

**CLARK COUNTY FINANCIAL CONDITION
CLARK COUNTY**

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2005



**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, 2005**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements	Non - Cash Disbursements
U.S. DEPARTMENT OF GENERAL SERVICES ADMINISTRATION				
Passed Through Ohio Secretary of State				
Election Reform Payments	05-SOS-HAVA-12	39.011	\$55,523	
Help America Vote Act	E06-0111-12	90.401	1,165,553	
Total U.S. Department of General Services Administration			1,221,076	
U.S. DEPARTMENT OF AGRICULTURE:				
Passed Through Ohio Department of Education:				
Nutrition Cluster:				
Food Donation:	N/A	10.550		2,510
School Breakfast Program:	069997-05-PU 06	10.553	1,425	
	069997-05-PU 05		7,481	
Total School Breakfast Program			8,906	
National School Lunch Program:	069997-04-PU 06	10.555	2,835	
	069997-04-PU 05		14,980	
Total National School Lunch Program			17,815	
Total U.S. Department of Agriculture/Nutrition Cluster			26,721	2,510
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:				
Direct Award:				
Community Development Block Grants/Brownfields Economic Development Initiative	B-02-SP-OH-0558	14.246	400,000	
Passed Through Ohio Department of Development:				
Community Development Block Grant	BF-03-012-1	14.228	69,146	
	BF-04-012-1		287,004	
	BD-04-012-1		14,759	
Total Community Development Block Grant			370,909	
Total U.S. Department of Housing and Urban Development			770,909	
U.S. ENVIRONMENTAL PROTECTION AGENCY:				
Direct Award:				
Surveys - Studies - Investigations and Special Purpose Grants	XP-96570501-0	66.606	1,400,487	
U.S. DEPARTMENT OF JUSTICE:				
Direct Awards:				
Grants To Encourage Arrest Policies and Enforcement of Protection Orders	2005-WE-AX-0126	16.590	34,442	
	2003-WE-BX-0050	16.590	207,298	
			241,740	
Local Law Enforcement Block Grant	2004-LB-BX-1356	16.592	30,558	
	2003-LB-BX-2484		3,436	
Total Local Law Enforcement Block Grant			33,994	
Passed through Ohio Department of Youth Services:				
Juvenile Justice & Delinquency Prevention Allocation to States	2004-JJ-DP2-0029	16.540	31,359	
	2004-JJ-CP1-0027		23,951	
Total Juvenile Justice & Delinquency Allocation to States			55,310	
Passed Through Office of the Ohio Attorney General:				
Victims Crime Assistance Program	2006VACHAE048	16.575	8,802	
	2005VACHAE048		25,565	
	2006VACHAE589		9,294	
	2005VACHAE589		27,006	
Total Victim Crime Assistance Grant Program			70,667	
Passed Through Office of Criminal Justice:				
Violence Against Women Formula Grant	2004-WF-VA2-8310	16.588	37,339	
Total U.S. Department of Justice			439,050	

**FINANCIAL CONDITION
CLARK COUNTY**

**Schedule of Federal Awards Expenditures
For the Year Ended December 31, 2005
(Continued)**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements	Non - Cash Disbursements
U.S. DEPARTMENT OF LABOR:				
Passed Through Ohio Department of Jobs & Family Services (Area 7):				
Workforce Investment Act - Adult	N/A	17.258	462,412	
Workforce Investment Act - Adult Administrative			145,931	
Workforce Investment Act - Adult Total			<u>608,343</u>	
Workforce Investment Act - Youth	N/A	17.259	508,758	
Workforce Investment Act - Youth Administrative			83,221	
Workforce Investment Act - Youth Total			<u>591,979</u>	
Workforce Investment Act - Dislocated Worker	N/A	17.260	386,643	
Workforce Investment Act - Dislocated Worker Administrative			121,797	
Workforce Investment Act - Dislocated Worker Total			<u>508,440</u>	
Total U.S. Department of Labor			<u>1,708,762</u>	
U.S. DEPARTMENT OF TRANSPORTATION:				
Passed Through Ohio Governor's Highway Safety Office:				
Highway Planning and Construction	2005-RS-N-1	20.205	15,000	
Passed through Ohio Department of Transportation				
Highway Planning and Construction	05N013	20.205	832,802	
	05N033		204,118	
Total Highway Planning and Construction			<u>1,051,920</u>	
Passed Through Ohio Governor's Highway Safety Office:				
State & Community Highway Safety	2005-PT-MN-1	20.600	7,487	
Alcohol Traffic Safety & Drunk Driving Prevention Incentives	LEO-2006-12-00-00-00604	20.601	9,058	
	2005-PT-MN-1		7,487	
Total Alcohol Traffic Safety & Drunk Driving Prevention Incentives			<u>16,545</u>	
Total U.S. Department of Transportation			<u>1,075,952</u>	
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:				
Passed Through Ohio Department of Mental Retardation and Developmental Disabilities:				
Social Services Block Grant	FY06	93.667	70,242	
	FY05		34,068	
Total Social Services Block Grant			<u>104,310</u>	
Medical Assistance Program				
Waiver Administration	N/A	93.778	77,655	
Community Alternative Funding Source (CAFS)	N/A		2,341,321	
State Children's Insurance Program (SCHIP)	N/A		573	
Targeted Case Management (TCM)	N/A		721,019	
Total Medical Assistance Program			<u>3,140,568</u>	
Total U.S. Department of Health and Human Services			<u>3,244,878</u>	
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed Through Ohio Emergency Management Agency:				
State Homeland Security Program Grant	2003-MUP-30015	16.007	306,264	
State Domestic Preparedness Equipment Support Program Grant	2004-GE-T4-0025	97.004	369,947	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	FEMA-DR-3198-EM	97.036	38,778	
Hazard Mitigation Grants	FEMA-DR-1453-OH	97.039	20,650	
Citizen Corps	2004-GC-T4-0025	97.053	37,839	
Community Emergency Response Teams	EMC-2003-GR-7066	97.054	6,722	
State Homeland Security Program	2005-GE-T5-0001	97.073	142,322	
Total U.S. Department of Homeland Security			<u>922,522</u>	
Total Expenditures of Federal Awards for 2005			<u>\$10,810,357</u>	<u>\$2,510</u>

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, 2005**

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 only as a pass-through entity and has no administrative responsibilities.

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

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

NOTE C - FOOD DISTRIBUTION

Non-monetary assistance, such as food received from the U.S. Department of Agriculture, is reported in the Schedule at the fair market value of the commodities received and consumed. Cash receipts from the U.S. Department of Agriculture are commingled with state grants. It is assumed federal monies are expended first. At December 31, 2005, 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 INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
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

To the Board of Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Clark County (the County) as of and for the year ended December 31, 2005, which collectively comprise the County's basic financial statements and have issued our report thereon dated October 13, 2006, in which we noted we did not audit the financial statements of the component units. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of the Housing Connection of Clark County, Inc. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting to determine our auditing procedures in order to express our opinions on the financial statements and not to opine on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the County's ability to record, process, summarize, and report financial data consistent with management's assertions in the financial statements. A reportable condition is described in the accompanying schedule of findings as item 2005-002.

A material weakness is a reportable 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 caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered material weaknesses. However, we do not believe the reportable condition described above is a material weakness. In a separate letter to the County's management dated October 13, 2006, we reported other matters involving internal control over financial reporting which we did not deem reportable conditions.

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Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express an opinion. The results of our tests disclosed an instance of noncompliance or other matters that we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2005-001. In a separate letter to the County's management dated October 13, 2006, we reported other matters related to noncompliance we deemed immaterial.

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

October 13, 2006



Auditor of State Betty Montgomery

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

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

To the Board of Commissioners:

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 apply to each of its major federal programs for the year ended December 31, 2005. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

As described in items 2005-002 and 2005-003 in the accompanying schedule of findings, the County did not comply with requirements regarding equipment applying to its Help America Vote Act or preparation of the Schedule of Federal Awards Expenditures. Compliance with those requirements is necessary, in our opinion, for the Government to comply with requirements applicable to that program.

In our opinion, except for the noncompliance described in the preceding paragraph, the County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2005. In a separate letter to the County's management dated October 13, 2006, we reported other matters related to federal noncompliance not requiring inclusion in this report.

**Internal Control Over Compliance
(Continued)**

The County's management 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 directly and materially affect a major federal program to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable 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 caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be timely detected by employees when 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 matters involving the internal control over federal compliance not requiring inclusion in this report, that we reported to the County's management in a separate letter dated October 13, 2006.

Federal Awards Expenditures Schedule

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Clark County as of and for the year ended December 31, 2005, and have issued our report thereon dated October 13, 2006. Other auditors audited the financial statements of TAC Industries, Inc. and the Housing Connection of Clark County, Inc., the County's only discretely presented component units. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying federal awards expenditures schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



Betty Montgomery
Auditor of State

October 13, 2006

**FINANCIAL CONDITION
CLARK COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2005**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	Yes
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	Yes
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	Yes
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Qualified on the Help America Vote Act Grant
(d)(1)(vi)	Are there any reportable findings under § .510?	Yes
(d)(1)(vii)	Major Programs (list):	CFDA # 93.778: Medical Assistance Program CFDA #s17.258-17.260: Workforce Investment Act CFDA #s 39.011 & 90.401: Help America Vote Act CFDA # 14.246: Community Development Block Grant/Brownfields Economic Development Initiative CFDA # 66.606: Surveys – Studies – Investigations and Special Purpose Grants CFDA # 20.205: Highway Planning and Construction
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

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

FINDING NUMBER 2005-001

As required by **Ohio Admin. Code Section 117-2-03 (B)**, the County filed its 2005 Annual Financial Report with the Auditor of State's office on May 31, 2006, however this filing did not include updated amounts for capital assets. Additionally, the County requested extensions from the Government Finance Officers Association through October 31, 2006 to file its Comprehensive Annual Financial Report that was originally due June 30, 2006, as they needed additional time to complete their capital asset information. Capital assets accounted for more than 45 percent of the County's total assets, therefore the reports filed on May 31, 2006, were neither accurate nor complete.

Late and/or inaccurate filing does not provide for timely financial information for management decisions or public information regarding the County's financial status. The County should implement policies and procedures for preparing and filing timely and accurate financial reports.

3. FINDING FOR FEDERAL AWARDS

(Finding Number 2005-002 is related to our findings to be reported in accordance with GAGAS and the Federal Awards.)

Title of Finding

Finding Number	2005-002
CFDA Title and Number	Help America Vote Act CFDA #93.778
Federal Award Number / Year	FY 2005
Federal Agency	U.S. Department of General Services Administration
Pass-Through Agency	Ohio Secretary of State

41 CFR 105-71.132 (formerly known as the A-102 Common Rule) states that equipment shall be used in the program for which it was acquired or, when appropriate, other Federal programs. Equipment records shall be maintained, a physical inventory of equipment shall be taken at least once every two years and reconciled to the equipment records, an appropriate control system shall be used to safeguard equipment, and equipment shall be adequately maintained. When equipment with a current per unit fair market value of \$5,000 or more is no longer needed for a Federal program, it may be retained or sold with the Federal agency having a right to a proportionate (percent of Federal participation in the cost of the original project) amount of the current fair market value. Proper sales procedures shall be used that provide for competition to the extent practicable and result in the highest possible return.

The County received \$1,110,780 in voting equipment from the Help America Vote Grant, however the County did not prepare any equipment records as required above.

The County's capital asset policy also required that all items exceeding \$2,500 be recorded, tagged and capitalized accordingly. The following information should be maintained and retained for each capitalized asset:

**FINDING NUMBER 2005-002
(Continued)**

- Description of Asset
- Location of Asset
- Identification Code of Asset
- Applicable Fund Number Used to Acquire the Asset
- Applicable Department Number Which Maintains the Asset
- Purchase Date of Asset (date placed in service)
- Cost of Asset
- Useful Life of Asset and its Salvage Value
- Depreciation Records of Asset
- Improvements Performed on the Asset

In addition to the \$1,110,780 in voting equipment from the HAVA grant, the County also acquired gross capital assets of \$12,875,723 that were not recorded, tagged or capitalized as required.

For 2005 reporting purposes, the following errors were noted:

- Current year "right of way" land acquisitions valued at \$85,659 had not been recorded as additions to Governmental capital assets.
- Equipment of \$1,980,640 (which includes the HAVA equipment above) and corresponding depreciation of \$189,921 had not been recorded as additions to Governmental capital assets and equipment of \$6,557 and the corresponding depreciation of \$219 had not been recorded to Business-type capital assets.
- Improvements to Business-type capital assets of \$112,319 and the corresponding depreciation of \$2,808 had not been recorded.
- Additions to water/sewer lines of \$3,301,014 and the corresponding depreciation of \$82,437 had not been recorded as additions to Business-type capital assets.
- Several projects were not included in the County's Construction in Progress calculations and required numerous adjusting entries. Audit adjustments of \$8,500,314 were made to increase Governmental Type Construction in Progress and \$4,277,554 was made to decrease Construction in Progress which was then added to Governmental Type Improvements.
- Depreciation to Governmental capital assets was understated by \$1,007,840 which resulted from roads not being included on the Depreciation Schedule.

After these audit adjustments were provided to the County, the items were still not properly recorded. All of the voting equipment was grouped as a single item, eight police cars were grouped as a single item, two other cars were grouped as a single item, and two lifts were also recorded as a single item. The County's policy did not provide for the grouping of items for depreciation purposes.

The County elected to report infrastructure using the transition method. Based on this method, the County was not required to report major general infrastructure assets acquired, reconstructed or improved between 1980 and the year of implementation until December 31, 2006. The County has not developed a policy to address the 2006 reporting requirement for infrastructure.

**FINDING NUMBER 2005-002
(Continued)**

After adjustments and restatements, the net Governmental capital assets were \$60,080,797 and net Business-type assets were \$22,691,831. The County's initial information reflected understatements of net Governmental type assets by \$9,368,852 and an understatement of net Business-type assets by \$3,334,426. A reportable condition regarding capital assets was also issued for the year ended December 31, 2004.

The County should (1) follow the written policies and procedures for updating current capital asset records; (2) centralize the tracking of Construction in Progress; (3) routinely compare capital asset records for consistency and completeness; and (4) develop a policy to address the 2006 reporting requirement for infrastructure to reduce the risk of material misstatement and improve the accountability over capital assets. Additionally, the County should develop and implement procedures requiring all equipment and capital assets be properly inventoried, labeled and maintained as required by federal grant requirements.

FINDING NUMBER 2005-003

OMB Circular A-133 §__.310 (b) requires recipients to prepare a schedule of expenditures of federal awards that should include, among other things, providing the total federal awards expended for each individual federal program.

The County did not complete its draft Schedule of Federal Awards Expenditures until June 13, 2006, and it contained numerous errors as follows:

- Expenditures for the National School Breakfast, National School Lunch, Victims Crime Assistance Grant Program and the Workforce Investment Act were reported at the incorrect amounts.
- The Surveys-Studies-Investigations and Special Purpose Grant was reported as EDI-Special Projects.
- The expenditures for the Community Development Block Grants/Brownfields Economic Development Initiative were not reported.
- The incorrect Catalog of Federal Domestic Assistance number was used for the Social Services Block grant.
- The Medical Assistance Program was not reported in the required format or the correct amount.
- No amount reported for the Food Donation Program.
- Several pass through entity numbers used were incorrect.

Reporting inaccurate grant information may jeopardize future grant funding and/or returning funding to the grantor. To reduce the risk of inaccurate reporting of federal expenditures and noncompliance with OMB Circular A-133, *Audits of State, Local Governments, and Non-Profit Organization*, due care should be taken in the preparation of the Schedule of Federal Awards Expenditures. A similar comment was issued to management for the year ended December 31, 2004. The Schedule should be reviewed after preparation and tied to the underlying cash reports of the County for accuracy.

**FINANCIAL CONDITION
CLARK COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A -133 § .315 (b)
DECEMBER 31, 2005**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2004-001	Finding for Recovery - Repaid Under Audit	Yes	
2004-002	The County failed to maintain accurate Capital Assets records	No	Comment on capital assets issued as finding 2005-002
2004-003	Federal – The County failed to monitor TAC Industries Payroll Billings	Yes	

**FINANCIAL CONDITION
CLARK COUNTY**

**CORRECTIVE ACTION PLAN
OMB CIRCULAR A -133 § .315 (c)
DECEMBER 31, 2005**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2005-01	We have updated the 2005 information since the time such reports were filed with the State. We will take action with staff as well as outside departments to insure fixed assets are properly accounted for in the 2006 Audit.	12/31/2006	Robert Vanderhorst, Deputy Auditor
2005-02	We have contacted the Department responsible for the equipment acquired utilizing the HAVA Grant Funds. They are preparing a listing of all equipment purchased utilizing these funds and they will all be tagged and accounted for in the fixed asset listing of the County. We have also updated the fixed assets to include all equipment not accounted for in the 2005 audit period. We will be conducting training for departments to insure assets are accounted for in future audits conducted.	12/31/06	Robert Vanderhorst Deputy Auditor
2005-03	The IPA prepared this schedule utilizing information provided by departments within Clark County and assumed that information was accurate. We will work with outside departments as well as the IPA to insure that the schedule completed for the 2006 Audit will be complete and accurate. We have notified the IPA of the concerns of the State Auditor's Office. Corrections to this information for the 2005 Audit were made by the IPA.	12/31/06	Robert Vanderhorst Deputy Auditor

CLARK COUNTY, OHIO



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
December 31, 2005

George A. Sadders
Clark County Auditor

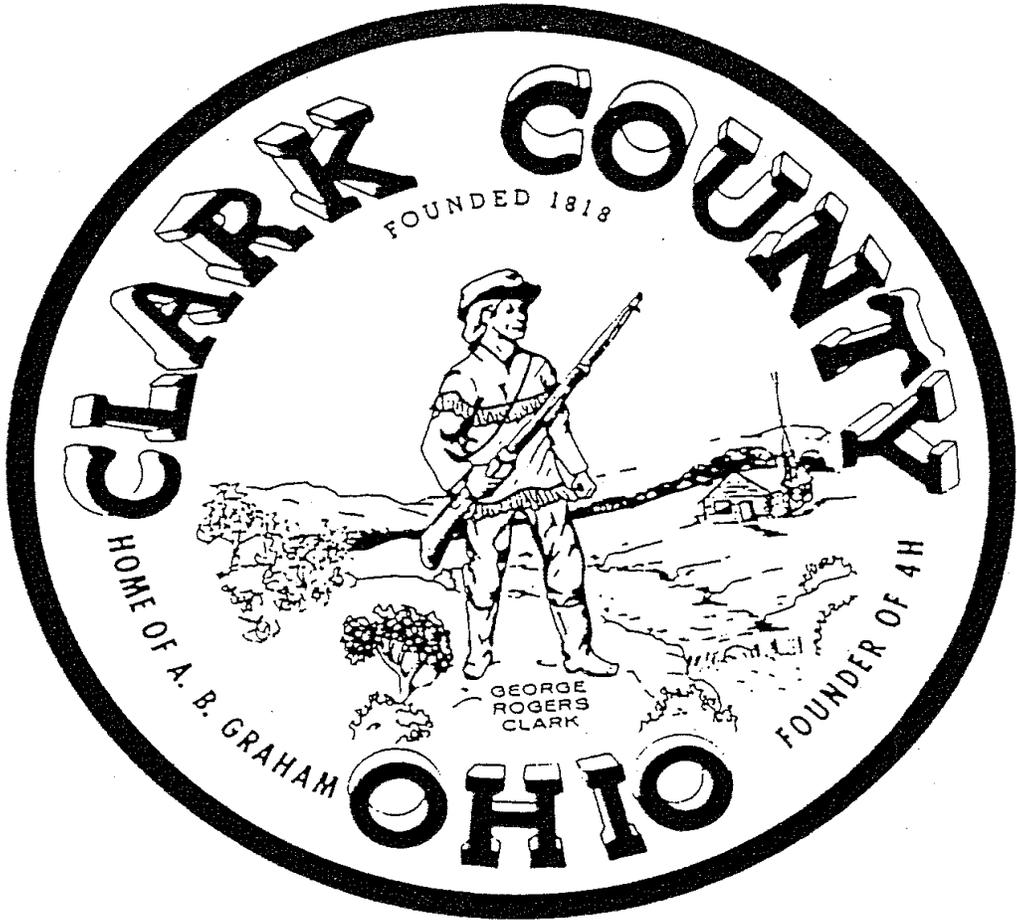
Prepared by:
Finance Department
Clark County Auditor's Office

CLARK COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended December 31, 2005

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



CLARK COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2005

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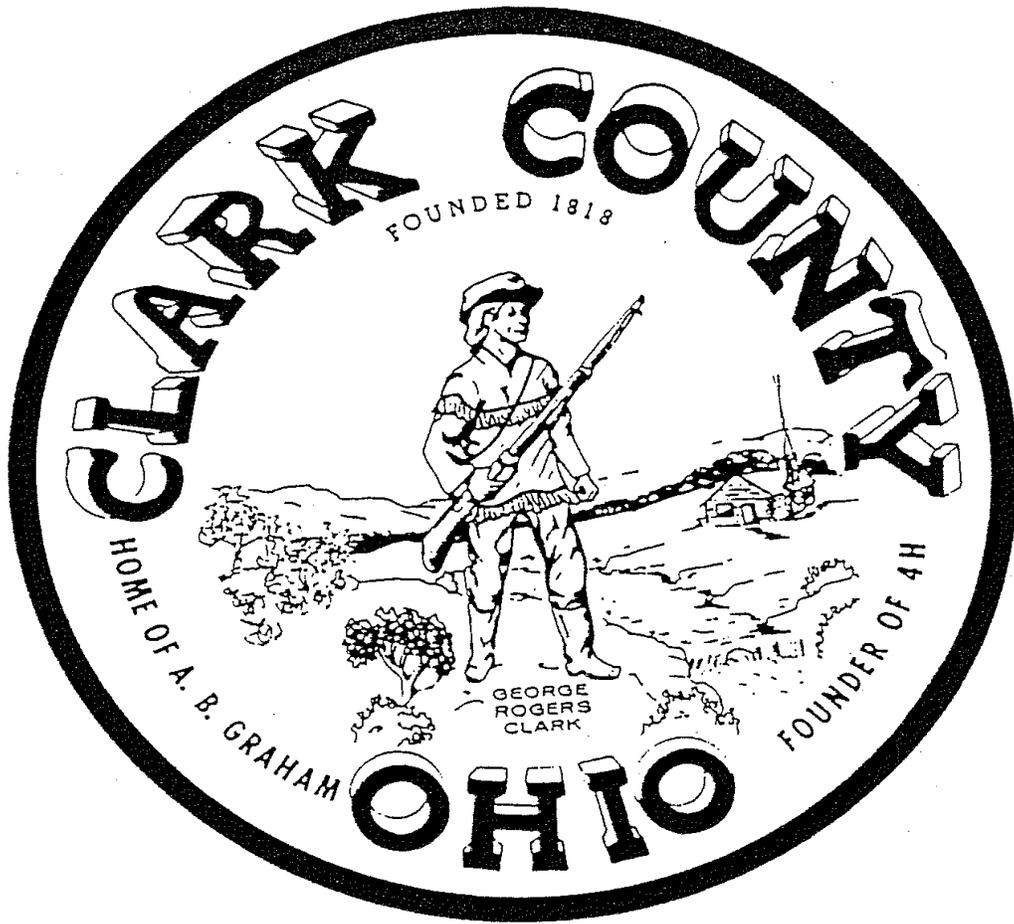
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SECTION



GEORGE A. SODDERS

Auditor of Clark County

OHIO — The Heart of It All!

Directors

Robert M. Vanderhorst
Fiscal Services

Tina L. Cox
Assessment
Administration

Nikki Crawford
Appraisal / CAUV

Aimee Belanger-Haas
Geographical
Information

Bill Kitzler
Computer
Operations

October 13, 2006

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, which conforms to accounting principles generally accepted in the United States of America (GAAP), also incorporates the reporting model required by Governmental Accounting Standards Board (GASB) Statement No. 34. The report provides full and complete disclosure of the financial operations of Clark County for the fiscal year ended December 31, 2005. Responsibility for the accuracy, completeness, and fairness of this report rests with the County Auditor's Office and specifically, the Accounting Department. To the best of our knowledge, all information contained in this CAFR is accurate in all material respects and fairly reflects the County's financial position and the results of its operations. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

The CAFR is presented in 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 basic financial statements and accompanying notes, required supplementary information and accompanying notes and the combining nonmajor and individual fund financial statements and schedules. 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.

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 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.

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

- v -



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 66,000 parcels valued at over \$5 billion.

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 25% of our citizens are 17 years old and under, while almost 35.9% are between the ages of 18 and 44. Those 45 to 64 years old total 24.2%, and the remaining 14.7% are 65 years old and above. By race, 88.2% are White and 8.8% are African-American, with the remaining persons of Hispanic or Latino origin.

Clark County is made up of seven public school districts and one joint vocational district. There are ten townships, two cities, and 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.

In terms of educational attainment of persons 25 years and over, 81.2% are high school graduates, while 14.9% are college graduates. There are 55 public schools with a total enrollment of 23,963 students and 1,506.9 classroom teachers. The teacher-pupil ratio is 19:1 with a per pupil expenditure of \$8,355. The graduation rate is 83.3%.

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.

The Local Economy

The County's civilian labor force averaged 70,400 during 2005, while employment averaged 65,900 with an unemployment rate of 6.4% compared to Ohio's 5.9%. The U.S. average unemployment rate was 5.1%. Third quarter 2005 average quarterly employment covered under Ohio's Unemployment Compensation laws was 50,504, including 43,886 in the private sector. (Table A.)

TABLE A. Clark County, Ohio Average Quarterly Employment Covered Under Ohio's Unemployment Compensation Laws by North American Industry Classification System (NAICS) Industrial Sector	
Total Employment Covered Under Ohio UC Law	50,504
Private Sector Employment	43,886
Agriculture	605
Mining	©
Utilities	124
Construction	1,859
Manufacturing	8,142
Wholesale Trade	1,752
Retail Trade	6,248
Transportation and Warehousing	2,365
Information	229
Finance and Insurance	2,124
Real Estate, Rental, Leasing	604
Professional and Technical Services	741
Management of Companies and Enterprises	©
Administrative and Waste Services	1,433
Educational Services	774
Health Care and Social Assistance	8,331
Arts, Entertainment, Recreation	558
Accommodation and Food Services	4,932
Other Services (except public administration)	2,155

State and Local Government	6,618
State Government	263
Local Government	6,355
Federal Government	603
© Suppressed for confidentiality. Source: Ohio Department of Job and Family Services	

Major employers include International Truck and Engine Corp., Clark County, Community Hospital, Mercy Medical Center, Meijer, Inc., Robbins and Myers, Inc., Speedway Super America, Assurant Solutions, City of Springfield, and Springfield City Board of Education.

Agriculture

Clark County has 173,000 acres of farmland comprising 750 farms. The average farm consists of 231 acres with an estimated market value of land and buildings averaging \$724,496 per farm. In addition, the estimated market value of machinery and equipment averages \$78,700 per farm. Cash receipts totaled \$80,152,000 or \$105,463 per farm.

MAJOR INITIATIVES

Major Initiatives 2005

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. 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 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 comprises 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. This project was substantially completed in December 2004.

Springview Complex – During 2005 the County purchased a 17 acre facility that has over 90 thousand square feet of office space from the State of Ohio for \$1.00. This facility will house the Board of Elections, Utilities, Building Regulations, Planning, Sheriff's Road Patrol, Coroner's Office and others to be determined. This project will allow the County to consolidate its operations in efforts to save operating costs and also provide future expansion space.

Sewer and Water Projects – In addition, the County, acting on behalf of the City of Springfield, has obtained 99% 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 City began bidding the project in late 2002 and the sewer was completed in early 2005.

Donnelsville Sewer Project – will be completed during 2006 and will cost \$997,000, of which is comprised of local and grant dollars. Once completed the sewer will be 10 miles long and serve a small community that was in need of public sanitary sewer and a commercial/residential growing area along State Route 40.

South West Waste Water Treatment Plant Renovations – will begin in 2006 and will be paid from \$990,000 of which all will come from OPWC, U. S. Army Corp of Engineering and local dollars. The renovations will fix equipment necessary to serve the public. These renovations will not increase capacity of the plant but rather allow the existing capacity to be filled.

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. The Family Aquatic Center is scheduled to break ground in the Summer of 2006.

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

I-675 Development – Completed in 2005 was the construction of a one million-gallon water storage tank and water line extension to allow for the private development of a commercial/industrial park at the intersection of SR 444 and I-675. The parcel is expected to support some 500-700 jobs when fully developed.

South Vienna Development Project – The County in conjunction with the Village of South Vienna and Ritchie Brothers Auctioneers will begin construction in 2006 to develop over 130 acres of agricultural land on the edge of the Village into an auction house for large construction equipment. Ritchie Brothers Auctioneers are a publicly traded, international auctioning firm that specializes in large construction equipment. This will be the only site that Ritchie Brothers will have for the states of Ohio, Indiana, Kentucky, Michigan, Pennsylvania and West Virginia. There will be approximately four auctions every year and will draw potential buyers from all over the world. The County with the Village's Tax Increment Financing will construct a sewer extension and a road that will service the parcels that Ritchie Brothers is developing.

ACCOUNTING SYSTEM

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

BUDGETARY CONTROLS

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

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

INTERNAL CONTROL

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

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

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, 2005, 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 2005 totaled \$1,599,833. The average daily balance was \$62,088,811 with an average daily weighted yield of 2.46 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 \$175,022,830. 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, 2005, by Auditor of State, Betty Montgomery.

AWARDS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2004.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report, whose content conforms to program standards. Such a report must satisfy both accounting standards generally accepted in the United States and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. This was the first year that the County has received this prestigious award. We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to the GFOA for review.

ACKNOWLEDGEMENTS

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

Auditor's Office:

Robert Vanderhorst, Director of Fiscal Services
Tina Cox, Director of Real and Personal Property Administration
Nikki Crawford, Director of Appraisal Administration

Commission Office:

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

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 and to the audit staff of Ohio State Auditor Betty Montgomery's office.

It is my pleasure to submit herewith the Comprehensive Annual Financial Report for the fiscal year ended December 31, 2005.

Sincerely,



George A. Sadders
Clark County Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Clark County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2004

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.



Carla E. Perry

President

Jeffrey R. Emmer

Executive Director

CLARK COUNTY, OHIO

Elected Officials
as of December 31, 2005

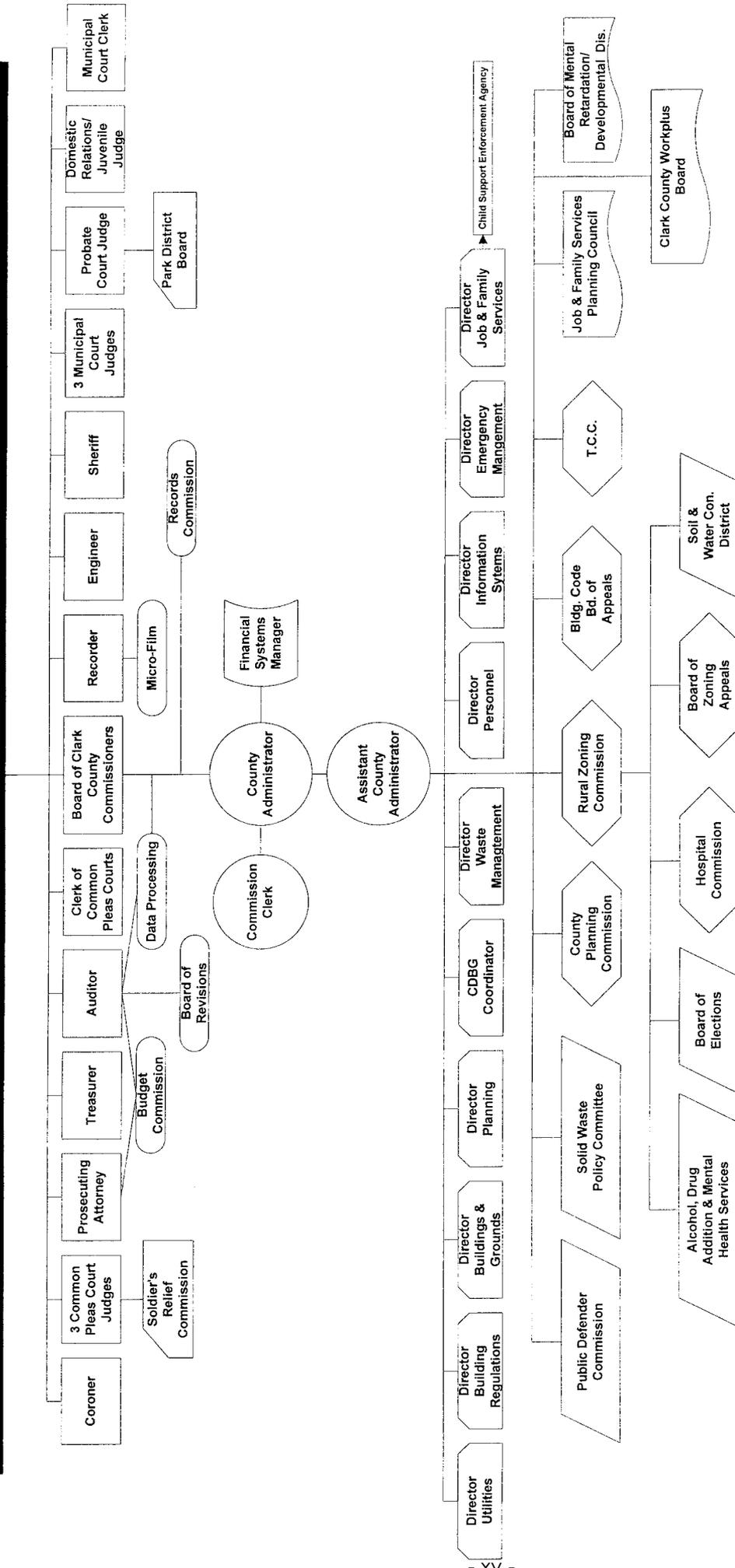
Board of County Commissioners	John Detrick Roger Tackett David Hartley	President Commissioner Commissioner
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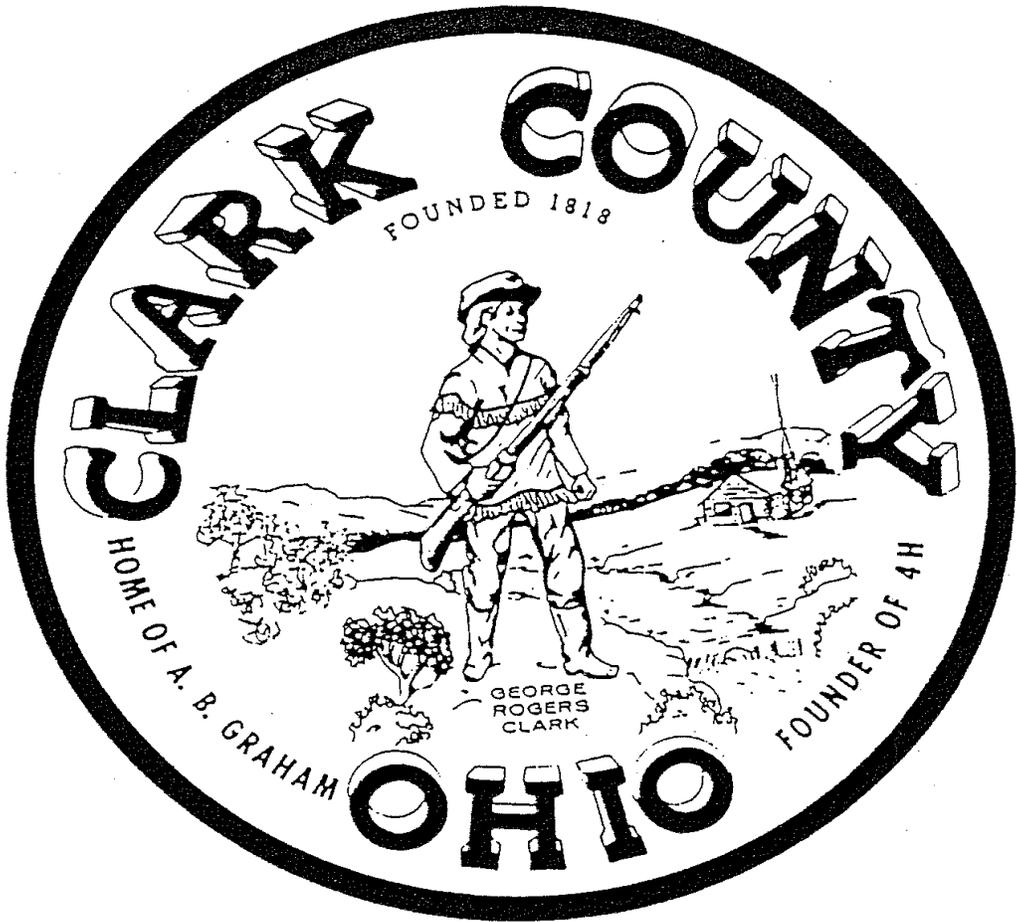
Other Elected Officials	George A. Sodders Ronald Vincent Dr. Richard A. Marsh Bruce Smith Stephen Schumaker Nancy Pence Gene A. Kelly Stephen T. Metzger	Auditor Clerk of Courts Coroner Engineer Prosecutor Recorder Sheriff Treasurer
-------------------------	---	---

Second District Court of Appeals	Honorable William H. Wolff, Jr. Honorable James A. Brogan Honorable Mike Fain Honorable Thomas A. Grady Honorable Mary E. Donovan	Judge Judge Judge Judge Judge
-------------------------------------	---	---

Common Pleas Court	<i>General Division</i> Honorable Douglas Ratstatter Honorable Richard J. O'Neill Honorable Thomas J. Capper <i>Domestic Relations/Juvenile Division</i> Honorable Joseph N. Monnin <i>Probate Division</i> Honorable Richard P. Carey	Judge Judge Judge Judge Judge
--------------------	---	---

Table of Organization Clark County Government





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

To the Board of Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Clark County (the County) as of and for the year ended December 31, 2005, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of TAC Industries, Inc. or the Housing Connection of Clark County, Inc., the County's only discretely presented component units. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for the component units on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. The other auditors audited the financial statements of the Housing Connection of Clark County, Inc. 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 our audit and the report of the other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2005, and the respective changes in financial position and where applicable, cash flows, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 13, 2006, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

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

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



Betty Montgomery
Auditor of State

October 13, 2006

CLARK, COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2005
(Unaudited)

As management of Clark County (the County), we offer readers this narrative overview and analysis of the financial activities of the County as a whole for the fiscal year ended December 31, 2005. We encourage readers to consider the information presented here in conjunction with our letter of transmittal, which can be found in Introductory Section of this CAFR, and the financial statements, which follow this section and provide more specific detail.

