



**Auditor of State  
Betty Montgomery**



**FINANCIAL CONDITION  
CLARK COUNTY**

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**FINANCIAL CONDITION  
CLARK COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2002**

<b>Federal Grantor/ Pass Through Grantor Program Title</b>	<b>Pass Through Entity Number</b>	<b>Federal CFDA Number</b>	<b>Disbursements</b>	<b>Non - Cash Disbursements</b>
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>				
<b>(Passed Through Ohio Department of Education)</b>				
Nutrition Cluster: Food Distribution: Juvenile Treatment Center	N/A	10.550		\$3,459
National School Breakfast Program: Juvenile Treatment Center	069997-05-PU 02	10.553	7,627	
	069997-05-PU 03	10.553	12,112	
Total National School Breakfast Program			<u>19,739</u>	
National School Lunch Program: Juvenile Treatment Center	069997-04-PU 02	10.555	18,345	
	069997-04-PU 03	10.555	11,646	
Total National School Lunch Program			<u>29,991</u>	
<b>Total U.S. Department of Agriculture/Nutrition Cluster</b>			<u>49,730</u>	<u>3,459</u>
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>				
<b>(Passed Through Ohio Department of Development)</b>				
Small Cities Community Development Block Grant	BN-02-012-1	14.228	14,100	
	BF-01-012-1	14.228	38,000	
	BF-02-012-1	14.228	3,800	
<b>Total U.S. Department of Housing and Urban Development</b>			<u>55,900</u>	
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>				
<b>(Passed Through Ohio Department of Justice)</b>				
Local Law Enforcement Block Grant	2001-LB-BX-3840	16.592	387	
COPS Grant	95-CC-WX-0470	16.710	31,258	
Violence Against Women Formula Grant	2000-WF-VA2-8310	16.588	9,128	
	2001-WF-VA2-8310	16.588	26,255	
Total Violence Against Women Formula Grant			<u>35,383</u>	
<b>(Passed Through Office of the Ohio Attorney General)</b>				
Victims Crime Assistance Grant Program	2001VACHE048X	16.575	36,365	
	2001VACHE048	16.575	9,022	
	2002VACHE048	16.575	29,196	
	2003VACHE048	16.575	7,879	
<b>Total Victims Crime Assistance Grant Program</b>			<u>82,462</u>	
<b>(Passed Through Ohio Department of Public Safety)</b>				
State of Ohio Domestic Preparedness Equipment	J529	16.007	38,552	
<b>Total U.S. Department of Justice</b>			<u>188,042</u>	

FINANCIAL CONDITION  
CLARK COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2002  
(Continued)

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements	Non - Cash Disbursements
<b><u>U.S. DEPARTMENT OF LABOR</u></b>				
<b>(Passed Through Ohio Department of Jobs &amp; Family Services)</b>				
Workforce Investment Act - Adult			212,088	
Workforce Investment Act - Adult Administrative			31,011	
Workforce Investment Act - Adult Total	N/A	17.258	243,099	
Workforce Investment Act - Dislocated Worker			652,283	
Workforce Investment Act - Dislocated Worker Administrative			49,102	
Workforce Investment Act - Dislocated Worker Total	N/A	17.259	701,385	
Workforce Investment Act - Youth			367,782	
Workforce Investment Act - Youth Administrative			23,493	
Workforce Investment Act - Youth Total	N/A	17.260	391,275	
<b>Total U.S. Department of Labor</b>			1,335,759	
<b><u>U.S. DEPARTMENT OF FEDERAL EMERGENCY MANAGEMENT</u></b>				
<b>(Passed Through Ohio Department of Public Safety)</b>				
Emergency Management Assistance	J732	83.552	26,474	
	J733	83.552	4,195	
<b>Total U.S. Department of Public Safety</b>			30,669	
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>				
<b>(Passed Through Ohio Department of Mental Retardation and Developmental Disabilities)</b>				
Social Services Block Grant	FY02	93.667	91,743	
	FY03		32,031	
Total Social Services Block Grant			123,774	
Rehabilitation Medicaid	FY00	93.778	2,036,299	
<b>Total U.S. Department of Health and Human Services</b>			2,160,073	
<b>Total Expenditures of Federal Awards</b>			\$3,820,173	\$3,459

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

**FINANCIAL CONDITION  
CLARK COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDING DECEMBER 31, 2002**

**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 – NUTRITION CLUSTER**

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, 2002, 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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**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT 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 Street  
Springfield, Ohio 45501

We have audited the accompanying financial statements of Clark County (the County) as of and for the year ended December 31, 2002, and have issued our report thereon dated June 27, 2003. 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 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 no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to the management of the County in a separate letter dated June 27, 2003.

**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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting 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 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we 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 June 27, 2003.

Board of Clark County Commissioners  
Clark County Auditor  
Clark County Treasurer  
Independent Accountants' Report on Compliance and on  
Internal Control Required by *Government Auditing Standards*  
Page 2

This report is intended for the information and use of the audit committee, management, the 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.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

June 27, 2003



## **Auditor of State Betty Montgomery**

### **INDEPENDENT ACCOUNTANTS' REPORT 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  
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, 2002. 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, Clark 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, 2002. However, 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 June 27, 2003.

#### **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.

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**Internal Control Over Compliance  
(Continued)**

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses. However, we noted one matter involving the internal control over federal compliance that does not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 27, 2003.

**Schedule of Federal Awards Expenditures**

We have audited the general-purpose financial statements of the County as of and for the year ended December 31, 2002, and have issued our report thereon dated June 27, 2003. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of federal awards expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

This report is intended for the information and use of the audit committee, management, the 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.



**Betty Montgomery**  
Auditor of State

June 27, 2003

**FINANCIAL CONDITION  
CLARK COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 §.505  
FOR THE YEAR ENDED DECEMBER 31, 2002**

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

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Workforce Investment Act: CFDA #17.258 - Adult CFDA #17.259 - Dislocated Worker CFDA #17.260 - Youth  CFDA #93.778 – Rehabilitation Medicaid
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

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

None

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

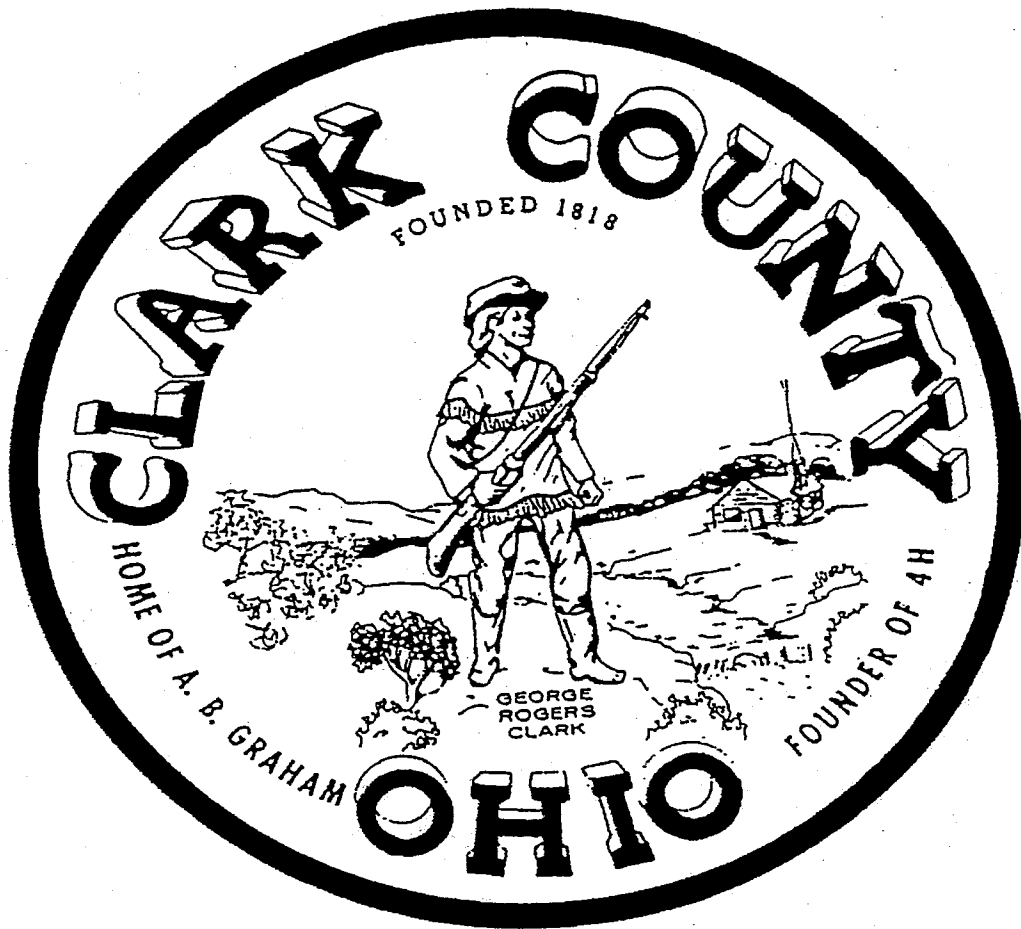
None

**FINANCIAL CONDITION  
CLARK COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
OMB CIRCULAR A -133 §.315 (b)  
FOR THE YEAR ENDED DECEMBER 31, 2002**

<u>Finding Number</u>	<u>Finding Summary</u>	Fully <u>Corrected</u> ?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No <u>Longer</u> Valid; <b><i>Explain:</i></b>
2001-60312-001	<b>Ohio Rev. Code, Section 117.28</b> – Finding for Recovery for public money collected but unaccounted for in the amount of \$306.84.	No	The Clark County Prosecutor's Office is in the process of taking action on the Finding.
2001-60312-002	Internal control weaknesses in the tax pre-payment program.	Partially	Various segregation of duties implemented, including opening of mail

# CLARK COUNTY, OHIO



COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED  
December 31, 2002

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, 2002

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





CLARK COUNTY

FOUNDED 1818

HOME OF A. B. GRAHAM

FOUNDER OF 4H

GEORGE  
ROGERS  
CLARK

OHIO

**CLARK COUNTY, OHIO**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

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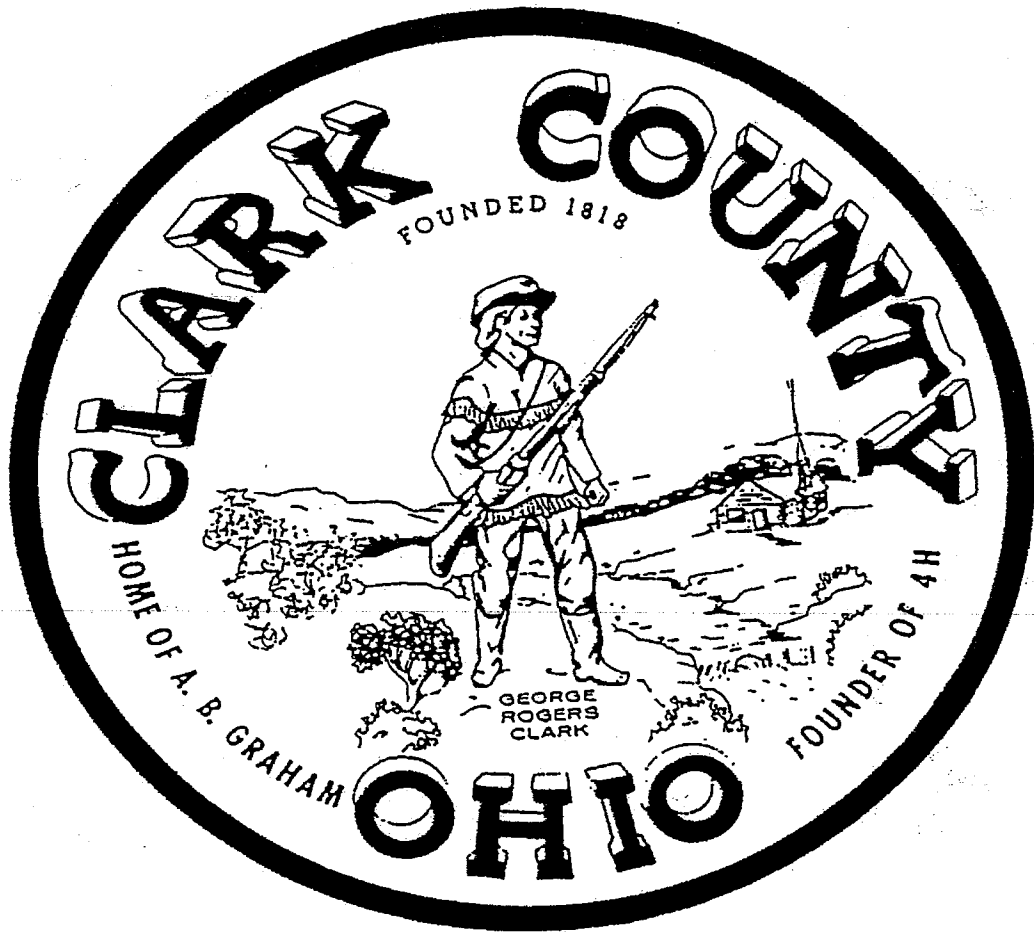
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CLARK COUNTY

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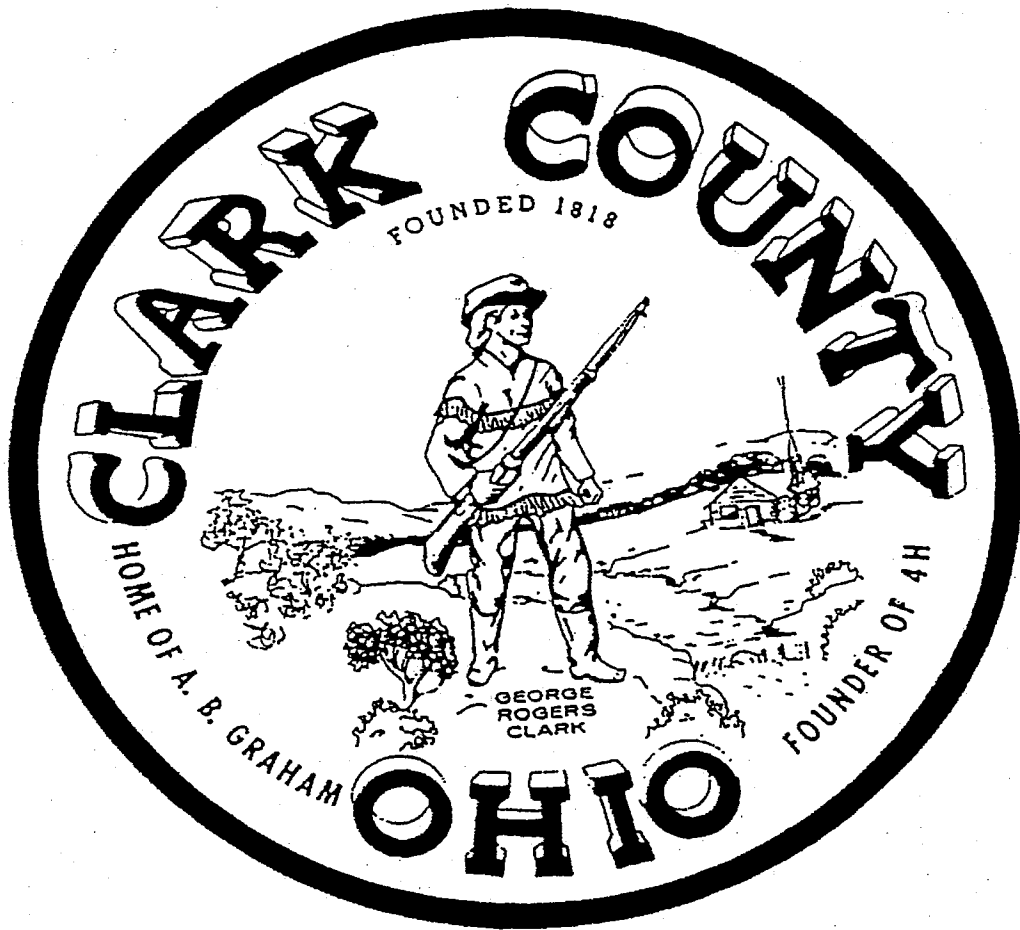
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# INTRODUCTORY



# SECTION

# GEORGE A. SODDERS

**Auditor of Clark County**

*OHIO - The Heart of It All!*

**Directors**

Sandra Schinkle

**Fiscal Services**

Robert Vanderhorst

**Assessment**

**Administration**

June 27, 2003

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

I am pleased to present the Comprehensive Annual Financial Report (CAFR) for Clark County, Ohio. This report provides full disclosure of the financial operations of Clark County for the fiscal year ended December 31, 2002. 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 of 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 independent accountants report, 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 187,000 acres of farmland comprising 790 farms. The average farm consists of 237 acres with cash receipts of \$83,546. 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, 4.3% have less than a ninth grade education, while 39.7% are high school graduates. In addition, 9.5% have a Bachelor's degree and 5.4% have a graduate or professional degree. There are 50 public schools with a total enrollment of 24,314 students and 1,675 classroom teachers. The teacher-pupil ratio is 19:1 with a per pupil expenditure of \$6,339. The graduation rate is 82.6%.

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 2003**

The County's civilian labor force averaged 70,100 during 2002, while employment averaged 65,100 with an unemployment rate average of 7.1% compared to Ohio's 5.7% rate of unemployment. Total employment in all industries covered under Ohio's Unemployment Compensation law was 52,991 during the third quarter of 2002 consisting of 9,558 in manufacturing, 10,481 in wholesale and retail trade, and 10,393 in services. State and local governments employed 7,037 workers.

According to Outlook 2003, 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 continues replacing buildings, construction employment will remain strong throughout 2003 and beyond.

### **MAJOR INITIATIVES**

#### Major Initiatives 2002

Current and Future Year's Projects:

Intergovernmental Cooperation – Comprehensive Economic Development Agreements (CEDA) are the result of over three 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 of Springfield Township are permitted without the requirement for annexation.

Heritage Center Annex – The County has received a grant award for \$2.5 million from Ohio Art & Sports Facilities Commission (OA&SFC), 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-foot of floor space designed to house the static/large displays of agricultural and industrial equipment. In addition to the \$2.5 million noted above, the County received \$1.0 million in 2003 from the OA&SFC for roof repairs, window replacements and exhibition enhancements.

Sewer and Water Projects – The County continues to move forward with the planning and design/development of public sewer systems to serve several trailer parks along Dayton Road and eventual adjacent residential areas.

In addition, the County intends to complete the construction of the West Enon Estates Sewer System to provide residential sewer to 218 homes to meet State EPA and County Health Department regulations. Finally, the County, acting on behalf of the City of Springfield, has obtained 90% of the requisite easements over which the Southern Interceptor Sewer will be laid. Among other things, the Southern Interceptor Sewer will allow for the development of over 225 acres of commercial/industrial property adjacent to Interstate I-70. At build out, their development is projected to create an additional \$5.0 million tax base per year. The County began bidding the project in late 2002 to be completed by late 2004.

Human Services – The Clark County Department of Job and Family Services in 2002 responded to the increased needs of employees who were displaced by their employers. The number of county residents seeking job placement assistance in our Workplus center increased every month. The department is taking notice of the potential impact that any State of Ohio budgetary changes will have on our available resources.

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 May 2003, 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.

Assurant Group – moved its Springfield operations across town to a new \$20 million facility and tripled 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 are diverse, but mostly are office and clerical positions, with an hourly wage ranging from \$7.75 to \$10 per hour.

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 for the park. When built out, the tract is estimated to create between 500-700 jobs. Park-675 development is scheduled for summer/fall 2003.

New Family Aquatic Center – A \$17 million plan for improvements to parks, recreation and green space call for a new family aquatic center, new 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 city and state resources of \$3.92 million.

Ford Visteon Plant – Visteon Corp., a “spin off” Ford Motor Company, is expected to move into Springfield Industrial Park, bringing 50 to 60 jobs that pay \$19 to \$20 an hour. The company makes fuel tanks and supplies Ford Motor Co. and General Motors. The building will be 60,000 square feet with the potential to double space in the future. Visteon will make a \$15 million investment in manufacturing machinery and equipment, pending formal approval of state and local incentives. The plant could open this fall.

## **ACCOUNTING SYSTEM**

The County's accounting records are maintained on a cash basis. For financial reporting purposes, the accounting records for all Governmental, Expendable, and Agency Funds are converted to the modified accrual basis, whereby revenues are recognized when measurable and available within the business cycle (within 31 days after year end), and expenditures are recognized when the related fund liability is incurred. The accounting records for the Proprietary Funds and Nonexpendable Trust Funds are converted to the accrual basis, whereby revenues are recognized when goods and services are measurable and earned, and expenditures are recognized as incurred.

## **BUDGETARY CONTROLS**

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

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

## **INTERNAL CONTROL**

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

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

## **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, 2002 and the amount and percentage of increases and decreases in relation to prior year revenues.

Revenues:	2002 Amount	Percent of Total	Increase (Decrease) From 2001	Percent of Increase (Decrease)
Taxes	\$ 15,563,842	14.28%	(124,340)	(0.79)%
Permissive Sales Taxes	17,727,306	16.27%	5,683,655	47.19%
Intergovernmental	52,094,009	47.80%	(4,871,972)	(8.55)%
Charges for Services	9,804,437	9.00%	(3,385,243)	(25.67)%
Licenses and Permits	411,791	0.38%	(24,670)	(5.65)%
Fees, Fines and Forfeitures	1,384,919	1.27%	(119,399)	(7.94)%
Special Assessments	27,588	0.03%	(32,741)	(54.27)%
Investment Income	1,244,266	1.14%	(2,410,696)	(65.96)%
Other Revenue	<u>10,713,798</u>	<u>9.83%</u>	<u>6,704,292</u>	167.21%
Total Revenues	<u>\$ 108,971,956</u>	<u>100.00%</u>	<u>1,418,886</u>	1.32%

Reasons for significant changes in revenues are:

The increase in Permissive Sales Taxes is due to the collection of an additional .5% tax for Parks and Recreation and other capital projects within the County.

In general, all other revenues of the County have remained stagnant with relatively no growth, and in most cases a decline 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, 2002 and the amount and percentage of increases and decreases in relation to prior year expenditures.

Expenditures:	2002 Amount	Percent of Total	Increase (Decrease) From 2001	Percent of Increase (Decrease)
Current:				
General government:				
Legislative and Executive	\$ 5,534,122	4.89%	661,915	13.59%
Judicial	7,456,921	6.59%	331,109	4.65%
Public Safety	14,862,697	13.14%	1,478,819	11.05%
Public Works	10,653,343	9.42%	1,417,747	15.35%
Health	21,540,640	19.06%	1,202,192	5.91%
Human Services	41,161,159	36.41%	720,314	1.78%
Conservation and Recreation	6,413,701	5.67%	4,855,112	311.51%
Capital Outlay	4,275,513	3.78%	1,209,404	39.44%
Debt Service:				
Principal Retirement	565,000	0.50%	22,869	4.22%
Interest and Fiscal Charges	<u>606,948</u>	<u>0.54%</u>	<u>9,495</u>	1.59%
Total Expenditures	<u>\$ 113,070,044</u>	<u>100.00%</u>	<u>11,908,976</u>	11.77%

Reasons for significant changes in expenditures are:

In general, all functions of expenditures within the County have increased. This is due in large part to salary increase of 3% and health insurance costs increasing approximately 27% County-wide.

**Public Safety:** The Sheriff's department has increases due to an increase of the number of contracts with local entities, which increases all costs within the department.

**Public Works and Capital Outlay:** Increase is due to new projects that were started and completed in 2002.

**Conservation and Recreation:** the increase in expenditures is attributable to the reclassification of the Parks and Recreation Fund from a Special Revenue Fund to an Agency Fund.

**General Fund Balance:** The fund balance of the general fund decreased by 16.25% in 2002 from the December 31, 2001 adjusted balance. The \$1,962,686 decrease resulted in a fund balance of \$10,112,211 as of December 31, 2002.

## **PROPRIETARY OPERATIONS**

**Enterprise operations:** The County's enterprise operations are comprised of two separate activities: Water and Sewer. Enterprise revenues increased \$114,083 during 2002 to \$4,506,296. The enterprise funds operating loss decreased by \$275,536, from a loss of \$(340,076) to a loss of \$(64,540), with a resulting net loss of \$(279,593). The enterprise net working capital was positive at \$1,231,679 as of December 31, 2002.

The County maintains enterprise facilities and equipment with a net book value of \$17,084,468. 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 three expendable trust funds, two nonexpendable trust funds, and fifteen agency funds.

## **DEBT ADMINISTRATION**

During fiscal year 2002, the County retired short-term debt of \$9,215,000 and reissued \$7,950,000 of one-year notes for various County projects. Long-term bond debt had a net increase of \$762,800 as a result of two new bond issues and principal payments. The County's two new bond issues were in the amount of \$1,320,000 and \$4,165,000. The \$1,320,000 was a new to be used for the payment of the principal of and interest on the County's outstanding \$1,250,000 Human Services Complex Building Improvement Note, Series 2002, which matured on November 12, 2002. The \$4,165,000 bonds were issued for the purpose of refunding at a lower interest cost (a) the entire \$1,975,000 principal amount of the County's Human Services Building Improvement Bonds, Series 1992, dated as of August 15, 1992, that are stated to mature in each of the years from 2003 through 2010 and 2012, and (b) the entire \$1,910,000 principal amount of the County's Human Services Building Improvement Bonds, Series 1996, dated as of May 1, 1996, that are stated to mature in each of the years from 2003 through 2010 and 2015. The County retired principal on long-term debt in the amount of \$877,400.

At December 31, 2002, The County's overall debt margin was \$45,655,634 and the unvoted debt margin was \$13,396,968. 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, 2002, 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 2002 totaled \$2,092,602. The average daily balance was \$59,430,975 with an average daily weighted yield of 3.52 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 \$122,394,530. 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, 2002, by Auditor of State, Betty Montgomery.

### **CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Clark County, Ohio for its comprehensive annual financial report for the fiscal year ended December 31, 2001. This was the second consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

## 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:

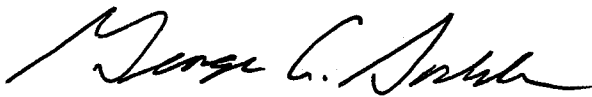
Stephen T. Metzger, Clark County Treasurer

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 Betty Montgomery'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, 2002.

Sincerely,



George A. Soddors  
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, 2001

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



President

Executive Director



**CLARK COUNTY, OHIO**  
Elected Officials  
as of December 31, 2002

---

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
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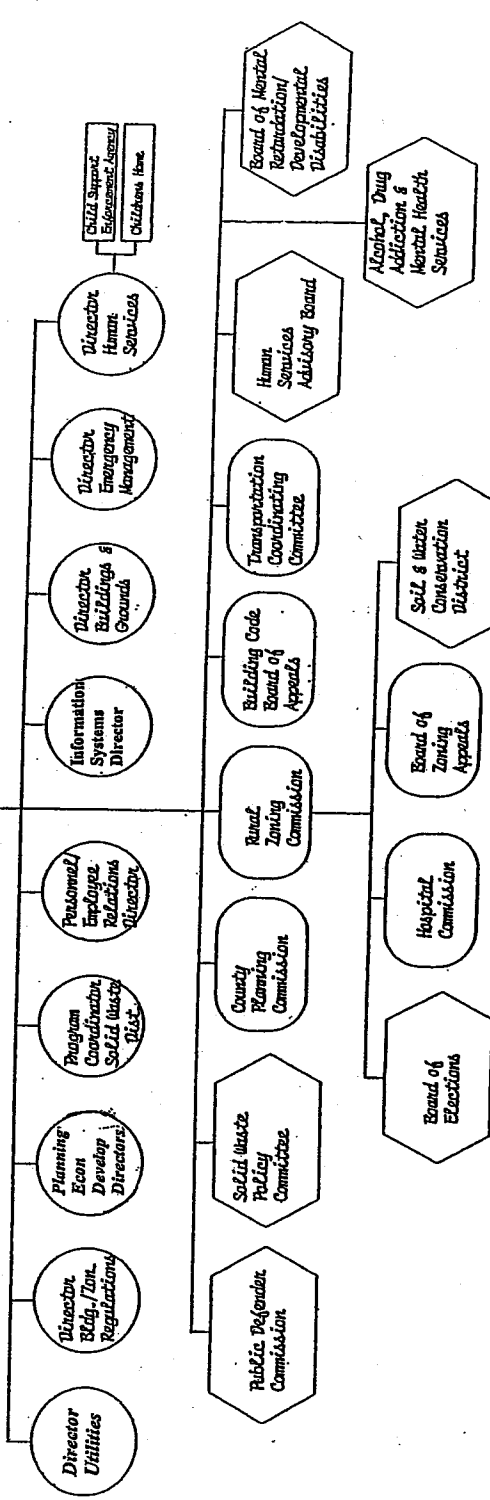
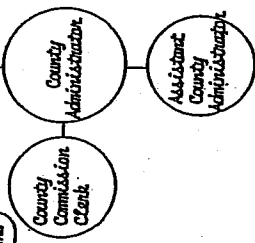
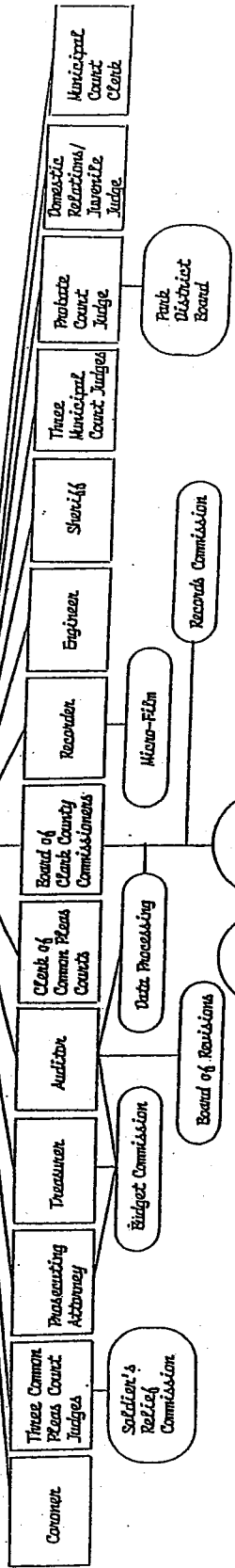
Second District Court of Appeals	Honorable William H. Wolff, Jr. Honorable James A. Brogan Honorable Mike Fain Honorable Thomas A. Grady Honorable Fred N. Young	Judge Judge Judge Judge Judge
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Common Pleas Court	<i>General Division</i> Honorable Gerald Lorig Honorable Richard O'Neill Honorable Thomas Capper	Judge Judge 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

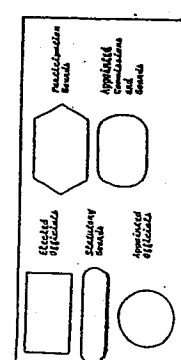
ELECTORATE



- Joint Appointed Boards with Other Jurisdictions
- Transportation Coordinating Committee
  - Springfield Municipal Airport Landing Board
  - Children's Services Board
  - Library Board
  - County Board of Health

- Other Citizen Advisory Boards
- Building Code Study Committee
  - Community Improvement Corporation of Springfield
  - Industrial Development Steering Committee
  - Miami Valley Council on Aging
  - Code and Regulations Study Committee
  - 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



# FINANCIAL



# SECTION



**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT**

Clark County  
Board of County Commissioners  
Clark County Auditor  
Clark County Treasurer  
Clark County Administration Building  
50 East Columbia Street  
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, 2002, as listed in the table of contents. These general-purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit. We did not audit the financial statements of TAC Industries, Inc. or the Housing Connection of Clark County, the County's only discretely presented component units. Those financial statements were audited by other auditors whose reports 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 reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 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 provides a reasonable basis for our opinion.

