



**Auditor of State  
Betty Montgomery**



FINANCIAL CONDITION  
CLARK COUNTY

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**CLARK COUNTY  
FINANCIAL CONDITION**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2003**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements	Non - Cash Disbursements
<b>U.S. DEPARTMENT OF AGRICULTURE:</b>				
Passed Through Ohio Department of Education:				
Nutrition Cluster:				
Food Distribution:	N/A	10.550		\$3,155
National School Breakfast Program:	069997-05-PU 03	10.553	9,183	
	069997-05-PU 04		8,185	
Total National School Breakfast Program			17,368	
National School Lunch Program:	069997-04-PU 03	10.555	13,952	
	069997-04-PU 04		14,879	
Total National School Lunch Program			28,831	
Total U.S. Department of Agriculture/Nutrition Cluster			46,199	3,155
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</b>				
Passed Through Ohio Department of Development:				
Small Cities Community Development Block Grant	BF-01-012-1	14.228	9,777	
	BF-02-012-1		229,334	
	BF-03-012-1		99,726	
Total Small Cities Community Development Block Grant			338,837	
<b>U.S. DEPARTMENT OF JUSTICE:</b>				
Direct Awards:				
Grants To Encourage Arrest Policies and Enforcement of Protection Orders	2003-WE-BX-0050	16.590	10,618	
Local Law Enforcement Block Grant	2002-LBBX-1634	16.592	137,965	
	2001-LBBX-3840		182,131	
Total Local Law Enforcement Block Grant			320,096	
Passed Through Office of the Ohio Department of Youth Services:				
Juvenile Accountability Incentive Block Grants	2002-JB-013-A026	16.523	73,158	
Juvenile Justice & Delinquency Allocation to States	2002-JJ-DP2-0027	16.540	35,000	
	2002-JJ-DP02-0029		43,754	
Total Juvenile Justice & Delinquency Allocation to States			78,754	
Passed Through Office of the Attorney General:				
Victims Crime Assistance Grant Program	2001VACHE048X	16.575	27,065	
	2003VACHE048		9,022	
	2004VACHAE048		9,149	
	2004VACHAE589		26,150	
Total Victim Crime Assistance Grant Program			71,386	
Passed Through Office of Criminal Justice:				
Violence Against Women Formula Grant	2002-WF-VA2-8310	16.588	25,086	
Total U.S. Department of Justice			579,098	

**CLARK COUNTY  
FINANCIAL CONDITION**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2003  
(Continued)**

<b>Federal Grantor/ Pass Through Grantor Program Title</b>	<b>Pass Through Entity Number</b>	<b>Federal CFDA Number</b>	<b>Disbursements</b>	<b>Non - Cash Disbursements</b>
<b>U.S. DEPARTMENT OF LABOR:</b>				
Passed Through Ohio Department of Jobs & Family Services:				
Workforce Investment Act - Adult	N/A	17.258	279,941	
Workforce Investment Act - Adult Administrative			66,543	
Workforce Investment Act - Adult Total			<u>346,484</u>	
Workforce Investment Act - Youth	N/A	17.259	696,026	
Workforce Investment Act - Youth Administrative			74,528	
Workforce Investment Act - Youth Total			<u>770,554</u>	
Workforce Investment Act - Dislocated Worker	N/A	17.260	394,279	
Workforce Investment Act - Dislocated Worker Administrative			3,016	
Workforce Investment Act - Dislocated Worker Total			<u>397,295</u>	
Total U.S. Department of Labor			<u>1,514,333</u>	
<b>U.S. DEPARTMENT OF TRANSPORTATION:</b>				
Passed Through Ohio Governor's Highway Safety Office:				
Highway Planning & Construction	2003-STP-G-3	20.205	34,222	
State & Community Highway Safety	2004-PT-MN-1	20.600	2,304	
Alcohol Traffic Safety & Drunk Driving Prevention Incentives	2004-PT-MN-1	20.601	2,304	
Total U.S. Department of Transportation			<u>38,830</u>	
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</b>				
Passed Through Ohio Department of Mental Retardation and Developmental Disabilities:				
Social Services Block Grant	FY03 FY04	93.667	95,249	
			71,114	
Total Social Services Block Grant			<u>166,363</u>	
Rehabilitation Medicaid		93.778	2,715,477	
Total U.S. Department of Health and Human Services			<u>2,881,840</u>	
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>				
Passed Through Ohio Department of Public Safety:				
State of Ohio Domestic Preparedness Grant	S03-JE99-12-0337 2002-TE-CX-0049 2002-TE-CX-0106	97.004	1,449	
			44,552	
			116,353	
Total State of Ohio Domestic Preparedness Grant			<u>162,354</u>	
Emergency Management Performance Grants	EMC-2003-GR-7006	97.042	49,762	
State & Local All Hazards Emergency Operations Planning	EMC-2003-GR-7026	97.051	10,703	
Citizen Corps	EMC-2003-GR-7026	97.053	4,843	
Total U.S. Department of Homeland Security			<u>227,662</u>	
<b>Total Federal Awards Expenditures</b>			<u>\$5,626,799</u>	<u>\$3,155</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, 2003**

**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 - DEPARTMENT OF HOMELAND SECURITY FEDERAL AWARDS**

The Federal Homeland Security Act of 2002 established the Department of Homeland Security (the Department) to consolidate functions of other Federal agencies related to homeland security. Effective January 24, 2003, the Department began to administer certain Federal awards the County previously received from other Federal agencies. The accompanying Federal Awards Expenditure Schedule reports all such 2003 award amounts under the Department's Catalog of Federal Domestic Assistance (CFDA) numbers. The purposes and compliance requirement of these programs has not changed. A comparison of the Federal agencies' and CFDA numbers the County reported in its 2002 Federal Award Expenditure Schedule compared with the Department's CFDA numbers reported in the 2003 Schedule follows:

<b>Previous Federal Agency</b>	<b>CFDA No. used In 2002</b>	<b>Homeland Security CFDA No. used for 2003</b>
Department of Justice	16.007	97.004
Department of Federal Emergency Management	83.552	97.042

**NOTE C - SUBRECIPIENTS**

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

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

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

**NOTE D - NUTRITION CLUSTER**

Non-monetary assistance, such as food received from the U.S. Department of Agriculture, is reported in the Schedule at the fair market value of the commodities received and consumed. Cash receipts from the U.S. Department of Agriculture are commingled with state grants. It is assumed federal monies are expended first. At December 31, 2003, the County had no significant food commodities in inventory. This note applies only to the Juvenile Center.

**FINANCIAL CONDITION  
CLARK COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDING DECEMBER 31, 2003  
(Continued)**

**NOTE E - 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.





**Auditor of State  
Betty Montgomery**

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

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

We have audited the 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, 2003, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 23, 2004, wherein we noted the County implemented a new financial reporting model, as required by the provisions of Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments: Omnibus*, No. 38, *Certain Financial Statements Note Disclosures*, No. 41, *Budgetary Comparison Schedules – Perspective Disclosures*. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of The Housing Connection of Clark County were audited by other auditors in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards* and accordingly this report does not extend to the component unit.

**Compliance**

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts and grants, 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 such an opinion. The results of our tests disclosed an instance of noncompliance that we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2003-001. We also noted certain immaterial instances of noncompliance that we have reported to the County's management in a separate letter dated August 23, 2004.

### **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 for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to the County's management in a separate letter dated August 23, 2004.

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



**Betty Montgomery**  
Auditor of State

August 23, 2004



## **Auditor of State Betty Montgomery**

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

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

#### **Compliance**

We have audited the compliance of Clark County (the County), with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2003. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2003.

#### **Internal Control Over Compliance**

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

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

**Internal Control Over Compliance  
(Continued)**

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses. However, we noted a matter involving the internal control over federal compliance that does not require inclusion in this report, that we have reported to management of the County in a separate letter dated August 23, 2004.

**Schedule of Federal Awards Expenditures**

We have audited the basic financial statements of the County as of and for the year ended December 31, 2003, and have issued our report thereon dated August 23, 2004. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of federal awards expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



**Betty Montgomery**  
Auditor of State

August 23, 2004

**FINANCIAL CONDITION  
CLARK COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 §.505  
FOR THE YEAR ENDED DECEMBER 31, 2003**

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

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	<b>Unqualified</b>
<b>(d)(1)(ii)</b>	<b>Were there any material control weakness conditions reported at the financial statement level (GAGAS)?</b>	<b>No</b>
<b>(d)(1)(ii)</b>	<b>Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?</b>	<b>No</b>
<b>(d)(1)(iii)</b>	<b>Was there any reported material non-compliance at the financial statement level (GAGAS)?</b>	<b>Yes</b>
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weakness conditions reported for major federal programs?</b>	<b>No</b>
<b>(d)(1)(iv)</b>	<b>Were there any other reportable internal control weakness conditions reported for major federal programs?</b>	<b>No</b>
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	<b>Unqualified</b>
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510?</b>	<b>No</b>
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	<b>CFDA #14.228 - Small Cities Community Development Block Grant CFDA #16.592 - Local Law Enforcement Block Grant CFDA #93.778 – Rehabilitation Medicaid</b>
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A\B Programs</b>	<b>Type A: &gt; \$ 300,000 Type B: all others</b>
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	<b>Yes</b>

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

**FINDING NUMBER 2003-001**

**Finding for Recovery - Repaid under Audit**

**Ohio Const., Art. II, Section 20**, prohibits in-term increases and/or decreases in compensation for elected officials. This was also addressed in **2004 Op. Atty. Gen. No. 04-004**. During 2001, the County Commissioners received an additional insurance benefit offered to Commission department directors and assistant directors. The amount for Commissioner Detrick was \$738.00, for Commissioner Sheehan \$1,318.80, and Commissioner Tackett \$298.80. The benefit of additional insurance is considered an in-term increase in compensation for each of the Commissioners. In contrast, the Commissioners voluntarily elected to pay the increase in health insurance costs for 2004 since other County employees were required to pay these costs. This action resulted in an in-term decrease in compensation of \$266.56 for each of the Commissioners. Both the increase and decrease of in-term benefits were contrary to Art. II, Section 20 of the Ohio Constitution.

The net results of the in-term increases and decreases for each Commissioner were as follows:

- Commissioner Detrick - \$471.44
- Commissioner Sheehan - \$1,052.24
- Commissioner Tackett - \$31.64.

On September 1, 2004 the Commissioners repaid the following amounts:

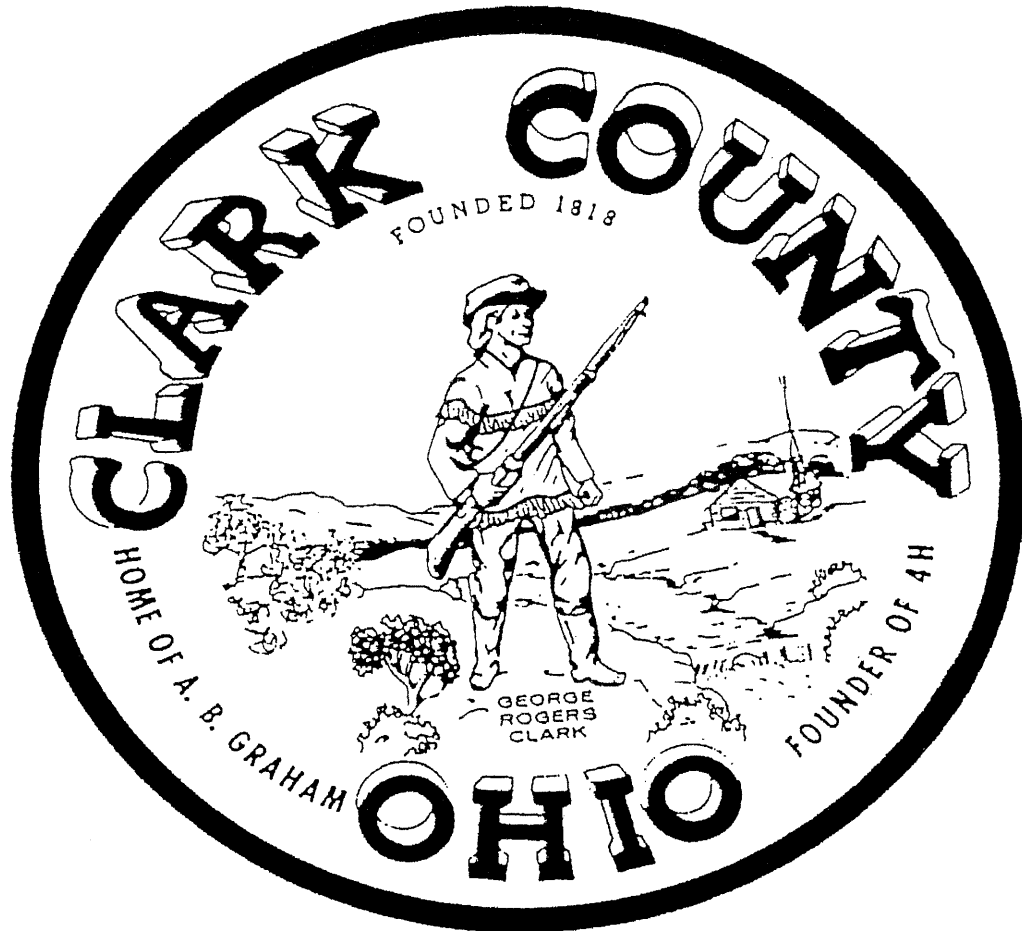
- Commissioner Detrick - \$471.44
- Commissioner Sheehan - \$1,052.24
- Commissioner Tackett - chose to repay the gross amount of the overpayment of \$298.20.

The total repaid of \$1,821.88 was receipted by the County on September 1, 2004, via receipt # 005451.

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

None

# CLARK COUNTY, OHIO



## COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED  
December 31, 2003

*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, 2003**

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, 2003**

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**CLARK COUNTY, OHIO**  
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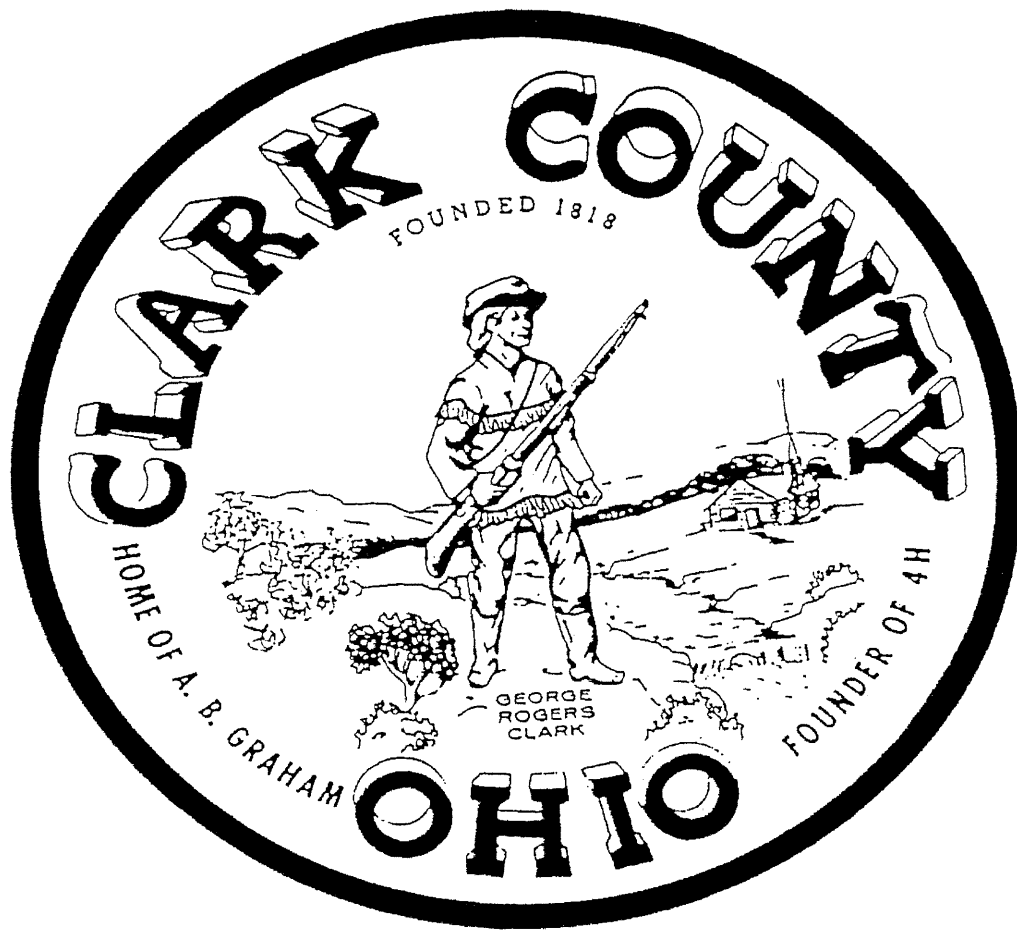
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# INTRODUCTORY



# SECTION

# GEORGE A. SODDERS

**Auditor of Clark County**

*OHIO - The Heart of It All!*

## Directors

Sandra Schinkle  
Fiscal Services

Robert Vanderhorst  
Assessment  
Administration

August 23, 2004

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 new 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, 2003. 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; the Financial Section; and the Statistical Section. The Introductory Section includes the title page, the table of contents, this letter of transmittal, Government Finance Officers Association Certificate of Achievement for the year ended December 31, 2002, 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, 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 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.

## **COUNTY OVERVIEW**

Clark County was established by act on March 1, 1818, and Springfield was selected as the County seat. Originally the county seat of Champaign County, Springfield became a City in 1850. Our name comes from George Rogers Clark, an American frontiersman who opened passage to the Northwest Territory. Originally consisting of 358 square miles or 229,624 acres valued at \$200 per acre, today there are 400 square miles of county land consisting of 65,000 parcels valued at over \$5 billion.

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.

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.

Our largest population occurred in 1970 with 157,115 men, women and children compared to the 1820 population of 9,533. According to the U.S. Census Bureau, Clark County's population declined slightly to 144,742 during the past decade representing a 1.9% change. Nearly 28% of our citizens are 19 years old and under, while almost 26% are between the ages of 20 and 39. Those 40 to 59 years old total 27%, and the remaining 18% are 60 years old and above. By race, 89.2% are White and 10.0% are African-American, with the remaining persons of Hispanic or Latino origin.

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

## **FORM OF GOVERNMENT AND REPORTING ENTITY**

The County has only those powers conferred upon it by Ohio statutes. The three-member Board of County Commissioners, is the primary legislative and executive body of the County. The County Commission also serves as the taxing authority, the contracting body and custodian of the County's capital assets. An appointed County Administrator functions as the chief administrative officer of the County and directs the activities of departments under the jurisdiction of the Board. The County Administrator also coordinates the annual budgetary process and serves as primary liaison with the Board, other County officials, designated boards and other units of government.

The Auditor serves as the chief fiscal officer and property tax assessor for the County. The Auditor is responsible for maintaining accurate records of all money received by or paid out of the County treasury. As the tax assessor for all political subdivisions within the County, the Auditor is responsible for computing the taxing rates for personal property and real estate as determined by proper taxing authorities and vote. The Auditor also serves as secretary of the Budget Commission, chief administrator of the County Data Center and County Sealer of Weights and Measures.

As the County's banker, the Treasurer serves as custodian and investment officer for County funds. The Treasurer collects real estate and personal property taxes and taxes on manufactured homes. The payments are then applied to the appropriate tax accounts. Other elected officials, serving four-year terms each, include the Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Recorder and Sheriff. Common Pleas Judges, Domestic Relations Judges, Juvenile



Judges, Court of Appeals Judges and the Probate Judge are also elected on a countywide basis.

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.

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.

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

## **ECONOMIC CONDITIONS AND OUTLOOK**

The County's civilian labor force averaged 69,500 during 2003, while employment averaged 64,400 with an unemployment rate average of 7.3% compared to Ohio's 6.1% rate of unemployment. Total employment in all industries covered under Ohio's Unemployment Compensation law was 51,508 during the fourth quarter of 2003 consisting of 8,069 in manufacturing, 8,611 in wholesale and retail trade, and 10,743 in services. State and local governments employed 7,601 workers.

While employment is concentrated in manufacturing, services and trade, agriculture maintains a dominant role in the local economy. The county has 187,000 acres of farmland comprising 790 farms. The average farm consists of 237 acres with cash receipts of \$83,546. Dominant employers include International Truck and Engine Corp., Clark County, Community Hospital, Mercy Medical Center, Meijer, Inc., Robbins and Myers, Inc., Speedway Super America, the City of Springfield, and the Springfield City Board of Education.

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 50 public schools with a total enrollment of 24,314 students and 1,675 classroom teachers. The teacher-pupil ratio is 19:1 with a per pupil expenditure of \$6,339. The graduation rate is 82.6%.

According to Outlook 2004, an annual forecast of the local economy conducted by the Clark County Economic Research Roundtable, labor markets are stagnant, but the number of layoffs will decrease from last year's level. More companies are outsourcing in an attempt to cope with rapidly increasing benefits costs. As the Springfield City School District continues replacing buildings, construction employment will remain strong throughout 2004 and beyond.