Financial Highlights

Key financial highlights for the year ended December 31, 2005 are as follows:

- The assets of the County exceeded its liabilities at December 31, 2005 by \$110,044,332. Of this amount, \$19,423,722 is considered unrestricted. The unrestricted net assets of the County's governmental activities are \$13,849,606, and may be used to meet the government's ongoing obligations. The unrestricted net assets of the County's business-type activities are \$5,574,116 and may be used to meet the ongoing obligations of the County's business-type activities.
- The County's total net assets increased \$12,707,575 in 2005. Net assets of the governmental activities increased \$8,681,269, which represents a 10.74% increase from 2004. Net assets of the business-type activities increased \$4,026,306 or 24.41% from 2004.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$17,166,244, a decrease of \$1,659,373 from 2004. \$12,261,857 represents the unreserved portion of this fund balance and is available for spending on behalf of its citizens.
- At the end of the current year, unreserved fund balance for the general fund was \$5,765,842, which represents 17.29% of general fund expenditures, including transfers out.
- The County's outstanding debt decreased by \$1,545,000, or 9.9%, in governmental activities and increased by \$491,750 in the business-type activities, due to a new OPWC loan and additional notes issued during the year.

Overview of the Financial Statements

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

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

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

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

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

The government-wide financial statements include not only the County itself (known as the primary government), but also two legally separate not-for-profit corporations: TAC Industries, Inc. and The Housing Connection of Clark County. The primary purpose of these two organizations are to promote the general welfare and needs of the mentally retarded and otherwise handicapped persons, who live in Clark County, through employment opportunities and housing. The County is financially accountable for these organizations. Financial information for these component units are reported separately from the financial information presented for the primary government itself. Separately audited financial statements can be obtained from TAC industries, Inc. , located at 110 W. Leffel Lane, Springfield, Ohio, 45502. Separately audited financial statements can be obtained from the Housing Connection of Clark County located at 2527 Kenton Street, Springfield, Ohio 45505.

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

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

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

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

The County maintains fifty-nine governmental funds for financial reporting purposes. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Job &

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Family Services Fund, Children's Home Levy Fund, and Mental Retardation/Developmental Disabilities Fund, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

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

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

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

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

The proprietary fund financial statements can be found on pages 20 – 22 of this report.

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

The fiduciary fund financial statement can be found on page 23 of this report.

Notes to the basic financial statements: The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements are included on pages 25 – 58 of this report.

The combining statements referred to earlier in connection with non-major governmental funds as well as all individual fund schedules, are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 60 – 116 of this report.

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

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Government-Wide Financial Analysis

The following table provides a summary of the County's net assets for 2005 as compared to 2004:

Table 1
Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2005	2004	2005	2004	2005	2004
Assets:						
Current and Other Assets	\$ 78,385,398	73,434,613	5,995,698	4,404,682	84,381,096	77,839,295
Capital Assets	<u>60,080,797</u>	<u>52,451,233</u>	<u>22,691,831</u>	<u>19,638,649</u>	<u>82,772,628</u>	<u>72,089,882</u>
Total Assets	<u>138,466,195</u>	<u>125,885,846</u>	<u>28,687,529</u>	<u>24,043,331</u>	<u>167,153,724</u>	<u>149,929,177</u>
Liabilities:						
Current and Other Liabilities	38,732,758	34,114,186	4,297,831	3,489,406	43,030,589	37,603,592
Long-term Liabilities	<u>10,207,152</u>	<u>10,926,644</u>	<u>3,871,651</u>	<u>4,062,184</u>	<u>14,078,803</u>	<u>14,988,828</u>
Total Liabilities	<u>48,939,910</u>	<u>45,040,830</u>	<u>8,169,482</u>	<u>7,551,590</u>	<u>57,109,392</u>	<u>52,592,420</u>
Net Assets:						
Invested in Capital Assets, Net of Related Debt	45,910,797	36,736,233	14,943,931	12,382,499	60,854,728	49,118,732
Restricted	29,765,882	27,573,550	-	-	29,765,882	27,573,550
Unrestricted	<u>13,849,606</u>	<u>16,535,233</u>	<u>5,574,116</u>	<u>4,109,242</u>	<u>19,423,722</u>	<u>20,644,475</u>
Total Net Assets	\$ <u>89,526,285</u>	<u>80,845,016</u>	<u>20,518,047</u>	<u>16,491,741</u>	<u>110,044,332</u>	<u>97,336,757</u>

The largest portion of the County's total net assets, 55.30%, reflects its investment in capital assets (e.g. land, buildings, equipment, construction in progress), less any related debt used to acquire those assets that is still outstanding. The County uses these assets to provide services to citizens; therefore, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net assets, 27.05%, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net assets, approximating \$19.4 million, may be used to meet the government's ongoing obligations to citizens and creditors.

As of December 31, 2005, the County is able to report positive balances in all three categories of net assets, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

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The following table provides a summary of the County's changes in net assets for 2005 as compared to 2004:

TABLE 2
Change in Net Assets

	Governmental Activities 2005	Business- Type Activities 2005	Total 2005	Governmental Activities 2004	Business- Type Activities 2004	Total 2004
REVENUES:						
Program Revenues:						
Charges for Services	\$ 19,242,757	5,343,106	24,585,863	13,374,962	4,947,186	18,322,148
Operating Grants and Contributions	54,886,092	2,094,863	56,980,955	53,585,397	-	53,585,397
Capital Grants and Contributions	1,230,755	-	1,230,755	2,078,122	23,499	2,101,621
General Revenues:						
Property Taxes	18,309,439	-	18,309,439	18,413,240	-	18,413,240
Permissive Sales Tax	15,018,094	-	15,018,094	12,563,786	-	12,563,786
Grants and Contributions not Restricted	6,118,338	-	6,118,338	3,828,800	-	3,828,800
Investment Income	1,599,833	-	1,599,833	719,178	-	719,178
Other Revenue	2,023,676	1,050,823	3,074,499	1,402,834	8,996	1,411,830
Total Revenue	<u>118,428,984</u>	<u>8,488,792</u>	<u>126,917,776</u>	<u>105,966,319</u>	<u>4,979,681</u>	<u>110,946,000</u>
EXPENSES:						
General Government:						
Legislative and Executive	6,953,654	-	6,953,654	7,482,497	-	7,482,497
Judicial	8,359,847	-	8,359,847	8,059,117	-	8,059,117
Public Safety	16,412,417	-	16,412,417	14,739,384	-	14,739,384
Public Works	10,702,235	-	10,702,235	4,760,178	-	4,760,178
Health	23,492,812	-	23,492,812	22,260,066	-	22,260,066
Human Services	41,703,936	-	41,703,936	34,485,933	-	34,485,933
Conservation and Recreation	1,692,213	-	1,692,213	1,647,695	-	1,647,695
Sewer	-	2,907,155	2,907,155	-	2,162,215	2,162,215
Water	-	1,555,331	1,555,331	-	1,860,726	1,860,726
Interest Expense	430,601	-	430,601	304,644	-	304,644
Total Expenses	<u>109,747,715</u>	<u>4,462,486</u>	<u>114,210,201</u>	<u>93,739,514</u>	<u>4,022,941</u>	<u>97,762,455</u>
Change in Net Assets	8,681,269	4,026,306	12,707,575	12,226,805	956,740	13,183,545
Net Assets, Beginning of Year	80,845,016	16,491,741	97,336,757	68,618,211	15,535,001	84,153,212
Net Assets, End of Year	<u>\$ 89,526,285</u>	<u>20,518,047</u>	<u>110,044,332</u>	<u>80,845,016</u>	<u>16,491,741</u>	<u>97,336,757</u>

Governmental Activities:

Operating grants and contributions of \$54.9 million represent the largest program revenue, and approximately 46.35% of total governmental revenue. The major recipients of intergovernmental revenue were Job & Family Services, receiving nearly \$13.2 million, along with the Mental Retardation/Developmental Disabilities, Children's Home Levy and Motor Vehicle & Gas Tax, receiving approximately \$13.5 million, \$7.3, and \$6.0 million, respectively.

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Total tax revenue accounts for approximately \$33.3 million of the \$118.4 million total revenue for governmental activity, or 28.14% of total revenue. Sales tax accounted for \$15.0 million, or approximately 45.1% of total tax revenue.

The County's charges for services directly related to governmental services made up \$19.2 million, nearly 16.25% of total governmental revenue. These charges include fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity and licenses and permits.

The human services program accounted for \$41.7 million or 38.0% of total governmental expenses. The next largest program was health, accounting for \$23.5 million or 21.41% of the total expenses for governmental activities.

Business-type activities:

The net assets of the business-type activities increased by nearly \$4.03 million during 2005. Major revenues sources were charges for services in the amount of \$5.3 million.

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

TABLE 3
Total and Cost of Program Services

	<u>2005</u>		<u>2004</u>	
	<u>Total Cost of Service</u>	<u>Net Cost of Service</u>	<u>Total Cost of Service</u>	<u>Net Cost of Service</u>
GOVERNMENTAL ACTIVITIES:				
General Government				
Legislative & Executive	\$ 6,953,654	(863,872)	7,482,497	(3,072,531)
Judicial	8,359,847	(5,149,126)	8,059,117	(6,321,103)
Public Safety	16,412,417	(10,262,315)	14,739,384	(8,801,414)
Public Works	10,702,235	(1,840,135)	4,760,178	4,934,352
Health	23,492,812	(8,834,228)	22,260,066	(6,217,112)
Human Services	41,703,936	(7,152,876)	34,485,933	(4,820,922)
Conservation and Recreation	1,692,213	145,042	1,647,695	(97,659)
Interest Expense	<u>430,601</u>	<u>(430,601)</u>	<u>304,644</u>	<u>(304,644)</u>
Total Expenses	\$ <u>109,747,715</u>	<u>(34,388,111)</u>	<u>93,739,514</u>	<u>(24,701,033)</u>
BUSINESS-TYPE ACTIVITIES:				
Sewer	\$ 2,907,155	537,046	2,162,215	1,029,953
Water	<u>1,555,331</u>	<u>2,438,437</u>	<u>1,860,726</u>	<u>(82,209)</u>
Total Expenses	\$ <u>4,462,486</u>	<u>2,975,483</u>	<u>4,022,941</u>	<u>947,744</u>

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Financial Analysis of County Funds

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

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

At December 31, 2005, the County's governmental funds reported combined ending fund balances of more than \$17.2 million, an increase of about \$1.66 million in comparison with the prior year. Approximately 71.4% of this total (\$12.3 million) constitutes unreserved fund balance, which is available for spending at the County's discretion. The remainder of fund balance is reserved to indicate that it is not available for new spending because it has already been committed: to liquidate contracts and purchase orders of the prior year (\$4.5 million) or for a variety of other restricted purposes (\$.4 million).

The General Fund is the chief operating fund of the County. At December 31, 2005, unreserved fund balance of the General Fund was \$5.8 million, while total fund balance reached \$6.8 million. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 17.3% to total General Fund expenditures, while total fund balance represents 20.4% of that same amount.

The fund balance of the General Fund increased by \$1,699,842 during 2005. Key factors in this increase were more scrutiny placed upon expenditures and an increase in the County's investment earnings. The fund balance in the Job & Family Services decreased by \$2,366,827 during the year. The fund balances in the Children Home Levy and Mental Retardation/Development Disabilities Funds increased by approximately \$.2 million and \$3.0 million, respectively. The increase was primarily attributable to increases in intergovernmental revenues in these funds, compared to the previous year. The ending fund balances in these major governmental funds continued to remain positive.

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

Unrestricted net assets of the Sewer and Water funds at the end of the year approximated \$5.6 million. Total net assets in the Sewer fund increased by approximately \$1.6 million and the Water fund also reported an increase in net assets of \$2.4 million. Both funds also reported increased operating income compared to the prior year.

General Fund Budgetary Highlights

The County's budget is prepared according to Ohio law, and the most significant budgeted fund is the General Fund. The total original appropriations for the General Fund, including those for transfers and advances out, were \$34.8 million, while the final appropriations were \$37.5 million, resulting in a net increase of \$2.7 million. During 2005, the County amended its General Fund budget numerous times. The increases occurred in the areas of judicial (\$207,592), public safety (\$1,044,556), public works (\$762,897), health (\$15,594), conservation and recreation (\$281,860) and transfers out (\$602,075), while a decrease occurred in the area of legislative and executive (\$191,273), and

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human services did not change. During 2005, the County spent 91.8% of the amount appropriated in the General Fund.

Capital Assets and Long-term Debt

Capital assets: The County's investment in capital assets for governmental and business-type activities as of December 31, 2005, amounts to \$82.77 million (net of accumulated depreciation). This investment in capital assets includes: land; buildings; improvements; machinery and equipment; infrastructure and construction in progress. During the year, total capital assets, net of accumulated depreciation, increased by over \$10.68 million, or approximately 14.82%. Governmental activity capital assets, net of accumulated depreciation, reflect a net increase during the year of nearly \$7.63 million. Major events for governmental activity capital assets included the improvements at the Town & Country School, the completion of the Juvenile Court renovation, and the beginning of numerous construction projects. Business-type capital assets, net of accumulated depreciation, reflect a net increase during the year of almost \$3.1 million. Major events for business-type capital assets included the completion of the Green Meadows Sewer Project.

Table 4
Capital Assets, net of accumulated depreciation

	2005			2004		
	Governmental Activities	Business- Type Activities	Total	Governmental Activities	Business- Type Activities	Total
Land	\$ 6,698,517	681,429	7,379,946	6,612,858	681,429	7,294,287
Construction in Progress	12,462,020	-	12,462,020	8,239,215	408,907	8,648,122
Infrastructure	11,247,451	-	11,247,451	11,247,451	-	11,247,451
Buildings	34,074,981	6,430,651	40,505,632	34,074,981	6,136,407	40,211,388
Improvements	14,367,397	750,670	15,118,067	9,982,300	638,351	10,620,651
Machinery & Equipment	14,424,645	2,250,757	16,675,402	12,245,910	2,194,772	14,440,682
Water & Sewer Lines	-	25,127,642	25,127,642	-	21,421,255	21,421,255
Less: Accumulated						
Depreciation	<u>(33,194,214)</u>	<u>(12,549,318)</u>	<u>(45,743,532)</u>	<u>(29,951,482)</u>	<u>(11,842,472)</u>	<u>(41,793,954)</u>
Totals	<u>\$ 60,080,797</u>	<u>22,691,831</u>	<u>82,772,628</u>	<u>52,451,233</u>	<u>19,638,649</u>	<u>72,089,882</u>

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

Debt: At December 31, 2005, the County had total bonded debt outstanding of \$8,101,700. Of this amount, \$5,390,000 represents general obligation bonds applicable to governmental activities. The remaining portion consists of \$2,711,700 of self-supporting general obligation bonds, which are payable from business-type activities. The County also had outstanding \$1,096,200 long-term notes, representing Ohio Public Works Commission (OPWC) loans, payable from business-type activities. Also outstanding at December 31, 2005, was \$12,720,000 of bond anticipation notes; of which \$8,780,000 was payable from governmental activities. The County's total long-term bonded debt decreased by \$1,173,300 during 2005.

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

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State statutes limit the amount of unvoted general obligation debt the County may issue to one percent of its total assessed valuation. The current total direct legal debt limitation for the County is \$57,013,992, which exceeds the County's unvoted general obligation debt currently outstanding.

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

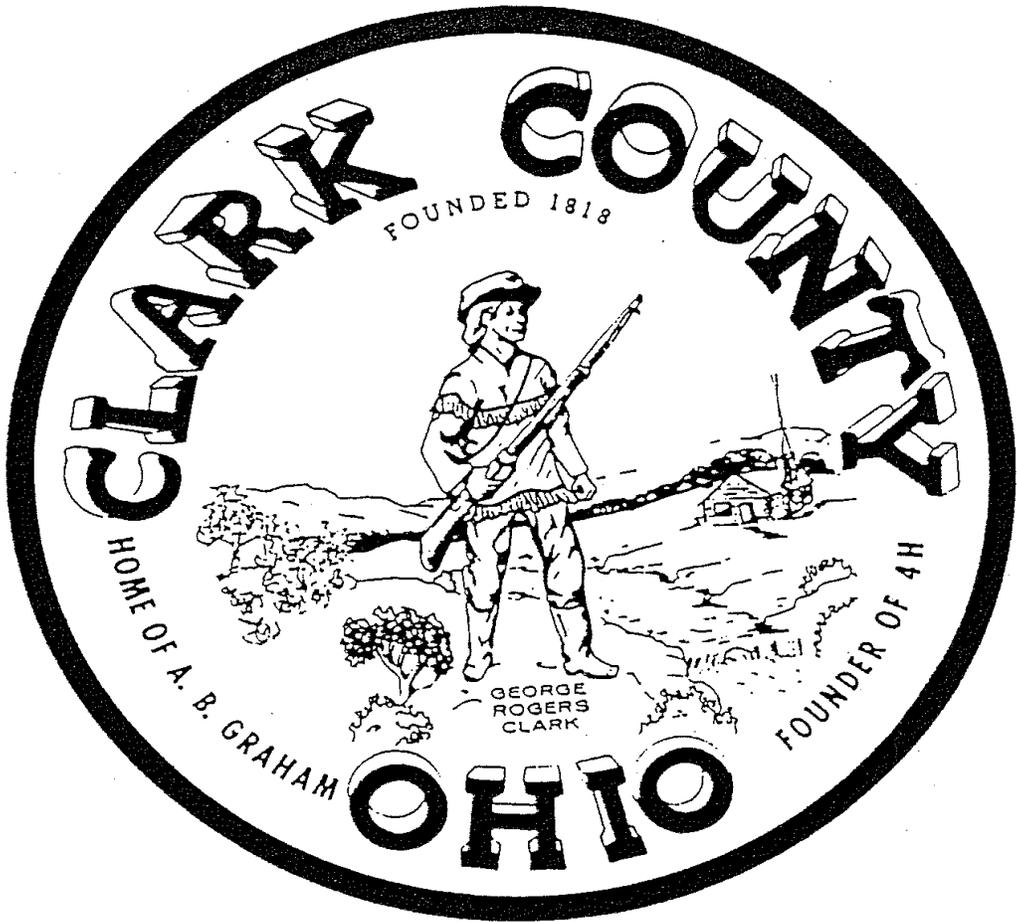
Economic Factors and Next Year's General Fund Budget

The County's elected and appointed officials considered many factors when setting the fiscal year 2006 Budget. General Fund Sales Tax Revenues for 2006 are anticipated to be 50% higher due to a temporary increase in the rate from April 1, 2005 to September 30, 2006. Although the increase has primarily been used to cover other stagnant or declining revenues, \$2.3 million was designated for economic development and \$1.25 million was designated as additional cash reserves to be used in 2007. The 2006 General Fund budget was adopted at \$36.7 million. The 2006 budget includes a 3.0% salary increase and \$3.1 million in designated funds as mentioned above. The budget also provides for continuous full funding for all mandated services.

The County hopes that its recent 2006 infrastructure investment of \$720,000 within the Village of South Vienna will significantly increase Sales Tax Revenues in future years. This investment is to accommodate the location and development of an international, heavy, equipment retail sales facility. Although the County's management realize that this investment alone will not compensate for all the stagnant and declining revenues, management hopes that this project along with other economic development projects will eventually increase the tax base.

Request for Information

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



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Statement of Net Assets
December 31, 2005

	Governmental Activities	Business-Type Activities	Total	TAC Industries, Inc.	The Housing Connection of Clark County
ASSETS:					
Equity in Pooled Cash and Cash Equivalents	\$ 30,037,959	4,723,000	34,760,959	277,766	153,574
Cash and Cash Equivalents in Segregated Accounts	441,091	414,694	855,785	-	-
Cash and Cash Equivalents with Fiscal and Escrow Agents	520,340	5,368	525,708	-	-
Investments	-	-	-	211,635	-
Net Receivables:					
Taxes	19,330,620	-	19,330,620	-	-
Permissive Sales Tax	2,941,906	-	2,941,906	-	-
Accounts	541,955	624,382	1,166,337	1,015,898	3,777
Special Assessments	59,752	-	59,752	-	-
Taxes to be Collected for Other Governments	93,861	-	93,861	-	-
Due from Other Governments	24,107,260	-	24,107,260	-	-
Materials and Supplies Inventory	153,813	170,262	324,075	371,356	240
Prepaid Items	140,226	8,633	148,859	51,151	711
Internal Balances	1,514	(1,514)	-	-	-
Unamortized Bond Issue Costs	15,101	50,873	65,974	-	-
Capital Assets:					
Capital Assets, not subject to depreciation:					
Land	6,698,517	681,429	7,379,946	-	445,195
Construction In Progress	12,462,020	-	12,462,020	-	-
Capital Assets, net of accumulated depreciation	<u>40,920,260</u>	<u>22,010,402</u>	<u>62,930,662</u>	<u>2,184,314</u>	<u>1,382,061</u>
Total Assets	<u>138,466,195</u>	<u>28,687,529</u>	<u>167,153,724</u>	<u>4,112,120</u>	<u>1,985,558</u>
LIABILITIES:					
Accounts Payable	3,412,312	203,779	3,616,091	906,639	19,784
Accrued Wages and Benefits	5,009,337	62,903	5,072,240	154,844	-
Retainage Payable	519,974	5,368	525,342	-	-
Claims Payable	59,268	-	59,268	-	-
Deferred Revenue	20,822,831	-	20,822,831	-	729,048
Matured Interest Payable	366	-	366	-	-
Accrued Interest Payable	128,670	85,781	214,451	-	-
Notes Payable	8,780,000	3,940,000	12,720,000	-	-
Long-Term Liabilities:					
Due Within One Year	874,857	407,429	1,282,286	88,068	37,364
Due in More Than One Year	<u>9,332,295</u>	<u>3,464,222</u>	<u>12,796,517</u>	<u>1,444,335</u>	<u>371,499</u>
Total Liabilities	<u>48,939,910</u>	<u>8,169,482</u>	<u>57,109,392</u>	<u>2,593,886</u>	<u>1,157,695</u>
NET ASSETS:					
Invested in Capital Assets, net of related debt	45,910,797	14,943,931	60,854,728	651,911	973,198
Restricted for:					
Job & Family Services	8,669,797	-	8,669,797	-	-
Children's Home Levy	5,287,158	-	5,287,158	-	-
MR/DD	8,712,261	-	8,712,261	-	-
Real Estate Assessment	1,850,972	-	1,850,972	-	-
MVGIT	3,649,225	-	3,649,225	-	-
Other Purposes	1,521,682	-	1,521,682	-	-
Permanent Fund:					
Nonexpendable	74,787	-	74,787	-	-
Unrestricted	<u>13,849,606</u>	<u>5,574,116</u>	<u>19,423,722</u>	<u>866,323</u>	<u>(145,335)</u>
Total Net Assets	<u>\$ 89,526,285</u>	<u>20,518,047</u>	<u>110,044,332</u>	<u>1,518,234</u>	<u>827,863</u>

See accompanying notes to the basic financial statements.

CLARK COUNTY, OHIO
Statement of Activities
For the Year Ended December 31, 2005

Functions/Programs:	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
General Government:				
Legislative & Executive	\$ 6,953,654	6,017,463	72,319	-
Judicial	8,359,847	1,301,757	1,908,964	-
Public Safety	16,412,417	1,746,834	4,403,268	-
Public Works	10,702,235	1,218,129	6,476,518	1,167,453
Health	23,492,812	916,449	13,742,135	-
Human Services	41,703,936	7,363,505	27,187,555	-
Conservation and Recreation	1,692,213	678,620	1,095,333	63,302
Interest Expense	430,601	-	-	-
Total Governmental Activities	109,747,715	19,242,757	54,886,092	1,230,755
Business-Type Activities:				
Sewer	2,907,155	3,429,034	15,167	-
Water	1,555,331	1,914,072	2,079,696	-
Total Business-Type Activities	4,462,486	5,343,106	2,094,863	-
Total Primary Government	\$ 114,210,201	24,585,863	56,980,955	1,230,755
Component Units:				
TAC Industries, Inc.	\$ 5,668,506	5,720,380	-	-
The Housing Connection of Clark County	197,399	180,942	64,192	-
	\$ 5,865,905	5,901,322	64,192	-

General Revenues:

Taxes:

Property Taxes Levied for:

 General Purposes

 Children's Home

 MRDD

 Senior Citizen's

Permissive Sales

Grants and Contributions not Restricted to Specific Programs

Investment Income

Other Revenue

Total General Revenues

Change in Net Assets

Net Assets, Beginning of Year

Net Assets, End of Year

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and
Changes in Net Assets

Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	TAC Industries, Inc.	The Housing Connection of Clark County
(863,872)		(863,872)	-	-
(5,149,126)		(5,149,126)	-	-
(10,262,315)		(10,262,315)	-	-
(1,840,135)		(1,840,135)	-	-
(8,834,228)		(8,834,228)	-	-
(7,152,876)		(7,152,876)	-	-
145,042		145,042	-	-
(430,601)		(430,601)	-	-
<u>(34,388,111)</u>		<u>(34,388,111)</u>	<u>-</u>	<u>-</u>
	537,046	537,046	-	-
	<u>2,438,437</u>	<u>2,438,437</u>	<u>-</u>	<u>-</u>
	<u>2,975,483</u>	<u>2,975,483</u>	<u>-</u>	<u>-</u>
<u>(34,388,111)</u>	<u>2,975,483</u>	<u>(31,412,628)</u>	<u>-</u>	<u>-</u>
			51,874	-
			-	47,735
			<u>51,874</u>	<u>47,735</u>
3,505,252	-	3,505,252	-	-
2,853,061	-	2,853,061	-	-
10,647,764	-	10,647,764	-	-
1,303,362	-	1,303,362	-	-
15,018,094	-	15,018,094	-	-
6,118,338	-	6,118,338	110,521	33,928
1,599,833	-	1,599,833	11,686	812
<u>2,023,676</u>	<u>1,050,823</u>	<u>3,074,499</u>	<u>201,849</u>	<u>-</u>
<u>43,069,380</u>	<u>1,050,823</u>	<u>44,120,203</u>	<u>324,056</u>	<u>34,740</u>
8,681,269	4,026,306	12,707,575	375,930	82,475
<u>80,845,016</u>	<u>16,491,741</u>	<u>97,336,757</u>	<u>1,142,304</u>	<u>745,388</u>
\$ <u>89,526,285</u>	<u>20,518,047</u>	<u>110,044,332</u>	<u>1,518,234</u>	<u>827,863</u>

CLARK COUNTY, OHIO

Balance Sheet
Governmental Funds
December 31, 2005

	General Fund	Job & Family Services Fund	Children's Home Levy Fund	Mental Retardation/ Developmental Disabilities Fund
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 6,385,666	984,150	2,731,736	8,144,984
Cash and Cash Equivalents in Segregated Accounts	-	-	105,025	75,835
Cash and Cash Equivalents with Fiscal and Escrow Agents	-	-	-	-
Net Receivables:				
Taxes	3,644,485	-	2,560,303	10,973,625
Permissive Sales Tax Accounts	2,941,906	-	-	-
Special Assessments	148,633	-	192,209	-
Accrued Interest	-	-	-	-
Accrued Interest	93,205	-	-	-
Due from Other Funds	-	250,000	-	300,000
Due from Other Governments	1,923,009	10,184,853	2,776,760	3,012,720
Materials and Supplies Inventory	29,169	28,187	267	33,287
Prepaid Items	75,127	18,348	-	29,287
	<u>15,241,200</u>	<u>11,465,538</u>	<u>8,366,300</u>	<u>22,569,738</u>
Total Assets	\$ <u>15,241,200</u>	<u>11,465,538</u>	<u>8,366,300</u>	<u>22,569,738</u>
LIABILITIES AND FUND BALANCES:				
Liabilities:				
Accounts Payable	\$ 560,098	936,329	391,562	307,533
Accrued Wages and Benefits	950,688	589,281	-	991,243
Compensated Absences Payable	8,381	5,398	-	1,586
Retainage Payable	-	-	-	-
Due to Other Funds	13,830	250,000	-	-
Deferred Revenue	6,919,274	10,140,722	5,483,607	14,062,180
Matured Interest Payable	-	-	-	-
Notes Payable	-	-	-	-
	<u>8,452,271</u>	<u>11,921,730</u>	<u>5,875,169</u>	<u>15,362,542</u>
Total Liabilities	<u>8,452,271</u>	<u>11,921,730</u>	<u>5,875,169</u>	<u>15,362,542</u>
Fund Balances:				
Reserved for:				
Encumbrances	918,791	825,933	465,203	129,669
Materials and Supplies Inventory	29,169	28,187	267	33,287
Prepaid Items	75,127	18,348	-	29,287
Permanent Funds	-	-	-	-
Unreserved, Undesignated:				
General Fund	5,765,842	-	-	-
Special Revenue Funds	-	(1,328,660)	2,025,661	7,014,953
Debt Service Funds	-	-	-	-
Capital Projects Funds	-	-	-	-
Permanent Funds	-	-	-	-
	<u>6,788,929</u>	<u>(456,192)</u>	<u>2,491,131</u>	<u>7,207,196</u>
Total Fund Balances	<u>6,788,929</u>	<u>(456,192)</u>	<u>2,491,131</u>	<u>7,207,196</u>
Total Liabilities and Fund Balances	\$ <u>15,241,200</u>	<u>11,465,538</u>	<u>8,366,300</u>	<u>22,569,738</u>

See accompanying notes to the basic financial statements.

CLARK COUNTY, OHIO

Reconciliation of Total Governmental Fund Balances
to Net Assets of Governmental Activities
December 31, 2005

Nonmajor Governmental Funds	Total Governmental Funds		\$	17,166,244
		Total Governmental Fund Balances		
11,538,488	29,785,024	Amounts reported for governmental activities in the Statement of Net Assets are different because:		
260,231	441,091	Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		60,080,797
520,340	520,340			
2,152,207	19,330,620	Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.		
-	2,941,906	Intergovernmental Receivables		24,467,114
201,113	541,955	Unamortized Bond Issue Costs		15,101
59,752	59,752			
656	93,861			
913,814	1,463,814			
6,209,918	24,107,260	The internal service funds are used to charge the cost of dental insurance to employees and the costs associated with document imaging to departments. The assets and liabilities of the internal service funds are included in the governmental activities in the statement of net assets.		113,223
62,903	153,813			
17,464	140,226			
<u>21,936,886</u>	<u>79,579,662</u>			
1,216,790	3,412,312	The internal balance represents the portion of the internal service fund's assets and liabilities that are allocated to the proprietary funds.		1,514
480,430	3,011,642			
-	15,365			
519,974	519,974			
1,199,984	1,463,814			
8,684,162	45,289,945			
366	366			
<u>8,700,000</u>	<u>8,700,000</u>			
<u>20,801,706</u>	<u>62,413,418</u>			
2,195,965	4,535,561	Long-term liabilities, including Issue II loans payable, are not due and payable in the current period and therefore are not reported in the funds:		
62,903	153,813	Accrued Compensated Absences		(4,803,186)
17,464	140,226	General Obligation Bonds Payable		(5,390,000)
74,787	74,787	Accrued Interest on Long-Term Debt		(128,226)
-	5,765,842	Accrued Wages and Benefits		(1,997,695)
6,263,935	13,975,889	Accrued Bond Premium		(19,214)
26,337	26,337	Unamortized Charge - Refunding Issue		<u>20,613</u>
(7,557,101)	(7,557,101)			
50,890	50,890	Net Assets of Governmental Activities		<u>\$ 89,526,285</u>
<u>1,135,180</u>	<u>17,166,244</u>	See accompanying notes to the basic financial statements.		
<u>21,936,886</u>	<u>79,579,662</u>			

CLARK COUNTY, OHIO
Statement of Revenues, Expenditures and
Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2005

	General Fund	Job & Family Services Fund	Children's Home Levy Fund	Mental Retardation/ Developmental Disabilities Fund
REVENUES:				
Taxes	\$ 3,505,252	-	2,853,061	10,647,764
Permissive Sales Tax	16,077,939	-	-	-
Intergovernmental	5,690,105	13,154,370	7,345,055	13,481,286
Charges for Services	6,039,661	5,500,000	871,358	896,378
Licenses and Permits	11,921	-	-	-
Fees, Fines and Forfeitures	748,183	-	-	-
Special Assessments	-	-	-	-
Investment Income	1,646,721	-	-	-
Other Revenue	279,904	-	4,687	347,212
Total Revenues	<u>33,999,686</u>	<u>18,654,370</u>	<u>11,074,161</u>	<u>25,372,640</u>
EXPENDITURES:				
Current:				
Legislative and Executive	3,844,900	-	-	-
Judicial	7,925,045	-	-	-
Public Safety	11,904,886	-	-	-
Public Works	3,834,867	-	-	-
Health	358,384	-	-	22,324,659
Human Services	576,474	22,395,600	10,851,668	-
Conservation and Recreation	812,686	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>29,257,242</u>	<u>22,395,600</u>	<u>10,851,668</u>	<u>22,324,659</u>
Excess (Deficit) of Revenues Over/ (Under) Expenditures	<u>4,742,444</u>	<u>(3,741,230)</u>	<u>222,493</u>	<u>3,047,981</u>
OTHER FINANCING SOURCES (USES):				
Proceeds from Sale of Assets	47,190	-	-	-
Transfers In	999,871	1,374,403	-	1,295,000
Transfers Out	(4,089,663)	-	-	(1,310,927)
Total Other Financing Sources (Uses)	<u>(3,042,602)</u>	<u>1,374,403</u>	<u>-</u>	<u>(15,927)</u>
Net Change in Net Assets	1,699,842	(2,366,827)	222,493	3,032,054
Fund Balance, Beginning of Year	<u>5,089,087</u>	<u>1,910,635</u>	<u>2,268,638</u>	<u>4,175,142</u>
Fund Balance, End of Year	<u>\$ 6,788,929</u>	<u>(456,192)</u>	<u>2,491,131</u>	<u>7,207,196</u>

See accompanying notes to the basic financial statements.