In our opinion, based on our report and the reports 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, 2002, and the results of its operations and the cash flows of its proprietary fund types and nonexpendable trust funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2003 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.

One First National Plaza / 130 W. Second St. / Suite 2040 / Dayton, OH 45402  
Telephone: (937) 285-6677 (800) 443-9274 Fax: (937) 285-6688  
[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

Clark County  
Independent Accountants' Report  
Page 2

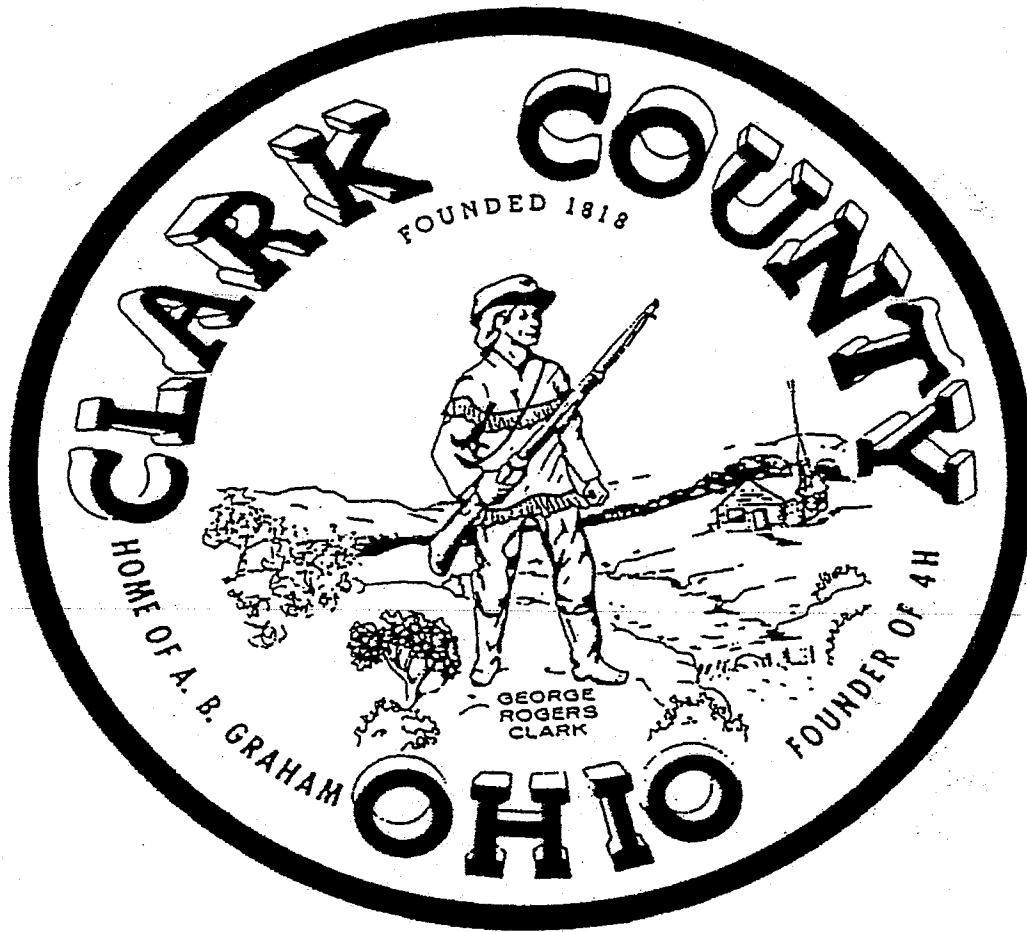
The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for additional analysis and are not a required part of the general-purpose financial statements. We subjected this information to the auditing procedures applied in the audit of the general-purpose financial statements. In our opinion, it is fairly stated 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.



**Betty Montgomery**  
Auditor of State

June 27, 2003



**CLARK COUNTY, OHIO**  
 Combined Balance Sheet - All Fund Types and Account Groups  
 and All Discretely Presented Component Units  
 December 31, 2002

	GOVERNMENTAL FUND TYPES			
	General	Special Revenue	Debt Service	Capital Projects
<b>ASSETS AND OTHER DEBITS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 9,214,842	16,527,247	175,716	2,844,724
Cash and Cash Equivalents in Segregated Accounts	-	501,360	-	-
Cash and Cash Equivalents with Fiscal and Escrow Agents	-	-	366	136,955
Investments in Segregated Accounts	-	-	-	-
Net Receivables:				
Taxes	-	-	-	-
Permissive Sales Tax	2,379,065	-	-	-
Accounts	173,026	574,482	-	-
Special Assessments	-	-	-	-
Accrued Interest	121,074	988	-	-
Taxes to be Collected for Other Governments	-	-	-	-
Due from Other Funds	4,575,246	13,025,005	-	-
Due from Other Governments	687,159	19,079,948	-	290,064
Materials and Supplies Inventory	86,390	109,739	-	-
Prepaid Items	22,674	14,047	-	-
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	\$ 17,259,476	49,832,816	176,082	3,271,743

See accompanying notes to the general purpose financial statements.

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPES	ACCOUNT GROUPS		TOTALS	COMPONENT UNITS		TOTALS
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Obligations	Primary Government (Memorandum Only)	TAC Industries	Housing Connection of Clark County	Reporting Entity (Memorandum Only)
2,953,841	231,458	18,886,300	-	-	50,834,128	-	-	50,834,128
314,636	-	2,525,500	-	-	3,341,496	174,905	160,333	3,676,734
145,671	-	-	-	-	282,992	-	-	282,992
-	-	-	-	-	-	514,349	43,591	557,940
-	-	14,171,056	-	-	14,171,056	-	-	14,171,056
-	-	-	-	-	2,379,065	-	-	2,379,065
562,670	-	198,726	-	-	1,508,904	231,922	930	1,741,756
-	-	1,718,763	-	-	1,718,763	-	-	1,718,763
-	-	367	-	-	122,429	-	-	122,429
-	-	81,678,428	-	-	81,678,428	-	-	81,678,428
-	-	-	-	-	17,600,251	-	-	17,600,251
-	-	4,703,231	-	-	24,760,402	-	-	24,760,402
113,561	-	-	-	-	309,690	357,430	-	667,120
365	-	-	-	-	37,086	19,469	493	57,048
26,312	-	-	-	-	26,312	-	-	26,312
-	-	-	-	-	-	1,000	-	1,000
-	-	-	-	-	-	-	75	75
17,084,468	-	-	56,814,493	-	73,898,961	382,395	1,295,296	75,576,652
-	-	-	-	175,716	175,716	-	-	175,716
-	-	-	-	13,688,174	13,688,174	-	-	13,688,174
<u>21,201,524</u>	<u>231,458</u>	<u>123,882,371</u>	<u>56,814,493</u>	<u>13,863,890</u>	<u>286,533,853</u>	<u>1,681,470</u>	<u>1,500,718</u>	<u>289,716,041</u>

(Continued)

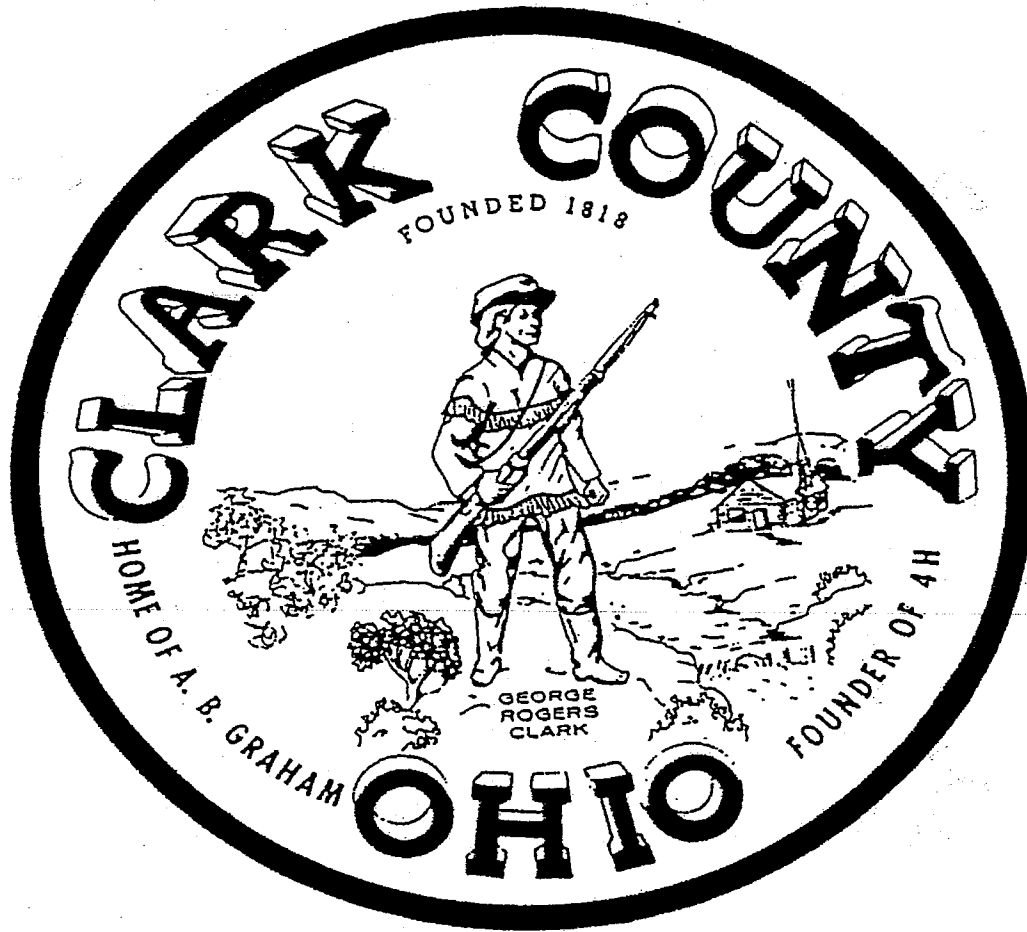


**CLARK COUNTY, OHIO**  
 Combined Balance Sheet - All Fund Types and Account Groups  
 and All Discretely Presented Component Units  
 December 31, 2002  
 (Continued)

	GOVERNMENTAL FUND TYPES			
	General	Special Revenue	Debt Service	Capital Projects
<b>LIABILITIES, EQUITY AND OTHER CREDITS:</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ 290,257	2,568,172	-	360,552
Accrued Wages and Benefits	870,953	2,252,063	-	-
Accrued Compensated Absences	38,112	98,094	-	-
Retainage Payable	-	-	-	136,955
Due to Other Funds	-	-	-	-
Due to Other Governments	-	-	-	-
Deferred Grant	-	-	-	-
Accrued and Withheld Taxes	-	-	-	-
Accrued Expenses	-	-	-	-
Security Deposits	-	-	-	-
Custodial Accounts	-	-	-	-
Line of Credit	-	-	-	-
Deferred Revenue	5,947,943	31,165,168	-	150,042
Undistributed Monies	-	-	-	-
Matured Interest Payable	-	-	366	-
Accrued Interest Payable	-	-	-	-
Notes Payable	-	170,000	-	4,110,000
Claims Payable	-	-	-	-
OPWC Loan Payable	-	-	-	-
Issue II Loans Payable	-	-	-	-
General Obligation Bonds Payable	-	-	-	-
Unamortized Charge - Refunding Issue	-	-	-	-
<b>Total Liabilities</b>	<u>7,147,265</u>	<u>36,253,497</u>	<u>366</u>	<u>4,757,549</u>
<b>Equity and Other Credits:</b>				
Investment in General Fixed Assets	-	-	-	-
Contributed Capital	-	-	-	-
Retained Earnings:				
Unreserved	-	-	-	-
Net Assets:				
Temporarily Restricted	-	-	-	-
Unreserved	-	-	-	-
Fund Balance:				
Reserved for:				
Encumbrances	714,023	1,869,662	-	1,891,004
Inventory	86,390	109,739	-	-
Nonexpendable Trust Funds	-	-	-	-
Prepaid Items	22,674	14,047	-	-
Unreserved	<u>9,289,124</u>	<u>11,585,871</u>	<u>175,716</u>	<u>(3,376,810)</u>
<b>Total Equity (Deficit) and Other Credits</b>	<u>10,112,211</u>	<u>13,579,319</u>	<u>175,716</u>	<u>(1,485,806)</u>
<b>Total Liabilities, Equity and Other Credits</b>	<u>\$ 17,259,476</u>	<u>49,832,816</u>	<u>176,082</u>	<u>3,271,743</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	
157,338	-	1,923	-	-	3,378,242	69,958	-	3,448,200
99,306	-	-	-	1,592,275	4,814,597	46,519	-	4,861,116
120,785	-	-	-	4,501,615	4,758,606	35,014	-	4,793,620
145,671	-	-	-	-	282,626	-	-	282,626
-	-	17,600,251	-	-	17,600,251	-	-	17,600,251
-	-	82,160,108	-	-	82,160,108	-	-	82,160,108
-	-	-	-	-	-	-	444,596	444,596
-	-	-	-	-	-	11,473	-	11,473
-	-	-	-	-	-	-	3,410	3,410
-	-	-	-	-	-	-	12,033	12,033
-	-	-	-	-	-	14,340	-	14,340
-	-	-	-	-	-	-	4	4
-	-	-	-	-	37,263,153	42,710	-	37,305,863
-	-	23,835,169	-	-	23,835,169	-	-	23,835,169
-	-	-	-	-	366	-	-	366
25,024	-	-	-	-	25,024	-	-	25,024
2,420,000	-	-	-	-	6,700,000	-	441,128	7,141,128
-	54,756	-	-	-	54,756	-	-	54,756
288,800	-	-	-	-	288,800	-	-	288,800
287,500	-	-	-	-	287,500	-	-	287,500
3,585,400	-	-	-	7,770,000	11,355,400	-	-	11,355,400
(87,764)	-	-	-	-	(87,764)	-	-	(87,764)
<u>7,042,060</u>	<u>54,756</u>	<u>123,597,451</u>	<u>-</u>	<u>13,863,890</u>	<u>192,716,834</u>	<u>220,014</u>	<u>901,171</u>	<u>193,838,019</u>
-	-	-	56,814,493	-	56,814,493	-	-	56,814,493
10,756,991	-	-	-	-	10,756,991	-	-	10,756,991
3,402,473	176,702	-	-	-	3,579,175	-	-	3,579,175
-	-	-	-	-	-	-	75,000	75,000
-	-	-	-	-	-	1,461,456	524,547	1,986,003
-	-	-	-	-	4,474,689	-	-	4,474,689
-	-	-	-	-	196,129	-	-	196,129
-	-	74,787	-	-	74,787	-	-	74,787
-	-	-	-	-	36,721	-	-	36,721
-	-	210,133	-	-	17,884,034	-	-	17,884,034
<u>14,159,464</u>	<u>176,702</u>	<u>284,920</u>	<u>56,814,493</u>	<u>-</u>	<u>93,817,019</u>	<u>1,461,456</u>	<u>599,547</u>	<u>95,878,022</u>
<u>21,201,524</u>	<u>231,458</u>	<u>123,882,371</u>	<u>56,814,493</u>	<u>13,863,890</u>	<u>286,533,853</u>	<u>1,681,470</u>	<u>1,500,718</u>	<u>289,716,041</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, 2002

	GOVERNMENTAL FUND TYPES				FIDUCIARY FUND TYPES	TOTALS
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	(Memorandum Only)
<b>REVENUES:</b>						
Taxes	\$ 3,177,882	12,385,960	-	-	-	15,563,842
Permissive Sales Taxes	17,727,306	-	-	-	-	17,727,306
Intergovernmental	4,553,536	44,066,284	-	3,474,189	34,093	52,128,102
Charges for Services	4,161,161	5,643,276	-	-	-	9,804,437
Licenses and Permits	19,948	330,683	-	61,160	-	411,791
Fees, Fines and Forfeitures	789,044	595,875	-	-	-	1,384,919
Special Assessments	-	19,529	-	8,059	-	27,588
Investment Income	1,232,755	11,511	-	-	1,822	1,246,088
Other Revenue	2,139,047	7,458,205	433,167	683,379	91,134	10,804,932
<b>Total Revenues</b>	<b>33,800,679</b>	<b>70,511,323</b>	<b>433,167</b>	<b>4,226,787</b>	<b>127,049</b>	<b>109,099,005</b>
<b>EXPENDITURES:</b>						
Current:						
General Government:						
Legislative and Executive	3,937,754	1,596,368	-	-	-	5,534,122
Judicial	7,247,602	209,319	-	-	-	7,456,921
Public Safety	10,718,742	4,143,955	-	-	-	14,862,697
Public Works	4,207,920	6,445,423	-	-	-	10,653,343
Health	401,385	21,139,255	-	-	-	21,540,640
Human Services	565,910	40,595,249	-	-	49,234	41,210,393
Conservation and Recreation	5,725,516	688,185	-	-	-	6,413,701
Capital Outlay	-	3,388	-	4,272,125	-	4,275,513
Debt Service:						
Principal Retirement	-	-	565,000	-	-	565,000
Interest and Fiscal Charges	-	9,050	363,390	234,508	-	606,948
<b>Total Expenditures</b>	<b>32,804,829</b>	<b>74,830,192</b>	<b>928,390</b>	<b>4,506,633</b>	<b>49,234</b>	<b>113,119,278</b>
Excess (Deficit) of Revenues Over/ (Under) Expenditures	995,850	(4,318,869)	(495,223)	(279,846)	77,815	(4,020,273)
<b>OTHER FINANCING SOURCES (USES):</b>						
Proceeds from Refunding Bonds	-	-	4,165,000	-	-	4,165,000
Proceeds from G.O. Bonds	-	-	-	1,320,000	-	1,320,000
Refunding Bond Premium	-	-	70,846	-	-	70,846
Operating Transfers-In	267,829	2,829,636	2,505,895	3,163,049	-	8,766,409
Operating Transfers-Out	(3,226,365)	(1,395,764)	(2,080,367)	(2,063,913)	-	(8,766,409)
G.O. Bond Issuance Costs	-	-	-	(50,010)	-	(50,010)
Payment to Refunded Bond Escrow Agent	-	-	(4,235,846)	-	-	(4,235,846)
<b>Total Other Financing Sources (Uses)</b>	<b>(2,958,536)</b>	<b>1,433,872</b>	<b>425,528</b>	<b>2,369,126</b>	<b>-</b>	<b>1,269,990</b>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(1,962,686)	(2,884,997)	(69,695)	2,089,280	77,815	(2,750,283)
Fund Balance (Deficit), Beginning of Year	12,074,897	16,464,316	245,411	(3,575,086)	88,289	25,297,827
Fund Balance (Deficit), End of Year	\$ 10,112,211	13,579,319	175,716	(1,485,806)	166,104	22,547,544

See accompanying notes to the general purpose financial statements.

**CLARK COUNTY, OHIO**  
 Combined Statement of Revenues, Expenditures and Changes in Fund Balances  
 - Budget and Actual - Budgetary (Non-GAAP) Basis - All Governmental Fund Types  
 For the Year Ended December 31, 2002

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	Revised Budget	Actual	Variance Favorable/ (Unfavorable)	Revised Budget	Actual	Variance Favorable/ (Unfavorable)
<b>REVENUES:</b>						
Taxes	\$ 3,249,556	3,177,882	(71,674)	12,629,734	12,385,960	(243,774)
Permissive Sales Tax	16,550,000	17,448,427	898,427	-	-	-
Intergovernmental	4,568,774	4,386,337	(182,437)	48,240,437	46,609,325	(1,631,112)
Charges for Services	4,070,279	4,233,863	163,584	5,094,577	5,342,206	247,629
Licenses and Permits	11,800	11,704	(96)	288,516	330,683	42,167
Fees, Fines and Forfeitures	662,914	733,731	70,817	597,694	622,089	24,395
Special Assessments	-	-	-	20,244	19,530	(714)
Investment Income	1,750,800	2,074,340	323,540	31,900	13,200	(18,700)
Other Revenue	1,986,462	2,131,499	145,037	7,796,946	7,294,893	(502,053)
<b>Total Revenues</b>	<b>32,850,585</b>	<b>34,197,783</b>	<b>1,347,198</b>	<b>74,700,048</b>	<b>72,617,886</b>	<b>(2,082,162)</b>
<b>EXPENDITURES:</b>						
<b>Current:</b>						
<b>General Government:</b>						
Legislative and Executive	4,989,930	4,172,588	817,342	2,032,441	1,683,222	349,219
Judicial	7,626,233	7,271,114	355,119	1,296,172	226,915	1,069,257
Public Safety	10,999,565	10,839,791	159,774	6,360,468	4,459,169	1,901,299
Public Works	5,351,419	4,771,922	579,497	8,194,236	6,870,032	1,324,204
Health	486,379	402,378	84,001	23,173,593	21,256,083	1,917,510
Human Services	632,272	585,253	47,019	43,682,268	42,825,119	857,149
Conservation and Recreation	5,745,936	5,726,436	19,500	1,194,090	859,225	334,865
Capital Outlay	-	-	-	-	-	-
<b>Debt Service:</b>						
Principal Retirement	-	-	-	335,000	335,000	-
Interest and Fiscal Charges	-	-	-	6,000	3,650	2,350
<b>Total Expenditures</b>	<b>35,831,734</b>	<b>33,769,482</b>	<b>2,062,252</b>	<b>86,274,268</b>	<b>78,518,415</b>	<b>7,755,853</b>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(2,981,149)	428,301	3,409,450	(11,574,220)	(5,900,529)	5,673,691
<b>OTHER FINANCING SOURCES (USES):</b>						
Proceeds of Notes	-	-	-	100,000	100,000	-
Proceeds of Bonds	-	-	-	-	-	-
Advances-In	-	-	-	160,000	160,000	-
Operating Transfers-In	125,000	267,829	142,829	3,760,444	2,829,637	(930,807)
Advances-Out	-	-	-	-	-	-
Operating Transfers-Out	(3,385,872)	(3,226,366)	159,506	(1,462,050)	(1,295,764)	166,286
<b>Total Other Financing Sources (Uses)</b>	<b>(3,260,872)</b>	<b>(2,958,537)</b>	<b>302,335</b>	<b>2,558,394</b>	<b>1,793,873</b>	<b>(764,521)</b>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(6,242,021)	(2,530,236)	3,711,785	(9,015,826)	(4,106,656)	4,909,170
Fund Balance, Beginning of Year	9,392,342	9,392,342	-	12,772,058	12,772,058	-
Prior Year Encumbrances Appropriated	1,044,559	1,044,559	-	3,782,568	3,782,568	-
<b>Fund Balances, End of Year</b>	<b>\$ 4,194,880</b>	<b>7,906,665</b>	<b>3,711,785</b>	<b>7,538,800</b>	<b>12,447,970</b>	<b>4,909,170</b>

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)
-	-	-	-	-	-	15,879,290	15,563,842	(315,448)
-	-	-	-	-	-	16,550,000	17,448,427	898,427
-	-	-	6,026,138	3,323,226	(2,702,912)	58,835,349	54,318,888	(4,516,461)
-	-	-	-	-	-	9,164,856	9,576,069	411,213
-	-	-	10,000	61,160	51,160	310,316	403,547	93,231
-	-	-	-	-	-	1,260,608	1,355,820	95,212
-	-	-	5,564	8,058	2,494	25,808	27,588	1,780
-	-	-	-	-	-	1,782,700	2,087,540	304,840
<u>472,385</u>	<u>433,167</u>	<u>(39,218)</u>	<u>800,941</u>	<u>602,738</u>	<u>(198,203)</u>	<u>11,056,734</u>	<u>10,462,297</u>	<u>(594,437)</u>
<u>472,385</u>	<u>433,167</u>	<u>(39,218)</u>	<u>6,842,643</u>	<u>3,995,182</u>	<u>(2,847,461)</u>	<u>114,865,661</u>	<u>111,244,018</u>	<u>(3,621,643)</u>
-	-	-	-	-	-	7,022,371	5,855,810	1,166,561
-	-	-	-	-	-	8,922,405	7,498,029	1,424,376
-	-	-	-	-	-	17,360,033	15,298,960	2,061,073
-	-	-	-	-	-	13,545,655	11,641,954	1,903,701
-	-	-	-	-	-	23,659,972	21,658,461	2,001,511
-	-	-	-	-	-	44,314,540	43,410,372	904,168
-	-	-	-	-	-	6,940,026	6,585,661	354,365
-	-	-	10,954,883	7,350,453	3,604,430	10,954,883	7,350,453	3,604,430
3,335,000	2,570,000	765,000	4,355,000	4,355,000	-	8,025,000	7,260,000	765,000
<u>582,385</u>	<u>438,757</u>	<u>143,628</u>	<u>76,000</u>	<u>75,360</u>	<u>640</u>	<u>664,385</u>	<u>517,767</u>	<u>146,618</u>
<u>3,917,385</u>	<u>3,008,757</u>	<u>908,628</u>	<u>15,385,883</u>	<u>11,780,813</u>	<u>3,605,070</u>	<u>141,409,270</u>	<u>127,077,467</u>	<u>14,331,803</u>
<u>(3,445,000)</u>	<u>(2,575,590)</u>	<u>869,410</u>	<u>(8,543,240)</u>	<u>(7,785,631)</u>	<u>757,609</u>	<u>(26,543,609)</u>	<u>(15,833,449)</u>	<u>10,710,160</u>
2,745,000	1,580,000	(1,165,000)	3,853,000	3,921,592	68,592	6,698,000	5,601,592	(1,096,408)
-	-	-	1,269,990	1,269,990	-	1,269,990	1,269,990	-
-	-	-	-	-	-	160,000	160,000	-
900,000	925,895	25,895	1,151,000	667,082	(483,918)	5,936,444	4,690,443	(1,246,001)
-	-	-	(160,000)	(160,000)	-	(160,000)	(160,000)	-
-	-	-	<u>(230,915)</u>	<u>(168,313)</u>	<u>62,602</u>	<u>(5,078,837)</u>	<u>(4,690,443)</u>	<u>388,394</u>
<u>3,645,000</u>	<u>2,505,895</u>	<u>(1,139,105)</u>	<u>5,883,075</u>	<u>5,530,351</u>	<u>(352,724)</u>	<u>8,825,597</u>	<u>6,871,582</u>	<u>(1,954,015)</u>
200,000	(69,695)	(269,695)	(2,660,165)	(2,255,280)	404,885	(17,718,012)	(8,961,867)	8,756,145
245,411	245,411	-	1,901,155	1,901,155	-	24,310,966	24,310,966	-
-	-	-	957,295	957,295	-	5,784,422	5,784,422	-
<u>445,411</u>	<u>175,716</u>	<u>(269,695)</u>	<u>198,285</u>	<u>603,170</u>	<u>404,885</u>	<u>12,377,376</u>	<u>21,133,521</u>	<u>8,756,145</u>

**CLARK COUNTY, OHIO**  
 Combined Statement of Revenues, Expenses and Changes in Fund  
 Equity - All Proprietary Fund Types, Nonexpendable Trust Funds  
 and All Discretely Presented Component Units  
 For the Year Ended December 31, 2002

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE
	Enterprise	Internal Service	Nonexpendable Trust
<b>Operating Revenues:</b>			
Charges for Services	\$ 4,503,425	560,752	-
Investment Income	-	-	5,360
Other Operating Revenues	<u>2,871</u>	<u>-</u>	<u>455</u>
Total Operating Revenues	<u>4,506,296</u>	<u>560,752</u>	<u>5,815</u>
<b>Operating Expenses:</b>			
Personnel Services	1,386,793	-	-
Contractual Services	1,119,674	9,096	-
Claims	-	513,748	-
Materials and Supplies	1,365,395	-	2,042
Other Expenses	198,469	216	-
Depreciation	<u>500,505</u>	<u>-</u>	<u>-</u>
Total Operating Expenses	<u>4,570,836</u>	<u>523,060</u>	<u>2,042</u>
Operating Income (Loss)	<u>(64,540)</u>	<u>37,692</u>	<u>3,773</u>
<b>Non-Operating Revenues (Expenses):</b>			
Grants	54,242	-	-
Other Non-Operating Revenues	-	-	-
Unrealized Loss on Investments	-	-	-
Loss on Sale of Fixed Assets	-	-	-
Loss on Sale of Investments	-	-	-
Interest Expense and Fiscal Charges	<u>(269,295)</u>	<u>-</u>	<u>-</u>
Total Non-Operating Revenues (Expenses)	<u>(215,053)</u>	<u>-</u>	<u>-</u>
Net Income (Loss)	(279,593)	37,692	3,773
<b>Add:</b>			
Depreciation on Fixed Assets Acquired by Contributed Capital	211,821	-	-
Retained Earnings/Fund Balance/Net Assets, Beginning of Year, as restated	<u>3,470,245</u>	<u>139,010</u>	<u>115,043</u>
Retained Earnings/Fund Balance/ Net Assets, End of Year	\$ <u>3,402,473</u>	<u>176,702</u>	<u>118,816</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	
5,064,177	2,158,062	123,612	7,345,851
5,360	21,322	3,142	29,824
<u>3,326</u>	<u>124,016</u>	<u>31,922</u>	<u>159,264</u>
<u>5,072,863</u>	<u>2,303,400</u>	<u>158,676</u>	<u>7,534,939</u>
1,386,793	1,344,739	31,872	2,763,404
1,128,770	108,454	-	1,237,224
513,748	-	-	513,748
1,367,437	524,004	30,166	1,921,607
198,685	358,722	9,467	566,874
<u>500,505</u>	<u>104,819</u>	<u>44,114</u>	<u>649,438</u>
<u>5,095,938</u>	<u>2,440,738</u>	<u>115,619</u>	<u>7,652,295</u>
<u>(23,075)</u>	<u>(137,338)</u>	<u>43,057</u>	<u>(117,356)</u>
54,242	-	42,653	96,895
-	-	75,000	75,000
-	(47,059)	-	(47,059)
-	(3,002)	-	(3,002)
-	(38,447)	-	(38,447)
<u>(269,295)</u>	<u>(28)</u>	<u>(18,156)</u>	<u>(287,479)</u>
<u>(215,053)</u>	<u>(88,536)</u>	<u>99,497</u>	<u>(204,092)</u>
(238,128)	(225,874)	142,554	(321,448)
211,821	-	-	211,821
<u>3,724,298</u>	<u>1,687,330</u>	<u>456,993</u>	<u>5,868,621</u>
<u>3,697,991</u>	<u>1,461,456</u>	<u>599,547</u>	<u>5,758,994</u>



**CLARK COUNTY, OHIO**  
 Combined Statement of Cash Flows -  
 All Proprietary Fund Types, Nonexpendable Trust Funds  
 and All Discretely Presented Component Units  
 For the Year Ended December 31, 2002

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE
	Enterprise	Internal Service	Nonexpendable Trust
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Cash Received from Customers	\$ 4,774,547	560,752	-
Cash Paid for Employees Salaries and Benefits	(1,358,070)	-	-
Cash Paid to Suppliers	(2,775,614)	(65,513)	(2,200)
Cash Paid for Claims and Charges	-	(458,992)	-
Other Operating Revenues	3,279	-	455
Other Operating Expenses	(217,510)	-	-
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>426,632</u>	<u>36,247</u>	<u>(1,745)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>			
Grants	84,512	-	-
Capital Contributions	-	-	-
Proceeds from Notes	2,420,000	-	-
Proceeds from Long-Term Debt and Line of Credit	-	-	-
Repayment of Long-Term Debt	-	-	-
Interest Paid on Long-Term Debt	-	-	-
Acquisition and Construction of Capital Assets	(1,285,217)	-	-
Interest Paid on G.O. Notes	(45,319)	-	-
Interest Paid on G.O. Bonds	(204,858)	-	-
Interest Paid	-	-	-
Principal Paid on G.O. Notes	(1,520,000)	-	-
Principal Paid on Issue II Loans	(25,000)	-	-
Principal Paid on OPWC Loans	(15,200)	-	-
Principal Paid on G.O. Bonds	(272,200)	-	-
<b>Net Cash Provided (Used) by Capital and Related Financing Activities</b>	<u>(863,282)</u>	<u>-</u>	<u>-</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Proceeds from Redemption of Certificate of Deposit Interest	-	-	5,062
<b>Net Cash Provided by Investing Activities</b>	<u>-</u>	<u>-</u>	<u>5,062</u>
Increase (Decrease) in Cash and Cash Equivalents	(436,650)	36,247	3,317
Cash and Cash Equivalents, Beginning of Year	<u>3,850,798</u>	<u>195,211</u>	<u>115,132</u>
Cash and Cash Equivalents, End of Year	\$ <u>3,414,148</u>	<u>231,458</u>	<u>118,449</u>
<b>Reconciliation of Cash and Cash Equivalents per Combined Balance Sheet to Cash and Cash Equivalents, End of Year, per Statement of Cash Flows:</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 2,953,841	231,458	18,886,300
Cash and Cash Equivalents in Segregated Accounts	314,636	-	2,525,500
Cash and Cash Equivalents with Fiscal and Escrow Agents	145,671	-	-
Less: Expendable Trust and Agency Cash and Cash Equivalents	<u>-</u>	<u>-</u>	<u>(21,293,351)</u>
Cash and Cash Equivalents, End of Year per Statement of Cash Flows	\$ <u>3,414,148</u>	<u>231,458</u>	<u>118,449</u>

See accompanying notes to the general purpose financial statements.