## MAJOR INITIATIVES

### 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-feet of floor space designed to house the static/large displays of agricultural and industrial equipment. In addition to the \$2.5 million noted above, the County received \$1.0 million in 2003 from the OA&SFC for roof repairs, window replacements and exhibition enhancements.

**Sewer and Water Projects** – The County completed the construction of the West Enon Estates Sewer System in 2004 to provide residential sewer to 218 homes to meet State EPA and County Health Department regulations. 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 County began bidding the project in late 2002 and completed by late 2004.

**Leffel Lane Improvements** – Federal, State, County, City and Township funds were coordinated to move this project forward. Along with the roadway construction, several other improvements could also be seen along the corridor. Bob Evans Restaurant was totally rebuilt on site, construction of St. John Missionary Church continued, and Southgate Baptist Church developed a new access along Leffel Lane. When completed in May 2003, a significant traffic flow improvement was realized to the benefit of all citizens and businesses using the southern approach to the City of Springfield.

**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.

**State Route 235/I-70 Development** – The County received a federal grant in the amount four million dollars through the Army Corps of Engineers to provide assistance in the development of the sewer/water/storm water infrastructure for the creation of a 350 acre commercial/industrial park. The development of this facility located at the intersection of SR 235 and Interstate 70 will involve both public and private entities. Once funding agreements among the parties are finalized, design engineering for the park is anticipated to be completed by the summer of 2004

and construction begun in the fall of 2004. At build-out, the park is expected to produce 2000 jobs.

**Lexus/Nexus Center** – During the late fall of 2003, ground was broken at the extension of the Prime-Ohio Corporate Park for the construction of a 30 million dollar Lexus/Nexus data storage and information research center. The new facility is expected to create 80 jobs in the \$60,000-100,000 salary range. It is anticipated that this facility will continue to attract additional advanced data communications jobs. Currently, efforts are underway to develop additional acreage through a federal, local and private partnership, with a potential of over 600 high technology positions.

**I-675 Development** – The design engineering has been completed for 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 waterline and tank, scheduled for construction during the fall of 2004, will allow for the development of some 80 “shovel-ready” acres. The parcel is expected to support some 500-700 jobs.

**Ohio Equine and Agriculture Association (OEAA)** – July of 2004 is the anticipated date for the opening of the OEAA Livestock Exposition Center located on the Clark County Fairgrounds. The 17-acre, privately owned venture, will have an indoor seating arena for 1,500 spectators and an outdoor arena with 1,100 animal stalls. The multipurpose facility is designed for the exhibition of all livestock as well as non-agricultural events. The venue expects to attract over 25,000 animals and 200,000 visitors annually according to the Clark County Visitors and Convention Bureau.

## **FINANCIAL INFORMATION**

**INTERNAL CONTROL** – In developing the County's accounting system, consideration was given to the incorporation of sound internal controls. These controls designed to provide reasonable, but not absolute, assurance regarding that the 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 concept of reasonable assurance recognizes that the cost of internal control should not exceed the benefits likely to be derived and that the evaluation of costs and benefits requires estimates and judgments by management.

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.

**ACCOUNTING SYSTEM** – The County's accounting system is organized on a fund basis in which each fund is a distinct self-balancing accounting entity. The County's accounting records are maintained on a non-GAAP cash basis of accounting. For financial reporting purposes, the accounting records for all Governmental and Fiduciary Funds are converted to the appropriate GAAP basis for financial reporting purposes. A more detailed discussion of the basis of accounting can be found the note 2 to the basic financial statements.

**BUDGETARY CONTROLS** – Ohio law requires the Clark County Board of Commissioners to adopt an appropriations budget by January 1<sup>st</sup> of a given year, or adopt a temporary appropriation measure with final passage of a permanent budget on or before April 1<sup>st</sup>. The Clark County Board of Commissioners adopts the appropriations budget prepared by the County Administrator's office each fiscal year. No expenditure can be made from any budgetary account without the Certificate of the County Auditor certifying that funds are available or in the process of collection. When a purchase order is issued, or any county department or agency enters into a contract, the County Auditor encumbers the necessary funds to pay for the

expenditure. Contracts or purchase orders are rejected and are invalid under Ohio law if sufficient funds are not available to permit the County Auditor to certify the transaction.

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

**CASH MANAGEMENT** – The Treasurer is responsible for the investment of funds in accordance with the County's investment policy as authorized by the County's Investment Advisory Board and in keeping with ORC Section 135.35. The Advisory Board consists 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. Note 5 of the basic financial statements describes specific requirements and limitations within the County's portfolio.

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, 2003, 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 2003 totaled \$1,238,789. The average daily balance was \$56,872,380 with an average daily weighted yield of 2.18 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 \$126,630,029. 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.

## **OTHER INFORMATION**

**INDEPENDENT AUDIT** – The ORC requires an independent audit to be conducted each year. The audit, which includes procedures to meet the Federal Single Audit requirements, serves to maintain and strengthen the integrity of the County's accounting and budgetary controls. Included in this report is an unqualified opinion from Betty Montgomery, Auditor of the State of Ohio, on the County's financial statements for the year ended December 31, 2003.

**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, 2002. This was the third consecutive year that Clark County has received this prestigious award.

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

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to the GFOA for award consideration.

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

Auditor's Office:

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

Commission Office:

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

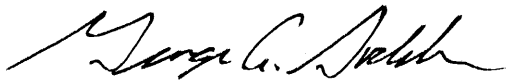
Treasurer's Office:

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, 2003.

Sincerely,



George A. Sodders  
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, 2002

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.



A handwritten signature in black ink, appearing to read "Edward Haney".

President

A handwritten signature in black ink, appearing to read "Jeffrey R. Emer".

Executive Director

**CLARK COUNTY, OHIO**  
Elected Officials  
as of December 31, 2003

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Board of County Commissioners	Roger Tackett John Detrick James Sheehan	President Commissioner Commissioner
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Other Elected Officials	George A. Sodders Ronald Vincent Dr. Richard A. Marsh Bruce Smith Stephen Schumaker Nancy Pence Gene A. Kelly Stephen T. Metzger	Auditor Clerk of Courts Coroner Engineer Prosecutor Recorder Sheriff Treasurer
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Second District Court of Appeals	Honorable William H. Wolff, Jr. Honorable James A. Brogan Honorable Mike Fain Honorable Thomas A. Grady Honorable Fredrick N. Young	Judge Judge Judge Judge Judge
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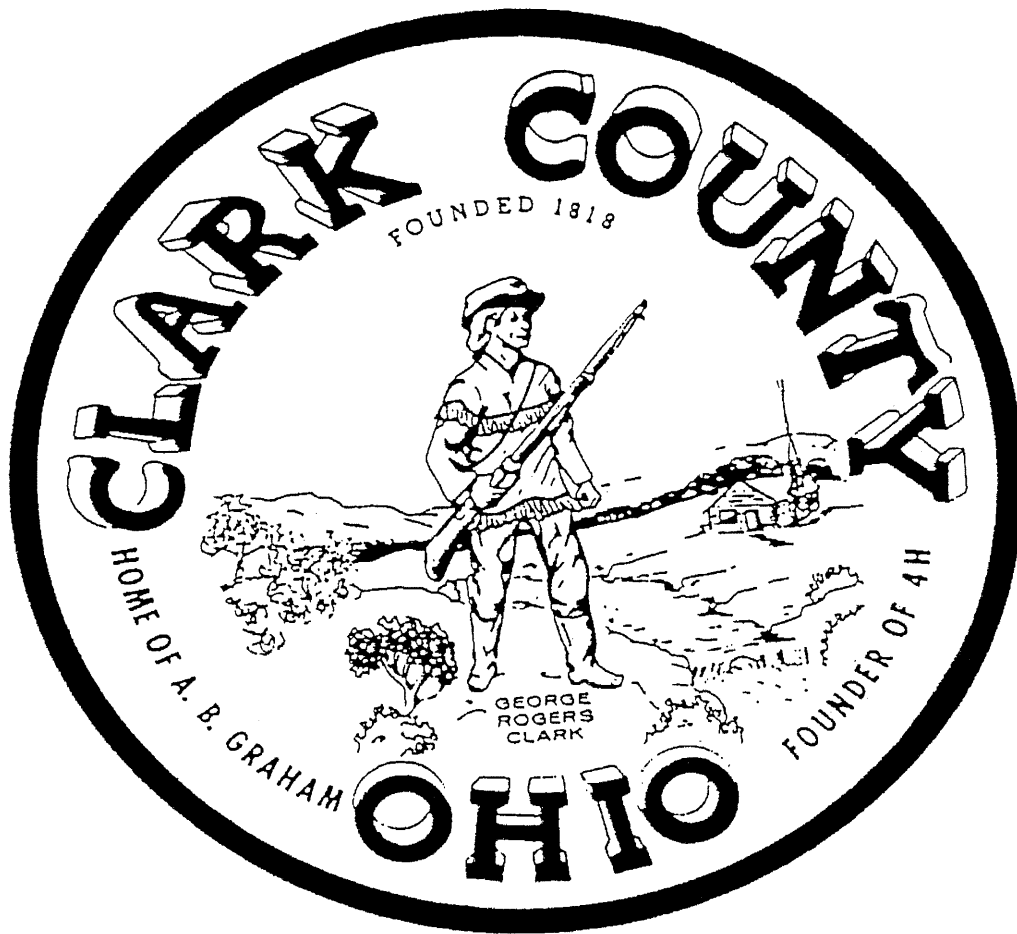
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Common Pleas Court	<i>General Division</i> Honorable Gerald F. Lorig Honorable Richard J. O'Neill Honorable Thomas J. Capper	Judge Judge Judge
	<i>Domestic Relations/Juvenile Division</i> Honorable Joseph N. Monnin	Judge
	<i>Probate Division</i> Honorable Richard P. Carey	Judge





# FINANCIAL



# SECTION



## Auditor of State Betty Montgomery

### INDEPENDENT ACCOUNTANTS' REPORT

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

We have audited the accompanying 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, 2003, 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, the County's only discretely presented component units. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the component units, is based on the reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of the Housing Connection of Clark County were audited by the other auditors in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of December 31, 2003 and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 3, during the year ended December 31, 2003, the County implemented a new financial reporting model, as required by the provisions of Governmental Accounting Standards Board Statements No. 34, *Basic Financial Statements- and Management's Discussion and Analysis- for State and Local Governments*, No.37, *Basic Financial Statements – Management's Discussion and Analysis – For State and Local Governments: Omnibus*, No. 38, *Certain Financial Statements Note Disclosures*, No. 41, *Budgetary Comparison Schedules – Perspective Disclosures*.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 23, 2004 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Management's Discussion and Analysis and the General, Job and Family Services, Children's Home Levy, and Mental Retardation/Developmental 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 are supplementary information the Governmental Accounting Standards Board requires. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

We conducted our audit to form opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining nonmajor fund statements and schedules and statistical tables are presented for additional analysis and are not a required part of the basic financial statements. We subjected the combining nonmajor 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

August 23, 2004

## CLARK COUNTY, OHIO

### Management's Discussion and Analysis For the Year Ended December 31, 2003 Unaudited

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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, 2003. 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

The assets of the County exceeded its liabilities at December 31, 2003 by \$84,153,212. Of this amount, \$12,584,199 is considered unrestricted. The unrestricted net assets of the County's governmental activities are \$8,568,518, and may be used to meet the government's ongoing obligations. The unrestricted net assets of the County's business-type activities are \$4,015,681 and may be used to meet the ongoing obligations of the County's business-type activities.

The County's total net assets decreased \$1,120,256 in 2003. Net assets of the governmental activities decreased \$2,476,080, which represents a 9.85% increase from 2002. Net assets of the business-type activities increased \$1,355,824 or 2100.57% from 2002.

At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$15,952,388, a decrease of \$6,713,971 from 2002. \$9,251,055 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 \$6,428,922, which represents 20.78% of general fund expenditures, including transfers out.

The County's outstanding debt increased by \$565,000, or 4.69%, in governmental activities and increased by \$919,800, or 13.98%, in business-type activities 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.

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).

## CLARK COUNTY, OHIO

Management's Discussion and Analysis  
For the Year Ended December 31, 2003  
Unaudited

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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 10 - 12 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 & 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.

## CLARK COUNTY, OHIO

Management's Discussion and Analysis  
For the Year Ended December 31, 2003  
Unaudited

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Governmental funds for which the County adopts an annual appropriation budget include the General Fund and all other governmental funds. 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 13 - 16 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. Because this service 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 17 - 19 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 20 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 on pages 21 - 50 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 - 135 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.

### Government-Wide Financial Analysis

As previously noted, this is the first year the County has produced government-wide financial statements using the full accrual method of accounting and economic resources measurement focus. Therefore, a comprehensive comparison to prior years for certain amounts within the financial statements is not possible. When information becomes available in future years, applicable comparisons will be presented.

## CLARK COUNTY, OHIO

Management's Discussion and Analysis  
For the Year Ended December 31, 2003  
Unaudited

The following table provides a summary of the County's net assets for 2003 as compared to 2002:

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

	Governmental Activities		Business-Type Activities		Total	
	2003	2002	2003	2002	2003	2002
<b>Assets:</b>						
Current and Other Assets	\$ 66,606,227	71,058,418	4,588,615	4,076,890	71,194,842	75,135,308
Capital Assets	<u>43,433,093</u>	<u>40,914,388</u>	<u>19,020,820</u>	<u>17,124,634</u>	<u>62,453,913</u>	<u>58,039,022</u>
Total Assets	<u>110,039,320</u>	<u>111,972,806</u>	<u>23,609,435</u>	<u>21,201,524</u>	<u>133,648,755</u>	<u>133,174,330</u>
<b>Liabilities:</b>						
Current and Other Liabilities	30,551,740	35,823,388	4,485,191	6,266,732	35,036,931	42,090,120
Long-term Liabilities	<u>10,869,369</u>	<u>5,055,127</u>	<u>3,589,243</u>	<u>775,328</u>	<u>14,458,612</u>	<u>5,830,455</u>
Total Liabilities	<u>41,421,109</u>	<u>40,878,515</u>	<u>8,074,434</u>	<u>7,042,060</u>	<u>49,495,543</u>	<u>47,920,575</u>
<b>Net Assets:</b>						
Invested in Capital Assets, Net of Related Debt	30,818,093	33,144,388	11,519,320	10,542,934	42,337,413	43,687,322
Restricted	29,231,600	4,782,323	-	-	29,231,600	4,782,323
Unrestricted	<u>8,568,518</u>	<u>33,167,580</u>	<u>4,015,681</u>	<u>3,616,530</u>	<u>12,584,199</u>	<u>36,784,110</u>
Total Net Assets	<u>\$ 68,618,211</u>	<u>71,094,291</u>	<u>15,535,001</u>	<u>14,159,464</u>	<u>84,153,212</u>	<u>85,253,755</u>

The largest portion of the County's total net assets, 50.31 percent, 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, 34.74 percent, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net assets, approximating \$12.6 million, may be used to meet the government's ongoing obligations to citizens and creditors.

As of December 31, 2003, 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.

The following provides a summary of the County's changes in net assets for 2003. Since this is the first year the County has prepared financial statements in connection with the implementation of GASB Statement No. 34, comparative data for the prior year is not available, but a comparative analysis will be presented in future years.

## CLARK COUNTY, OHIO

Management's Discussion and Analysis  
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Unaudited

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

	<u>Governmental Activities</u>	<u>Business- Type Activities</u>	<u>Total</u>
<b>REVENUES:</b>			
Program Revenues:			
Charges for Services	\$ 12,971,453	4,588,034	17,559,487
Operating Grants and Contributions	50,633,488	-	50,633,488
Capital Grants and Contributions	2,494,722	921,039	3,415,761
General Revenues:			
Property Taxes	15,641,536	-	15,641,536
Permissive Sales Tax	12,243,341	-	12,243,341
Grants and Contributions not Restricted	3,742,624	-	3,742,624
Investment Income	918,956	6,721	925,677
Other Revenue	5,610,718	81,732	5,692,450
Total Revenue	<u>104,256,838</u>	<u>5,597,526</u>	<u>109,854,364</u>
<b>EXPENSES:</b>			
General Government:			
Legislative and Executive	6,518,815	-	6,518,815
Judicial	7,978,551	-	7,978,551
Public Safety	14,983,773	-	14,983,773
Public Works	11,535,874	-	11,535,874
Health	21,711,668	-	21,711,668
Human Services	40,978,271	-	40,978,271
Conservation and Recreation	2,614,690	-	2,614,690
Sewer	-	2,689,375	2,689,375
Water	-	1,552,327	1,552,327
Interest Expense	411,276	-	411,276
Total Expenses	<u>106,732,918</u>	<u>4,241,702</u>	<u>110,974,620</u>
Change in Net Assets	(2,476,080)	1,355,824	(1,120,256)
Net Assets, Beginning of Year	<u>71,094,291</u>	<u>14,179,177</u>	<u>85,273,468</u>
Net Assets, End of Year	<u>\$ 68,618,211</u>	<u>15,535,001</u>	<u>84,153,212</u>

### Governmental Activities:

Operating grants and contributions, which exceed \$50.6 million, represent the largest program revenue, and approximately 48.57% of total governmental revenue. The major recipients of intergovernmental revenue were Job & Family Services, receiving nearly \$20.9 million, along with the Mental Retardation/Developmental Disabilities, Children's Home Levy and Motor Vehicle & Gas Tax, receiving approximately \$10.2 million, \$7.2, and \$5.9 million, respectively.

Total tax revenue accounts for approximately \$27.9 million of the \$104.3 million total revenue for governmental activity, or 26.75% of total revenue. Sales tax accounted for \$12.2 million, or approximately 43.91% of total tax revenue.



## CLARK COUNTY, OHIO

### Management's Discussion and Analysis For the Year Ended December 31, 2003 Unaudited

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The County's charges for services directly related to governmental services made up \$12.98 million, exceeding 12% 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 \$40.98 million or 38.39% of total governmental expenses. The next largest program was health, accounting for \$21.71 million or 20.34% of the total expenses for governmental activities.

Business-type activities:

The net assets of the business-type activities increased by nearly \$1.36 million during 2003. Major revenues sources were charges for services in the amount of \$4.59 million. The County also received grants funds of over \$.9 million for sewer projects.

#### 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, 2003, the County's governmental funds reported combined ending fund balances of more than \$15.95 million, a decrease of about \$6.71 million in comparison with the prior year. Approximately 58.00% of this total (\$9.25 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 (\$6.33 million) or for a variety of other restricted purposes (\$.37 million).

The General Fund is the chief operating fund of the County. At December 31, 2003, unreserved fund balance of the General Fund was \$6.43 million, while total fund balance reached \$7.37 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 20.78 percent to total General Fund expenditures, while total fund balance represents 23.83 percent of that same amount.

The fund balance of the General Fund decreased by \$2,737,337 during 2003. Key factors in this decrease are the termination of a temporary ½% sales tax levied for capital improvements and a continuing decline in the County's investment earnings, due to sustained drops in the interest rates earned on County investments, while County services were maintained at current levels. While the fund balance in the Job & Family Services increased by \$79,917 during the year, the fund balances in the Children Home Levy and Mental Retardation/Development Disabilities Funds declined, by approximately \$.82 million and \$1.99 million, respectively. The decline was primarily attributable to decreases in intergovernmental revenues in these funds, compared to the previous year. The ending fund balances in these major governmental funds, however, remained positive, with the increase in the Job & Family Services fund bringing the fund balance from a deficit in the prior year.

## CLARK COUNTY, OHIO

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

Unrestricted net assets of the Sewer and Water funds at the end of the year approximated \$4.01 million. Total net assets in the Sewer fund increased by approximately \$1.33 million, while the Water fund reported a modest increase in net assets of \$20,097. Each of these major enterprise funds 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 \$34.01 million, while the final appropriations were \$35.69 million, resulting in a net increase of \$1.68 million. During 2003, the County amended its General Fund budget numerous times. The increases occurred in the areas of judicial (\$114,688), public safety (\$39,471), public works (\$145,545) and advances out (\$1,500,000), while decreases occurred in the areas of legislative and executive (\$91,761) and transfers out (\$24,858). During 2003, the County spent 93.99% 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, 2003, amounts to \$62.45 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 \$4.41 million, or approximately 7.61 percent. Governmental activity capital assets, net of accumulated depreciation, reflect a net increase during the year of nearly \$2.5 million. Major events for governmental activity capital assets included the reconstruction of Leffels Lane and the purchase of land and a bridge project. Business-type capital assets, net of accumulated depreciation, reflect a net increase during the year of almost \$1.9 million. Major events for business-type capital assets included the completion of the Southwest Wastewater Treatment Plant and Northridge Water Tower.