CLARK COUNTY, OHIO

Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended December 31, 2005

		Total Net Change in Fund Balances - Governmental Funds	\$ (1,659,373)
Nonmajor Governmental Funds	Total Governmental Funds	Amounts reported for governmental activities in the Statement of Activities are different because:	
1,303,362	18,309,439		
-	16,077,939	Governmental funds report capital outlays as expenditures.	
18,982,163	58,652,979	However, in the statement of activities, the cost of those	
4,102,589	17,409,986	exceeded capital outlay in the current period.	
409,825	421,746	Capital Asset Additions	10,912,508
748,824	1,497,007	Depreciation	(3,270,835)
45,431	45,431		
21,260	1,667,981	Governmental funds report only the disposal of capital assets to the	
1,391,873	2,023,676	extent proceeds are received from the sale. In the statement of	
		activities, a gain or loss is reported for each sale.	(12,109)
<u>27,005,327</u>	<u>116,106,184</u>		
		Revenues in the statement of activities that do not provide current	
2,414,906	6,259,806	financial resources are not reported as revenues on the funds.	2,322,799
332,354	8,257,399		
4,839,697	16,744,583	The internal service funds are used to charge the cost of insurance	
7,170,903	11,005,770	and the cost of document imaging to individual funds is	
438,105	23,121,148	reported in the government-wide statement of activities.	(12,424)
7,801,491	41,625,233		
881,394	1,694,080	Repayment of long-term debt principal is an expenditure in the	
7,902,099	7,902,099	governmental funds, but the repayment reduces long-term	
		liabilities in the statement of net assets.	840,000
840,000	840,000		
371,764	371,764		
<u>32,992,713</u>	<u>117,821,882</u>	Some expenses in reported in the statement of activities do not	
		require the use of current financial resources and therefore are	
<u>(5,987,386)</u>	<u>(1,715,698)</u>	not reported as expenditures in governmental funds:	
		Compensated Absences	(192,334)
10,831	58,021	Accrued Wages and Benefits	(188,126)
16,049,760	19,719,034	Accrued Interest Payable	<u>(58,837)</u>
(14,320,140)	(19,720,730)	Change in Net Assets of Governmental Activities	\$ <u>8,681,269</u>
<u>1,740,451</u>	<u>56,325</u>		
		See accompanying notes to the basic financial statements.	
(4,246,935)	(1,659,373)		
<u>5,382,115</u>	<u>18,825,617</u>		
<u>1,135,180</u>	<u>17,166,244</u>		

CLARK COUNTY, OHIO

Statement of Net Assets

Proprietary Funds

December 31, 2005

	Enterprise Funds			Internal Service Funds
	Sewer	Water	Total	
ASSETS:				
Current:				
Equity in Pooled Cash and Cash Equivalents	\$ 3,045,728	1,677,272	4,723,000	252,935
Cash and Cash Equivalents in Segregated Accounts	414,694	-	414,694	-
Cash and Cash Equivalents with Fiscal and Escrow Agents	5,368	-	5,368	-
Net Receivables:				
Accounts	420,704	203,678	624,382	-
Materials and Supplies Inventory	93,644	76,618	170,262	-
Prepaid Items	5,419	3,214	8,633	-
Total Current Assets	<u>3,985,557</u>	<u>1,960,782</u>	<u>5,946,339</u>	<u>252,935</u>
Noncurrent Assets:				
Unamortized Bond Issue Costs	50,873	-	50,873	-
Capital Assets, net of accumulated depreciation	<u>16,082,731</u>	<u>6,609,100</u>	<u>22,691,831</u>	<u>-</u>
Total Noncurrent Assets	<u>16,133,604</u>	<u>6,609,100</u>	<u>22,742,704</u>	<u>-</u>
Total Assets	\$ <u>20,119,161</u>	<u>8,569,882</u>	<u>28,689,043</u>	<u>252,935</u>
LIABILITIES:				
Current Liabilities:				
Accounts Payable	\$ 159,113	44,666	203,779	-
Accrued Wages and Benefits	34,597	28,306	62,903	-
Retainage Payable	5,368	-	5,368	-
Claims Payable	-	-	-	59,268
Accrued Interest Payable	48,067	37,714	85,781	444
Notes Payable	<u>1,685,000</u>	<u>2,255,000</u>	<u>3,940,000</u>	<u>80,000</u>
Total Current Liabilities	<u>1,932,145</u>	<u>2,365,686</u>	<u>4,297,831</u>	<u>139,712</u>
Noncurrent Liabilities:				
Compensated Absences Payable	67,484	55,214	122,698	-
OPWC Loan Payable	658,000	438,200	1,096,200	-
General Obligation Bonds Payable	2,711,700	-	2,711,700	-
Accrued Bond Premium	25,630	-	25,630	-
Unamortized Charge - Refunding Issue	<u>(84,577)</u>	<u>-</u>	<u>(84,577)</u>	<u>-</u>
Total Noncurrent Liabilities	<u>3,378,237</u>	<u>493,414</u>	<u>3,871,651</u>	<u>-</u>
Total Liabilities	<u>5,310,382</u>	<u>2,859,100</u>	<u>8,169,482</u>	<u>139,712</u>
NET ASSETS:				
Invested in Capital Assets, net of related debt Unrestricted	<u>11,028,031</u>	<u>3,915,900</u>	<u>14,943,931</u>	<u>-</u>
	<u>3,780,748</u>	<u>1,794,882</u>	<u>5,575,630</u>	<u>113,223</u>
Total Net Assets	<u>14,808,779</u>	<u>5,710,782</u>	<u>20,519,561</u>	<u>113,223</u>
Total Liabilities and Net Assets	\$ <u>20,119,161</u>	<u>8,569,882</u>	<u>28,689,043</u>	<u>252,935</u>

Net assets reported for business-type activities in the statement of net assets is different because they include a proportionate share of the balance of the internal service fund. (1,514)

20,518,047

See accompanying notes to the basic financial statements.

CLARK COUNTY, OHIO
Statement of Revenues, Expenses, and
Changes in Net Assets
Proprietary Funds
For the Year Ended December 31, 2005

	Enterprise Funds			Internal Service Funds
	Sewer	Water	Total	
OPERATING REVENUES:				
Charges for Services	\$ 3,429,034	1,914,072	5,343,106	541,729
Other Operating Revenue	1,050,445	378	1,050,823	-
Total Operating Revenues	<u>4,479,479</u>	<u>1,914,450</u>	<u>6,393,929</u>	<u>541,729</u>
OPERATING EXPENSES:				
Personnel Services	786,164	642,478	1,428,642	-
Contractual Services	1,192,037	157,211	1,349,248	48,509
Claims	-	-	-	506,386
Materials and Supplies	139,967	406,986	546,953	-
Other Expenses	107,068	86,228	193,296	-
Depreciation	493,219	213,627	706,846	-
Total Operating Expenses	<u>2,718,455</u>	<u>1,506,530</u>	<u>4,224,985</u>	<u>554,895</u>
Operating Income	<u>1,761,024</u>	<u>407,920</u>	<u>2,168,944</u>	<u>(13,166)</u>
NONOPERATING REVENUES (EXPENSES):				
Grants	15,167	2,079,696	2,094,863	-
Transfers In	-	-	-	81,696
Interest Expense	(188,533)	(48,665)	(237,198)	(1,257)
Transfers Out	-	-	-	(80,000)
Total Nonoperating Revenues (Expenses)	<u>(173,366)</u>	<u>2,031,031</u>	<u>1,857,665</u>	<u>439</u>
Change in Net Assets	1,587,658	2,438,951	4,026,609	(12,727)
Net Assets, Beginning of Year	<u>13,221,121</u>	<u>3,271,831</u>		<u>125,950</u>
Net Assets, End of Year	\$ <u>14,808,779</u>	<u>5,710,782</u>		<u>113,223</u>
Some amounts reported for business-type activities in the statement of activities are different because a proportionate share of the net expense of the internal service funds are reported with business-type activities.			<u>(303)</u>	
		Change in net assets of business-type activities	<u>4,026,306</u>	

See accompanying notes to the basic financial statements.

CLARK COUNTY, OHIO
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2005

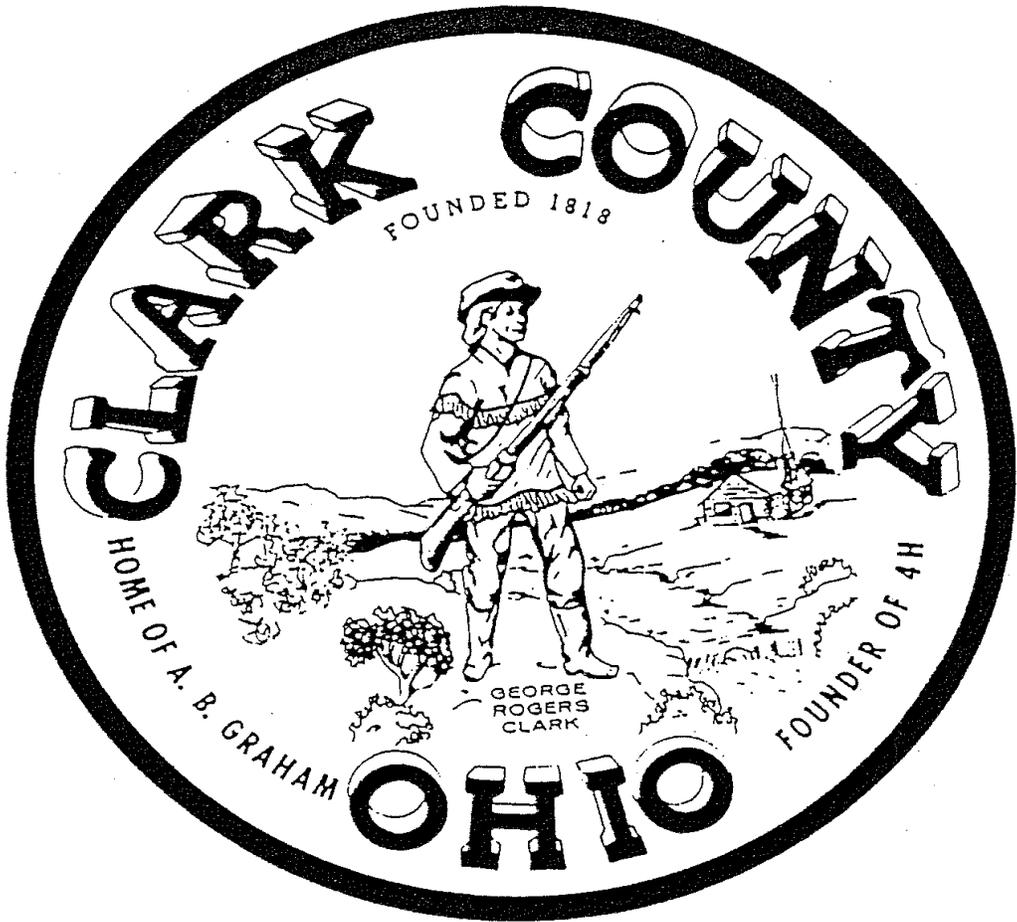
	Enterprise Funds			Internal Service Funds
	Sewer	Water	Total	
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	\$ 3,409,105	1,922,270	5,331,375	541,729
Cash Paid for Employees Salaries and Benefits	(785,027)	(641,548)	(1,426,575)	-
Cash Paid to Suppliers	(1,259,311)	(570,708)	(1,830,019)	-
Cash Paid for Claims and Charges	-	-	-	(511,903)
Other Operating Revenues	1,050,445	378	1,050,823	-
Other Operating Expenses	(107,068)	(86,225)	(193,293)	(48,509)
Net Cash Provided (Used) by Operating Activities	<u>2,308,144</u>	<u>624,167</u>	<u>2,932,311</u>	<u>(18,683)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Grants	15,167	2,079,696	2,094,863	-
Proceeds from Notes	1,685,000	2,455,000	4,140,000	-
Acquisition and Construction of Capital Assets	(1,044,171)	(2,715,857)	(3,760,028)	-
Interest Paid on G.O. Notes	(44,498)	(25,120)	(69,618)	-
Interest Paid on G.O. Bonds	(102,930)	-	(102,930)	-
Principal Paid on G.O. Notes	(1,965,000)	(1,280,000)	(3,245,000)	-
Principal Paid on OPWC Loans	(49,750)	(20,200)	(69,950)	-
Principal Paid on G.O. Bonds	(333,300)	-	(333,300)	-
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(1,839,482)</u>	<u>493,519</u>	<u>(1,345,963)</u>	<u>-</u>
Increase (Decrease) in Cash and Cash Equivalents	468,662	1,117,686	1,586,348	(18,683)
Cash and Cash Equivalents, Beginning of Year	<u>2,997,128</u>	<u>559,586</u>	<u>3,556,714</u>	<u>271,618</u>
Cash and Cash Equivalents, End of Year	\$ <u>3,465,790</u>	<u>1,677,272</u>	<u>5,143,062</u>	<u>252,935</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:				
Operating Income (Loss)	\$ 1,761,024	407,920	2,168,944	(13,166)
Adjustment to Reconcile Operating Income to Net Cash Provided by Operating Activities:				
Depreciation	493,219	213,627	706,846	-
Changes in Assets and Liabilities:				
Accounts Receivable	(20,002)	8,199	(11,803)	-
Materials and Supplies Inventory	(2,520)	(2,062)	(4,582)	-
Prepaid Items	315	569	884	-
Accounts Payable	74,896	(5,016)	69,880	-
Accrued Wages & Benefits	3,065	2,507	5,572	-
Accrued Compensated Absences	(1,927)	(1,577)	(3,504)	-
Claims Payable	-	-	-	(5,517)
Retainage Payable	74	-	74	-
Net Cash Provided (Used) by Operating Activities	\$ <u>2,308,144</u>	<u>624,167</u>	<u>2,932,311</u>	<u>(18,683)</u>

See accompanying notes to the basic financial statements.

CLARK COUNTY, OHIO
Statement of Fiduciary Net Assets - Fiduciary Funds
December 31, 2005

	<u>Agency Funds</u>
ASSETS:	
Equity in Pooled Cash and Cash Equivalents	\$ 19,771,774
Cash and Cash Equivalents in Segregated Accounts	1,736,253
Net Receivables:	
Special Assessments	510,065
Tax to be Collected for Other Governments	108,504,239
Due from Other Governments	<u>2,222,410</u>
 Total Assets	 \$ <u>132,744,741</u>
 LIABILITIES:	
Due to Other Governments	\$ 110,065,884
Undistributed Monies	<u>22,678,857</u>
 Total Liabilities	 \$ <u>132,744,741</u>

See accompanying notes to the basic financial statements.



CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

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.

Discretely Presented Component Units:

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

The component units column on the government-wide financial statements includes the financial data of the County's discretely presented component units. They are reported separately to emphasize that they are legally separate from the County. Condensed financial information for each component unit is provided in notes 20 and 21.

Housing Connection of Clark County:

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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

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

TAC Industries, Inc.:

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Basis of Presentation:

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

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

The statement of net assets presents the financial condition of the governmental and business-type activities of the County and its component units at year-end. Interfund receivables and payables within governmental activities and within business-type activities have been eliminated to minimize the duplicating effect on assets and liabilities within the governmental and business-

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

type activities total columns. The balance of the internal service fund has been eliminated against the expenses and program revenues shown in governmental activities on the statement of activities.

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

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

B. Fund Accounting:

The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self balancing set of accounts. There are three categories of funds: governmental, proprietary and fiduciary.

Governmental Funds: Governmental funds are those through which most governmental functions are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the County's major governmental funds:

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

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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

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

Mental Retardation/Developmental Disabilities (Board of MR/DD) Fund : The Board of MR/DD Fund is used to maintain and account for revenue received from Tax Levies, State Grants, Federal Grants, SSI, Donations and other various sources used to support the programs carried out within Clark County to assist the Mentally Retarded and Developmentally Disabled residents.

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

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

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

Sewer Fund: The Sewer Fund is used to maintain and account for the operation of the County's sewage treatment and collection systems.

Water Fund: The Water Fund is used to maintain and account for the operation of the County's water treatment and distribution systems.

Internal service funds account for the financing of services provided by one department or agency to other departments or agencies of the government on a cost-reimbursement basis. The County's internal service fund accounts for dental insurance for the employees of the County.

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

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

C. Basis of Accounting and Measurement Focus:

Basis of accounting determines when transactions are captured in the financial records and reported on the financial statements. Measurement focus refers to what is expressed in reporting

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

an entity's financial performance and position. A particular measurement focus is accomplished by considering which resources are measured.

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

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

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

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

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

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

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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

year when use is first permitted; matching requirements in which the County must provide local resources to be used for a specified purpose; and expenditure requirements in which the resources are provided to the County on a reimbursement basis.

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

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

Property taxes for which there is an enforceable legal claim as of December 31, 2005, but which were levied to finance year 2006 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

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

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

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

D. Cash and Cash Equivalents:

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

For reporting purposes, "Equity in Pooled Cash and Cash Equivalents" is defined as cash on hand, demand deposits and investments held in the County treasury. Cash and cash equivalents that are held separately within departments of the County and not held by the County Treasurer are recorded on the balance sheet as "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."

For cash flow reporting purposes, the County's proprietary funds consider cash and cash equivalents to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. "Equity in Pooled Cash and Cash

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

Equivalents" is considered to be cash and cash equivalents since these assets are available on demand.

In accordance with GASB Statement No. 31, Accounting and Financial Reporting for Certain Investments and for External Investment Pools, investments held by the Treasurer are stated at fair value using quoted market prices, except for repurchase agreements that are reported at cost. Net unrealized gains and losses calculated through the aggregate method are recorded as investment income in the General Fund. By statute, the Treasurer invests any short-term cash surplus. The residual investments are included in "Equity with County Treasurer." STAR Ohio is an investment pool that allows governments within the State to pool their funds for investment purposes. STAR Ohio is managed by the State Treasurer's Office and is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price, which is the price the investment could be sold for on December 31, 2005. Note 6 provides detailed disclosure regarding cash, cash equivalents and investments held by the County.

During fiscal year 2005, 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.

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 funds and Court receivables within the agency funds. These amounts, while potentially significant, are not considered measurable and because collections are often significantly in arrears, the County is unable to determine a reasonable value.

F. Materials and Supplies Inventory:

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

G. Prepaid Items:

Payments made to vendors for services that will benefit periods beyond December 31, 2005, are recorded as prepaid items using the consumption method. Under this method, a current asset is recorded for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

H. Interfund Balances:

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

I. Capital Assets:

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

Capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market value as of the date received. The County considers a capital asset to be one with an initial individual cost of at least \$2,500 and an estimated useful life of at least two years. The County's infrastructure consists of roads, bridges, culverts, water and sewer lines, and similar items constructed or acquired on or after January 1, 2003. Pursuant to GASB 34, for the fiscal year beginning after June 15, 2006, the County must retroactively report all infrastructure assets acquired before January 1, 2003. The County expects to accomplish retroactive reporting of infrastructure prior to that deadline.

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

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

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

The County's policy is to capitalize net interest on business-type activities construction projects until substantial completion of the project. The amount of capitalized interest equals the difference between the interest cost associated with the tax-exempt borrowing used to finance

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

the project and the interest earned from temporary investment of debt proceeds. Capitalized interest on business-type activities construction projects is amortized on a straight-line basis over the-estimated useful life of the asset. For 2005, interest costs incurred on construction projects for all activities was 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. All payments are made at the employee's current wage rate.

Compensated absences are accrued when incurred in the government-wide financial statements and in proprietary funds. A liability for these amounts is recorded in governmental funds only if they have matured, for example as a result of employee resignations and retirements. Compensated absences will be paid by the fund which pays the employee's salary.

K. Accrued and Long-Term Liabilities:

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

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

L. Self Insurance:

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

M. Reservations of Fund Balance:

In the fund financial statements, the County records reservations for portions of fund balance, which are legally segregated for specific future use or which do not represent available, expendable financial resources and therefore, are not available for expenditure. Undesignated fund balance indicates that portion of fund equity that is available for appropriation in future

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
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periods. Fund balance reserves have been established for encumbrances, inventory, prepaids, and contributions to the permanent funds that must be kept intact.

N. Net Assets:

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

O. Operating Revenues and Expenses:

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

P. Contributions of Capital:

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

Q. Interfund Activity:

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

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

R. Estimates:

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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

S. Extraordinary and Special Items:

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2005.

NOTE 3 – ACCOUNTABILITY

The following funds have equity deficits as of December 31, 2005:

	<u>Deficit Fund Equity</u>
Governmental Activities:	
Job & Family Services Fund	\$ 456,192
Domestic Planning Fund	92
County Recorder's Special Equipment Fund	3,179
Permanent Improvement Fund	2,636,203
Juvenile Safety Renovation Fund	3,049,972
MRDD Capital Projects Fund	1,167,328

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

NOTE 4 – DEPOSITS AND INVESTMENTS

Policies and Procedures

Monies of substantially all funds of the County are maintained or invested in a common group of bank accounts, STAROhio, a certificate of deposit and various federal securities. This is done in order to maximize the rate of interest that can be earned on invested funds. Interest income is distributed to the funds according to the charter and statutory requirements.

The provisions of the County's investment policy and the Ohio Revised Code govern the investment and deposit of City monies. In accordance with these provisions, only financial institutions located in Ohio and primary securities dealers are eligible to hold public deposits. The provisions also permit the County to invest its monies in certificates of deposit, savings accounts, money market accounts, the State Treasurer's investment pool (STAROhio) and obligations of the United States government or certain agencies thereof. The County may also enter into repurchase agreements with any eligible depository for a period not exceeding five years.

Public depositories must give security for all public funds on deposit. According to the County's Deposit and Investment Policy, these institutions may either specifically collateralize individual accounts in lieu of amounts insured by the Federal Deposit Insurance Corporation (FDIC), or may pledge a pool of government securities, the face value of which is at least 105 percent of the total value of public monies on deposit at the institution.

Deposits

Custodial credit risk is the risk that in the event of bank failure, the County's deposits may not be returned. Protection of the County's cash and deposits is provided by the Federal Deposit

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

Insurance Corporation as well as qualified securities pledged by the institution holding the assets. By law, financial institutions must collateralize all public deposits. The face value of the pooled collateral must equal at least 105 percent of public funds deposited. Collateral is held by trustees including the Federal Reserve Bank and designated third parties of the financial institution.

Based on the criteria described in GASB Statement No. 40, "Deposits and Investments Risk Disclosures", \$6,068,638 of the County's December 31, 2005 bank balance of \$7,846,286 was exposed to custodial risk and was collateralized with securities held by the pledging financial institutions trust department or agent but not in the County's name.

Investments

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

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (in Years)</u>	
		<u>Less than One Year</u>	<u>One to Five Years</u>
Federal Home Loan Mortgage Corp.	\$ 32,706,295	\$ 29,738,837	\$ 2,967,458
Federal National Mortgage Corp.	12,826,610	8,856,920	3,969,690
Federal Home Loan Bank	5,434,090	5,434,090	-
STAR Ohio	<u>2,230,866</u>	<u>2,230,866</u>	<u>-</u>
Total	<u>\$ 53,197,861</u>	<u>\$ 46,260,713</u>	<u>\$ 6,937,148</u>

Interest Rate Risk – The County's investment policy and the Ohio Revised Code state that the maximum maturity for any investment is limited to five years from the date of settlement unless the investment matches a specific obligation or debt.

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

Concentration of Credit Risk – The County's investment policy does not place any limit on investments in any single issuer. At December 31, 2005 the County had five percent or more of its investment portfolio in the following investments:

<u>Investment</u>	<u>Percent</u>
Federal Home Loan Mortgage Corp	61.48%
Federal National Mortgage Corp.	24.11%
Federal Home Loan Bank	10.21%
STAR Ohio	4.19%

NOTE 5 – 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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

2005 for real and public utility property taxes is for 2004 taxes and property tax revenue received during 2005 for tangible personal property (other than public utility) is for 2005 taxes.

The 2005 real property taxes are levied after October 1, 2005 on the assessed values as of January 1, 2005, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2005 real property taxes are collected in and intended to finance 2005.

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 2005 public utility property taxes became a lien December 31, 2004, are levied after October 1, 2005, and are collected in 2005 with real property taxes.

The 2005 tangible personal property taxes are levied after October 1, 2004, on the value as of December 31, 2004. Collections are made in 2005. Tangible personal property assessments are 25 percent of assessed valuations.

The full tax rate for all County operations for the tax year 2005 was \$12.84 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2005 property tax receipts were based are as follows:

Real Property and Public Utility	\$2,042,698,840
Tangible Personal Property	205,021,926
Public Utility Tangible Personal Property	<u>89,683,590</u>
Total Assessed Value	<u>\$2,337,404,356</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 individual funds.

Accrued property taxes receivable represent delinquent taxes outstanding and real, tangible personal, and public utility taxes, which were measurable and unpaid as of December 31, 2005.

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 2005 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.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

NOTE 6 – PERMISSIVE SALES AND USE TAX

In 1993, the County Commissioners by resolution imposed a .5 percent emergency tax in addition to the previous 1 percent on all retail sales, except sales of motor vehicles, made in the County, and on the storage, use, or consumption in the County of tangible personal property, including automobiles, not subject to the sales tax. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The Tax Commissioners certification must be made within forty-five days after the end of each month. The State Auditor then has five days in which to draw the warrant payable to the County.

Proceeds of the tax are credited entirely to the General Fund. Amounts that are measurable and to be received within the available period are accrued as revenue. Permissive sales tax revenue received in 2005 amounted to \$16,077,939.

NOTE 7 – INTERFUND TRANSFERS AND BALANCES

Interfund transfers for the year ended December 31, 2005, consisted of the following:

	Transfer In	Transfer Out
General Fund	\$ 999,871	4,089,663
Job & Family Services Fund	1,374,403	-
Mental Retardation/ Developmental Disabilities Fund	1,295,000	1,310,927
Non-Major Governmental Funds	16,049,760	14,320,140
Internal Service Funds	<u>81,696</u>	<u>80,000</u>
Total Transfers	<u>\$ 19,800,730</u>	<u>19,800,730</u>

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; to segregate money for anticipated capital projects; to provide additional resources for current operations or debt service; and to return money to the fund from which it was originally provided once a project is completed.

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

	Due From			
	Job & Family Services Fund	Mental Retardation/ Developmental Disabilities Fund	Nonmajor Governmental Funds	
General Fund	\$ -	-	13,830	13,830
Job & Family Services Fund	250,000	-	-	250,000
Nonmajor Governmental Funds	<u>-</u>	<u>300,000</u>	<u>899,984</u>	<u>1,199,984</u>
	<u>\$ 250,000</u>	<u>300,000</u>	<u>913,814</u>	<u>1,463,814</u>

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

Interfund balances at December 31, 2005, consisted of short-term loans between related funds. All interfund balances will be repaid during 2006.

NOTE 8 – RECEIVABLES

Receivables at December 31, 2005 consisted of current and delinquent property taxes, special assessments, accounts, intergovernmental grants and accrued interest on investments. All receivables are considered collectible in full due to the ability to foreclose for nonpayment of taxes and the stable condition of State programs. A summary of the principal items of intergovernmental receivables follows:

	<u>Amount</u>
Governmental Activities:	
Local Government and Local Government Revenue Assistance	\$ 1,254,845
Public Assistance for Human Services Programs	14,370,131
Grants and Reimbursements	4,613,653
Homestead and Rollback	929,350
Gasoline and Excise Tax	1,057,233
Motor Vehicle License Fees & Permissive Auto Tax	<u>1,882,048</u>
 Total Governmental Activities	 \$ <u><u>24,107,260</u></u>

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CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

NOTE 9 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2005, was as follows:

	<u>Balance</u> <u>12/31/2004</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12/31/2005</u>
<u>Governmental Activities:</u>				
Non-depreciable capital assets:				
Land	\$ 6,612,858	85,659	-	6,698,517
Construction in Progress	<u>8,239,215</u>	<u>8,500,359</u>	<u>(4,277,554)</u>	<u>12,462,020</u>
Non-depreciable capital assets	<u>14,852,073</u>	<u>8,586,018</u>	<u>(4,277,554)</u>	<u>19,160,537</u>
Depreciable capital assets:				
Buildings	34,074,981	-	-	34,074,981
Improvements	9,982,300	4,385,097	-	14,367,397
Machinery and Equipment	12,245,910	2,218,947	(40,212)	14,424,645
Infrastructure	<u>11,247,451</u>	<u>-</u>	<u>-</u>	<u>11,247,451</u>
Depreciable capital assets	<u>67,550,642</u>	<u>6,604,044</u>	<u>(40,212)</u>	<u>74,114,474</u>
Less: accumulated depreciation				
Buildings	(18,011,459)	(824,534)	-	(18,835,993)
Improvements	(2,610,726)	(597,130)	-	(3,207,856)
Machinery and Equipment	(8,777,087)	(758,298)	28,103	(9,507,282)
Infrastructure	<u>(552,210)</u>	<u>(1,090,873)</u>	<u>-</u>	<u>(1,643,083)</u>
Accumulated depreciation	<u>(29,951,482)</u>	<u>(3,270,835) *</u>	<u>28,103</u>	<u>(33,194,214)</u>
Depreciable capital assets, net	<u>37,599,160</u>	<u>3,333,209</u>	<u>(12,109)</u>	<u>40,920,260</u>
Governmental activities capital assets, net	\$ <u>52,451,233</u>	<u>11,919,227</u>	<u>(4,289,663)</u>	<u>60,080,797</u>

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

General Government:	
Legislative and Executive	\$ 1,307,846
Judicial	71,294
Public Safety	277,161
Public Works	1,238,591
Health	268,008
Human Services	93,091
Conservation and Recreation	<u>14,844</u>
	\$ <u>3,270,835</u>

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

	Balance 12/31/2004	Additions	Deletions	Balance 12/31/2005
<u>Business-Type Activities:</u>				
Non-depreciable capital assets:				
Land	\$ 681,429	-	-	681,429
Construction in Progress	408,907	-	(408,907)	-
Non-depreciable capital assets	<u>1,090,336</u>	<u>-</u>	<u>(408,907)</u>	<u>681,429</u>
Depreciable capital assets:				
Buildings	6,136,407	294,244	-	6,430,651
Improvements	638,351	112,319	-	750,670
Machinery and Equipment	2,194,772	55,985	-	2,250,757
Water and Sewer Lines	21,421,255	3,706,387	-	25,127,642
Depreciable capital assets	<u>30,390,785</u>	<u>4,168,935</u>	<u>-</u>	<u>34,559,720</u>
Less: accumulated depreciation				
Buildings	(2,108,413)	(154,262)	-	(2,262,675)
Improvements	(92,587)	(38,871)	-	(131,458)
Machinery and Equipment	(1,467,228)	(98,781)	-	(1,566,009)
Water and Sewer Lines	(8,174,244)	(414,932)	-	(8,589,176)
Accumulated depreciation	<u>(11,842,472)</u>	<u>(706,846)</u>	<u>-</u>	<u>(12,549,318)</u>
Depreciable capital assets, net	<u>18,548,313</u>	<u>3,462,089</u>	<u>-</u>	<u>22,010,402</u>
Business-Type activities capital assets, net	<u>\$ 19,638,649</u>	<u>3,462,089</u>	<u>(408,907)</u>	<u>22,691,831</u>

NOTE 10 – RISK MANAGEMENT

A. Self-Insurance Program:

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

Claims payable is based on requirements of *GASB Statement No. 10*, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount can be reasonably estimated. The third party administrator estimates claims payable at December 31, 2005 to be \$59,268.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

The changes in claims liability for 2005:

<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>
2004	\$ 46,410	503,645	485,270	64,785
2005	\$ 64,785	685,758	691,275	59,268

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 2005, the County contracted with County Risk Sharing Authority (CORSA) for liability, property and crime insurance. CORSA was formed as an Ohio non-profit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA. The County pays all elected officials' bonds by statute.

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

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

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 \$300,000. The County has also agreed to pay all claims up to a maximum of 200% of what the County would have paid had the County remained an experience-rated risk. Claims exceeding these limits will be paid by the State. Each year, the County pays the State a "minimum premium" for retaining the risk of having to pay claims, which exceed the County's maximum claim limits. For each year the County elects the retrospective rating plan for workers' compensation, liability is attached for ten years.

All claims processing is done by the State. The State initially pays all claims and then bills the County. At December 31, 2005, a claims liability of \$2,258,721 is reported in the government-wide statement of net assets and represents the liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, based on an estimate provided by the Bureau of Workers' Compensation. Claims incurred during the year were \$426,970.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

NOTE 11 – DEFINED BENEFIT RETIREMENT PLANS

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

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

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

The Ohio Revised Code provides statutory authority for member and employer contributions. Member and employer contribution rates were consistent across all three plans. Separate divisions for law enforcement and public safety exist only within the Traditional Pension Plan. The 2005 member contribution rates were 8.5% for members in state and local classifications. Members in the law enforcement classification, which consists generally of sheriffs, deputy sheriffs and township police, contributed at a rate of 10.1%. Public safety division members contributed at 9%. The employer contribution rate was 13.55% of covered payroll. For both law enforcement and public safety divisions, the employer contribution rate for 2005 was 16.7%. The County's required contributions for pension obligations to the plans for the years ended December 31, 2005, 2004, and 2003 were \$6,802,317, \$6,781,194, and \$6,764,777 respectively; equal to the required contribution for each of the three years.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

NOTE 12 – POSTEMPLOYMENT BENEFITS

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

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

In order to qualify for postretirement health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS is considered to be an Other Postemployment Benefit (OPEB) as described in GASB Statement 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 PERS law enforcement program is separated into two divisions, law enforcement and public safety, with separate employee contribution rates and benefits. The 2005 employer contribution rate for local government employer units the rate was 13.31 of covered payroll; 4.00% was the portion used to fund health care for the year. For both the public safety and law enforcement divisions, the 2005 employer rate was 16.70%, and 4.00% 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, 2004.

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 annually.

Investment Return: The investment assumption rate for 2004 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 at the projected wage inflation rate plus an additional factor ranging from 1% to 6% for the next 8 years. In subsequent years (9 and

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

beyond) health care costs were assumed to increase 4% (the projected wage inflation rate).

OPEBs are advance-funded on an actuarially determined basis. The Traditional Pension and Combined Plans had 376,109 active contributing participants as of December 31, 2005. The number of active contributing participants for both plans used in the December 31, 2004, actuarial valuation was 355,287.

The portion of County's contributions that were used to fund postemployment benefits was \$1,949,453. \$10.8 billion represents the actuarial value of the Retirement System's net assets available for OPEB at December 31, 2004. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$29.5 billion and \$18.7 billion, respectively.

OPERS Retirement Board adopts a Health Care Preservation Plan: The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, will be effective January 1, 2007. In addition to the HAPP, OPERS has taken additional action to improve the solvency of the Health Care Fund in 2005 by creating a separate investment pool for health care assets. As an additional component of the HCPP, member and employer contribution rates increased as of January 1, 2006, which will allow additional funds to be allocated to the health care plan.

Under the HCPP, retirees eligible for health care coverage will receive a graded monthly allocation based on their years of service at retirement. The Plan incorporates a cafeteria approach, offering a broad range of health care options that allow benefit recipients to use their monthly allocation to purchase health care coverage customized to meet their individual needs. If the monthly allocation exceeds the cost of the options selected, the excess is deposited into a Retiree Medical Account that can be used to fund future health care expenses.

