50	6.00	6.00	6.00	6.00	5.50	5.50	5.50	6.50
Green Township - Fire District #2	5.70	4.70	5.70	5.70	5.70	5.70	5.20	4.20	5.20	5.20
Harmony Township	5.90	5.90	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	5.00	3.70	3.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Moorefield Township	5.05	5.05	4.99	4.99	4.99	3.80	3.80	3.80	2.80	2.80
Pike Township	9.60	9.60	9.60	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	7.00	7.60	5.60	5.60	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	Net General Bonded Debt			
2001	148,800	\$ 1,798,308,420	\$ 6,735,000	\$ 245,411	\$ 6,489,589	0.361%	\$ 43.61	
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	

Source: Clark County Auditor

CLARK COUNTY, OHIO

Computation of Direct and Overlapping General Obligation Bonded Debt
December 31, 2001

	Debt Outstanding	Percentage Applicable to County	Amount Applicable to County
Direct debt:			
Clark County ¹	\$ 6,726,089	100.00%	\$ 6,726,089
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>\$ 48,086,566</u>		<u>\$ 48,059,110</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, 2001

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>40,756,381</u>
Total Direct Legal Debt Limitation		46,756,381
Total of all County Debt Outstanding ³	\$ 19,174,100	
Less:		
Revenue and General Obligation Bonds and Notes (self-supporting)	12,202,600	
Available Equity in Debt Service Funds as of December 31, 2001	<u>245,411</u>	
Total Net Indebtedness (voted and unvoted) subject to direct debt limitation		<u>6,726,089</u>
Direct Legal Debt Margin		<u>\$ 40,030,292</u>
Unvoted Debt Limitation (subject to 1% of County assessed valuation)	\$ 19,302,552	
Total Net Indebtedness (unvoted - subject to the 1% legal debt limitation)	<u>6,726,089</u>	
Total Unvoted Legal Debt Margin		<u>\$ 12,576,463</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 Refer to: "Note 16 - Long Term Obligations" and "Note 18 - Note Transactions" in the Notes to the General Purpose 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	Ratio of Total Debt Service to General Governmental Expenditures
2001	\$ 530,000	\$ 595,963	\$ 1,125,963	\$ 101,161,068	1.11%
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%

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 Real, Personal and Utility Property (i)	Certified Commercial Bank Deposits (ii)	Valuation of ² Construction (iii)	Total ² Permits Issued (iii)
2001	\$ 2,139,719,597	\$ 630,634,000	\$ 41,904,244	1,227
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

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, 2001

<u>Name of Taxpayer</u>	<u>Assessed Value</u>	<u>Percent of Total Assessed Value</u>
Navistar International Corporation	\$ 17,340,420	0.96%
Simon Capital Limited Partnership	6,567,070	0.37%
Gordon Food Service, Inc.	5,613,110	0.31%
Glimcher Properties Limited Partnership	4,994,590	0.28%
Emro Marketing Company (SSA)	4,443,280	0.25%
Allied SSR Shopping Centers I, LLC.	3,193,340	0.18%
Thrifty Findlay, Inc. (Meijer)	2,980,780	0.17%
Aldi Incorporated	2,710,270	0.15%
AOT, Inc.	2,278,850	0.13%
Hufford, Michael K. & Sherry L.	<u>2,159,970</u>	<u>0.12%</u>
Subtotal	52,281,680	2.92%
All Others	<u>1,746,026,740</u>	<u>97.08%</u>
Total Assessed Valuation	<u>\$ 1,798,308,420</u>	<u>100.00%</u>

Source: Clark County Auditor

CLARK COUNTY, OHIO
Principal Taxpayers
Tangible Personal Property Tax
December 31, 2001

Name of Taxpayer	Assessed Value	Percent of Total Assessed Value
Navistar International	\$ 40,970,830	16.19%
Yotek, Inc.	8,638,160	3.41%
Cooper Cameron Corporation	5,802,160	2.29%
Speedway Superamerica	5,532,170	2.19%
Coilplus Ohio, Inc.	5,417,370	2.14%
Clark Landmark, Inc.	4,696,070	1.86%
Robbins & Myers, Inc.	3,971,580	1.57%
Eby Brown Company LP	3,744,980	1.48%
Cascade Corporation	3,441,850	1.36%
Jeff Wyler Springfield, Inc.	<u>3,043,300</u>	<u>1.20%</u>
Subtotal	85,258,470	33.69%
All Others	<u>167,823,227</u>	<u>66.31%</u>
Total Assessed Valuation	<u>\$ 253,081,697</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		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	
2001/2002*	\$ 98,644	54,783	55.54%	6,087	6.17%	60,870	61.71%	90,660		
2000/2001	98,253	70,018	71.26%	6,925	7.05%	76,943	78.31%	52,886		
1999/2000	96,446	84,225	87.33%	20,760	21.52%	104,985	108.85%	31,576		
1998/1999	71,259	58,908	82.67%	34,250	48.06%	93,158	130.73%	40,115		
1997/1998	59,355	43,482	73.26%	10,972	18.49%	54,454	91.74%	62,014		
1996/1997	58,066	44,783	77.12%	6,609	11.38%	51,392	88.51%	57,113		
1995/1996	52,901	35,007	66.17%	5,366	10.14%	40,373	76.32%	50,439		
1994/1995	69,580	52,656	75.68%	6,429	9.24%	59,085	84.92%	37,911		
1993/1994	52,044	40,566	77.95%	10,590	20.35%	51,156	98.29%	27,416		
1992/1993	42,925	26,927	62.73%	1,912	4.45%	28,839	67.18%	26,528		

* - Represents February 2002 collections only.