**Table 3**  
**Capital Assets, net of accumulated depreciation**

	Governmental Activities		Business-Type Activities		Total	
	2003	2002	2003	2002	2003	2002
Land	\$ 6,490,654	5,952,282	681,429	681,429	7,172,083	6,633,711
Infrastructure	403,083	-	-	-	403,083	-
Buildings	14,714,455	15,480,708	4,033,232	2,571,449	18,747,687	18,052,157
Improvements	7,669,228	8,161,827	307,610	8,891	7,976,838	8,170,718
Machinery & Equipment	2,896,623	3,440,794	807,622	670,167	3,704,245	4,110,961
Water & Sewer Lines	-	-	11,044,821	11,329,201	11,044,821	11,329,201
Construction in Progress	11,259,050	7,878,777	2,146,106	1,863,497	13,405,156	9,742,274
Totals	\$ 43,433,093	40,914,388	19,020,820	17,124,634	62,453,913	58,039,022

Additional information concerning the County's capital assets is provided in Note 8 of this report.

## CLARK COUNTY, OHIO

Management's Discussion and Analysis  
For the Year Ended December 31, 2003  
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**Debt:** At December 31, 2003, the County had total bonded debt outstanding of \$10,402,900. Of this amount, \$7,035,000 represents general obligation bonds applicable to governmental. The remaining portion consists of \$3,367,900 of self-supporting general obligation bonds, which are payable from business-type activities. The County also had outstanding \$536,100 long-term notes, representing Ohio Public Works Commission (OPWC) loans, payable from business-type activities. Also outstanding at December 31, 2003, was \$9,440,000 of bond anticipation notes; of which \$5,580,000 was payable from governmental activities. The County's total long-term bonded debt decreased by \$952,500 during 2003. During the year, the County issued \$1,980,000 in Bond Retirement Fund Refunding Bonds and \$2,935,000 in Sewer Refunding Bonds.

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

State statutes limit the amount of unvoted general obligation debt the County may issue to one percent of its total assessed valuation. This current debt limitation for the County is \$51,598,763, which significantly exceeds the County's unvoted general obligation debt currently outstanding.

Additional information concerning the County's long-term debt is provided in Note 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 2004 Budget. Considering the continued uncertainty surrounding the economy, and its resultant impact on the General Fund's revenue sources of sales tax and investment earnings, coupled with the impact of the state funding reductions in shared revenues to local governments, the County is continually reviewing its finances and developing possible alternatives in order to maintain current services provided by the General Fund. The 2004 General Fund budget was adopted at \$33.1. The 2004 budget includes only a 1.5% salary increase and 2.0% decrease in all other operational line items. Also certain non-mandated General Fund appropriations were cut in the adopted fiscal year 2004 budget to lessen the need to use General Fund reserves. In the development of the General Fund budget, the County continues to maintain a balanced appropriation and will take further cost containment measures and limited use of General Fund reserves, as necessary, to maintain continued financial stability.

### **Request for Information**

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

**CLARK COUNTY, OHIO**  
Statement of Net Assets  
December 31, 2003

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	TAC Industries, Inc.	The Housing Connection of Clark County
<b>ASSETS:</b>					
Equity in Pooled Cash and Cash Equivalents	\$ 24,098,616	3,269,418	27,368,034	51,156	165,752
Cash and Cash Equivalents in Segregated Accounts	560,520	384,783	945,303	-	-
Cash and Cash Equivalents with Fiscal and Escrow Agents	164,083	63,067	227,150	-	-
Investments	-	-	-	345,160	-
Net Receivables:					
Taxes	16,845,168	-	16,845,168	-	-
Permissive Sales Tax	1,903,018	-	1,903,018	-	-
Accounts	836,782	609,598	1,446,380	362,792	5,081
Special Assessments	44,715	-	44,715	-	-
Accrued Interest	107,360	-	107,360	-	-
Due from Other Governments	21,688,782	-	21,688,782	-	-
Materials and Supplies Inventory	198,448	180,147	378,595	330,895	-
Prepaid Items	133,406	8,913	142,319	42,163	346
Internal Balances	(756)	756	-	-	-
Unamortized Bond Issue Costs	26,085	71,933	98,018	-	-
Capital Assets:					
Capital Assets, not subject to depreciation:					
Land	6,490,654	681,429	7,172,083	-	338,747
Construction In Progress	11,259,050	2,146,106	13,405,156	-	-
Capital Assets, net of accumulated depreciation	<u>25,683,389</u>	<u>16,193,285</u>	<u>41,876,674</u>	<u>2,148,365</u>	<u>1,072,483</u>
 Total Assets	 \$ <u>110,039,320</u>	 <u>23,609,435</u>	 <u>133,648,755</u>	 <u>3,280,531</u>	 <u>1,582,409</u>
<b>LIABILITIES:</b>					
Accounts Payable	\$ 2,371,838	136,048	2,507,886	422,049	16,585
Accrued Wages and Benefits	4,172,274	52,936	4,225,210	145,224	-
Retainage Payable	163,717	63,067	226,784	-	-
Claims Payable	46,410	-	46,410	-	-
Deferred Revenue	17,186,158	-	17,186,158	-	413,614
Matured Interest Payable	366	-	366	-	-
Accrued Interest Payable	75,062	28,168	103,230	-	-
Notes Payable	5,580,000	3,860,000	9,440,000	-	-
Long-Term Liabilities:					
Due Within One Year	955,915	344,972	1,300,887	79,916	67,267
Due in More Than One Year	<u>10,869,369</u>	<u>3,589,243</u>	<u>14,458,612</u>	<u>1,616,440</u>	<u>418,475</u>
 Total Liabilities	 <u>41,421,109</u>	 <u>8,074,434</u>	 <u>49,495,543</u>	 <u>2,263,629</u>	 <u>915,941</u>
<b>NET ASSETS:</b>					
Invested in Capital Assets, net of related debt	30,818,093	11,519,320	42,337,413	452,009	925,488
Restricted for:					
Special Revenue Funds	29,156,813	-	29,156,813	-	-
Permanent Fund	74,787	-	74,787	-	-
Unrestricted	<u>8,568,518</u>	<u>4,015,681</u>	<u>12,584,199</u>	<u>564,893</u>	<u>(259,020)</u>
 Total Net Assets	 \$ <u>68,618,211</u>	 <u>15,535,001</u>	 <u>84,153,212</u>	 <u>1,016,902</u>	 <u>666,468</u>

See accompanying notes to the basic financial statements.

**CLARK COUNTY, OHIO**  
Statement of Activities  
For the Year Ended December 31, 2003

<u>Functions/Programs:</u>	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
General Government:				
Legislative & Executive	\$ 6,518,815	4,545,947	49,523	20,722
Judicial	7,978,551	1,564,380	-	151,223
Public Safety	14,983,773	2,551,698	2,320,283	-
Public Works	11,535,874	889,440	6,250,427	323,408
Health	21,711,668	888,612	10,243,516	566,650
Human Services	40,978,271	1,805,416	31,769,739	-
Conservation and Recreation	2,614,690	725,960	-	1,432,719
Interest Expense	411,276	-	-	-
Total Governmental Activities	<u>106,732,918</u>	<u>12,971,453</u>	<u>50,633,488</u>	<u>2,494,722</u>
Business-Type Activities:				
Sewer	2,689,375	3,032,393	-	921,039
Water	1,552,327	1,555,641	-	-
Total Business-Type Activities	<u>4,241,702</u>	<u>4,588,034</u>	<u>-</u>	<u>921,039</u>
Total Primary Government	<u>\$ 110,974,620</u>	<u>17,559,487</u>	<u>50,633,488</u>	<u>3,415,761</u>
Component Units:				
TAC Industries, Inc.	\$ 3,311,297	2,551,214	-	-
The Housing Connection of Clark County	168,419	153,690	44,945	-
	<u>\$ 3,479,716</u>	<u>2,704,904</u>	<u>44,945</u>	<u>-</u>

General Revenues:

Taxes:

Property Taxes Levied for:

  General Purposes

  Children's Home

  MRDD

  Senior Citizen's

  Permissive Sales

Grants and Contributions not Restricted to Specific Programs

Investment Income

Other Revenue

Total General Revenues

Change in Net Assets

Net Assets, Beginning of Year, as restated

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
(1,902,623)		(1,902,623)	-	-
(6,262,948)		(6,262,948)	-	-
(10,111,792)		(10,111,792)	-	-
(4,072,599)		(4,072,599)	-	-
(10,012,890)		(10,012,890)	-	-
(7,403,116)		(7,403,116)	-	-
(456,011)		(456,011)	-	-
<u>(411,276)</u>		<u>(411,276)</u>	<u>-</u>	<u>-</u>
<u>(40,633,255)</u>		<u>(40,633,255)</u>	<u>-</u>	<u>-</u>
	1,264,057	1,264,057	-	-
	3,314	3,314	-	-
	<u>1,267,371</u>	<u>1,267,371</u>	<u>-</u>	<u>-</u>
<u>(40,633,255)</u>	<u>1,267,371</u>	<u>(39,365,884)</u>	<u>-</u>	<u>-</u>
			(760,083)	-
			<u>-</u>	<u>30,216</u>
			<u>(760,083)</u>	<u>30,216</u>
3,213,145	-	3,213,145	-	-
2,792,431	-	2,792,431	-	-
8,339,616	-	8,339,616	-	-
1,296,344	-	1,296,344	-	-
12,243,341	-	12,243,341	-	-
3,742,624	-	3,742,624	222,363	33,232
918,956	6,721	925,677	74,433	3,473
<u>5,610,718</u>	<u>81,732</u>	<u>5,692,450</u>	<u>18,733</u>	<u>-</u>
<u>38,157,175</u>	<u>88,453</u>	<u>38,245,628</u>	<u>315,529</u>	<u>36,705</u>
(2,476,080)	1,355,824	(1,120,256)	(444,554)	66,921
<u>71,094,291</u>	<u>14,179,177</u>	<u>85,273,468</u>	<u>1,461,456</u>	<u>599,547</u>
\$ <u>68,618,211</u>	<u>15,535,001</u>	<u>84,153,212</u>	<u>1,016,902</u>	<u>666,468</u>

**CLARK COUNTY, OHIO**

Balance Sheet  
Governmental Funds  
December 31, 2003

	General Fund	Job & Family Services Fund	Children's Home Levy Fund	Mental Retardation/ Developmental Disabilities Fund
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 7,286,402	1,086,431	1,349,418	3,220,965
Cash and Cash Equivalents in Segregated Accounts	-	-	101,976	72,841
Cash and Cash Equivalents with Fiscal and Escrow Agents	-	-	-	-
Net Receivables:				
Taxes	3,196,307	-	2,372,143	10,261,539
Permissive Sales Tax Accounts	1,903,018	-	-	-
Special Assessments	224,647	27,450	366,693	-
Accrued Interest	-	-	-	-
Due from Other Funds	106,215	-	-	-
Due from Other Governments	-	-	-	300,000
Materials and Supplies Inventory	1,712,650	10,698,299	3,113,536	1,033,845
Prepaid Items	88,597	302	31,625	45,601
	<u>68,699</u>	<u>15,026</u>	<u>701</u>	<u>28,587</u>
 Total Assets	 \$ <u>14,586,535</u>	 <u>11,827,508</u>	 <u>7,336,092</u>	 <u>14,963,378</u>
<b>LIABILITIES AND FUND EQUITY:</b>				
Liabilities:				
Accounts Payable	\$ 379,829	577,504	389,835	121,644
Accrued Wages and Benefits	817,933	530,637	36,359	828,763
Accrued Compensated Absences	57,993	1,291	16,481	-
Retainage Payable	-	-	-	-
Due to Other Funds	-	-	-	-
Deferred Revenue	5,955,906	10,694,169	5,864,068	11,368,225
Matured Interest Payable	-	-	-	-
Notes Payable	-	-	-	-
	<u>7,211,661</u>	<u>11,803,601</u>	<u>6,306,743</u>	<u>12,318,632</u>
 Total Liabilities	 <u>7,211,661</u>	 <u>11,803,601</u>	 <u>6,306,743</u>	 <u>12,318,632</u>
Fund Equity:				
Reserved for:				
Encumbrances	820,537	1,284,506	252,611	129,794
Materials and Supplies Inventory	88,597	302	31,625	45,601
Prepaid Items	36,818	15,026	701	28,587
Permanent Funds	-	-	-	-
Unreserved	<u>6,428,922</u>	<u>(1,275,927)</u>	<u>744,412</u>	<u>2,440,764</u>
 Total Fund Equity	 <u>7,374,874</u>	 <u>23,907</u>	 <u>1,029,349</u>	 <u>2,644,746</u>
 Total Liabilities and Fund Equity	 \$ <u>14,586,535</u>	 <u>11,827,508</u>	 <u>7,336,092</u>	 <u>14,963,378</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, 2003

Nonmajor Governmental Funds	Total Governmental Funds		
10,901,229	23,844,445	Total Governmental Fund Balances	\$ 15,952,388
385,703	560,520		
164,083	164,083	Amounts reported for governmental activities in the Statement of Net Assets are different because:	
1,015,179	16,845,168		
-	1,903,018	Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	43,433,093
217,746	836,536		
44,715	44,715	Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.	
1,145	107,360		
-	300,000	Intergovernmental Receivables	22,360,261
5,130,452	21,688,782	Unamortized Bond Issue Costs	26,085
32,323	198,448		
20,393	133,406		
17,912,968	66,626,481	The internal service fund is used to charge the cost of dental insurance to individuals. The assets and liabilities of the internal service fund are included in the governmental activities in the statement of net assets.	208,007
903,026	2,371,838		
407,494	2,621,186	The internal balance represents the portion of the internal service fund's assets and liabilities that are allocated to the proprietary funds.	(756)
14,802	90,567		
163,717	163,717	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:	
300,000	300,000	Accrued Compensated Absences	(4,702,132)
5,664,051	39,546,419	General Obligation Bonds Payable	(7,035,000)
366	366	Accrued Interest on Long-Term Debt	(75,062)
5,580,000	5,580,000	Accrued Wages and Benefits	(1,551,088)
		Accrued Bond Premium	(33,188)
13,033,456	50,674,093	Unamortized Charge - Refunding Issue	35,603
3,839,125	6,326,573	Net Assets of Governmental Activities	\$ <u>68,618,211</u>
32,323	198,448		
20,393	101,525	See accompanying notes to the basic financial statements.	
74,787	74,787		
912,884	9,251,055		
4,879,512	15,952,388		
17,912,968	66,626,481		



**CLARK COUNTY, OHIO**

Combined Statement of Revenues, Expenditures, and Changes in Fund  
Balances - All Governmental Fund Types and Expendable Trust Funds  
For the Year Ended December 31, 2003

	General Fund	Job & Family Services Fund	Children's Home Levy Fund	Mental Retardation/ Developmental Disabilities Fund
<b>REVENUES:</b>				
Taxes	\$ 3,213,145	-	2,792,431	8,339,616
Permissive Sales Taxes	12,279,860	-	-	-
Intergovernmental	3,903,574	19,873,099	6,847,412	10,070,644
Charges for Services	5,153,616	-	1,635,822	520,310
Licenses and Permits	9,805	-	-	-
Fees, Fines and Forfeitures	707,950	-	-	-
Special Assessments	-	-	-	-
Investment Income	927,726	-	-	-
Other Revenue	<u>1,802,784</u>	<u>1,048,009</u>	<u>187,319</u>	<u>268,359</u>
Total Revenues	<u>27,998,460</u>	<u>20,921,108</u>	<u>11,462,984</u>	<u>19,198,929</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive	3,801,800	-	-	-
Judicial	7,606,277	-	-	-
Public Safety	11,016,895	-	-	-
Public Works	3,649,123	-	-	-
Health	375,388	-	-	20,645,545
Human Services	563,567	21,767,487	12,284,830	-
Conservation and Recreation	1,755,968	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>28,769,018</u>	<u>21,767,487</u>	<u>12,284,830</u>	<u>20,645,545</u>
Excess (Deficit) of Revenues Over/ (Under) Expenditures	<u>(770,558)</u>	<u>(846,379)</u>	<u>(821,846)</u>	<u>(1,446,616)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds from Refunding Bonds	-	-	-	-
Transfers In	207,731	926,296	-	898,956
Transfers Out	(2,174,510)	-	-	(1,439,314)
Payment to Refunded Bond Escrow Agent	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(1,966,779)</u>	<u>926,296</u>	<u>-</u>	<u>(540,358)</u>
Net Change in Fund Balances	(2,737,337)	79,917	(821,846)	(1,986,974)
Fund Balance (Deficit), Beginning of Year	<u>10,112,211</u>	<u>(56,010)</u>	<u>1,851,195</u>	<u>4,631,720</u>
Fund Balance, End of Year	\$ <u>7,374,874</u>	<u>23,907</u>	<u>1,029,349</u>	<u>2,644,746</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, 2003

Nonmajor Governmental Funds	Total Governmental Funds		
1,296,344	15,641,536	Total Net Change in Fund Balances - Governmental Funds	\$ (6,713,971)
-	12,279,860		
14,809,932	55,504,661	Amounts reported for governmental activities in the statement of activities are different because:	
4,204,459	11,514,207	Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those exceeded capital outlay in the current period.	
343,573	353,378	Capital Asset Additions	4,582,357
681,581	1,389,531	Depreciation	(1,985,058)
38,216	38,216		
18,162	945,888	Governmental funds report only the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each sale.	(78,594)
2,024,249	5,330,720		
23,416,516	102,997,997	Revenues in the statement of activities that do not provide current financial resources are not reported as revenues on the funds.	1,258,841
		The internal service fund used to charge the cost of insurance to individual funds is reported in the government-wide statement of activities.	30,549
1,729,286	5,531,086	Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets.	(2,014,935)
236,160	7,842,437		
3,738,002	14,754,897	Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.	2,752,477
6,606,701	10,255,824		
361,119	21,382,052	Bond issue costs represent an asset on the government-wide statements and have no effect on the governmental funds.	26,085
6,127,525	40,743,409	Some expenses in reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:	
840,116	2,596,084	Compensated Absences	(200,517)
5,450,282	5,450,282	Accrued Wages and Benefits	(140,393)
765,000	765,000	Accrued Interest Payable	7,206
418,355	418,355	Amortization of Bond Premium and Deferred Amount on Refunding	(127)
26,272,546	109,739,426	Change in Net Assets of Governmental Activities	\$ (2,476,080)
(2,856,030)	(6,741,429)	See accompanying notes to the basic financial statements.	
2,014,935	2,014,935		
3,257,841	5,290,824		
(1,677,000)	(5,290,824)		
(1,987,477)	(1,987,477)		
1,608,299	27,458		
(1,247,731)	(6,713,971)		
6,127,243	22,666,359		
4,879,512	15,952,388		

**CLARK COUNTY, OHIO**  
Statement of Net Assets  
Proprietary Funds  
December 31, 2003

	Enterprise Funds			Internal Service Fund
	Sewer	Water	Total	
<b>ASSETS:</b>				
Current:				
Equity in Pooled Cash and Cash Equivalents	\$ 2,610,308	659,110	3,269,418	254,171
Cash and Cash Equivalents in Segregated Accounts	384,783	-	384,783	-
Cash and Cash Equivalents with Fiscal and Escrow Agents	5,242	57,825	63,067	-
Net Receivables:				
Accounts	411,631	197,967	609,598	246
Materials and Supplies Inventory	99,081	81,066	180,147	-
Prepaid Items	<u>5,674</u>	<u>3,239</u>	<u>8,913</u>	<u>-</u>
Total Current Assets	<u>3,516,719</u>	<u>999,207</u>	<u>4,515,926</u>	<u>254,417</u>
Non-Current Assets:				
Unamortized Bond Issue Costs	71,933	-	71,933	-
Fixed Assets (net of accumulated depreciation)	<u>15,132,455</u>	<u>3,888,365</u>	<u>19,020,820</u>	<u>-</u>
Total Non-Current Assets	<u>15,204,388</u>	<u>3,888,365</u>	<u>19,092,753</u>	<u>-</u>
Total Assets	<u>\$ 18,721,107</u>	<u>4,887,572</u>	<u>23,608,679</u>	<u>254,417</u>
<b>LIABILITIES:</b>				
Current Liabilities:				
Accounts Payable	\$ 92,851	43,197	136,048	-
Accrued Wages and Benefits	29,115	23,821	52,936	-
Retainage Payable	5,242	57,825	63,067	-
Claims Payable	-	-	-	46,410
Accrued Interest Payable	21,916	6,252	28,168	-
Notes Payable	<u>2,785,000</u>	<u>1,075,000</u>	<u>3,860,000</u>	<u>-</u>
Total Current Liabilities	<u>2,934,124</u>	<u>1,206,095</u>	<u>4,140,219</u>	<u>46,410</u>
Non-Current Liabilities:				
Accrued Compensated Absences	66,882	54,722	121,604	-
OPWC Loan Payable	262,500	273,600	536,100	-
General Obligation Bonds Payable	3,367,900	-	3,367,900	-
Accrued Bond Premium	35,346	-	35,346	-
Unamortized Charge - Refunding Issue	<u>(126,735)</u>	<u>-</u>	<u>(126,735)</u>	<u>-</u>
Total Non-Current Liabilities	<u>3,605,893</u>	<u>328,322</u>	<u>3,934,215</u>	<u>-</u>
Total Liabilities	<u>6,540,017</u>	<u>1,534,417</u>	<u>8,074,434</u>	<u>46,410</u>
<b>NET ASSETS:</b>				
Invested in Net Assets, net of related debt Unrestricted	8,979,555	2,539,765	11,519,320	-
	<u>3,201,535</u>	<u>813,390</u>	<u>4,014,925</u>	<u>208,007</u>
Total Net Assets	<u>12,181,090</u>	<u>3,353,155</u>	<u>15,534,245</u>	<u>208,007</u>
Total Liabilities and Net Assets	<u>\$ 18,721,107</u>	<u>4,887,572</u>	<u>23,608,679</u>	<u>254,417</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.