NOTE 13 – OTHER EMPLOYEE BENEFITS

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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

NOTE 14 – LONG-TERM OBLIGATIONS

A schedule of changes in long-term obligations of the County during 2005 were as follows:

	Amount Outstanding 12/31/2004	Additions	Retirements	Amount Outstanding 12/31/2005	Amounts Due Within One Year
<u>Governmental Activities:</u>					
<u>General Obligation Bonds:</u>					
3.00% to 4.25% - 2002					
Human Service Building Refunding	\$ 3,535,000	-	330,000	3,205,000	335,000
3.00% to 4.50% -					
Human Services Improvement	1,085,000	-	125,000	960,000	125,000
1.50% to 4.00% - 2003					
BRF Refunding	1,610,000	-	385,000	1,225,000	400,000
Total General Obligation Bonds	6,230,000	-	840,000	5,390,000	860,000
Compensated Absences	4,698,551	4,818,551	4,698,551	4,818,551	15,365
Accrued Bond Premium	26,201	-	6,987	19,214	6,987
Less: Deferred Amounts					
Deferred Amount on Refunding	(28,108)	-	(7,495)	(20,613)	(7,495)
Total Governmental Activities	10,926,644	4,818,551	5,538,043	10,207,152	874,857
	Amount Outstanding 12/31/2004	Additions	Retirements	Amount Outstanding 12/31/2005	Amounts Due Within One Year
<u>Business-Type Activities:</u>					
<u>General Obligation Bonds:</u>					
Limecrest Sewer Construction	\$ 425,000	-	8,300	416,700	8,700
1.50% to 4.00% - 2003					
Southwest Sewer Refunding	645,000	-	155,000	490,000	160,000
1.50% to 4.00% - 2003					
Medway Refunding	1,975,000	-	170,000	1,805,000	180,000
Total General Obligation Bonds	3,045,000	-	333,300	2,711,700	348,700
<u>Ohio Public Works Commission Loans:</u>					
Northridge Water Tank	258,400	-	15,200	243,200	15,200
Southwest Treatment Plant	115,425	-	12,150	103,275	12,150
Southwest Treatment Plant II	122,075	-	12,850	109,225	12,850
West Enon Sanitary Sewer	470,250	-	24,750	445,500	24,750
Green Meadows Water Tank	-	200,000	5,000	195,000	10,000
Compensated Absences	126,202	122,698	126,202	122,698	-
Accrued Bond Premium	30,488	-	4,858	25,630	4,858
Less: Deferred Amounts					
Deferred Amount on Refunding	(105,656)	-	(21,079)	(84,577)	(21,079)
Total Business-Type Activities	\$ 4,062,184	322,698	513,231	3,871,651	407,429

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

General Obligation Bonds:

All general obligation bonds are supported by the full faith and credit of the County. General obligation bonds in the governmental activities will be paid from a .1 mill un-voted property tax and rental charges to the County departments and other tenants who occupy the facilities. These bonds are being repaid from the applicable debt service funds with general governmental revenue sources.

Advance and Current Refunding Debt:

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

\$2,140,324 of the bond proceeds were deposited in 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 was placed in the Escrow Fund for a current refunding of \$1,975,000 of Human Services Building Improvement Bonds, Series 1992. As a result, the refunded bonds are considered to be defeased and the liability was removed from the government-wide statements. This advance refunding was undertaken to reduce total debt service payments over the next 13 years by \$213,312 and resulted in an economic gain of \$172,437.

Enterprise Debt:

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

Conduit Debt:

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

At December 31, 2005, 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 10 series issued after July 1, 1995 was \$97.195 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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

allocation of federal aid transportation funds to repay the loan. The County would be liable for this debt in the event of default.

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

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed one percent of the total assessed valuation of the County. The Code further provides that the total voted and un-voted net debt of the County less the same exempt debt shall never exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000. The effects of the debt limitations described above at December 31, 2005 are an overall debt margin of \$50,839,129 and a limit on un-voted debt margin of \$17,230,734.

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

Governmental Long-Term Obligations

2006	\$ 1,046,715
2007	1,054,603
2008	1,049,465
2009	610,390
2010	636,328
2011 – 2015	<u>1,845,738</u>
Total Principal and Interest	6,243,239
Less: Amount Representing Interest	<u>(853,239)</u>
Total Principal	\$ <u>5,390,000</u>

Enterprise Long-Term Obligations

	<u>Total</u>
2006	\$ 438,215
2007	441,480
2008	433,545
2009	263,940
2010	263,235
2011 – 2015	1,101,245
2016 – 2020	147,880
2021 – 2025	147,945
2026 – 2030	<u>147,825</u>
Total Principal and Interest	3,385,310
Less: Amount Representing Interest	<u>(673,610)</u>
Total Principal	\$ <u>2,711,700</u>

NOTE 15 – NOTE TRANSACTIONS

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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

	Interest Rate	Amount Outstanding 12/31/2004	Additions	Retirements	Amount Outstanding 12/31/2005
<u>Governmental Activities:</u>					
MRDD Series 2004	1.93%	\$ 1,825,000	-	(1,825,000)	-
MRDD Series 2005	3.22%	-	1,705,000	-	1,705,000
Juvenile Center Renovations 2004	2.55%	3,900,000	-	(3,900,000)	-
Juvenile Center Renovations 2005	3.65%	-	3,900,000	-	3,900,000
Various Purpose Series 2004-1	1.40%	2,060,000	-	(2,060,000)	-
Various Purpose Series 2005-1	2.75%	-	1,645,000	-	1,645,000
Various Purpose Series 2004-2	1.56%	1,185,000	-	(1,185,000)	-
Various Purpose Series 2005-2	3.00%	-	1,050,000	-	1,050,000
Various Purpose Series 2005-3	3.11%	-	480,000	-	480,000
Various Purpose Series 2004-3	2.12%	515,000	-	(515,000)	-
Total Governmental Activities		<u>9,485,000</u>	<u>8,780,000</u>	<u>(9,485,000)</u>	<u>8,780,000</u>
<u>Business-Type Activities:</u>					
Various Purpose Series 2004-3	2.12%	1,795,000	-	(1,795,000)	-
Various Purpose Series 2005-1	2.75%	-	2,200,000	-	2,200,000
Various Purpose Series 2004-2	1.56%	410,000	-	(410,000)	-
Various Purpose Series 2005-2	3.00%	-	310,000	-	310,000
Various Purpose Series 2005-3	3.11%	-	1,430,000	-	1,430,000
West Enon Sewer Series 2004	2.42%	1,040,000	-	(1,040,000)	-
Total Business-Type Activities		<u>3,245,000</u>	<u>3,940,000</u>	<u>(3,245,000)</u>	<u>3,940,000</u>
		<u>\$ 12,730,000</u>	<u>12,720,000</u>	<u>(12,730,000)</u>	<u>12,720,000</u>

NOTE 16 – JOINTLY GOVERNED ORGANIZATIONS

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

West Central Ohio Port Authority – The West Central Ohio Port Authority was established under Section 4582.21 of the Ohio Revised Code. Under the Revised Code, the Port Authority is a legally separate entity. The Board of the Authority is comprised of seven members: 2 members from Champaign County, 3 from Clark County, and 2 from Fayette County. The members are appointed by the County Commissioners of each respective county. Clark County does not approve its budget, nor is it responsible for the Authority's debt. During 2005, the County did not contribute any money to the Authority.

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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

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 2005, Clark County did not contribute any money to the Springfield Metropolitan Housing Authority.

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

NOTE 17 – RELATED ORGANIZATIONS

Clark County Public Library – Clark County Public Library is a related Organization. The County appoints the governing board of the Library; however, the County cannot influence the Library's operations nor does the Library represent a potential financial benefit or burden on the County. The County serves in a ministerial capacity as taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library may not issue debt. The Library determines its own budget. The Library received \$234,556 in tax revenue, and \$4,914,430 in library and local government money passed thru the County during 2005.

National Trail Parks and Recreation District – The National Trail Parks and Recreation District is a related Organization. The three Park District Commissioners are appointed by the Probate Judge of the County, but the County's accountability does not extend beyond making the appointments. The District received \$76,073 in local government monies passed thru the County during 2005.

NOTE 18 – CONTINGENT LIABILITIES

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

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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

NOTE 19 – SUBSEQUENT EVENTS

On February 15, 2006, the County issued \$2,505,000 bond anticipation notes for the purpose of paying the costs of making renovations to the HVAC system and the electronic inmate monitoring system. The bond anticipation notes will mature on November 15, 2006.

On February 15, 2006, the County issued \$580,000 bond anticipation notes for the purpose of funding improvements in the County Utilities. The bond anticipation notes will mature on February 15, 2007.

On March 7, 2006, the County awarded the bid and approved the authorization to contract with Water Quality Systems, Inc. in the amount of \$981,000 for Southwest Regional Wastewater Treatment Plant Equipment Replacement Project, 2005.

On March 28, 2006, the County issued \$2,180,000 of bond anticipation notes for the purpose of funding various capital projects throughout the County and funding projects for the Utilities. The bond anticipation notes will mature on March 28, 2007.

On May 10, 2006, the County issued \$2,755,000 of bond anticipation notes for the purpose of funding various capital projects throughout the County and funding projects for the Utilities. The bond anticipation notes will mature on May 10, 2007.

On May 23, 2006, the County awarded the bid and approved the authorization to contract with A & B Asphalt Corporation in the amount of \$1,348,235.85 for the 2006 Pavement Resurfacing Program.

On June 14, 2006, the County issued \$2,395,000 of bond anticipation notes for the purpose of funding various capital projects throughout the County. The bond anticipation notes will mature on June 14, 2007.

On July 18, 2006, the County awarded the bid and approved the authorization to contract with Double Z Construction Company in the amount of \$946,637.50 for the Upper Valley Pike OPWC Project.

On August 22, 2006, the County awarded the bid and approved the authorization to contract with Double Z Construction in the amount of \$1,195,732.50 for the development of the South Vienna Public Improvement Project.

On August 22, 2006, the County awarded the bid and approved the authorization to contract with the Shelly Company in the amount of \$912,812.25 for the development of the South Vienna Public Improvement Project.

On September 6, 2006, the County awarded the bid and approved the authorization to contract with Brumbaugh Construction in the amount of \$532,946 for the Dayton/Springfield Road Bridge 1405 Project.

On September 28, 2006, the County issued \$1,095,000 of bond anticipation notes for the purpose of funding various capital projects throughout the County. The bond anticipation notes will mature on September 28, 2007.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

NOTE 20 – THE HOUSING CONNECTION OF CLARK COUNTY, INC.

A. Summary of Significant Accounting Policies:

Organization

The Housing Connection of Clark County, Inc. is a non-profit organization that provides affordable housing in Clark County to individuals with mental retardation and other developmental disabilities.

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.

Land, Buildings, and Equipment

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, 2005 was \$69,254.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions. This will affect the reported amounts of assets and liabilities, 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.

Income Taxes

The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Therefore, no provision has been made for federal and state income taxes.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

Cash and Cash Equivalents

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 Organization's checking account bank balance exceeded the federally insured limits. At December 31, 2005, the Organization had no uninsured cash balances.

B. 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, 2005. Wages and benefits paid were \$33,928. No value is reflected herein for rent on the office space since no specific, easily identifiable space is used.

C. Economic Dependence:

The Housing Connection is economically dependent upon the continuing support by the Clark County Board of Mental Retardation.

D. Mortgage Note Payable:

Mortgages payable are at interest rates ranging from 5.0% to 8.5% and mature at various dates through the year 2017. The mortgages are collateralized by each respective location's land and house. Aggregate principal payment requirements are as follows for the subsequent five years:

<u>Year Ending</u>	<u>Amount</u>
2006	\$ 37,364
2007	39,793
2008	40,115
2009	39,612
2010 and beyond	<u>251,979</u>
	\$ <u>408,863</u>

Interest expense for the year ended December 31, 2005 was \$30,454.

E. Grants:

The Organization 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 Organization has received a total of \$1,141,880 in grant money, of which \$729,048 is deferred to later years.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

F. Leases:

The Organization is the lessor of single-family dwellings under operating leases expiring annually.

The Organization rented all of its current dwellings in 2005 and expects full rental for 2006. The estimated rental income to be received on the leases for 2006 is \$196,500.

G. Fair Values of Financial Instruments:

The following methods and assumptions were used by the Organization to estimate the fair values of financial instruments as 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.

H. 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 exemption is ongoing. During 2005, real estate taxes paid and accrued were \$6,345 and \$2,492 respectively. These taxes relate to the properties purchased during 2003 for which exemption will be requested once the property has been owned for a one year period.

I. Temporarily Restricted Assets:

In May 2002, the Board of Directors of Clark County Mental Retardation and Developmental Disabilities (MRDD) contributed \$75,000 to the Organization. The funds are restricted for the future purchase of houses by the Organization.

NOTE 21 – TAC INDUSTRIES, INC.

A. Summary of Significant Accounting Policies:

The following accounting principles and practices of TAC Industries, Inc. ("Organization") are set forth to facilitate the understanding of data presented in the financial statements:

Description of Business

TAC Industries, Inc. (TAC) was organized to give the mentally retarded and developmentally disabled citizens of Clark County an opportunity for sheltered employment while educating and training these citizens for a position in the competitive job market. To ensure a full spectrum of employment opportunities for the citizens, TAC may employ other disabled citizens that are not mentally retarded. The Organization contracts with local businesses and federal agencies for various jobs that can be

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

performed within the production capabilities of TAC Industries, Inc. TAC Industries, Inc. is a component unit of Clark County, Ohio.

Financial Statement Presentation

The financial statements of the Organization have been prepared in accordance with the Statement of Financial Accounting standards (SFAS) No. 117, *Financial Statements of Not-for-Profit Organizations*. Under SFAS No. 117, TAC Industries is required to report, where applicable, information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets. When a restriction is met in the same reporting period, the support is recorded as unrestricted in the Statement of Activities and Changes in Net Assets. The Organization currently has only unrestricted net assets. As permitted by this statement, the Organization does not use fund accounting.

Investments

The financial statements of the Organization have been prepared in accordance with 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.

Accounts Receivable, Trade

Accounts receivable 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-out (FIFO) method.

Property, Equipment and Depreciation

Property and equipment are stated at cost, if purchased, or at fair market value if donated. Major expenditures for property and equipment expenditures, which

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

substantially increase useful lives of property and equipment, are capitalized. Maintenance, repairs and minor renewals are expensed as incurred. Depreciation has been provided using the straight-line method over the estimated useful lives of the assets.

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 accounting principles generally accepted in the United States of America 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.

Revenue Recognition

Product revenue is recognized when the product is shipped and support when contributions are made, which may be when cash received, unconditional promises are made, or ownership of other assets is transferred to the Organization and are measured at their fair values.

B. Investments:

Investments are recorded at fair value at December 31, 2005 and consist of the following:

	<u>Cost</u>	<u>2005 Fair Value</u>	<u>Unrealized Gain / (Loss)</u>
Money Market Funds	\$ 8,806	8,806	-
Corporate Bonds and Notes	29,153	28,040	(1,113)
U.S. Government Securities	54,462	52,556	(1,906)
Equities	<u>108,793</u>	<u>122,233</u>	<u>13,440</u>
	<u>\$ 201,214</u>	<u>211,635</u>	<u>10,421</u>

C. Operating Lease:

The Organization leases its facility from Clark County. The lease term is 15 years and began in August 1996. During 2005, this agreement was amended.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

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

2006	\$ 48,000
2007	48,000
2008	48,000
2009	48,000
2010	48,000
Thereafter	<u>89,663</u>
	<u>\$ 329,663</u>

D. Capital Leases:

Capital leases consisted of the following at December 31:

Capital lease payable to Deaton Company, payable in monthly installments of \$11,897, including interest through January 1, 2018. Secured by building acquired under the lease.	\$ 993,590
Capital lease payable to Deaton Company, payable in monthly installments of \$3,685, including interest through March 1, 2018. Secured by building acquired in the lease.	<u>538,813</u>
	<u>\$1,532,403</u>

Minimum future lease payments on the capital leases payable are due as follows:

2006	\$ 186,984
2007	186,984
2008	186,984
2009	186,984
2010	186,984
Thereafter	<u>1,331,840</u>
	2,266,760
Less imputed interest	<u>(734,357)</u>
Present value of net minimum lease payment	<u>\$1,532,403</u>

The amount capitalized under lease agreements at December 31, 2005 was \$1,759,000 and the related accumulated depreciation with respect to these assets was \$128,733.

The building acquired under the second capital lease is sub-leased to the Clark County Board of Mental Retardation and Developmental Disabilities, a related party. Non-cancelable future minimum rentals are as follows. Rental income of \$54,996 was recorded as of December 31, 2005.

2006	\$ 54,996
2007	54,996
2008	<u>36,664</u>
	<u>\$ 146,656</u>

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

E. Line of Credit:

TAC has \$700,250 and \$150,000 unused lines of credit with two regional financial institutions to be drawn down upon as needed for working capital and operating purposes with variable interest rates. There was no outstanding loan balances as of December 31, 2005. The lines are collateralized by substantially all of the Organization's assets, excluding buildings.

F. 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. TAC was charged \$179,850 for 2005, which is expensed on the statements of activities and changes in net assets as unallocated payments to affiliated organizations. Other expenditures made by the County Board are handled on an in-kind basis. The value of this in-kind support was calculated at \$105,484 for the year ended December 31, 2005.

TAC charges the Board for facility and other charges for use of TAC leased buildings. Lease income was recorded in 2005 in the amount of \$127,338 under this agreement.

G. Concentration of Credit Risk:

TAC provides services to businesses in Clark County, Southwestern Ohio and the United States Government. Due to the nature of the Organization's business and the specialization of its workforce, the Organization generally conducts most of its business with fewer than ten customers.

Financial instruments that potentially subject the Organization to concentrations of credit risk are cash invested in local financial institutions and trade accounts receivable.

The Organization 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 \$296,000 as of December 31, 2005.

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

REQUIRED SUPPLEMENTARY INFORMATION

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
General Fund
For the Year Ended December 31, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 3,543,107	3,543,107	3,505,252	(37,855)
Permissive Sales Tax	12,250,000	14,338,478	15,560,534	1,222,056
Intergovernmental	5,812,666	6,091,175	5,605,046	(486,129)
Charges for Services	5,733,978	5,745,943	6,133,364	387,421
Licenses and Permits	31,800	31,800	12,000	(19,800)
Fees, Fines and Forfeitures	741,675	741,675	735,427	(6,248)
Investment Income	1,100,174	1,100,174	1,502,622	402,448
Other Revenue	<u>220,593</u>	<u>220,593</u>	<u>321,754</u>	<u>101,161</u>
Total Revenues	<u>29,433,993</u>	<u>31,812,945</u>	<u>33,375,999</u>	<u>1,563,054</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive	4,766,401	4,575,128	4,017,898	557,230
Judicial	7,964,832	8,172,424	8,038,107	134,317
Public Safety	11,207,601	12,252,157	12,019,974	232,183
Public Works	3,847,379	4,610,276	4,410,030	200,246
Health	531,159	546,753	396,085	150,668
Human Services	616,582	616,582	606,542	10,040
Conservation and Recreation	<u>257,342</u>	<u>539,202</u>	<u>539,102</u>	<u>100</u>
Total Expenditures	<u>29,191,296</u>	<u>31,312,522</u>	<u>30,027,738</u>	<u>1,284,784</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>242,697</u>	<u>500,423</u>	<u>3,348,261</u>	<u>2,847,838</u>
OTHER FINANCING SOURCES (USES):				
Sales of Fixed Assets	-	-	47,190	47,190
Advances In	-	13,830	13,830	-
Transfers In	1,500,000	1,504,788	999,871	(504,917)
Transfers Out	<u>(5,570,157)</u>	<u>(6,172,232)</u>	<u>(4,379,096)</u>	<u>1,793,136</u>
Total Other Financing Sources (Uses)	<u>(4,070,157)</u>	<u>(4,653,614)</u>	<u>(3,318,205)</u>	<u>1,335,409</u>
Net Change in Fund Balance	(3,827,460)	(4,153,191)	30,056	4,183,247
Fund Balance, Beginning of Year	4,123,856	4,123,856	4,123,856	-
Prior Year Encumbrances Appropriated	<u>961,968</u>	<u>961,968</u>	<u>961,968</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>1,258,364</u>	<u>932,633</u>	<u>5,115,880</u>	<u>4,183,247</u>

See accompanying notes to the required supplementary information.

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Job & Family Services Special Revenue Fund
For the Year Ended December 31, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 16,813,842	16,813,842	14,209,559	(2,604,283)
Charges for Services	<u>5,050,000</u>	<u>5,050,000</u>	<u>5,500,000</u>	<u>450,000</u>
Total Revenues	<u>21,863,842</u>	<u>21,863,842</u>	<u>19,709,559</u>	<u>(2,154,283)</u>
EXPENDITURES:				
Current:				
Human Services	<u>24,672,332</u>	<u>24,422,332</u>	<u>23,947,918</u>	<u>474,414</u>
Total Expenditures	<u>24,672,332</u>	<u>24,422,332</u>	<u>23,947,918</u>	<u>474,414</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(2,808,490)</u>	<u>(2,558,490)</u>	<u>(4,238,359)</u>	<u>(1,679,869)</u>
OTHER FINANCING SOURCES (USES):				
Advances In	-	-	250,000	250,000
Transfers In	1,475,025	1,475,025	1,374,403	(100,622)
Advances Out	<u>-</u>	<u>(250,000)</u>	<u>(250,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>1,475,025</u>	<u>1,225,025</u>	<u>1,374,403</u>	<u>149,378</u>
Net Change in Fund Balance	(1,333,465)	(1,333,465)	(2,863,956)	(1,530,491)
Fund Balance, Beginning of Year	<u>242,036</u>	<u>242,036</u>	<u>242,036</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>(1,091,429)</u>	<u>(1,091,429)</u>	<u>(2,621,920)</u>	<u>(1,530,491)</u>

See accompanying notes to the required supplementary information.

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Children's Home Levy Special Revenue Fund
For the Year Ended December 31, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 2,805,330	2,805,330	2,853,061	47,731
Intergovernmental	3,761,037	3,761,037	4,904,852	1,143,815
Charges for Services	4,215,000	4,215,000	3,283,424	(931,576)
Other Revenue	<u>1,500</u>	<u>1,500</u>	<u>4,687</u>	<u>3,187</u>
Total Revenues	<u>10,782,867</u>	<u>10,782,867</u>	<u>11,046,024</u>	<u>263,157</u>
EXPENDITURES:				
Current:				
Human Services	<u>12,184,405</u>	<u>12,184,405</u>	<u>11,660,044</u>	<u>524,361</u>
Total Expenditures	<u>12,184,405</u>	<u>12,184,405</u>	<u>11,660,044</u>	<u>524,361</u>
Net Change in Fund Balance	(1,401,538)	(1,401,538)	(614,020)	787,518
Fund Balance, Beginning of Year	1,564,413	1,564,413	1,564,413	-
Prior Year Encumbrances Appropriated	<u>926,566</u>	<u>926,566</u>	<u>926,566</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,089,441</u>	<u>1,089,441</u>	<u>1,876,959</u>	<u>787,518</u>

See accompanying notes to the required supplementary information.

CLARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
 Mental Retardation/Developmental Disabilities Special Revenue Fund
 For the Year Ended December 31, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 10,762,490	10,762,490	10,647,764	(114,726)
Intergovernmental	12,174,308	12,469,981	13,667,678	1,197,697
Charges for Services	641,500	1,036,500	896,378	(140,122)
Other Revenue	<u>173,300</u>	<u>234,330</u>	<u>347,212</u>	<u>112,882</u>
Total Revenues	<u>23,751,598</u>	<u>24,503,301</u>	<u>25,559,032</u>	<u>1,055,731</u>
EXPENDITURES:				
Current:				
Health:	<u>23,499,469</u>	<u>24,268,780</u>	<u>22,385,812</u>	<u>1,882,968</u>
Total Expenditures	<u>23,499,469</u>	<u>24,268,780</u>	<u>22,385,812</u>	<u>1,882,968</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>252,129</u>	<u>234,521</u>	<u>3,173,220</u>	<u>2,938,699</u>
OTHER FINANCING SOURCES (USES):				
Advances In	300,000	300,000	-	(300,000)
Transfers In	2,260,000	2,260,000	1,295,000	(965,000)
Advances Out	-	(300,000)	(300,000)	-
Transfers Out	<u>(2,578,000)</u>	<u>(2,278,000)</u>	<u>(1,310,927)</u>	<u>967,073</u>
Total Other Financing Sources (Uses)	<u>(18,000)</u>	<u>(18,000)</u>	<u>(315,927)</u>	<u>(297,927)</u>
Net Change in Fund Balance	234,129	216,521	2,857,293	2,640,772
Fund Balance, Beginning of Year	4,723,933	4,723,933	4,723,933	-
Prior Year Encumbrances Appropriated	<u>230,169</u>	<u>230,169</u>	<u>230,169</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>5,188,231</u>	<u>5,170,623</u>	<u>7,811,395</u>	<u>2,640,772</u>

See accompanying notes to the required supplementary information.

CLARK COUNTY, OHIO
Notes to the Required Supplementary Information
For the Year Ended December 31, 2005

Budgetary Process:

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

Tax Budget:

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

Estimated Resources:

The County Budget Commission reviews estimated revenues and 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 2005.

Appropriations:

A temporary appropriation resolution to control expenditures may be passed on or around January 1 of each year for the period January 1 to March 31. An annual appropriation resolution must be passed by April 1 of each year for the period January 1 to December 31. The appropriation resolution may be amended during the year, as new information becomes available, provided that total fund appropriations do not exceed current estimated resources, as certified.

The County Commissioners legally enacted several supplemental appropriation resolutions during the year. The budget figures that appear in the statements of budgetary comparisons represent the final appropriation amounts, including all amendments and modifications.

CLARK COUNTY, OHIO

Notes to the Required Supplementary Information
For the Year Ended December 31, 2005

Budgeted Level of Expenditures:

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

Encumbrances:

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

Lapsing of Appropriations:

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

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

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

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

CLARK COUNTY, OHIO

Notes to the Required Supplementary Information
For the Year Ended December 31, 2005

5. State statute requires short-term note debt to be repaid from the debt service fund (budget basis) as opposed to the fund that received the proceeds (GAAP basis). Debt service fund resources used to pay both principal and interest have been allocated accordingly.

6. Revenues and expenditures were not presented for non-budgeted funds (budget basis) but were recorded on the operating statement (GAAP basis).

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

	<u>Net Change in Fund Balances</u>			
	General Fund	Job & Family Services Fund	Children's Home Levy Fund	Mental Retardation/ Developmental Disabilities Fund
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
GAAP Basis	\$ 1,699,842	(2,366,827)	222,493	3,032,054
Revenue Accruals	(623,687)	1,055,189	(28,137)	186,392
Expenditure Accruals	(770,496)	(1,552,318)	(808,376)	(61,153)
Other Financing Sources/Uses	(275,603)	-	-	(300,000)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Budget Basis	\$ <u>30,056</u>	<u>(2,863,956)</u>	<u>(614,020)</u>	<u>2,857,293</u>

**SUPPLEMENTARY INFORMATION -
COMBINING FINANCIAL STATEMENTS**

NONMAJOR SPECIAL REVENUE FUNDS

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

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.

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.

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.

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

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.

(Continued)

Nonmajor Governmental Funds – Fund Descriptions
(Continued)

NONMAJOR SPECIAL REVENUE FUNDS

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

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

(Continued)

Nonmajor Governmental Funds – Fund Descriptions
(Continued)

NONMAJOR SPECIAL REVENUE FUNDS

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.

Election Education Grant Fund – To maintain and account for revenue from the Ohio Secretary of State for the education of poll workers on election procedures and new polling equipment.

Solid Waste 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.

Engineer's FEMA Grant Fund – To maintain and account for the proceeds of grant revenues for the reimbursement of expenses incurred during the December 2004 blizzard.

(Continued)

Nonmajor Governmental Funds – Fund Descriptions
(Continued)

NONMAJOR SPECIAL REVENUE FUNDS

Workforce Investment Act Fund – To maintain and account for the proceeds of grant and revenues funds relating to the Workforce Investment Act.

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.

Domestic Planning Fund – To maintain and account for Federal and local revenue received under the Homeland Security Act.

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.

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.

Carry Concealed Weapon Fund – To maintain and account for revenue received from the carry concealed weapons licenses received by the sheriff's office.

Indigent Application Fee Fund – To maintain and account for revenue charged by the Court System of the County for the cost associated with the services provided by the Clark County Public Defender's Office.

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

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.

(Continued)

Nonmajor Governmental Funds – Fund Descriptions
(Continued)

NONMAJOR SPECIAL REVENUE FUNDS

Miscellaneous Expendable Trusts Fund – To maintain and account for funds received from the State of Ohio for administrative expense reimbursement, maintain and account for the expenditure of funds of the MR/DD for the mentally retarded and developmentally disabled in need of services, maintain and account for funds of the Child Advocacy Center for expending donations, and maintain and account for funds donated to the Emergency Management Agency.

NONMAJOR DEBT SERVICE FUNDS

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

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

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

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

NONMAJOR CAPITAL PROJECTS FUNDS

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

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

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

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

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

Bird Road Bridge Fund – To maintain and account for the financial resources for the replacement of the Bird Road Bridge.

(Continued)

Nonmajor Governmental Funds – Fund Descriptions
(Continued)

NONMAJOR CAPITAL PROJECTS FUNDS

2005 Guardrail Project Fund – To maintain and account for the financial resources for the costs associated with the replacement of guardrails throughout the County.

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.

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.

NONMAJOR PERMANENT FUNDS

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

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



CLARK COUNTY, OHIO
 Combined Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2005

	Special Revenue Funds	Debt Service Funds	Capital Projects Fund	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS:					
Equity in Pooled Cash and Cash Equivalents	\$ 9,353,866	26,337	2,033,187	125,098	11,538,488
Cash and Cash Equivalents in Segregated Accounts	260,231	-	-	-	260,231
Cash and Cash Equivalents with Fiscal and Escrow Agents	-	366	519,974	-	520,340
Net Receivables:					
Taxes	2,152,207	-	-	-	2,152,207
Accounts	201,113	-	-	-	201,113
Special Assessments	59,752	-	-	-	59,752
Accrued Interest	77	-	-	579	656
Due from Other Funds	716,322	-	197,492	-	913,814
Due from Other Governments	6,209,918	-	-	-	6,209,918
Materials and Supplies Inventory	62,903	-	-	-	62,903
Prepaid Items	17,464	-	-	-	17,464
	<u>19,033,853</u>	<u>26,703</u>	<u>2,750,653</u>	<u>125,677</u>	<u>21,936,886</u>
Total Assets	\$ <u>19,033,853</u>	<u>26,703</u>	<u>2,750,653</u>	<u>125,677</u>	<u>21,936,886</u>
LIABILITIES AND FUND BALANCES:					
Liabilities:					
Accounts Payable	\$ 1,127,232	-	89,558	-	1,216,790
Accrued Wages and Benefits	480,430	-	-	-	480,430
Retainage Payable	-	-	519,974	-	519,974
Due to Other Funds	452,492	-	747,492	-	1,199,984
Deferred Revenue	8,684,162	-	-	-	8,684,162
Matured Interest Payable	-	366	-	-	366
Notes Payable	300,000	-	8,400,000	-	8,700,000
	<u>11,044,316</u>	<u>366</u>	<u>9,757,024</u>	<u>-</u>	<u>20,801,706</u>
Total Liabilities	<u>11,044,316</u>	<u>366</u>	<u>9,757,024</u>	<u>-</u>	<u>20,801,706</u>
Fund Balances:					
Reserved for:					
Encumbrances	1,645,235	-	550,730	-	2,195,965
Materials and Supplies Inventory	62,903	-	-	-	62,903
Prepaid Items	17,464	-	-	-	17,464
Permanent Funds	-	-	-	74,787	74,787
Unreserved, Undesignated:					
Special Revenue Funds	6,263,935	-	-	-	6,263,935
Debt Service Funds	-	26,337	-	-	26,337
Capital Projects Funds	-	-	(7,557,101)	-	(7,557,101)
Permanent Funds	-	-	-	50,890	50,890
	<u>7,989,537</u>	<u>26,337</u>	<u>(7,006,371)</u>	<u>125,677</u>	<u>1,135,180</u>
Total Fund Balances (Deficit)	<u>7,989,537</u>	<u>26,337</u>	<u>(7,006,371)</u>	<u>125,677</u>	<u>1,135,180</u>
Total Liabilities and Fund Balances	\$ <u>19,033,853</u>	<u>26,703</u>	<u>2,750,653</u>	<u>125,677</u>	<u>21,936,886</u>

CLARK COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2005

	Child Support Enforcement Agency	Community Development Block Grant	Mediation Program
ASSETS:			
Equity in Pooled Cash and Cash Equivalents in Segregated Accounts	\$ 928,561 37,612	72,067 42,307	83,292 -
Net Receivables:			
Taxes	-	-	-
Accounts	39,764	-	1,795
Special Assessments	-	-	-
Accrued Interest	-	-	-
Due from Other Funds	-	-	-
Due from Other Governments	1,543,197	47,100	3,791
Materials and Supplies Inventory	740	-	-
Prepaid Items	-	37	848
	<u> </u>	<u> </u>	<u> </u>
Total Assets	\$ <u>2,549,874</u>	<u>161,511</u>	<u>89,726</u>
LIABILITIES AND FUND BALANCES:			
Liabilities:			
Accounts Payable	\$ 440,345	28,873	8,980
Accrued Wages and Benefits	162,921	804	6,762
Due to Other Funds	-	-	-
Deferred Revenue	1,578,256	42,307	-
Notes Payable	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>2,181,522</u>	<u>71,984</u>	<u>15,742</u>
Fund Balances:			
Reserved for:			
Encumbrances	164,946	249,074	2,125
Materials and Supplies Inventory	740	-	-
Prepaid Items	-	37	848
Unreserved	202,666	(159,584)	71,011
	<u> </u>	<u> </u>	<u> </u>
Total Fund Balances (Deficit)	<u>368,352</u>	<u>89,527</u>	<u>73,984</u>
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities and Fund Balances	\$ <u>2,549,874</u>	<u>161,511</u>	<u>89,726</u>

Recycle Ohio	Drug Task Force	Mandatory Fine	Dog and Kennel	Real Estate Assessment	Motor Vehicle Gas Tax	Computer Maintenance
11,321	19,601	25,730	91,040	1,945,366	1,174,093	106,037
-	16,822	88,253	-	-	-	-
-	-	-	-	-	-	-
-	-	1,193	1,093	-	44,734	4,595
-	-	-	-	-	-	-
-	77	-	-	-	-	-
-	-	-	-	-	447,492	-
-	-	-	-	-	3,012,105	-
-	-	-	-	-	39,557	-
-	-	11	-	382	14,002	-
<u>11,321</u>	<u>36,500</u>	<u>115,187</u>	<u>92,133</u>	<u>1,945,748</u>	<u>4,731,983</u>	<u>110,632</u>
8,525	-	20	2,103	8,498	176,920	49,664
93	-	4,735	7,199	26,472	158,346	-
-	-	-	-	-	197,492	-
-	16,822	88,253	-	-	3,049,174	-
-	-	-	-	-	300,000	-
<u>8,618</u>	<u>16,822</u>	<u>93,008</u>	<u>9,302</u>	<u>34,970</u>	<u>3,881,932</u>	<u>49,664</u>
6,249	-	86	-	384,416	341,056	20,170
-	-	-	-	-	39,557	-
-	-	11	-	382	14,002	-
<u>(3,546)</u>	<u>19,678</u>	<u>22,082</u>	<u>82,831</u>	<u>1,525,980</u>	<u>455,436</u>	<u>40,798</u>
<u>2,703</u>	<u>19,678</u>	<u>22,179</u>	<u>82,831</u>	<u>1,910,778</u>	<u>850,051</u>	<u>60,968</u>
<u>11,321</u>	<u>36,500</u>	<u>115,187</u>	<u>92,133</u>	<u>1,945,748</u>	<u>4,731,983</u>	<u>110,632</u>

(Continued)

CLARK COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2005
(Continued)

	Legal Research	LIS Mapping	DRETAC
ASSETS:			
Equity in Pooled Cash and Cash Equivalents in Segregated Accounts	\$ 32,312	380,986	797,095
Net Receivables:	-	-	-
Taxes	-	-	-
Accounts	742	35	1,900
Special Assessments	-	-	-
Accrued Interest	-	-	-
Due from Other Funds	-	-	-
Due from Other Governments	-	-	-
Materials and Supplies Inventory	-	-	-
Prepaid Items	-	34	154
	\$ 33,054	381,055	799,149
LIABILITIES AND FUND BALANCES:			
Liabilities:			
Accounts Payable	\$ 18,093	5,000	1,776
Accrued Wages and Benefits	-	2,633	9,718
Due to Other Funds	-	-	-
Deferred Revenue	-	35	-
Notes Payable	-	-	-
	18,093	7,668	11,494
Fund Balances:			
Reserved for:			
Encumbrances	54	75,832	1,631
Materials and Supplies Inventory	-	-	-
Prepaid Items	-	34	154
Unreserved	14,907	297,521	785,870
	14,961	373,387	787,655
Total Liabilities and Fund Balances	\$ 33,054	381,055	799,149