TOTALS	COMPONENT UNITS		TOTALS
Primary Government (Memorandum Only)	TAC Industries	Housing Connection of Clark County	Reporting Entity (Memorandum Only)
5,335,299	2,394,174	120,674	7,850,147
(1,358,070)	(1,318,313)	-	(2,676,383)
(2,843,327)	(833,015)	(25,850)	(3,702,192)
(458,992)	-	-	(458,992)
3,734	27,483	50	31,267
<u>(217,510)</u>	<u>(262,297)</u>	<u>(9,467)</u>	<u>(489,274)</u>
<u>461,134</u>	<u>8,032</u>	<u>85,407</u>	<u>554,573</u>
84,512	-	164,125	248,637
-	-	75,000	75,000
2,420,000	-	-	2,420,000
-	-	275,098	275,098
-	-	(93,546)	(93,546)
-	-	(18,156)	(18,156)
(1,285,217)	(83,303)	(415,458)	(1,783,978)
(45,319)	-	-	(45,319)
(204,858)	-	-	(204,858)
-	(28)	-	(28)
(1,520,000)	-	-	(1,520,000)
(25,000)	-	-	(25,000)
(15,200)	-	-	(15,200)
<u>(272,200)</u>	<u>-</u>	<u>-</u>	<u>(272,200)</u>
<u>(863,282)</u>	<u>(83,331)</u>	<u>(12,937)</u>	<u>(959,550)</u>
-	33,901	20,962	54,863
<u>5,062</u>	<u>21,322</u>	<u>3,142</u>	<u>29,526</u>
<u>5,062</u>	<u>55,223</u>	<u>24,104</u>	<u>84,389</u>
(397,086)	(20,076)	96,574	(320,588)
<u>4,161,141</u>	<u>194,981</u>	<u>63,759</u>	<u>4,419,881</u>
<u>3,764,055</u>	<u>174,905</u>	<u>160,333</u>	<u>4,099,293</u>
22,071,599	-	-	22,071,599
2,840,136	174,905	160,333	3,175,374
145,671	-	-	145,671
<u>(21,293,351)</u>	<u>-</u>	<u>-</u>	<u>(21,293,351)</u>
<u>3,764,055</u>	<u>174,905</u>	<u>160,333</u>	<u>4,099,293</u>

(Continued)

**CLARK COUNTY, OHIO**  
 Combined Statement of Cash Flows -  
 All Proprietary Fund Types, Nonexpendable Trust Funds  
 and All Discretely Presented Component Units  
 For the Year Ended December 31, 2002  
 (Continued)

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE
	Enterprise	Internal Service	Nonexpendable Trust
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	\$ (64,540)	37,692	3,773
Adjustment to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities			
Depreciation	500,505	-	-
Interest Reported as Operating Income	-	-	(5,360)
Changes in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	125,859	-	-
Decrease in Due From Other Funds	-	216	-
Decrease in Materials and Supplies Inventory	(38,964)	-	-
(Increase) in Prepaid Items	(365)	-	-
Decrease in Deposits	-	-	-
(Decrease) in Accounts Payable	(260,615)	(1,608)	(158)
Increase in Accrued Wages & Benefits	34,217	-	-
Increase (Decrease) in Accrued Compensated Absences	(8,815)	-	-
Increase in Accrued Expenses	-	-	-
Increase in Accrued Rent	-	-	-
Increase in Security Deposits	-	-	-
(Decrease) in Custodial Accounts	-	-	-
Increase in Retainage Payable	139,350	-	-
(Decrease) in Claims Payable	-	(53)	-
Net Cash Provided (Used) by Operating Activities	\$ 426,632	36,247	(1,745)

Noncash Items:

TAC Industries, Inc., a component unit, has unrealized loss in investments of \$79,767 at December 31, 2002.

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	
(23,075)	(137,338)	43,057	(117,356)
500,505	104,819	44,114	649,438
(5,360)	(21,322)	(3,142)	(29,824)
125,859	239,875	(182)	365,552
216	-	-	216
(38,964)	(158,043)	-	(197,007)
(365)	(108)	(6,287)	(6,760)
-	-	1,000	1,000
(262,381)	(42,514)	-	(304,895)
34,217	8,202	-	42,419
(8,815)	18,224	-	9,409
-	-	3,410	3,410
-	6,102	-	6,102
-	-	3,437	3,437
-	(9,865)	-	(9,865)
139,350	-	-	139,350
(53)	-	-	(53)
<u>461,134</u>	<u>8,032</u>	<u>85,407</u>	<u>554,573</u>



## CLARK COUNTY, OHIO

Notes to the General Purpose Financial Statements  
December 31, 2002

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### **NOTE 1 – REPORTING ENTITY**

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

A reporting entity is comprised of the primary government, component units and other Organizations that are included to ensure that the financial statements of the County are not misleading. The primary government consists of all funds, departments, boards and agencies that are not legally separate from the County. For Clark County, this includes the Children's Services Board, the Board of Mental Retardation and Developmental Disabilities (MRDD), the 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, 2002

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**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, 2002

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**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, 2002

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**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 fund types, expendable trust funds and the agency 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 and non-expendable trust 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, 2002

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**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. The modified accrual basis of accounting is followed for the governmental, expendable trust and agency funds. Under this basis, revenues are recognized in the accounting period when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means that the revenue 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 6) 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 7), 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, 2002, and delinquent property taxes, whose availability is indeterminable and which are intended to finance 2002 operations, have also been recorded as deferred revenue.

**CLARK COUNTY, OHIO**  
Notes to the General Purpose Financial Statements  
December 31, 2002

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**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.

The County is required by state law to adopt annual budgets for all funds, except fiduciary funds specifically exempted by statute. 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. Listed below are the major steps of the budget preparation process:

**Tax Budget:**

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

**CLARK COUNTY, OHIO**  
Notes to the General Purpose Financial Statements  
December 31, 2002

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**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 2002.

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., personnel & fringes, operating expenses, capital asset expense, debt service, etc.) The allocation of appropriations among departments and objects within a fund may be modified during the year only by a resolution of the Commissioners.

**CLARK COUNTY, OHIO**  
Notes to the General Purpose Financial Statements  
December 31, 2002

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**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 2002, 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 2002. 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, 2002.

**CLARK COUNTY, OHIO**  
Notes to the General Purpose Financial Statements  
December 31, 2002

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**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 2002 amounted to \$1,232,755. The special revenue, expendable trust and nonexpendable trust funds also earned interest in the amounts of \$11,511, \$1,822 and \$5,360, 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, 2002, 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, 2002

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**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

**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 2002, 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.



**CLARK COUNTY, OHIO**  
Notes to the General Purpose Financial Statements  
December 31, 2002

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

**K. 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.

**L. 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.

**M. 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.

**N. 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, 2002

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

**O. 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.

**P. 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 – ACCOUNTABILITY**

The following funds have equity deficits as of December 31, 2002:

	<u>Deficit Fund Equity</u>
<u>Special Revenue Fund:</u>	
Human Services	56,010
IV-E Contract	99,876
 <u>Capital Projects Funds:</u>	
Permanent Improvement	1,435,341
MR/DD Capital	864,464

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.

**CLARK COUNTY, OHIO**  
Notes to the General Purpose Financial Statements  
December 31, 2002

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**NOTE 3 – ACCOUNTIBILITY (Continued)**

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 4 – BUDGETARY BASIS OF ACCOUNTING**

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

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

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures/expenses are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Outstanding year-end encumbrances are treated as expenditures/expenses (budget basis) rather than as a reservation of fund balance for governmental fund-types (GAAP basis). Material encumbrances are disclosed in the notes for proprietary fund types (GAAP basis).
4. Proceeds from and principal payments on short-term note obligations are reported on the operating statement (budget basis) rather than as balance sheet transactions (GAAP basis).
5. State statute requires short-term note debt to be repaid from the debt service fund (budget basis) as opposed to the fund that received the proceeds (GAAP basis). Debt service fund resources used to pay both principal and interest have been allocated accordingly.
6. Revenues and expenditures were not presented for non-budgeted funds (budget basis) but were recorded on the operating statement (GAAP basis).

**CLARK COUNTY, OHIO**  
Notes to the General Purpose Financial Statements  
December 31, 2002

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**NOTE 4 – BUDGETARY BASIS OF ACCOUNTING (Continued)**

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

	Excess (Deficiency) of Revenues & Other Financing Sources over Expenditures and Other (Uses)			
	General Fund	Special Revenue	Debt Service	Capital Projects
GAAP basis	\$(1,962,686)	(2,884,997)	(69,695)	2,089,280
Increase (decrease):				
Due to revenues	397,104	2,106,563	-	(231,605)
Due to expenditures	(964,653)	(3,688,223)	(2,080,367)	(7,274,180)
Due to other financing sources and uses	<u>(1)</u>	<u>360,001</u>	<u>2,080,367</u>	<u>3,161,225</u>
Budget basis	\$ <u>(2,530,236)</u>	<u>(4,106,656)</u>	<u>(69,695)</u>	<u>(2,255,280)</u>

**NOTE 5 – DEPOSITS AND INVESTMENTS**

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

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

Inactive monies may be deposited or invested in the following securities:

1. United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or security issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market-value of the securities subject to the repurchase agreement must exceed the principal value-of-the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;

**CLARK COUNTY, OHIO**  
Notes to the General Purpose Financial Statements  
December 31, 2002

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**NOTE 5 – DEPOSITS AND INVESTMENTS (Continued)**

4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurers investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible-institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed five percent of the County's total average portfolio; and;
10. Bankers acceptances for a period not to exceed 270 days and in amount not to exceed ten percent of the County's total average portfolio.

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

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

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

Deposits

At year-end, the carrying amount of the County's deposits was \$8,371,213 and the bank balance was \$9,999,511. Of the bank balance:

1. \$1,528,943 was covered by federal depository insurance,
2. \$1,900,000 was insured by a surety bond, and;
3. \$6,570,568 was uninsured and uncollateralized.

**CLARK COUNTY, OHIO**  
Notes to the General Purpose Financial Statements  
December 31, 2002

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**NOTE 5 – DEPOSITS AND INVESTMENTS (Continued)**

Investments

During 2002, 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 Farm Credit Bank 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  
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**NOTE 5 – DEPOSITS AND INVESTMENTS (Continued)**

	Category 3	Carrying/ Fair Value
Federal Farm Credit Bank Notes	\$ 2,092,843	\$ 2,251,134
Federal Home Loan Bank Notes	2,994,275	3,020,420
Federal National Mortgage Association (FNMA) Participation Certificates	5,103,636	5,135,270
Federal Home Loan Mortgage Corporation (FHLMC) Participation Certificates	11,513,316	11,659,408
Star Ohio	-	<u>24,021,171</u>
	<u>\$ 21,704,070</u>	<u>\$ 46,087,403</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	\$ 54,458,616	-
Investments:		
Federal Farm Credit Bank Notes	(2,251,134)	2,251,134
Federal National Mortgage Association (FNMA) Participation Certificates	(5,135,270)	5,135,270
Federal Home Loan Bank Notes (FHLB)	(3,020,420)	3,020,420
Federal Home Loan Mortgage Company (FHLMC) Participation Certificate	(11,659,408)	11,659,408
STAR Ohio	(24,021,171)	<u>24,021,171</u>
GASB Statement 3	<u>\$ 8,371,213</u>	<u>46,087,403</u>

**NOTE 6 – 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 2002 for real and public utility property taxes is for 2001 taxes and property tax revenue received during 2002 for tangible personal property (other than public utility) is for 2002 taxes.

The 2002 real property taxes are levied after October 1, 2002 on the assessed values as of January 1, 2002, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2002 real property taxes are collected in and intended to finance 2003.

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 2002 public utility property taxes became a lien December 31, 2001, are levied after October 1, 2002, and are collected in 2003 with real property taxes.

The 2002 tangible personal property taxes are levied after October 1, 2001, on the value as of December 31, 2001. Collections are made in 2002. Tangible personal property assessments are 25 percent of assessed valuations.

**CLARK COUNTY, OHIO**  
Notes to the General Purpose Financial Statements  
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**NOTE 6 – PROPERTY TAXES (Continued)**

The full tax rate for all County operations for the tax year 2002 was \$13.05 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2002 property tax receipts were based are as follows:

Real Property and Public Utility	\$1,798,490,050
Tangible Personal Property	235,629,206
Public Utility Tangible Personal Property	<u>88,329,480</u>
Total Assessed Value	<u>\$2,122,448,736</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, 2002.

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 2002 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 7 – 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  
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**NOTE 7 – 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 2002 amounted to \$17,727,306.

**NOTE 8 – RECEIVABLES**

Receivables at December 31, 2002 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	\$ 191,294
Title IV-D	61,275
Commissioners	224,054
Prosecutor's	5
Sheriff's Grants	210,057
Probate Court	<u>474</u>
Total General Fund	<u>687,159</u>

<u>Special Revenue Funds:</u>	
Human Services	9,862,668
Child Support Enforcement Agency	1,738,887
Children's Home Levy	3,232,982
Mediation Pilot Project	3,753
Mental Retardation/Developmental Disabilities	1,615,457
Permissive Motor Vehicle License Tax	2,474,090
Emergency Planning	50,766
LEAA Project	9,975
Victim Advocate Grant	12,144
Senior Citizen's Levy	60,757
Family Preservation Team Grant	18,290
Local Law Enforcement Block Grant	<u>179</u>
Total Special Revenue Funds	<u>19,079,948</u>

<u>Capital Projects Funds:</u>	
Heritage Center Project	<u>290,064</u>
Total Capital Projects Funds	<u>290,064</u>

<u>Expendable Trust Funds:</u>	
Children's Trust	<u>1,923</u>
Total Expendable Trust Funds	<u>1,923</u>

**CLARK COUNTY, OHIO**  
Notes to the General Purpose Financial Statements  
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**NOTE 8 – RECEIVABLES (Continued)**

Agency Funds:

Department of Rehabilitation Corrections	2,066
EMV Board	386,768
Health Department	88,359
Payroll Deduction	439
Workmen's Compensation	8,777
Other Governments	96,146
Township Gas	54,204
Undivided Tax Settlement	637,223
Local Government Fund	<u>3,427,326</u>
Total Agency Funds	<u>4,701,308</u>
 Total All Funds	 \$ <u>24,760,402</u>

**NOTE 9 – FIXED ASSETS**

A summary of the enterprise funds' fixed assets at December 31, 2002, follows:

Land	\$ 681,429
Buildings	4,479,286
Improvements	60,527
Machinery and equipment	1,993,442
Sewer and water lines	18,902,358
Construction in progress	<u>1,863,497</u>
Total fixed assets	27,980,539
Less accumulated depreciation	<u>(10,896,071)</u>
Net book value	\$ <u>17,084,468</u>

A summary of the changes in general fixed assets during 2002 follows:

	<u>Balance</u> <u>12/31/01</u>	<u>Additions</u>	<u>Retired</u>	<u>Balance</u> <u>12/31/02</u>
Land	\$ 2,686,043	-	-	2,686,043
Building	31,661,000	532,561	20,232	32,173,329
Improvements	9,842,147	-	-	9,842,147
Machinery and equipment	10,626,534	440,869	168,815	10,898,588
Construction in progress	-	<u>1,214,386</u>	-	<u>1,214,386</u>
Total fixed assets	\$ <u>54,815,724</u>	<u>2,187,816</u>	<u>189,047</u>	<u>56,814,493</u>

**CLARK COUNTY, OHIO**  
Notes to the General Purpose Financial Statements  
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**NOTE 10 – RISK MANAGEMENT**

**A. Self-Insurance Program:**

The County continues to manage its dental insurance on a self-insured basis. Managed Care of America (MCA), a third party administrator, processes the claims for the County. The County Commissioners have established a premium for dental insurance. The County pays a portion of the dental premium and employees are responsible for the balance of the dental premiums. Premiums are transferred from the individual funds where employees' salaries are paid to the Dental Internal Service fund. The County is billed their proportionate share of actual billings processed by MCA in the prior month. These payments are accounted for in the Dental Insurance Internal Service fund. The County also pays a fixed cost to MCA. Under the insurance program, the Internal Service fund provides coverage for up to a maximum of \$1,000 per individual per year. 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, 2002 to be \$54,756.

The changes in claims liability for 2002:

<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>
2001	\$ 34,452	483,099	462,742	54,809
2002	\$ 54,809	403,726	403,779	54,756

**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 2002, 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, 2002

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

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

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

The County has assumed the risk for individual claims up to a maximum of \$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. The claims liability of \$1,624,771 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 \$525,116. The minimum premium and charges for administering the program are presented on the balance sheet as due to other governments.

### **NOTE 11 – DEFINED BENEFIT RETIREMENT PLANS**

Clark County participates in the Ohio Public Employees Retirement System of Ohio (OPERS), a cost-sharing multiple-employer defined benefit pension plan. OPERS 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 Ohio 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) 222-6705 or 1-800-222-PERS (7377).

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 and public safety. The law enforcement classification consists of sheriffs, deputy sheriffs, and township police with an employee contribution rate of 10.1%. Public safety division members must contribute at 9%. For local government employer units the 2002 contribution rate was 13.55% of covered payroll. The 2002 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, 2002, 2001, and 2000 were \$6,600,347, \$6,423,374, and \$5,061,136, respectively. The full amount has been contributed for 2001 and 2000. 80.18 percent has been contributed for 2002 with the remainder being reported as a fund liability.

## CLARK COUNTY, OHIO

### Notes to the General Purpose Financial Statements

December 31, 2002

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#### **NOTE 12 – POSTEMPLOYMENT BENEFITS**

Ohio Public Employees Retirement System (OPERS) 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 OPERS is set aside for the funding of post retirement health care. The Ohio Revised Code provides statutory authority for employer contributions. The OPERS law enforcement program was separated into two divisions, law enforcement and public safety, with separate employee contribution rates and benefits. The 2002 employer contribution rate for local government employer units the rate was 13.55% of covered payroll and 5.00% was the portion used to fund health care for the year. For both the public safety and law enforcement divisions the 2002 employer rate was 16.70% and 5.00% was used to fund health care.

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

**Actuarial Review:** The following assumptions and calculations were based on the System's latest Actuarial Review as of December 31, 2001.

**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 2001 was 8.00%.

**Active Employee Total Payroll:** An annual increase of 4.00% 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 4.00% base increase, were assumed to range from 0.50% to 6.30%.

**Health Care:** Health care costs were assumed to increase 4.00% annually.

OPEBs are advance-funded on an actuarially determined basis. The number of active contributing participants was 402,041. The portion of County's contributions that were used to fund postemployment benefits was \$2,367,778. \$11.6 billion represents the actuarial value of the Retirement System's net assets available for OPEB at December 31, 2001. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$16.4 billion and \$4.8 billion, respectively.

In December 2001, the Board adopted the Health Care "Choices" Plan in its continuing effort to respond to the rise in the cost of health care. The Choices Plan will be offered to all persons newly hired under OPERS after January 1, 2003, with no prior service credit accumulated toward health care coverage. Choices, as the name suggests, will incorporate a cafeteria approach, offering a more broad range of health care options. The Plan uses a graded scale from ten to thirty years to calculate a monthly health care benefit. This is in contrast to the ten-year "cliff" eligibility standard for the present Plan.

**CLARK COUNTY, OHIO**

Notes to the General Purpose Financial Statements  
December 31, 2002

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

The benefit recipient will be free to select the option that best meets their needs. Recipients will fun health care costs in excess of their monthly health care benefit. The Plan will also offer a spending account feature, enabling the benefit recipient to apply their allowance toward specific medical expenses, much like a Medical Spending Account.

**NOTE 13 – 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 14 – 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 2002 totaled \$6,241. The leases are paid in full at December 31, 2002.

**NOTE 15 – LONG-TERM OBLIGATIONS**

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

	<u>Rate</u>	<u>12/31/01</u>	<u>Issued</u>	<u>Retired</u>	<u>12/31/02</u>
<u>General Long Term Obligations:</u>					
<u>General Obligation Bonds:</u>					
Human Services Building Improvement	5.63-5.7%	\$2,115,000	-	2,115,000	-
Human Services Building Refunding	3.00-4.25%	-	4,165,000	-	4,165,000
Clark County Improvement	2.4-5.55%	2,610,000	-	325,000	2,285,000
Human Services/CSEA Building Improvement	6.00%	2,010,000	-	2,010,000	-
Human Services Improvement	3.00-4.50%	-	<u>1,320,000</u>	<u>-</u>	<u>1,320,000</u>
Total General Obligations Bonds		<u>6,735,000</u>	<u>5,485,000</u>	<u>4,450,000</u>	<u>7,770,000</u>

**CLARK COUNTY, OHIO**

Notes to the General Purpose Financial Statements  
December 31, 2002

**NOTE 15 – LONG-TERM OBLIGATIONS (Continued)**

<u>Other Long-Term Obligations:</u>				
Accrued Wages and Benefits	1,106,709	485,566	-	1,592,275
Compensated Absences	4,464,665	36,950	-	4,501,615
Capital Leases Payable	<u>6,241</u>	<u>-</u>	<u>6,241</u>	<u>-</u>
Total Other Long-Term Obligations	<u>5,577,615</u>	<u>522,516</u>	<u>6,241</u>	<u>6,093,890</u>
Total General Long-Term Obligations	<u>12,312,615</u>	<u>6,007,516</u>	<u>4,456,241</u>	<u>13,863,890</u>
<u>Enterprise Fund Obligations:</u>				
<u>General Obligation Bonds:</u>				
Limecrest Sewer Construction	447,600	-	7,200	440,400
Southwest Sewer Construction	1,055,000	-	130,000	925,000
Medway/Crystal Lakes Bond	<u>2,355,000</u>	<u>-</u>	<u>135,000</u>	<u>2,220,000</u>
Total General Obligation Bonds	<u>3,857,600</u>	<u>-</u>	<u>272,200</u>	<u>3,585,400</u>
<u>Ohio Public Works Commission Loans:</u>				
Northridge Water Storage Tank	<u>304,000</u>	<u>-</u>	<u>15,200</u>	<u>288,800</u>
<u>Issue II Loans:</u>				
Southwest Treatment Plant	151,875	-	12,150	139,725
Southwest Treatment Plant II	<u>160,625</u>	<u>-</u>	<u>12,850</u>	<u>147,775</u>
Total Issue II Loans	<u>312,500</u>	<u>-</u>	<u>25,000</u>	<u>287,500</u>
<u>Other Long-Term Obligations:</u>				
Compensated Absences	113,172	7,613	-	120,785
Accrued Wages and Benefits	<u>24,697</u>	<u>7,799</u>	<u>-</u>	<u>32,496</u>
Total Other Long-Term Obligations	<u>137,869</u>	<u>15,412</u>	<u>-</u>	<u>153,281</u>
Total Enterprise Fund Obligations	<u>4,611,969</u>	<u>15,412</u>	<u>312,400</u>	<u>4,314,981</u>
Total Long-Term Obligations	<u>\$16,924,584</u>	<u>6,022,928</u>	<u>4,768,641</u>	<u>18,178,871</u>

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.

**CLARK COUNTY, OHIO**  
Notes to the General Purpose Financial Statements  
December 31, 2002

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**NOTE 15 – LONG-TERM OBLIGATIONS (Continued)**

Advance and Current Refunding Debt:

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

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

Enterprise Debt:

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

Conduit Debt:

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

At December 31, 2002, there were 54 series of Industrial Revenue Bonds, Healthcare Facilities Revenue Bonds, and Multifamily Housing Taxable Revenue Bonds outstanding. The aggregate principal amount payable for the 6 series issued after July 1, 1995 was \$78.105 million. The aggregate principal amount payable for the 48 series issued prior to July 1, 1995, could not be determined; however, their original issue amounts totaled \$78.505 million.

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

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



**CLARK COUNTY, OHIO**

Notes to the General Purpose Financial Statements  
December 31, 2002

**NOTE 15 – LONG-TERM OBLIGATIONS (Continued)**

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed one percent of the total assessed valuation of the County. The Code further provides that the total voted and 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, 2002 are an overall debt margin of \$45,655,634 and a limit on unvoted debt margin of \$13,396,968.

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>
2003					\$ 1,082,474
2004					1,069,428
2005					1,079,227
2006					1,072,078
2007					1,078,075
2008 – 2012					3,578,090
2013 – 2015					<u>590,207</u>
Total Principal and Interest					9,549,579
Less: Amount Representing Interest					<u>(1,779,579)</u>
Total Principal					\$ <u>7,770,000</u>
	<u>General</u>				
	Obligation	Issue II	OPWC		
<u>Enterprise Fund Obligations</u>	<u>Bonds</u>	<u>Loans</u>	<u>Loans</u>	<u>Total</u>	
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	471,345	25,000	15,200	511,545	
2008 – 2012	1,607,410	125,000	76,000	1,808,410	
2013 – 2017	662,730	37,500	76,000	776,230	
2018 – 2022	148,020	-	60,800	208,820	
2023 – 2027	147,855	-	-	147,855	
2028 – 2030	<u>88,685</u>	<u>-</u>	<u>-</u>	<u>88,685</u>	
Total Principal and Interest	5,007,295	287,500	288,800	5,583,595	
Less: Amount Representing Interest	<u>(1,421,895)</u>	<u>-</u>	<u>-</u>	<u>(1,421,895)</u>	
Total Principal	<u>\$3,585,400</u>	<u>287,500</u>	<u>288,800</u>	<u>4,161,700</u>	

**CLARK COUNTY, OHIO**  
Notes to the General Purpose Financial Statements  
December 31, 2002

**NOTE 16 – 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, 2002, as restated	\$10,671,120	297,692	10,968,812
Less: Current year Depreciation on Fixed Assets acquired by Contributed Capital	<u>(207,206)</u>	<u>(4,615)</u>	<u>(211,821)</u>
Contributed Capital, December 31, 2002	<u>\$10,463,914</u>	<u>293,077</u>	<u>10,756,991</u>

**NOTE 17 – 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.

	<u>Interest Rate</u>	<u>Outstanding 12/31/01</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding 12/31/02</u>
<b><u>Special Revenue Fund:</u></b>					
Combined Issue #2001-01	3.65%	\$ 100,000	-	100,000	-
Various Purpose Series 2002-3	2.51%	-	100,000	-	100,000
Various Purpose Series 2001	4.00%	135,000	-	135,000	-
Various Purpose Series 2002-1	4.16%	-	<u>70,000</u>	-	<u>70,000</u>
Total Special Revenue Funds		<u>235,000</u>	<u>170,000</u>	<u>235,000</u>	<u>170,000</u>
<b><u>Capital Projects Funds:</u></b>					
Vehicle Acquisition Note	3.75%	800,000	-	800,000	-
Various Purpose Series 2002-2	2.39%	-	880,000	-	880,000
Human Services Complex Note	3.35%	1,000,000	-	1,000,000	-
Human Services Building Improvement	2.06%	-	1,250,000	1,250,000	-
Combined Issue #2001-01	3.65%	1,275,000	-	1,275,000	-
Various Purpose Series 2001	4.00%	260,000	-	260,000	-
Various Purpose Series 2002-1	4.16%	-	215,000	-	215,000
Various Purpose Series 2002-3	2.51%	-	985,000	-	985,000
MRDD Series 2001	3.20%	2,355,000	-	2,355,000	-
MRDD Series 2002	2.23%	-	2,030,000	-	2,030,000
Court Perimeter Security	3.99%	120,000	-	120,000	-
Leffel Lane Reconstruction	3.90%	<u>400,000</u>	-	<u>400,000</u>	-
Total Capital Projects		<u>6,210,000</u>	<u>5,360,000</u>	<u>7,460,000</u>	<u>4,110,000</u>
<b><u>Enterprise Funds:</u></b>					
Combined Issue #2001-02	3.20%	1,220,000	-	1,220,000	-
Various Purpose Series 2002-3	2.51%	-	240,000	-	240,000
Combined Issue #2001-01	3.65%	300,000	-	300,000	-
Capital Improvement Series 2002	1.90%	-	<u>2,180,000</u>	-	<u>2,180,000</u>
Total Enterprise Funds		<u>1,520,000</u>	<u>2,420,000</u>	<u>1,520,000</u>	<u>2,420,000</u>
Total Notes Payable		<u>\$ 7,965,000</u>	<u>7,950,000</u>	<u>9,215,000</u>	<u>6,700,000</u>

**CLARK COUNTY, OHIO**

Notes to the General Purpose Financial Statements  
December 31, 2002

**NOTE 18 – INTERFUND TRANSACTIONS**

Interfund balances at December 31, 2002, 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	\$ <u>4,575,246</u>	<u>-</u>
Special Revenue Funds:		
Children's Home Levy	2,328,956	-
MRDD	7,731,153	-
Motor Vehicle Gas Tax	249,396	-
Senior Citizens Levy	996,737	-
Ditch Maintenance	<u>1,718,763</u>	<u>-</u>
Total Special Revenue Funds	<u>13,025,005</u>	<u>-</u>
Agency:		
Undivided Tax Settlement Fund	<u>-</u>	16,139,213
Local Government Fund	<u>-</u>	<u>1,461,038</u>
Total Agency Funds	<u>-</u>	<u>17,600,251</u>
Total All Funds	\$ <u>17,600,251</u>	<u>17,600,251</u>

**NOTE 19 – CONTRACTUAL COMMITMENTS**

The County has the following significant outstanding construction commitments, with approximate expenditures/expenses, at December 31, 2002:

<u>Project</u>	<u>Amount</u>
Heritage Center Annex	\$ 1,200,000
Public Safety Building Improvements	1,400,000
West Enon Sewer	1,200,000
Northridge Water Tower	1,100,000

**NOTE 20 – 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, 2002, is as follows:

## CLARK COUNTY, OHIO

Notes to the General Purpose Financial Statements  
December 31, 2002

### **NOTE 20 – SEGMENT INFORMATION FOR ENTERPRISE FUNDS (Continued)**

	<u>Sewer</u>	<u>Water</u>	<u>Total</u>
Operating Revenues	\$ 2,966,717	1,539,579	4,506,296
Depreciation Expense	420,249	80,256	500,505
Operating Income (Loss)	205,294	(269,834)	(64,540)
Grants	33,964	20,278	54,242
Net Income (Loss)	5,705	(285,298)	(279,593)
Additions to Property, Plant and Equipment	700,246	584,971	1,285,217
Deletions to Property, Plant and Equipment	5,395	-	5,395
Net Working Capital	1,463,755	(232,076)	1,231,679
Total Assets	16,278,921	4,922,603	21,201,524
Long-Term Compensated Absences	59,983	49,076	109,059
General Obligation Bonds Payable	3,585,400	-	3,585,400
Total Equity	10,815,729	3,343,735	14,159,464
Encumbrances Outstanding, December 31, 2002	1,669,211	79,220	1,748,431

### **NOTE 21 – 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 2002, 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 2002, Clark County did not contribute any money to the Springfield Metropolitan Housing Authority.