756

15,535,001

See accompanying notes to the basic financial statements.

**CLARK COUNTY, OHIO**  
Combining Statement of Revenues, Expenses, and  
Changes in Retained Earnings  
Proprietary Funds  
For the Year Ended December 31, 2003

	Enterprise Funds			Internal Service Fund
	Sewer	Water	Total	
<b>OPERATING REVENUES:</b>				
Charges for Services	\$ 3,032,393	1,555,641	4,588,034	544,852
Other Operating Revenues	<u>64,609</u>	<u>17,123</u>	<u>81,732</u>	<u>-</u>
Total Operating Revenues	<u>3,097,002</u>	<u>1,572,764</u>	<u>4,669,766</u>	<u>544,852</u>
<b>OPERATING EXPENSES:</b>				
Personnel Services	751,606	614,429	1,366,035	-
Contractual Services	508,842	214,009	722,851	465,455
Materials and Supplies	627,326	507,123	1,134,449	-
Claims	-	-	-	48,092
Other	106,622	98,365	204,987	-
Depreciation	<u>449,765</u>	<u>99,360</u>	<u>549,125</u>	<u>-</u>
Total Operating Expenses	<u>2,444,161</u>	<u>1,533,286</u>	<u>3,977,447</u>	<u>513,547</u>
Operating Income	<u>652,841</u>	<u>39,478</u>	<u>692,319</u>	<u>31,305</u>
<b>NON-OPERATING REVENUES (EXPENSES):</b>				
Grants	921,039	-	921,039	-
Gain (Loss) on Sale of Capital Assets	(24,417)	(1,571)	(25,988)	-
Investment Income	6,721	-	6,721	-
Interest and Fiscal Charges	<u>(221,213)</u>	<u>(17,810)</u>	<u>(239,023)</u>	<u>-</u>
Total Non-Operating Revenues (Expenses)	<u>682,130</u>	<u>(19,381)</u>	<u>662,749</u>	<u>-</u>
Change in Net Assets	1,334,971	20,097	1,355,068	31,305
Net Assets, Beginning of Year, as restated	<u>10,846,119</u>	<u>3,333,058</u>		<u>176,702</u>
Net Assets, End of Year	<u>\$ 12,181,090</u>	<u>3,353,155</u>		<u>208,007</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 fund is reported with business-type activities.			<u>756</u>	
Change in net assets of business-type activities			<u>1,355,824</u>	

See accompanying notes to the basic financial statements.

**CLARK COUNTY, OHIO**  
Combining Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2003

	Enterprise Funds			Internal Service Fund
	Sewer	Water	Total	
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash Received from Customers	\$ 2,915,525	1,542,977	4,458,502	544,606
Cash Paid for Employees Salaries and Benefits	(778,142)	(636,767)	(1,414,909)	-
Cash Paid to Suppliers	(1,201,203)	(747,722)	(1,948,925)	(465,455)
Cash Paid for Claims and Charges	-	-	-	(56,438)
Other Operating Revenues	64,609	17,122	81,731	-
Other Operating Expenses	(107,627)	(98,835)	(206,462)	-
Net Cash Provided by Operating Activities	<u>893,162</u>	<u>76,775</u>	<u>969,937</u>	<u>22,713</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Grants	921,039	-	921,039	-
Proceeds from Notes	2,785,000	1,075,000	3,860,000	-
Acquisition and Construction of Capital Assets	(2,395,690)	(75,609)	(2,471,299)	-
Interest Paid on G.O. Notes	(25,863)	(22,235)	(48,098)	-
Interest Paid on G.O. Bonds	(187,480)	-	(187,480)	-
Principal Paid on G.O. Notes	(1,310,000)	(1,110,000)	(2,420,000)	-
Principal Paid on OPWC Loans	(25,000)	(15,200)	(40,200)	-
Principal Paid on G.O. Bonds	(287,500)	-	(287,500)	-
Net Cash Used for Capital and Related Financing Activities	<u>(525,494)</u>	<u>(148,044)</u>	<u>(673,538)</u>	<u>-</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest	6,721	-	6,721	-
Increase (Decrease) in Cash and Cash Equivalents	374,389	(71,269)	303,120	22,713
Cash and Cash Equivalents, Beginning of Year	<u>2,625,944</u>	<u>788,204</u>	<u>3,414,148</u>	<u>231,458</u>
Cash and Cash Equivalents, End of Year	<u>\$ 3,000,333</u>	<u>716,935</u>	<u>3,717,268</u>	<u>254,171</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:				
Operating Income	\$ 652,841	39,478	692,319	31,305
Adjustment to Reconcile Operating Income to Net Cash Provided by Operating Activities:				
Depreciation	449,765	99,360	549,125	-
Changes in Assets and Liabilities:				
Increase in Accounts Receivable	(18,205)	(28,723)	(46,928)	(246)
Increase in Materials and Supplies Inventory	(36,623)	(29,963)	(66,586)	-
Increase in Prepaid Items	(5,674)	(2,874)	(8,548)	-
(Increase) Decrease in Accounts Payable	(25,538)	4,248	(21,290)	-
(Increase) in Accrued Wages & Benefits	(25,191)	(21,179)	(46,370)	-
Decrease in Accrued Compensated Absences	450	369	819	-
Decrease in Claims Payable	-	-	-	(8,346)
(Increase) Decrease in Retainage Payable	(98,663)	16,059	(82,604)	-
Net Cash Provided by Operating Activities	<u>\$ 893,162</u>	<u>76,775</u>	<u>969,937</u>	<u>22,713</u>

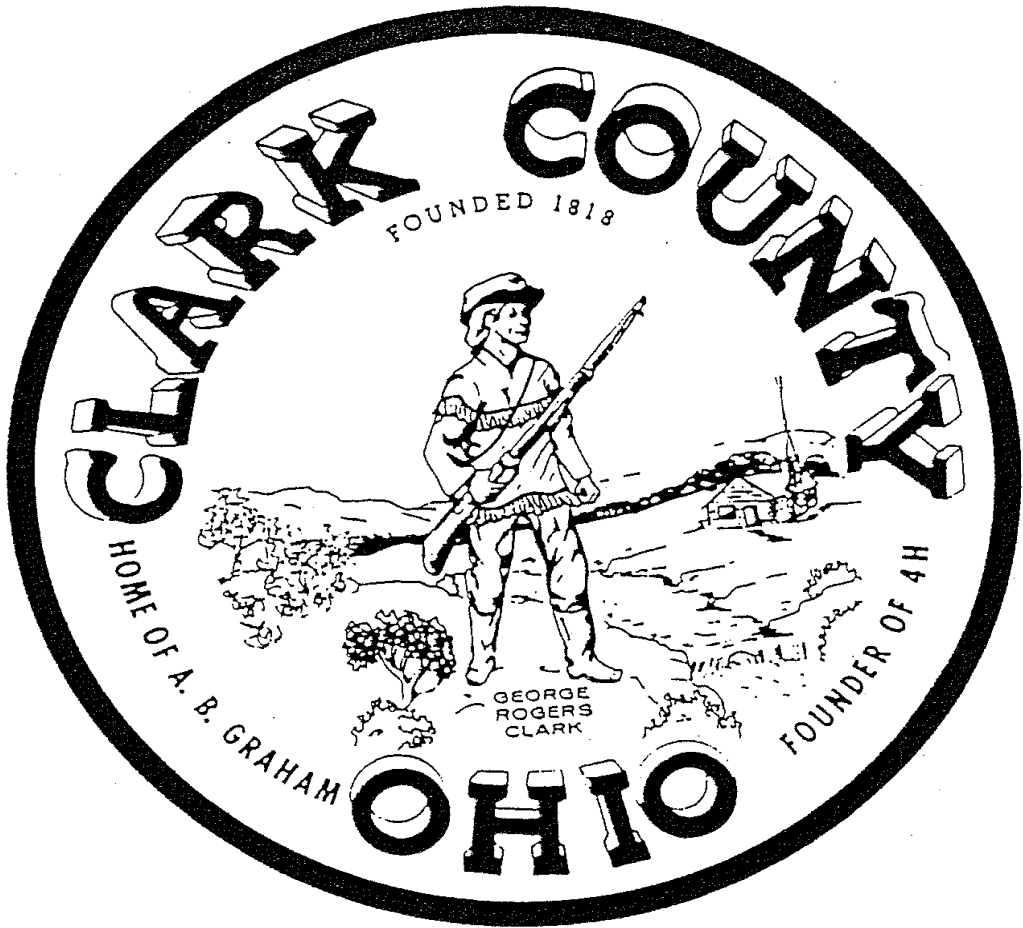
See accompanying notes to the basic financial statements.

**CLARK COUNTY, OHIO**  
Statement of Fiduciary Net Assets  
December 31, 2003

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	Agency Funds
<b>ASSETS:</b>	
Equity in Pooled Cash and Cash Equivalents	\$ 19,382,982
Cash and Cash Equivalents in Segregated Accounts	2,359,945
Net receivables:	
Accounts	78,033
Special Assessments	1,807,570
Taxes to be Collected for Other Governments	81,557,181
Due from Other Governments	<u>3,698,901</u>
 Total Assets	 \$ <u>108,884,612</u>
 <b>LIABILITIES:</b>	
Due to Other Governments	\$ 83,941,754
Undistributed Monies	<u>24,942,858</u>
 Total Liabilities	 \$ <u>108,884,612</u>

See accompanying notes to the basic financial statements.



**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003

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**NOTE 1 – REPORTING ENTITY**

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

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

**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 21 and 22.

**Housing Connection of Clark County:**

The Housing Connection of Clark County is a legally separate, not-for-profit corporation. The Organization is governed by a board of five to nine members who are elected from the voting members of the Organization. The voting members of the Organization consist of one individual from the Clark County Board of MRDD and one individual from The Arc of Clark County, a not-for-profit corporation. The Organization provides affordable housing in Clark County for occupancy by persons with mental retardation and other developmental disabilities. The Clark County Board of MRDD provides staff wages and benefits as well as office space for the Organization. The Housing Connection of Clark County is reflected as a component unit of Clark County because of the fiscal dependence of the Organization on the County. The Housing Connection of Clark County operates on a fiscal year ending December 31. Separately issued financial



**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003

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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-type activities total columns. The balance of the internal service fund has been eliminated

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003

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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.

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Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
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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 sixty days of year-end.

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On the accrual basis, revenue from sales taxes is recognized in the period in which the taxable sale takes place. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied (see note 6). Revenues from grants, entitlements and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements that specify the year when the resources are required to be used or the year when use is first permitted; matching requirements in which the County must provide local resources to be used for a specified purpose; and expenditure requirements in which the resources are provided to the County on a reimbursement basis.

**CLARK COUNTY, OHIO**  
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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, 2003, but which were levied to finance year 2004 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 Equivalents" is considered to be cash and cash equivalents since these assets are available on demand.

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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, 2003. Note 5 provides detailed disclosure regarding cash, cash equivalents and investments held by the County.

During fiscal year 2003, 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, 2003, 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  
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**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."

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate they are not available for appropriation and are not expendable available financial resources.

**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. Pursuant to GASB Statement No. 34, for the fiscal years beginning after June 15, 2006, the County must retroactively report all infrastructure assets acquired before December 31, 2002. The County expects to accomplish retroactive reporting of infrastructure prior to that deadline.

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, and similar items constructed or acquired on or after January 1, 2003. Pursuant to GASB 34, for the fiscal years beginning after June 15, 2006, the County must retroactively report all infrastructure assets acquired before January 1, 2003.

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

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Notes to the Basic Financial Statements  
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The County's policy is to capitalize net interest on business-type activities construction projects until substantial completion of the project. The amount of capitalized interest equals the difference between the interest cost associated with the tax-exempt borrowing used to finance the project and the interest earned from temporary investment of debt proceeds. Capitalized interest on proprietary fund construction is amortized on a straight-line basis over the-estimated useful life of the asset. For 2003, 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.

**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,



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expendable financial resources and therefore, are not available for expenditure. Undesignated fund balance indicates that portion of fund equity that is available for appropriation in future periods. Fund balance reserves have been established for encumbrances, inventory, and contributions to the 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.

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Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003

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**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 2003.

**NOTE 3 – CHANGE IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF PRIOR YEAR FUND EQUITY**

**A. Changes in Accounting Principles:**

For 2003, the County has implemented GASB Statement No. 34, "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments", GASB Statement No. 37, "Basic Financial Statements – and Management's Discussion and Analysis - for State and Local Governments: Omnibus", GASB Statement No. 38, "Certain Financial Statement Note Disclosures" GASB Statement No. 41, "Budgetary Comparison Schedules - Perspective Differences".

GASB Statement No. 34 creates new basic financial statements for reporting on the County's financial activities. The financial statements now include government-wide financial statements prepared on an accrual basis of accounting and fund financial statements which present information for individual major funds rather than by fund type. Nonmajor funds are presented in total in one column. Fiduciary funds are reported by type.

GASB Statement No. 37 makes certain clarifications regarding escheat property and modifies several provisions of GASB Statement No. 34, including Management's Discussion and Analysis. GASB Statement No. 38 modifies, establishes and rescinds certain financial statement disclosure requirements. GASB Statement No. 41 allows the presentation of budgetary schedules as required supplementary information based on the fund, organization or program structure that the government uses for its legally adopted budget when significant budgetary perspective differences result in the County not being able to present budgetary comparisons for the general and each major special revenue fund.

Implementation of GASB Statement No. 34 has resulted in changes to beginning fund balances as previously reported in the fund financial statements on the modified accrual basis of accounting, as further described in below.

The government-wide financial statements combine the governmental activities into one column. The beginning net asset amount for governmental programs reflects the change in fund balance for governmental funds at December 31, 2002, caused by the conversion to the new reporting model.

**B. Restatement of Fund Balances:**

**Fund Reclassifications:** The County reclassified certain funds due to the implementation of GASB 34. Certain trust funds that provide support to County activities that were previously reported as non-expendable and expendable trust funds were reclassified. Trust funds that are permanent in nature and provide support to County activities were reclassified as permanent funds and the expendable trust funds were reclassified as a special revenue fund.

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These restatements, as well as corrections of errors in the capital assets previously reported, had the following effect on fund balance of major and nonmajor funds of the County. The transition from governmental fund balance to net assets of the governmental activities is also presented.

	<u>General</u>	<u>Job &amp; Family Services</u>	<u>Children's Home Levy</u>	<u>Mental Retardation/ Developmental Disabilities</u>	<u>Non-Major</u>	<u>Total</u>
Fund Balance, December 31, 2002	\$ 10,112,211	(56,010)	1,851,195	4,631,720	5,842,323	22,381,439
Reclassification of Funds	-	-	-	-	284,920	284,920
Adjusted Fund Balance, December 31, 2002	<u>\$ 10,112,211</u>	<u>(56,010)</u>	<u>1,851,195</u>	<u>4,631,720</u>	<u>6,127,243</u>	22,666,359
Capital Assets, net						40,914,388
Current and Other Liabilities						(1,492,963)
Long-Term Compensated Absences						(4,501,615)
Long-Term (Deferred) Assets						21,278,122
General Obligation Bonds Payable						<u>(7,770,000)</u>
Governmental Activities Net Assets, December 31, 2002						<u>\$ 71,094,291</u>

**Restatements:** During calendar year 2003, it was determined that some balances previously reported as liabilities were understated.

**Capital Asset Balances:** During 2003, the County also corrected differences in the capital assets reported by the enterprise funds at December 31, 2002. These adjustments are shown in the restatement to business-type activities net assets.

	<u>Sewer</u>	<u>Water</u>	<u>Total</u>
Fund Equity, December 31, 2002	\$ 10,815,729	3,343,735	14,159,464
Impact of Restatement of Liabilities	(9,776)	(10,677)	(20,453)
Capital Asset Adjustments	<u>40,166</u>	<u>-</u>	<u>40,166</u>
Adjusted Fund Equity, December 31, 2002	<u>\$ 10,846,119</u>	<u>3,333,058</u>	<u>14,179,177</u>

**NOTE 4 – ACCOUNTABILITY**

The following funds have equity deficits as of December 31, 2003:

	<u>Deficit Fund Equity</u>
Nonmajor Governmental Funds:	
Special Revenue:	
Child Support Enforcement Agency	\$ 84,837
Community Development Block Grant	4,624
Capital Projects:	
Permanent Improvement	2,771,884
MR/DD Capital Projects	1,181,815

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

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

**NOTE 5 – DEPOSITS AND INVESTMENTS**

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

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

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

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

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7. The State Treasurers investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible-institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed five percent of the County's total average portfolio; and;
10. Bankers acceptances for a period not to exceed 270 days and in amount not to exceed ten percent of the County's total average portfolio.

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

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

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

#### Deposits

At year-end, the carrying amount of the County's deposits was \$7,785,698 and the bank balance was \$9,373,491. Of the bank balance:

1. \$1,350,133 was covered by federal depository insurance,
2. \$1,900,000 was insured by a surety bond, and;
3. \$6,123,358 was uninsured and uncollateralized.

#### Investments

During 2003, the County continued to diversify its investment portfolio to gain a higher rate of return while still maintaining liquidity and minimizing risk. Investments include a U.S. Treasury Mutual Fund, U.S. Treasury Notes, Federal Farm Credit Bank notes, Federal Home Loan Bank (FHLB) notes and mortgage backed securities issued by FNMA and FHLMC. The FHLB notes have interest rates that vary directly with the Constant Maturity Treasury (CMT), an index of Treasury securities published by the Federal Reserve Board. The notes are issued with a coupon floor and a coupon cap, which establishes a range of possible interest rates for the security regardless of the change in market rates. The security was selected for purchase because the minimum interest rate, when coupled with the discount at the time of purchase, yields a rate of return that exceeds what was available from more conventional securities and that yield will increase if market interest rates increase.

A participation certificate (PC) is a mortgage pass-through security. It represents an interest in a pool of mortgage loans. Holders of the PC receive principal and interest payments as the

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

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

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

	Category <u>3</u>	Carrying/ Fair Value
Federal Farm Credit Bank Notes	\$ 1,000,000	\$ 1,083,500
Federal Home Loan Bank Notes	7,998,788	7,993,911
Federal National Mortgage Association (FNMA) Participation Certificates	10,990,071	10,998,168
Federal Home Loan Mortgage Corporation (FHLMC) Participation Certificates	15,942,874	15,907,509
Federal Home Loan Mortgage Pool	13,550	14,833
Star Ohio	<u>-</u>	<u>6,499,795</u>
	<u>\$ 35,945,283</u>	<u>\$ 42,497,716</u>

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003

	Cash & Cash Equivalents/ <u>Deposits</u>	<u>Investments</u>
GASB Statement 9	\$ 50,283,414	-
Investments:		
Federal Farm Credit Bank Notes	(1,083,500)	1,083,500
Federal National Mortgage Association (FNMA) Participation Certificates	(10,998,168)	10,998,168
Federal Home Loan Bank Notes (FHLB)	(7,993,911)	7,993,911
Federal Home Loan Mortgage Company (FHLMC) Participation Certificate	(15,907,509)	15,907,509
Federal Home Loan Mortgage Pool	(14,833)	14,833
STAR Ohio	<u>(6,499,795)</u>	<u>6,499,795</u>
GASB Statement 3	\$ <u>7,785,698</u>	<u>42,497,716</u>

**NOTE 6 – PROPERTY TAXES**

Property taxes include amounts levied against all real, public utility and tangible personal property (other than public utility) located in the County. Property tax revenue received during 2003 for real and public utility property taxes is for 2002 taxes and property tax revenue received during 2003 for tangible personal property (other than public utility) is for 2003 taxes.

The 2003 real property taxes are levied after October 1, 2003 on the assessed values as of January 1, 2003, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2003 real property taxes are collected in and intended to finance 2004.

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 2003 public utility property taxes became a lien December 31, 2002, are levied after October 1, 2003, and are collected in 2004 with real property taxes.

The 2003 tangible personal property taxes are levied after October 1, 2002, on the value as of December 31, 2002. Collections are made in 2003. Tangible personal property assessments are 25 percent of assessed valuations.