Emergency Planning	Ohio Youth Commission Program	Law Enforcement	Home Arrest Monitoring	Enforcement and Education	Felony Delinquent Care and Custody	Indigent Alcohol
40,944	104,203	5,465	28,285	5,421	980,089	52,625
-	-	75,237	-	-	-	-
-	-	-	-	-	-	-
-	-	-	875	2,100	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
5,000	-	-	-	-	-	-
11,931	-	-	-	-	-	-
-	-	-	-	-	-	-
124	-	-	-	28	-	-
<u>57,999</u>	<u>104,203</u>	<u>80,702</u>	<u>29,160</u>	<u>7,549</u>	<u>980,089</u>	<u>52,625</u>
10,219	-	-	3,034	-	5,504	-
-	-	-	-	1,726	32,554	-
-	-	-	-	-	-	-
10,000	-	75,237	-	-	-	-
-	-	-	-	-	-	-
<u>20,219</u>	<u>-</u>	<u>75,237</u>	<u>3,034</u>	<u>1,726</u>	<u>38,058</u>	<u>-</u>
8,902	-	-	3,740	-	17,179	-
-	-	-	-	-	-	-
124	-	-	-	28	-	-
<u>28,754</u>	<u>104,203</u>	<u>5,465</u>	<u>22,386</u>	<u>5,795</u>	<u>924,852</u>	<u>52,625</u>
<u>37,780</u>	<u>104,203</u>	<u>5,465</u>	<u>26,126</u>	<u>5,823</u>	<u>942,031</u>	<u>52,625</u>
<u>57,999</u>	<u>104,203</u>	<u>80,702</u>	<u>29,160</u>	<u>7,549</u>	<u>980,089</u>	<u>52,625</u>

(Continued)

CLARK COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2005
(Continued)

	LEAA Project	Victim Advocate Grant	Certificate of Title Administration
ASSETS:			
Equity in Pooled Cash and Cash Equivalents in Segregated Accounts	\$ 6,452	67,411	6,009
Net Receivables:			
Taxes	-	-	-
Accounts	-	-	36,696
Special Assessments	-	-	-
Accrued Interest	-	-	-
Due from Other Funds	-	-	-
Due from Other Governments	-	40,172	-
Materials and Supplies Inventory	-	-	-
Prepaid Items	40	247	843
	<u>40</u>	<u>247</u>	<u>843</u>
Total Assets	\$ <u>6,492</u>	<u>107,830</u>	<u>43,548</u>
LIABILITIES AND FUND BALANCES:			
Liabilities:			
Accounts Payable	\$ 36	2,964	2,366
Accrued Wages and Benefits	2,255	13,206	27,338
Due to Other Funds	-	-	-
Deferred Revenue	-	34,140	-
Notes Payable	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>2,291</u>	<u>50,310</u>	<u>29,704</u>
Fund Balances:			
Reserved for:			
Encumbrances	1,624	-	622
Materials and Supplies Inventory	-	-	-
Prepaid Items	40	247	843
Unreserved	<u>2,537</u>	<u>57,273</u>	<u>12,379</u>
Total Fund Balances (Deficit)	<u>4,201</u>	<u>57,520</u>	<u>13,844</u>
Total Liabilities and Fund Balances	\$ <u>6,492</u>	<u>107,830</u>	<u>43,548</u>

County Recorder's Special Equipment	Treasurer Prepayment Interest	Jail Commissary Trust	Indigent Guardianship	Conduct of Business	Election Education Grant	Solid Waste
14,294	11,610	6,528	66,283	1,015	30,513	800,962
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	2,573	1,470	52	-	51,380
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	22,606
-	5	-	-	-	-	686
<u>14,294</u>	<u>11,615</u>	<u>9,101</u>	<u>67,753</u>	<u>1,067</u>	<u>30,513</u>	<u>875,634</u>
18,013	-	3,921	156	-	-	3,782
-	87	-	176	-	-	7,400
-	-	-	-	-	-	-
-	-	-	-	-	-	26,357
-	-	-	-	-	-	-
<u>18,013</u>	<u>87</u>	<u>3,921</u>	<u>332</u>	<u>-</u>	<u>-</u>	<u>37,539</u>
3,389	100	-	-	-	-	164,115
-	-	-	-	-	-	22,606
-	5	-	-	-	-	686
<u>(7,108)</u>	<u>11,423</u>	<u>5,180</u>	<u>67,421</u>	<u>1,067</u>	<u>30,513</u>	<u>650,688</u>
<u>(3,719)</u>	<u>11,528</u>	<u>5,180</u>	<u>67,421</u>	<u>1,067</u>	<u>30,513</u>	<u>838,095</u>
<u>14,294</u>	<u>11,615</u>	<u>9,101</u>	<u>67,753</u>	<u>1,067</u>	<u>30,513</u>	<u>875,634</u>

(Continued)

CLARK COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2005
(Continued)

	Senior Citizen's Levy	Local Law Enforcement Block Grant	Engineer's FEMA Grant
ASSETS:			
Equity in Pooled Cash and Cash Equivalents in Segregated Accounts	\$ -	2,601	-
Net Receivables:			
Taxes	2,152,207	-	-
Accounts	-	-	-
Special Assessments	-	-	-
Accrued Interest	-	-	-
Due from Other Funds	-	13,830	-
Due from Other Governments	106,509	-	-
Materials and Supplies Inventory	-	-	-
Prepaid Items	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Assets	\$ <u>2,258,716</u>	<u>16,431</u>	<u>-</u>
LIABILITIES AND FUND BALANCES:			
Liabilities:			
Accounts Payable	\$ -	-	-
Accrued Wages and Benefits	-	-	-
Due to Other Funds	-	-	-
Deferred Revenue	2,258,716	-	-
Notes Payable	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>2,258,716</u>	<u>-</u>	<u>-</u>
Fund Balances:			
Reserved for:			
Encumbrances	-	-	-
Materials and Supplies Inventory	-	-	-
Prepaid Items	-	-	-
Unreserved	-	16,431	-
	<u> </u>	<u> </u>	<u> </u>
Total Fund Balances (Deficit)	<u>-</u>	<u>16,431</u>	<u>-</u>
Total Liabilities and Fund Balances	\$ <u>2,258,716</u>	<u>16,431</u>	<u>-</u>

Workforce Investment Act	Common Pleas Court Probation Fee	Jail Social Security Incentive	Family Preservation Team Grant	Domestic Planning	Title IV-E Contract	Sheriff Asset Forfeiture
199,611	24,621	400	62,305	14,128	736,106	9
-	-	-	-	-	-	-
-	-	-	-	-	-	-
4,641	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
250,000	-	-	-	-	-	-
1,350,000	-	-	-	95,113	-	-
-	-	-	-	-	-	-
-	23	-	-	-	-	-
<u>1,804,252</u>	<u>24,644</u>	<u>400</u>	<u>62,305</u>	<u>109,241</u>	<u>736,106</u>	<u>9</u>
75,334	-	-	-	10,954	203,435	-
-	1,181	-	33	3,266	11,104	-
250,000	-	-	-	5,000	-	-
1,350,000	-	-	-	95,113	-	-
-	-	-	-	-	-	-
<u>1,675,334</u>	<u>1,181</u>	<u>-</u>	<u>33</u>	<u>114,333</u>	<u>214,539</u>	<u>-</u>
91,607	1,600	-	-	36,578	55,942	-
-	-	-	-	-	-	-
-	23	-	-	-	-	-
<u>37,311</u>	<u>21,840</u>	<u>400</u>	<u>62,272</u>	<u>(41,670)</u>	<u>465,625</u>	<u>9</u>
<u>128,918</u>	<u>23,463</u>	<u>400</u>	<u>62,272</u>	<u>(5,092)</u>	<u>521,567</u>	<u>9</u>
<u>1,804,252</u>	<u>24,644</u>	<u>400</u>	<u>62,305</u>	<u>109,241</u>	<u>736,106</u>	<u>9</u>

(Continued)

CLARK COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2005
(Continued)

	Juvenile Detention Grant	Regional Planning Commission	Carry Concealed Weapon
ASSETS:			
Equity in Pooled Cash and Cash Equivalents in Segregated Accounts	\$ 39,105	67	20,562
Net Receivables:			
Taxes	-	-	-
Accounts	-	-	2,084
Special Assessments	-	-	-
Accrued Interest	-	-	-
Due from Other Funds	-	-	-
Due from Other Governments	-	-	-
Materials and Supplies Inventory	-	-	-
Prepaid Items	-	-	-
	<u>39,105</u>	<u>67</u>	<u>22,646</u>
Total Assets	\$ <u>39,105</u>	<u>67</u>	<u>22,646</u>
LIABILITIES AND FUND BALANCES:			
Liabilities:			
Accounts Payable	\$ -	67	984
Accrued Wages and Benefits	421	-	-
Due to Other Funds	-	-	-
Deferred Revenue	-	-	-
Notes Payable	-	-	-
	<u>421</u>	<u>67</u>	<u>984</u>
Total Liabilities	<u>421</u>	<u>67</u>	<u>984</u>
Fund Balances:			
Reserved for:			
Encumbrances	-	-	10,419
Materials and Supplies Inventory	-	-	-
Prepaid Items	-	-	-
Unreserved	<u>38,684</u>	<u>-</u>	<u>11,243</u>
Total Fund Balances (Deficit)	<u>38,684</u>	<u>-</u>	<u>21,662</u>
Total Liabilities and Fund Balances	\$ <u>39,105</u>	<u>67</u>	<u>22,646</u>

Indigent Application Fee	Probate Court Special Projects	Ditch Maintenance	Jail Pay for Stay	Veterans Memorial Trust	Miscellaneous Expendable Trusts	Total Special Revenue Funds
4,795	20,256	103,525	697	1,964	227,504	9,353,866
-	-	-	-	-	-	260,231
-	-	-	-	-	-	2,152,207
2,600	791	-	-	-	-	201,113
-	-	59,752	-	-	-	59,752
-	-	-	-	-	-	77
-	-	-	-	-	-	716,322
-	-	-	-	-	-	6,209,918
-	-	-	-	-	-	62,903
-	-	-	-	-	-	17,464
<u>7,395</u>	<u>21,047</u>	<u>163,277</u>	<u>697</u>	<u>1,964</u>	<u>227,504</u>	<u>19,033,853</u>
-	-	37,430	-	-	236	1,127,232
-	-	-	-	-	-	480,430
-	-	-	-	-	-	452,492
-	-	59,752	-	-	-	8,684,162
-	-	-	-	-	-	300,000
-	-	<u>97,182</u>	-	-	<u>236</u>	<u>11,044,316</u>
-	-	-	-	-	3,779	1,645,235
-	-	-	-	-	-	62,903
-	-	-	-	-	-	17,464
<u>7,395</u>	<u>21,047</u>	<u>66,095</u>	<u>697</u>	<u>1,964</u>	<u>223,489</u>	<u>6,263,935</u>
<u>7,395</u>	<u>21,047</u>	<u>66,095</u>	<u>697</u>	<u>1,964</u>	<u>227,268</u>	<u>7,989,537</u>
<u>7,395</u>	<u>21,047</u>	<u>163,277</u>	<u>697</u>	<u>1,964</u>	<u>227,504</u>	<u>19,033,853</u>

CLARK COUNTY, OHIO
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2005

	General Bond Retirement	Mercy Unit Bond Retirement	Human Services Bond Retirement	Total Debt Service Funds
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 21,492	-	4,845	26,337
Cash and Cash Equivalents with Fiscal and Escrow Agents	-	366	-	366
Total Assets	<u>\$ 21,492</u>	<u>366</u>	<u>4,845</u>	<u>26,703</u>
LIABILITIES AND FUND BALANCES:				
Liabilities:				
Matured Interest Payable	\$ -	366	-	366
Total Liabilities	<u>-</u>	<u>366</u>	<u>-</u>	<u>366</u>
Fund Balance:				
Unreserved	<u>21,492</u>	<u>-</u>	<u>4,845</u>	<u>26,337</u>
Total Fund Balance	<u>21,492</u>	<u>-</u>	<u>4,845</u>	<u>26,337</u>
Total Liabilities and Fund Balance	<u>\$ 21,492</u>	<u>366</u>	<u>4,845</u>	<u>26,703</u>



CLARK COUNTY, OHIO
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2005

	Permanent Improvement	Juvenile Safety Renovations	MR/DD Capital Projects
ASSETS:			
Equity in Pooled Cash and Cash Equivalents	\$ 68,737	874,911	554,898
Cash and Cash Equivalents	477,837	-	-
Due from Other Funds	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Assets	\$ <u>546,574</u>	<u>874,911</u>	<u>554,898</u>
LIABILITIES AND FUND BALANCES:			
Liabilities:			
Accounts Payable	\$ 9,940	24,883	17,226
Retainage Payable	477,837	-	-
Due to Other Funds	-	-	300,000
Notes Payable	<u>2,695,000</u>	<u>3,900,000</u>	<u>1,705,000</u>
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>3,182,777</u>	<u>3,924,883</u>	<u>2,022,226</u>
Fund Balances (Deficit):			
Reserved for:			
Encumbrances	57,836	431,978	37,252
Unreserved	<u>(2,694,039)</u>	<u>(3,481,950)</u>	<u>(1,504,580)</u>
	<u> </u>	<u> </u>	<u> </u>
Total Fund Balances (Deficit)	<u>(2,636,203)</u>	<u>(3,049,972)</u>	<u>(1,467,328)</u>
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities and Fund Balances	\$ <u>546,574</u>	<u>874,911</u>	<u>554,898</u>

Heritage Center Project Construction	Bird Road Bridge	2005 Guardrial Project	Issue II	Ditch Construction	Total Capital Projects Funds
3,280	254,702	-	194,053	82,606	2,033,187
42,137	-	-	-	-	519,974
-	-	197,492	-	-	197,492
<u>45,417</u>	<u>254,702</u>	<u>197,492</u>	<u>194,053</u>	<u>82,606</u>	<u>2,750,653</u>
-	37,509	-	-	-	89,558
42,137	-	-	-	-	519,974
-	250,000	197,492	-	-	747,492
-	-	-	100,000	-	8,400,000
<u>42,137</u>	<u>287,509</u>	<u>197,492</u>	<u>100,000</u>	<u>-</u>	<u>9,757,024</u>
21,890	1,774	-	-	-	550,730
(18,610)	(34,581)	-	94,053	82,606	(7,557,101)
<u>3,280</u>	<u>(32,807)</u>	<u>-</u>	<u>94,053</u>	<u>82,606</u>	<u>(7,006,371)</u>
<u>45,417</u>	<u>254,702</u>	<u>197,492</u>	<u>194,053</u>	<u>82,606</u>	<u>2,750,653</u>

CLARK COUNTY, OHIO
 Combining Balance Sheet
 Nonmajor Permanent Funds
 December 31, 2005

	Chase Stewart Blind Relief	Chase Stewart Soldier Relief	Total Permanent Funds
ASSETS:			
Equity in Pooled Cash and Cash Equivalents	\$ 8,542	116,556	125,098
Net Receivables:			
Accrued Interest	<u>20</u>	<u>559</u>	<u>579</u>
Total Assets	<u>\$ 8,562</u>	<u>117,115</u>	<u>125,677</u>
FUND BALANCES:			
Reserved for:			
Permanent Funds	4,000	70,787	74,787
Unreserved	<u>4,562</u>	<u>46,328</u>	<u>50,890</u>
Total Fund Balances	<u>\$ 8,562</u>	<u>117,115</u>	<u>125,677</u>
Total Liabilities and Fund Balances	<u>8,562</u>	<u>117,115</u>	<u>125,677</u>

CLARK COUNTY, OHIO
 Combined Statement of Revenues, Expenditures
 and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2005

	Special Revenue Funds	Debt Service Funds	Capital Projects Fund	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES:					
Taxes	\$ 1,303,362	-	-	-	1,303,362
Intergovernmental	15,842,494	-	3,139,669	-	18,982,163
Charges for Services	4,056,027	-	46,562	-	4,102,589
Licenses and Permits	409,825	-	-	-	409,825
Fees, Fines and Forfeitures	748,824	-	-	-	748,824
Special Assessments	39,867	-	5,564	-	45,431
Investment Income	17,799	-	-	3,461	21,260
Other Revenue	<u>678,407</u>	<u>669,846</u>	<u>43,620</u>	<u>-</u>	<u>1,391,873</u>
Total Revenues	<u>23,096,605</u>	<u>669,846</u>	<u>3,235,415</u>	<u>3,461</u>	<u>27,005,327</u>
EXPENDITURES:					
Current:					
Legislative and Executive	2,414,906	-	-	-	2,414,906
Judicial	332,354	-	-	-	332,354
Public Safety	4,839,697	-	-	-	4,839,697
Public Works	7,170,903	-	-	-	7,170,903
Health	438,105	-	-	-	438,105
Human Services	7,801,312	-	-	179	7,801,491
Conservation and Recreation	881,394	-	-	-	881,394
Capital Outlay	6,592	-	7,895,507	-	7,902,099
Debt Service:					
Principal	-	840,000	-	-	840,000
Interest	<u>4,680</u>	<u>215,766</u>	<u>151,318</u>	<u>-</u>	<u>371,764</u>
Total Expenditures	<u>23,889,943</u>	<u>1,055,766</u>	<u>8,046,825</u>	<u>179</u>	<u>32,992,713</u>
Excess (Deficit) of Revenues Over/ (Under) Expenditures	<u>(793,338)</u>	<u>(385,920)</u>	<u>(4,811,410)</u>	<u>3,282</u>	<u>(5,987,386)</u>
OTHER FINANCING SOURCES (USES):					
(Gain) Loss from Sale of Fixed Assets	10,831	-	-	-	10,831
Transfers In	600,475	7,791,600	7,657,685	-	16,049,760
Transfers Out	<u>(13,686)</u>	<u>(7,411,454)</u>	<u>(6,895,000)</u>	<u>-</u>	<u>(14,320,140)</u>
Total Other Financing Sources (Uses)	<u>597,620</u>	<u>380,146</u>	<u>762,685</u>	<u>-</u>	<u>1,740,451</u>
Net Change in Fund Balance	(195,718)	(5,774)	(4,048,725)	3,282	(4,246,935)
Fund Balance (Deficit), Beginning of Year	<u>8,185,255</u>	<u>32,111</u>	<u>(2,957,646)</u>	<u>122,395</u>	<u>5,382,115</u>
Fund Balance (Deficit), End of Year	<u>\$ 7,989,537</u>	<u>26,337</u>	<u>(7,006,371)</u>	<u>125,677</u>	<u>1,135,180</u>

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005

	Child Support Enforcement Agency	Community Development Block Grant	Mediation Program
REVENUES:			
Taxes	\$ -	-	-
Intergovernmental	3,891,657	411,200	181,793
Charges for Services	-	-	31,007
Licenses and Permits	-	-	-
Fees, Fines and Forfeitures	582,893	-	1,795
Special Assessments	-	-	-
Investment Income	-	-	-
Other Revenue	-	11,466	-
	<u>4,474,550</u>	<u>422,666</u>	<u>214,595</u>
Total Revenues			
EXPENDITURES:			
Current:			
Legislative and Executive	-	-	-
Judicial	-	-	-
Public Safety	-	-	226,793
Public Works	-	349,855	-
Health	-	-	-
Human Services	4,866,623	-	-
Conservation and Recreation	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Interest	-	-	-
	<u>4,866,623</u>	<u>349,855</u>	<u>226,793</u>
Total Expenditures			
Excess (Deficit) of Revenues Over/ (Under) Expenditures	<u>(392,073)</u>	<u>72,811</u>	<u>(12,198)</u>
OTHER FINANCING SOURCES (USES):			
Proceeds from Sale of Capital Assets	-	-	-
Transfers In	499,100	-	-
Transfers Out	-	-	-
	<u>499,100</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)			
Net Change in Fund Balance	107,027	72,811	(12,198)
Fund Balance, Beginning of Year	<u>261,325</u>	<u>16,716</u>	<u>86,182</u>
Fund Balance, End of Year	<u>\$ 368,352</u>	<u>89,527</u>	<u>73,984</u>

Recycle Ohio	Drug Task Force	Mandatory Fine	Dog and Kennel	Real Estate Assessment	Motor Vehicle Gas Tax	Computer Maintenance
-	-	-	-	-	-	-
11,463	-	-	-	-	6,005,517	-
-	-	-	4,809	1,011,267	(14,674)	-
-	-	-	406,265	-	-	-
-	-	(54,409)	14,691	-	68,329	75,459
-	-	-	-	-	-	-
-	46	-	-	-	-	-
124,181	31	-	635	5,757	290,954	-
<u>135,644</u>	<u>77</u>	<u>(54,409)</u>	<u>426,400</u>	<u>1,017,024</u>	<u>6,350,126</u>	<u>75,459</u>
-	-	-	-	1,547,121	-	-
-	-	-	-	-	-	120,613
-	-	93,423	2,103	-	-	-
-	-	-	-	-	6,562,449	-
-	-	-	436,105	-	-	-
144,960	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	4,680	-
<u>144,960</u>	<u>-</u>	<u>93,423</u>	<u>438,208</u>	<u>1,547,121</u>	<u>6,567,129</u>	<u>120,613</u>
<u>(9,316)</u>	<u>77</u>	<u>(147,832)</u>	<u>(11,808)</u>	<u>(530,097)</u>	<u>(217,003)</u>	<u>(45,154)</u>
-	-	-	-	-	-	-
-	-	-	-	-	27,189	-
-	-	-	-	-	-	-
-	-	-	-	-	27,189	-
<u>(9,316)</u>	<u>77</u>	<u>(147,832)</u>	<u>(11,808)</u>	<u>(530,097)</u>	<u>(189,814)</u>	<u>(45,154)</u>
<u>12,019</u>	<u>19,601</u>	<u>170,011</u>	<u>94,639</u>	<u>2,440,875</u>	<u>1,039,865</u>	<u>106,122</u>
<u>2,703</u>	<u>19,678</u>	<u>22,179</u>	<u>82,831</u>	<u>1,910,778</u>	<u>850,051</u>	<u>60,968</u>

(Continued)

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005
(Continued)

	Legal Research	LIS Mapping	DRETAC
REVENUES:			
Taxes	\$ -	-	242,697
Intergovernmental	-	100,000	-
Charges for Services	-	204,685	-
Licenses and Permits	-	-	-
Fees, Fines and Forfeitures	11,465	-	-
Special Assessments	-	-	-
Investment Income	-	-	-
Other Revenue	-	3,710	16,246
	<u>11,465</u>	<u>308,395</u>	<u>258,943</u>
Total Revenues	<u>11,465</u>	<u>308,395</u>	<u>258,943</u>
EXPENDITURES:			
Current:			
Legislative and Executive	-	-	97,107
Judicial	37,153	-	149,394
Public Safety	-	-	-
Public Works	-	214,064	-
Health	-	-	-
Human Services	-	-	-
Conservation and Recreation	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Interest	-	-	-
	<u>37,153</u>	<u>214,064</u>	<u>246,501</u>
Total Expenditures	<u>37,153</u>	<u>214,064</u>	<u>246,501</u>
Excess (Deficit) of Revenues Over/ (Under) Expenditures	<u>(25,688)</u>	<u>94,331</u>	<u>12,442</u>
OTHER FINANCING SOURCES (USES):			
Proceeds from Sale of Capital Assets	-	-	-
Transfers In	-	-	-
Transfers Out	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(25,688)	94,331	12,442
Fund Balance, Beginning of Year	<u>40,649</u>	<u>279,056</u>	<u>775,213</u>
Fund Balance, End of Year	<u>\$ 14,961</u>	<u>373,387</u>	<u>787,655</u>

Emergency Planning	Ohio Youth Commission Program	Law Enforcement	Home Arrest Monitoring	Enforcement and Education	Felony Delinquent Care and Custody	Indigent Alcohol
-	-	-	-	-	-	-
21,610	-	-	-	-	1,365,938	-
-	-	-	24,815	-	-	-
-	-	-	-	-	-	-
-	-	16,621	-	30,249	-	1,731
-	-	-	-	-	-	-
-	-	-	-	-	-	-
26,499	-	-	-	-	15	-
<u>48,109</u>	<u>-</u>	<u>16,621</u>	<u>24,815</u>	<u>30,249</u>	<u>1,365,953</u>	<u>1,731</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
30,575	-	100,333	17,586	36,470	891,422	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>30,575</u>	<u>-</u>	<u>100,333</u>	<u>17,586</u>	<u>36,470</u>	<u>891,422</u>	<u>-</u>
<u>17,534</u>	<u>-</u>	<u>(83,712)</u>	<u>7,229</u>	<u>(6,221)</u>	<u>474,531</u>	<u>1,731</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
17,534	-	(83,712)	7,229	(6,221)	474,531	1,731
<u>20,246</u>	<u>104,203</u>	<u>89,177</u>	<u>18,897</u>	<u>12,044</u>	<u>467,500</u>	<u>50,894</u>
<u>37,780</u>	<u>104,203</u>	<u>5,465</u>	<u>26,126</u>	<u>5,823</u>	<u>942,031</u>	<u>52,625</u>

(Continued)

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005
(Continued)

	LEAA Project	Victim Advocate Grant	Certificate of Title Administration
REVENUES:			
Taxes	\$ -	-	-
Intergovernmental	30,216	340,833	-
Charges for Services	-	-	569,421
Licenses and Permits	-	3,560	-
Fees, Fines and Forfeitures	-	-	-
Special Assessments	-	-	-
Investment Income	-	-	-
Other Revenue	14,538	119,245	-
Total Revenues	<u>44,754</u>	<u>463,638</u>	<u>569,421</u>
EXPENDITURES:			
Current:			
Legislative and Executive	-	-	631,732
Judicial	-	-	-
Public Safety	-	473,664	-
Public Works	-	-	-
Health	-	-	-
Human Services	47,340	-	-
Conservation and Recreation	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Interest	-	-	-
Total Expenditures	<u>47,340</u>	<u>473,664</u>	<u>631,732</u>
Excess (Deficit) of Revenues Over/ (Under) Expenditures	<u>(2,586)</u>	<u>(10,026)</u>	<u>(62,311)</u>
OTHER FINANCING SOURCES (USES):			
Proceeds from Sale of Capital Assets	-	10,831	-
Transfers In	-	-	60,000
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>10,831</u>	<u>60,000</u>
Net Change in Fund Balance	(2,586)	805	(2,311)
Fund Balance, Beginning of Year	<u>6,787</u>	<u>56,715</u>	<u>16,155</u>
Fund Balance, End of Year	<u>\$ 4,201</u>	<u>57,520</u>	<u>13,844</u>

County Recorder's Special Equipment	Treasurer Prepayment Interest	Jail Commissary Trust	Indigent Guardianship	Conduct of Business	Election Education Grant	Solid Waste
-	-	-	-	-	-	-
-	-	-	-	-	31,263	-
123,542	-	36,716	22,138	847	-	678,620
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	11,782	-	-	-	-	-
-	-	-	-	-	-	24,817
<u>123,542</u>	<u>11,782</u>	<u>36,716</u>	<u>22,138</u>	<u>847</u>	<u>31,263</u>	<u>703,437</u>
112,553	6,903	-	18,740	-	750	-
-	-	-	-	500	-	-
-	-	84,918	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	736,434
-	-	-	-	-	-	-
<u>112,553</u>	<u>6,903</u>	<u>84,918</u>	<u>18,740</u>	<u>500</u>	<u>750</u>	<u>736,434</u>
<u>10,989</u>	<u>4,879</u>	<u>(48,202)</u>	<u>3,398</u>	<u>347</u>	<u>30,513</u>	<u>(32,997)</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>10,989</u>	<u>4,879</u>	<u>(48,202)</u>	<u>3,398</u>	<u>347</u>	<u>30,513</u>	<u>(32,997)</u>
<u>(14,708)</u>	<u>6,649</u>	<u>53,382</u>	<u>64,023</u>	<u>720</u>	<u>-</u>	<u>871,092</u>
<u>(3,719)</u>	<u>11,528</u>	<u>5,180</u>	<u>67,421</u>	<u>1,067</u>	<u>30,513</u>	<u>838,095</u>

(Continued)

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005
(Continued)

	Senior Citizen's Levy	Local Law Enforcement Block Grant	Engineer's FEMA Grant
REVENUES:			
Taxes	\$ 1,060,665	-	-
Intergovernmental	125,147	-	40,334
Charges for Services	-	-	-
Licenses and Permits	-	-	-
Fees, Fines and Forfeitures	-	-	-
Special Assessments	-	-	-
Investment Income	-	499	-
Other Revenue	-	-	-
	<u>1,185,812</u>	<u>499</u>	<u>40,334</u>
Total Revenues			
EXPENDITURES:			
Current:			
Legislative and Executive	-	-	-
Judicial	-	-	-
Public Safety	-	20,818	40,334
Public Works	-	-	-
Health	-	-	-
Human Services	1,185,812	-	-
Conservation and Recreation	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Interest	-	-	-
	<u>1,185,812</u>	<u>20,818</u>	<u>40,334</u>
Total Expenditures			
Excess (Deficit) of Revenues Over/ (Under) Expenditures	<u>-</u>	<u>(20,319)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):			
Proceeds from Sale of Capital Assets	-	-	-
Transfers In	-	-	-
Transfers Out	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)			
Net Change in Fund Balance	-	(20,319)	-
Fund Balance, Beginning of Year	<u>-</u>	<u>36,750</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>16,431</u>	<u>-</u>

Workforce Investment Act	Common Pleas Court Probation Fee	Jail Social Security Incentive	Family Preservation Team Grant	Domestic Planning	Title IV-E Contract	Sheriff Asset Forfeiture
-	-	-	-	-	-	-
1,675,093	-	-	-	864,821	664,738	-
-	25,911	400	-	-	1,296,802	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
11,128	-	-	-	-	-	-
<u>1,686,221</u>	<u>25,911</u>	<u>400</u>	<u>-</u>	<u>864,821</u>	<u>1,961,540</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	24,889	10	(183)	882,014	1,848,500	6,256
-	-	-	-	-	-	-
1,655,442	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,655,442</u>	<u>24,889</u>	<u>10</u>	<u>(183)</u>	<u>882,014</u>	<u>1,848,500</u>	<u>6,256</u>
<u>30,779</u>	<u>1,022</u>	<u>390</u>	<u>183</u>	<u>(17,193)</u>	<u>113,040</u>	<u>(6,256)</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>30,779</u>	<u>1,022</u>	<u>390</u>	<u>183</u>	<u>(17,193)</u>	<u>113,040</u>	<u>(6,256)</u>
<u>98,139</u>	<u>22,441</u>	<u>10</u>	<u>62,089</u>	<u>12,101</u>	<u>408,527</u>	<u>6,265</u>
<u>128,918</u>	<u>23,463</u>	<u>400</u>	<u>62,272</u>	<u>(5,092)</u>	<u>521,567</u>	<u>9</u>

(Continued)

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005
(Continued)

	Juvenile Detention Grant	Regional Planning Commission	Carry Conceded Weapon
REVENUES:			
Taxes	\$ -	-	-
Intergovernmental	35,012	-	-
Charges for Services	-	-	19,677
Licenses and Permits	-	-	-
Fees, Fines and Forfeitures	-	-	-
Special Assessments	-	-	-
Investment Income	-	-	-
Other Revenue	2,507	-	-
	<u>37,519</u>	<u>-</u>	<u>19,677</u>
Total Revenues	<u>37,519</u>	<u>-</u>	<u>19,677</u>
EXPENDITURES:			
Current:			
Legislative and Executive	-	-	-
Judicial	-	-	11,728
Public Safety	51,089	-	-
Public Works	-	500	-
Health	-	-	-
Human Services	-	-	-
Conservation and Recreation	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Interest	-	-	-
	<u>51,089</u>	<u>500</u>	<u>11,728</u>
Total Expenditures	<u>51,089</u>	<u>500</u>	<u>11,728</u>
Excess (Deficit) of Revenues Over/ (Under) Expenditures	<u>(13,570)</u>	<u>(500)</u>	<u>7,949</u>
OTHER FINANCING SOURCES (USES):			
Proceeds from Sale of Capital Assets	-	-	-
Transfers In	-	500	-
Transfers Out	-	-	-
	<u>-</u>	<u>500</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>500</u>	<u>-</u>
Net Change in Fund Balance	(13,570)	-	7,949
Fund Balance, Beginning of Year	<u>52,254</u>	<u>-</u>	<u>13,713</u>
Fund Balance, End of Year	<u>\$ 38,684</u>	<u>-</u>	<u>21,662</u>

Indigent Application Fee	Probate Court Special Projects	Ditch Maintenance	Jail Pay for Stay	Veterans Memorial Trust	Miscellaneous Expendable Trusts	Total Special Revenue Funds
-	-	-	-	-	-	1,303,362
-	-	-	-	-	45,859	15,842,494
7,395	12,529	-	120	-	-	4,056,027
-	-	-	-	-	-	409,825
-	-	-	-	-	-	748,824
-	-	39,867	-	-	-	39,867
-	-	-	-	-	5,472	17,799
-	-	-	-	-	26,678	678,407
<u>7,395</u>	<u>12,529</u>	<u>39,867</u>	<u>120</u>	<u>-</u>	<u>78,009</u>	<u>23,096,605</u>
-	-	-	-	-	-	2,414,906
-	815	-	-	-	12,151	332,354
-	-	-	2,332	-	6,351	4,839,697
-	-	44,035	-	-	-	7,170,903
-	-	-	-	-	2,000	438,105
-	-	-	-	-	46,095	7,801,312
-	-	-	-	-	-	881,394
-	-	6,592	-	-	-	6,592
-	-	-	-	-	-	4,680
<u>-</u>	<u>815</u>	<u>50,627</u>	<u>2,332</u>	<u>-</u>	<u>66,597</u>	<u>23,889,943</u>
<u>7,395</u>	<u>11,714</u>	<u>(10,760)</u>	<u>(2,212)</u>	<u>-</u>	<u>11,412</u>	<u>(793,338)</u>
-	-	-	-	-	-	10,831
-	-	13,686	-	-	-	600,475
-	-	(13,686)	-	-	-	(13,686)
-	-	-	-	-	-	597,620
7,395	11,714	(10,760)	(2,212)	-	11,412	(195,718)
-	9,333	76,855	2,909	1,964	215,856	8,185,255
<u>7,395</u>	<u>21,047</u>	<u>66,095</u>	<u>697</u>	<u>1,964</u>	<u>227,268</u>	<u>7,989,537</u>

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2005

	General Bond Retirement	Mercy Unit Bond Retirement	Human Services Bond Retirement	Total Debt Service Funds
REVENUES:				
Other Revenue	\$ 43,118	-	626,728	669,846
Total Revenues	<u>43,118</u>	<u>-</u>	<u>626,728</u>	<u>669,846</u>
EXPENDITURES:				
Debt Service:				
Principal	385,000	-	455,000	840,000
Interest	<u>44,038</u>	<u>-</u>	<u>171,728</u>	<u>215,766</u>
Total Expenditures	<u>429,038</u>	<u>-</u>	<u>626,728</u>	<u>1,055,766</u>
Excess (Deficit) of Revenues Over/ (Under) Expenditures	<u>(385,920)</u>	<u>-</u>	<u>-</u>	<u>(385,920)</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	7,791,600	-	-	7,791,600
Transfers Out	<u>(7,411,454)</u>	<u>-</u>	<u>-</u>	<u>(7,411,454)</u>
Total Other Financing Sources (Uses)	<u>380,146</u>	<u>-</u>	<u>-</u>	<u>380,146</u>
Net Change in Fund Balance	(5,774)	-	-	(5,774)
Fund Balance, Beginning of Year	<u>27,266</u>	<u>-</u>	<u>4,845</u>	<u>32,111</u>
Fund Balance, End of Year	\$ <u><u>21,492</u></u>	<u><u>-</u></u>	<u><u>4,845</u></u>	<u><u>26,337</u></u>



CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2005

	Permanent Improvement	Juvenile Safety Renovations	MR/DD Capital Projects
REVENUES:			
Intergovernmental	\$ -	1,908,914	-
Charges for Services	-	-	46,562
Special Assessments	-	-	-
Other Revenue	<u>4,478</u>	<u>-</u>	<u>39,142</u>
Total Revenues	<u>4,478</u>	<u>1,908,914</u>	<u>85,704</u>
EXPENDITURES:			
Capital Outlay	207,417	5,738,987	535,417
Debt Service:			
Interest	<u>50,308</u>	<u>99,450</u>	<u>-</u>
Total Expenditures	<u>257,725</u>	<u>5,838,437</u>	<u>535,417</u>
Excess (Deficit) of Revenues Over/ (Under) Expenditures	<u>(253,247)</u>	<u>(3,929,523)</u>	<u>(449,713)</u>
OTHER FINANCING SOURCES (USES):			
Transfers In	3,342,308	3,999,450	315,927
Transfers Out	<u>(2,695,000)</u>	<u>(3,900,000)</u>	<u>(300,000)</u>
Total Other Financing Sources (Uses)	<u>647,308</u>	<u>99,450</u>	<u>15,927</u>
Net Change in Fund Balance	394,061	(3,830,073)	(433,786)
Fund Balance (Deficit), Beginning of Year	<u>(3,030,264)</u>	<u>780,101</u>	<u>(1,033,542)</u>
Fund Balance (Deficit), End of Year	\$ <u>(2,636,203)</u>	<u>(3,049,972)</u>	<u>(1,467,328)</u>