## CLARK COUNTY, OHIO

Notes to the General Purpose Financial Statements  
December 31, 2002

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### **NOTE 21 – JOINTLY GOVERNED ORGANIZATIONS (Continued)**

*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 22 – 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 \$424,812 in tax revenue, and \$5,497,614 in library and local government money passed thru the County during 2002.

*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 \$80,945 in local government monies passed thru the County during 2002.

### **NOTE 23 – 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 24 – SUBSEQUENT EVENTS**

On February 10, 2003, the County retired \$285,000 of bond anticipation notes and reissued \$240,000 of bond anticipation notes to fund the LIS Mapping system and for general capital projects of the County. The notes carry an interest rate of 3.33% and will mature on February 10, 2004.

On March 26, 2003, the County retired \$880,000 of bond anticipation notes and reissued \$2,015,000 of bond anticipation notes for the purpose of purchasing vehicles and the Public Safety Building HVAC system. The notes carry an interest rate of 1.39% and will mature on March 26, 2004.

**CLARK COUNTY, OHIO**  
Notes to the General Purpose Financial Statements  
December 31, 2002

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**NOTE 24 – SUBSEQUENT EVENTS (Continued)**

On April 21, 2003, the County retired \$1,325,000 of bond anticipation notes and reissued \$1,530,000 of bond anticipation notes for the purpose of funding various capital projects throughout the County and funding projects of the Utilities. The notes carry an interest rate of 1.45% and will mature on April 21, 2004.

On June 4, 2003, the County retired \$2,030,000 of bond anticipation notes and reissued \$1,975,000 of bond anticipation notes for the purpose of funding capital projects and the Board of MR/DD. The notes carry an interest rate of 1.49% and will mature on June 4, 2004.

**NOTE 25 – PRIOR PERIOD ADJUSTMENT**

Construction-In-Process and Fund Equity in the Enterprise Fund Type have been restated at January 1, 2002. The restatement is due to construction-in-process and contributed capital not properly recorded in prior years. The adjustment is as follows:

	<u>Construction In-Process</u>	<u>Retained Earnings</u>	<u>Contributed Capital</u>
December 31, 2001, as previously reported	\$ -	2,951,731	10,671,120
Contributed Capital not previously recorded	-	(300,000)	300,000
Depreciation on Fixed Assets acquired by Contributed Capital	-	2,308	(2,308)
Construction-In-Process not previously recorded	<u>816,206</u>	<u>816,206</u>	<u>-</u>
January 1, 2002, as restated	<u>\$816,206</u>	<u>3,470,245</u>	<u>10,968,812</u>

**NOTE 26 – 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.

**CLARK COUNTY, OHIO**  
Notes to the General Purpose Financial Statements  
December 31, 2002

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**NOTE 26 – THE HOUSING CONNECTION OF CLARK COUNTY, INC. (Continued)**

**C. Fair Values of Financial Instruments:**

The following methods and assumptions were used by the Organization to estimate the fair values of financial instruments disclosed herein:

Cash: The carrying amount approximates fair value because of the short maturity nature of this asset.

Certificate of Deposit: The instruments are carried at cost, which approximates fair value.

Long-Term Debt: The fair value of long-term debt is estimated based on interest rates for the same or similar debt offered to the Organization having the same or similar remaining maturities and collateral requirements.

**D. Deposits and Investments:**

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

During the year, the Housing Connection's prime savings bank balance exceeded the federally insured limits. At December 31, 2002, the Housing Connection's uninsured cash balance totaled approximately \$36,500.

**E. 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.

The Housing Connection has received a total of \$693,907 in grant money, of which \$444,596 is deferred to later years. In November 2001, the Housing Connection purchased a house located at 257 Bassett Drive. Of the total cost for the property, the \$48,091 of grant money was received in February 2002.

In November 2002, the City of Springfield, Ohio granted \$10,817 to the Organization for building improvements to the property located at 708 Mt. Joy Street. The grant is to be forgiven over a ten-year period.

During 2002, the Organization purchased properties located at 524 Mt. Joy Street, 1360-62 Maryland Street, 1223-25 Cedarview Street, 2401 Sunset Avenue and 645 S. Arlington Avenue. Grants received to purchase 524 Mt. Joy Street and 1360-62 Maryland Street were \$49,221 and \$58,117, respectively.

**CLARK COUNTY, OHIO**  
Notes to the General Purpose Financial Statements  
December 31, 2002

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**NOTE 26 – THE HOUSING CONNECTION OF CLARK COUNTY, INC. (Continued)**

**F. Fixed Assets:**

Land, Buildings and Equipment for the Housing Connection are capitalized at cost, or if donated, at the approximate fair value at the date of donation. Expenditures for replacements are capitalized and the replaced items are retired. It is the Housing Connection's policy to capitalize expenditures for these items in excess of \$500. Lesser amounts are expensed as maintenance and repairs. Depreciation is computed using the straight-line method based on five to 27.5 years for estimated useful lives. Depreciation expense for the fiscal year ended December 31, 2002 was \$44,114.

A summary of the Housing Connection's fixed assets at December 31, 2002, follows:

Land	\$ 311,219
Buildings	1,151,985
Furniture and fixtures	<u>33,079</u>
Total fixed assets	1,496,283
Less accumulated depreciation	<u>200,987</u>
Net book value	<u>\$1,295,296</u>

**G. Notes Payable:**

Notes payable of the Housing Connection of Clark County are at interest rates ranging from 5.0% to 8.5% and mature at various dates through the year 2012. The mortgages are collateralized by each respective location's land and house. Aggregate principal payment requirements are as follows for the subsequent five years:

Year <u>Ending</u>	<u>Amount</u>
2003	\$ 26,848
2004	28,670
2005	30,699
2006	31,856
2007 and beyond	<u>323,055</u>
Total	\$ <u>441,128</u>

Interest expense for the year ended December 31, 2002 was \$18,156.

**H. Related Party and Donated Services:**

The Housing Connection is housed in facilities furnished by the Clark County Board of Mental Retardation and Developmental Disabilities. The Board furnishes the staff members work space, some equipment and pays the expenses related to upkeep of the facilities. Contributions of staff wages and benefits are reflected in the financial statements for the year ended December 31, 2002. Wages and benefits paid were \$31,872. No value is reflected herein for rent on the office space since no specific, easily identifiable space is used.



**CLARK COUNTY, OHIO**  
Notes to the General Purpose Financial Statements  
December 31, 2002

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**I. Real Estate Tax Abatement:**

During 1997, the Organization received approval from the State of Ohio Department of Taxation for exemption from real estate taxes on its various properties. The exemption applies to properties purchased before 1997, and future years lplies to The Organization is the lessor of single-family dwellings under operating leases expiring annually. The rental of the property at 645 S. Arlington Avenue will begin in February 2003.

The Organization expects all of its current dwellings to be rented for the entire year of 2003. The estimated rental income to be received on the leases for 2003 is \$149,140.

**J. Leases:**

The Organization is the lessor of single-family dwellings under operating leases expiring annually. The rental of the property at 645 S. Arlington Avenue will begin in February 2003.

The Organization expects all of its current dwellings to be rented for the entire year of 2003. The estimated rental income to be received on the leases for 2003 is \$149,140.

**NOTE 27 – 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.

Investments

TAC Industries, Inc. has adopted SFAS No. 124, *Accounting for Certain Investments Held by Not-for-Profit Organizations*. Under SFAS No. 124, investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets. Investment income and gains restricted by a donor are reported as increases in unrestricted net assets if the restrictions are met (either by passage of time or by use) in the reporting period in which the income and gains are recognized.

Method of Accounting

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

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.

**CLARK COUNTY, OHIO**  
Notes to the General Purpose Financial Statements  
December 31, 2002

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**NOTE 27 – TAC INDUSTRIES, INC. (Continued)**

**A. Summary of Significant Accounting Policies (Continued):**

Accounts Receivable, Trade

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

Inventory

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

Property, Equipment and Depreciation

Property and equipment is recorded at cost upon purchase. Some property and equipment has been acquired through donations and was recorded at fair market value at the date-of the gift. From time to time, equipment owned by Clark County is presented to TAC Industries, Inc. for its exclusive use. The value of this equipment has not 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, 2002, follows:

Building improvements	\$ 235,642
Equipment	638,809
Furniture and Fixtures	78,902
Vehicles	<u>152,329</u>
Total fixed assets	1,105,682
Less: accumulated depreciation	<u>723,287</u>
Net book value	\$ <u>382,395</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:**

Investments are recorded at fair value at December 31, 2002 and consist of the following:

**CLARK COUNTY, OHIO**  
Notes to the General Purpose Financial Statements  
December 31, 2002

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**NOTE 27 – TAC INDUSTRIES, INC. (Continued)**

**B. Investments (Continued):**

	<u>Cost</u>	<u>Fair Value</u>	<u>Unrealized Loss</u>
Money Market Funds	\$ 20,900	20,900	-
Mutual Funds	273,026	244,649	28,377
Certificate of Deposit	53,581	53,581	-
Equities	<u>246,609</u>	<u>195,219</u>	<u>51,390</u>
	<u>\$ 594,116</u>	<u>514,349</u>	<u>79,767</u>

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

**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:

2003	\$ 73,216
2004	73,216
2005	73,216
2006	73,216
2007	73,216
Thereafter	<u>292,864</u>
	<u>\$ 658,944</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 \$96,533 for the fiscal year ended December 31, 2002.

**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 approximately \$153,000 at December 31, 2002.

**CLARK COUNTY, OHIO**  
Notes to the General Purpose Financial Statements  
December 31, 2002

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**NOTE 27 – TAC INDUSTRIES, INC. (Continued)**

**E. Concentration of Credit Risk (Continued):**

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

**F. Subsequent Event:**

The Organization entered into two separate property lease agreements with Wellington Square, LLC as of January 31, 2003 and April 2, 2003. The first property located at 2160 Old Selma Pike, Springfield, Ohio is currently leased for fifteen years at an annual rent of \$142,764 per year. The second property located at 1535 Progress Drive, Springfield, Ohio is also currently leased for fifteen years at an annual rent of \$44,200 per year. Lease payments are made in equal monthly installments on the first day of each month.



## **GENERAL FUND**

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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 - Budgetary (Non-GAAP) Basis  
General Fund  
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<b>REVENUES:</b>			
Taxes	\$ 3,249,556	3,177,882	(71,674)
Permissive Sales Tax	16,550,000	17,448,427	898,427
Intergovernmental	4,568,774	4,386,337	(182,437)
Charges for Services	4,070,279	4,233,863	163,584
Licenses and Permits	11,800	11,704	(96)
Fees, Fines and Forfeitures	662,914	733,731	70,817
Investment Income	1,750,800	2,074,340	323,540
Other Revenue	1,986,462	2,131,499	145,037
<b>Total Revenues</b>	<b>32,850,585</b>	<b>34,197,783</b>	<b>1,347,198</b>
<b>EXPENDITURES:</b>			
<b>Current:</b>			
<b>General Government:</b>			
<b>Legislative and Executive:</b>			
<b>Commissioners:</b>			
Personnel & Fringes	727,902	714,463	13,439
Operating Expenses	288,385	197,626	90,759
Capital Asset Expense	2,000	890	1,110
<b>Auditor:</b>			
Personnel & Fringes	537,698	512,618	25,080
Operating Expenses	187,448	143,976	43,472
Capital Asset Expense	21,800	14,744	7,056
<b>Budget Commission:</b>			
Operating Expenses	350	309	41
<b>Data Processing:</b>			
Personnel & Fringes	77,693	53,820	23,873
Operating Expenses	177,015	149,608	27,407
Capital Asset Expense	48,154	44,406	3,748
<b>Board of Revision:</b>			
Operating Expenses	1,975	1,705	270
<b>Auditor of State:</b>			
Operating Expenses	67,690	66,786	904
<b>Treasurer:</b>			
Personnel & Fringes	454,138	426,753	27,385
Operating Expenses	86,984	82,134	4,850
<b>Board of Elections:</b>			
Personnel & Fringes	474,808	448,938	25,870
Operating Expenses	123,068	117,350	5,718
<b>Recorder:</b>			
Personnel & Fringes	270,358	270,165	193
Operating Expenses	12,354	12,219	135

(Continued)

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
General Fund  
For the Year Ended December 31, 2002  
(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
Microfilm:			
Operating Expenses	2,225	2,225	-
Misc Insurance and Pension:			
Personnel & Fringes	155,619	117,566	38,053
Operating Expenses	471,817	290,004	181,813
Information Systems:			
Personnel & Fringes	189,765	177,440	12,325
Operating Expenses	55,492	54,907	585
Cash Deposits:			
Operating Expenses	79,014	50,480	28,534
Unclaimed Money:			
Operating Expenses	460,271	221,404	238,867
Unclaimed Warrants:			
Operating Expenses	15,907	52	15,855
<b>Total Legislative and Executive</b>	<u>4,989,930</u>	<u>4,172,588</u>	<u>817,342</u>
Judicial:			
Prosecuting Attorney:			
Personnel & Fringes	1,091,430	1,060,446	30,984
Operating Expenses	86,277	83,337	2,940
Public Defender:			
Personnel & Fringes	610,984	610,039	945
Operating Expenses	47,089	41,461	5,628
Court of Appeals:			
Operating Expenses	21,700	21,700	-
Common Pleas Court:			
Personnel & Fringes	655,845	648,757	7,088
Operating Expenses	319,590	204,563	115,027
Domestic Relations:			
Personnel & Fringes	525,011	510,910	14,101
Operating Expenses	48,760	32,497	16,263
Probate:			
Personnel & Fringes	310,331	304,707	5,624
Operating Expenses	41,240	40,710	530
Juvenile Court:			
Personnel & Fringes	792,223	773,762	18,461
Operating Expenses	314,750	290,699	24,051
Juvenile - Probation:			
Personnel & Fringes	517,544	502,053	15,491
Operating Expenses	10,536	10,392	144

(Continued)



**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
General Fund  
For the Year Ended December 31, 2002  
(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<b>Detention Home - Juvenile Court:</b>			
Personnel & Fringes	1,132,992	1,105,870	27,122
Opererating Expenses	137,924	134,101	3,823
<b>Municipal Court:</b>			
Personnel & Fringes	191,428	189,661	1,767
Opererating Expenses	75,865	43,508	32,357
<b>Clerk of Courts:</b>			
Personnel & Fringes	487,641	476,476	11,165
Opererating Expenses	85,570	76,423	9,147
<b>Law Library:</b>			
Personnel & Fringes	79,406	71,358	8,048
<b>Juvenile Center Trust:</b>			
Opererating Expenses	42,097	37,684	4,413
<b>Total Judicial</b>	<u>7,626,233</u>	<u>7,271,114</u>	<u>355,119</u>
<b>Public Safety:</b>			
<b>Sheriff:</b>			
Personnel & Fringes	8,228,764	8,227,659	1,105
Opererating Expenses	1,132,364	1,094,553	37,811
Capital Asset Expenses	169,524	167,849	1,675
<b>Humane Society:</b>			
Opererating Expenses	60,128	60,128	-
<b>Emergency Management:</b>			
Personnel & Fringes	64,155	63,983	172
Opererating Expenses	37,653	37,432	221
<b>Sheriff's Grant:</b>			
Personnel & Fringes	419,322	404,941	14,381
Opererating Expenses	79,995	65,466	14,529
<b>Sheriff's Trust:</b>			
Opererating Expenses	43,118	24,534	18,584
<b>Sheriff Police Rotary:</b>			
Personnel & Fringes	661,993	628,425	33,568
Opererating Expenses	102,549	64,821	37,728
<b>Total Public Safety</b>	<u>10,999,565</u>	<u>10,839,791</u>	<u>159,774</u>
<b>Public Works:</b>			
<b>County Economic Development:</b>			
Personnel & Fringes	115,274	115,166	108
Opererating Expenses	931,271	776,112	155,159

(Continued)

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
General Fund  
For the Year Ended December 31, 2002  
(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
County Planning Commissioners:			
Personnel & Fringes	296,285	292,851	3,434
Operating Expenses	33,245	30,288	2,957
Building & Grounds:			
Personnel & Fringes	817,558	750,308	67,250
Operating Expenses	2,292,000	1,944,505	347,495
Capital Asset Expense	148,592	148,417	175
Building Regulations:			
Personnel & Fringes	582,416	581,963	453
Operating Expenses	30,329	29,309	1,020
Engineer:			
Personnel & Fringes	96,968	96,687	281
Operating Expenses	7,481	6,316	1,165
Total Public Works	<u>5,351,419</u>	<u>4,771,922</u>	<u>579,497</u>
Health:			
Other Health/Welfare:			
Operating Expenses	197,859	144,780	53,079
Coroner:			
Personnel & Fringes	196,904	195,128	1,776
Operating Expenses	91,616	62,470	29,146
Total Health	<u>486,379</u>	<u>402,378</u>	<u>84,001</u>
Human Services:			
Soldiers Relief:			
Personnel & Fringes	320,798	307,253	13,545
Operating Expenses	303,823	259,846	43,977
Capital Asset Expense	6,500	6,115	385
Veterans Service Commission Unclaimed:			
Operating Expenses	1,151	12,039	(10,888)
Total Human Services	<u>632,272</u>	<u>585,253</u>	<u>47,019</u>
Conservation and Recreation:			
Misc Insurance and Pension:			
Operating Expenses	5,221,140	5,221,140	-
Agriculture:			
Operating Expenses	464,796	445,296	19,500
Historical Society:			
Operating Expenses	60,000	60,000	-
Total Conservation and Recreation	<u>5,745,936</u>	<u>5,726,436</u>	<u>19,500</u>
Total Expenditures	<u>35,831,734</u>	<u>33,769,482</u>	<u>2,062,252</u>

(Continued)

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
General Fund  
For the Year Ended December 31, 2002  
(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(2,981,149)</u>	<u>428,301</u>	<u>3,409,450</u>
OTHER FINANCING SOURCES (USES):			
Operating Transfers-In	125,000	267,829	142,829
Operating Transfers-Out	<u>(3,385,872)</u>	<u>(3,226,366)</u>	<u>159,506</u>
Total Other Financing Sources (Uses)	<u>(3,260,872)</u>	<u>(2,958,537)</u>	<u>302,335</u>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(6,242,021)	(2,530,236)	3,711,785
Fund Balance, Beginning of Year	9,392,342	9,392,342	-
Prior Year Encumbrances Appropriated	<u>1,044,559</u>	<u>1,044,559</u>	-
Fund Balance, End of Year	<u>\$ 4,194,880</u>	<u>7,906,665</u>	<u>3,711,785</u>

## **SPECIAL REVENUE FUNDS**

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

**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)**

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**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.

**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.

**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.

## **SPECIAL REVENUE FUNDS (con't)**

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**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.

**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.

## **SPECIAL REVENUE FUNDS (con't)**

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**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.

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

**Juvenile Detention Grant Fund** – To maintain and account for revenue for grant proceeds for the Federal Government used to purchase equipment for the Juvenile Detention Center.

**Farmland Preservation Fund** – To maintain and account for revenues used to purchase agriculture and conservation easements of farmland for the purpose of preservation.

**New Horizons Grant Fund** – To maintain and account for Community Development Block Grant funds used for fair housing.

**Regional Planning Commission Fund** – To maintain and account for revenues from the townships, City of Springfield, and County to be used for the Regional Planning Commission's operations.

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

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

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





**CLARK COUNTY, OHIO**  
Combining Balance Sheet  
Special Revenue Funds  
December 31, 2002

	Human Services	Child Support Enforcement Agency	Children's Home Levy	Community Development Block Grant
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 1,346,688	357,018	2,218,674	39,414
Cash and Cash Equivalents in Segregated Accounts	-	108,169	113,508	23,804
Net receivables:				
Accounts	49,880	34,390	325,459	-
Accrued Interest	-	-	-	-
Due from Other Funds	-	-	2,328,956	-
Due from Other Governments	9,862,668	1,738,887	3,232,982	-
Materials and Supplies Inventory	927	1,137	29,526	-
Prepaid Items	643	-	-	-
<b>Total Assets</b>	<b>\$ 11,260,806</b>	<b>2,239,601</b>	<b>8,249,105</b>	<b>63,218</b>
<b>LIABILITIES AND FUND EQUITY:</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ 926,641	102,679	532,069	8,600
Accrued Wages and Benefits	669,471	193,766	53,936	201
Accrued Compensated Absences	48,266	-	-	-
Deferred Revenue	9,672,438	1,817,488	5,811,905	23,804
Notes Payable	-	-	-	-
<b>Total Liabilities</b>	<b>11,316,816</b>	<b>2,113,933</b>	<b>6,397,910</b>	<b>32,605</b>
<b>Fund Equity:</b>				
<b>Fund Balance:</b>				
<b>Reserved for:</b>				
Encumbrances	620,428	85,730	289,659	8,433
Materials and Supplies Inventory	927	1,137	29,526	-
Prepaid Items	643	-	-	-
Unreserved	(678,008)	38,801	1,532,010	22,180
<b>Total Fund Equity (Deficit)</b>	<b>(56,010)</b>	<b>125,668</b>	<b>1,851,195</b>	<b>30,613</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 11,260,806</b>	<b>2,239,601</b>	<b>8,249,105</b>	<b>63,218</b>

Mediation Program	Recycle Ohio	Mental Retardation/ Developmental Disabilities	Drug Task Force	Mandatory Fine	Dog and Kennel	Real Estate Assessment	Motor Vehicle and Gas Tax
76,540	10,241	4,983,851	19,513	7,595	91,168	2,123,368	1,180,000
-	-	54,464	14,617	117,536	-	-	-
3,332	-	-	36	15,457	1,710	-	6,661
-	-	-	-	-	-	-	-
-	-	7,731,153	-	-	-	-	249,396
3,753	-	1,615,457	-	-	-	-	2,474,090
-	-	53,962	-	-	-	-	-
-	50	9,274	-	-	-	-	-
<u>83,625</u>	<u>10,291</u>	<u>14,448,161</u>	<u>34,166</u>	<u>140,588</u>	<u>92,878</u>	<u>2,123,368</u>	<u>3,910,147</u>
-	7,424	112,708	-	-	13,105	26,396	129,815
12,309	71	1,010,182	-	573	3,369	18,719	179,400
-	-	46,961	-	-	-	1,926	-
-	-	8,646,590	14,617	2,500	-	-	2,303,759
-	-	-	-	-	-	-	100,000
<u>12,309</u>	<u>7,495</u>	<u>9,816,441</u>	<u>14,617</u>	<u>3,073</u>	<u>16,474</u>	<u>47,041</u>	<u>2,712,974</u>
-	1,256	81,833	-	4	-	55,937	229,270
-	-	53,962	-	-	-	-	-
-	50	9,274	-	-	-	-	-
<u>71,316</u>	<u>1,490</u>	<u>4,486,651</u>	<u>19,549</u>	<u>137,511</u>	<u>76,404</u>	<u>2,020,390</u>	<u>967,903</u>
<u>71,316</u>	<u>2,796</u>	<u>4,631,720</u>	<u>19,549</u>	<u>137,515</u>	<u>76,404</u>	<u>2,076,327</u>	<u>1,197,173</u>
<u>83,625</u>	<u>10,291</u>	<u>14,448,161</u>	<u>34,166</u>	<u>140,588</u>	<u>92,878</u>	<u>2,123,368</u>	<u>3,910,147</u>

(Continued)

**CLARK COUNTY, OHIO**  
Combining Balance Sheet  
Special Revenue Funds  
December 31, 2002  
(Continued)

	Computer Maintenance	Legal Research	LIS Mapping	DRETAC
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 164,194	33,907	181,444	591,687
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Net receivables:				
Accounts	5,119	931	-	750
Accrued Interest	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Other Governments	-	-	-	-
Materials and Supplies Inventory	-	-	-	-
Prepaid Items	3,000	-	-	724
<b>Total Assets</b>	<b>\$ 172,313</b>	<b>34,838</b>	<b>181,444</b>	<b>593,161</b>
<b>LIABILITIES AND FUND EQUITY:</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ 420	1,344	171	774
Accrued Wages and Benefits	-	-	2,922	7,824
Accrued Compensated Absences	-	-	-	220
Deferred Revenue	-	-	-	-
Notes Payable	-	-	70,000	-
<b>Total Liabilities</b>	<b>420</b>	<b>1,344</b>	<b>73,093</b>	<b>8,818</b>
<b>Fund Equity:</b>				
<b>Fund Balance:</b>				
<b>Reserved for:</b>				
Encumbrances	-	32	4,076	1,554
Materials and Supplies Inventory	-	-	-	-
Prepaid Items	3,000	-	-	724
Unreserved	168,893	33,462	104,275	582,065
<b>Total Fund Equity (Deficit)</b>	<b>171,893</b>	<b>33,494</b>	<b>108,351</b>	<b>584,343</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 172,313</b>	<b>34,838</b>	<b>181,444</b>	<b>593,161</b>

<u>Emergency Planning</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>	<u>LEAA Project</u>
59,294	104,203	6,259	9,006	24,611	645,426	44,800	5,678
-	-	69,262	-	-	-	-	-
2,800	-	2,128	260	4,653	-	415	-
-	-	-	-	-	-	-	-
50,766	-	-	-	-	-	-	9,975
175	-	-	-	-	-	-	-
<u>113,035</u>	<u>104,203</u>	<u>77,649</u>	<u>9,266</u>	<u>29,264</u>	<u>645,426</u>	<u>45,215</u>	<u>15,653</u>
694	-	-	2,008	-	87,636	-	210
-	-	-	-	1,229	44,858	-	2,344
-	-	-	-	-	-	-	-
50,766	-	-	-	-	-	-	9,975
-	-	-	-	-	-	-	-
<u>51,460</u>	<u>-</u>	<u>-</u>	<u>2,008</u>	<u>1,229</u>	<u>132,494</u>	<u>-</u>	<u>12,529</u>
25,864	-	-	755	-	4,126	-	-
-	-	-	-	-	-	-	-
175	-	-	-	-	-	-	-
<u>35,536</u>	<u>104,203</u>	<u>77,649</u>	<u>6,503</u>	<u>28,035</u>	<u>508,806</u>	<u>45,215</u>	<u>3,124</u>
<u>61,575</u>	<u>104,203</u>	<u>77,649</u>	<u>7,258</u>	<u>28,035</u>	<u>512,932</u>	<u>45,215</u>	<u>3,124</u>
<u>113,035</u>	<u>104,203</u>	<u>77,649</u>	<u>9,266</u>	<u>29,264</u>	<u>645,426</u>	<u>45,215</u>	<u>15,653</u>

(Continued)

**CLARK COUNTY, OHIO**  
Combining Balance Sheet  
Special Revenue Funds  
December 31, 2002  
(Continued)

	Victim Advocate Grant	Certificate of Title Administration	County Recorder's Special Equipment	Treasurer Prepayment Interest
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 74,875	70,853	37,353	11,205
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Net receivables:				
Accounts	-	37,483	468	-
Accrued Interest	-	-	-	805
Due from Other Funds	-	-	-	-
Due from Other Governments	12,144	-	-	-
Materials and Supplies Inventory	-	-	-	-
Prepaid Items	-	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Assets	\$ <u>87,019</u>	<u>108,336</u>	<u>37,821</u>	<u>12,010</u>
<b>LIABILITIES AND FUND EQUITY:</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ 1,188	4,036	10,992	-
Accrued Wages and Benefits	11,118	29,570	-	163
Accrued Compensated Absences	-	721	-	-
Deferred Revenue	12,144	-	-	805
Notes Payable	-	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Liabilities	<u>24,450</u>	<u>34,327</u>	<u>10,992</u>	<u>968</u>
<b>Fund Equity:</b>				
<b>Fund Balance:</b>				
<b>Reserved for:</b>				
Encumbrances	166	-	3,684	-
Materials and Supplies Inventory	-	-	-	-
Prepaid Items	-	-	-	-
Unreserved	<u>62,403</u>	<u>74,009</u>	<u>23,145</u>	<u>11,042</u>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Fund Equity (Deficit)	<u>62,569</u>	<u>74,009</u>	<u>26,829</u>	<u>11,042</u>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Liabilities and Fund Equity	\$ <u>87,019</u>	<u>108,336</u>	<u>37,821</u>	<u>12,010</u>

Jail Commissary Trust	Indigent Guardianship	Conduct of Business	Solid Waste Disposal	Senior Citizen's Levy	Local Law Enforcement Block Grant	Common Pleas Court Probation Fee	Jail Social Security Incentive
50,157	66,862	579	668,031	118	358,452	29,384	800
-	-	-	-	-	-	-	-
2,133	1,510	61	77,683	-	-	685	-
-	-	-	-	-	183	-	-
-	-	-	-	996,737	-	-	-
-	-	-	-	60,757	179	-	-
-	-	-	24,187	-	-	-	-
-	-	-	181	-	-	-	-
<u>52,290</u>	<u>68,372</u>	<u>640</u>	<u>770,082</u>	<u>1,057,612</u>	<u>358,814</u>	<u>30,069</u>	<u>800</u>
573	250	-	4,354	-	-	-	-
-	-	-	7,830	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	3,468	1,057,494	362	-	-
-	-	-	-	-	-	-	-
<u>573</u>	<u>250</u>	<u>-</u>	<u>15,652</u>	<u>1,057,494</u>	<u>362</u>	<u>-</u>	<u>-</u>
-	-	-	150,158	-	152,022	-	-
-	-	-	24,187	-	-	-	-
-	-	-	181	-	-	-	-
<u>51,717</u>	<u>68,122</u>	<u>640</u>	<u>579,904</u>	<u>118</u>	<u>206,430</u>	<u>30,069</u>	<u>800</u>
<u>51,717</u>	<u>68,122</u>	<u>640</u>	<u>754,430</u>	<u>118</u>	<u>358,452</u>	<u>30,069</u>	<u>800</u>
<u>52,290</u>	<u>68,372</u>	<u>640</u>	<u>770,082</u>	<u>1,057,612</u>	<u>358,814</u>	<u>30,069</u>	<u>800</u>

(Continued)

**CLARK COUNTY, OHIO**  
Combining Balance Sheet  
Special Revenue Funds  
December 31, 2002  
(Continued)

	Family Preservation Team Grant	Title IV-E Contract	Sheriff Asset Forfeiture	Juvenile Detention Grant
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 73,457	419,362	40,170	163,045
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Net receivables:				
Accounts	-	-	-	-
Accrued Interest	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Other Governments	18,290	-	-	-
Materials and Supplies Inventory	-	-	-	-
Prepaid Items	-	-	-	-
	<u>91,747</u>	<u>419,362</u>	<u>40,170</u>	<u>163,045</u>
<b>Total Assets</b>	<b>\$ 91,747</b>	<b>419,362</b>	<b>40,170</b>	<b>163,045</b>
<b>LIABILITIES AND FUND EQUITY:</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ 15,549	519,238	521	27,523
Accrued Wages and Benefits	2,208	-	-	-
Accrued Compensated Absences	-	-	-	-
Deferred Revenue	18,290	-	-	-
Notes Payable	-	-	-	-
	<u>36,047</u>	<u>519,238</u>	<u>521</u>	<u>27,523</u>
<b>Total Liabilities</b>	<b>36,047</b>	<b>519,238</b>	<b>521</b>	<b>27,523</b>
<b>Fund Equity:</b>				
<b>Fund Balance:</b>				
<b>Reserved for:</b>				
Encumbrances	32,682	1,239	199	119,219
Materials and Supplies Inventory	-	-	-	-
Prepaid Items	-	-	-	-
Unreserved	<u>23,018</u>	<u>(101,115)</u>	<u>39,450</u>	<u>16,303</u>
<b>Total Fund Equity (Deficit)</b>	<b>55,700</b>	<b>(99,876)</b>	<b>39,649</b>	<b>135,522</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 91,747</b>	<b>419,362</b>	<b>40,170</b>	<b>163,045</b>