The full tax rate for all County operations for the tax year 2003 was \$12.80 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2003 property tax receipts were based are as follows:

Real Property and Public Utility	\$1,819,822,260
Tangible Personal Property	209,530,652
Public Utility Tangible Personal Property	<u>94,597,590</u>
Total Assessed Value	<u>\$2,123,950,502</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.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003

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

The County Treasurer collects property tax on behalf of all taxing districts within the County. Receivables for these taxes have been recorded as "Taxes To Be Collected For Other Governments" on the balance sheet. The County Auditor periodically remits to itself its share of the taxes collected. The County records receipt of these taxes in various funds. The County's share of taxes receivable have been recorded as "Taxes Receivable" in the 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, 2003.

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 2003 operations. The receivable and the portion of the tax levies prepaid by year-end into the funds are therefore offset by a credit to deferred revenue.

**NOTE 7 – PERMISSIVE SALES AND USE TAX**

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

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 2003 amounted to \$12,243,341.

**NOTE 8 – INTERFUND TRANSFERS AND BALANCES**

Interfund transfers for the year ended December 31, 2003, consisted of the following:



**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003

Transfer To	Transfer From					Total
	General Fund	Mental Retardation/ Developmental Disabilities Fund	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	
General Fund	\$ 207,731	-	-	-	-	207,731
Job & Family Services Fund	926,296	-	-	-	-	926,296
Mental Retardation/ Developmental Disabilities Fund	-	898,956	-	-	-	898,956
Nonmajor Special Revenue Funds	453,865	-	27,989	-	-	481,854
Nonmajor Debt Service Funds	400,000	-	-	-	780,000	1,180,000
Nonmajor Capital Projects Funds	186,618	540,358	-	869,011	-	1,595,987
Total	\$ <u>2,174,510</u>	<u>1,439,314</u>	<u>27,989</u>	<u>869,011</u>	<u>780,000</u>	<u>5,290,824</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 To	Due From Mental Retardation/ Developmental Disabilities Fund
MR/DD Capital Projects Fund	\$ <u>300,000</u>

Interfund balances at December 31, 2003, consisted of a short-term loan.

**NOTE 9 – RECEIVABLES**

Receivables at December 31, 2003 consisted of current and delinquent property taxes, special assessments, accounts, intergovernmental grants, accrued interest on investments and interfund transactions. All receivables are considered collectible in full due to the ability to foreclose for nonpayment of taxes and the stable condition of State programs. A summary of the principal items of intergovernmental receivables follows:

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003

	<u>Amount</u>
<b>Governmental Activities:</b>	
Local Government and Local Government Revenue Assistance	\$ 1,252,317
Public Assistance for Human Services Programs	15,814,400
Grants and Reimbursements	894,457
Homestead and Rollback	1,018,633
Gasoline and Excise Tax	906,406
Motor Vehicle License Fees & Permissive Auto Tax	<u>1,802,569</u>
 Total Governmental Activities	 \$ <u><u>21,688,782</u></u>

**NOTE 10 – CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2003, was as follows:

	<u>Restated Balance 12/31/2002</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12/31/2003</u>
<b><u>Governmental Activities:</u></b>				
Non-depreciable capital assets:				
Land	\$ 5,952,282	538,372	-	6,490,654
Construction in Progress	<u>7,878,777</u>	<u>3,770,686</u>	<u>(390,413)</u>	<u>11,259,050</u>
Non-depreciable capital assets	<u>13,831,059</u>	<u>4,309,058</u>	<u>(390,413)</u>	<u>17,749,704</u>
Depreciable capital assets:				
Buildings	32,173,329	-	(233,715)	31,939,614
Improvements	9,827,517	-	(22,731)	9,804,786
Machinery and Equipment	11,007,379	257,242	(197,015)	11,067,606
Infrastructure	-	406,470	-	406,470
Depreciable capital assets	<u>53,008,225</u>	<u>663,712</u>	<u>(453,461)</u>	<u>53,218,476</u>
Less: accumulated depreciation				
Buildings	(16,692,621)	(725,352)	192,814	(17,225,159)
Improvements	(1,665,690)	(486,916)	17,048	(2,135,558)
Machinery and Equipment	(7,566,585)	(769,403)	165,005	(8,170,983)
Infrastructure	-	(3,387)	-	(3,387)
Accumulated depreciation	<u>(25,924,896)</u>	<u>(1,985,058) *</u>	<u>374,867</u>	<u>(27,535,087)</u>
Depreciable capital assets, net	<u>27,083,329</u>	<u>(1,321,346)</u>	<u>(78,594)</u>	<u>25,683,389</u>
 Governmental activities capital assets, net	 \$ <u><u>40,914,388</u></u>	 <u><u>2,987,712</u></u>	 <u><u>(469,007)</u></u>	 <u><u>43,433,093</u></u>

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003

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

General Government:	
Legislative and Executive	\$ 1,016,838
Judicial	100,017
Public Safety	231,234
Public Works	311,772
Health	181,303
Human Services	127,334
Conservation and Recreation	16,560
	\$ 1,985,058

	Restated Balance 12/31/2002	Additions	Deletions	Balance 12/31/2003
<b><u>Business-Type Activities:</u></b>				
Non-depreciable capital assets:				
Land	\$ 681,429	-	-	681,429
Construction in Progress	1,863,497	2,107,460	(1,824,851)	2,146,106
Non-depreciable capital assets	2,544,926	2,107,460	(1,824,851)	2,827,535
Depreciable capital assets:				
Buildings	4,479,286	1,591,228	(75,730)	5,994,784
Improvements	60,527	309,737	-	370,264
Machinery and Equipment	2,036,837	281,249	(164,057)	2,154,029
Water and Sewer Lines	18,902,358	6,476	-	18,908,834
Depreciable capital assets	25,479,008	2,188,690	(239,787)	27,427,911
Less: accumulated depreciation				
Buildings	(1,907,837)	(127,874)	74,159	(1,961,552)
Improvements	(51,636)	(11,018)	-	(62,654)
Machinery and Equipment	(1,366,670)	(119,377)	139,640	(1,346,407)
Water and Sewer Lines	(7,573,157)	(290,856)	-	(7,864,013)
Accumulated depreciation	(10,899,300)	(549,125)	213,799	(11,234,626)
Depreciable capital assets, net	14,579,708	1,639,565	(25,988)	16,193,285
Business-Type activities capital assets, net	\$ 17,124,634	3,747,025	(1,850,839)	19,020,820

**NOTE 11 – RISK MANAGEMENT**

**A. Self-Insurance Program:**

The County continues to manage its dental insurance on a self-insured basis. Managed Care of America (MCA), a third party administrator, processes the claims for the County. The County Commissioners have established a premium for dental insurance. The County pays 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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003

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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, 2003 to be \$46,410.

The changes in claims liability for 2003:

<u>Year</u>	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at End of Year</u>
2002	\$ 54,809	403,726	403,779	54,756
2003	\$ 54,756	447,728	456,074	46,410

**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 2003, 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 \$250,000. The County has also agreed to pay all claims up to a maximum of 150% of what the County would have paid had the County remained an experience-rated risk. Claims exceeding these limits will be paid by the State. Each year, the County pays the State a "minimum premium" for retaining the risk of having to pay claims, which exceed the County's maximum claim limits. For each year the

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003

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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, 2003, a claims liability of \$1,568,583 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 \$578,717. The minimum premium and charges for administering the program are presented on the balance sheet in the accrued wages and benefits line item.

**NOTE 12 – DEFINED BENEFIT RETIREMENT PLANS**

The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is 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 the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan. Under the combined plan, employer contributions are invested by the retirement system to provide a formula retirement benefit similar to the traditional plan benefit. Member contributions, whose investment is self-directed by the member, 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 and combined plans. Members of the member directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by writing to OPERS, 277 E. Town St., Columbus, OH 43215-4642 or by calling (614) 222-6705.

For the year ended December 31, 2003, the members of all three plans, except those in law enforcement or public safety participating in the traditional plan, were required to contribute 8.5 percent of their annual covered salaries. Members participating in the traditional plan who were in law enforcement contributed 10.1 percent of their annual covered salary; members in public safety contributed 9 percent. The County's contribution rate for pension benefits for 2003 was 8.55 percent, except for those plan members in law enforcement or public safety. For those classifications, the County's pension contributions were 11.7 percent of covered payroll. The Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to the plans for the years ended December 31, 2003, 2002, and 2001 were \$6,764,777, \$6,600,347, and \$6,423,374 respectively; equal to the required contribution for each of the three years.

**NOTE 13 – POSTEMPLOYMENT BENEFITS**

OPERS administers three separate pension plans: The Traditional Pension Plan (TP) - a cost-sharing multiple-employer defined benefit pension plan; the Member-Directed Plan (MD) - a defined contribution plan; and the Combined Plan (CO) - a cost-sharing multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003

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

In order to qualify for post-employment health care coverage, age and service retirees must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability recipients and primary survivor recipients is available. The health care coverage provided by the Retirement System is considered an Other Post-employment Benefit (OPEB) as described in GASB Statement No. 12.

A portion of each employer's contribution to OPERS is set aside for the funding of post-retirement health care. The Ohio Revised Code provides statutory authority for employer contributions. The OPERS law enforcement program is separated into two divisions, law enforcement and public safety, with separate employee contribution rates and benefits. The 2003 employer contribution rate for local government employer units the rate was 13.55% of covered payroll and 5.00% was used to fund health care for the year.

The Ohio Revised Code provides the statutory authority to require public employers to fund post-retirement 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, 2002.

**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 2002 was 8.00%.

**Active Employee Total Payroll:** An annual increase of 4.00% compounded annually, is the base portion of the individual pay increase assumption. This assumes no change in the number of active employees. Additionally, annual pay increases, over and above the 4.00% base increase, were assumed to range from 0.50% to 6.30%.

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

OPEBs are advance-funded on an actuarially determined basis. At year-end 2003, the number of active contributing participants in the Traditional and Combined Plans totaled 364,881. The portion of County's contributions that were used to fund postemployment benefits was \$2,496,203. \$10.0 billion represents the actuarial value of the Retirement System's net assets available for OPEB at December 31, 2002. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$18.7 billion and \$8.7 billion, respectively.

In December 2001, the Board adopted the Health Care "Choices" Plan in its continuing effort to respond to the rise in the cost of Health Care. The Choices Plan will be offered to all persons

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003

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newly hired in an OPERS covered-position after January 1, 2003, with no prior service credit accumulated toward health care coverage. Choices, as the name suggests, will incorporate a cafeteria approach, offering a more broad range of health care options. The Plan uses a graded scale from ten to thirty years to calculate a monthly health care benefit. This is in contrast to the ten-year "cliff" eligibility standard for the present Plan.

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

In response to the adverse investment returns experienced by OPERS from 2000 through 2002 and the continued staggering rate of health care inflation, the OPERS Board, during 2003, considered extending "Choices" type cost cutting measures to all active members and benefit recipients. As of this date, the Board has not determined that exact changes that will be made to the health care plan. However, changes to the plan are expected to be approved by the summer of 2004.

**NOTE 14 – 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 permits deferral of compensation until future years. The deferred pay and income earned on it is not subject to taxation until the employee receives it. According to the plans, the deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

**NOTE 15 – LONG-TERM OBLIGATIONS**

A schedule of changes in long-term obligations of the County during 2003 were as follows:

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003

	Amount Outstanding 12/31/2002	Additions	Retirements	Amount Outstanding 12/31/2003	Amounts Due Within One Year
<b><u>Governmental Activities:</u></b>					
<b><u>General Obligation Bonds:</u></b>					
2.40% to 5.55% - Clark County Improvement	\$ 2,285,000	-	2,285,000	-	-
3.00% to 4.25% - 2002 Human Service Building Refunding	4,165,000	-	315,000	3,850,000	315,000
3.00% to 4.50% - Human Services Improvement	1,320,000	-	115,000	1,205,000	120,000
1.50% to 4.00% - 2003 BRF Refunding	-	<u>1,980,000</u>	-	<u>1,980,000</u>	<u>370,000</u>
Total General Obligation Bonds	<u>7,770,000</u>	<u>1,980,000</u>	<u>2,715,000</u>	<u>7,035,000</u>	<u>805,000</u>
Compensated Absences	4,501,615	4,792,699	4,501,615	4,792,699	151,423
Accrued Bond Premium	-	34,935	1,747	33,188	6,987
Less: Deferred Amounts					
Unamortized Charge - Refunding Issue	-	<u>(37,477)</u>	<u>(1,874)</u>	<u>(35,603)</u>	<u>(7,495)</u>
Total Governmental Activities	<u>12,271,615</u>	<u>6,770,157</u>	<u>7,216,488</u>	<u>11,825,284</u>	<u>955,915</u>

	Amount Outstanding 12/31/2002	Additions	Retirements	Amount Outstanding 12/31/2003	Amounts Due Within One Year
<b><u>Business-Type Activities:</u></b>					
<b><u>General Obligation Bonds:</u></b>					
Limecrest Sewer Construction	440,400	-	7,500	432,900	7,900
Southwest Sewer Construction	925,000	-	925,000	-	-
1.50% to 4.00% - 2003 Southwest Sewer Refunding	-	800,000	-	800,000	155,000
Medway/Crystal Lakes Bond	2,220,000	-	2,220,000	-	-
1.50% to 4.00% - 2003 Medway Refunding	-	<u>2,135,000</u>	-	<u>2,135,000</u>	<u>160,000</u>
Total General Obligation Bonds	<u>3,585,400</u>	<u>2,935,000</u>	<u>3,152,500</u>	<u>3,367,900</u>	<u>322,900</u>
<b><u>Ohio Public Works Commission Loans:</u></b>					
Northridge Water Tank	288,800	-	15,200	273,600	15,200
Southwest Treatment Plant	139,725	-	12,150	127,575	12,150
Southwest Treatment Plant II	147,775	-	12,850	134,925	12,850
Compensated Absences	120,785	121,604	120,785	121,604	-
Accrued Bond Premium	-	36,560	1,214	35,346	7,312
Less: Deferred Amounts					
Deferred Amount on Refunding	<u>(87,764)</u>	<u>(55,062)</u>	<u>(16,091)</u>	<u>(126,735)</u>	<u>(25,440)</u>
Total Business-Type Activities	<u>4,194,721</u>	<u>3,038,102</u>	<u>3,298,608</u>	<u>3,934,215</u>	<u>344,972</u>
	<u>\$ 16,466,336</u>	<u>9,808,259</u>	<u>10,515,096</u>	<u>15,759,499</u>	<u>1,300,887</u>

**General Obligation Bonds:**

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



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Advance and Current Refunding Debt:

During the current year, the County issued \$4,915,000 in general obligation bonds to current refund the Clark County Improvement Bonds, the Southwest Sewer Construction Bonds and the Medway/Crystal Lakes Bonds.

\$4,907,539 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 \$1,950,000 of Clark County Improvement Bonds, \$785,000 of Southwest Sewer Construction Bonds and \$2,080,000 of Medway/Crystal Lakes Bonds, which will be considered refunded debt. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the statement of net assets in the government-wide statements and the proprietary fund financial statements.

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, 2003, there were 54 series of Industrial Revenue Bonds, Healthcare Facilities Revenue Bonds, and Multifamily Housing Taxable Revenue Bonds outstanding. The aggregate principal amount payable for the 6 series issued after July 1, 1995 was \$78.105 million. The aggregate principal amount payable for the 48 series issued prior to July 1, 1995, could not be determined; however, their original issue amounts totaled \$78.505 million.

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

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

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed one percent of the total assessed valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt shall never exceed a sum equal to

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003

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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, 2003 are an overall debt margin of \$42,589,191 and a limit on unvoted debt margin of \$10,292,980.

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

<u>Governmental Activities</u>	<u>Total</u>
2004	\$ 1,047,630
2005	1,055,765
2006	1,046,715
2007	1,054,603
2008	1,049,465
2009 – 2013	2,699,675
2014 – 2015	<u>392,780</u>
Total Principal and Interest	8,346,633
Less: Amount Representing Interest	<u>(1,311,633)</u>
Total Principal	\$ <u>7,035,000</u>
<u>Business-Type Activities</u>	<u>Total</u>
2004	\$ 445,351
2005	436,230
2006	438,215
2007	441,480
2008	433,545
2009 – 2013	1,330,470
2014 – 2018	386,635
2016 – 2023	147,980
2024 – 2028	147,825
2029 – 2030	<u>59,160</u>
Total Principal and Interest	4,266,891
Less: Amount Representing Interest	<u>(898,991)</u>
Total Principal	\$ <u>3,367,900</u>

**NOTE 16 – 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, 2003

	Interest Rate	Amount Outstanding 12/31/2002	Additions	Retirements	Amount Outstanding 12/31/2003
<b><u>Governmental Activities:</u></b>					
MRDD Series 2002	2.23%	\$ 2,030,000	-	(2,030,000)	-
MRDD Series 2003	1.49%	-	1,975,000	-	1,975,000
Various Purpose Series 2002-1	4.16%	285,000	-	(285,000)	-
Various Purpose Series 2003-1	3.33%	-	240,000	-	240,000
Various Purpose Series 2002-2	2.39%	880,000	-	(880,000)	-
Various Purpose Series 2003-2	1.39%	-	2,015,000	-	2,015,000
Various Purpose Series 2002-3	2.51%	1,085,000	-	(1,085,000)	-
Various Purpose Series 2003-3	1.45%	-	1,350,000	-	1,350,000
Total Governmental Activities		4,280,000	5,580,000	(4,280,000)	5,580,000
<b><u>Business-Type Activities:</u></b>					
Capital Improvement Series 2002	1.90%	2,180,000	-	(2,180,000)	-
Capital Improvement Series 2003	1.17%	-	2,180,000	-	2,180,000
Various Purpose Series 2002-3	2.51%	240,000	-	(240,000)	-
Various Purpose Series 2003-3	1.45%	-	180,000	-	180,000
West Enon Sewer Series 2003	1.44%	-	1,500,000	-	1,500,000
Total Business-Type Activities		2,420,000	3,860,000	(2,420,000)	3,860,000
		\$ 6,700,000	9,440,000	(6,700,000)	9,440,000

**NOTE 17 – 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 2003, the County did not contribute any money to the Authority.

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

Clark County cannot significantly influence the Authority's operations, the board has sole budgetary authority, and the County is not legally or morally obligated for the Authority's debt. During 2003, Clark County did not contribute any money to the Springfield Metropolitan Housing Authority.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003

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**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 18 – 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 \$286,224 in tax revenue, and \$5,439,207 in library and local government money passed thru the County during 2003.

**Park District** – The Park District is a related Organization. The three Park District Commissioners are appointed by the Probate Judge of the County, but the County's accountability does not extend beyond making the appointments. The District received \$79,914 in local government monies passed thru the County during 2003.

**NOTE 19 – CONTINGENT LIABILITIES**

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

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

**NOTE 20 – SUBSEQUENT EVENTS**

On March 18, 2004, the County retired \$240,000 of bond anticipation notes and reissued \$2,060,000 of bond anticipation notes for the purpose of funding various capital projects throughout the County. The notes carry an interest rate of 1.40% and will mature on March 18, 2005.

On April 14, 2004, the County retired \$2,015,000 of bond anticipation notes and reissued \$1,595,000 of bond anticipation notes for the purpose of funding various capital projects throughout the County. The notes carry an interest rate of 1.56% and will mature on April 14, 2005.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003

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On June 4, 2004, the County retired \$1,975,000 of bond anticipation notes and reissued \$1,825,000 of bond anticipation notes for the purpose of funding capital projects and the Board of MR/DD. The notes carry an interest rate of 1.93% and will mature on June 4, 2005.

On June 24, 2004, the County retired \$1,530,000 of bond anticipation notes and reissued \$2,310,000 of bond anticipation notes for the purpose of funding various capital projects throughout the County and funding projects of the Utilities. The notes carry an interest rate of 2.12% and will mature on June 24, 2005.

**NOTE 21 – 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, 2003 was \$53,825.

**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.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003

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**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.

**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 prime savings bank balance exceeded the federally insured limits. At December 31, 2003, the Organization's uninsured cash balance totaled approximately \$13,435.

**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, 2003. Wages and benefits paid were \$33,232. 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 2013. 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</u> <u>Ending</u>	<u>Amount</u>
2004	\$ 31,675
2005	33,754
2006	35,064
2007	37,446
2008 and beyond	<u>312,211</u>
	\$ <u>450,150</u>

Interest expense for the year ended December 31, 2003 was \$27,851.

**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.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003

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The Organization has received a total of \$709,834 in grant money, of which \$413,614 is deferred to later years.

In September 2003, the City of Springfield granted \$15,928 to the organization for building improvements to the property located at 1360 Maryland Avenue. This grant is to be forgiven over a ten year period.

**F. Leases:**

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

The Organization expects all of its current dwellings to be rented for the entire year of 2004. The estimated rental income to be received on the leases for 2004 is \$156,982.

**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 2003, real estate taxes paid and accrued were \$1,692 and \$921 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 22 – 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:

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003

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**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. The Organization contracts with local businesses and federal agencies for various jobs that can be 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. 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**

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

**Inventory**

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



**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003

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**Property, Equipment and Depreciation**

Property and equipment is recorded at cost upon purchase. Some property and equipment has been acquired through donations and was recorded at fair market value at the date-of the gift. From time to time, equipment owned by Clark County is presented to TAC Industries, Inc. for its exclusive use. The value of this equipment has not been recorded in the accounts of TAC Industries, Inc. Depreciation has been provided using the straight-line method over the estimated useful lives of the assets.