Heritage Center Project Construction	Bird Road Bridge	2005 Guardrial Project	Issue II	Ditch Construction	Total Capital Projects Funds
63,302	799,996	197,492	169,965	-	3,139,669
-	-	-	-	-	46,562
-	-	-	-	5,564	5,564
-	-	-	-	-	43,620
<u>63,302</u>	<u>799,996</u>	<u>197,492</u>	<u>169,965</u>	<u>5,564</u>	<u>3,235,415</u>
213,426	832,803	197,492	169,965	-	7,895,507
-	-	-	1,560	-	151,318
<u>213,426</u>	<u>832,803</u>	<u>197,492</u>	<u>171,525</u>	<u>-</u>	<u>8,046,825</u>
<u>(150,124)</u>	<u>(32,807)</u>	<u>-</u>	<u>(1,560)</u>	<u>5,564</u>	<u>(4,811,410)</u>
-	-	-	-	-	7,657,685
-	-	-	-	-	(6,895,000)
-	-	-	-	-	762,685
(150,124)	(32,807)	-	(1,560)	5,564	(4,048,725)
<u>153,404</u>	<u>-</u>	<u>-</u>	<u>95,613</u>	<u>77,042</u>	<u>(2,957,646)</u>
<u>3,280</u>	<u>(32,807)</u>	<u>-</u>	<u>94,053</u>	<u>82,606</u>	<u>(7,006,371)</u>

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
Nonmajor Permanent Funds
For the Year Ended December 31, 2005

	Chase Stewart Blind Relief	Chase Stewart Soldier Relief	Total Permanent Funds
REVENUES:			
Investment Income	\$ <u>20</u>	<u>3,441</u>	<u>3,461</u>
Total Revenues	<u>20</u>	<u>3,441</u>	<u>3,461</u>
EXPENDITURES:			
Current:			
Human Services	<u>-</u>	<u>179</u>	<u>179</u>
Total Expenditures	<u>-</u>	<u>179</u>	<u>179</u>
Net Change in Fund Balance	20	3,262	3,282
Fund Balance, Beginning of Year	<u>8,542</u>	<u>113,853</u>	<u>122,395</u>
Fund Balance, End of Year	\$ <u><u>8,562</u></u>	<u><u>117,115</u></u>	<u><u>125,677</u></u>

Nonmajor Internal Service Funds – Fund Descriptions

NONMAJOR INTERNAL SERVICE FUNDS

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

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

CLARK COUNTY, OHIO
Combining Statement of Net Assets
Nonmajor Internal Service Funds
December 31, 2005

	Dental Insurance	Document Imaging	Total Nonmajor Internal Service Funds
ASSETS:			
Current:			
Equity in Pooled Cash and Cash Equivalents	\$ <u>251,551</u>	<u>1,384</u>	<u>252,935</u>
Total Assets	<u>251,551</u>	<u>1,384</u>	<u>252,935</u>
LIABILITIES:			
Current Liabilities:			
Claims Payable	59,268	-	59,268
Accrued Interest Payable	-	444	444
Notes Payable	<u>-</u>	<u>80,000</u>	<u>80,000</u>
Total Liabilities	<u>59,268</u>	<u>80,444</u>	<u>139,712</u>
NET ASSETS:			
Unrestricted	<u>192,283</u>	<u>(79,060)</u>	<u>113,223</u>
Total Net Assets	\$ <u><u>192,283</u></u>	<u><u>(79,060)</u></u>	<u><u>113,223</u></u>

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenses, and
Changes in Net Assets
Nonmajor Internal Service Funds
For the Year Ended December 31, 2005

	Dental Insurance	Document Imaging	Total Nonmajor Internal Service Funds
OPERATING REVENUES:			
Charges for Services	\$ <u>541,729</u>	<u>-</u>	<u>541,729</u>
Total Operating Revenues	<u>541,729</u>	<u>-</u>	<u>541,729</u>
OPERATING EXPENSES:			
Contractual Services	48,509	-	48,509
Claims	<u>506,386</u>	<u>-</u>	<u>506,386</u>
Total Operating Expenses	<u>554,895</u>	<u>-</u>	<u>554,895</u>
Operating Loss	<u>(13,166)</u>	<u>-</u>	<u>(13,166)</u>
NONOPERATING REVENUES (EXPENSES):			
Transfers In	-	81,696	81,696
Interest Expense	-	(1,257)	(1,257)
Transfers Out	<u>-</u>	<u>(80,000)</u>	<u>(80,000)</u>
Total Nonoperating Revenues (Expenses)	<u>-</u>	<u>439</u>	<u>439</u>
Change in Net Assets	(13,166)	439	(12,727)
Net Assets, Beginning of Year	<u>205,449</u>	<u>(79,499)</u>	<u>125,950</u>
Net Assets, End of Year	\$ <u><u>192,283</u></u>	<u><u>(79,060)</u></u>	<u><u>113,223</u></u>

CLARK COUNTY, OHIO
Combining Statement of Cash Flows
Nonmajor Internal Service Funds
For the Year Ended December 31, 2005

	Dental Insurance	Document Imaging	Total Nonmajor Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash Received from Customers	\$ 541,729	-	541,729
Cash Paid for Claims and Charges	(511,903)	-	(511,903)
Other Operating Expenses	<u>(48,509)</u>	<u>-</u>	<u>(48,509)</u>
Net Cash Provided (Used) by Operating Activities	<u>(18,683)</u>	<u>-</u>	<u>(18,683)</u>
Decrease in Cash and Cash Equivalents	(18,683)	-	(18,683)
Cash and Cash Equivalents, Beginning of Year	<u>270,234</u>	<u>1,384</u>	<u>271,618</u>
Cash and Cash Equivalents, End of Year	\$ <u>251,551</u>	<u>1,384</u>	<u>252,935</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:			
Operating Loss	\$ (13,166)	-	(13,166)
Adjustment to Reconcile Operating Loss to Changes in Assets and Liabilities: Claims Payable	<u>(5,517)</u>	<u>-</u>	<u>(5,517)</u>
Net Cash Provided (Used) by Operating Activities	\$ <u>(18,683)</u>	<u>-</u>	<u>(18,683)</u>

AGENCY FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

(Continued)

Fiduciary Funds – Fund Descriptions
(Continued)

AGENCY FUNDS

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 Statement of Changes in Assets
and Liabilities - Fiduciary Funds
For the Year Ended December 31, 2005

	Balance 12/31/2004	Additions	Deductions	Balance 12/31/2005
<u>Department of Rehabilitation Corrections Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 690,680	4,683,264	4,322,364	1,051,580
Due from Other Governments	45,817	-	45,817	-
Total Assets	\$ 736,497	4,683,264	4,368,181	1,051,580
LIABILITIES:				
Due to Other Governments	\$ 736,497	4,683,264	4,368,181	1,051,580
Total Liabilities	\$ 736,497	4,683,264	4,368,181	1,051,580
<u>Eastern Miami Valley Alcohol, Drug Addiction, Mental Health Board Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 3,432,181	27,987,489	28,114,418	3,305,252
Due from Other Governments	1,648,227	-	1,648,227	-
Total Assets	\$ 5,080,408	27,987,489	29,762,645	3,305,252
LIABILITIES:				
Undistributed Monies	\$ 5,080,408	27,987,489	29,762,645	3,305,252
Total Liabilities	\$ 5,080,408	27,987,489	29,762,645	3,305,252
<u>Health Department Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 2,522,017	7,965,943	7,635,964	2,851,996
Due from Other Governments	182,342	-	182,342	-
Total Assets	\$ 2,704,359	7,965,943	7,818,306	2,851,996
LIABILITIES:				
Undistributed Monies	\$ 2,704,359	7,965,943	7,818,306	2,851,996
Total Liabilities	\$ 2,704,359	7,965,943	7,818,306	2,851,996
<u>Payroll Deductions Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 5,841	4,077	2,805	7,113
Total Assets	\$ 5,841	4,077	2,805	7,113
LIABILITIES:				
Undistributed Monies	\$ 5,841	4,077	2,805	7,113
Total Liabilities	\$ 5,841	4,077	2,805	7,113

(Continued)

CLARK COUNTY, OHIO
Combining Statement of Changes in Assets
and Liabilities - Fiduciary Funds
For the Year Ended December 31, 2005
(Continued)

	Balance 12/31/2004	Additions	Deductions	Balance 12/31/2005
<u>County Insurance Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 835	512,697	500,340	13,192
Due from Other Governments	308	-	308	-
Total Assets	\$ 1,143	512,697	500,648	13,192
LIABILITIES:				
Undistributed Monies	\$ 1,143	512,697	500,648	13,192
Total Liabilities	\$ 1,143	512,697	500,648	13,192
<u>Workmen's Compensation Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 1,608,868	237,256	844,561	1,001,563
Due from Other Governments	2,316	-	2,316	-
Total Assets	\$ 1,611,184	237,256	846,877	1,001,563
LIABILITIES:				
Undistributed Monies	\$ 1,611,184	237,256	846,877	1,001,563
Total Liabilities	\$ 1,611,184	237,256	846,877	1,001,563
<u>General County Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 360,024	1,021,500	983,708	397,816
Cash and Cash Equivalents in Segregated Accounts	1,900,671	1,557,036	1,900,671	1,557,036
Total Assets	\$ 2,260,695	2,578,536	2,884,379	1,954,852
LIABILITIES:				
Undistributed Monies	\$ 2,260,695	2,578,536	2,884,379	1,954,852
Total Liabilities	\$ 2,260,695	2,578,536	2,884,379	1,954,852
<u>Other Government Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 4,807,122	86,044,425	86,036,424	4,815,123
Cash and Cash Equivalents in Segregated Accounts	217,197	179,217	217,197	179,217
Due from Other Governments	91,315	-	91,315	-
Total Assets	\$ 5,115,634	86,223,642	86,344,936	4,994,340
LIABILITIES:				
Undistributed Monies	\$ 5,115,634	86,223,642	86,344,936	4,994,340
Total Liabilities	\$ 5,115,634	86,223,642	86,344,936	4,994,340

(Continued)

CLARK COUNTY, OHIO
Combining Statement of Changes in Assets
and Liabilities - Fiduciary Funds
For the Year Ended December 31, 2005
(Continued)

	Balance 12/31/2004	Additions	Deductions	Balance 12/31/2005
<u>Township Gas Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 27,945	878,190	878,948	27,187
Total Assets	\$ 27,945	878,190	878,948	27,187
LIABILITIES:				
Undistributed Monies	\$ 27,945	878,190	878,948	27,187
Total Liabilities	\$ 27,945	878,190	878,948	27,187
<u>State of Ohio Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 33,223	451,325	448,555	35,993
Total Assets	\$ 33,223	451,325	448,555	35,993
LIABILITIES:				
Undistributed Monies	\$ 33,223	451,325	448,555	35,993
Total Liabilities	\$ 33,223	451,325	448,555	35,993
<u>Treasurer's Tax Prepayment Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 892,034	2,071,823	2,008,253	955,604
Total Assets	\$ 892,034	2,071,823	2,008,253	955,604
LIABILITIES:				
Undistributed Monies	\$ 892,034	2,071,823	2,008,253	955,604
Total Liabilities	\$ 892,034	2,071,823	2,008,253	955,604
<u>Undivided Tax Settlement Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 3,319,117	114,221,229	113,665,024	3,875,322
Net Receivables:				
Special Assessments	1,543,866	510,065	1,543,866	510,065
Taxes to be Collected for				
Other Governments	102,683,561	108,504,239	102,683,561	108,504,239
Due from Other Governments	531,030	539,547	531,030	539,547
Total Assets	\$ 108,077,574	223,775,080	218,423,481	113,429,173
LIABILITIES:				
Due to Other Governments	\$ 104,227,427	109,014,304	104,227,427	109,014,304
Undistributed Monies	3,850,147	114,760,776	114,196,054	4,414,869
Total Liabilities	\$ 108,077,574	223,775,080	218,423,481	113,429,173

(Continued)

CLARK COUNTY, OHIO
Combining Statement of Changes in Assets
and Liabilities - Fiduciary Funds
For the Year Ended December 31, 2005
(Continued)

	Balance 12/31/2004	Additions	Deductions	Balance 12/31/2005
<u>Inheritance Tax Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 654,646	2,890,364	2,120,120	1,424,890
Total Assets	\$ 654,646	2,890,364	2,120,120	1,424,890
LIABILITIES:				
Undistributed Monies	\$ 654,646	2,890,364	2,120,120	1,424,890
Total Liabilities	\$ 654,646	2,890,364	2,120,120	1,424,890
<u>Cigarette Tax Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 353	6,536	6,707	182
Total Assets	\$ 353	6,536	6,707	182
LIABILITIES:				
Undistributed Monies	\$ 353	6,536	6,707	182
Total Liabilities	\$ 353	6,536	6,707	182
<u>Local Government Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 8,961	12,164,707	12,164,707	8,961
Due from Other Governments	1,682,863	1,682,863	1,682,863	1,682,863
Total Assets	\$ 1,691,824	13,847,570	13,847,570	1,691,824
LIABILITIES:				
Undistributed Monies	\$ 1,691,824	13,847,570	13,847,570	1,691,824
Total Liabilities	\$ 1,691,824	13,847,570	13,847,570	1,691,824
<u>Total Agency Funds:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 18,363,847	261,140,825	259,732,898	19,771,774
Cash and Cash Equivalents in Segregated Accounts	2,117,868	1,736,253	2,117,868	1,736,253
Net Receivables:				
Special Assessments	1,543,866	510,065	1,543,866	510,065
Taxes to be Collected for Other Governments	102,683,561	108,504,239	102,683,561	108,504,239
Due from Other Governments	4,184,218	2,222,410	4,184,218	2,222,410
Total Assets	\$ 128,893,360	374,113,792	370,262,411	132,744,741
LIABILITIES:				
Due to Other Governments	\$ 104,963,924	113,697,568	108,595,608	110,065,884
Undistributed Monies	23,929,436	260,416,224	261,666,803	22,678,857
Total Liabilities	\$ 128,893,360	374,113,792	370,262,411	132,744,741

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, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 3,543,107	3,543,107	3,505,252	(37,855)
Permissive Sales Tax	12,250,000	14,338,478	15,560,534	1,222,056
Intergovernmental	5,812,666	6,091,175	5,605,046	(486,129)
Charges for Services	5,733,978	5,745,943	6,133,364	387,421
Licenses and Permits	31,800	31,800	12,000	(19,800)
Fees, Fines and Forfeitures	741,675	741,675	735,427	(6,248)
Investment Income	1,100,174	1,100,174	1,502,622	402,448
Other Revenue	<u>220,593</u>	<u>220,593</u>	<u>321,754</u>	<u>101,161</u>
Total Revenues	<u>29,433,993</u>	<u>31,812,945</u>	<u>33,375,999</u>	<u>1,563,054</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Commissioners:				
Personnel & Fringes	749,034	689,134	666,434	22,700
Operating Expenses	193,527	248,427	205,395	43,032
Capital Asset Expense	1,000	1,000	861	139
Auditor:				
Personnel & Fringes	584,561	579,561	578,320	1,241
Operating Expenses	160,126	165,126	143,619	21,507
Capital Asset Expense	2,000	2,000	700	1,300
Budget Commission:				
Operating Expenses	200	200	28	172
Data Processing:				
Personnel & Fringes	81,241	81,309	81,285	24
Operating Expenses	179,842	179,774	100,431	79,343
Capital Asset Expense	34,017	34,017	31,288	2,729
Board of Revision:				
Operating Expenses	1,900	1,900	200	1,700
Auditor of State:				
Operating Expenses	71,250	75,602	72,387	3,215
Treasurer:				
Personnel & Fringes	490,735	490,735	476,511	14,224
Operating Expenses	76,474	76,474	73,582	2,892
Board of Elections:				
Personnel & Fringes	458,370	524,191	516,696	7,495
Operating Expenses	143,878	229,155	204,188	24,967
Recorder:				
Personnel & Fringes	257,252	259,475	259,369	106
Operating Expenses	9,500	7,277	6,927	350
Microfilm:				
Operating Expenses	3,000	3,000	1,104	1,896

(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, 2005
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Misc Insurance and Pension:				
Personnel & Fringes	20,100	20,100	15,100	5,000
Operating Expenses	643,109	297,115	292,895	4,220
Information Systems:				
Personnel & Fringes	199,796	199,796	195,823	3,973
Operating Expenses	36,734	41,005	40,050	955
Cash Deposits:				
Operating Expenses	46,755	46,755	22,142	24,613
Unclaimed Money:				
Operating Expenses	270,000	270,000	32,468	237,532
Unclaimed Warrants:				
Operating Expenses	<u>52,000</u>	<u>52,000</u>	<u>95</u>	<u>51,905</u>
Total Legislative and Executive	<u>4,766,401</u>	<u>4,575,128</u>	<u>4,017,898</u>	<u>557,230</u>
Judicial:				
Prosecuting Attorney:				
Personnel & Fringes	1,123,044	1,123,044	1,088,052	34,992
Operating Expenses	73,724	73,724	73,675	49
Public Defender:				
Personnel & Fringes	659,082	659,652	659,520	132
Operating Expenses	26,095	26,095	24,091	2,004
Court of Appeals:				
Operating Expenses	27,930	23,336	23,336	-
Common Pleas Court:				
Personnel & Fringes	726,128	731,398	728,431	2,967
Operating Expenses	226,497	373,368	366,990	6,378
Domestic Relations:				
Personnel & Fringes	554,130	554,130	554,028	102
Operating Expenses	37,997	37,773	37,758	15
Probate:				
Personnel & Fringes	316,734	317,581	317,579	2
Operating Expenses	31,529	34,882	34,603	279
Juvenile Court:				
Personnel & Fringes	846,647	806,557	798,150	8,407
Operating Expenses	273,297	356,387	355,425	962
Juvenile - Probation:				
Personnel & Fringes	550,868	528,446	528,435	11
Operating Expenses	9,810	32,231	32,231	-
Detention Home - Juvenile Court:				
Personnel & Fringes	1,264,768	1,261,289	1,259,462	1,827
Operating Expenses	134,443	137,922	136,200	1,722

(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, 2005
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Municipal Court:				
Personnel & Fringes	194,177	201,113	199,863	1,250
Operating Expenses	45,166	43,730	38,798	4,932
Clerk of Courts:				
Personnel & Fringes	517,120	524,120	519,069	5,051
Operating Expenses	94,145	94,145	90,312	3,833
Law Library:				
Personnel & Fringes	43,201	43,201	43,194	7
Operating Expenses	2,500	2,500	2,359	141
Juvenile Center Trust:				
Personnel & Fringes	22,000	22,000	-	22,000
Operating Expenses	<u>163,800</u>	<u>163,800</u>	<u>126,546</u>	<u>37,254</u>
Total Judicial	<u>7,964,832</u>	<u>8,172,424</u>	<u>8,038,107</u>	<u>134,317</u>
Public Safety:				
Sheriff:				
Personnel & Fringes	8,623,174	9,041,058	9,036,570	4,488
Operating Expenses	1,275,971	1,649,321	1,622,279	27,042
Emergency Management:				
Personnel & Fringes	70,534	70,534	69,008	1,526
Operating Expenses	28,765	36,693	35,750	943
Sheriff's Grant:				
Personnel & Fringes	463,420	480,645	461,714	18,931
Operating Expenses	32,829	152,726	94,384	58,342
Sheriff's Trust:				
Operating Expenses	17,667	17,667	9,502	8,165
Sheriff Police Rotary:				
Personnel & Fringes	569,801	664,031	616,675	47,356
Operating Expenses	<u>125,440</u>	<u>139,482</u>	<u>74,092</u>	<u>65,390</u>
Total Public Safety	<u>11,207,601</u>	<u>12,252,157</u>	<u>12,019,974</u>	<u>232,183</u>
Public Works:				
County Economic Development:				
Personnel & Fringes	124,630	51,058	50,837	221
Operating Expenses	104,865	315,216	308,653	6,563
County Planning Commission:				
Personnel & Fringes	260,691	257,789	246,921	10,868
Operating Expenses	55,727	58,006	42,634	15,372
Building & Grounds:				
Personnel & Fringes	717,641	717,641	679,516	38,125
Operating Expenses	1,850,082	2,477,446	2,349,619	127,827

(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, 2005
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Building Regulations:				
Personnel & Fringes	588,061	588,061	587,309	752
Operating Expenses	33,768	33,145	33,077	68
Engineer:				
Personnel & Fringes	109,314	109,314	108,888	426
Operating Expenses	<u>2,600</u>	<u>2,600</u>	<u>2,576</u>	<u>24</u>
Total Public Works	<u>3,847,379</u>	<u>4,610,276</u>	<u>4,410,030</u>	<u>200,246</u>
Health:				
Other Health/Welfare				
Operating Expenses	257,288	241,882	94,275	147,607
Coroner:				
Personnel & Fringes	199,403	199,403	197,048	2,355
Operating Expenses	<u>74,468</u>	<u>105,468</u>	<u>104,762</u>	<u>706</u>
Total Health	<u>531,159</u>	<u>546,753</u>	<u>396,085</u>	<u>150,668</u>
Human Services:				
Soldiers Relief:				
Personnel & Fringes	338,762	339,192	338,955	237
Operating Expenses	270,171	270,741	263,113	7,628
Capital Asset Expense	5,500	4,500	4,474	26
Veterans Service Commission Unclaimed:				
Operating Expenses	<u>2,149</u>	<u>2,149</u>	<u>-</u>	<u>2,149</u>
Total Human Services	<u>616,582</u>	<u>616,582</u>	<u>606,542</u>	<u>10,040</u>
Agriculture:				
Operating Expenses	<u>257,342</u>	<u>539,202</u>	<u>539,102</u>	<u>100</u>
Total Conservation and Recreation	<u>257,342</u>	<u>539,202</u>	<u>539,102</u>	<u>100</u>
Total Expenditures	<u>29,191,296</u>	<u>31,312,522</u>	<u>30,027,738</u>	<u>1,284,784</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>242,697</u>	<u>500,423</u>	<u>3,348,261</u>	<u>2,847,838</u>
OTHER FINANCING SOURCES (USES):				
Sales of Fixed Assets	-	-	47,190	47,190
Advances In	-	13,830	13,830	-
Transfers In	1,500,000	1,504,788	999,871	(504,917)
Transfers Out	<u>(5,570,157)</u>	<u>(6,172,232)</u>	<u>(4,379,096)</u>	<u>1,793,136</u>
Total Other Financing Sources (Uses)	<u>(4,070,157)</u>	<u>(4,653,614)</u>	<u>(3,318,205)</u>	<u>1,335,409</u>
Net Change in Fund Balance	(3,827,460)	(4,153,191)	30,056	4,183,247
Fund Balance, Beginning of Year	4,123,856	4,123,856	4,123,856	-
Prior Year Encumbrances Appropriated	<u>961,968</u>	<u>961,968</u>	<u>961,968</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,258,364</u>	<u>932,633</u>	<u>5,115,880</u>	<u>4,183,247</u>

CLARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
 Job & Family Services Special Revenue Fund
 For the Year Ended December 31, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 16,813,842	16,813,842	14,209,559	(2,604,283)
Charges for Services	<u>5,050,000</u>	<u>5,050,000</u>	<u>5,500,000</u>	<u>450,000</u>
Total Revenues	<u>21,863,842</u>	<u>21,863,842</u>	<u>19,709,559</u>	<u>(2,154,283)</u>
EXPENDITURES:				
Current:				
Human Services:				
Personnel and Fringes	10,907,230	10,743,230	10,728,610	14,620
Operating Expenses	<u>13,765,102</u>	<u>13,679,102</u>	<u>13,219,308</u>	<u>459,794</u>
Total Expenditures	<u>24,672,332</u>	<u>24,422,332</u>	<u>23,947,918</u>	<u>474,414</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(2,808,490)</u>	<u>(2,558,490)</u>	<u>(4,238,359)</u>	<u>(1,679,869)</u>
OTHER FINANCING SOURCES (USES):				
Advances In	-	-	250,000	250,000
Transfers In	1,475,025	1,475,025	1,374,403	(100,622)
Advances Out	<u>-</u>	<u>(250,000)</u>	<u>(250,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>1,475,025</u>	<u>1,225,025</u>	<u>1,374,403</u>	<u>149,378</u>
Net Change in Fund Balance	(1,333,465)	(1,333,465)	(2,863,956)	(1,530,491)
Fund Balance, Beginning of Year	242,036	242,036	242,036	-
Prior Year Encumbrances Appropriated	<u>1,870,181</u>	<u>1,870,181</u>	<u>1,870,181</u>	<u>-</u>
Fund Balance, End of Year	\$ <u><u>778,752</u></u>	<u><u>778,752</u></u>	<u><u>(751,739)</u></u>	<u><u>(1,530,491)</u></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, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 2,805,330	2,805,330	2,853,061	47,731
Intergovernmental	3,761,037	3,761,037	4,904,852	1,143,815
Charges for Services	4,215,000	4,215,000	3,283,424	(931,576)
Other Revenue	<u>1,500</u>	<u>1,500</u>	<u>4,687</u>	<u>3,187</u>
Total Revenues	<u>10,782,867</u>	<u>10,782,867</u>	<u>11,046,024</u>	<u>263,157</u>
EXPENDITURES:				
Current:				
Human Services:				
Personnel and Fringes	27,995	28,595	28,595	-
Operating Expenses	<u>12,156,410</u>	<u>12,155,810</u>	<u>11,631,449</u>	<u>524,361</u>
Total Expenditures	<u>12,184,405</u>	<u>12,184,405</u>	<u>11,660,044</u>	<u>524,361</u>
Net Change in Fund Balance	(1,401,538)	(1,401,538)	(614,020)	787,518
Fund Balance, Beginning of Year	1,564,413	1,564,413	1,564,413	-
Prior Year Encumbrances Appropriated	<u>926,566</u>	<u>926,566</u>	<u>926,566</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>1,089,441</u>	<u>1,089,441</u>	<u>1,876,959</u>	<u>787,518</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, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 10,762,490	10,762,490	10,647,764	(114,726)
Intergovernmental	12,174,308	12,469,981	13,667,678	1,197,697
Charges for Services	641,500	1,036,500	896,378	(140,122)
Other Revenue	<u>173,300</u>	<u>234,330</u>	<u>347,212</u>	<u>112,882</u>
Total Revenues	<u>23,751,598</u>	<u>24,503,301</u>	<u>25,559,032</u>	<u>1,055,731</u>
EXPENDITURES:				
Current:				
Health:				
MR/DD General Fund:				
Personnel and Fringes	12,155,000	12,166,000	11,644,305	521,695
Operating Expenses	1,817,587	1,739,217	1,479,519	259,698
Capital Asset Expense	-	345,000	328,206	16,794
County MR/DD Residential Services:				
Operating Expenses	1,514,043	1,538,278	1,055,469	482,809
F.F. Mueller Residential Center:				
Personnel and Fringes	6,347,600	6,325,600	5,917,922	407,678
Operating Expenses	1,664,739	2,141,412	1,947,320	194,092
MR/DD Donation Trust:				
Operating Expenses	<u>500</u>	<u>13,273</u>	<u>13,071</u>	<u>202</u>
Total Expenditures	<u>23,499,469</u>	<u>24,268,780</u>	<u>22,385,812</u>	<u>1,882,968</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>252,129</u>	<u>234,521</u>	<u>3,173,220</u>	<u>2,938,699</u>
OTHER FINANCING SOURCES (USES):				
Advances In	300,000	300,000	-	(300,000)
Transfers In	2,260,000	2,260,000	1,295,000	(965,000)
Advances Out	-	(300,000)	(300,000)	-
Transfers Out	<u>(2,578,000)</u>	<u>(2,278,000)</u>	<u>(1,310,927)</u>	<u>967,073</u>
Total Other Financing Sources (Uses)	<u>(18,000)</u>	<u>(18,000)</u>	<u>(315,927)</u>	<u>(297,927)</u>
Net Change in Fund Balance	234,129	216,521	2,857,293	2,640,772
Fund Balance, Beginning of Year	4,723,933	4,723,933	4,723,933	-
Prior Year Encumbrances Appropriated	<u>230,169</u>	<u>230,169</u>	<u>230,169</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>5,188,231</u>	<u>5,170,623</u>	<u>7,811,395</u>	<u>2,640,772</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, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 3,810,849	3,810,849	3,897,518	86,669
Charges for Services	<u>541,000</u>	<u>541,000</u>	<u>543,129</u>	<u>2,129</u>
Total Revenues	<u>4,351,849</u>	<u>4,351,849</u>	<u>4,440,647</u>	<u>88,798</u>
EXPENDITURES:				
Current:				
Human Services:				
Personnel and Fringes	2,943,985	2,952,285	2,929,704	22,581
Operating Expenses	<u>2,181,402</u>	<u>2,173,102</u>	<u>1,865,964</u>	<u>307,138</u>
Total Expenditures	<u>5,125,387</u>	<u>5,125,387</u>	<u>4,795,668</u>	<u>329,719</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(773,538)</u>	<u>(773,538)</u>	<u>(355,021)</u>	<u>418,517</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	<u>499,100</u>	<u>499,100</u>	<u>499,100</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>499,100</u>	<u>499,100</u>	<u>499,100</u>	<u>-</u>
Net Change in Fund Balance	(274,438)	(274,438)	144,079	418,517
Fund Balance, Beginning of Year	180,775	180,775	180,775	-
Prior Year Encumbrances Appropriated	<u>274,989</u>	<u>274,989</u>	<u>274,989</u>	<u>-</u>
Fund Balance, End of Year	\$ <u><u>181,326</u></u>	<u><u>181,326</u></u>	<u><u>599,843</u></u>	<u><u>418,517</u></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, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 367,700	648,600	364,100	(284,500)
Other Revenue	<u>20,000</u>	<u>20,000</u>	<u>11,466</u>	<u>(8,534)</u>
Total Revenues	<u>387,700</u>	<u>668,600</u>	<u>375,566</u>	<u>(293,034)</u>
EXPENDITURES:				
Current:				
Public Works:				
C.D.B.G.:				
Personnel and Fringes	39,500	47,100	37,484	9,616
Operating Expenses	367,994	641,294	600,150	41,144
Housing Rehab:				
Operating Expenses	9,284	9,284	4,598	4,686
Project Advances:				
Operating Expenses	<u>28,161</u>	<u>28,161</u>	<u>10,000</u>	<u>18,161</u>
Total Expenditures	<u>444,939</u>	<u>725,839</u>	<u>652,232</u>	<u>73,607</u>
Net Change in Fund Balance	(57,239)	(57,239)	(276,666)	(219,427)
Fund Balance, Beginning of Year	(8,972)	(8,972)	(8,972)	-
Prior Year Encumbrances Appropriated	<u>79,758</u>	<u>79,758</u>	<u>79,758</u>	-
Fund Balance, End of Year	\$ <u>13,547</u>	<u>13,547</u>	<u>(205,880)</u>	<u>(219,427)</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, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 250,998	250,998	179,647	(71,351)
Charges for Services	41,000	41,000	33,281	(7,719)
Other Revenue	<u>39,000</u>	<u>39,000</u>	<u>-</u>	<u>(39,000)</u>
Total Revenues	<u>330,998</u>	<u>330,998</u>	<u>212,928</u>	<u>(118,070)</u>
EXPENDITURES:				
Current:				
Public Safety:				
Mediation Pilot Project:				
Personnel and Fringes	223,858	223,858	129,608	94,250
Operating Expenses	11,447	11,447	4,969	6,478
Mediation Service Fee:				
Personnel and Fringes	-	20,000	11,405	8,595
Operating Expenses	39,750	19,750	18,293	1,457
On the Rise Grant:				
Operating Expenses	31,359	31,359	31,359	-
Truancy Prevention Mediation:				
Personnel and Fringes	23,333	23,333	22,889	444
Operating Expenses	<u>-</u>	<u>11,000</u>	<u>10,830</u>	<u>170</u>
Total Expenditures	<u>329,747</u>	<u>340,747</u>	<u>229,353</u>	<u>111,394</u>
Net Change in Fund Balance	1,251	(9,749)	(16,425)	(6,676)
Fund Balance, Beginning of Year	88,063	88,063	88,063	-
Prior Year Encumbrances Appropriated	<u>750</u>	<u>750</u>	<u>750</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 90,064</u>	<u>79,064</u>	<u>72,388</u>	<u>(6,676)</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, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 132,899	132,899	11,463	(121,436)
Other Revenue	<u>36,000</u>	<u>36,000</u>	<u>124,181</u>	<u>88,181</u>
Total Revenues	<u>168,899</u>	<u>168,899</u>	<u>135,644</u>	<u>(33,255)</u>
EXPENDITURES:				
Current:				
Conservation and Recreation:				
Personnel and Fringes	18,008	9,888	5,037	4,851
Operating Expenses	<u>157,933</u>	<u>166,053</u>	<u>143,892</u>	<u>22,161</u>
Total Expenditures	<u>175,941</u>	<u>175,941</u>	<u>148,929</u>	<u>27,012</u>
Net Change in Fund Balance	(7,042)	(7,042)	(13,285)	(6,243)
Fund Balance, Beginning of Year	9,574	9,574	9,574	-
Prior Year Encumbrances Appropriated	<u>5,361</u>	<u>5,361</u>	<u>5,361</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>7,893</u>	<u>7,893</u>	<u>1,650</u>	<u>(6,243)</u>

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, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Other Revenue	\$ -	-	31	31
Total Revenues	-	-	31	31
EXPENDITURES:				
Current:				
Public Safety:				
Operating Expenses	17,618	17,618	-	17,618
Total Expenditures	17,618	17,618	-	17,618
Excess (Deficit) Revenues Over/ (Under) Expenditures	(17,618)	(17,618)	31	17,649
OTHER FINANCING SOURCES (USES):				
Transfers Out	1,671	(1,671)	-	1,671
Total Other Financing Sources (Uses)	1,671	(1,671)	-	1,671
Net Change in Fund Balance	(15,947)	(19,289)	31	19,320
Fund Balance, Beginning of Year	19,570	19,570	19,570	-
Fund Balance, End of Year	\$ 3,623	281	19,601	19,320