<u>Farmland Preservation</u>	<u>New Horizons Grant</u>	<u>Regional Planning Commisson</u>	<u>Ditch Maintenance</u>	<u>Jail Pay for Stay</u>	<u>Veterans Memorial Trust</u>	<u>Total Special Revenue Funds</u>
50,000	8,637	500	74,278	2,586	1,964	16,527,247
-	-	-	-	-	-	501,360
-	-	-	-	478	-	574,482
-	-	-	1,718,763	-	-	988
-	-	-	-	-	-	13,025,005
-	-	-	-	-	-	19,079,948
-	-	-	-	-	-	109,739
-	-	-	-	-	-	14,047
<u>50,000</u>	<u>8,637</u>	<u>500</u>	<u>1,793,041</u>	<u>3,064</u>	<u>1,964</u>	<u>49,832,816</u>
-	7,254	-	24,000	-	-	2,568,172
-	-	-	-	-	-	2,252,063
-	-	-	-	-	-	98,094
-	-	-	1,718,763	-	-	31,165,168
-	-	-	-	-	-	170,000
-	<u>7,254</u>	-	<u>1,742,763</u>	-	-	<u>36,253,497</u>
-	423	-	913	-	-	1,869,662
-	-	-	-	-	-	109,739
-	-	-	-	-	-	14,047
<u>50,000</u>	<u>960</u>	<u>500</u>	<u>49,365</u>	<u>3,064</u>	<u>1,964</u>	<u>11,585,871</u>
<u>50,000</u>	<u>1,383</u>	<u>500</u>	<u>50,278</u>	<u>3,064</u>	<u>1,964</u>	<u>13,579,319</u>
<u>50,000</u>	<u>8,637</u>	<u>500</u>	<u>1,793,041</u>	<u>3,064</u>	<u>1,964</u>	<u>49,832,816</u>



**CLARK COUNTY, OHIO**  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balance  
Special Revenue Funds  
For the Year Ended December 31, 2002

	Human Services	Child Support Enforcement Agency	Children's Home Levy	Community Development Block Grant
<b>REVENUES:</b>				
Taxes	\$ -	-	2,797,610	-
Intergovernmental	13,782,972	3,889,937	6,261,639	213,182
Charges for Services	-	-	1,909,024	-
Licenses and Permits	-	-	-	-
Fees, Fines and Forfeitures	-	259,945	-	-
Special Assessments	-	-	-	-
Interest	-	-	-	-
Other Revenue	4,985,371	97,680	48,450	12,957
<b>Total Revenues</b>	<b>18,768,343</b>	<b>4,247,562</b>	<b>11,016,723</b>	<b>226,139</b>
<b>EXPENDITURES:</b>				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	261,832
Health	-	-	-	-
Human Services	22,254,169	5,000,860	12,143,466	-
Conservation and Recreation	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Interest and Fiscal Charges	-	-	-	-
<b>Total Expenditures</b>	<b>22,254,169</b>	<b>5,000,860</b>	<b>12,143,466</b>	<b>261,832</b>
Excess (Deficit) of Revenues Over/ (Under) Expenditures	(3,485,826)	(753,298)	(1,126,743)	(35,693)
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfers-In	862,038	666,694	-	-
Operating Transfers-Out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>862,038</b>	<b>666,694</b>	<b>-</b>	<b>-</b>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(2,623,788)	(86,604)	(1,126,743)	(35,693)
Fund Balance, Beginning of Year	2,567,778	212,272	2,977,938	66,306
Fund Balance (Deficit), End of Year	\$ (56,010)	125,668	1,851,195	30,613

Mediation Program	Recycle Ohio	Mental Retardation/ Developmental Disabilities	Drug Task Force	Mandatory Fine	Dog and Kennel	Real Estate Assessment	Motor Vehicle and Gas Tax
-	-	8,326,671	-	-	-	-	-
177,669	87,499	12,081,316	-	-	-	-	5,729,700
40,930	-	1,023,649	-	-	5,791	931,304	26,573
-	-	-	-	-	330,683	-	-
-	-	-	-	58,175	29,488	-	82,436
-	-	-	-	-	-	-	-
121	145	330,145	125	-	3,996	-	220,335
<u>218,720</u>	<u>87,644</u>	<u>21,761,781</u>	<u>125</u>	<u>58,175</u>	<u>369,958</u>	<u>931,304</u>	<u>6,059,044</u>
-	-	-	-	-	-	596,824	-
271,851	-	-	12,755	54,202	-	-	-
-	-	20,820,936	-	-	318,319	-	5,964,805
-	144,913	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	3,650
<u>271,851</u>	<u>144,913</u>	<u>20,820,936</u>	<u>12,755</u>	<u>54,202</u>	<u>318,319</u>	<u>596,824</u>	<u>5,968,455</u>
(53,131)	(57,269)	940,845	(12,630)	3,973	51,639	334,480	90,589
24,333	-	950,000	-	-	-	-	215,061
-	-	(1,269,200)	-	-	-	-	(100,000)
<u>24,333</u>	<u>-</u>	<u>(319,200)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>115,061</u>
(28,798)	(57,269)	621,645	(12,630)	3,973	51,639	334,480	205,650
<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>71,316</u>	<u>2,796</u>	<u>4,631,720</u>	<u>19,549</u>	<u>137,515</u>	<u>76,404</u>	<u>2,076,327</u>	<u>1,197,173</u>

(Continued)

**CLARK COUNTY, OHIO**  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balance  
Special Revenue Funds  
For the Year Ended December 31, 2002  
(Continued)

	Computer Maintenance	Legal Research	LIS Mapping	DRETAC
<b>REVENUES:</b>				
Taxes	\$ -	-	-	233,574
Intergovernmental	-	-	-	-
Charges for Services	-	-	208,165	-
Licenses and Permits	-	-	-	-
Fees, Fines and Forfeitures	76,400	13,055	-	-
Special Assessments	-	-	-	-
Interest	-	-	-	-
Other Revenue	3,059	-	35,000	16,910
<b>Total Revenues</b>	<u>79,459</u>	<u>13,055</u>	<u>243,165</u>	<u>250,484</u>
<b>EXPENDITURES:</b>				
General Government:				
Legislative and Executive	-	-	-	102,068
Judicial	37,518	9,061	-	110,072
Public Safety	-	-	-	-
Public Works	-	-	194,986	-
Health	-	-	-	-
Human Services	-	-	-	-
Conservation and Recreation	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Interest and Fiscal Charges	-	-	5,400	-
<b>Total Expenditures</b>	<u>37,518</u>	<u>9,061</u>	<u>200,386</u>	<u>212,140</u>
Excess (Deficit) of Revenues Over/ (Under) Expenditures	<u>41,941</u>	<u>3,994</u>	<u>42,779</u>	<u>38,344</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfers-In	-	-	-	-
Operating Transfers-Out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	41,941	3,994	42,779	38,344
Fund Balance, Beginning of Year	<u>129,952</u>	<u>29,500</u>	<u>65,572</u>	<u>545,999</u>
Fund Balance (Deficit), End of Year	<u>\$ 171,893</u>	<u>33,494</u>	<u>108,351</u>	<u>584,343</u>

Emergency Planning	Ohio Youth Commission Program	Law Enforcement	Home Arrest Monitoring	Enforcement and Education	Felony Delinquent Care and Custody	Indigent Drivers Alcohol	LEAA Project
-	-	-	-	-	-	-	-
75,457	-	-	-	-	823,675	-	67,580
-	-	-	6,062	-	-	-	-
-	-	35,306	-	37,139	-	3,931	-
-	-	-	-	-	-	-	-
33,137	-	-	-	-	2,197	-	9,807
<u>108,594</u>	<u>-</u>	<u>35,306</u>	<u>6,062</u>	<u>37,139</u>	<u>825,872</u>	<u>3,931</u>	<u>77,387</u>
-	-	-	-	-	-	-	-
64,023	-	10,308	12,006	48,858	1,283,743	-	50,425
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	48,814
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>64,023</u>	<u>-</u>	<u>10,308</u>	<u>12,006</u>	<u>48,858</u>	<u>1,283,743</u>	<u>-</u>	<u>99,239</u>
<u>44,571</u>	<u>-</u>	<u>24,998</u>	<u>(5,944)</u>	<u>(11,719)</u>	<u>(457,871)</u>	<u>3,931</u>	<u>(21,852)</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
44,571	-	24,998	(5,944)	(11,719)	(457,871)	3,931	(21,852)
<u>17,004</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>24,976</u>
<u>61,575</u>	<u>104,203</u>	<u>77,649</u>	<u>7,258</u>	<u>28,035</u>	<u>512,932</u>	<u>45,215</u>	<u>3,124</u>

(Continued)

**CLARK COUNTY, OHIO**  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balance  
Special Revenue Funds  
For the Year Ended December 31, 2002  
(Continued)

	Victim Advocate Grant	Certificate of Title Administration	County Recorder's Special Equipment	Treasurer Prepayment Interest
<b>REVENUES:</b>				
Taxes	\$ -	-	-	-
Intergovernmental	96,712	-	-	-
Charges for Services	-	565,852	172,935	-
Licenses and Permits	-	-	-	-
Fees, Fines and Forfeitures	-	-	-	-
Special Assessments	-	-	-	-
Interest	-	-	-	6,654
Other Revenue	154,918	-	-	-
<b>Total Revenues</b>	<u>251,630</u>	<u>565,852</u>	<u>172,935</u>	<u>6,654</u>
<b>EXPENDITURES:</b>				
General Government:				
Legislative and Executive	-	651,034	202,131	10,499
Judicial	-	-	-	-
Public Safety	251,383	-	-	-
Public Works	-	-	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Conservation and Recreation	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Interest and Fiscal Charges	-	-	-	-
<b>Total Expenditures</b>	<u>251,383</u>	<u>651,034</u>	<u>202,131</u>	<u>10,499</u>
Excess (Deficit) of Revenues Over/ (Under) Expenditures	<u>247</u>	<u>(85,182)</u>	<u>(29,196)</u>	<u>(3,845)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfers-In	8,100	-	-	-
Operating Transfers-Out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>8,100</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	8,347	(85,182)	(29,196)	(3,845)
Fund Balance, Beginning of Year	<u>54,222</u>	<u>159,191</u>	<u>56,025</u>	<u>14,887</u>
Fund Balance (Deficit), End of Year	<u>\$ 62,569</u>	<u>74,009</u>	<u>26,829</u>	<u>11,042</u>

Jail Commissary Trust	Indigent Guardianship	Conduct of Business	Solid Waste Disposal	Senior Citizen's Levy	Local Law Enforcement Block Grant	Common Pleas Court Probation Fee	Jail Social Security Incentive
-	-	-	-	1,028,105	-	-	-
-	-	-	-	119,953	139,000	-	-
27,025	24,865	927	672,339	-	-	14,123	800
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	4,857	-	-
-	100	-	92,616	-	-	-	-
<u>27,025</u>	<u>24,965</u>	<u>927</u>	<u>764,955</u>	<u>1,148,058</u>	<u>143,857</u>	<u>14,123</u>	<u>800</u>
-	33,812	-	-	-	-	-	-
-	-	2,243	-	-	-	-	-
3,715	-	-	-	-	193,516	2,964	-
-	-	-	-	-	-	-	-
-	-	-	-	1,147,940	-	-	-
-	-	-	543,272	-	-	-	-
-	-	-	-	-	-	-	-
<u>3,715</u>	<u>33,812</u>	<u>2,243</u>	<u>543,272</u>	<u>1,147,940</u>	<u>193,516</u>	<u>2,964</u>	<u>-</u>
<u>23,310</u>	<u>(8,847)</u>	<u>(1,316)</u>	<u>221,683</u>	<u>118</u>	<u>(49,659)</u>	<u>11,159</u>	<u>800</u>
-	-	-	-	-	15,444	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	15,444	-	-
23,310	(8,847)	(1,316)	221,683	118	(34,215)	11,159	800
<u>28,407</u>	<u>76,969</u>	<u>1,956</u>	<u>532,747</u>	<u>-</u>	<u>392,667</u>	<u>18,910</u>	<u>-</u>
<u>51,717</u>	<u>68,122</u>	<u>640</u>	<u>754,430</u>	<u>118</u>	<u>358,452</u>	<u>30,069</u>	<u>800</u>

(Continued)

**CLARK COUNTY, OHIO**  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balance  
Special Revenue Funds  
For the Year Ended December 31, 2002  
(Continued)

	Family Preservation Team Grant	Title IV-E Contract	Sheriff Asset Forfeiture	Juvenile Detention Grant
<b>REVENUES:</b>				
Taxes	\$ -	-	-	-
Intergovernmental	102,623	38,864	172,589	190,417
Charges for Services	-	-	-	-
Licenses and Permits	-	-	-	-
Fees, Fines and Forfeitures	-	-	-	-
Special Assessments	-	-	-	-
Interest	-	-	-	-
Other Revenue	-	1,411,136	-	-
<b>Total Revenues</b>	<u>102,623</u>	<u>1,450,000</u>	<u>172,589</u>	<u>190,417</u>
<b>EXPENDITURES:</b>				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	-	-	-
Public Safety	190,852	1,519,455	138,550	54,895
Public Works	-	-	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Conservation and Recreation	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Interest and Fiscal Charges	-	-	-	-
<b>Total Expenditures</b>	<u>190,852</u>	<u>1,519,455</u>	<u>138,550</u>	<u>54,895</u>
Excess (Deficit) of Revenues Over/ (Under) Expenditures	<u>(88,229)</u>	<u>(69,455)</u>	<u>34,039</u>	<u>135,522</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfers-In	11,403	-	-	-
Operating Transfers-Out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>11,403</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	<u>(76,826)</u>	<u>(69,455)</u>	<u>34,039</u>	<u>135,522</u>
Fund Balance, Beginning of Year	<u>132,526</u>	<u>(30,421)</u>	<u>5,610</u>	<u>-</u>
Fund Balance (Deficit), End of Year	<u>\$ 55,700</u>	<u>(99,876)</u>	<u>39,649</u>	<u>135,522</u>

Farmland Preservation	New Horizons Grant	Regional Planning Commisson	Ditch Maintenance	Jail Pay for Stay	Veterans Memorial Trust	Total Special Revenue Funds
-	-	-	-	-	-	12,385,960
-	15,000	500	-	-	-	44,066,284
-	-	-	-	12,912	-	5,643,276
-	-	-	-	-	-	330,683
-	-	-	-	-	-	595,875
-	-	-	19,529	-	-	19,529
-	-	-	-	-	-	11,511
-	-	-	-	-	-	7,458,205
-	15,000	500	19,529	12,912	-	70,511,323
-	-	-	-	-	-	1,596,368
-	-	-	-	-	-	209,319
-	13,617	-	-	17,262	-	4,143,955
-	-	-	23,800	-	-	6,445,423
-	-	-	-	-	-	21,139,255
-	-	-	-	-	-	40,595,249
-	-	-	-	-	-	688,185
-	-	-	3,388	-	-	3,388
-	-	-	-	-	-	9,050
-	13,617	-	27,188	17,262	-	74,830,192
-	1,383	500	(7,659)	(4,350)	-	(4,318,869)
50,000	-	-	26,563	-	-	2,829,636
-	-	-	(26,564)	-	-	(1,395,764)
50,000	-	-	(1)	-	-	1,433,872
50,000	1,383	500	(7,660)	(4,350)	-	(2,884,997)
-	-	-	57,938	7,414	1,964	16,464,316
50,000	1,383	500	50,278	3,064	1,964	13,579,319



**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Human Services Special Revenue Fund  
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental	\$ 17,151,100	15,301,097	(1,850,003)
Other Revenue	<u>4,564,806</u>	<u>4,988,869</u>	<u>424,063</u>
Total Revenues	<u>21,715,906</u>	<u>20,289,966</u>	<u>(1,425,940)</u>
<b>EXPENDITURES:</b>			
Current:			
Human Services:			
Personnel and Fringes	10,521,351	10,520,858	493
Operating Expenses	<u>13,765,999</u>	<u>13,123,044</u>	<u>642,955</u>
Total Expenditures	<u>24,287,350</u>	<u>23,643,902</u>	<u>643,448</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(2,571,444)</u>	<u>(3,353,936)</u>	<u>(782,492)</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating Transfers-In	<u>826,203</u>	<u>862,038</u>	<u>35,835</u>
Total Other Financing Sources (Uses)	<u>826,203</u>	<u>862,038</u>	<u>35,835</u>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(1,745,241)	(2,491,898)	(746,657)
Fund Balance, Beginning of Year	790,694	790,694	-
Prior Year Encumbrances Appropriated	<u>1,577,901</u>	<u>1,577,901</u>	-
Fund Balance, End of Year	<u>\$ 623,354</u>	<u>(123,303)</u>	<u>(746,657)</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Child Support Enforcement Agency Special Revenue Fund  
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental	\$ 3,899,202	3,925,822	26,620
Fees, Fines and Forfeitures	260,000	305,727	45,727
Other Revenue	<u>120,000</u>	<u>96,945</u>	<u>(23,055)</u>
Total Revenues	<u>4,279,202</u>	<u>4,328,494</u>	<u>49,292</u>
<b>EXPENDITURES:</b>			
Current:			
Human Services:			
Personnel and Fringes	3,186,251	3,178,415	7,836
Operating Expenses	<u>2,088,477</u>	<u>2,069,096</u>	<u>19,381</u>
Total Expenditures	<u>5,274,728</u>	<u>5,247,511</u>	<u>27,217</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(995,526)</u>	<u>(919,017)</u>	<u>76,509</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating Transfers-In	<u>666,694</u>	<u>666,694</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>666,694</u>	<u>666,694</u>	<u>-</u>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	<u>(328,832)</u>	<u>(252,323)</u>	<u>76,509</u>
Fund Balance, Beginning of Year	209,164	209,164	-
Prior Year Encumbrances Appropriated	<u>211,518</u>	<u>211,518</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 91,850</u>	<u>168,359</u>	<u>76,509</u>

**CLARK COUNTY, OHIO**  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
 Children's Home Levy Special Revenue Fund  
 For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<b>REVENUES:</b>			
Taxes	\$ 2,847,540	2,797,610	(49,930)
Intergovernmental	5,179,054	6,308,576	1,129,522
Charges for Services	1,887,520	1,968,321	80,801
Other Revenue	-	48,009	48,009
<b>Total Revenues</b>	<u>9,914,114</u>	<u>11,122,516</u>	<u>1,208,402</u>
<b>EXPENDITURES:</b>			
Current:			
Human Services:			
Personnel and Fringes	823,906	819,747	4,159
Operating Expenses	<u>12,069,023</u>	<u>11,917,205</u>	<u>151,818</u>
<b>Total Expenditures</b>	<u>12,892,929</u>	<u>12,736,952</u>	<u>155,977</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(2,978,815)	(1,614,436)	1,364,379
Fund Balance, Beginning of Year	2,269,177	2,269,177	-
Prior Year Encumbrances Appropriated	<u>788,928</u>	<u>788,928</u>	-
Fund Balance, End of Year	<u>\$ 79,290</u>	<u>1,443,669</u>	<u>1,364,379</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Community Development Block Grant Special Revenue Fund  
For the Year Ended December 31, 2002

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable/ (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental	\$ 873,500	244,646	(628,854)
Other Revenue	<u>10,000</u>	<u>12,955</u>	<u>2,955</u>
Total Revenues	<u>883,500</u>	<u>257,601</u>	<u>(625,899)</u>
<b>EXPENDITURES:</b>			
Current:			
Public Works:			
C.D.B.G.:			
Personnel and Fringes	58,950	21,692	37,258
Operating Expenses	814,450	229,292	585,158
Housing Rehab:			
Operating Expenses	4,419	451	3,968
Project Advances:			
Operating Expenses	<u>37,964</u>	<u>22,760</u>	<u>15,204</u>
Total Expenditures	<u>915,783</u>	<u>274,195</u>	<u>641,588</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(32,283)	(16,594)	15,689
Fund Balance, Beginning of Year	(46,348)	(46,348)	-
Prior Year Encumbrances Appropriated	<u>85,323</u>	<u>85,323</u>	-
Fund Balance, End of Year	<u>\$ 6,692</u>	<u>22,381</u>	<u>15,689</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Mediation Program Special Revenue Fund  
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental	\$ 201,466	195,643	(5,823)
Charges for Services	54,200	40,766	(13,434)
Other Revenue	-	123	123
<b>Total Revenues</b>	<u>255,666</u>	<u>236,532</u>	<u>(19,134)</u>
<b>EXPENDITURES:</b>			
Current:			
Public Safety:			
Mediation Pilot Project:			
Salary - Employees	243,350	219,656	23,694
PERS	12,296	2,344	9,952
Mediation Service Fee:			
Personnel and Fringes	28,715	28,715	-
Operating Expenses	<u>24,572</u>	<u>21,328</u>	<u>3,244</u>
<b>Total Expenditures</b>	<u>308,933</u>	<u>272,043</u>	<u>36,890</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(53,267)</u>	<u>(35,511)</u>	<u>17,756</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating Transfers-In	51,646	24,333	(27,313)
Operating Transfers-Out	<u>(22,931)</u>	<u>-</u>	<u>22,931</u>
<b>Total Other Financing Sources (Uses)</b>	<u>28,715</u>	<u>24,333</u>	<u>(4,382)</u>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(24,552)	(11,178)	13,374
Fund Balance, Beginning of Year	87,066	87,066	-
Prior Year Encumbrances Appropriated	<u>652</u>	<u>652</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 63,166</u>	<u>76,540</u>	<u>13,374</u>

**CLARK COUNTY, OHIO**  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
 Recycle Ohio Special Revenue Fund  
 For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental	\$ 118,699	87,499	(31,200)
Other Revenue	<u>28,000</u>	<u>144</u>	<u>(27,856)</u>
Total Revenues	<u>146,699</u>	<u>87,643</u>	<u>(59,056)</u>
<b>EXPENDITURES:</b>			
Current:			
Conservation and Recreation:			
Personnel and Fringes	8,801	8,798	3
Operating Expenses	<u>169,858</u>	<u>153,462</u>	<u>16,396</u>
Total Expenditures	<u>178,659</u>	<u>162,260</u>	<u>16,399</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(31,960)	(74,617)	(42,657)
Fund Balance, Beginning of Year	52,395	52,395	-
Prior Year Encumbrances Appropriated	<u>23,783</u>	<u>23,783</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>44,218</u>	<u>1,561</u>	<u>(42,657)</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Mental Retardation/Developmental Disabilities Special Revenue Fund  
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<b>REVENUES:</b>			
Taxes	\$ 8,440,641	8,326,671	(113,970)
Intergovernmental	12,344,036	12,729,992	385,956
Charges for Services	619,600	719,239	99,639
Other Revenue	547,500	331,076	(216,424)
<b>Total Revenues</b>	<b>21,951,777</b>	<b>22,106,978</b>	<b>155,201</b>
<b>EXPENDITURES:</b>			
Current:			
Health:			
MR/DD General Fund:			
Personnel and Fringes	10,478,727	10,393,081	85,646
Operating Expenses	2,215,719	1,924,264	291,455
County MR/DD Residential Services:			
Operating Expenses	1,625,073	858,583	766,490
F.F. Mueller Residential Center:			
Personnel and Fringes	6,535,618	6,084,006	451,612
Operating Expenses	1,939,748	1,630,998	308,750
MR/DD Donation Trust:			
Operating Expenses	1,000	-	1,000
<b>Total Expenditures</b>	<b>22,795,885</b>	<b>20,890,932</b>	<b>1,904,953</b>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(844,108)	1,216,046	2,060,154
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating Transfers-In	1,919,600	950,000	(969,600)
Operating Transfers-Out	(1,408,900)	(1,269,200)	139,700
<b>Total Other Financing Sources (Uses)</b>	<b>510,700</b>	<b>(319,200)</b>	<b>(829,900)</b>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(333,408)	896,846	1,230,254
Fund Balance, Beginning of Year	3,689,218	3,689,218	-
Prior Year Encumbrances Appropriated	223,683	223,683	-
Fund Balance, End of Year	\$ 3,579,493	4,809,747	1,230,254

**CLARK COUNTY, OHIO**

Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
 Drug Task Force Special Revenue Fund  
 For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<b>REVENUES:</b>			
Other Revenue	\$ -	89	89
Total Revenues	-	89	89
<b>EXPENDITURES:</b>			
Current:			
Public Safety:			
Operating Expenses	17,618	-	17,618
Total Expenditures	17,618	-	17,618
Excess (Deficit) Revenues Over/ (Under) Expenditures	(17,618)	89	17,707
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating Transfers-Out	(1,671)	-	1,671
Total Other Financing Sources (Uses)	(1,671)	-	1,671
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(19,289)	89	19,378
Fund Balance, Beginning of Year	19,424	19,424	-
Fund Balance, End of Year	\$ 135	19,513	19,378



**CLARK COUNTY, OHIO**

Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
 Mandatory Fine Special Revenue Fund  
 For the Year Ended December 31, 2002

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable/ (Unfavorable)
<b>REVENUES:</b>			
Charges for Services	\$ 55,271	-	(55,271)
Fees, Fines and Forfeitures	<u>48,000</u>	<u>40,190</u>	<u>(7,810)</u>
Total Revenues	<u>103,271</u>	<u>40,190</u>	<u>(63,081)</u>
<b>EXPENDITURES:</b>			
Current:			
Public Safety:			
Prosecuting Attorney:			
Personnel and Fringes	8,310	8,288	22
Operating Expenses	38,835	31,487	7,348
Sheriff:			
Operating Expenses	<u>75,185</u>	<u>17,381</u>	<u>57,804</u>
Total Expenditures	<u>122,330</u>	<u>57,156</u>	<u>65,174</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(19,059)	(16,966)	2,093
Fund Balance, Beginning of Year	21,551	21,551	-
Prior Year Encumbrances Appropriated	<u>3,005</u>	<u>3,005</u>	-
Fund Balance, End of Year	\$ <u>5,497</u>	<u>7,590</u>	<u>2,093</u>

**CLARK COUNTY, OHIO**

Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
 Dog and Kennel Special Revenue Fund  
 For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<b>REVENUES:</b>			
Charges for Services	\$ 5,036	5,791	755
Licenses and Permits	288,516	330,683	42,167
Fees, Fines and Forfeitures	21,429	29,254	7,825
Other Revenue	<u>8,357</u>	<u>3,996</u>	<u>(4,361)</u>
<b>Total Revenues</b>	<u><b>323,338</b></u>	<u><b>369,724</b></u>	<u><b>46,386</b></u>
<b>EXPENDITURES:</b>			
Current:			
Health:			
Commissioners Office:			
Personnel and Fringes	57,950	57,156	794
Operating Expenses	269,278	263,614	5,664
Auditor's Office:			
Personnel and Fringes	36,980	36,069	911
Operating Expenses	<u>13,500</u>	<u>8,312</u>	<u>5,188</u>
<b>Total Expenditures</b>	<u><b>377,708</b></u>	<u><b>365,151</b></u>	<u><b>12,557</b></u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(54,370)	4,573	58,943
Fund Balance, Beginning of Year	26,597	26,597	-
Prior Year Encumbrances Appropriated	<u>46,893</u>	<u>46,893</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>19,120</u>	<u>78,063</u>	<u>58,943</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Real Estate Assessment Special Revenue Fund  
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<b>REVENUES:</b>			
Charges for Services	\$ 800,000	931,305	131,305
Total Revenues	<u>800,000</u>	<u>931,305</u>	<u>131,305</u>
<b>EXPENDITURES:</b>			
Current:			
General Government:			
Legislative and Executive:			
Personnel and Fringes	420,222	391,598	28,624
Operating Expenses	296,131	242,206	53,925
Capital Asset Expense	<u>45,000</u>	<u>27,043</u>	<u>17,957</u>
Total Expenditures	<u>761,353</u>	<u>660,847</u>	<u>100,506</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	38,647	270,458	231,811
Fund Balance, Beginning of Year	1,722,947	1,722,947	-
Prior Year Encumbrances Appropriated	<u>47,631</u>	<u>47,631</u>	-
Fund Balance, End of Year	\$ <u>1,809,225</u>	<u>2,041,036</u>	<u>231,811</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Motor Vehicle and Gas Tax Special Revenue Fund  
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental	\$ 5,576,000	5,655,256	79,256
Charges for Services	21,000	23,203	2,203
Fees, Fines and Forfeitures	60,000	86,571	26,571
Investment Income	17,000	-	(17,000)
Other Revenue	150,000	219,168	69,168
<b>Total Revenues</b>	<b>5,824,000</b>	<b>5,984,198</b>	<b>160,198</b>
<b>EXPENDITURES:</b>			
<b>Current:</b>			
<b>Public Works:</b>			
Personnel and Fringes	3,035,912	2,818,110	217,802
Operating Expenses	3,515,080	3,112,011	403,069
Capital Asset Expense	425,872	388,130	37,742
<b>Total Public Works</b>	<b>6,976,864</b>	<b>6,318,251</b>	<b>658,613</b>
<b>Debt Service:</b>			
Principal	200,000	200,000	-
Interest	6,000	3,650	2,350
<b>Total Debt Service</b>	<b>206,000</b>	<b>203,650</b>	<b>2,350</b>
<b>Total Expenditures</b>	<b>7,182,864</b>	<b>6,521,901</b>	<b>660,963</b>
<b>Excess (Deficit) Revenues Over/ (Under) Expenditures</b>	<b>(1,358,864)</b>	<b>(537,703)</b>	<b>821,161</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Proceeds of Notes	100,000	100,000	-
Advances-In	160,000	160,000	-
Operating Transfers-In	207,417	215,061	7,644
<b>Total Other Financing Sources (Uses)</b>	<b>467,417</b>	<b>475,061</b>	<b>7,644</b>
<b>Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses</b>	<b>(891,447)</b>	<b>(62,642)</b>	<b>828,805</b>
Fund Balance, Beginning of Year	557,285	557,285	-
Prior Year Encumbrances Appropriated	334,162	334,162	-
<b>Fund Balance, End of Year</b>	<b>\$ -</b>	<b>828,805</b>	<b>828,805</b>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Computer Maintenance Special Revenue Fund  
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<b>REVENUES:</b>			
Fees, Fines and Forfeitures	\$ 95,904	75,350	(20,554)
Other Revenue	-	3,059	3,059
<b>Total Revenues</b>	<b>95,904</b>	<b>78,409</b>	<b>(17,495)</b>
<b>EXPENDITURES:</b>			
Current:			
General Government:			
Judicial:			
Common Pleas Court:			
Operating Expenses	40,000	23,780	16,220
Probate Court:			
Operating Expenses	15,000	8,869	6,131
Juvenile Court:			
Operating Expenses	27,904	9,907	17,997
<b>Total Expenditures</b>	<b>82,904</b>	<b>42,556</b>	<b>40,348</b>
Excess (Deficit) Revenues Over/ (Under) Expenditures	13,000	35,853	22,853
Fund Balance, Beginning of Year	127,921	127,921	-
Fund Balance, End of Year	\$ 140,921	163,774	22,853

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Legal Research Special Revenue Fund  
For the Year Ended December 31, 2002