**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.

**B. Investments:**

Investments are recorded at fair value at December 31, 2003 and consist of the following:

	<u>Cost</u>	<u>2003 Fair Value</u>	<u>Unrealized Gain / (Loss)</u>
Money Market Funds	\$ 150,307	150,307	-
Equities	<u>186,797</u>	<u>194,853</u>	<u>8,056</u>
	<u>\$ 337,104</u>	<u>345,160</u>	<u>8,056</u>

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

**C. Operating Lease:**

The Organization leases its facility from Clark County. The lease term is 15 years and began in August 1996.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003

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

2004	73,216
2005	73,216
2006	73,216
2007	73,216
2008	73,216
Thereafter	<u>219,648</u>
	<u>\$ 585,728</u>

**D. Capital Leases:**

Capital leases consisted of the following at December 31:

Capital lease payable to Wellington Square, LLC, payable in monthly installments of \$11,897, including interest through January 1, 2018. Secured by building acquired under the lease.	\$1,069,858
Capital lease payable to Wellington Square, LLC, payable in monthly installments of \$3,685, including interest through March 1, 2018. Secured by building acquired in the lease.	<u>\$626,498</u>
	<u>\$1,696,356</u>

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

2004	\$186,984
2005	186,984
2006	186,984
2007	186,984
2008	186,984
Thereafter	<u>1,705,808</u>
	2,640,728
Less imputed interest	<u>(944,372)</u>
Present value of net minimum lease payment	<u>\$1,696,356</u>

The amount capitalized under lease agreements at December 31, 2003 was \$1,759,000 and the related accumulated depreciation with respect to these assets was \$38,528.

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 \$18,333 was recorded as of December 31, 2003.

2004	\$54,996
2005	54,996
2006	54,996
2007	54,996
2008	<u>36,664</u>
	<u>\$256,648</u>

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003

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**E. Related Party:**

TAC has an ongoing relationship with the Clark County Board of Mental Retardation and Developmental Disabilities (Board). As part of that relationship, TAC reimburses the Board in an amount agreed upon by the two Organizations for selected operating expenses incurred by TAC. The reimbursement agreement does not identify expense categories for which payment was made. Expenditures made by the County Board are handled on an in-kind basis. The value of this in-kind support was calculated at \$93,472 for the year ended December 31, 2003.

**F. Concentration of Credit Risk:**

TAC provides services to businesses in Clark County and Southwestern Ohio. 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 \$121,000 as of December 31, 2003.

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

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
General Fund  
For the Year Ended December 31, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Taxes	\$ 3,265,093	3,265,093	3,213,145	(51,948)
Permissive Sales Tax	12,210,000	12,210,000	12,719,389	509,389
Intergovernmental	4,258,810	4,193,178	4,261,390	68,212
Charges for Services	4,737,243	4,975,346	5,236,158	260,812
Licenses and Permits	11,800	11,800	18,049	6,249
Fees, Fines and Forfeitures	729,180	729,180	696,916	(32,264)
Investment Income	1,500,800	1,500,800	1,226,340	(274,460)
Other Revenue	<u>1,638,421</u>	<u>1,653,175</u>	<u>1,737,295</u>	<u>84,120</u>
Total Revenues	<u>28,351,347</u>	<u>28,538,572</u>	<u>29,108,682</u>	<u>570,110</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive	4,559,643	4,467,882	4,063,593	404,289
Judicial	7,858,528	7,973,216	7,760,012	213,204
Public Safety	11,359,641	11,399,112	11,168,731	230,381
Public Works	4,646,852	4,792,397	4,090,023	702,374
Health	470,374	470,374	423,358	47,016
Human Services	639,574	639,574	607,833	31,741
Conservation and Recreation	<u>1,798,711</u>	<u>1,798,711</u>	<u>1,760,511</u>	<u>38,200</u>
Total Expenditures	<u>31,333,323</u>	<u>31,541,266</u>	<u>29,874,061</u>	<u>1,667,205</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(2,981,976)</u>	<u>(3,002,694)</u>	<u>(765,379)</u>	<u>2,237,315</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Advances-In	-	-	1,500,000	1,500,000
Transfers-In	497,000	497,000	207,731	(289,269)
Advances-Out	-	(1,500,000)	(1,500,000)	-
Transfers-Out	<u>(2,677,735)</u>	<u>(2,652,877)</u>	<u>(2,174,510)</u>	<u>478,367</u>
Total Other Financing Sources (Uses)	<u>(2,180,735)</u>	<u>(3,655,877)</u>	<u>(1,966,779)</u>	<u>1,689,098</u>
Net Change in Fund Balance	(5,162,711)	(6,658,571)	(2,732,158)	3,926,413
Fund Balance, Beginning of Year	7,906,665	7,906,665	7,906,665	-
Prior Year Encumbrances Appropriated	<u>945,935</u>	<u>945,935</u>	<u>945,935</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 3,689,889</u>	<u>2,194,029</u>	<u>6,120,442</u>	<u>3,926,413</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, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Intergovernmental	\$ 21,343,380	21,343,380	20,060,673	(1,282,707)
Other Revenue	<u>780,000</u>	<u>780,000</u>	<u>1,068,965</u>	<u>288,965</u>
Total Revenues	<u>22,123,380</u>	<u>22,123,380</u>	<u>21,129,638</u>	<u>(993,742)</u>
<b>EXPENDITURES:</b>				
Current:				
Human Services	<u>24,329,642</u>	<u>24,329,642</u>	<u>24,168,051</u>	<u>161,591</u>
Total Expenditures	<u>24,329,642</u>	<u>24,329,642</u>	<u>24,168,051</u>	<u>161,591</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(2,206,262)</u>	<u>(2,206,262)</u>	<u>(3,038,413)</u>	<u>(832,151)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers-In	<u>929,243</u>	<u>929,243</u>	<u>926,296</u>	<u>(2,947)</u>
Total Other Financing Sources (Uses)	<u>929,243</u>	<u>929,243</u>	<u>926,296</u>	<u>(2,947)</u>
Net Change in Fund Balance	(1,277,019)	(1,277,019)	(2,112,117)	(835,098)
Fund Balance, Beginning of Year	(123,303)	(123,303)	(123,303)	-
Prior Year Encumbrances Appropriated	<u>1,469,991</u>	<u>1,469,991</u>	<u>1,469,991</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>69,669</u>	<u>69,669</u>	<u>(765,429)</u>	<u>(835,098)</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, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Taxes	\$ 2,833,283	2,833,283	2,792,431	(40,852)
Intergovernmental	6,712,258	6,712,258	6,916,633	204,375
Charges for Services	1,621,879	1,621,879	1,754,576	132,697
Other Revenue	-	-	98,064	98,064
Total Revenues	<u>11,167,420</u>	<u>11,167,420</u>	<u>11,561,704</u>	<u>394,284</u>
<b>EXPENDITURES:</b>				
Current:				
Human Services	<u>13,354,916</u>	<u>13,354,916</u>	<u>13,065,396</u>	<u>289,520</u>
Total Expenditures	<u>13,354,916</u>	<u>13,354,916</u>	<u>13,065,396</u>	<u>289,520</u>
Net Change in Fund Balance	(2,187,496)	(2,187,496)	(1,503,692)	683,804
Fund Balance, Beginning of Year	1,443,669	1,443,669	1,443,669	-
Prior Year Encumbrances Appropriated	<u>775,005</u>	<u>775,005</u>	<u>775,005</u>	-
Fund Balance, End of Year	\$ <u>31,178</u>	<u>31,178</u>	<u>714,982</u>	<u>683,804</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, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Taxes	\$ 8,454,839	8,454,839	8,339,616	(115,223)
Intergovernmental	11,789,865	11,789,865	10,825,128	(964,737)
Charges for Services	562,100	562,100	520,310	(41,790)
Other Revenue	<u>300,700</u>	<u>300,700</u>	<u>268,359</u>	<u>(32,341)</u>
Total Revenues	<u>21,107,504</u>	<u>21,107,504</u>	<u>19,953,413</u>	<u>(1,154,091)</u>
<b>EXPENDITURES:</b>				
Current:				
Health	<u>22,918,504</u>	<u>22,918,504</u>	<u>21,091,956</u>	<u>1,826,548</u>
Total Expenditures	<u>22,918,504</u>	<u>22,918,504</u>	<u>21,091,956</u>	<u>1,826,548</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(1,811,000)</u>	<u>(1,811,000)</u>	<u>(1,138,543)</u>	<u>672,457</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Advances-In	-	-	59,785	59,785
Transfers-In	1,886,000	1,886,000	898,956	(987,044)
Advances-Out	-	(359,785)	(359,785)	-
Transfers-Out	<u>(2,303,000)</u>	<u>(1,943,215)</u>	<u>(1,439,314)</u>	<u>503,901</u>
Total Other Financing Sources (Uses)	<u>(417,000)</u>	<u>(417,000)</u>	<u>(840,358)</u>	<u>(423,358)</u>
Net Change in Fund Balance	(2,228,000)	(2,228,000)	(1,978,901)	249,099
Fund Balance, Beginning of Year	4,809,747	4,809,747	4,809,747	-
Prior Year Encumbrances Appropriated	<u>174,104</u>	<u>174,104</u>	<u>174,104</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>2,755,851</u>	<u>2,755,851</u>	<u>3,004,950</u>	<u>249,099</u>

See accompanying notes to the required supplementary information.

**CLARK COUNTY, OHIO**  
Notes to the Required Supplementary Information  
For the Year Ended December 31, 2003

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**Budgetary Process:**

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriations resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. The County is required by state law to adopt annual budgets for all funds, except fiduciary funds specifically exempted by statute. 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 2003.

**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, 2003

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### **Budgeted Level of Expenditures:**

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

### **Encumbrances:**

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

### **Lapsing of Appropriations:**

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

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).

**CLARK COUNTY, OHIO**

Notes to the Required Supplementary Information  
For the Year Ended December 31, 2003

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

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

	<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	\$ (2,737,337)	79,917	(821,846)	(1,986,974)
Revenue Accruals	1,110,222	208,530	98,720	754,484
Expenditure Accruals	(1,105,043)	(2,400,564)	(780,566)	(446,411)
Transfers In	-	-	-	-
Transfers Out	-	-	-	(300,000)
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Budget Basis	<u>\$ (2,732,158)</u>	<u>(2,112,117)</u>	<u>(1,503,692)</u>	<u>(1,978,901)</u>



**SUPPLEMENTARY INFORMATION -  
COMBINING FINANCIAL STATEMENTS**

***NONMAJOR SPECIAL REVENUE FUNDS***

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

**Child Support Enforcement Agency Fund** – To maintain and account for the revenues and expenditures necessary to support the Child Support programs administered by Clark County.

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

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

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

(Continued)

***NONMAJOR SPECIAL REVENUE FUNDS***

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

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

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

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

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

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

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

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

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

**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 SPECIAL REVENUE FUNDS***

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

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

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

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

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

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

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

**Solid Waste 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.

**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.

(Continued)

***NONMAJOR SPECIAL REVENUE FUNDS***

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**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.

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

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

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

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

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

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

**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.

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***NONMAJOR DEBT SERVICE FUNDS***

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

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

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

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

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***NONMAJOR CAPITAL PROJECTS FUNDS***

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

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

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

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

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

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

**Board of Elections Grant Fund** – To maintain and account for funds received from the Federal government to purchase equipment and software for the Board of Elections.

**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.

(Continued)

Combining Statements - Nonmajor Governmental Funds  
(Continued)

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**NONMAJOR PERMANENT FUNDS**

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

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



**CLARK COUNTY, OHIO**  
 Combined Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2003

	Special Revenue Funds	Debt Service Fund	Capital Projects Fund	Permanent Funds	Total Nonmajor Governmental Funds
<b>ASSETS:</b>					
Equity in Pooled Cash and Cash Equivalents	\$ 8,512,919	26,528	2,241,320	120,462	10,901,229
Cash and Cash Equivalents in Segregated Accounts	385,703	-	-	-	385,703
Cash and Cash Equivalents with Fiscal and Escrow Agents	-	366	163,717	-	164,083
Net receivables:					
Taxes	1,015,179	-	-	-	1,015,179
Accounts	217,746	-	-	-	217,746
Special Assessments	44,715	-	-	-	44,715
Accrued Interest	898	-	-	247	1,145
Due from Other Governments	4,641,776	-	488,676	-	5,130,452
Materials and Supplies Inventory	32,323	-	-	-	32,323
Prepaid Items	20,393	-	-	-	20,393
<b>Total Assets</b>	<b>\$ 14,871,652</b>	<b>26,894</b>	<b>2,893,713</b>	<b>120,709</b>	<b>17,912,968</b>
<b>LIABILITIES AND FUND EQUITY:</b>					
Liabilities:					
Accounts Payable	\$ 810,320	-	92,706	-	903,026
Accrued Wages and Benefits	407,494	-	-	-	407,494
Accrued Compensated Absences	14,802	-	-	-	14,802
Retainage Payable	-	-	163,717	-	163,717
Due to Other Funds	-	-	300,000	-	300,000
Deferred Revenue	5,512,828	-	151,223	-	5,664,051
Matured Interest Payable	-	366	-	-	366
Notes Payable	340,000	-	5,240,000	-	5,580,000
<b>Total Liabilities</b>	<b>7,085,444</b>	<b>366</b>	<b>5,947,646</b>	<b>-</b>	<b>13,033,456</b>
Fund Equity:					
Reserved for:					
Encumbrances	1,852,602	-	1,986,523	-	3,839,125
Materials and Supplies Inventory	32,323	-	-	-	32,323
Prepaid Items	20,393	-	-	-	20,393
Permanent Funds	-	-	-	74,787	74,787
Unreserved	5,880,890	26,528	(5,040,456)	45,922	912,884
<b>Total Fund Equity (Deficit)</b>	<b>7,786,208</b>	<b>26,528</b>	<b>(3,053,933)</b>	<b>120,709</b>	<b>4,879,512</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 14,871,652</b>	<b>26,894</b>	<b>2,893,713</b>	<b>120,709</b>	<b>17,912,968</b>

**CLARK COUNTY, OHIO**  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2003

	Child Support Enforcement Agency	Community Development Block Grant	Mediation Program
<b>ASSETS:</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 45,326	45,425	68,325
Cash and Cash Equivalents in Segregated Accounts	98,510	52,316	-
Net receivables:			
Taxes	-	-	-
Accounts	54,998	-	2,978
Special Assessments	-	-	-
Accrued Interest	-	-	-
Due from Other Governments	1,729,627	-	-
Materials and Supplies Inventory	2,258	-	-
Prepaid Items	2,473	23	200
	<u>1,933,192</u>	<u>97,764</u>	<u>71,503</u>
Total Assets	\$		
<b>LIABILITIES AND FUND EQUITY:</b>			
Liabilities:			
Accounts Payable	\$ 27,098	49,442	-
Accrued Wages and Benefits	159,274	630	6,532
Accrued Compensated Absences	3,520	-	-
Deferred Revenue	1,828,137	52,316	-
Notes Payable	-	-	-
	<u>2,018,029</u>	<u>102,388</u>	<u>6,532</u>
Total Liabilities			
Fund Equity:			
Reserved for:			
Encumbrances	109,459	77,000	4,877
Materials and Supplies Inventory	2,258	-	-
Prepaid Items	2,473	23	200
Unreserved	<u>(199,027)</u>	<u>(81,647)</u>	<u>59,894</u>
Total Fund Equity (Deficit)	<u>(84,837)</u>	<u>(4,624)</u>	<u>64,971</u>
Total Liabilities and Fund Equity	\$		
	<u>1,933,192</u>	<u>97,764</u>	<u>71,503</u>

<u>Recycle Ohio</u>	<u>Drug Task Force</u>	<u>Mandatory Fine</u>	<u>Dog and Kennel</u>	<u>Real Estate Assessment</u>	<u>Motor Vehicle Gas Tax</u>
22,461	19,549	12,502	88,340	2,432,707	1,751,675
-	15,347	136,023	-	-	-
-	-	-	-	-	-
-	-	1,450	-	3,557	31,107
-	-	-	-	-	-
-	21	-	-	-	-
-	-	-	-	-	2,789,117
-	-	-	-	-	9,806
<u>134</u>	<u>-</u>	<u>9</u>	<u>-</u>	<u>306</u>	<u>14,423</u>
<u>22,595</u>	<u>34,917</u>	<u>149,984</u>	<u>88,340</u>	<u>2,436,570</u>	<u>4,596,128</u>
3,944	-	98	-	101,417	466,137
676	-	436	2,429	22,766	135,905
-	-	-	-	11,282	-
-	15,347	-	-	-	2,446,314
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>300,000</u>
<u>4,620</u>	<u>15,347</u>	<u>534</u>	<u>2,429</u>	<u>135,465</u>	<u>3,348,356</u>
11,977	-	760	-	582,004	421,330
-	-	-	-	-	9,806
134	-	9	-	306	14,423
<u>5,864</u>	<u>19,570</u>	<u>148,681</u>	<u>85,911</u>	<u>1,718,795</u>	<u>802,213</u>
<u>17,975</u>	<u>19,570</u>	<u>149,450</u>	<u>85,911</u>	<u>2,301,105</u>	<u>1,247,772</u>
<u>22,595</u>	<u>34,917</u>	<u>149,984</u>	<u>88,340</u>	<u>2,436,570</u>	<u>4,596,128</u>

(Continued)

**CLARK COUNTY, OHIO**  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2003  
(Continued)

	<u>Computer Maintenance</u>	<u>Legal Research</u>	<u>LIS Mapping</u>
<b>ASSETS:</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 165,096	35,053	234,322
Cash and Cash Equivalents in Segregated Accounts	-	-	-
Net receivables:			
Taxes	-	-	-
Accounts	6,539	982	-
Special Assessments	-	-	-
Accrued Interest	-	-	-
Due from Other Governments	-	-	-
Materials and Supplies Inventory	-	-	-
Prepaid Items	-	-	36
	<u>-</u>	<u>-</u>	<u>36</u>
 Total Assets	 <u>\$ 171,635</u>	 <u>36,035</u>	 <u>234,358</u>
<b>LIABILITIES AND FUND EQUITY:</b>			
Liabilities:			
Accounts Payable	\$ 2,890	-	826
Accrued Wages and Benefits	-	-	1,490
Accrued Compensated Absences	-	-	-
Deferred Revenue	-	-	-
Notes Payable	-	-	40,000
	<u>-</u>	<u>-</u>	<u>40,000</u>
 Total Liabilities	 <u>2,890</u>	 <u>-</u>	 <u>42,316</u>
Fund Equity:			
Reserved for:			
Encumbrances	35,198	-	30,308
Materials and Supplies Inventory	-	-	-
Prepaid Items	-	-	36
Unreserved	<u>133,547</u>	<u>36,035</u>	<u>161,698</u>
 Total Fund Equity (Deficit)	 <u>168,745</u>	 <u>36,035</u>	 <u>192,042</u>
 Total Liabilities and Fund Equity	 <u>\$ 171,635</u>	 <u>36,035</u>	 <u>234,358</u>

<u>DRETAC</u>	<u>Emergency Planning</u>	<u>Ohio Youth Commission Program</u>	<u>Law Enforcement</u>	<u>Home Arrest Monitoring</u>	<u>Enforcement and Education</u>
657,363	31,706	104,203	8,388	8,498	10,665
-	-	-	83,507	-	-
-	-	-	-	-	-
1,250	-	-	2,373	990	4,942
-	-	-	-	-	-
-	-	-	-	-	-
-	2,277	-	-	-	-
-	-	-	-	-	-
164	125	-	-	-	35
<u>658,777</u>	<u>34,108</u>	<u>104,203</u>	<u>94,268</u>	<u>9,488</u>	<u>15,642</u>
2,571	4,074	-	-	504	-
5,055	659	-	-	-	1,834
-	-	-	-	-	-
-	-	-	2,373	-	-
-	-	-	-	-	-
<u>7,626</u>	<u>4,733</u>	<u>-</u>	<u>2,373</u>	<u>504</u>	<u>1,834</u>
2,825	11,174	-	1	1,030	-
-	-	-	-	-	-
164	125	-	-	-	35
<u>648,162</u>	<u>18,076</u>	<u>104,203</u>	<u>91,894</u>	<u>7,954</u>	<u>13,773</u>
<u>651,151</u>	<u>29,375</u>	<u>104,203</u>	<u>91,895</u>	<u>8,984</u>	<u>13,808</u>
<u>658,777</u>	<u>34,108</u>	<u>104,203</u>	<u>94,268</u>	<u>9,488</u>	<u>15,642</u>

(Continued)