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, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Fees, Fines and Forfeitures	\$ 142,000	142,000	97,259	(44,741)
Total Revenues	<u>142,000</u>	<u>142,000</u>	<u>97,259</u>	<u>(44,741)</u>
EXPENDITURES:				
Current:				
Public Safety:				
Prosecuting Attorney:				
Personnel and Fringes	-	53,303	47,738	5,565
Operating Expenses	139,717	86,414	40,713	45,701
Sheriff:				
Operating Expenses	<u>20,060</u>	<u>20,060</u>	<u>2,637</u>	<u>17,423</u>
Total Expenditures	<u>159,777</u>	<u>159,777</u>	<u>91,088</u>	<u>68,689</u>
Net Change in Fund Balance	(17,777)	(17,777)	6,171	23,948
Fund Balance, Beginning of Year	16,675	16,675	16,675	-
Prior Year Encumbrances Appropriated	<u>2,777</u>	<u>2,777</u>	<u>2,777</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>1,675</u>	<u>1,675</u>	<u>25,623</u>	<u>23,948</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, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ 8,100	8,100	4,809	(3,291)
Licenses and Permits	377,000	377,000	406,265	29,265
Fees, Fines and Forfeitures	23,000	23,000	14,963	(8,037)
Other Revenue	<u>8,357</u>	<u>8,357</u>	<u>635</u>	<u>(7,722)</u>
Total Revenues	<u>416,457</u>	<u>416,457</u>	<u>426,672</u>	<u>10,215</u>
EXPENDITURES:				
Current:				
Health:				
Commissioners Office:				
Personnel and Fringes	101,775	112,000	99,099	12,901
Operating Expenses	300,822	290,597	285,787	4,810
Auditor's Office:				
Personnel and Fringes	37,596	37,864	37,855	9
Operating Expenses	<u>14,700</u>	<u>14,432</u>	<u>9,415</u>	<u>5,017</u>
Total Expenditures	<u>454,893</u>	<u>454,893</u>	<u>432,156</u>	<u>22,737</u>
Net Change in Fund Balance	(38,436)	(38,436)	(5,484)	32,952
Fund Balance, Beginning of Year	96,325	96,325	96,325	-
Prior Year Encumbrances Appropriated	<u>200</u>	<u>200</u>	<u>200</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 58,089</u>	<u>58,089</u>	<u>91,041</u>	<u>32,952</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, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ 902,500	902,500	1,011,267	108,767
Other Revenue	<u>2,500</u>	<u>2,500</u>	<u>5,757</u>	<u>3,257</u>
Total Revenues	<u>905,000</u>	<u>905,000</u>	<u>1,017,024</u>	<u>112,024</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Personnel and Fringes	562,981	562,981	551,278	11,703
Operating Expenses	1,094,966	1,450,966	1,355,962	95,004
Capital Asset Expense	<u>-</u>	<u>46,648</u>	<u>25,203</u>	<u>21,445</u>
Total Expenditures	<u>1,657,947</u>	<u>2,060,595</u>	<u>1,932,443</u>	<u>128,152</u>
Net Change in Fund Balance	(752,947)	(1,155,595)	(915,419)	240,176
Fund Balance, Beginning of Year	2,141,859	2,141,859	2,141,859	-
Prior Year Encumbrances Appropriated	<u>327,114</u>	<u>327,114</u>	<u>327,114</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>1,716,026</u>	<u>1,313,378</u>	<u>1,553,554</u>	<u>240,176</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Motor Vehicle Gas Tax Special Revenue Fund
For the Year Ended December 31, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 6,530,000	6,530,000	6,238,206	(291,794)
Charges for Services	35,000	35,000	73,215	38,215
Fees, Fines and Forfeitures	45,000	45,000	61,623	16,623
Investment Income	40,000	40,000	-	(40,000)
Other Revenue	<u>260,000</u>	<u>260,000</u>	<u>290,954</u>	<u>30,954</u>
 Total Revenues	 <u>6,910,000</u>	 <u>6,910,000</u>	 <u>6,663,998</u>	 <u>(246,002)</u>
EXPENDITURES:				
Current:				
Public Works:				
Personnel and Fringes	3,213,000	3,215,272	2,913,621	301,651
Operating Expenses	4,179,817	4,253,137	3,726,006	527,131
Capital Asset Expense	<u>310,925</u>	<u>533,726</u>	<u>426,407</u>	<u>107,319</u>
 Total Public Works	 <u>7,703,742</u>	 <u>8,002,135</u>	 <u>7,066,034</u>	 <u>936,101</u>
Debt Service:				
Principal	300,000	300,000	300,000	-
Interest	<u>10,000</u>	<u>10,000</u>	<u>4,680</u>	<u>5,320</u>
 Total Debt Service	 <u>310,000</u>	 <u>310,000</u>	 <u>304,680</u>	 <u>5,320</u>
 Total Expenditures	 <u>8,013,742</u>	 <u>8,312,135</u>	 <u>7,370,714</u>	 <u>941,421</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(1,103,742)</u>	<u>(1,402,135)</u>	<u>(706,716)</u>	<u>695,419</u>
OTHER FINANCING SOURCES (USES):				
Proceeds of Notes	300,000	300,000	300,000	-
Advances In	-	226,648	197,492	(29,156)
Transfers In	60,000	60,000	27,189	(32,811)
Advances Out	-	(447,492)	(447,492)	-
Transfers Out	<u>(540,000)</u>	<u>(20,763)</u>	<u>-</u>	<u>20,763</u>
 Total Other Financing Sources (Uses)	 <u>(180,000)</u>	 <u>118,393</u>	 <u>77,189</u>	 <u>(41,204)</u>
Net Change in Fund Balance	(1,283,742)	(1,283,742)	(629,527)	654,215
Fund Balance, Beginning of Year	482,380	482,380	482,380	-
Prior Year Encumbrances Appropriated	<u>803,742</u>	<u>803,742</u>	<u>803,742</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>2,380</u>	<u>2,380</u>	<u>656,595</u>	<u>654,215</u>

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, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Fees, Fines and Forfeitures	\$ 77,430	77,430	74,351	(3,079)
Total Revenues	<u>77,430</u>	<u>77,430</u>	<u>74,351</u>	<u>(3,079)</u>
EXPENDITURES:				
Current:				
General Government:				
Judicial:				
Common Pleas Court:				
Operating Expenses	47,967	57,967	55,976	1,991
Probate Court:				
Operating Expenses	14,576	18,576	17,765	811
Juvenile Court:				
Operating Expenses	<u>67,186</u>	<u>67,186</u>	<u>67,042</u>	<u>144</u>
Total Expenditures	<u>129,729</u>	<u>143,729</u>	<u>140,783</u>	<u>2,946</u>
Net Change in Fund Balance	(52,299)	(66,299)	(66,432)	(133)
Fund Balance, Beginning of Year	97,256	97,256	97,256	-
Prior Year Encumbrances Appropriated	<u>5,379</u>	<u>5,379</u>	<u>5,379</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>50,336</u>	<u>36,336</u>	<u>36,203</u>	<u>(133)</u>

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, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ 11,361	11,361	11,479	118
Total Revenues	<u>11,361</u>	<u>11,361</u>	<u>11,479</u>	<u>118</u>
EXPENDITURES:				
Current:				
General Government:				
Judicial:				
Common Pleas Court:				
Operating Expenses	12,115	26,115	22,065	4,050
Juvenile Court:				
Operating Expenses	<u>23,800</u>	<u>23,800</u>	<u>17,236</u>	<u>6,564</u>
Total Expenditures	<u>35,915</u>	<u>49,915</u>	<u>39,301</u>	<u>10,614</u>
Net Change in Fund Balance	(24,554)	(38,554)	(27,822)	10,732
Fund Balance, Beginning of Year	38,170	38,170	38,170	-
Prior Year Encumbrances Appropriated	<u>3,815</u>	<u>3,815</u>	<u>3,815</u>	<u>-</u>
Fund Balance, End of Year	\$ <u><u>17,431</u></u>	<u><u>3,431</u></u>	<u><u>14,163</u></u>	<u><u>10,732</u></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, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 100,000	100,000	100,000	-
Charges for Services	204,000	204,000	204,685	685
Other Revenue	-	-	3,710	3,710
	<u>304,000</u>	<u>304,000</u>	<u>308,395</u>	<u>4,395</u>
EXPENDITURES:				
Current:				
Public Works:				
Personnel and Fringes	113,515	114,215	47,027	67,188
Operating Expenses	443,080	442,380	243,096	199,284
	<u>556,595</u>	<u>556,595</u>	<u>290,123</u>	<u>266,472</u>
Net Change in Fund Balance	(252,595)	(252,595)	18,272	270,867
Fund Balance, Beginning of Year	160,130	160,130	160,130	-
Prior Year Encumbrances Appropriated	<u>121,751</u>	<u>121,751</u>	<u>121,751</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>29,286</u>	<u>29,286</u>	<u>300,153</u>	<u>270,867</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, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 287,378	287,378	242,697	(44,681)
Other Revenue	-	-	16,846	16,846
 Total Revenues	 <u>287,378</u>	 <u>287,378</u>	 <u>259,543</u>	 <u>(27,835)</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Treasurer's Office:				
Personnel and Fringes	103,620	103,665	66,181	37,484
Operating Expenses	188,516	245,455	31,477	213,978
 Total Legislative and Executive	 <u>292,136</u>	 <u>349,120</u>	 <u>97,658</u>	 <u>251,462</u>
 Judicial:				
Prosecutor's Office:				
Personnel and Fringes	188,517	188,613	145,073	43,540
Operating Expenses	156,859	156,763	4,424	152,339
 Total Judicial	 <u>345,376</u>	 <u>345,376</u>	 <u>149,497</u>	 <u>195,879</u>
 Total Expenditures	 <u>637,512</u>	 <u>694,496</u>	 <u>247,155</u>	 <u>447,341</u>
 Net Change in Fund Balance	 (350,134)	 (407,118)	 12,388	 419,506
 Fund Balance, Beginning of Year	 774,826	 774,826	 774,826	 -
 Prior Year Encumbrances Appropriated	 <u>6,106</u>	 <u>6,106</u>	 <u>6,106</u>	 <u>-</u>
 Fund Balance, End of Year	 <u>\$ 430,798</u>	 <u>373,814</u>	 <u>793,320</u>	 <u>419,506</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, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 30,880	30,880	19,679	(11,201)
Other Revenue	<u>25,000</u>	<u>25,000</u>	<u>26,499</u>	<u>1,499</u>
Total Revenues	<u>55,880</u>	<u>55,880</u>	<u>46,178</u>	<u>(9,702)</u>
EXPENDITURES:				
Current:				
Public Safety:				
Emergency Management:				
Personnel and Fringes	1	1	1	-
Operating Expenses	33,194	33,194	8,143	25,051
Hazmat:				
Operating Expenses	<u>36,007</u>	<u>31,007</u>	<u>23,868</u>	<u>7,139</u>
Total Expenditures	<u>69,202</u>	<u>64,202</u>	<u>32,012</u>	<u>32,190</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(13,322)	(8,322)	14,166	22,488
OTHER FINANCING SOURCES (USES):				
Advances Out	-	(5,000)	(5,000)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(5,000)</u>	<u>(5,000)</u>	<u>-</u>
Net Change in Fund Balance	(13,322)	(13,322)	9,166	22,488
Fund Balance, Beginning of Year	16,480	16,480	16,480	-
Prior Year Encumbrances Appropriated	<u>4,321</u>	<u>4,321</u>	<u>4,321</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 7,479</u>	<u>7,479</u>	<u>29,967</u>	<u>22,488</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, 2005

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Total Revenues	\$ <u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES:				
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning of Year	<u>104,204</u>	<u>104,204</u>	<u>104,204</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>104,204</u>	<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, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Other Revenue	\$ 50,000	50,000	22,908	(27,092)
Total Revenues	<u>50,000</u>	<u>50,000</u>	<u>22,908</u>	<u>(27,092)</u>
EXPENDITURES:				
Current:				
Public Safety:				
Sheriff:				
Operating Expenses	4,936	4,936	-	4,936
Prosecuting Attorney:				
Operating Expenses	<u>53,211</u>	<u>53,211</u>	<u>25,591</u>	<u>27,620</u>
Total Expenditures	<u>58,147</u>	<u>58,147</u>	<u>25,591</u>	<u>32,556</u>
Net Change in Fund Balance	(8,147)	(8,147)	(2,683)	5,464
Fund Balance, Beginning of Year	<u>5,953</u>	<u>5,953</u>	<u>5,953</u>	-
Prior Year Encumbrances Appropriated	<u>2,194</u>	<u>2,194</u>	<u>2,194</u>	-
Fund Balance, End of Year	\$ <u>-</u>	<u>-</u>	<u>5,464</u>	<u>5,464</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, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ <u>12,000</u>	<u>21,000</u>	<u>24,955</u>	<u>3,955</u>
Total Revenues	<u>12,000</u>	<u>21,000</u>	<u>24,955</u>	<u>3,955</u>
EXPENDITURES:				
Current:				
Public Safety:				
Clerk of Courts Home Arrest Monitoring:				
Operating Expenses	<u>16,518</u>	<u>25,518</u>	<u>21,326</u>	<u>4,192</u>
Total Expenditures	<u>16,518</u>	<u>25,518</u>	<u>21,326</u>	<u>4,192</u>
Net Change in Fund Balance	(4,518)	(4,518)	3,629	8,147
Fund Balance, Beginning of Year	12,364	12,364	12,364	-
Prior Year Encumbrances Appropriated	<u>5,518</u>	<u>5,518</u>	<u>5,518</u>	<u>-</u>
Fund Balance, End of Year	\$ <u><u>13,364</u></u>	<u><u>13,364</u></u>	<u><u>21,511</u></u>	<u><u>8,147</u></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, 2005

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Fees, Fines and Forfeitures	\$ <u>30,000</u>	<u>30,000</u>	<u>30,503</u>	<u>503</u>
Total Revenues	<u>30,000</u>	<u>30,000</u>	<u>30,503</u>	<u>503</u>
EXPENDITURES:				
Current:				
Public Safety:				
Personnel and Fringes	37,142	37,142	35,290	1,852
Operating Expenses	<u>1,214</u>	<u>1,214</u>	<u>883</u>	<u>331</u>
Total Expenditures	<u>38,356</u>	<u>38,356</u>	<u>36,173</u>	<u>2,183</u>
Net Change in Fund Balance	(8,356)	(8,356)	(5,670)	2,686
Fund Balance, Beginning of Year	<u>11,091</u>	<u>11,091</u>	<u>11,091</u>	<u>-</u>
Fund Balance, End of Year	\$ <u><u>2,735</u></u>	<u><u>2,735</u></u>	<u><u>5,421</u></u>	<u><u>2,686</u></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, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 968,251	968,251	1,365,938	397,687
Other Revenue	-	-	15	15
Total Revenues	<u>968,251</u>	<u>968,251</u>	<u>1,365,953</u>	<u>397,702</u>
EXPENDITURES:				
Current:				
Public Safety:				
Personnel and Fringes	793,308	793,308	745,584	47,724
Operating Expenses	<u>440,760</u>	<u>475,760</u>	<u>156,550</u>	<u>319,210</u>
Total Expenditures	<u>1,234,068</u>	<u>1,269,068</u>	<u>902,134</u>	<u>366,934</u>
Net Change in Fund Balance	(265,817)	(300,817)	463,819	764,636
Fund Balance, Beginning of Year	489,877	489,877	489,877	-
Prior Year Encumbrances Appropriated	<u>3,710</u>	<u>3,710</u>	<u>3,710</u>	-
Fund Balance, End of Year	\$ <u>227,770</u>	<u>192,770</u>	<u>957,406</u>	<u>764,636</u>

CLARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Indigent Alcohol Special Revenue Fund
For the Year Ended December 31, 2005

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Fees, Fines and Forfeitures	\$ <u>3,000</u>	<u>3,000</u>	<u>2,092</u>	<u>(908)</u>
Total Revenues	<u>3,000</u>	<u>3,000</u>	<u>2,092</u>	<u>(908)</u>
EXPENDITURES:				
Current:				
Public Safety:				
Operating Expenses	<u>48,295</u>	<u>48,295</u>	<u>-</u>	<u>48,295</u>
Total Expenditures	<u>48,295</u>	<u>48,295</u>	<u>-</u>	<u>48,295</u>
Net Change in Fund Balance	(45,295)	(45,295)	2,092	47,387
Fund Balance, Beginning of Year	<u>50,533</u>	<u>50,533</u>	<u>50,533</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>5,238</u>	<u>5,238</u>	<u>52,625</u>	<u>47,387</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, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 240,615	240,615	30,216	(210,399)
Other Revenue	<u>14,538</u>	<u>14,538</u>	<u>14,538</u>	<u>-</u>
Total Revenues	<u>255,153</u>	<u>255,153</u>	<u>44,754</u>	<u>(210,399)</u>
EXPENDITURES:				
Current:				
General Government:				
Judicial:				
Commissioner's LEAA Project:				
Operating Expenses	<u>200,000</u>	<u>200,000</u>	<u>-</u>	<u>200,000</u>
Total Judicial	<u>200,000</u>	<u>200,000</u>	<u>-</u>	<u>200,000</u>
Human Services:				
Prosecuting Attorney Victim's Trust:				
Operating Expenses	1,725	1,725	1,343	382
Violence Against Women Grant:				
Personnel and Fringes	52,353	52,353	45,460	6,893
Operating Expenses	<u>1,800</u>	<u>1,800</u>	<u>1,800</u>	<u>-</u>
Total Human Services	<u>55,878</u>	<u>55,878</u>	<u>48,603</u>	<u>7,275</u>
Total Expenditures	<u>255,878</u>	<u>255,878</u>	<u>48,603</u>	<u>207,275</u>
Net Change in Fund Balance	(725)	(725)	(3,849)	(3,124)
Fund Balance, Beginning of Year	<u>8,641</u>	<u>8,641</u>	<u>8,641</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>7,916</u>	<u>7,916</u>	<u>4,792</u>	<u>(3,124)</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, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 342,576	414,132	344,600	(69,532)
Licenses and Permits	-	3,500	3,560	60
Other Revenue	<u>123,455</u>	<u>123,455</u>	<u>119,245</u>	<u>(4,210)</u>
Total Revenues	<u>466,031</u>	<u>541,087</u>	<u>467,405</u>	<u>(73,682)</u>
EXPENDITURES:				
Current:				
Public Safety:				
VAWI:				
Personnel and Fringes	82,279	112,499	90,711	21,788
Operating Expenses	141,631	177,467	148,437	29,030
VOCA (CASA) Grant:				
Personnel and Fringes	36,290	36,290	30,878	5,412
Juvenile/Victim/Child Advocate:				
Personnel and Fringes	34,696	46,310	46,248	62
Operating Expenses	1,574	2,392	2,220	172
VOCA (CAC) Grant:				
Personnel and Fringes	154,982	155,808	155,800	8
Operating Expenses	10,000	13,500	10,645	2,855
Capital Asset Expense	5,000	5,000	4,991	9
CAC Prevention Fund:				
Operating Expenses	-	5,500	755	4,745
Total Expenditures	<u>466,452</u>	<u>554,766</u>	<u>490,685</u>	<u>64,081</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(421)</u>	<u>(13,679)</u>	<u>(23,280)</u>	<u>(9,601)</u>
OTHER FINANCING SOURCES (USES):				
Sales of Fixed Assets	10,980	10,980	10,831	(149)
Transfers In	<u>12,009</u>	<u>12,009</u>	-	<u>(12,009)</u>
Total Other Financing Sources (Uses)	<u>22,989</u>	<u>22,989</u>	<u>10,831</u>	<u>(12,158)</u>
Net Change in Fund Balance	22,568	9,310	(12,449)	(21,759)
Fund Balance, Beginning of Year	48,831	48,831	48,831	-
Prior Year Encumbrances Appropriated	<u>30,007</u>	<u>30,007</u>	<u>30,007</u>	<u>-</u>
Fund Balance, End of Year	\$ <u><u>101,406</u></u>	<u><u>88,148</u></u>	<u><u>66,389</u></u>	<u><u>(21,759)</u></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, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ 651,545	651,545	572,728	(78,817)
Total Revenues	<u>651,545</u>	<u>651,545</u>	<u>572,728</u>	<u>(78,817)</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Personnel and Fringes	610,945	615,045	603,906	11,139
Operating Expenses	<u>42,776</u>	<u>38,676</u>	<u>27,981</u>	<u>10,695</u>
Total Expenditures	<u>653,721</u>	<u>653,721</u>	<u>631,887</u>	<u>21,834</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(2,176)	(2,176)	(59,159)	(56,983)
OTHER FINANCING SOURCES (USES):				
Transfers In	<u>-</u>	<u>-</u>	<u>60,000</u>	<u>60,000</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>60,000</u>	<u>60,000</u>
Net Change in Fund Balance	(2,176)	(2,176)	841	3,017
Fund Balance, Beginning of Year	(196)	(196)	(196)	-
Prior Year Encumbrances Appropriated	<u>2,376</u>	<u>2,376</u>	<u>2,376</u>	<u>-</u>
Fund Balance, End of Year	\$ <u><u>4</u></u>	<u><u>4</u></u>	<u><u>3,021</u></u>	<u><u>3,017</u></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, 2005

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Charges for Services	\$ <u>165,000</u>	<u>165,000</u>	<u>123,542</u>	<u>(41,458)</u>
Total Revenues	<u>165,000</u>	<u>165,000</u>	<u>123,542</u>	<u>(41,458)</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Operating Expenses	129,502	129,502	113,094	16,408
Capital Asset Expense	<u>40,000</u>	<u>40,000</u>	<u>23,029</u>	<u>16,971</u>
Total Expenditures	<u>169,502</u>	<u>169,502</u>	<u>136,123</u>	<u>33,379</u>
Net Change in Fund Balance	(4,502)	(4,502)	(12,581)	(8,079)
Fund Balance, Beginning of Year	(23,991)	(23,991)	(23,991)	-
Prior Year Encumbrances Appropriated	<u>29,502</u>	<u>29,502</u>	<u>29,502</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>1,009</u>	<u>1,009</u>	<u>(7,070)</u>	<u>(8,079)</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, 2005

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Investment Income	\$ <u>6,000</u>	<u>6,000</u>	<u>13,034</u>	<u>7,034</u>
Total Revenues	<u>6,000</u>	<u>6,000</u>	<u>13,034</u>	<u>7,034</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Personnel and Fringes	10,281	10,297	5,905	4,392
Operating Expenses	<u>1,090</u>	<u>1,074</u>	<u>1,072</u>	<u>2</u>
Total Expenditures	<u>11,371</u>	<u>11,371</u>	<u>6,977</u>	<u>4,394</u>
Net Change in Fund Balance	(5,371)	(5,371)	6,057	11,428
Fund Balance, Beginning of Year	<u>5,453</u>	<u>5,453</u>	<u>5,453</u>	<u>-</u>
Fund Balance, End of Year	\$ <u><u>82</u></u>	<u><u>82</u></u>	<u><u>11,510</u></u>	<u><u>11,428</u></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, 2005

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Charges for Services	\$ <u>25,000</u>	<u>55,000</u>	<u>36,720</u>	<u>(18,280)</u>
Total Revenues	<u>25,000</u>	<u>55,000</u>	<u>36,720</u>	<u>(18,280)</u>
EXPENDITURES:				
Current:				
Public Safety:				
Operating Expenses	<u>60,000</u>	<u>90,000</u>	<u>81,200</u>	<u>8,800</u>
Total Expenditures	<u>60,000</u>	<u>90,000</u>	<u>81,200</u>	<u>8,800</u>
Net Change in Fund Balance	(35,000)	(35,000)	(44,480)	(9,480)
Fund Balance, Beginning of Year	<u>51,008</u>	<u>51,008</u>	<u>51,008</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>16,008</u>	<u>16,008</u>	<u>6,528</u>	<u>(9,480)</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, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ 20,000	20,000	22,658	2,658
Total Revenues	<u>20,000</u>	<u>20,000</u>	<u>22,658</u>	<u>2,658</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Personnel and Fringes	-	1,700	1,380	320
Operating Expenses	<u>40,075</u>	<u>40,075</u>	<u>17,028</u>	<u>23,047</u>
Total Expenditures	<u>40,075</u>	<u>41,775</u>	<u>18,408</u>	<u>23,367</u>
Net Change in Fund Balance	(20,075)	(21,775)	4,250	26,025
Fund Balance, Beginning of Year	61,958	61,958	61,958	-
Prior Year Encumbrances Appropriated	<u>75</u>	<u>75</u>	<u>75</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>41,958</u>	<u>40,258</u>	<u>66,283</u>	<u>26,025</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, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ 830	830	837	7
Total Revenues	<u>830</u>	<u>830</u>	<u>837</u>	<u>7</u>
EXPENDITURES:				
Current:				
General Government:				
Judicial:				
Operating Expenses	<u>1,508</u>	<u>1,508</u>	<u>500</u>	<u>1,008</u>
Total Expenditures	<u>1,508</u>	<u>1,508</u>	<u>500</u>	<u>1,008</u>
Net Change in Fund Balance	(678)	(678)	337	1,015
Fund Balance, Beginning of Year	<u>678</u>	<u>678</u>	<u>678</u>	<u>-</u>
Fund Balance, End of Year	\$ <u><u>-</u></u>	<u><u>-</u></u>	<u><u>1,015</u></u>	<u><u>1,015</u></u>

CLARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
 Election Education Grant Special Revenue Fund
 For the Year Ended December 31, 2005

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Intergovernmental	\$ -	31,263	31,263	-
Total Revenues	<u>-</u>	<u>31,263</u>	<u>31,263</u>	<u>-</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Operating Expenses	<u>-</u>	<u>31,263</u>	<u>750</u>	<u>30,513</u>
Total Expenditures	<u>-</u>	<u>31,263</u>	<u>750</u>	<u>30,513</u>
Net Change in Fund Balance	-	-	30,513	30,513
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	\$ <u><u>-</u></u>	<u><u>-</u></u>	<u><u>30,513</u></u>	<u><u>30,513</u></u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Solid Waste Special Revenue Fund
For the Year Ended December 31, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ 720,000	720,000	731,100	11,100
Other Revenue	<u>-</u>	<u>-</u>	<u>24,817</u>	<u>24,817</u>
Total Revenues	<u>720,000</u>	<u>720,000</u>	<u>755,917</u>	<u>35,917</u>
EXPENDITURES:				
Current:				
Conservation and Recreation:				
Personnel and Fringes	182,335	187,221	180,555	6,666
Operating Expenses	<u>1,310,639</u>	<u>1,305,753</u>	<u>718,097</u>	<u>587,656</u>
Total Expenditures	<u>1,492,974</u>	<u>1,492,974</u>	<u>898,652</u>	<u>594,322</u>
Net Change in Fund Balance	(772,974)	(772,974)	(142,735)	630,239
Fund Balance, Beginning of Year	587,660	587,660	587,660	-
Prior Year Encumbrances Appropriated	<u>188,139</u>	<u>188,139</u>	<u>188,139</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>2,825</u>	<u>2,825</u>	<u>633,064</u>	<u>630,239</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, 2005

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Taxes	\$ 1,068,506	1,068,506	1,060,665	(7,841)
Intergovernmental	<u>134,289</u>	<u>134,289</u>	<u>125,147</u>	<u>(9,142)</u>
Total Revenues	<u>1,202,795</u>	<u>1,202,795</u>	<u>1,185,812</u>	<u>(16,983)</u>
EXPENDITURES:				
Current:				
Human Services:				
Operating Expenses	<u>1,188,172</u>	<u>1,188,172</u>	<u>1,185,812</u>	<u>2,360</u>
Total Expenditures	<u>1,188,172</u>	<u>1,188,172</u>	<u>1,185,812</u>	<u>2,360</u>
Net Change in Fund Balance	14,623	14,623	-	(14,623)
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	\$ <u><u>14,623</u></u>	<u><u>14,623</u></u>	<u><u>-</u></u>	<u><u>(14,623)</u></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, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ -	134	-	(134)
Investment Income	-	293	580	287
 Total Revenues	 -	 427	 580	 153
EXPENDITURES:				
Current:				
Public Safety:				
Local Law Enforcement Block Grant:				
Operating Expenses	1,194	1,328	1,194	134
 Local Law Enforcement Block Grant - 2002:				
Operating Expenses	34,303	34,596	32,331	2,265
 Total Expenditures	 35,497	 35,924	 33,525	 2,399
 Excess (Deficit) Revenues Over/ (Under) Expenditures	 (35,497)	 (35,497)	 (32,945)	 2,552
OTHER FINANCING SOURCES (USES):				
Advances Out	(13,380)	(13,830)	(13,830)	-
 Total Other Financing Sources (Uses)	 (13,380)	 (13,830)	 (13,830)	 -
 Net Change in Fund Balance	 (48,877)	 (49,327)	 (46,775)	 2,552
Fund Balance, Beginning of Year	25,650	25,650	25,650	-
Prior Year Encumbrances Appropriated	23,727	23,727	23,727	-
Fund Balance, End of Year	\$ 500	50	2,602	2,552

CLARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
 Engineer's FEMA Special Revenue Fund
 For the Year Ended December 31, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ -	40,335	40,334	(1)
Total Revenues	-	40,335	40,334	(1)
EXPENDITURES:				
Current:				
Public Safety:				
Personnel and Fringes	-	13,113	13,113	-
Operating Expenses	-	27,222	27,221	1
Total Expenditures	-	40,335	40,334	1
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	\$ -	-	-	-

CLARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
 Workforce Investment Act Special Revenue Fund
 For the Year Ended December 31, 2005

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Intergovernmental	\$ 1,997,500	1,997,500	1,675,093	(322,407)
Other Revenue	<u>2,500</u>	<u>2,500</u>	<u>6,487</u>	<u>3,987</u>
Total Revenues	<u>2,000,000</u>	<u>2,000,000</u>	<u>1,681,580</u>	<u>(318,420)</u>
EXPENDITURES:				
Current:				
Human Services:				
Operating Expenses	<u>1,942,062</u>	<u>1,942,062</u>	<u>1,841,124</u>	<u>100,938</u>
Total Expenditures	<u>1,942,062</u>	<u>1,942,062</u>	<u>1,841,124</u>	<u>100,938</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>57,938</u>	<u>57,938</u>	<u>(159,544)</u>	<u>(217,482)</u>
OTHER FINANCING SOURCES (USES):				
Advances In	-	-	250,000	250,000
Advances Out	<u>(250,000)</u>	<u>(250,000)</u>	<u>(250,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(250,000)</u>	<u>(250,000)</u>	<u>-</u>	<u>250,000</u>
Net Change in Fund Balance	(192,062)	(192,062)	(159,544)	32,518
Fund Balance, Beginning of Year	(19,848)	(19,848)	(19,848)	-
Prior Year Encumbrances Appropriated	<u>212,062</u>	<u>212,062</u>	<u>212,062</u>	<u>-</u>
Fund Balance, End of Year	\$ <u><u>152</u></u>	<u><u>152</u></u>	<u><u>32,670</u></u>	<u><u>32,518</u></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, 2005

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Charges for Services	\$ <u>25,000</u>	<u>25,000</u>	<u>25,911</u>	<u>911</u>
Total Revenues	<u>25,000</u>	<u>25,000</u>	<u>25,911</u>	<u>911</u>
EXPENDITURES:				
Current:				
Public Safety:				
Personnel and Fringes	22,179	22,299	22,299	-
Operating Expenses	<u>9,088</u>	<u>3,566</u>	<u>4,079</u>	<u>(513)</u>
Total Expenditures	<u>31,267</u>	<u>25,865</u>	<u>26,378</u>	<u>(513)</u>
Net Change in Fund Balance	(6,267)	(865)	(467)	398
Fund Balance, Beginning of Year	22,399	22,399	22,399	-
Prior Year Encumbrances Appropriated	<u>1,088</u>	<u>1,088</u>	<u>1,088</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>17,220</u>	<u>22,622</u>	<u>23,020</u>	<u>398</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, 2005

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Charges for Services	\$ <u>-</u>	<u>-</u>	<u>400</u>	<u>400</u>
Total Revenues	<u>-</u>	<u>-</u>	<u>400</u>	<u>400</u>
EXPENDITURES:				
Current:				
Public Safety:				
Operating Expenses	<u>10</u>	<u>10</u>	<u>10</u>	<u>-</u>
Total Expenditures	<u>10</u>	<u>10</u>	<u>10</u>	<u>-</u>
Net Change in Fund Balance	(10)	(10)	390	400
Fund Balance, Beginning of Year	<u>10</u>	<u>10</u>	<u>10</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>-</u>	<u>-</u>	<u>400</u>	<u>400</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, 2005

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Other Revenue	\$ <u>10,833</u>	<u>10,833</u>	<u>-</u>	<u>(10,833)</u>
Total Revenues	<u>10,833</u>	<u>10,833</u>	<u>-</u>	<u>(10,833)</u>
EXPENDITURES:				
Current:				
Public Safety:				
Family Preservation Team Grant:				
Personnel and Fringes	<u>10,833</u>	<u>10,833</u>	<u>1,784</u>	<u>9,049</u>
Total Expenditures	<u>10,833</u>	<u>10,833</u>	<u>1,784</u>	<u>9,049</u>
Net Change in Fund Balance	-	-	(1,784)	(1,784)
Fund Balance, Beginning of Year	64,090	64,090	64,090	-
Prior Year Encumbrances Appropriated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>64,090</u>	<u>64,090</u>	<u>62,306</u>	<u>(1,784)</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Domestic Planning Special Revenue Fund
For the Year Ended December 31, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 779,520	1,162,461	865,821	(296,640)
Total Revenues	<u>779,520</u>	<u>1,162,461</u>	<u>865,821</u>	<u>(296,640)</u>
EXPENDITURES:				
Current:				
Public Safety:				
Domestic Prep Equipment:				
Operating Expenses	55,332	58,702	45,460	13,242
State Homeland Security:				
Personnel and Fringes	65,523	150,425	71,532	78,893
Operating Expenses	<u>627,619</u>	<u>922,288</u>	<u>834,353</u>	<u>87,935</u>
Total Expenditures	<u>748,474</u>	<u>1,131,415</u>	<u>951,345</u>	<u>180,070</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	31,046	31,046	(85,524)	(116,570)
OTHER FINANCING SOURCES (USES):				
Advances In	-	-	5,000	5,000
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>
Net Change in Fund Balance	31,046	31,046	(80,524)	(111,570)
Fund Balance, Beginning of Year	(392,442)	(392,442)	(392,442)	-
Prior Year Encumbrances Appropriated	<u>439,562</u>	<u>439,562</u>	<u>439,562</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>78,166</u>	<u>78,166</u>	<u>(33,404)</u>	<u>(111,570)</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, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 370,000	370,000	664,738	294,738
Charges for Services	<u>1,982,500</u>	<u>1,982,500</u>	<u>1,296,802</u>	<u>(685,698)</u>
 Total Revenues	 <u>2,352,500</u>	 <u>2,352,500</u>	 <u>1,961,540</u>	 <u>(390,960)</u>
EXPENDITURES:				
Current:				
Public Safety:				
IV-E Contract:				
Personnel and Fringes	148,692	152,167	152,122	45
Operating Expenses	1,946,183	1,942,708	1,489,956	452,752
 IV-E Juvenile Probation:				
Personnel and Fringes	359,655	135,655	69,121	66,534
Operating Expenses	<u>10,345</u>	<u>234,345</u>	<u>232,418</u>	<u>1,927</u>
 Total Expenditures	 <u>2,464,875</u>	 <u>2,464,875</u>	 <u>1,943,617</u>	 <u>521,258</u>
 Net Change in Fund Balance	 (112,375)	 (112,375)	 17,923	 130,298
 Fund Balance, Beginning of Year	 411,704	 411,704	 411,704	 -
 Prior Year Encumbrances Appropriated	 <u>112,375</u>	 <u>112,375</u>	 <u>112,375</u>	 <u>-</u>
 Fund Balance, End of Year	 <u>\$ 411,704</u>	 <u>411,704</u>	 <u>542,002</u>	 <u>130,298</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, 2005

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Total Revenues	\$ -	-	-	-
EXPENDITURES:				
Current:				
Public Safety:				
Operating Expenses	<u>6,256</u>	<u>6,256</u>	<u>6,256</u>	-
Total Expenditures	<u>6,256</u>	<u>6,256</u>	<u>6,256</u>	-
Net Change in Fund Balance	(6,256)	(6,256)	(6,256)	-
Fund Balance, Beginning of Year	<u>6,265</u>	<u>6,265</u>	<u>6,265</u>	-
Fund Balance, End of Year	\$ <u>9</u>	<u>9</u>	<u>9</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, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 99,934	99,937	35,012	(64,925)
Other Revenue	-	-	2,507	2,507
Total Revenues	<u>99,934</u>	<u>99,937</u>	<u>37,519</u>	<u>(62,418)</u>
EXPENDITURES:				
Current:				
Public Safety:				
Soar Grant:				
Personnel and Fringes	53,310	53,310	29,683	23,627
Operating Expenses	46,774	46,774	22,734	24,040
Total Expenditures	<u>100,084</u>	<u>100,084</u>	<u>52,417</u>	<u>47,667</u>
Net Change in Fund Balance	(150)	(147)	(14,898)	(14,751)
Fund Balance, Beginning of Year	53,854	53,854	53,854	-
Prior Year Encumbrances Appropriated	150	150	150	-
Fund Balance, End of Year	<u>\$ 53,854</u>	<u>53,857</u>	<u>39,106</u>	<u>(14,751)</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, 2005

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Intergovernmental	\$ <u>500</u>	<u>500</u>	<u>-</u>	<u>(500)</u>
Total Revenues	<u>500</u>	<u>500</u>	<u>-</u>	<u>(500)</u>
EXPENDITURES:				
Current:				
Public Works:				
Operating Expenses	<u>1,500</u>	<u>1,500</u>	<u>500</u>	<u>1,000</u>
Total Expenditures	<u>1,500</u>	<u>1,500</u>	<u>500</u>	<u>1,000</u>
Excess (Deficit) Revenues Over (Under) Expenditures	<u>(1,000)</u>	<u>(1,000)</u>	<u>(500)</u>	<u>500</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	<u>1,000</u>	<u>1,000</u>	<u>500</u>	<u>(500)</u>
Total Other Financing Sources (Uses)	<u>1,000</u>	<u>1,000</u>	<u>500</u>	<u>(500)</u>
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CLARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Carry Concealed Weapon Special Revenue Fund
For the Year Ended December 31, 2005