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable/ (Unfavorable)</u>
<b>REVENUES:</b>			
Fees, Fines and Forfeitures	\$ 11,361	13,079	1,718
Total Revenues	<u>11,361</u>	<u>13,079</u>	<u>1,718</u>
<b>EXPENDITURES:</b>			
Current:			
General Government:			
Judicial:			
Common Pleas Court:			
Operating Expenses	9,500	2,314	7,186
Juvenile Court:			
Operating Expenses	<u>12,660</u>	<u>8,060</u>	<u>4,600</u>
Total Expenditures	<u>22,160</u>	<u>10,374</u>	<u>11,786</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(10,799)	2,705	13,504
Fund Balance, Beginning of Year	28,867	28,867	-
Prior Year Encumbrances Appropriated	<u>1,299</u>	<u>1,299</u>	-
Fund Balance, End of Year	\$ <u>19,367</u>	<u>32,871</u>	<u>13,504</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
LIS Mapping Special Revenue Fund  
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<b>REVENUES:</b>			
Charges for Services	\$ 200,000	208,166	8,166
Other Revenue	-	105,000	105,000
Total Revenues	<u>200,000</u>	<u>313,166</u>	<u>113,166</u>
<b>EXPENDITURES:</b>			
Current:			
Public Works:			
Personnel and Fringes	52,097	46,888	5,209
Operating Expenses	<u>176,405</u>	<u>167,945</u>	<u>8,460</u>
Total Public Works	<u>228,502</u>	<u>214,833</u>	<u>13,669</u>
Debt Service:			
Principal	<u>135,000</u>	<u>135,000</u>	<u>-</u>
Total Debt Service	<u>135,000</u>	<u>135,000</u>	<u>-</u>
Total Expenditures	<u>363,502</u>	<u>349,833</u>	<u>13,669</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(163,502)	(36,667)	126,835
Fund Balance, Beginning of Year	183,030	183,030	-
Prior Year Encumbrances Appropriated	<u>31,005</u>	<u>31,005</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 50,533</u>	<u>177,368</u>	<u>126,835</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
DRETAC Special Revenue Fund  
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<b>REVENUES:</b>			
Taxes	\$ 287,378	233,574	(53,804)
Other Revenue	-	21,608	21,608
<b>Total Revenues</b>	<u>287,378</u>	<u>255,182</u>	<u>(32,196)</u>
<b>EXPENDITURES:</b>			
Current:			
General Government:			
Legislative and Executive:			
Treasurer's Office:			
Personnel and Fringes	99,341	84,963	14,378
Operating Expenses	191,799	23,342	168,457
<b>Total Legislative and Executive</b>	<u>291,140</u>	<u>108,305</u>	<u>182,835</u>
Judicial:			
Prosecutor's Office:			
Personnel and Fringes	135,230	107,806	27,424
Operating Expenses	153,378	2,266	151,112
<b>Total Judicial</b>	<u>288,608</u>	<u>110,072</u>	<u>178,536</u>
<b>Total Expenditures</b>	<u>579,748</u>	<u>218,377</u>	<u>361,371</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(292,370)	36,805	329,175
Fund Balance, Beginning of Year	548,454	548,454	-
Prior Year Encumbrances Appropriated	3,929	3,929	-
<b>Fund Balance, End of Year</b>	<u>\$ 260,013</u>	<u>589,188</u>	<u>329,175</u>



**CLARK COUNTY, OHIO**

Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
 Emergency Planning Special Revenue Fund  
 For the Year Ended December 31, 2002

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable/ (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental	\$ 306,190	77,802	(228,388)
Other Revenue	<u>20,000</u>	<u>30,338</u>	<u>10,338</u>
Total Revenues	<u>326,190</u>	<u>108,140</u>	<u>(218,050)</u>
<b>EXPENDITURES:</b>			
Current:			
Public Safety:			
Emergency Management:			
Operating Expenses	84,916	68,947	15,969
Hazmat:			
Operating Expenses	35,535	33,606	1,929
Domestic Prep Equipment:			
Operating Expenses	55,570	-	55,570
State Domestic Prep Equipment:			
Operating Expenses	<u>175,620</u>	<u>-</u>	<u>175,620</u>
Total Expenditures	<u>351,641</u>	<u>102,553</u>	<u>249,088</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(25,451)	5,587	31,038
Fund Balance, Beginning of Year	15,833	15,833	-
Prior Year Encumbrances Appropriated	<u>11,316</u>	<u>11,316</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>1,698</u>	<u>32,736</u>	<u>31,038</u>

**CLARK COUNTY, OHIO**

Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Ohio Youth Commission Program Special Revenue Fund  
For the Year Ended December 31, 2002

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	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable/ (Unfavorable)
REVENUES:			
Total Revenues	\$ <u>          -</u>	<u>          -</u>	<u>          -</u>
EXPENDITURES:			
Total Expenditures	<u>          -</u>	<u>          -</u>	<u>          -</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>          -</u>	<u>          -</u>	<u>          -</u>
Fund Balance, Beginning of Year	<u>      104,204</u>	<u>      104,204</u>	<u>          -</u>
Fund Balance, End of Year	\$ <u>      104,204</u>	<u>      104,204</u>	<u>          -</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Law Enforcement Special Revenue Fund  
For the Year Ended December 31, 2002

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable/ (Unfavorable)
<b>REVENUES:</b>			
Fees, Fines and Forfeitures	\$ 53,000	33,177	(19,823)
Total Revenues	<u>53,000</u>	<u>33,177</u>	<u>(19,823)</u>
<b>EXPENDITURES:</b>			
Current:			
Public Safety:			
Sheriff:			
Operating Expenses	8,241	-	8,241
Prosecuting Attorney:			
Operating Expenses	<u>51,739</u>	<u>33,899</u>	<u>17,840</u>
Total Expenditures	<u>59,980</u>	<u>33,899</u>	<u>26,081</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(6,980)	(722)	6,258
Fund Balance, Beginning of Year	6,258	6,258	-
Prior Year Encumbrances Appropriated	<u>722</u>	<u>722</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 - Budgetary (Non-GAAP) Basis  
Home Arrest Monitoring Special Revenue Fund  
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<b>REVENUES:</b>			
Charges for Services	\$ 13,000	6,393	(6,607)
Total Revenues	<u>13,000</u>	<u>6,393</u>	<u>(6,607)</u>
<b>EXPENDITURES:</b>			
Current:			
Public Safety:			
Clerk of Courts Home Arrest Monitoring:			
Operating Expenses	<u>24,108</u>	<u>13,236</u>	<u>10,872</u>
Total Expenditures	<u>24,108</u>	<u>13,236</u>	<u>10,872</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(11,108)	(6,843)	4,265
Fund Balance, Beginning of Year	8,978	8,978	-
Prior Year Encumbrances Appropriated	<u>4,108</u>	<u>4,108</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>1,978</u>	<u>6,243</u>	<u>4,265</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Enforcement and Education Special Revenue Fund  
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<b>REVENUES:</b>			
Fees, Fines and Forfeitures	\$ 45,000	34,992	(10,008)
Total Revenues	<u>45,000</u>	<u>34,992</u>	<u>(10,008)</u>
<b>EXPENDITURES:</b>			
Current:			
Public Safety:			
Personnel and Fringes	54,689	43,653	11,036
Operating Expenses	<u>19,183</u>	<u>4,341</u>	<u>14,842</u>
Total Expenditures	<u>73,872</u>	<u>47,994</u>	<u>25,878</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(28,872)	(13,002)	15,870
Fund Balance, Beginning of Year	<u>37,613</u>	<u>37,613</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>8,741</u>	<u>24,611</u>	<u>15,870</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Felony Delinquent Care and Custody Special Revenue Fund  
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental	\$ 765,032	881,401	116,369
Other Revenue	-	2,198	2,198
Total Revenues	<u>765,032</u>	<u>883,599</u>	<u>118,567</u>
<b>EXPENDITURES:</b>			
Current:			
Public Safety:			
Personnel and Fringes	970,706	867,766	102,940
Operating Expenses	<u>630,202</u>	<u>414,300</u>	<u>215,902</u>
Total Expenditures	<u>1,600,908</u>	<u>1,282,066</u>	<u>318,842</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(835,876)	(398,467)	437,409
Fund Balance, Beginning of Year	934,863	934,863	-
Prior Year Encumbrances Appropriated	<u>22,930</u>	<u>22,930</u>	-
Fund Balance, End of Year	<u>\$ 121,917</u>	<u>559,326</u>	<u>437,409</u>

**CLARK COUNTY, OHIO**  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
 Indigent Drivers Alcohol Special Revenue Fund  
 For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<b>REVENUES:</b>			
Fees, Fines and Forfeitures	\$ 3,000	3,749	749
Total Revenues	<u>3,000</u>	<u>3,749</u>	<u>749</u>
<b>EXPENDITURES:</b>			
Current:			
Public Safety:			
Operating Expenses	<u>38,295</u>	-	<u>38,295</u>
Total Expenditures	<u>38,295</u>	-	<u>38,295</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(35,295)	3,749	39,044
Fund Balance, Beginning of Year	<u>41,051</u>	<u>41,051</u>	-
Fund Balance, End of Year	\$ <u>5,756</u>	<u>44,800</u>	<u>39,044</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
LEAA Project Special Revenue Fund  
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental	\$ 935,627	76,650	(858,977)
Other Revenue	<u>3,500</u>	<u>9,808</u>	<u>6,308</u>
Total Revenues	<u>939,127</u>	<u>86,458</u>	<u>(852,669)</u>
<b>EXPENDITURES:</b>			
Current:			
General Government:			
Judicial:			
Commissioner's LEAA Project:			
Operating Expenses	<u>900,000</u>	<u>61,670</u>	<u>838,330</u>
Total Judicial	<u>900,000</u>	<u>61,670</u>	<u>838,330</u>
Human Services:			
Prosecuting Attorney Victim's Trust:			
Operating Expenses	3,500	1,732	1,768
Violence Against Women Grant:			
Personnel and Fringes	48,774	46,971	1,803
Operating Expenses	<u>1,886</u>	<u>111</u>	<u>1,775</u>
Total Human Services	<u>54,160</u>	<u>48,814</u>	<u>5,346</u>
Total Expenditures	<u>954,160</u>	<u>110,484</u>	<u>843,676</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(15,033)	(24,026)	(8,993)
Fund Balance, Beginning of Year	<u>29,493</u>	<u>29,493</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 14,460</u>	<u>5,467</u>	<u>(8,993)</u>



**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Victim Advocate Grant Special Revenue Fund  
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental	\$ 118,930	108,256	(10,674)
Other Revenue	<u>160,757</u>	<u>154,918</u>	<u>(5,839)</u>
Total Revenues	<u>279,687</u>	<u>263,174</u>	<u>(16,513)</u>
<b>EXPENDITURES:</b>			
Current:			
Public Safety:			
Victim & Child Advocate:			
Personnel and Fringes	781	-	781
Operating Expenses	110	110	-
VOCA (CASA) Grant:			
Personnel and Fringes	33,648	25,505	8,143
Juvenile/Victim/Child Advocate:			
Personnel and Fringes	57,141	45,503	11,638
Operating Expenses	2,920	2,292	628
VOCA (CAC) Grant:			
Personnel and Fringes	155,112	150,789	4,323
Operating Expenses	<u>33,876</u>	<u>27,283</u>	<u>6,593</u>
Total Expenditures	<u>283,588</u>	<u>251,482</u>	<u>32,106</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(3,901)</u>	<u>11,692</u>	<u>15,593</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating Transfers-In	-	8,100	8,100
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>(3,901)</u>	<u>19,792</u>	<u>23,693</u>
Fund Balance, Beginning of Year	50,829	50,829	-
Prior Year Encumbrances Appropriated	<u>2,900</u>	<u>2,900</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 49,828</u>	<u>73,521</u>	<u>23,693</u>

**CLARK COUNTY, OHIO**  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
 Certificate of Title Administration Special Revenue Fund  
 For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<b>REVENUES:</b>			
Charges for Services	\$ 545,000	564,909	19,909
Total Revenues	<u>545,000</u>	<u>564,909</u>	<u>19,909</u>
<b>EXPENDITURES:</b>			
Current:			
General Government:			
Legislative and Executive:			
Personnel and Fringes	625,740	598,761	26,979
Operating Expenses	<u>69,250</u>	<u>50,674</u>	<u>18,576</u>
Total Expenditures	<u>694,990</u>	<u>649,435</u>	<u>45,555</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(149,990)	(84,526)	65,464
Fund Balance, Beginning of Year	149,593	149,593	-
Prior Year Encumbrances Appropriated	<u>1,750</u>	<u>1,750</u>	-
Fund Balance, End of Year	\$ <u>1,353</u>	<u>66,817</u>	<u>65,464</u>

**CLARK COUNTY, OHIO**  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
 County Recorder's Special Equipment Special Revenue Fund  
 For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<b>REVENUES:</b>			
Charges for Services	\$ 165,000	173,071	8,071
Total Revenues	<u>165,000</u>	<u>173,071</u>	<u>8,071</u>
<b>EXPENDITURES:</b>			
Current:			
General Government:			
Legislative and Executive:			
Operating Expenses	169,422	166,674	2,748
Capital Asset Expense	<u>61,211</u>	<u>50,669</u>	<u>10,542</u>
Total Expenditures	<u>230,633</u>	<u>217,343</u>	<u>13,290</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(65,633)	(44,272)	21,361
Fund Balance, Beginning of Year	21,316	21,316	-
Prior Year Encumbrances Appropriated	<u>45,633</u>	<u>45,633</u>	-
Fund Balance, End of Year	\$ <u>1,316</u>	<u>22,677</u>	<u>21,361</u>

**CLARK COUNTY, OHIO**

Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
 Treasurer Prepayment Interest Special Revenue Fund  
 For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<b>REVENUES:</b>			
Investment Income	\$ 14,500	7,705	(6,795)
Total Revenues	<u>14,500</u>	<u>7,705</u>	<u>(6,795)</u>
<b>EXPENDITURES:</b>			
Current:			
General Government:			
Legislative and Executive:			
Personnel and Fringes	13,768	10,393	3,375
Operating Expenses	<u>4,795</u>	<u>1,162</u>	<u>3,633</u>
Total Expenditures	<u>18,563</u>	<u>11,555</u>	<u>7,008</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(4,063)	(3,850)	213
Fund Balance, Beginning of Year	13,806	13,806	-
Prior Year Encumbrances Appropriated	<u>1,249</u>	<u>1,249</u>	-
Fund Balance, End of Year	\$ <u>10,992</u>	<u>11,205</u>	<u>213</u>

**CLARK COUNTY, OHIO**  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
 Jail Commissary Trust Special Revenue Fund  
 For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<b>REVENUES:</b>			
Charges for Services	\$ 10,000	24,892	14,892
Total Revenues	<u>10,000</u>	<u>24,892</u>	<u>14,892</u>
<b>EXPENDITURES:</b>			
Current:			
Public Safety:			
Operating Expenses	<u>32,337</u>	<u>3,796</u>	<u>28,541</u>
Total Expenditures	<u>32,337</u>	<u>3,796</u>	<u>28,541</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(22,337)	21,096	43,433
Fund Balance, Beginning of Year	<u>28,688</u>	<u>28,688</u>	-
Fund Balance, End of Year	\$ <u>6,351</u>	<u>49,784</u>	<u>43,433</u>

**CLARK COUNTY, OHIO**  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
 Indigent Guardianship Special Revenue Fund  
 For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<b>REVENUES:</b>			
Charges for Services	\$ 25,000	23,355	(1,645)
Other Revenue	-	100	100
Total Revenues	<u>25,000</u>	<u>23,455</u>	<u>(1,545)</u>
<b>EXPENDITURES:</b>			
Current:			
General Government:			
Legislative and Executive:			
Operating Expenses	<u>35,762</u>	<u>35,737</u>	<u>25</u>
Total Expenditures	<u>35,762</u>	<u>35,737</u>	<u>25</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(10,762)	(12,282)	(1,520)
Fund Balance, Beginning of Year	76,832	76,832	-
Prior Year Encumbrances Appropriated	<u>2,062</u>	<u>2,062</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 68,132</u>	<u>66,612</u>	<u>(1,520)</u>

**CLARK COUNTY, OHIO**  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
 Conduct of Business Special Revenue Fund  
 For the Year Ended December 31, 2002

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable/ (Unfavorable)
<b>REVENUES:</b>			
Charges for Services	\$ 950	866	(84)
Total Revenues	<u>950</u>	<u>866</u>	<u>(84)</u>
<b>EXPENDITURES:</b>			
Current:			
General Government:			
Judicial:			
Operating Expenses	<u>2,500</u>	<u>2,243</u>	<u>257</u>
Total Expenditures	<u>2,500</u>	<u>2,243</u>	<u>257</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(1,550)	(1,377)	173
Fund Balance, Beginning of Year	<u>1,956</u>	<u>1,956</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>406</u>	<u>579</u>	<u>173</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Solid Waste Disposal Special Revenue Fund  
For the Year Ended December 31, 2002

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable/ (Unfavorable)
<b>REVENUES:</b>			
Charges for Services	640,000	625,193	(14,807)
Other Revenue	-	93,093	93,093
<b>Total Revenues</b>	<u>640,000</u>	<u>718,286</u>	<u>78,286</u>
<b>EXPENDITURES:</b>			
Current:			
Conservation and Recreation:			
Personnel and Fringes	167,285	166,380	905
Operating Expenses	<u>798,146</u>	<u>530,585</u>	<u>267,561</u>
<b>Total Expenditures</b>	<u>965,431</u>	<u>696,965</u>	<u>268,466</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(325,431)	21,321	346,752
Fund Balance, Beginning of Year	356,102	356,102	-
Prior Year Encumbrances Appropriated	<u>136,095</u>	<u>136,095</u>	-
Fund Balance, End of Year	<u>\$ 166,766</u>	<u>513,518</u>	<u>346,752</u>



**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Senior Citizen's Levy Special Revenue Fund  
For the Year Ended December 31, 2002

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable/ (Unfavorable)
<b>REVENUES:</b>			
Taxes	\$ 1,054,175	1,028,105	(26,070)
Intergovernmental	<u>128,058</u>	<u>119,953</u>	<u>(8,105)</u>
Total Revenues	<u>1,182,233</u>	<u>1,148,058</u>	<u>(34,175)</u>
<b>EXPENDITURES:</b>			
Current:			
Human Services:			
Operating Expenses	<u>1,171,137</u>	<u>1,147,940</u>	<u>23,197</u>
Total Expenditures	<u>1,171,137</u>	<u>1,147,940</u>	<u>23,197</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	11,096	118	(10,978)
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>11,096</u>	<u>118</u>	<u>(10,978)</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Local Law Enforcement Block Grant Special Revenue Fund  
For the Year Ended December 31, 2002

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable/ (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental	\$ 148,958	139,000	(9,958)
Investment Income	400	5,495	5,095
<b>Total Revenues</b>	<u>149,358</u>	<u>144,495</u>	<u>(4,863)</u>
<b>EXPENDITURES:</b>			
Current:			
Public Safety:			
Local Law Enforcement Block Grant:			
Operating Expenses	401,826	193,516	208,310
Local Law Enforcement Block Grant - 2002:			
Operating Expenses	<u>154,844</u>	<u>152,022</u>	<u>2,822</u>
<b>Total Expenditures</b>	<u>556,670</u>	<u>345,538</u>	<u>211,132</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(407,312)</u>	<u>(201,043)</u>	<u>206,269</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating Transfers-In	<u>15,444</u>	<u>15,444</u>	<u>-</u>
<b>Total Other Financing Sources (Uses)</b>	<u>15,444</u>	<u>15,444</u>	<u>-</u>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(391,868)	(185,599)	206,269
Fund Balance, Beginning of Year	<u>392,030</u>	<u>392,030</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>162</u>	<u>206,431</u>	<u>206,269</u>

**CLARK COUNTY, OHIO**  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
 Common Pleas Court Probation Fee Special Revenue Fund  
 For the Year Ended December 31, 2002

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable/ (Unfavorable)
<b>REVENUES:</b>			
Charges for Services	\$ 11,000	13,438	2,438
Total Revenues	<u>11,000</u>	<u>13,438</u>	<u>2,438</u>
<b>EXPENDITURES:</b>			
Current:			
Public Safety:			
Operating Expenses	<u>11,017</u>	<u>3,596</u>	<u>7,421</u>
Total Expenditures	<u>11,017</u>	<u>3,596</u>	<u>7,421</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(17)	9,842	9,859
Fund Balance, Beginning of Year	17,525	17,525	-
Prior Year Encumbrances Appropriated	<u>2,017</u>	<u>2,017</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>19,525</u>	<u>29,384</u>	<u>9,859</u>

**CLARK COUNTY, OHIO**  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
 Jail Social Security Incentive Special Revenue Fund  
 For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<b>REVENUES:</b>			
Charges for Services	\$ 2,000	800	(1,200)
Total Revenues	<u>2,000</u>	<u>800</u>	<u>(1,200)</u>
<b>EXPENDITURES:</b>			
Current:			
Public Safety:			
Operating Expenses	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Total Expenditures	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	-	800	800
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>-</u>	<u>800</u>	<u>800</u>

**CLARK COUNTY, OHIO**

Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
 Family Preservation Team Grant Special Revenue Fund  
 For the Year Ended December 31, 2002

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable/ (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental	\$ 111,800	102,623	(9,177)
Other Revenue	<u>114,026</u>	<u>-</u>	<u>(114,026)</u>
Total Revenues	<u>225,826</u>	<u>102,623</u>	<u>(123,203)</u>
<b>EXPENDITURES:</b>			
Current:			
Public Safety:			
Family Preservation Team Grant:			
Personnel and Fringes	39,801	39,801	-
Operating Expenses	73,817	55,211	18,606
Family Preservation Team 99 Grant:			
Personnel and Fringes	34,402	34,402	-
Operating Expenses	<u>101,366</u>	<u>98,594</u>	<u>2,772</u>
Total Expenditures	<u>249,386</u>	<u>228,008</u>	<u>21,378</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(23,560)</u>	<u>(125,385)</u>	<u>(101,825)</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating Transfers-In	<u>-</u>	<u>11,403</u>	<u>11,403</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>11,403</u>	<u>11,403</u>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(23,560)	(113,982)	(90,422)
Fund Balance, Beginning of Year	137,452	137,452	-
Prior Year Encumbrances Appropriated	<u>1,756</u>	<u>1,756</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>115,648</u>	<u>25,226</u>	<u>(90,422)</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Title IV-E Contract Special Revenue Fund  
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental	\$ -	276,604	276,604
Other Revenue	<u>2,070,000</u>	<u>1,173,397</u>	<u>(896,603)</u>
Total Revenues	<u>2,070,000</u>	<u>1,450,001</u>	<u>(619,999)</u>
<b>EXPENDITURES:</b>			
Current:			
Public Safety:			
Operating Expenses	<u>2,206,794</u>	<u>1,487,433</u>	<u>719,361</u>
Total Expenditures	<u>2,206,794</u>	<u>1,487,433</u>	<u>719,361</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(136,794)	(37,432)	99,362
Fund Balance, Beginning of Year	(5,739)	(5,739)	-
Prior Year Encumbrances Appropriated	<u>142,533</u>	<u>142,533</u>	-
Fund Balance, End of Year	<u>\$ -</u>	<u>99,362</u>	<u>99,362</u>

**CLARK COUNTY, OHIO**

Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Sheriff Asset Forfeiture Special Revenue Fund  
For the Year Ended December 31, 2002

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	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable/ (Unfavorable)
REVENUES:			
Intergovernmental	\$ 175,865	172,588	(3,277)
Total Revenues	<u>175,865</u>	<u>172,588</u>	<u>(3,277)</u>
EXPENDITURES:			
Current:			
Public Safety:			
Operating Expenses	<u>181,475</u>	<u>138,748</u>	<u>42,727</u>
Total Expenditures	<u>181,475</u>	<u>138,748</u>	<u>42,727</u>
Excess (Deficit) Revenues Over (Under) Expenditures	(5,610)	33,840	39,450
Fund Balance, Beginning of Year	<u>5,610</u>	<u>5,610</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>-</u>	<u>39,450</u>	<u>39,450</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Juvenile Detention Grant Special Revenue Fund  
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental	\$ 191,920	190,417	(1,503)
<b>Total Revenues</b>	<b>191,920</b>	<b>190,417</b>	<b>(1,503)</b>
<b>EXPENDITURES:</b>			
Current:			
Public Safety:			
Jail Block Grant - Detention: Operating Expenses	65,775	50,631	15,144
Detention Equipment Grant: Operating Expenses	15,034	12,371	2,663
Jail Block Grant - Detention 2: Operating Expenses	111,111	111,111	-
<b>Total Expenditures</b>	<b>191,920</b>	<b>174,113</b>	<b>17,807</b>
Excess (Deficit) Revenues Over/ (Under) Expenditures	-	16,304	16,304
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	\$ -	16,304	16,304



**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Farmland Preservation Special Revenue Fund  
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Total Revenues	\$ -	-	-
EXPENDITURES:			
Current:			
Conservation and Recreation:			
Operating Expenses	50,000	-	50,000
Total Expenditures	50,000	-	50,000
Excess (Deficit) Revenues Over (Under) Expenditures	(50,000)	-	50,000
Other Financing Sources (Uses):			
Operating Transfers-In	50,000	50,000	-
Total Other Financing Sources (Uses)	50,000	50,000	-
Excess (Deficit) Revenues and Other Sources Over (Under) Expenditures and Other (Uses)	-	50,000	50,000
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	\$ -	50,000	50,000

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
New Horizons Grant Special Revenue Fund  
For the Year Ended December 31, 2002

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable/ (Unfavorable)</u>
<b>REVENUES:</b>			
Intergovernmental	\$ 15,000	15,000	-
Total Revenues	<u>15,000</u>	<u>15,000</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Current:			
Public Works:			
Operating Expenses	<u>15,000</u>	<u>14,040</u>	<u>960</u>
Total Expenditures	<u>15,000</u>	<u>14,040</u>	<u>960</u>
Excess (Deficit) Revenues Over (Under) Expenditures	-	960	960
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>-</u>	<u>960</u>	<u>960</u>

**CLARK COUNTY, OHIO**

Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Regional Planning Commission Special Revenue Fund  
For the Year Ended December 31, 2002

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	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
REVENUES:			
Intergovernmental	\$ -	500	500
Total Revenues	-	500	500
EXPENDITURES:			
Total Expenditures	-	-	-
Excess (Deficit) Revenues Over (Under) Expenditures	-	500	500
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	\$ -	500	500

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Ditch Maintenance Special Revenue Fund  
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<b>REVENUES:</b>			
Special Assessments	\$ 20,244	19,530	(714)
Total Revenues	<u>20,244</u>	<u>19,530</u>	<u>(714)</u>
<b>EXPENDITURES:</b>			
Current:			
Public Works:			
Ditch Maintenance Rotary: Operating Expenses	58,087	48,713	9,374
Total Expenditures	<u>58,087</u>	<u>48,713</u>	<u>9,374</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(37,843)</u>	<u>(29,183)</u>	<u>8,660</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating Transfers-In	23,440	26,564	3,124
Operating Transfers-Out	<u>(28,548)</u>	<u>(26,564)</u>	<u>1,984</u>
Total Other Financing Sources (Uses)	<u>(5,108)</u>	<u>-</u>	<u>5,108</u>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(42,951)	(29,183)	13,768
Fund Balance, Beginning of Year	56,961	56,961	-
Prior Year Encumbrances Appropriated	<u>21,587</u>	<u>21,587</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>35,597</u>	<u>49,365</u>	<u>13,768</u>

**CLARK COUNTY, OHIO**  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
 Jail Pay-for-Stay Special Revenue Fund  
 For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<b>REVENUES:</b>			
Charges for Services	\$ 40,000	12,498	(27,502)
Total Revenues	40,000	12,498	(27,502)
<b>EXPENDITURES:</b>			
Current:			
Public Safety:			
Operating Expenses	47,596	17,508	30,088
Total Expenditures	47,596	17,508	30,088
Excess (Deficit) Revenues Over/ (Under) Expenditures	(7,596)	(5,010)	2,586
Fund Balance, Beginning of Year	1,398	1,398	-
Prior Year Encumbrances Appropriated	6,198	6,198	-
Fund Balance, End of Year	\$ -	2,586	2,586

**CLARK COUNTY, OHIO**  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
 Veterans Memorial Trust Special Revenue Fund  
 For the Year Ended December 31, 2002

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable/ (Unfavorable)</u>
<b>REVENUES:</b>			
Total Revenues	\$ -	-	-
<b>EXPENDITURES:</b>			
Current:			
Human Services:			
Operating 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 - Budgetary (Non-GAAP) Basis  
Total Special Revenue Funds  
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<b>REVENUES:</b>			
Taxes	\$ 12,629,734	12,385,960	(243,774)
Intergovernmental	48,240,437	46,609,325	(1,631,112)
Charges for Services	5,094,577	5,342,206	247,629
Licenses and Permits	288,516	330,683	42,167
Fees, Fines and Forfeitures	597,694	622,089	24,395
Special Assessments	20,244	19,530	(714)
Investment Income	31,900	13,200	(18,700)
Other Revenue	7,796,946	7,294,893	(502,053)
<b>Total Revenues</b>	<b>74,700,048</b>	<b>72,617,886</b>	<b>(2,082,162)</b>
<b>EXPENDITURES:</b>			
Current:			
General Government:			
Legislative and Executive	2,032,441	1,683,222	349,219
Judicial	1,296,172	226,915	1,069,257
Public Safety	6,360,468	4,459,169	1,901,299
Public Works	8,194,236	6,870,032	1,324,204
Health	23,173,593	21,256,083	1,917,510
Human Services	43,682,268	42,825,119	857,149
Conservation and Recreation	1,194,090	859,225	334,865
Debt Service:			
Principal Retirement	335,000	335,000	-
Interest and Fiscal Charges	6,000	3,650	2,350
<b>Total Expenditures</b>	<b>86,274,268</b>	<b>78,518,415</b>	<b>7,755,853</b>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(11,574,220)	(5,900,529)	5,673,691
<b>OTHER FINANCING SOURCES (USES):</b>			
Proceeds of Notes	100,000	100,000	-
Advances-In	160,000	160,000	-
Operating Transfers-In	3,760,444	2,829,637	(930,807)
Operating Transfers-Out	(1,462,050)	(1,295,764)	166,286
<b>Total Other Financing Sources (Uses)</b>	<b>2,558,394</b>	<b>1,793,873</b>	<b>(764,521)</b>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(9,015,826)	(4,106,656)	4,909,170
Fund Balance, Beginning of Year	12,772,058	12,772,058	-
Prior Year Encumbrances Appropriated	3,782,568	3,782,568	-
<b>Fund Balances, End of Year</b>	<b>\$ 7,538,800</b>	<b>12,447,970</b>	<b>4,909,170</b>

## ***Debt Service Funds***

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

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

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

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



**CLARK COUNTY, OHIO**  
 Combining Balance Sheet  
 Debt Service Funds  
 December 31, 2002

	General Bond Retirement	Mercy Unit Bond Retirement	Human Services Bond Retirement	Total Debt Service Funds
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 175,716	-	-	175,716
Cash and Cash Equivalents with Fiscal and Escrow Agents	-	366	-	366
<b>Total Assets</b>	<b>\$ 175,716</b>	<b>366</b>	<b>-</b>	<b>176,082</b>
<b>LIABILITIES AND FUND EQUITY:</b>				
<b>Liabilities:</b>				
Matured Interest Payable	-	366	-	366
<b>Total Liabilities</b>	<b>-</b>	<b>366</b>	<b>-</b>	<b>366</b>
<b>Fund Equity:</b>				
Fund Balance: Unreserved	175,716	-	-	175,716
<b>Total Fund Equity</b>	<b>175,716</b>	<b>-</b>	<b>-</b>	<b>175,716</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 175,716</b>	<b>366</b>	<b>-</b>	<b>176,082</b>

**CLARK COUNTY, OHIO**  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balances  
Debt Service Funds  
For the Year Ended December 31, 2002

	General Bond Retirement	Mercy Unit Bond Retirement	Human Services Bond Retirement	Total Debt Service Funds
<b>REVENUES:</b>				
Other Revenue	\$ -	-	433,167	433,167
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>433,167</b>	<b>433,167</b>
<b>EXPENDITURES:</b>				
Debt Service:				
Principal Retirement	325,000	-	240,000	565,000
Interest and Fiscal Charges	131,005	-	232,385	363,390
<b>Total Expenditures</b>	<b>456,005</b>	<b>-</b>	<b>472,385</b>	<b>928,390</b>
Excess (Deficit) of Revenues Over/ (Under) Expenditures	(456,005)	-	(39,218)	(495,223)
<b>OTHER FINANCING SOURCES/(USES):</b>				
Proceeds from Refunding Bonds	4,165,000	-	-	4,165,000
Refunding Bond Premium	70,846	-	-	70,846
Operating Transfers-In	2,505,895	-	-	2,505,895
Operating Transfers-Out	(2,080,367)	-	-	(2,080,367)
Payment to Refunded Bond Escrow Agent	(4,235,846)	-	-	(4,235,846)
<b>Total Other Financing Sources/(Uses)</b>	<b>425,528</b>	<b>-</b>	<b>-</b>	<b>425,528</b>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(30,477)	-	(39,218)	(69,695)
Fund Balance, Beginning of Year	206,193	-	39,218	245,411
Fund Balance, End of Year	\$ 175,716	-	-	175,716

**CLARK COUNTY, OHIO**

Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
 General Bond Retirement Debt Service Fund  
 For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<b>REVENUES:</b>			
Total Revenues	\$ -	-	-
<b>EXPENDITURES:</b>			
<b>Current:</b>			
<b>Debt service:</b>			
Bonds	325,000	325,000	-
Notes	2,770,000	2,005,000	765,000
Interest	350,000	206,372	143,628
<b>Total Expenditures</b>	<u>3,445,000</u>	<u>2,536,372</u>	<u>908,628</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(3,445,000)</u>	<u>(2,536,372)</u>	<u>908,628</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Proceeds of Notes	2,745,000	1,580,000	(1,165,000)
Operating Transfers-In	900,000	925,895	25,895
<b>Total Other Financing Sources (Uses)</b>	<u>3,645,000</u>	<u>2,505,895</u>	<u>(1,139,105)</u>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	200,000	(30,477)	(230,477)
Fund Balance, Beginning of Year	<u>206,193</u>	<u>206,193</u>	-
Fund Balance, End of Year	\$ <u>406,193</u>	<u>175,716</u>	<u>(230,477)</u>

**CLARK COUNTY, OHIO**  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
 Human Services Bond Retirement Debt Service Fund  
 For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<b>REVENUES:</b>			
Other	\$ 472,385	433,167	(39,218)
Total Revenues	<u>472,385</u>	<u>433,167</u>	<u>(39,218)</u>
<b>EXPENDITURES:</b>			
Current:			
Debt service:			
Bonds	240,000	240,000	-
Interest	<u>232,385</u>	<u>232,385</u>	<u>-</u>
Total Expenditures	<u>472,385</u>	<u>472,385</u>	<u>-</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	-	(39,218)	(39,218)
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>-</u>	<u>(39,218)</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Total Debt Service Funds  
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<b>REVENUES:</b>			
Other	\$ 472,385	433,167	(39,218)
Total Revenues	<u>472,385</u>	<u>433,167</u>	<u>(39,218)</u>
<b>EXPENDITURES:</b>			
Current:			
Debt service:			
Bonds	565,000	565,000	-
Notes	2,770,000	2,005,000	765,000
Interest	<u>582,385</u>	<u>438,757</u>	<u>143,628</u>
Total Expenditures	<u>3,917,385</u>	<u>3,008,757</u>	<u>908,628</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(3,445,000)</u>	<u>(2,575,590)</u>	<u>869,410</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Proceeds of Notes	2,745,000	1,580,000	(1,165,000)
Operating Transfers-In	<u>900,000</u>	<u>925,895</u>	<u>25,895</u>
Total Other Financing Sources (Uses)	<u>3,645,000</u>	<u>2,505,895</u>	<u>(1,139,105)</u>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	200,000	(69,695)	(269,695)
Fund Balance, Beginning of Year	<u>245,411</u>	<u>245,411</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>445,411</u>	<u>175,716</u>	<u>(269,695)</u>

## **Capital Projects Funds**

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

**Permanent Improvement Fund** – To 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.

**Human Services Project Fund** – To maintain and account for the financial resources for the renovation of the Human Services Building.