**CLARK COUNTY, OHIO**  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2003  
(Continued)

	Felony Delinquent Care and Custody	Indigent Alcohol	LEAA Project
<b>ASSETS:</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 633,000	47,861	4,898
Cash and Cash Equivalents in Segregated Accounts	-	-	-
Net receivables:			
Taxes	-	-	-
Accounts	-	572	2,715
Special Assessments	-	-	-
Accrued Interest	-	-	-
Due from Other Governments	-	-	7,677
Materials and Supplies Inventory	-	-	-
Prepaid Items	691	-	36
	<u>691</u>	<u>-</u>	<u>36</u>
 Total Assets	 \$ <u>633,691</u>	 <u>48,433</u>	 <u>15,326</u>
<b>LIABILITIES AND FUND EQUITY:</b>			
Liabilities:			
Accounts Payable	\$ 28,326	-	264
Accrued Wages and Benefits	26,362	-	1,674
Accrued Compensated Absences	-	-	-
Deferred Revenue	-	-	10,392
Notes Payable	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
 Total Liabilities	 <u>54,688</u>	 <u>-</u>	 <u>12,330</u>
Fund Equity:			
Reserved for:			
Encumbrances	182,699	-	1,099
Materials and Supplies Inventory	-	-	-
Prepaid Items	691	-	36
Unreserved	<u>395,613</u>	<u>48,433</u>	<u>1,861</u>
 Total Fund Equity (Deficit)	 <u>579,003</u>	 <u>48,433</u>	 <u>2,996</u>
 Total Liabilities and Fund Equity	 \$ <u>633,691</u>	 <u>48,433</u>	 <u>15,326</u>

<u>Victim Advocate Grant</u>	<u>Certificate of Title Administration</u>	<u>County Recorder's Special Equipment</u>	<u>Treasurer Prepayment Interest</u>	<u>Jail Commissary Trust</u>	<u>Indigent Guardianship</u>	<u>Conduct of Business</u>
63,389	19,621	16,141	5,871	62,096	68,981	710
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	40,138	-	-	1,909	1,320	60
-	-	-	-	-	-	-
-	-	-	617	-	-	-
51,276	-	-	-	-	-	-
-	-	-	-	-	-	-
178	814	-	8	-	-	-
<u>114,843</u>	<u>60,573</u>	<u>16,141</u>	<u>6,496</u>	<u>64,005</u>	<u>70,301</u>	<u>770</u>
-	1,838	1,231	-	328	257	-
10,481	22,318	-	109	-	-	-
-	-	-	-	-	-	-
33,836	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>44,317</u>	<u>24,156</u>	<u>1,231</u>	<u>109</u>	<u>328</u>	<u>257</u>	<u>-</u>
-	20	-	-	-	28	-
-	-	-	-	-	-	-
178	814	-	8	-	-	-
<u>70,348</u>	<u>35,583</u>	<u>14,910</u>	<u>6,379</u>	<u>63,677</u>	<u>70,016</u>	<u>770</u>
<u>70,526</u>	<u>36,417</u>	<u>14,910</u>	<u>6,387</u>	<u>63,677</u>	<u>70,044</u>	<u>770</u>
<u>114,843</u>	<u>60,573</u>	<u>16,141</u>	<u>6,496</u>	<u>64,005</u>	<u>70,301</u>	<u>770</u>

(Continued)

**CLARK COUNTY, OHIO**  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2003  
(Continued)

	<u>Solid Waste</u>	<u>Senior Citizen's Levy</u>	<u>Local Law Enforcement Block Grant</u>
<b>ASSETS:</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 783,840	-	97,651
Cash and Cash Equivalents in Segregated Accounts	-	-	-
Net receivables:			
Taxes	-	1,015,179	-
Accounts	59,761	-	-
Special Assessments	-	-	-
Accrued Interest	-	-	88
Due from Other Governments	-	61,802	-
Materials and Supplies Inventory	20,259	-	-
Prepaid Items	679	-	-
	<u>864,539</u>	<u>1,076,981</u>	<u>97,739</u>
Total Assets	\$ <u>864,539</u>	<u>1,076,981</u>	<u>97,739</u>
<b>LIABILITIES AND FUND EQUITY:</b>			
Liabilities:			
Accounts Payable	\$ 9,820	-	440
Accrued Wages and Benefits	5,690	-	-
Accrued Compensated Absences	-	-	-
Deferred Revenue	2,417	1,076,981	-
Notes Payable	-	-	-
	<u>17,927</u>	<u>1,076,981</u>	<u>440</u>
Total Liabilities	<u>17,927</u>	<u>1,076,981</u>	<u>440</u>
Fund Equity:			
Reserved for:			
Encumbrances	153,058	-	55,772
Materials and Supplies Inventory	20,259	-	-
Prepaid Items	679	-	-
Unreserved	672,616	-	41,527
	<u>846,612</u>	<u>-</u>	<u>97,299</u>
Total Fund Equity (Deficit)	<u>846,612</u>	<u>-</u>	<u>97,299</u>
Total Liabilities and Fund Equity	\$ <u>864,539</u>	<u>1,076,981</u>	<u>97,739</u>

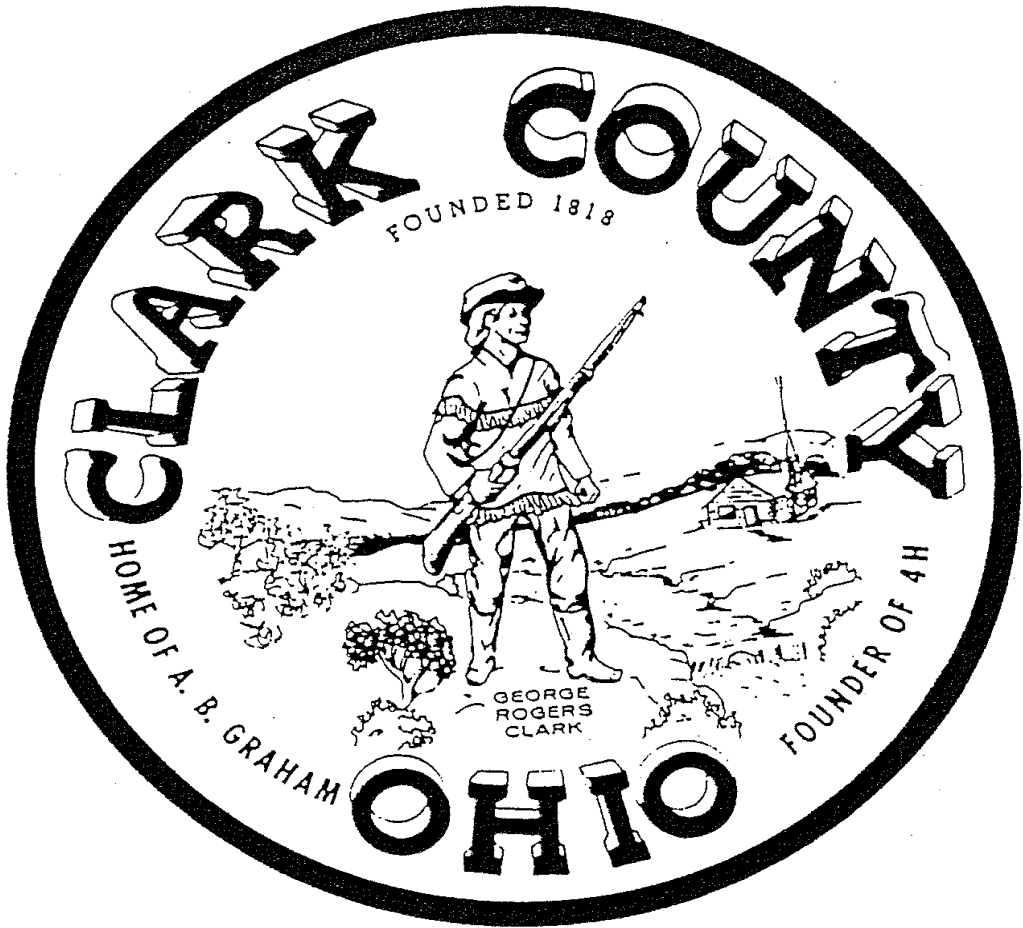
<u>Common Pleas Court Probation Fee</u>	<u>Jail Social Security Incentive</u>	<u>Family Preservation Team Grant</u>	<u>Domestic Planning</u>	<u>Title IV-E Contract</u>	<u>Sheriff Asset Forfeiture</u>
30,658	800	43,011	139,521	417,229	10,915
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	59	-	-	-
<u>30,658</u>	<u>800</u>	<u>43,070</u>	<u>139,521</u>	<u>417,229</u>	<u>10,915</u>
-	-	-	79,336	-	-
627	-	2,547	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>627</u>	<u>-</u>	<u>2,547</u>	<u>79,336</u>	<u>-</u>	<u>-</u>
-	-	-	58,898	109,824	-
-	-	-	-	-	-
-	-	59	-	-	-
<u>30,031</u>	<u>800</u>	<u>40,464</u>	<u>1,287</u>	<u>307,405</u>	<u>10,915</u>
<u>30,031</u>	<u>800</u>	<u>40,523</u>	<u>60,185</u>	<u>417,229</u>	<u>10,915</u>
<u>30,658</u>	<u>800</u>	<u>43,070</u>	<u>139,521</u>	<u>417,229</u>	<u>10,915</u>

(Continued)

**CLARK COUNTY, OHIO**  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2003  
(Continued)

	Juvenile Detention Grant	Farmland Preservation	New Horizons Grant
<b>ASSETS:</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 32,442	-	-
Cash and Cash Equivalents in Segregated Accounts	-	-	-
Net receivables:			
Taxes	-	-	-
Accounts	-	-	-
Special Assessments	-	-	-
Accrued Interest	-	-	-
Due from Other Governments	-	-	-
Materials and Supplies Inventory	-	-	-
Prepaid Items	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	\$ <u>32,442</u>	<u>-</u>	<u>-</u>
<b>LIABILITIES AND FUND EQUITY:</b>			
Liabilities:			
Accounts Payable	\$ -	-	-
Accrued Wages and Benefits	-	-	-
Accrued Compensated Absences	-	-	-
Deferred Revenue	-	-	-
Notes Payable	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Fund Equity:			
Reserved for:			
Encumbrances	-	-	-
Materials and Supplies Inventory	-	-	-
Prepaid Items	-	-	-
Unreserved	32,442	-	-
	<u>32,442</u>	<u>-</u>	<u>-</u>
Total Fund Equity (Deficit)	<u>32,442</u>	<u>-</u>	<u>-</u>
Total Liabilities and Fund Equity	\$ <u>32,442</u>	<u>-</u>	<u>-</u>

Regional Planning Commisson	Ditch Maintenance	Jail Pay for Stay	Veterans Memorial Trust	Miscellaneous Expendable Trusts	Total Special Revenue Funds
727	75,769	4,744	1,964	209,476	8,512,919
-	-	-	-	-	385,703
-	-	-	-	-	1,015,179
-	-	105	-	-	217,746
-	44,715	-	-	-	44,715
-	-	-	-	172	898
-	-	-	-	-	4,641,776
-	-	-	-	-	32,323
-	-	-	-	-	20,393
<u>727</u>	<u>120,484</u>	<u>4,849</u>	<u>1,964</u>	<u>209,648</u>	<u>14,871,652</u>
433	27,935	-	-	1,111	810,320
-	-	-	-	-	407,494
-	-	-	-	-	14,802
-	44,715	-	-	-	5,512,828
-	-	-	-	-	340,000
<u>433</u>	<u>72,650</u>	<u>-</u>	<u>-</u>	<u>1,111</u>	<u>7,085,444</u>
261	-	3,000	-	-	1,852,602
-	-	-	-	-	32,323
-	-	-	-	-	20,393
<u>33</u>	<u>47,834</u>	<u>1,849</u>	<u>1,964</u>	<u>208,537</u>	<u>5,880,890</u>
<u>294</u>	<u>47,834</u>	<u>4,849</u>	<u>1,964</u>	<u>208,537</u>	<u>7,786,208</u>
<u>727</u>	<u>120,484</u>	<u>4,849</u>	<u>1,964</u>	<u>209,648</u>	<u>14,871,652</u>



**CLARK COUNTY, OHIO**  
Combining Balance Sheet  
Nonmajor Debt Service Funds  
December 31, 2003

	General Bond Retirement	Mercy Unit Bond Retirement	Human Services Bond Retirement	Total Debt Service Funds
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 21,979	-	4,549	26,528
Cash and Cash Equivalents with Fiscal and Escrow Agents	<u>-</u>	<u>366</u>	<u>-</u>	<u>366</u>
Total Assets	\$ <u>21,979</u>	<u>366</u>	<u>4,549</u>	<u>26,894</u>
<b>LIABILITIES AND FUND EQUITY:</b>				
Liabilities:				
Matured Interest Payable	\$ -	<u>366</u>	<u>-</u>	<u>366</u>
Total Liabilities	<u>-</u>	<u>366</u>	<u>-</u>	<u>366</u>
Fund Equity:				
Unreserved	<u>21,979</u>	<u>-</u>	<u>4,549</u>	<u>26,528</u>
Total Fund Equity	<u>21,979</u>	<u>-</u>	<u>4,549</u>	<u>26,528</u>
Total Liabilities and Fund Equity	\$ <u>21,979</u>	<u>366</u>	<u>4,549</u>	<u>26,894</u>



**CLARK COUNTY, OHIO**  
Combining Balance Sheet  
Capital Projects Funds  
December 31, 2003

	Permanent Improvement	Human Services Project	Juvenile Safety Renovations
<b>ASSETS:</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 289,743	212,523	337,070
Cash and Cash Equivalents with Fiscal and Escrow Agents	89,776	-	22,225
Due from Other Governments	-	-	151,223
	<u>          </u>	<u>          </u>	<u>          </u>
Total Assets	\$ <u>379,519</u>	<u>212,523</u>	<u>510,518</u>
<b>LIABILITIES AND FUND EQUITY:</b>			
Liabilities:			
Accounts Payable	\$ 46,627	-	-
Retainage Payable	89,776	-	22,225
Due to Other Funds	-	-	-
Deferred Revenue	-	-	151,223
Notes Payable	3,015,000	-	-
	<u>          </u>	<u>          </u>	<u>          </u>
Total Liabilities	<u>3,151,403</u>	<u>-</u>	<u>173,448</u>
Fund Equity (Deficit):			
Reserved for:			
Encumbrances	214,068	-	249,199
Unreserved	(2,985,952)	212,523	87,871
	<u>          </u>	<u>          </u>	<u>          </u>
Total Fund Equity (Deficit)	<u>(2,771,884)</u>	<u>212,523</u>	<u>337,070</u>
	<u>          </u>	<u>          </u>	<u>          </u>
Total Liabilities and Fund Equity	\$ <u>379,519</u>	<u>212,523</u>	<u>510,518</u>

MR/DD Capital Projects	Heritage Center Project Construction	Board of Elections Grant	Issue II	Ditch Construction	Total Capital Projects Funds
786,818	116,042	20,722	370,412	107,990	2,241,320
-	51,716	-	-	-	163,717
<u>337,453</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>488,676</u>
<u>1,124,271</u>	<u>167,758</u>	<u>20,722</u>	<u>370,412</u>	<u>107,990</u>	<u>2,893,713</u>
31,086	14,993	-	-	-	92,706
-	51,716	-	-	-	163,717
300,000	-	-	-	-	300,000
-	-	-	-	-	151,223
<u>1,975,000</u>	<u>-</u>	<u>-</u>	<u>250,000</u>	<u>-</u>	<u>5,240,000</u>
<u>2,306,086</u>	<u>66,709</u>	<u>-</u>	<u>250,000</u>	<u>-</u>	<u>5,947,646</u>
1,182,590	320,702	-	19,964	-	1,986,523
<u>(2,364,405)</u>	<u>(219,653)</u>	<u>20,722</u>	<u>100,448</u>	<u>107,990</u>	<u>(5,040,456)</u>
<u>(1,181,815)</u>	<u>101,049</u>	<u>20,722</u>	<u>120,412</u>	<u>107,990</u>	<u>(3,053,933)</u>
<u>1,124,271</u>	<u>167,758</u>	<u>20,722</u>	<u>370,412</u>	<u>107,990</u>	<u>2,893,713</u>

**CLARK COUNTY, OHIO**  
Combining Balance Sheet  
Permanent Funds  
December 31, 2003

	Chase Stewart Blind Relief	Chase Stewart Soldier Relief	Total Permanent Funds
<b>ASSETS:</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 8,440	112,022	120,462
Net receivables:			
Accrued Interest	<u>-</u>	<u>247</u>	<u>247</u>
 Total Assets	 <u>\$ 8,440</u>	 <u>112,269</u>	 <u>120,709</u>
<b>FUND BALANCES:</b>			
Reserved for:			
Permanent Funds	\$ 4,000	70,787	74,787
Unreserved	<u>4,440</u>	<u>41,482</u>	<u>45,922</u>
 Total Fund Balance	 <u>\$ 8,440</u>	 <u>112,269</u>	 <u>120,709</u>

**CLARK COUNTY, OHIO**  
 Combined Statement of Revenues, Expenditures, and  
 Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2003

	Special Revenue Funds	Debt Service Fund	Capital Projects Fund	Permanent Funds	Total Nonmajor Governmental Funds
<b>REVENUES:</b>					
Taxes	\$ 1,296,344	-	-	-	1,296,344
Intergovernmental	12,423,679	-	2,386,253	-	14,809,932
Charges for Services	4,204,459	-	-	-	4,204,459
Licenses and Permits	343,573	-	-	-	343,573
Fees, Fines and Forfeitures	681,581	-	-	-	681,581
Special Assessments	30,703	-	7,513	-	38,216
Investment Income	10,816	4,453	-	2,893	18,162
Other Revenue	<u>642,633</u>	<u>631,744</u>	<u>749,872</u>	<u>-</u>	<u>2,024,249</u>
 Total Revenues	 <u>19,633,788</u>	 <u>636,197</u>	 <u>3,143,638</u>	 <u>2,893</u>	 <u>23,416,516</u>
<b>EXPENDITURES:</b>					
General Government:					
Legislative and Executive	1,701,828	27,458	-	-	1,729,286
Judicial	236,160	-	-	-	236,160
Public Safety	3,738,002	-	-	-	3,738,002
Public Works	6,606,701	-	-	-	6,606,701
Health	361,119	-	-	-	361,119
Human Services	6,126,525	-	-	1,000	6,127,525
Conservation and Recreation	840,116	-	-	-	840,116
Capital Outlay	3,935	-	5,446,347	-	5,450,282
Debt Service:					
Principal Retirement	-	765,000	-	-	765,000
Interest and Fiscal Charges	<u>5,577</u>	<u>331,374</u>	<u>81,404</u>	<u>-</u>	<u>418,355</u>
 Total Expenditures	 <u>19,619,963</u>	 <u>1,123,832</u>	 <u>5,527,751</u>	 <u>1,000</u>	 <u>26,272,546</u>
 Excess (Deficit) of Revenues Over/ (Under) Expenditures	 <u>13,825</u>	 <u>(487,635)</u>	 <u>(2,384,113)</u>	 <u>1,893</u>	 <u>(2,856,030)</u>
<b>OTHER FINANCING SOURCES (USES):</b>					
Proceeds from Refunding Bonds	-	2,014,935	-	-	2,014,935
Transfers In	481,854	1,180,000	1,595,987	-	3,257,841
Transfers Out	(27,989)	(869,011)	(780,000)	-	(1,677,000)
Payment to Refunded Bond Escrow Agent	<u>-</u>	<u>(1,987,477)</u>	<u>-</u>	<u>-</u>	<u>(1,987,477)</u>
 Total Other Financing Sources (Uses)	 <u>453,865</u>	 <u>338,447</u>	 <u>815,987</u>	 <u>-</u>	 <u>1,608,299</u>
 Net Change in Fund Balances	 467,690	 (149,188)	 (1,568,126)	 1,893	 (1,247,731)
Fund Balance, Beginning of Year	<u>7,318,518</u>	<u>175,716</u>	<u>(1,485,807)</u>	<u>118,816</u>	<u>6,127,243</u>
Fund Balance (Deficit), End of Year	 \$ <u>7,786,208</u>	 <u>26,528</u>	 <u>(3,053,933)</u>	 <u>120,709</u>	 <u>4,879,512</u>

**CLARK COUNTY, OHIO**  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2003

	Child Support Enforcement Agency	Community Development Block Grant	Mediation Program
<b>REVENUES:</b>			
Taxes	\$ -	-	-
Intergovernmental	3,854,182	356,375	187,438
Charges for Services	-	-	36,839
Licenses and Permits	-	-	-
Fees, Fines and Forfeitures	378,842	-	-
Special Assessments	-	-	-
Interest	-	-	-
Other Revenue	124,109	-	106
	<u>4,357,133</u>	<u>356,375</u>	<u>224,383</u>
Total Revenues			
<b>EXPENDITURES:</b>			
General Government:			
Legislative and Executive	-	-	-
Judicial	-	-	-
Public Safety	-	-	255,366
Public Works	-	391,612	-
Health	-	-	-
Human Services	4,884,935	-	-
Conservation and Recreation	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Interest and Fiscal Charges	-	-	-
	<u>4,884,935</u>	<u>391,612</u>	<u>255,366</u>
Total Expenditures			
Excess (Deficit) of Revenues Over/ (Under) Expenditures	<u>(527,802)</u>	<u>(35,237)</u>	<u>(30,983)</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers In	317,297	-	24,638
Transfers Out	-	-	-
	<u>317,297</u>	<u>-</u>	<u>24,638</u>
Total Other Financing Sources (Uses)			
Net Change in Fund Balances	(210,505)	(35,237)	(6,345)
Fund Balance, Beginning of Year	<u>125,668</u>	<u>30,613</u>	<u>71,316</u>
Fund Balance (Deficit), End of Year	\$ <u><u>(84,837)</u></u>	<u><u>(4,624)</u></u>	<u><u>64,971</u></u>