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Charges for Services	\$ <u>20,000</u>	<u>20,000</u>	<u>17,593</u>	<u>(2,407)</u>
Total Revenues	<u>20,000</u>	<u>20,000</u>	<u>17,593</u>	<u>(2,407)</u>
EXPENDITURES:				
Current:				
Public Safety:				
Operating Expenses	<u>23,483</u>	<u>23,483</u>	<u>22,147</u>	<u>1,336</u>
Total Expenditures	<u>23,483</u>	<u>23,483</u>	<u>22,147</u>	<u>1,336</u>
Net Change in Fund Balance	(3,483)	(3,483)	(4,554)	(1,071)
Fund Balance, Beginning of Year	10,230	10,230	10,230	-
Prior Year Encumbrances Appropriated	<u>3,483</u>	<u>3,483</u>	<u>3,483</u>	<u>-</u>
Fund Balance, End of Year	\$ <u><u>10,230</u></u>	<u><u>10,230</u></u>	<u><u>9,159</u></u>	<u><u>(1,071)</u></u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Indigent Application Fee Special Revenue Fund
For the Year Ended December 31, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ -	-	4,795	4,795
Total Revenues	-	-	4,795	4,795
EXPENDITURES:				
Total Expenditures	-	-	-	-
Net Change in Fund Balance	-	-	4,795	4,795
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	\$ -	-	4,795	4,795

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Probate Court Special Projects Special Revenue Fund
For the Year Ended December 31, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Fees, Fines and Forfeitures	\$ 1,850	1,850	12,748	10,898
Total Revenues	<u>1,850</u>	<u>1,850</u>	<u>12,748</u>	<u>10,898</u>
EXPENDITURES:				
Current:				
General Government:				
Judicial:				
Computer Research:				
Operating Expenses	-	4,000	-	4,000
Special Projects:				
Operating Expenses	<u>1,500</u>	<u>1,950</u>	<u>1,214</u>	<u>736</u>
Total Expenditures	<u>1,500</u>	<u>5,950</u>	<u>1,214</u>	<u>4,736</u>
Net Change in Fund Balance	350	(4,100)	11,534	15,634
Fund Balance, Beginning of Year	8,272	8,272	8,272	-
Prior Year Encumbrances Appropriated	<u>450</u>	<u>450</u>	<u>450</u>	<u>-</u>
Fund Balance, End of Year	\$ <u><u>9,072</u></u>	<u><u>4,622</u></u>	<u><u>20,256</u></u>	<u><u>15,634</u></u>

CLARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
 Ditch Maintenance Special Revenue Fund
 For the Year Ended December 31, 2005

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Special Assessments	\$ 30,017	41,474	39,867	(1,607)
Total Revenues	<u>30,017</u>	<u>41,474</u>	<u>39,867</u>	<u>(1,607)</u>
EXPENDITURES:				
Current:				
Public Works:				
Ditch Maintenance Rotary:				
Operating Expenses	<u>55,338</u>	<u>97,108</u>	<u>81,465</u>	<u>15,643</u>
Total Expenditures	<u>55,338</u>	<u>97,108</u>	<u>81,465</u>	<u>15,643</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(25,321)</u>	<u>(55,634)</u>	<u>(41,598)</u>	<u>14,036</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	32,500	32,500	44,916	12,416
Transfers Out	<u>(64,499)</u>	<u>(49,088)</u>	<u>(44,916)</u>	<u>4,172</u>
Total Other Financing Sources (Uses)	<u>(31,999)</u>	<u>(16,588)</u>	<u>-</u>	<u>16,588</u>
Net Change in Fund Balance	(57,320)	(72,222)	(41,598)	30,624
Fund Balance, Beginning of Year	76,854	76,854	76,854	-
Prior Year Encumbrances Appropriated	<u>30,838</u>	<u>30,838</u>	<u>30,838</u>	<u>-</u>
Fund Balance, End of Year	\$ <u><u>50,372</u></u>	<u><u>35,470</u></u>	<u><u>66,094</u></u>	<u><u>30,624</u></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, 2005

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Charges for Services	\$ <u>-</u>	<u>-</u>	<u>248</u>	<u>248</u>
Total Revenues	<u>-</u>	<u>-</u>	<u>248</u>	<u>248</u>
EXPENDITURES:				
Current:				
Public Safety:				
Operating Expenses	<u>2,332</u>	<u>2,332</u>	<u>2,332</u>	<u>-</u>
Total Expenditures	<u>2,332</u>	<u>2,332</u>	<u>2,332</u>	<u>-</u>
Net Change in Fund Balance	(2,332)	(2,332)	(2,084)	248
Fund Balance, Beginning of Year	<u>2,781</u>	<u>2,781</u>	<u>2,781</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>449</u>	<u>449</u>	<u>697</u>	<u>248</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Veterans Memorial Trust Special Revenue Fund
For the Year Ended December 31, 2005

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

CLARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
 Miscellaneous Expendable Trust Special Revenue Fund
 For the Year Ended December 31, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 45,859	45,859	45,859	-
Investment Income	-	-	5,795	5,795
Other Revenue	<u>34,000</u>	<u>43,185</u>	<u>26,678</u>	<u>(16,507)</u>
Total Revenues	<u>79,859</u>	<u>89,044</u>	<u>78,332</u>	<u>(10,712)</u>
EXPENDITURES:				
Current:				
Judicial:				
CAC Trust:				
Personnel and Fringes	5,000	5,000	-	5,000
Operating Expenses	21,360	30,375	11,793	18,582
Capital Asset Expense	300	3,950	1,301	2,649
Public Safety:				
EMA Trust:				
Operating Expenses	19,300	19,300	9,851	9,449
Health:				
Neubart Webb Trust:				
Operating Expenses	2,000	2,000	2,000	-
Human Services:				
Children's Trust:				
Operating Expenses	<u>45,859</u>	<u>45,859</u>	<u>45,859</u>	<u>-</u>
Total Expenditures	<u>93,819</u>	<u>106,484</u>	<u>70,804</u>	<u>35,680</u>
Net Change in Fund Balance	(13,960)	(17,440)	7,528	24,968
Fund Balance, Beginning of Year	215,082	215,082	215,082	-
Prior Year Encumbrances Appropriated	<u>940</u>	<u>940</u>	<u>940</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>202,062</u>	<u>198,582</u>	<u>223,550</u>	<u>24,968</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
General Bond Retirement Debt Service Fund
For the Year Ended December 31, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Other	\$ 93,118	93,118	43,118	(50,000)
Total Revenues	<u>93,118</u>	<u>93,118</u>	<u>43,118</u>	<u>(50,000)</u>
EXPENDITURES:				
Current:				
Debt service:				
Bonds	7,645,000	7,645,000	7,645,000	-
Interest	<u>113,800</u>	<u>196,300</u>	<u>195,492</u>	<u>808</u>
Total Expenditures	<u>7,758,800</u>	<u>7,841,300</u>	<u>7,840,492</u>	<u>808</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(7,665,682)</u>	<u>(7,748,182)</u>	<u>(7,797,374)</u>	<u>(49,192)</u>
OTHER FINANCING SOURCES (USES):				
Proceeds of Notes	6,580,000	6,664,100	6,675,000	10,900
Transfers-In	<u>1,077,500</u>	<u>1,077,500</u>	<u>1,116,600</u>	<u>39,100</u>
Total Other Financing Sources (Uses)	<u>7,657,500</u>	<u>7,741,600</u>	<u>7,791,600</u>	<u>50,000</u>
Net Change in Fund Balance	(8,182)	(6,582)	(5,774)	808
Fund Balance, Beginning of Year	<u>27,266</u>	<u>27,266</u>	<u>27,266</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>19,084</u>	<u>20,684</u>	<u>21,492</u>	<u>808</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, 2005

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Other	\$ 626,728	626,728	626,728	-
Total Revenues	<u>626,728</u>	<u>626,728</u>	<u>626,728</u>	<u>-</u>
EXPENDITURES:				
Current:				
Debt service:				
Bonds	455,000	455,000	455,000	-
Interest	<u>171,728</u>	<u>171,728</u>	<u>171,728</u>	<u>-</u>
Total Expenditures	<u>626,728</u>	<u>626,728</u>	<u>626,728</u>	<u>-</u>
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning of Year	<u>4,845</u>	<u>4,845</u>	<u>4,845</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>4,845</u>	<u>4,845</u>	<u>4,845</u>	<u>-</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Permanent Improvement Capital Projects Fund
For the Year Ended December 31, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Other Revenue	\$ -	-	4,478	4,478
Total Revenues	-	-	4,478	4,478
EXPENDITURES:				
Capital Asset Expense	283,143	283,143	265,253	17,890
Total Expenditures	283,143	283,143	265,253	17,890
Excess (Deficit) Revenues Over/ (Under) Expenditures	(283,143)	(283,143)	(260,775)	22,368
OTHER FINANCING SOURCES (USES):				
Proceeds of Notes	40,000	40,000	-	(40,000)
Transfers In	12,000	12,000	12,000	-
Total Other Financing Sources (Uses)	52,000	52,000	12,000	(40,000)
Net Change in Fund Balance	(231,143)	(231,143)	(248,775)	(17,632)
Fund Balance, Beginning of Year	33,593	33,593	33,593	-
Prior Year Encumbrances Appropriated	216,143	216,143	216,143	-
Fund Balance, End of Year	\$ 18,593	18,593	961	(17,632)

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, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 1,858,914	1,858,914	1,908,914	50,000
Total Revenues	<u>1,858,914</u>	<u>1,858,914</u>	<u>1,908,914</u>	<u>50,000</u>
EXPENDITURES:				
Capital Outlay:				
Operating Expenses	<u>6,539,015</u>	<u>6,539,015</u>	<u>6,170,965</u>	<u>368,050</u>
Total Expenditures	<u>6,539,015</u>	<u>6,539,015</u>	<u>6,170,965</u>	<u>368,050</u>
Net Change in Fund Balance	(4,680,101)	(4,680,101)	(4,262,051)	418,050
Fund Balance, Beginning of Year	(879,950)	(879,950)	(879,950)	-
Prior Year Encumbrances Appropriated	<u>5,560,051</u>	<u>5,560,051</u>	<u>5,560,051</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>-</u>	<u>-</u>	<u>418,050</u>	<u>418,050</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, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 117,400	117,400	-	(117,400)
Charges for Services	41,600	41,600	46,562	4,962
Other Revenue	-	39,142	39,142	-
	<u>159,000</u>	<u>198,142</u>	<u>85,704</u>	<u>(112,438)</u>
EXPENDITURES:				
Capital Outlay:				
Operating Expenses	617,223	652,523	582,039	70,484
Debt Service:				
Principal	1,860,300	1,825,000	1,825,000	-
	<u>2,477,523</u>	<u>2,477,523</u>	<u>2,407,039</u>	<u>70,484</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(2,318,523)</u>	<u>(2,279,381)</u>	<u>(2,321,335)</u>	<u>(41,954)</u>
OTHER FINANCING SOURCES (USES):				
Proceeds of Notes	1,708,000	1,708,000	1,705,000	(3,000)
Advances In	-	-	300,000	300,000
Transfers In	318,000	320,266	315,927	(4,339)
Advances Out	(300,000)	-	-	-
Transfers Out	-	(341,408)	(300,000)	41,408
	<u>1,726,000</u>	<u>1,686,858</u>	<u>2,020,927</u>	<u>334,069</u>
Net Change in Fund Balance	(592,523)	(592,523)	(300,408)	292,115
Fund Balance, Beginning of Year	475,004	475,004	475,004	-
Prior Year Encumbrances Appropriated	<u>325,823</u>	<u>325,823</u>	<u>325,823</u>	-
Fund Balance, End of Year	\$ <u>208,304</u>	<u>208,304</u>	<u>500,419</u>	<u>292,115</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, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 210,393	210,393	182,905	(27,488)
Total Revenues	<u>210,393</u>	<u>210,393</u>	<u>182,905</u>	<u>(27,488)</u>
EXPENDITURES:				
Capital Outlay:				
Operating Expenses	<u>175,517</u>	<u>244,195</u>	<u>235,316</u>	<u>8,879</u>
Total Expenditures	<u>175,517</u>	<u>244,195</u>	<u>235,316</u>	<u>8,879</u>
Net Change in Fund Balance	34,876	(33,802)	(52,411)	(18,609)
Fund Balance, Beginning of Year	(141,715)	(141,715)	(141,715)	-
Prior Year Encumbrances Appropriated	<u>175,517</u>	<u>175,517</u>	<u>175,517</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>68,678</u>	<u>-</u>	<u>(18,609)</u>	<u>(18,609)</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Bird Road Bridge Capital Projects Fund
For the Year Ended December 31, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ -	880,000	799,996	(80,004)
Total Revenues	-	880,000	799,996	(80,004)
EXPENDITURES:				
Capital Outlay:				
Operating Expenses	-	880,000	834,577	45,423
Total Expenditures	-	880,000	834,577	45,423
Excess (Deficit) Revenues Over/ (Under) Expenditures	-	-	(34,581)	(34,581)
OTHER FINANCING SOURCES (USES):				
Advances In	-	-	250,000	250,000
Total Other Financing Sources (Uses)	-	-	250,000	250,000
Net Change in Fund Balance	-	-	215,419	215,419
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	\$ -	-	215,419	215,419

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
2005 Guardrail Project Capital Projects Fund
For the Year Ended December 31, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ -	203,034	197,492	(5,542)
Total Revenues	-	203,034	197,492	(5,542)
EXPENDITURES:				
Capital Outlay:				
Operating Expenses	-	203,034	197,492	5,542
Total Expenditures	-	203,034	197,492	5,542
Excess (Deficit) Revenues Over/ (Under) Expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Advances In	-	197,492	197,492	-
Advances Out	-	(197,492)	(197,492)	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	\$ -	-	-	-

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Issue II Capital Projects Fund
For the Year Ended December 31, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ -	203,422	169,965	(33,457)
Total Revenues	<u>-</u>	<u>203,422</u>	<u>169,965</u>	<u>(33,457)</u>
EXPENDITURES:				
Capital Outlay:				
Operating Expenses	203,422	204,982	171,525	33,457
Debt Service:				
Principal	<u>-</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>
Total Expenditures	<u>203,422</u>	<u>304,982</u>	<u>271,525</u>	<u>33,457</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(203,422)</u>	<u>(101,560)</u>	<u>(101,560)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):				
Proceeds of Notes	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>100,000</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>100,000</u>
Net Change in Fund Balance	(203,422)	(101,560)	(1,560)	100,000
Fund Balance, Beginning of Year	(7,807)	(7,807)	(7,807)	-
Prior Year Encumbrances Appropriated	<u>203,422</u>	<u>203,422</u>	<u>203,422</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>(7,807)</u>	<u>94,055</u>	<u>194,055</u>	<u>100,000</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, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Special Assessments	\$ -	-	5,564	5,564
Total Revenues	-	-	5,564	5,564
EXPENDITURES:				
Capital Outlay:				
Ditch Construction Rotary:				
Operating Expenses	29,765	29,765	-	29,765
Total Expenditures	29,765	29,765	-	29,765
Excess (Deficit) Revenues Over/ (Under) Expenditures	(29,765)	(29,765)	5,564	35,329
OTHER FINANCING SOURCES (USES):				
Transfers Out	(36,247)	(36,247)	-	36,247
Total Other Financing Sources (Uses)	(36,247)	(36,247)	-	36,247
Net Change in Fund Balance	(66,012)	(66,012)	5,564	71,576
Fund Balance, Beginning of Year	77,042	77,042	77,042	-
Fund Balance, End of Year	\$ 11,030	11,030	82,606	71,576

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Chase Stewart Blind Relief Permanent Fund
For the Year Ended December 31, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Investment Income	\$ -	-	20	20
Total Revenues	-	-	20	20
EXPENDITURES:				
Human Services:				
Operating Expenses	4,000	4,000	-	4,000
Total Expenditures	4,000	4,000	-	4,000
Net Change in Fund Balance	(4,000)	(4,000)	20	4,020
Fund Balance, Beginning of Year	8,522	8,522	8,522	-
Fund Balance, End of Year	\$ 4,522	4,522	8,542	4,020

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Chase Stewart Soldier's Relief Permanent Fund
For the Year Ended December 31, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Investment Income	\$ -	-	3,425	3,425
Total Revenues	-	-	3,425	3,425
EXPENDITURES:				
Human Services:				
Operating Expenses	36,000	36,000	179	35,821
Total Expenditures	36,000	36,000	179	35,821
Net Change in Fund Balance	(36,000)	(36,000)	3,246	39,246
Fund Balance, Beginning of Year	113,310	113,310	113,310	-
Fund Balance, End of Year	\$ 77,310	77,310	116,556	39,246

STATISTICAL



SECTION

STATISTICAL SECTION

The following unaudited statistical tables reflect social and economic data, financial trends and fiscal capacity of the County.

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

	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
Taxes	\$ 18,309,439	\$ 18,413,240	\$ 15,641,536	\$ 15,563,842	\$ 15,688,182	\$ 17,283,698	\$ 15,636,424	\$ 12,335,620	\$ 12,243,846	\$ 12,037,772
Permissive Sales Tax	16,077,939	12,490,403	12,279,860	17,727,306	12,043,651	11,892,664	11,386,760	12,350,757	14,493,072	10,115,301
Intergovernmental	58,652,979	59,504,037	55,504,661	52,092,819	56,965,981	56,868,184	42,454,300	40,234,454	37,377,946	35,490,178
Charges for Services	17,409,986	11,320,431	11,514,207	9,804,437	13,189,680	9,622,274	8,380,107	6,853,688	6,639,512	6,194,442
Licenses and Permits	421,746	407,887	353,378	411,791	436,461	157,755	129,847	314,553	243,814	709,184
Fees, Fines and Forfeitures	1,497,007	1,547,899	1,389,531	1,384,919	1,504,318	3,704,130	3,580,027	2,653,359	2,469,640	2,388,981
Special Assessments	45,431	39,972	38,216	27,588	60,329	76,299	37,074	31,651	37,247	43,220
Investment Income	1,667,981	746,339	945,888	1,244,266	3,654,962	3,287,148	2,120,119	2,082,629	1,466,082	1,425,199
Other	2,023,676	1,712,057	5,330,720	10,714,988	4,009,506	4,608,591	3,236,108	1,507,237	1,822,584	1,709,709
	<u>\$ 1,116,106,184</u>	<u>\$ 1,061,822,265</u>	<u>\$ 1,022,997,997</u>	<u>\$ 1,089,971,956</u>	<u>\$ 1,075,553,070</u>	<u>\$ 1,075,000,743</u>	<u>\$ 86,960,766</u>	<u>\$ 78,363,948</u>	<u>\$ 76,793,743</u>	<u>\$ 70,113,986</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

	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
Current:										
General Government:										
Legislative and Executive	\$ 6,259,806	\$ 5,709,376	\$ 5,531,086	\$ 5,534,122	\$ 4,872,207	\$ 5,284,706	\$ 4,637,741	\$ 6,645,203	\$ 6,059,664	\$ 5,350,959
Judicial	8,257,399	7,933,312	7,842,437	7,456,921	7,125,812	6,984,966	6,502,186	4,382,753	4,102,803	4,528,705
Public Safety	16,744,583	14,945,491	14,754,897	14,862,697	13,383,878	12,441,218	10,933,808	8,345,478	7,772,577	7,160,394
Public Works	11,005,770	11,016,234	10,255,824	10,653,343	9,235,596	10,765,794	9,315,809	8,361,194	8,878,456	8,901,571
Health	23,121,148	22,017,902	21,382,052	21,540,640	20,338,448	21,897,736	21,805,145	20,265,333	19,850,002	18,567,491
Human Services	41,625,233	34,447,358	40,743,409	41,161,159	40,440,845	35,284,459	27,951,539	22,466,372	20,011,228	20,057,747
Conservation and Recreation	1,694,080	1,656,856	2,596,084	6,413,701	1,558,589	1,603,681	1,594,454	1,541,520	1,346,123	1,226,859
Capital Outlay	7,902,099	4,479,190	5,450,282	4,275,513	3,066,109	12,524,977	3,877,891	2,257,560	2,077,164	2,685,516
Debt Service:										
Principal Retirement	840,000	805,000	765,000	565,000	542,131	510,000	475,000	639,609	1,054,463	999,640
Interest and Fiscal Charges	371,764	298,317	418,355	606,948	597,453	543,107	520,029	650,872	704,312	691,976
	<u>\$ 117,821,882</u>	<u>\$ 103,309,036</u>	<u>\$ 109,739,426</u>	<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>

(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 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
2005/2006*	\$ 25,268,001	\$ 21,434,504	84.83%	\$ 1,154,067	4.57%	22,588,571	89.40%	\$ 2,679,430
2004/2005*	24,894,582	10,152,153	40.78%	689,370	2.77%	10,841,523	43.55%	14,053,059
2003/2004*	24,120,075	8,734,215	36.21%	732,652	3.04%	9,466,867	39.25%	14,653,208
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%	11,453,228
1999/2000	20,665,452	19,068,399	92.27%	705,432	3.41%	19,773,831	95.69%	891,621
1998/1999	18,123,655	16,675,850	92.01%	565,112	3.12%	17,240,962	95.13%	882,693
1997/1998	17,404,983	16,017,832	92.03%	566,924	3.26%	16,584,756	95.29%	820,227
1996/1997	17,005,462	15,834,373	93.11%	492,415	2.90%	16,326,788	96.01%	678,674

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

Source: Clark County Auditor

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

Tax/Levy Collection Year	Real Property ¹		Public Utility/ ² Real and Personal		Tangible ² Personal		Total		Assessed Value as a Percent of Estimated Actual Value
	Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Estimated Actual	
2005/2006	\$ 2,090,593,930	\$ 5,973,125,514	\$ 80,719,230	\$ 91,726,398	\$ 208,177,263	\$ 905,118,535	\$ 2,379,490,423	\$ 6,969,970,447	34.14%
2004/2005	2,042,698,840	5,836,282,400	89,683,590	101,913,170	205,021,926	891,399,678	2,337,404,356	6,829,595,249	34.22%
2003/2004	1,868,337,180	5,338,106,229	90,230,750	102,534,943	209,530,652	873,044,383	2,168,098,582	6,313,685,555	34.34%
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	6,249,506,256	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%

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

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

Source: Clark County Auditor

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

Taxable Year: Collection Year:	2005 2006	2004 2005	2003 2004	2002 2003	2001 2002	2000 2001	1999 2000	1998 1999	1997 1998	1996 1997
CLARK COUNTY ENTITIES:										
General Fund (Inside Millage)	1.700	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70
Board of Mental Retardation Levy	5.500	5.50	5.50	5.75	5.75	5.75	5.75	6.00	6.00	6.00
Children's Home Levy	3.000	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Senior Citizen's Levy	1.000	0.60	0.60	0.60	0.60	0.60	0.50	0.50	0.50	0.50
Community Mental Health Levy	2.650	2.00	2.00	2.00	2.00	2.00	2.00	2.50	2.50	2.50
Tuberculosis Levy	0.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.10	0.10
Total Clark County Entities	13.850	12.80	12.80	13.05	13.05	13.05	12.95	13.70	13.80	13.80
OTHER ENTITIES:										
Health District	1.000	1.00	1.00	0.80	0.80	0.80	0.80	0.80	0.80	0.80
Miami Conservancy District	0.032	0.03	0.04	0.05	0.05	0.05	0.05	0.05	0.05	0.05
Clark County Public Library	0.120	0.12	0.16	0.24	0.24	0.24	0.24	0.24	0.24	0.24
New Carlisle Library	0.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SCHOOL DISTRICTS:										
Clark Shawnee LSD	37.400	37.50	38.09	38.09	39.30	38.30	38.60	38.60	39.83	40.38
Greenon LSD	39.750	39.80	40.10	40.68	41.47	41.57	41.57	41.57	41.77	41.63
Northwestern LSD	32.310	33.90	33.90	35.50	35.50	35.80	35.80	35.80	36.27	36.39
Northwestern LSD	47.070	47.14	45.44	45.44	45.64	45.64	41.64	41.64	41.79	41.44
Southeastern LSD	42.300	42.40	43.10	42.68	36.80	36.80	36.80	36.80	36.80	36.39
Springfield CSD	56.550	56.55	57.75	57.65	57.65	57.65	51.65	51.90	51.90	51.91
Tecumseh LSD	45.840	46.10	48.04	42.60	44.10	44.10	44.40	44.40	45.63	46.18
Springfield/Clark County JVSD	3.000	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Cedar Cliff LSD	35.900	32.10	32.10	32.10	32.10	32.10	33.50	33.60	33.70	33.90
Fairborn CSD	44.200	44.40	44.40	44.70	44.70	44.70	44.70	41.80	41.80	41.80
Yellow Springs EVSD	64.600	65.80	66.10	69.60	70.60	74.90	71.50	69.00	71.00	71.50
Greene County JVSD	3.450	3.45	3.45	3.45	3.45	3.45	3.45	3.45	3.45	3.45
MUNICIPALITIES:										
City of New Carlisle	9.000	9.00	9.00	9.00	8.00	8.00	9.00	9.00	9.00	10.80
City of Springfield	4.010	3.98	4.10	4.10	4.10	4.10	3.90	4.00	4.00	3.90
Village of Catawba	1.600	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
Village of Donnsville	9.500	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50
Village of Enon	5.600	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60
Village of Lawrenceville	5.100	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10
Village of North Hampton	6.600	6.60	6.60	6.60	6.60	6.60	6.60	6.60	6.60	6.60
Village of South Charleston	2.800	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Village of South Vienna	1.600	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
Village of Tremont	8.400	8.40	13.40	7.40	9.80	9.80	9.80	9.80	9.80	9.80
Village of Clifton	9.000	9.00	9.00	9.00	9.00	9.80	9.00	9.00	9.00	9.00
TOWNSHIPS:										
Bethel Township	7.200	7.20	7.20	7.20	5.20	5.20	5.20	5.20	5.20	5.20
German Township	7.600	7.60	7.60	6.90	6.90	6.90	6.90	6.60	6.60	6.60
Green Township - Fire District #1	6.600	5.70	5.70	4.20	4.50	4.50	6.00	6.00	6.00	6.00
Green Township - Fire District #2	8.100	7.20	7.20	6.20	5.70	4.70	5.70	5.70	5.70	5.70
Harmony Township	6.400	6.40	6.40	6.40	5.90	5.90	4.90	4.90	4.90	4.90
Madison Township	6.100	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
Mad River Township	6.000	6.00	6.00	6.00	5.00	3.70	3.70	2.70	2.70	2.70
Moorefield Township	5.050	5.05	5.05	5.05	5.05	5.05	4.99	4.99	4.99	3.80
Pike Township	9.600	9.60	9.60	9.60	9.60	9.60	9.60	6.60	6.60	6.60
Pleasant Township	7.000	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Springfield Township	7.000	7.00	7.00	7.00	7.00	7.60	5.60	5.60	5.60	5.60

Source: Clark County Auditor's Office

CLARK COUNTY, OHIO

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

Year	Total Population	Assessed Values	Gross General Bonded Debt	Less:		Net General Bonded Debt	Ratio of Net General Bonded Debt to Assessed Values	Per Capita Net General Bonded Debt
				Debt Service Fund Balance	Bonded Debt			
2005	142,376	\$ 2,090,593,930	\$ 5,390,000	\$ 26,337	\$ 5,363,663	0.257%	\$ 37.67	
2004	143,351	2,042,698,840	6,230,000	32,111	6,197,889	0.303%	43.24	
2003	143,351	1,868,337,180	7,035,000	26,528	7,008,472	0.375%	48.89	
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	

* - based on estimate by the U.S. Census Bureau.

Source: Clark County Auditor

CLARK COUNTY, OHIO

Computation of Direct and Overlapping General Obligation Bonded Debt
December 31, 2005

	<u>Debt Outstanding</u>	<u>Percentage Applicable to County</u>	<u>Amount Applicable to County</u>
Direct debt:			
Clark County ¹	\$ 6,174,863	100.00%	\$ 6,174,863
Overlapping debt:			
Municipalities:²			
All cities and villages within Clark County	18,689,314	100.00%	18,689,314
School districts:³			
All school districts within Clark County	<u>72,600,465</u>	98.95%	<u>71,868,640</u>
Overlapping debt			
Total direct and overlapping debt	\$ <u>97,464,642</u>		\$ <u>96,732,817</u>

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

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

³ The school districts which are wholly located within the legal boundaries of Clark County are: Clark-Shawnee Local, Greenon 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, 2005

Direct Legal Debt Limitation:		
3.0% of the first \$100,000,000 assessed valuation		\$ 3,000,000
1.5% on excess of \$100,000,000-not in excess of \$300,000,000		3,000,000
2.5% in the amount in excess of \$300,000,000 ²		<u>51,013,992</u>
<i>Total Direct Legal Debt Limitation</i>		57,013,992
<i>Total of all County Debt Outstanding</i> ³	\$ 21,917,900	
<i>Less:</i>		
Revenue and General Obligation Bonds and Notes (self-supporting)	15,716,700	
Available Equity in Debt Service Funds as of December 31, 2005	<u>26,337</u>	
<i>Total Net Indebtedness (voted and unvoted) subject to direct debt limitation</i>		<u>6,174,863</u>
<i>Direct Legal Debt Margin</i>		<u>\$ 50,839,129</u>
Unvoted Debt Limitation (subject to 1% of County assessed valuation)	<u>23,405,597</u>	
Total Net Indebtedness (unvoted - subject to the 1% legal debt limitation)	<u>6,174,863</u>	
<i>Total Unvoted Legal Debt Margin</i>		<u>\$ 17,230,734</u>

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

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

³ Refer to: "Note 14 - Long Term Obligations" and "Note 15 - Note Transactions" in the Notes to the General Purpose Financial Statements.

Source: Clark County Auditor

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

Year	General Obligation Principal	General Obligation Interest	Total ² General Obligation Debt Service	Total ¹ General Governmental Expenditures	Ratio of Total Debt Service to General Governmental Expenditures
2005	\$ 840,000	\$ 371,764	\$ 1,211,764	\$ 117,821,882	1.03%
2004	805,000	298,317	1,103,317	103,309,036	1.07%
2003	765,000	418,355	1,183,355	109,739,426	1.08%
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%

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

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

Source: Clark County Auditor

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

Year	Assessed Values of ¹ Real, Personal and Utility Property (i)	Certified Commercial Bank Deposits (ii)	Valuation of ² Construction (iii)	Total ² Permits Issued (iii)
2005	\$ 2,379,490,423	(1)	\$ 138,553,810	694
2004	2,337,404,356	(1)	77,363,458	707
2003	2,168,098,582	(1)	40,133,494	821
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

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

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

Source (i): Clark County Auditor

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

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

(1) - Information for these years is not available.

CLARK COUNTY, OHIO

Principal Taxpayers

Real Estate Tax

December 31, 2005

Name of Taxpayer	Assessed Value	Percent of Total Assessed Value
Navistar International Corporation	\$ 16,500,232	0.79%
U S P G Portfolio One LLC	12,176,987	0.58%
Upper Valley Mall LLC (F.K.A. Simon Capital LP)	7,006,552	0.34%
Emro Marketing Company	5,227,971	0.25%
Gordon Food Service, Inc.	3,618,055	0.17%
Aldi Incorporated	3,493,987	0.17%
Allied SSR Shopping Centers I, LLC.	3,360,718	0.16%
Meijer Stores Limited Partnership	2,634,181	0.13%
Skilken Sutphen	2,156,662	0.10%
Schaefer Richard	<u>2,126,450</u>	<u>0.10%</u>
Subtotal	58,301,795	2.79%
All Others	<u>2,032,292,135</u>	<u>97.21%</u>
Total Assessed Valuation	\$ <u>2,090,593,930</u>	<u>100.00%</u>

Source: Clark County Auditor

CLARK COUNTY, OHIO
Principal Taxpayers
Tangible Personal Property Tax
December 31, 2005

Name of Taxpayer	Assessed Value	Percent of Total Assessed Value
Navistar International	\$ 18,336,910	8.81%
Yamada North America (fka: Yotek)	7,876,820	3.78%
Time Warner Entertainment, Inc.	7,030,920	3.38%
Coilplus Ohio, Inc.	4,761,630	2.29%
Robbins & Myers, Inc.	3,882,590	1.87%
Jeff Wyler Springfield, Inc.	3,775,720	1.81%
Speedway Superamerica	3,670,020	1.76%
Eby Brown Company LP	3,427,240	1.65%
Metals USA Carbon Flat Rolled, Inc.	2,652,550	1.27%
Trutec Industries, Inc.	<u>2,549,930</u>	<u>1.22%</u>
Subtotal	57,964,330	27.84%
All Others	<u>150,212,933</u>	<u>72.16%</u>
Total Assessed Valuation	\$ <u><u>208,177,263</u></u>	<u>100.00%</u>

Source: Clark County Auditor

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

Tax/Levy Collection Year	Current Assessment Levies	Current Assessments Collected	Current Taxes Collected as a Percent of Taxes Levied-Current	Delinquent Taxes Collected	Percent of Delinquent Collections to Current Collected	Total Taxes Collected	Total Collections as a Percent of Taxes Levied-Current	Accumulated Delinquencies
2005/2006 ²	\$ 93,738	\$ 63,116	67.33%	\$ 5,340	8.46%	\$ 68,456	73.03%	\$ 231,420
2004/2005 ¹	118,503	26,878	22.68%	3,494	13.00%	30,372	25.63%	206,138
2003/2004	92,994	59,831	64.34%	7,581	12.67%	67,412	72.49%	118,007
2002/2003	62,141	53,385	85.91%	6,991	13.10%	60,376	97.16%	92,425
2001/2002	98,644	54,783	55.54%	6,087	11.11%	60,870	61.71%	90,660
2000/2001	98,253	70,018	71.26%	6,925	9.89%	76,943	78.31%	52,886
1999/2000	96,446	84,225	87.33%	20,760	24.65%	104,985	108.85%	31,576
1998/1999	71,259	58,908	82.67%	34,250	58.14%	93,158	130.73%	40,115
1997/1998	59,355	43,482	73.26%	10,972	25.23%	54,454	91.74%	62,014
1996/1997	58,066	44,783	77.12%	6,609	14.76%	51,392	88.51%	57,113

¹ Represents February 2005 collections only.

² Represents all collections with the exception of October 2006 Personal Property.

Source: Clark County Auditor

CLARK COUNTY, OHIO

Demographic Statistics
as of December 31, 2005

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
2005	400	142,376	355.9

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
2005	65,900	4,500	6.4%	5.9%	5.1%
2004	65,800	4,800	6.8%	6.1%	5.5%
2003	64,400	5,100	7.3%	6.1%	6.0%
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%

2005 Monthly Employment

Year	County Employed	County Unemployed	Unemployment Rate		
			County	Ohio	U.S
January	64,900	5,100	7.3%	6.8%	5.7%
February	64,900	5,300	7.5%	7.1%	5.8%
March	65,200	4,800	6.9%	6.4%	5.4%
April	65,600	4,300	6.1%	5.9%	4.9%
May	66,200	4,200	5.9%	5.6%	4.9%
June	66,400	4,600	6.5%	6.1%	5.2%
July	66,800	4,400	6.2%	5.8%	5.2%
August	66,500	4,200	6.0%	5.5%	4.9%
September	65,700	4,200	6.0%	5.6%	4.8%
October	66,600	4,100	5.8%	5.3%	4.6%
November	66,400	4,600	6.4%	5.6%	4.8%
December	66,100	4,400	6.2%	5.5%	4.6%

Source: Ohio Bureau of Employment Services

CLARK COUNTY, OHIO

Tax Revenues by Source Last Ten Fiscal Years

<u>Year</u>	<u>General Property Tax</u>	<u>Tangible¹ Personal Property Tax</u>	<u>Property Transfer Tax</u>	<u>County Sales Tax</u>	<u>Total</u>
2005	\$ 3,147,130	\$ 343,494	\$ 1,473,094	\$ 15,560,534	\$ 20,524,252
2004	2,933,129	403,888	1,233,297	12,459,181	17,029,495
2003	2,839,816	373,329	787,108	12,719,388	16,719,641
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

2005 County Sales Tax includes \$3,084,024 1/2% General Fund Tax

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

¹ 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
NOVEMBER 9, 2006**