**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, 2002

	<u>Permanent Improvement</u>	<u>Human Services Project</u>	<u>Juvenile Safety Renovations</u>
<b>ASSETS:</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 112,114	350,878	300,000
Cash and Cash Equivalents with Fiscal and Escrow Agents Due from Other Governments	40,986	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	\$ <u>153,100</u>	<u>350,878</u>	<u>300,000</u>
<b>LIABILITIES AND FUND EQUITY:</b>			
<b>Liabilities:</b>			
Accounts Payable	\$ 12,455	122,242	671
Retainage Payable	40,986	-	-
Deferred Revenue	-	-	-
Notes Payable	1,535,000	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>1,588,441</u>	<u>122,242</u>	<u>671</u>
<b>Fund Equity (Deficit):</b>			
<b>Fund Balance:</b>			
<b>Reserved for:</b>			
Encumbrances	241,060	18,566	829
Unreserved	(1,676,401)	210,070	298,500
	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Equity (Deficit)	<u>(1,435,341)</u>	<u>228,636</u>	<u>299,329</u>
Total Liabilities and Fund Equity	\$ <u>153,100</u>	<u>350,878</u>	<u>300,000</u>

<u>MR/DD Capital Projects</u>	<u>Heritage Center Project Construction</u>	<u>Issue II</u>	<u>Road Work Development</u>	<u>Ditch Construction</u>	<u>Total Capital Projects Funds</u>
1,432,088	197,413	351,753	-	100,477	2,844,723
-	95,969	-	-	-	136,955
-	290,064	-	-	-	290,064
<u>1,432,088</u>	<u>583,446</u>	<u>351,753</u>	<u>-</u>	<u>100,477</u>	<u>3,271,742</u>
16,552	197,632	11,000	-	-	360,552
-	95,969	-	-	-	136,955
-	150,042	-	-	-	150,042
<u>2,280,000</u>	<u>-</u>	<u>250,000</u>	<u>-</u>	<u>45,000</u>	<u>4,110,000</u>
<u>2,296,552</u>	<u>443,643</u>	<u>261,000</u>	<u>-</u>	<u>45,000</u>	<u>4,757,549</u>
303,098	1,299,079	28,372	-	-	1,891,004
<u>(1,167,562)</u>	<u>(1,159,276)</u>	<u>62,381</u>	<u>-</u>	<u>55,477</u>	<u>(3,376,811)</u>
<u>(864,464)</u>	<u>139,803</u>	<u>90,753</u>	<u>-</u>	<u>55,477</u>	<u>(1,485,807)</u>
<u>1,432,088</u>	<u>583,446</u>	<u>351,753</u>	<u>-</u>	<u>100,477</u>	<u>3,271,742</u>



**CLARK COUNTY, OHIO**  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balances  
Capital Projects Funds  
For the Year Ended December 31, 2002

	Permanent Improvement	Human Services Project	Juvenile Safety Renovations
<b>REVENUES:</b>			
Intergovernmental	\$ -	-	300,000
Licenses and Permits	-	-	-
Special Assessments	-	-	-
Other Revenue	-	91,582	-
Total Revenues	<u>-</u>	<u>91,582</u>	<u>300,000</u>
<b>EXPENDITURES:</b>			
Capital Outlay	260,219	830,751	671
Debt Service:			
Interest and Fiscal Charges	<u>72,767</u>	<u>36,156</u>	<u>-</u>
Total Expenditures	<u>332,986</u>	<u>866,907</u>	<u>671</u>
Excess (Deficit) of Revenues Over/ (Under) Expenditures	<u>(332,986)</u>	<u>(775,325)</u>	<u>299,329</u>
<b>OTHER FINANCING SOURCES/(USES):</b>			
Bond Proceeds	-	1,320,000	-
Operating Transfers-In	2,335,649	25,000	-
Operating Transfers-Out	(1,535,000)	-	-
Bond Issue Costs	<u>-</u>	<u>(50,010)</u>	<u>-</u>
Total Other Financing Sources/(Uses)	<u>800,649</u>	<u>1,294,990</u>	<u>-</u>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	467,663	519,665	299,329
Fund Balance (Deficit), Beginning of Year	<u>(1,903,004)</u>	<u>(291,029)</u>	<u>-</u>
Fund Balance (Deficit), End of Year	\$ <u>(1,435,341)</u>	<u>228,636</u>	<u>299,329</u>

MR/DD Capital Projects	Heritage Center Project Construction	Issue II	Road Work Development	Ditch Construction	Total Capital Projects Funds
519,409	1,188,710	1,466,070	-	-	3,474,189
61,160	-	-	-	-	61,160
-	-	-	-	8,059	8,059
<u>3,992</u>	<u>363,111</u>	<u>224,693</u>	<u>-</u>	<u>1</u>	<u>683,379</u>
<u>584,561</u>	<u>1,551,821</u>	<u>1,690,763</u>	<u>-</u>	<u>8,060</u>	<u>4,226,787</u>
581,700	1,423,075	1,175,709	1	-	4,272,126
<u>75,360</u>	<u>-</u>	<u>47,625</u>	<u>-</u>	<u>2,600</u>	<u>234,508</u>
<u>657,060</u>	<u>1,423,075</u>	<u>1,223,334</u>	<u>1</u>	<u>2,600</u>	<u>4,506,634</u>
<u>(72,499)</u>	<u>128,746</u>	<u>467,429</u>	<u>(1)</u>	<u>5,460</u>	<u>(279,847)</u>
-	-	-	-	-	1,320,000
319,200	-	415,600	-	67,600	3,163,049
-	-	(458,018)	-	(70,895)	(2,063,913)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(50,010)</u>
<u>319,200</u>	<u>-</u>	<u>(42,418)</u>	<u>-</u>	<u>(3,295)</u>	<u>2,369,126</u>
246,701	128,746	425,011	(1)	2,165	2,089,279
<u>(1,111,165)</u>	<u>11,057</u>	<u>(334,258)</u>	<u>1</u>	<u>53,312</u>	<u>(3,575,086)</u>
<u>(864,464)</u>	<u>139,803</u>	<u>90,753</u>	<u>-</u>	<u>55,477</u>	<u>(1,485,807)</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Permanent Improvement Capital Projects Fund  
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<b>REVENUES:</b>			
Total Revenues	\$ -	-	-
<b>EXPENDITURES:</b>			
Capital Asset Expense	646,996	511,279	135,717
Total Expenditures	646,996	511,279	135,717
Excess (Deficit) Revenues Over/ (Under) Expenditures	(646,996)	(511,279)	135,717
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating Transfers-In	600,000	322,882	(277,118)
Total Other Financing Sources (Uses)	600,000	322,882	(277,118)
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(46,996)	(188,397)	(141,401)
Fund Balance, Beginning of Year	36,996	36,996	-
Prior Year Encumbrances Appropriated	10,000	10,000	-
Fund Balance, End of Year	\$ -	(141,401)	(141,401)

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Human Services Projects Capital Projects Fund  
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<b>REVENUES:</b>			
Total Revenues	\$ -	-	-
<b>EXPENDITURES:</b>			
Capital Outlay:			
Operating Expenses	19,990	19,313	677
Capital Asset Expenses	1,941,250	1,925,450	15,800
Total Capital Outlay	1,961,240	1,944,763	16,477
Debt Service:			
Principal	1,250,000	1,250,000	-
Total Debt Service	1,250,000	1,250,000	-
Total Expenditures	3,211,240	3,194,763	16,477
Excess (Deficit) Revenues Over/ (Under) Expenditures	(3,211,240)	(3,194,763)	16,477
<b>OTHER FINANCING SOURCES (USES):</b>			
Proceeds of Notes	1,223,000	1,391,592	168,592
Proceeds of Bonds	1,269,990	1,269,990	-
Operating Transfers-In	-	25,000	25,000
Total Other Financing Sources (Uses)	2,492,990	2,686,582	193,592
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(718,250)	(508,181)	210,069
Fund Balance, Beginning of Year	372,347	372,347	-
Prior Year Encumbrances Appropriated	345,904	345,904	-
Fund Balance, End of Year	\$ 1	210,070	210,069

**CLARK COUNTY, OHIO**

Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Juvenile Safety Renovations Capital Projects Fund  
For the Year Ended December 31, 2002

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	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable/ (Unfavorable)
REVENUES:			
Intergovernmental	\$ <u>600,000</u>	<u>300,000</u>	<u>(300,000)</u>
Total Revenues	<u>600,000</u>	<u>300,000</u>	<u>(300,000)</u>
EXPENDITURES:			
Capital Outlay:			
Operating Expenses	<u>600,000</u>	<u>1,500</u>	<u>598,500</u>
Total Expenditures	<u>600,000</u>	<u>1,500</u>	<u>598,500</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	-	298,500	298,500
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>-</u>	<u>298,500</u>	<u>298,500</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
MR/DD Capital Projects Fund  
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental	\$ 1,452,900	519,409	(933,491)
Licenses and Permits	10,000	61,160	51,160
Other Revenue	-	3,992	3,992
Total Revenues	<u>1,462,900</u>	<u>584,561</u>	<u>(878,339)</u>
<b>EXPENDITURES:</b>			
Capital Outlay:			
Operating Expenses	<u>2,948,839</u>	<u>886,902</u>	<u>2,061,937</u>
Total Capital Outlay	<u>2,948,839</u>	<u>886,902</u>	<u>2,061,937</u>
Debt Service:			
Principal	2,355,000	2,355,000	-
Interest	<u>76,000</u>	<u>75,360</u>	<u>640</u>
Total Debt Service	<u>2,431,000</u>	<u>2,430,360</u>	<u>640</u>
Total Expenditures	<u>5,379,839</u>	<u>3,317,262</u>	<u>2,062,577</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(3,916,939)</u>	<u>(2,732,701)</u>	<u>1,184,238</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Proceeds of Notes	2,280,000	2,280,000	-
Operating Transfers-In	<u>391,000</u>	<u>319,200</u>	<u>(71,800)</u>
Total Other Financing Sources (Uses)	<u>2,671,000</u>	<u>2,599,200</u>	<u>(71,800)</u>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	<u>(1,245,939)</u>	<u>(133,501)</u>	<u>1,112,438</u>
Fund Balance, Beginning of Year	1,190,618	1,190,618	-
Prior Year Encumbrances Appropriated	<u>55,321</u>	<u>55,321</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>1,112,438</u>	<u>1,112,438</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Heritage Center Project Construction Capital Projects Fund  
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental	\$ 2,500,000	1,048,688	(1,451,312)
Other Revenue	600,000	363,111	(236,889)
<b>Total Revenues</b>	<b>3,100,000</b>	<b>1,411,799</b>	<b>(1,688,201)</b>
<b>EXPENDITURES:</b>			
Capital Outlay:			
Operating Expenses	3,121,057	2,732,152	388,905
<b>Total Expenditures</b>	<b>3,121,057</b>	<b>2,732,152</b>	<b>388,905</b>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(21,057)	(1,320,353)	(1,299,296)
Fund Balance, Beginning of Year	(181,562)	(181,562)	-
Prior Year Encumbrances Appropriated	202,619	202,619	-
Fund Balance, End of Year	\$ -	(1,299,296)	(1,299,296)

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Issue II Capital Projects Fund  
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental	\$ 1,473,238	1,455,129	(18,109)
Other Revenue	<u>200,941</u>	<u>235,635</u>	<u>34,694</u>
Total Revenues	<u>1,674,179</u>	<u>1,690,764</u>	<u>16,585</u>
<b>EXPENDITURES:</b>			
Capital Outlay:			
Operating Expenses	1,163,147	955,565	207,582
Capital Asset Expenses	<u>483,839</u>	<u>318,292</u>	<u>165,547</u>
Total Capital Outlay	<u>1,646,986</u>	<u>1,273,857</u>	<u>373,129</u>
Debt Service:			
Principal	<u>750,000</u>	<u>750,000</u>	<u>-</u>
Total Expenditures	<u>2,396,986</u>	<u>2,023,857</u>	<u>373,129</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(722,807)</u>	<u>(333,093)</u>	<u>389,714</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Proceeds of Notes	350,000	250,000	(100,000)
Operating Transfers-In	160,000	-	(160,000)
Advances-Out	(160,000)	(160,000)	-
Operating Transfers-Out	<u>(142,418)</u>	<u>(142,418)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>207,582</u>	<u>(52,418)</u>	<u>(260,000)</u>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(515,225)	(385,511)	129,714
Fund Balance, Beginning of Year	364,443	364,443	-
Prior Year Encumbrances Appropriated	<u>343,451</u>	<u>343,451</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 192,669</u>	<u>322,383</u>	<u>129,714</u>



**CLARK COUNTY, OHIO**

Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
 Ditch Construction Capital Projects Fund  
 For the Year Ended December 31, 2002

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable/ (Unfavorable)</u>
<b>REVENUES:</b>			
Special Assessments	\$ 5,564	8,058	2,494
Total Revenues	<u>5,564</u>	<u>8,058</u>	<u>2,494</u>
<b>EXPENDITURES:</b>			
Capital Outlay:			
Ditch Construction Rotary:			
Operating Expenses	<u>29,765</u>	<u>-</u>	<u>29,765</u>
Total Expenditures	<u>29,765</u>	<u>-</u>	<u>29,765</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(24,201)</u>	<u>8,058</u>	<u>32,259</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating Transfers-Out	<u>(88,497)</u>	<u>(25,895)</u>	<u>62,602</u>
Total Other Financing Sources (Uses)	<u>(88,497)</u>	<u>(25,895)</u>	<u>62,602</u>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	<u>(112,698)</u>	<u>(17,837)</u>	<u>94,861</u>
Fund Balance, Beginning of Year	<u>118,313</u>	<u>118,313</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>5,615</u>	<u>100,476</u>	<u>94,861</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Total Capital Projects Funds  
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental	\$ 6,026,138	3,323,226	(2,702,912)
Licenses and Permits	10,000	61,160	51,160
Special Assessments	5,564	8,058	2,494
Other Revenue	<u>800,941</u>	<u>602,738</u>	<u>(198,203)</u>
<b>Total Revenues</b>	<u>6,842,643</u>	<u>3,995,182</u>	<u>(2,847,461)</u>
<b>EXPENDITURES:</b>			
Capital Outlay	10,954,883	7,350,453	3,604,430
Debt Service:			
Principal	4,355,000	4,355,000	-
Interest	<u>76,000</u>	<u>75,360</u>	<u>640</u>
<b>Total Expenditures</b>	<u>15,385,883</u>	<u>11,780,813</u>	<u>3,605,070</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(8,543,240)</u>	<u>(7,785,631)</u>	<u>757,609</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Proceeds of Notes	3,853,000	3,921,592	68,592
Proceeds of Bonds	1,269,990	1,269,990	-
Operating Transfers-In	1,151,000	667,082	(483,918)
Advances-Out	(160,000)	(160,000)	-
Operating Transfers-Out	<u>(230,915)</u>	<u>(168,313)</u>	<u>62,602</u>
<b>Total Other Financing Sources (Uses)</b>	<u>5,883,075</u>	<u>5,530,351</u>	<u>(352,724)</u>
Excess (Deficit) Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	<u>(2,660,165)</u>	<u>(2,255,280)</u>	<u>404,885</u>
Fund Balance, Beginning of Year	1,901,155	1,901,155	-
Prior Year Encumbrances Appropriated	<u>957,295</u>	<u>957,295</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 198,285</u>	<u>603,170</u>	<u>404,885</u>



## **ENTERPRISE FUNDS**

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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, 2002

	Sewer	Water	Total Enterprise Funds
<b>ASSETS:</b>			
Current:			
Equity in Pooled Cash and Cash Equivalents	\$ 2,207,403	746,438	2,953,841
Cash and Cash Equivalents in Segregated Accounts	314,636	-	314,636
Cash and Cash Equivalents with Fiscal and Escrow Agents	103,905	41,766	145,671
Net Receivables:			
Accounts	393,426	169,244	562,670
Materials and Supplies Inventory	62,458	51,103	113,561
Prepaid Items	-	365	365
<b>Total Current Assets</b>	<u>3,081,828</u>	<u>1,008,916</u>	<u>4,090,744</u>
Non-Current Assets:			
Unamortized Bond Issue Costs	26,312	-	26,312
Fixed Assets (net of accumulated depreciation)	13,170,781	3,913,687	17,084,468
<b>Total Non-Current Assets</b>	<u>13,197,093</u>	<u>3,913,687</u>	<u>17,110,780</u>
<b>Total Assets</b>	<u>\$ 16,278,921</u>	<u>4,922,603</u>	<u>21,201,524</u>
<b>LIABILITIES AND FUND EQUITY:</b>			
Liabilities:			
Current Liabilities:			
Accounts Payable	\$ 118,389	38,949	157,338
Accrued Wages and Benefits	54,306	45,000	99,306
Accrued Compensated Absences	6,449	5,277	11,726
Retainage Payable	103,905	41,766	145,671
Accrued Interest Payable	25,024	-	25,024
Notes Payable	1,310,000	1,110,000	2,420,000
<b>Total Current Liabilities</b>	<u>1,618,073</u>	<u>1,240,992</u>	<u>2,859,065</u>
Non-Current Liabilities:			
Accrued Compensated Absences	59,983	49,076	109,059
OPWC Loan Payable	-	288,800	288,800
Issue II Loans Payable	287,500	-	287,500
General Obligation Bonds Payable	3,585,400	-	3,585,400
Unamortized Charge - Refunding Issue	(87,764)	-	(87,764)
<b>Total Non-Current Liabilities</b>	<u>3,845,119</u>	<u>337,876</u>	<u>4,182,995</u>
<b>Total Liabilities</b>	<u>5,463,192</u>	<u>1,578,868</u>	<u>7,042,060</u>
Fund Equity:			
Contributed Capital	10,463,914	293,077	10,756,991
Retained Earnings	351,815	3,050,658	3,402,473
<b>Total Fund Equity</b>	<u>10,815,729</u>	<u>3,343,735</u>	<u>14,159,464</u>
<b>Total Liabilities and Fund Equity</b>	<u>\$ 16,278,921</u>	<u>4,922,603</u>	<u>21,201,524</u>

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

	Sewer	Water	Total Enterprise Funds
<b>OPERATING REVENUES:</b>			
Charges for Services	\$ 2,963,846	1,539,579	4,503,425
Other Operating Revenues	<u>2,871</u>	<u>-</u>	<u>2,871</u>
Total Operating Revenues	<u>2,966,717</u>	<u>1,539,579</u>	<u>4,506,296</u>
<b>EXPENSES:</b>			
Personal Services	762,403	624,390	1,386,793
Contractual Services	649,907	469,767	1,119,674
Materials and Supplies	809,342	556,053	1,365,395
Other	119,522	78,947	198,469
Depreciation	<u>420,249</u>	<u>80,256</u>	<u>500,505</u>
Total Operating Expenses	<u>2,761,423</u>	<u>1,809,413</u>	<u>4,570,836</u>
Operating Income (Loss)	<u>205,294</u>	<u>(269,834)</u>	<u>(64,540)</u>
<b>NON-OPERATING REVENUES (EXPENSES):</b>			
Grants	33,964	20,278	54,242
Interest and Fiscal Charges	<u>(233,553)</u>	<u>(35,742)</u>	<u>(269,295)</u>
Total Non-Operating Revenues (Expenses)	<u>(199,589)</u>	<u>(15,464)</u>	<u>(215,053)</u>
Net Income (Loss)	5,705	(285,298)	(279,593)
<b>Add:</b>			
Depreciation on Fixed Assets Acquired by Contributed Capital	207,206	4,615	211,821
Retained Earnings, Beginning of Year, as restated	<u>138,904</u>	<u>3,331,341</u>	<u>3,470,245</u>
Retained Earnings, End of Year	<u>\$ 351,815</u>	<u>3,050,658</u>	<u>3,402,473</u>

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

	Sewer	Water	Total Enterprise Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Cash Received from Customers	\$ 3,147,370	1,627,177	4,774,547
Cash Paid for Employees Salaries and Benefits	(746,866)	(611,204)	(1,358,070)
Cash Paid to Suppliers	(1,520,065)	(1,255,549)	(2,775,614)
Other Operating Revenues	3,213	66	3,279
Other Operating Expenses	(131,761)	(85,749)	(217,510)
Net Cash Provided by Operating Activities	<u>751,891</u>	<u>(325,259)</u>	<u>426,632</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>			
Grants	33,964	50,548	84,512
Proceeds from Notes	1,310,000	1,110,000	2,420,000
Acquisition and Construction of Capital Assets	(700,246)	(584,971)	(1,285,217)
Interest Paid on G.O. Notes	(9,577)	(35,742)	(45,319)
Interest Paid on G.O. Bonds	(204,858)	-	(204,858)
Principal Paid on G.O. Notes	(425,000)	(1,095,000)	(1,520,000)
Principal Paid on Issue II Loans	(25,000)	-	(25,000)
Principal Paid on OPWC Loans	-	(15,200)	(15,200)
Principal Paid on G.O. Bonds	(272,200)	-	(272,200)
Net Cash Used for Capital and Related Financing Activities	<u>(292,917)</u>	<u>(570,365)</u>	<u>(863,282)</u>
Increase in Cash and Cash Equivalents	458,974	(895,624)	(436,650)
Cash and Cash Equivalents, Beginning of Year	<u>2,166,970</u>	<u>1,683,828</u>	<u>3,850,798</u>
Cash and Cash Equivalents, End of Year	\$ <u>2,625,944</u>	<u>788,204</u>	<u>3,414,148</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:			
Operating Income	\$ 205,294	(269,834)	(64,540)
Adjustment to Reconcile Operating Income to Net Cash Provided by Operating Activities:			
Depreciation	420,249	80,256	500,505
Changes in Assets and Liabilities:			
(Increase) in Accounts Receivable	79,961	45,898	125,859
Decrease in Materials and Supplies Inventory	(21,430)	(17,534)	(38,964)
Decrease in Prepaid Items	-	(365)	(365)
Increase in Accounts Payable	(43,511)	(217,104)	(260,615)
Increase in Accrued Wages & Benefits	18,592	15,625	34,217
(Decrease) in Accrued Compensated Absence	(4,848)	(3,967)	(8,815)
(Decrease) in Retainage Payable	97,584	41,766	139,350
Net Cash Provided by Operating Activities	\$ <u>751,891</u>	<u>(325,259)</u>	<u>426,632</u>

## ***INTERNAL SERVICE FUNDS***

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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**

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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**

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**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**

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**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**

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**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)**

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### **AGENCY FUNDS (con't)**

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**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, 2002

	Expendable Trust	Nonexpendable Trust	Agency Funds	Total Trust and Agency Funds
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 166,104	118,449	18,601,747	18,886,300
Cash and Cash Equivalents in Segregated Accounts	-	-	2,525,500	2,525,500
Net receivables:				
Taxes	-	-	14,171,056	14,171,056
Accounts	-	-	198,726	198,726
Special Assessments	-	-	1,718,763	1,718,763
Accrued Interest	-	367	-	367
Taxes to be Collected for Other Governments	-	-	81,678,428	81,678,428
Due from Other Funds	-	-	-	-
Due from Other Governments	1,923	-	4,701,308	4,703,231
<b>Total Assets</b>	<b>\$ 168,027</b>	<b>118,816</b>	<b>123,595,528</b>	<b>123,882,371</b>
<b>LIABILITIES AND FUND EQUITY:</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ 1,923	-	-	1,923
Due to Other Funds	-	-	17,600,251	17,600,251
Due to Other Governments	-	-	82,160,108	82,160,108
Undistributed Monies	-	-	23,835,169	23,835,169
<b>Total Liabilities</b>	<b>1,923</b>	<b>-</b>	<b>123,595,528</b>	<b>123,597,451</b>
<b>Fund Equity (Deficit):</b>				
<b>Fund Balance:</b>				
<b>Reserved for:</b>				
Nonexpendable Trust Funds	-	74,787	-	74,787
Unreserved	166,104	44,029	-	210,133
<b>Total Fund Equity</b>	<b>166,104</b>	<b>118,816</b>	<b>-</b>	<b>284,920</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 168,027</b>	<b>118,816</b>	<b>123,595,528</b>	<b>123,882,371</b>

**CLARK COUNTY, OHIO**  
 Combining Balance Sheet  
 Expendable Trust Funds  
 December 31, 2002

	Children's Trust	Neubart Webb Trust	CAC Trust	Total Expendable Trust Funds
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ -	157,132	8,972	166,104
Due from Other Governments	<u>1,923</u>	<u>-</u>	<u>-</u>	<u>1,923</u>
<b>Total Assets</b>	<b>\$ <u>1,923</u></b>	<b><u>157,132</u></b>	<b><u>8,972</u></b>	<b><u>168,027</u></b>
<b>LIABILITIES AND FUND EQUITY:</b>				
<b>Liabilities:</b>				
Accounts Payable	<u>1,923</u>	<u>-</u>	<u>-</u>	<u>1,923</u>
<b>Total Liabilities</b>	<b><u>1,923</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>1,923</u></b>
<b>Fund Equity:</b>				
Fund Balance:				
Unreserved	\$ -	<u>157,132</u>	<u>8,972</u>	<u>166,104</u>
<b>Total Fund Equity</b>	<b><u>-</u></b>	<b><u>157,132</u></b>	<b><u>8,972</u></b>	<b><u>166,104</u></b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ <u>1,923</u></b>	<b><u>157,132</u></b>	<b><u>8,972</u></b>	<b><u>168,027</u></b>

**CLARK COUNTY, OHIO**  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balances  
Expendable Trust Funds  
For the Year Ended December 31, 2002

	Children's Trust	Neubart Webb Trust	CAC Trust	Total Expendable Trust Funds
<b>REVENUES:</b>				
Intergovernmental	\$ 34,093	-	-	34,093
Interest	-	1,822	-	1,822
Other Revenue	<u>7,928</u>	<u>67,581</u>	<u>15,625</u>	<u>91,134</u>
Total Revenues	<u>42,021</u>	<u>69,403</u>	<u>15,625</u>	<u>127,049</u>
<b>EXPENDITURES:</b>				
Current:				
Human Services	<u>42,031</u>	-	<u>7,203</u>	<u>49,234</u>
Total Expenditures	<u>42,031</u>	-	<u>7,203</u>	<u>49,234</u>
Excess (Deficit) of Revenues Over/ (Under) Expenditures	<u>(10)</u>	<u>69,403</u>	<u>8,422</u>	<u>77,815</u>
Fund Balance, Beginning of Year	<u>10</u>	<u>87,729</u>	<u>550</u>	<u>88,289</u>
Fund Balance, End of Year	\$ <u>-</u>	<u>157,132</u>	<u>8,972</u>	<u>166,104</u>

**CLARK COUNTY, OHIO**  
Combining Balance Sheet  
Nonexpendable Trust Funds  
December 31, 2002

	Chase Stewart Blind Relief	Chase Stewart Soldier Relief	Total Nonexpendable Trust Funds
<b>ASSETS:</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 8,440	110,009	118,449
Accrued Interest	-	367	367
<b>Total Assets</b>	<b>\$ 8,440</b>	<b>110,376</b>	<b>118,816</b>
<b>FUND EQUITY:</b>			
Fund Balance:			
Reserved for:			
Nonexpendable Trust Funds	4,000	70,787	74,787
Unreserved	4,440	39,589	44,029
<b>Total Fund Equity</b>	<b>8,440</b>	<b>110,376</b>	<b>118,816</b>
<b>Total Fund Equity</b>	<b>\$ 8,440</b>	<b>110,376</b>	<b>118,816</b>