Source: Clark County Auditor

CLARK COUNTY, OHIO

Demographic Statistics
as of December 31, 2001

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
2001	66,500	3,700	5.3%	4.3%	4.8%
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%

2001 Monthly Employment

Year	County Employed	County Unemployed	Unemployment Rate		
			County	Ohio	U.S
January	65,000	4,400	6.3%	4.0%	4.2%
February	65,600	3,600	5.3%	3.9%	4.2%
March	66,100	3,200	4.6%	3.9%	4.3%
April	66,300	3,300	4.7%	4.1%	4.5%
May	66,500	3,300	4.8%	4.2%	4.4%
June	66,800	3,900	5.5%	4.3%	4.6%
July	67,300	4,300	6.0%	4.3%	4.6%
August	67,300	3,600	5.0%	4.4%	4.9%
September	66,200	3,800	5.4%	4.4%	5.0%
October	67,000	3,400	4.9%	4.6%	5.4%
November	67,000	3,700	5.2%	4.7%	5.6%
December	66,700	3,900	5.5%	4.8%	5.8%

Source: Ohio Bureau of Employment Services

CLARK COUNTY, OHIOTax Revenues by Source
Last Ten Fiscal Years

Year	General Property Tax	Tangible ¹ Personal Property Tax	Property Transfer Tax	County Sales Tax	Total
2001	\$ 2,502,324	\$ 473,521	\$ 436,038	\$ 11,911,495	\$ 15,323,378
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

2001 County Sales Tax includes \$6,159 1/2 Historical Society Tax

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

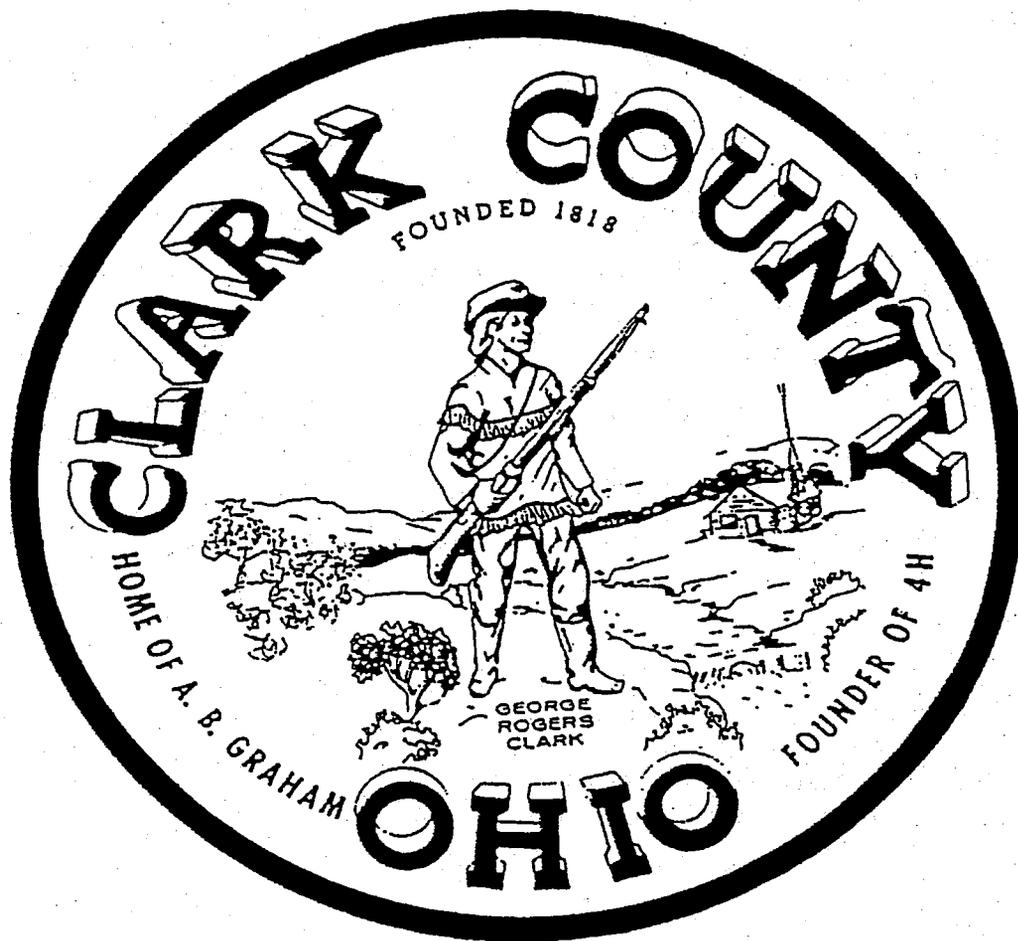
1999 County Sales Tax includes \$6,186 1/2 Historical Society Tax

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

JIM PETRO, AUDITOR OF STATE

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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
SEPTEMBER 10, 2002