**CLARK COUNTY, OHIO**  
Combining Statement of Revenues, Expenses, and  
Changes in Fund Balance  
Nonexpendable Trust Funds  
For the Year Ended December 31, 2002

	Chase Stewart Blind Relief	Chase Stewart Soldier Relief	Total Nonexpendable Trust Funds
<b>REVENUES:</b>			
Interest	\$ -	5,360	5,360
Other Operating Revenues	<u>259</u>	<u>196</u>	<u>455</u>
Total Operating Revenues	<u>259</u>	<u>5,556</u>	<u>5,815</u>
<b>EXPENSES:</b>			
Other	<u>-</u>	<u>2,042</u>	<u>2,042</u>
Total Operating Expenses	<u>-</u>	<u>2,042</u>	<u>2,042</u>
Net Income	259	3,514	3,773
Fund Balance, Beginning of Year	<u>8,181</u>	<u>106,862</u>	<u>115,043</u>
Fund Balance, End of Year	\$ <u>8,440</u>	<u>110,376</u>	<u>118,816</u>

**CLARK COUNTY, OHIO**  
Combining Statement of Cash Flows  
Nonexpendable Trust Funds  
For the Year Ended December 31, 2002

	Chase Stewart Blind Relief	Chase Stewart Soldier Relief	Total Nonexpendable Trust Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Cash Paid to Suppliers	\$ -	(2,200)	(2,200)
Cash Paid for Claims and Charges	-	-	-
Other Operating Revenues	<u>259</u>	<u>196</u>	<u>455</u>
Net Cash (Used) by Operating Activities	<u>259</u>	<u>(2,004)</u>	<u>(1,745)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Interest	<u>-</u>	<u>5,062</u>	<u>5,062</u>
Net Cash Provided by Investing Activities	<u>-</u>	<u>5,062</u>	<u>5,062</u>
Increase in Cash and Cash Equivalents	259	3,058	3,317
Cash and Cash Equivalents, Beginning of Year	<u>8,181</u>	<u>106,951</u>	<u>115,132</u>
Cash and Cash Equivalents, End of Year	\$ <u>8,440</u>	<u>110,009</u>	<u>118,449</u>
<b>Reconciliation of Operating Income to Net Cash (Used) by Operating Activities:</b>			
Operating Income	\$ 259	3,514	3,773
<b>Adjustment to Reconcile Operating Income to Net Cash (Used) by Operating Activities:</b>			
Interest Reported as Operating Income	-	(5,360)	(5,360)
Changes in Assets and Liabilities: (Decrease) in Accounts Payable	<u>-</u>	<u>(158)</u>	<u>(158)</u>
Net Cash (Used) by Operating Activities	\$ <u>259</u>	<u>(2,004)</u>	<u>(1,745)</u>



**CLARK COUNTY, OHIO**  
Combining Statement of Changes in Assets  
and Liabilities - All Agency Funds  
For the Year Ended December 31, 2002  
(Continued)

	Balance 12/31/2001	Additions	Deductions	Balance 12/31/2002
<u>Department of Rehabilitation Corrections Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 694,260	2,760,599	2,975,246	479,613
Due from Other Governments	-	2,066	-	2,066
Total Assets	\$ 694,260	2,762,665	2,975,246	481,679
LIABILITIES:				
Accounts Payable	\$ 47,253	-	47,253	-
Due to Other Governments	647,007	2,762,665	2,927,993	481,679
Total Liabilities	\$ 694,260	2,762,665	2,975,246	481,679
<u>Eastern Miami Valley Alcohol, Drug Addiction, Mental Health Board Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 2,946,341	25,452,861	25,878,807	2,520,395
Accounts Receivable	42,743	51,743	42,743	51,743
Due from Other Governments	3,607,541	386,768	3,607,541	386,768
Total Assets	\$ 6,596,625	25,891,372	29,529,091	2,958,906
LIABILITIES:				
Due to Other Governments	\$ 3,607,541	-	3,607,541	-
Undistributed Monies	2,989,084	25,891,372	25,921,550	2,958,906
Total Liabilities	\$ 6,596,625	25,891,372	29,529,091	2,958,906
<u>Health Department Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 1,265,718	5,752,213	5,464,513	1,553,418
Accounts Receivable	57,557	131,870	57,557	131,870
Due from Other Governments	21,473	88,359	21,473	88,359
Total Assets	\$ 1,344,748	5,972,442	5,543,543	1,773,647
LIABILITIES:				
Due to Other Governments	\$ -	-	-	-
Undistributed Monies	1,344,748	5,972,442	5,543,543	1,773,647
Total Liabilities	\$ 1,344,748	5,972,442	5,543,543	1,773,647
<u>Payroll Deductions Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 150,979	18,152	11,527	157,604
Due from Other Governments	455	439	455	439
Total Assets	\$ 151,434	18,591	11,982	158,043
LIABILITIES:				
Undistributed Monies	\$ 151,434	18,591	11,982	158,043
Total Liabilities	\$ 151,434	18,591	11,982	158,043

(Continued)

**CLARK COUNTY, OHIO**  
Combining Statement of Changes in Assets  
and Liabilities - All Agency Funds  
For the Year Ended December 31, 2002  
(Continued)

	Balance 12/31/2001	Additions	Deductions	Balance 12/31/2002
<u>County Insurance Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 886	1,581,578	604,481	977,983
Due from Other Governments	<u>3,007</u>	<u>-</u>	<u>3,007</u>	<u>-</u>
Total Assets	\$ <u>3,893</u>	<u>1,581,578</u>	<u>607,488</u>	<u>977,983</u>
LIABILITIES:				
Undistributed Monies	\$ <u>3,893</u>	<u>1,581,578</u>	<u>607,488</u>	<u>977,983</u>
Total Liabilities	\$ <u>3,893</u>	<u>1,581,578</u>	<u>607,488</u>	<u>977,983</u>
<u>Workmen's Compensation Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 2,616,420	326,756	256,845	2,686,331
Due from Other Governments	<u>-</u>	<u>8,777</u>	<u>-</u>	<u>8,777</u>
Total Assets	\$ <u>2,616,420</u>	<u>335,533</u>	<u>256,845</u>	<u>2,695,108</u>
LIABILITIES:				
Undistributed Monies	\$ <u>2,616,420</u>	<u>335,533</u>	<u>256,845</u>	<u>2,695,108</u>
Total Liabilities	\$ <u>2,616,420</u>	<u>335,533</u>	<u>256,845</u>	<u>2,695,108</u>
<u>General County Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 178,958	233,566	224,189	188,335
Cash and Cash Equivalents				
in Segregated Accounts	1,932,569	2,385,299	1,932,569	2,385,299
Accounts Receivable	<u>1,353</u>	<u>3,987</u>	<u>1,353</u>	<u>3,987</u>
Total Assets	\$ <u>2,112,880</u>	<u>2,622,852</u>	<u>2,158,111</u>	<u>2,577,621</u>
LIABILITIES:				
Undistributed Monies	\$ <u>2,112,880</u>	<u>2,622,852</u>	<u>2,158,111</u>	<u>2,577,621</u>
Total Liabilities	\$ <u>2,112,880</u>	<u>2,622,852</u>	<u>2,158,111</u>	<u>2,577,621</u>
<u>Other Government Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 202,352	86,343,351	81,388,921	5,156,782
Cash and Cash Equivalents				
in Segregated Accounts	246,937	140,201	246,937	140,201
Accounts Receivable	11,126	11,126	11,126	11,126
Due from Other Governments	<u>69,397</u>	<u>96,146</u>	<u>69,397</u>	<u>96,146</u>
Total Assets	\$ <u>529,812</u>	<u>86,590,824</u>	<u>81,716,381</u>	<u>5,404,255</u>
LIABILITIES:				
Undistributed Monies	\$ <u>529,812</u>	<u>86,590,824</u>	<u>81,716,381</u>	<u>5,404,255</u>
Total Liabilities	\$ <u>529,812</u>	<u>86,590,824</u>	<u>81,716,381</u>	<u>5,404,255</u>

(Continued)

**CLARK COUNTY, OHIO**  
Combining Statement of Changes in Assets  
and Liabilities - All Agency Funds  
For the Year Ended December 31, 2002  
(Continued)

	Balance 12/31/2001	Additions	Deductions	Balance 12/31/2002
<u>Township Gas Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ -	501,992	487,004	14,988
Due from Other Governments	-	54,204	-	54,204
<b>Total Assets</b>	<b>\$ -</b>	<b>556,196</b>	<b>487,004</b>	<b>69,192</b>
LIABILITIES:				
Undistributed Monies	\$ -	556,196	487,004	69,192
<b>Total Liabilities</b>	<b>\$ -</b>	<b>556,196</b>	<b>487,004</b>	<b>69,192</b>
<u>State of Ohio Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 23,820	965,872	960,813	28,879
<b>Total Assets</b>	<b>\$ 23,820</b>	<b>965,872</b>	<b>960,813</b>	<b>28,879</b>
LIABILITIES:				
Undistributed Monies	\$ 23,820	965,872	960,813	28,879
<b>Total Liabilities</b>	<b>\$ 23,820</b>	<b>965,872</b>	<b>960,813</b>	<b>28,879</b>
<u>Treasurer's Tax Prepayment Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 672,639	1,680,069	1,608,117	744,591
<b>Total Assets</b>	<b>\$ 672,639</b>	<b>1,680,069</b>	<b>1,608,117</b>	<b>744,591</b>
LIABILITIES:				
Undistributed Monies	\$ 672,639	1,680,069	1,608,117	744,591
<b>Total Liabilities</b>	<b>\$ 672,639</b>	<b>1,680,069</b>	<b>1,608,117</b>	<b>744,591</b>
<u>Undivided Tax Settlement Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 3,031,927	104,964,525	104,681,699	3,314,753
Net Receivables:				
Taxes	13,865,437	14,171,056	13,865,437	14,171,056
Special Assessments	1,870,835	1,718,763	1,870,835	1,718,763
Taxes to be Collected for Other Governments	80,433,045	81,678,428	80,433,045	81,678,428
Due from Other Governments	775,344	637,223	775,344	637,223
<b>Total Assets</b>	<b>\$ 99,976,588</b>	<b>203,169,995</b>	<b>201,626,360</b>	<b>101,520,223</b>
LIABILITIES:				
Due to Other Funds	\$ 16,008,256	16,139,213	16,008,256	16,139,213
Due to Other Governments	80,433,045	81,678,429	80,433,045	81,678,429
Undistributed Monies	3,535,287	105,352,353	105,185,059	3,702,581
<b>Total Liabilities</b>	<b>\$ 99,976,588</b>	<b>203,169,995</b>	<b>201,626,360</b>	<b>101,520,223</b>

(Continued)

**CLARK COUNTY, OHIO**  
Combining Statement of Changes in Assets  
and Liabilities - All Agency Funds  
For the Year Ended December 31, 2002  
(Continued)

	Balance 12/31/2001	Additions	Deductions	Balance 12/31/2002
<u>Inheritance Tax Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 708,084	3,340,665	3,279,932	768,817
Total Assets	\$ 708,084	3,340,665	3,279,932	768,817
LIABILITIES:				
Undistributed Monies	\$ 708,084	3,340,665	3,279,932	768,817
Total Liabilities	\$ 708,084	3,340,665	3,279,932	768,817
<u>Cigarette Tax Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 120	7,458	7,278	300
Total Assets	\$ 120	7,458	7,278	300
LIABILITIES:				
Undistributed Monies	\$ 120	7,458	7,278	300
Total Liabilities	\$ 120	7,458	7,278	300
<u>Local Government Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 8,958	12,243,314	12,243,314	8,958
Due from Other Governments	3,427,326	3,427,326	3,427,326	3,427,326
Total Assets	\$ 3,436,284	15,670,640	15,670,640	3,436,284
LIABILITIES:				
Due to Other Funds	\$ 1,464,834	1,461,038	1,464,834	1,461,038
Undistributed Monies	1,971,450	1,975,246	1,971,450	1,975,246
Total Liabilities	\$ 3,436,284	3,436,284	3,436,284	3,436,284
<u>Total Agency Funds:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 12,501,462	246,172,971	240,072,686	18,601,747
Cash and Cash Equivalents in Segregated Accounts	2,179,506	2,525,500	2,179,506	2,525,500
Net Receivables:				
Taxes	13,865,437	14,171,056	13,865,437	14,171,056
Accounts	112,779	198,726	112,779	198,726
Special Assessments	1,870,835	1,718,763	1,870,835	1,718,763
Taxes to be Collected for Other Governments	80,433,045	81,678,428	80,433,045	81,678,428
Due from Other Governments	7,904,543	4,701,308	7,904,543	4,701,308
Total Assets	\$ 118,867,607	351,166,752	346,438,831	123,595,528
LIABILITIES:				
Accounts Payable	\$ 47,253	-	47,253	-
Due to Other Funds	17,473,090	17,600,251	17,473,090	17,600,251
Due to Other Governments	84,687,593	84,441,094	86,968,579	82,160,108
Undistributed Monies	16,659,671	236,891,051	229,715,553	23,835,169
Total Liabilities	\$ 118,867,607	338,932,396	334,204,475	123,595,528



**GENERAL FIXED ASSET ACCOUNT GROUP**

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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, 2002

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General Fixed Assets:	
Land	\$ 2,686,043
Buildings	32,173,329
Improvements	9,842,147
Machinery and Equipment	10,898,588
Construction in Progress	<u>1,214,386</u>
Total General Fixed Assets	\$ <u>56,814,493</u>
Investment in general fixed assets by source:	
General Fund Revenue	\$ 47,711,401
Special Revenue Funds Revenue	7,888,706
Capital Projects Funds Revenue	<u>1,214,386</u>
Total Investment in General Fixed Assets	\$ <u>56,814,493</u>

**CLARK COUNTY, OHIO**  
Schedule of General Fixed Assets - By Function and Type  
December 31, 2002

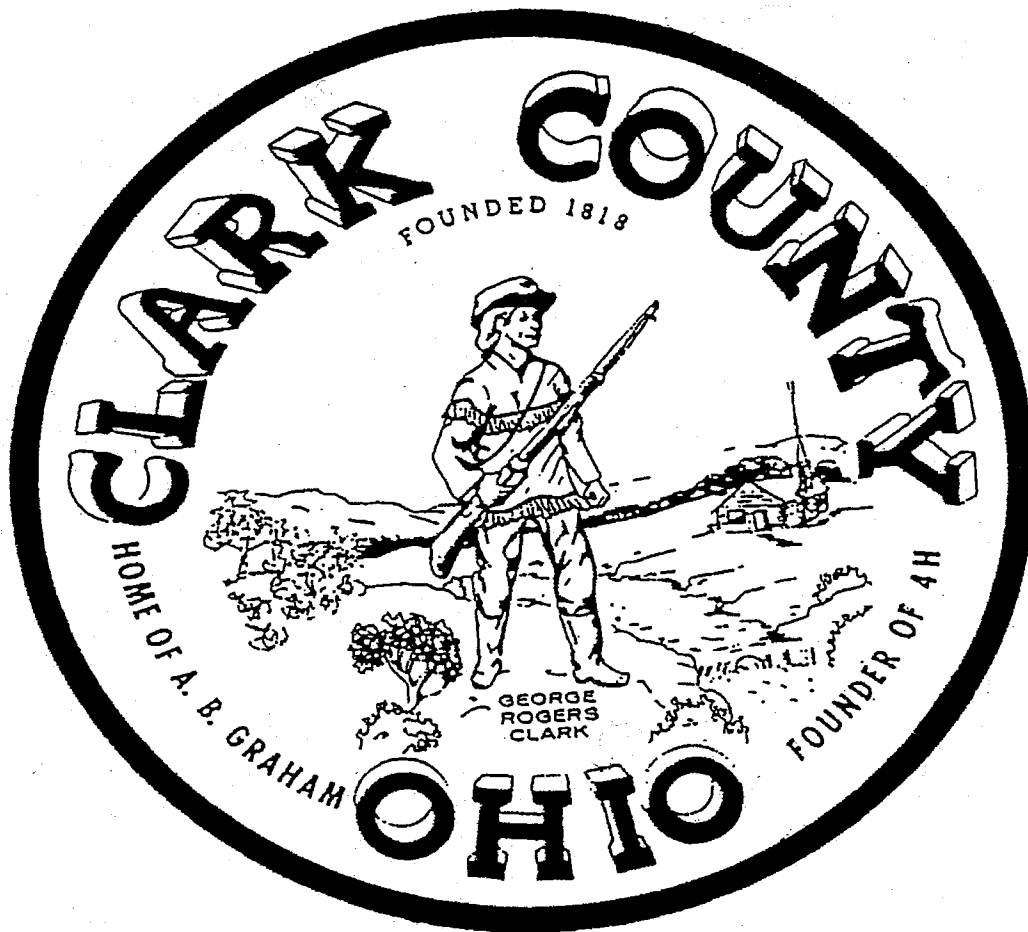
Function and Activity	Land	Buildings	Improvements	Machinery and Equipment	Construction in Progress	Total
General Government:						
Legislative and						
Executive	\$ 1,586,514	32,173,329	7,976,112	1,224,409	1,214,386	44,174,750
Judicial	-	-	1,188,806	734,974	-	1,923,780
Public Safety	-	-	225,199	1,729,141	-	1,954,340
Public Works	522,115	-	69,695	4,892,813	-	5,484,623
Health	577,414	-	96,886	1,267,804	-	1,942,104
Human Services	-	-	249,863	843,466	-	1,093,329
Conservation and Recreation	-	-	35,586	205,981	-	241,567
	<u>\$ 2,686,043</u>	<u>32,173,329</u>	<u>9,842,147</u>	<u>10,898,588</u>	<u>1,214,386</u>	<u>56,814,493</u>



**CLARK COUNTY, OHIO**Schedule of Changes in General Fixed Assets - By Function and Activity  
For the Year Ended December 31, 2002

Function and Activity	December 31, 2001	Additions	Deletions	December 31, 2002
General Government:				
Legislative and				
Executive	\$ 42,438,410	1,761,847	(25,507)	44,174,750
Judicial	1,886,024	41,256	(3,500)	1,923,780
Public Safety	1,945,458	8,882	-	1,954,340
Public Works	5,195,788	375,831	(86,996)	5,484,623
Health	2,015,148	-	(73,044)	1,942,104
Human Services	1,093,329	-	-	1,093,329
Conservation and Recreation	241,567	-	-	241,567
	\$ 54,815,724	2,187,816	(189,047)	56,814,493

# STATISTICAL



# SECTION

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

	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993
Taxes	\$ 15,563,842	\$ 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
Permissive Sales Tax	17,727,306	12,043,651	11,892,664	11,386,760	12,350,757	14,493,072	10,115,301	10,361,693	(2)	(2)
Intergovernmental	52,092,819	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
Charges for Services	9,804,437	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
Licenses and Permits	411,791	436,461	157,755	129,847	314,553	243,814	709,184	286,104	261,327	239,704
Fees, Fines and Forfeitures	1,384,919	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
Special Assessments	27,588	60,329	76,299	37,074	31,651	37,247	43,220	40,041	32,751	21,971
Investment Income	1,244,266	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
Other	10,714,988	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
	<u>\$ 108,971,956</u>	<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>

(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

	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993
Current:										
General Government:										
Legislative and Executive	\$ 5,534,122	\$ 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
Judicial	7,456,921	7,125,812	6,984,966	6,502,186	4,382,753	4,102,803	4,528,705	4,233,761	3,634,726	3,967,828
Public Safety	14,862,697	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
Public Works	10,653,343	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
Health	21,540,640	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
Human Services	41,161,159	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
Conservation and Recreation	6,413,701	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
Capital Outlay	4,275,513	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	565,000	542,131	510,000	475,000	639,609	1,054,463	999,640	850,500	805,806	836,053
Interest and Fiscal Charges	606,948	597,453	543,107	520,029	650,872	704,312	691,976	691,421	619,334	702,792
	<u>\$ 113,070,044</u>	<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>

(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 Collected				Current	Delinquencies	
2002/2003*	\$ 20,968,781	\$ 8,534,615	40.70%	\$ 586,060	2.79%	9,120,675	43.50%	\$ 11,848,106		
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		

\* - 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 <sup>1</sup>		Public Utility/ <sup>2</sup> Real and Personal		Tangible <sup>2</sup> Personal		Total		Assessed Value as a Percent of Estimated Actual Value
	Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Estimated Actual	
2002/2003	\$ 1,819,822,260	\$ 5,199,492,171	\$ 94,597,590	\$ 107,497,261	\$ 235,629,206	\$ 942,516,824	\$ 2,150,049,056	\$ 6,249,506,257	34.40%
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%

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

<sup>2</sup> 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: Collection Year:	2002	2001	2000	2001	1999	1998	1997	1996	1995	1994	1993
<b>CLARK COUNTY ENTITIES:</b>											
General Fund (Inside Millage)	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70
Board of Mental Retardation Levy	5.75	5.75	5.75	5.75	5.75	6.00	6.00	6.00	6.00	6.00	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	3.00
Senior Citizen's Levy	0.60	0.60	0.60	0.60	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Community Mental Health Levy	2.00	2.00	2.00	2.00	2.00	2.50	2.50	2.50	2.50	2.50	2.50
Tuberculosis Levy	0.00	0.00	0.00	0.00	0.00	0.00	0.10	0.10	0.10	0.10	0.10
<b>Total Clark County Entities</b>	<b>13.05</b>	<b>13.05</b>	<b>13.05</b>	<b>12.95</b>	<b>13.70</b>	<b>13.80</b>	<b>13.80</b>	<b>13.80</b>	<b>13.80</b>	<b>13.80</b>	<b>12.80</b>
<b>OTHER ENTITIES:</b>											
Health District	1.00	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
Miami Conservancy District	0.04	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.00	0.00	0.00
Clark County Public Library	0.16	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.20	0.20	0.20
New Carlisle Library	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SCHOOL DISTRICTS:</b>											
Clark Shawnee LSD	38.09	39.30	38.30	38.60	38.60	39.83	39.83	40.38	40.87	33.60	33.75
Mad River Green LSD	40.68	41.47	41.57	41.57	41.57	41.77	41.77	41.63	36.64	37.20	36.70
Northwestern LSD	33.90	35.50	35.50	35.80	35.80	36.27	36.27	36.39	36.50	36.85	37.25
Northeastern LSD	45.44	45.64	45.64	41.64	41.64	41.79	41.79	41.44	41.44	38.64	38.74
Southeastern LSD	42.68	36.80	36.80	36.80	36.80	36.39	36.39	36.39	37.60	37.80	37.80
Springfield CSD	57.65	57.65	57.65	51.65	51.65	51.90	51.90	51.91	52.00	52.00	51.85
Teunmsh LSD	42.60	44.10	44.10	44.40	44.40	45.63	45.63	46.18	46.67	39.40	39.55
Springfield/Clark County JVSD	3.00	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	32.10	33.50	33.50	33.70	33.70	33.90	34.00	34.40	34.50
Fairborn CSD	44.70	44.70	44.64	44.70	44.80	41.80	41.80	41.80	41.80	41.80	41.80
Yellow Springs EVSD	69.60	70.60	74.90	71.50	69.00	71.00	71.00	71.50	73.70	74.10	68.20
Greene County JVSD	3.45	3.45	3.45	3.45	3.45	3.45	3.45	3.45	3.45	3.45	3.45
<b>MUNICIPALITIES:</b>											
City of New Carlisle	9.00	8.00	8.00	9.00	9.00	9.00	9.00	10.80	10.80	10.80	10.80
City of Springfield	4.10	4.10	4.10	3.90	4.00	4.00	4.00	3.90	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	1.60
Village of Donnelville	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50	7.50	7.50	7.50
Village of Enon	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	6.10
Village of Lawrenceville	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10	2.10	2.10	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	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	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	1.60
Village of Tremont	7.40	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	9.00	9.80	9.00	9.00	9.00	9.00	9.00	9.00	11.40	11.40
<b>TOWNSHIPS:</b>											
Bethel Township	7.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	4.20	3.20
German Township	6.90	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	4.20	4.50	4.50	4.50	6.00	6.00	6.00	6.00	5.50	5.50	5.50
Green Township - Fire District #2	6.20	5.70	4.70	5.70	5.70	5.70	5.70	5.70	5.20	4.20	4.20
Harmony Township	6.40	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	4.10
Mad River Township	6.00	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	5.05	4.99	4.99	4.99	4.99	3.80	3.80	3.80	2.80
Pike Township	9.60	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	7.00
Springfield Township	7.00	7.00	7.60	5.60	5.60	5.20	5.20	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 Fiscal Years

Year	Total Population	Assessed Values	Gross General Bonded Debt	Less: Debt Service Fund Balance	Net General Bonded Debt	Ratio of Net General Bonded Debt to Assessed Values	Per Capita Net General Bonded Debt
2002	143,416	\$ 1,819,822,260	\$ 7,770,000	\$ 175,716	\$ 7,594,284	0.417%	\$ 52.95
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, 2002

	<u>Debt Outstanding</u>	<u>Percentage Applicable to County</u>	<u>Amount Applicable to County</u>
<b>Direct debt:</b>			
Clark County <sup>1</sup>	\$ 5,905,584	100.00%	\$ 5,905,584
<b>Overlapping debt:</b>			
<b>Municipalities:<sup>2</sup></b>			
All cities and villages within Clark County	28,099,054	100.00%	28,099,054
<b>School districts:<sup>3</sup></b>			
All school districts within Clark County	<u>48,748,668</u>	99.96%	<u>48,731,308</u>
Overlapping debt			
Total direct and overlapping debt	\$ <u>82,753,306</u>		\$ <u>82,735,946</u>

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

<sup>2</sup> 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.

<sup>3</sup> 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, 2002

<b>Direct Legal Debt Limitation:</b>		
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 <sup>4</sup>		<u>45,561,218</u>
<i>Total Direct Legal Debt Limitation</i>		51,561,218
<i>Total of all County Debt Outstanding</i> <sup>3</sup>	\$ 18,631,700	
Less:		
Revenue and General Obligation Bonds and Notes (self-supporting)	12,550,400	
Available Equity in Debt Service Funds as of December 31, 2002	<u>175,716</u>	
<i>Total Net Indebtedness (voted and unvoted) subject to direct debt limitation</i>		<u>5,905,584</u>
<i>Direct Legal Debt Margin</i>		<u>\$ 45,655,634</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>5,905,584</u>	
<i>Total Unvoted Legal Debt Margin</i>		<u>\$ 13,396,968</u>

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

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

<sup>3</sup> Refer to: "Note 15 - Long Term Obligations" and "Note 17 - 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 <sup>2</sup> General Obligation Debt Service	Total <sup>1</sup> General Governmental Expenditures	Ratio of Total Debt Service to General Governmental Expenditures
2002	\$ 565,000	\$ 606,948	\$ 1,171,948	\$ 113,070,044	1.04%
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%

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

<sup>2</sup> 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 <sup>1</sup> Real, Personal and Utility Property (i)	Certified Commercial Bank Deposits (ii)	Valuation of <sup>2</sup> Construction (iii)	Total <sup>2</sup> Permits Issued (iii)
2002	\$ 2,150,049,056	\$ 593,820,000	\$ 38,237,769	1,747
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

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

<sup>2</sup> 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, 2002

<u>Name of Taxpayer</u>	<u>Assessed Value</u>	<u>Percent of Total Assessed Value</u>
Navistar International Corporation	\$ 14,014,287	0.77%
U S P G Portfolio One LLC	6,725,290	0.37%
Simon Capital Limited Partnership	6,567,070	0.36%
Gordon Food Service, Inc.	5,613,110	0.31%
Glimcher Properties Limited Partnership	4,994,590	0.27%
Emro Marketing Company (SSA)	4,033,200	0.22%
Allied SSR Shopping Centers I, LLC.	3,193,340	0.18%
Meijer Stores Limited Partnership	2,980,780	0.16%
Aldi Incorporated	2,800,310	0.15%
AOT, Inc.	<u>2,278,850</u>	<u>0.13%</u>
Subtotal	53,200,827	2.92%
All Others	<u>1,766,621,433</u>	<u>97.08%</u>
Total Assessed Valuation	<u>\$ 1,819,822,260</u>	<u>100.00%</u>

Source: Clark County Auditor

**CLARK COUNTY, OHIO**  
Principal Taxpayers  
Tangible Personal Property Tax  
December 31, 2002

Name of Taxpayer	Assessed Value	Percent of Total Assessed Value
Navistar International	\$ 33,084,590	14.04%
Yotek, Inc.	7,952,230	3.37%
Speedway Superamerica	5,487,060	2.33%
Coilplus Ohio, Inc.	4,839,390	2.05%
Robbins & Myers, Inc.	4,442,110	1.89%
Clark Landmark, Inc.	3,925,803	1.67%
Fleet National Bank	3,576,450	1.52%
Rittal Corp.	3,561,850	1.51%
Eby Brown Company LP	3,448,040	1.46%
Cascade Corporation	<u>3,004,130</u>	<u>1.27%</u>
Subtotal	73,321,653	31.12%
All Others	<u>162,307,553</u>	<u>68.88%</u>
Total Assessed Valuation	<u>\$ 235,629,206</u>	<u>100.00%</u>

Source: Clark County Auditor

**CLARK COUNTY, OHIO**  
Special Assessment Levies and Collections  
Last Ten Fiscal Years

Tax/Lewy Collection Year	Current Assessment Levies	Current Assessments Collected	Current Taxes Collected as a Percent of Taxes Levied-Current	Delinquent Taxes Collected	Percent of Delinquent Collections to Current Tax Levies	Total Taxes Collected	Total Collections as a Percent of Taxes Levied- Current	Accumulated Delinquencies
2002/2003	\$ 62,141	19,897	32.02%	6,991	11.25%	26,888	43.27%	125,912
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, 2002

### 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.
2002	64,500	4,600	6.7%	5.6%	6.0%
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	4.9%	5.5%	6.1%
1993	64,600	4,200	6.1%	6.5%	6.8%

#### 2002 Monthly Employment

Year	County Employed	County Unemployed	Unemployment Rate		
			County	Ohio	U.S.
January	64,500	5,100	7.3%	5.4%	5.6%
February	64,600	5,100	7.3%	5.6%	5.6%
March	64,800	5,600	7.9%	5.8%	5.7%
April	65,000	5,300	7.5%	5.9%	5.9%
May	65,100	5,300	7.6%	5.9%	5.8%
June	65,400	5,600	7.9%	5.7%	5.8%
July	66,000	5,000	7.0%	5.7%	5.8%
August	65,500	4,700	6.7%	5.6%	5.8%
September	64,800	4,800	6.9%	5.6%	5.7%
October	65,400	4,500	6.5%	5.6%	5.8%
November	65,100	4,600	6.6%	5.6%	5.9%
December	64,500	4,600	6.7%	5.6%	6.0%

Source: Ohio Bureau of Employment Services



**CLARK COUNTY, OHIO**Tax Revenues by Source  
Last Ten Fiscal Years

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Year	General Property Tax	Tangible <sup>1</sup> Personal Property Tax	Property Transfer Tax	County Sales Tax	Total
2002	\$ 2,806,633	\$ 371,249	\$ 490,570	\$ 17,448,427	\$ 21,116,879
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

2002 County Sales Tax includes \$5,350,031 1/2 Park District Tax  
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

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

Source: Clark County Auditor





**Auditor of State  
Betty Montgomery**

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800-282-0370

Facsimile 614-466-4490

## **FINANCIAL CONDITION**

### **CLARK COUNTY**

#### **CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
AUGUST 26, 2003**