<u>Recycle Ohio</u>	<u>Drug Task Force</u>	<u>Mandatory Fine</u>	<u>Dog and Kennel</u>	<u>Real Estate Assessment</u>	<u>Motor Vehicle Gas Tax</u>
-	-	-	-	-	-
107,288	-	-	-	-	5,753,062
-	-	-	6,726	948,082	79,579
-	-	-	343,573	-	-
-	-	59,404	18,003	-	64,783
-	-	-	-	-	-
-	21	-	-	-	-
<u>41,746</u>	<u>-</u>	<u>-</u>	<u>324</u>	<u>3,698</u>	<u>170,763</u>
<u>149,034</u>	<u>21</u>	<u>59,404</u>	<u>368,626</u>	<u>951,780</u>	<u>6,068,187</u>
-	-	-	-	727,002	-
-	-	-	-	-	-
-	-	47,469	-	-	-
-	-	-	-	-	6,065,253
-	-	-	359,119	-	-
-	-	-	-	-	-
133,855	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,510</u>
<u>133,855</u>	<u>-</u>	<u>47,469</u>	<u>359,119</u>	<u>727,002</u>	<u>6,067,763</u>
<u>15,179</u>	<u>21</u>	<u>11,935</u>	<u>9,507</u>	<u>224,778</u>	<u>424</u>
-	-	-	-	-	50,175
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,175</u>
15,179	21	11,935	9,507	224,778	50,599
<u>2,796</u>	<u>19,549</u>	<u>137,515</u>	<u>76,404</u>	<u>2,076,327</u>	<u>1,197,173</u>
<u>17,975</u>	<u>19,570</u>	<u>149,450</u>	<u>85,911</u>	<u>2,301,105</u>	<u>1,247,772</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, 2003  
(Continued)

	Computer Maintenance	Legal Research	LIS Mapping
<b>REVENUES:</b>			
Taxes	\$ -	-	-
Intergovernmental	-	-	-
Charges for Services	-	-	205,170
Licenses and Permits	-	-	-
Fees, Fines and Forfeitures	70,117	12,264	-
Special Assessments	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
	<u>70,117</u>	<u>12,264</u>	<u>205,170</u>
Total Revenues	<u>70,117</u>	<u>12,264</u>	<u>205,170</u>
<b>EXPENDITURES:</b>			
General Government:			
Legislative and Executive	-	-	-
Judicial	73,265	9,723	-
Public Safety	-	-	-
Public Works	-	-	118,412
Health	-	-	-
Human Services	-	-	-
Conservation and Recreation	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Interest and Fiscal Charges	-	-	3,067
	<u>73,265</u>	<u>9,723</u>	<u>121,479</u>
Total Expenditures	<u>73,265</u>	<u>9,723</u>	<u>121,479</u>
Excess (Deficit) of Revenues Over/ (Under) Expenditures	<u>(3,148)</u>	<u>2,541</u>	<u>83,691</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
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 Balances	(3,148)	2,541	83,691
Fund Balance, Beginning of Year	<u>171,893</u>	<u>33,494</u>	<u>108,351</u>
Fund Balance (Deficit), End of Year	<u>\$ 168,745</u>	<u>36,035</u>	<u>192,042</u>

<u>DRETAC</u>	<u>Emergency Planning</u>	<u>Ohio Youth Commission Program</u>	<u>Law Enforcement</u>	<u>Home Arrest Monitoring</u>	<u>Enforcement and Education</u>
259,487	-	-	-	-	-
-	24,778	-	-	-	-
-	-	-	-	11,192	-
-	-	-	40,797	-	34,153
-	-	-	-	-	-
-	-	-	-	-	-
<u>16,887</u>	<u>39,232</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>276,374</u>	<u>64,010</u>	<u>-</u>	<u>40,797</u>	<u>11,192</u>	<u>34,153</u>
90,323	-	-	-	-	-
119,243	-	-	-	-	-
-	96,210	-	26,551	9,466	48,380
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>209,566</u>	<u>96,210</u>	<u>-</u>	<u>26,551</u>	<u>9,466</u>	<u>48,380</u>
<u>66,808</u>	<u>(32,200)</u>	<u>-</u>	<u>14,246</u>	<u>1,726</u>	<u>(14,227)</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>
66,808	(32,200)	-	14,246	1,726	(14,227)
<u>584,343</u>	<u>61,575</u>	<u>104,203</u>	<u>77,649</u>	<u>7,258</u>	<u>28,035</u>
<u>651,151</u>	<u>29,375</u>	<u>104,203</u>	<u>91,895</u>	<u>8,984</u>	<u>13,808</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, 2003  
(Continued)

	Felony Delinquent Care and Custody	Indigent Alcohol	LEAA Project
<b>REVENUES:</b>			
Taxes	\$ -	-	-
Intergovernmental	1,019,863	-	40,511
Charges for Services	-	-	-
Licenses and Permits	-	-	-
Fees, Fines and Forfeitures	-	3,218	-
Special Assessments	-	-	-
Interest	-	-	-
Other Revenue	463	-	11,405
	<u>1,020,326</u>	<u>3,218</u>	<u>51,916</u>
Total Revenues			
<b>EXPENDITURES:</b>			
General Government:			
Legislative and Executive	-	-	-
Judicial	-	-	7,631
Public Safety	954,255	-	-
Public Works	-	-	-
Health	-	-	-
Human Services	-	-	44,413
Conservation and Recreation	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Interest and Fiscal Charges	-	-	-
	<u>954,255</u>	<u>-</u>	<u>52,044</u>
Total Expenditures			
Excess (Deficit) of Revenues Over/ (Under) Expenditures	<u>66,071</u>	<u>3,218</u>	<u>(128)</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers In	-	-	-
Transfers Out	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)			
Net Change in Fund Balances	66,071	3,218	(128)
Fund Balance, Beginning of Year	<u>512,932</u>	<u>45,215</u>	<u>3,124</u>
Fund Balance (Deficit), End of Year	<u>\$ 579,003</u>	<u>48,433</u>	<u>2,996</u>

<u>Victim Advocate Grant</u>	<u>Certificate of Title Administration</u>	<u>County Recorder's Special Equipment</u>	<u>Treasurer Prepayment Interest</u>	<u>Jail Commissary Trust</u>	<u>Indigent Guardianship</u>	<u>Conduct of Business</u>
-	-	-	-	-	-	-
112,001	-	-	-	-	-	-
-	585,648	187,295	-	22,020	25,562	830
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	5,680	-	-	-
<u>138,566</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>250,567</u>	<u>585,648</u>	<u>187,295</u>	<u>5,680</u>	<u>22,020</u>	<u>25,562</u>	<u>830</u>
-	651,314	199,214	10,335	-	23,640	-
-	-	-	-	-	-	700
254,619	-	-	-	10,060	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>254,619</u>	<u>651,314</u>	<u>199,214</u>	<u>10,335</u>	<u>10,060</u>	<u>23,640</u>	<u>700</u>
<u>(4,052)</u>	<u>(65,666)</u>	<u>(11,919)</u>	<u>(4,655)</u>	<u>11,960</u>	<u>1,922</u>	<u>130</u>
12,009	28,074	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>12,009</u>	<u>28,074</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7,957	(37,592)	(11,919)	(4,655)	11,960	1,922	130
<u>62,569</u>	<u>74,009</u>	<u>26,829</u>	<u>11,042</u>	<u>51,717</u>	<u>68,122</u>	<u>640</u>
<u>70,526</u>	<u>36,417</u>	<u>14,910</u>	<u>6,387</u>	<u>63,677</u>	<u>70,044</u>	<u>770</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, 2003  
(Continued)

	Solid Waste	Senior Citizen's Levy	Local Law Enforcement Block Grant
<b>REVENUES:</b>			
Taxes	\$ -	1,036,857	-
Intergovernmental	-	121,187	87,925
Charges for Services	725,960	-	-
Licenses and Permits	-	-	-
Fees, Fines and Forfeitures	-	-	-
Special Assessments	-	-	-
Interest	-	-	3,067
Other Revenue	22,483	-	-
	<u>748,443</u>	<u>1,158,044</u>	<u>90,992</u>
Total Revenues			
<b>EXPENDITURES:</b>			
General Government:			
Legislative and Executive	-	-	-
Judicial	-	-	-
Public Safety	-	-	361,914
Public Works	-	-	-
Health	-	-	-
Human Services	-	1,158,162	-
Conservation and Recreation	656,261	-	-
Capital Outlay	-	-	-
Debt Service:			
Interest and Fiscal Charges	-	-	-
	<u>656,261</u>	<u>1,158,162</u>	<u>361,914</u>
Total Expenditures			
Excess (Deficit) of Revenues Over/ (Under) Expenditures	<u>92,182</u>	<u>(118)</u>	<u>(270,922)</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers In	-	-	9,769
Transfers Out	-	-	-
	<u>-</u>	<u>-</u>	<u>9,769</u>
Total Other Financing Sources (Uses)			
Net Change in Fund Balances	92,182	(118)	(261,153)
Fund Balance, Beginning of Year	<u>754,430</u>	<u>118</u>	<u>358,452</u>
Fund Balance (Deficit), End of Year	<u>\$ 846,612</u>	<u>-</u>	<u>97,299</u>

Common Pleas Court Probation Fee	Jail Social Security Incentive	Family Preservation Team Grant	Domestic Planning	Title IV-E Contract	Sheriff Asset Forfeiture
-	-	-	-	-	-
-	-	73,159	317,422	328,973	-
15,166	-	-	-	1,349,741	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>15,166</u>	<u>-</u>	<u>73,159</u>	<u>317,422</u>	<u>1,678,714</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
15,204	-	99,739	256,231	1,161,609	28,734
-	-	-	1,006	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>15,204</u>	<u>-</u>	<u>99,739</u>	<u>257,237</u>	<u>1,161,609</u>	<u>28,734</u>
<u>(38)</u>	<u>-</u>	<u>(26,580)</u>	<u>60,185</u>	<u>517,105</u>	<u>(28,734)</u>
-	-	11,403	-	-	-
-	-	-	-	-	-
-	-	11,403	-	-	-
(38)	-	(15,177)	60,185	517,105	(28,734)
<u>30,069</u>	<u>800</u>	<u>55,700</u>	<u>-</u>	<u>(99,876)</u>	<u>39,649</u>
<u>30,031</u>	<u>800</u>	<u>40,523</u>	<u>60,185</u>	<u>417,229</u>	<u>10,915</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, 2003  
(Continued)

	Juvenile Detention Grant	Farmland Preservation	New Horizons Grant
<b>REVENUES:</b>			
Taxes	\$ -	-	-
Intergovernmental	-	-	-
Charges for Services	-	-	-
Licenses and Permits	-	-	-
Fees, Fines and Forfeitures	-	-	-
Special Assessments	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES:</b>			
General Government:			
Legislative and Executive	-	-	-
Judicial	-	-	-
Public Safety	103,080	-	1,383
Public Works	-	-	-
Health	-	-	-
Human Services	-	-	-
Conservation and Recreation	-	50,000	-
Capital Outlay	-	-	-
Debt Service:			
Interest and Fiscal Charges	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>103,080</u>	<u>50,000</u>	<u>1,383</u>
Excess (Deficit) of Revenues Over/ (Under) Expenditures	<u>(103,080)</u>	<u>(50,000)</u>	<u>(1,383)</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
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 Balances	(103,080)	(50,000)	(1,383)
Fund Balance, Beginning of Year	<u>135,522</u>	<u>50,000</u>	<u>1,383</u>
Fund Balance (Deficit), End of Year	\$ <u><u>32,442</u></u>	<u>-</u>	<u>-</u>

Regional Planning Commisson	Ditch Maintenance	Jail Pay for Stay	Veterans Memorial Trust	Miscellaneous Expendable Trusts	Total Special Revenue Funds
-	-	-	-	-	1,296,344
500	-	-	-	39,015	12,423,679
-	-	4,649	-	-	4,204,459
-	-	-	-	-	343,573
-	-	-	-	-	681,581
-	30,703	-	-	-	30,703
-	-	-	-	2,048	10,816
-	-	-	-	72,851	642,633
<u>500</u>	<u>30,703</u>	<u>4,649</u>	<u>-</u>	<u>113,914</u>	<u>19,633,788</u>
-	-	-	-	-	1,701,828
-	-	-	-	25,598	236,160
-	-	2,864	-	4,868	3,738,002
1,206	29,212	-	-	-	6,606,701
-	-	-	-	2,000	361,119
-	-	-	-	39,015	6,126,525
-	-	-	-	-	840,116
-	3,935	-	-	-	3,935
-	-	-	-	-	5,577
<u>1,206</u>	<u>33,147</u>	<u>2,864</u>	<u>-</u>	<u>71,481</u>	<u>19,619,963</u>
<u>(706)</u>	<u>(2,444)</u>	<u>1,785</u>	<u>-</u>	<u>42,433</u>	<u>13,825</u>
500	27,989	-	-	-	481,854
-	(27,989)	-	-	-	(27,989)
<u>500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>453,865</u>
(206)	(2,444)	1,785	-	42,433	467,690
<u>500</u>	<u>50,278</u>	<u>3,064</u>	<u>1,964</u>	<u>166,104</u>	<u>7,318,518</u>
<u>294</u>	<u>47,834</u>	<u>4,849</u>	<u>1,964</u>	<u>208,537</u>	<u>7,786,208</u>



**CLARK COUNTY, OHIO**  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balances  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2003

	General Bond Retirement	Mercy Unit Bond Retirement	Human Services Bond Retirement	Total Debt Service Funds
<b>REVENUES:</b>				
Investment Income	\$ 4,453	-	-	4,453
Other Revenue	-	-	631,744	631,744
	<u>4,453</u>	<u>-</u>	<u>631,744</u>	<u>636,197</u>
Total Revenues				
<b>EXPENDITURES:</b>				
General Government:				
Legislative and Executive	27,458	-	-	27,458
Debt Service:				
Principal Retirement	335,000	-	430,000	765,000
Interest and Fiscal Charges	134,179	-	197,195	331,374
	<u>496,637</u>	<u>-</u>	<u>627,195</u>	<u>1,123,832</u>
Total Expenditures				
Excess (Deficit) of Revenues Over/ (Under) Expenditures	<u>(492,184)</u>	<u>-</u>	<u>4,549</u>	<u>(487,635)</u>
<b>OTHER FINANCING SOURCES/(USES):</b>				
Proceeds from Refunding Bonds	2,014,935	-	-	2,014,935
Transfers In	1,180,000	-	-	1,180,000
Transfers Out	(869,011)	-	-	(869,011)
Payment to Refunded Bond Escrow Agent	(1,987,477)	-	-	(1,987,477)
	<u>338,447</u>	<u>-</u>	<u>-</u>	<u>338,447</u>
Total Other Financing Sources/(Uses)				
Net Change in Fund Balances	(153,737)	-	4,549	(149,188)
Fund Balance, Beginning of Year	<u>175,716</u>	<u>-</u>	<u>-</u>	<u>175,716</u>
Fund Balance, End of Year	\$ <u>21,979</u>	<u>-</u>	<u>4,549</u>	<u>26,528</u>



**CLARK COUNTY, OHIO**  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balances  
Capital Projects Funds  
For the Year Ended December 31, 2003

	Permanent Improvement	Human Services Project	Juvenile Safety Renovations
<b>REVENUES:</b>			
Intergovernmental	\$ -	-	-
Special Assessments	-	-	-
Other Revenue	<u>13,357</u>	<u>-</u>	<u>300,000</u>
Total Revenues	<u>13,357</u>	<u>-</u>	<u>300,000</u>
<b>EXPENDITURES:</b>			
Capital Outlay	1,556,518	16,113	262,259
Debt Service:			
Interest and Fiscal Charges	<u>21,438</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>1,577,956</u>	<u>16,113</u>	<u>262,259</u>
Excess (Deficit) of Revenues Over/ (Under) Expenditures	<u>(1,564,599)</u>	<u>(16,113)</u>	<u>37,741</u>
<b>OTHER FINANCING SOURCES/(USES):</b>			
Transfers In	1,008,056	-	-
Transfers Out	<u>(780,000)</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources/(Uses)	<u>228,056</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(1,336,543)	(16,113)	37,741
Fund Balance (Deficit), Beginning of Year	<u>(1,435,341)</u>	<u>228,636</u>	<u>299,329</u>
Fund Balance (Deficit), End of Year	\$ <u><u>(2,771,884)</u></u>	<u><u>212,523</u></u>	<u><u>337,070</u></u>

MR/DD Capital Projects	Heritage Center Project Construction	Board of Elections Grant	Issue II	Ditch Construction	Total Capital Projects Funds
566,650	1,475,473	20,722	323,408	-	2,386,253
-	-	-	-	7,513	7,513
<u>125,000</u>	<u>43,840</u>	<u>-</u>	<u>267,675</u>	<u>-</u>	<u>749,872</u>
<u>691,650</u>	<u>1,519,313</u>	<u>20,722</u>	<u>591,083</u>	<u>7,513</u>	<u>3,143,638</u>
1,498,241	1,558,067	-	555,149	-	5,446,347
<u>51,118</u>	<u>-</u>	<u>-</u>	<u>6,275</u>	<u>2,573</u>	<u>81,404</u>
<u>1,549,359</u>	<u>1,558,067</u>	<u>-</u>	<u>561,424</u>	<u>2,573</u>	<u>5,527,751</u>
<u>(857,709)</u>	<u>(38,754)</u>	<u>20,722</u>	<u>29,659</u>	<u>4,940</u>	<u>(2,384,113)</u>
540,358	-	-	-	47,573	1,595,987
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(780,000)</u>
<u>540,358</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>47,573</u>	<u>815,987</u>
(317,351)	(38,754)	20,722	29,659	52,513	(1,568,126)
<u>(864,464)</u>	<u>139,803</u>	<u>-</u>	<u>90,753</u>	<u>55,477</u>	<u>(1,485,807)</u>
<u>(1,181,815)</u>	<u>101,049</u>	<u>20,722</u>	<u>120,412</u>	<u>107,990</u>	<u>(3,053,933)</u>

**CLARK COUNTY, OHIO**  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances  
Permanent Funds  
For the Year Ended December 31, 2003

	<u>Chase Stewart Blind Relief</u>	<u>Chase Stewart Soldier Relief</u>	<u>Total Permanent Funds</u>
<b>REVENUES:</b>			
Investment Income	\$ -	2,893	2,893
Total Revenues	<u>-</u>	<u>2,893</u>	<u>2,893</u>
<b>EXPENDITURES:</b>			
Human Services	<u>-</u>	<u>1,000</u>	<u>1,000</u>
Total Expenditures	<u>-</u>	<u>1,000</u>	<u>1,000</u>
Net Change in Fund Balances	-	1,893	1,893
Fund Balance, Beginning of Year	<u>8,440</u>	<u>110,376</u>	<u>118,816</u>
Fund Balance, End of Year	\$ <u><u>8,440</u></u>	<u><u>112,269</u></u>	<u><u>120,709</u></u>

***AGENCY FUNDS***

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

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

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

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

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

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

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

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

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

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

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

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

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

(Continued)

***AGENCY FUNDS***

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**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, 2003

	Balance 12/31/2002	Additions	Deductions	Balance 12/31/2003
<b><u>Department of Rehabilitation Corrections Fund:</u></b>				
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 479,613	2,762,397	2,668,767	573,243
Due from Other Governments	<u>2,066</u>	<u>3,760</u>	<u>2,066</u>	<u>3,760</u>
Total Assets	\$ <u>481,679</u>	<u>2,766,157</u>	<u>2,670,833</u>	<u>577,003</u>
<b>LIABILITIES:</b>				
Due to Other Governments	\$ <u>481,679</u>	<u>2,766,157</u>	<u>2,670,833</u>	<u>577,003</u>
Total Liabilities	\$ <u>481,679</u>	<u>2,766,157</u>	<u>2,670,833</u>	<u>577,003</u>
<b><u>Eastern Miami Valley Alcohol, Drug Addiction, Mental Health Board Fund:</u></b>				
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 2,520,395	25,087,711	24,273,025	3,335,081
Accounts Receivable	51,743	32,144	51,743	32,144
Due from Other Governments	<u>386,768</u>	<u>-</u>	<u>386,768</u>	<u>-</u>
Total Assets	\$ <u>2,958,906</u>	<u>25,119,855</u>	<u>24,711,536</u>	<u>3,367,225</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ <u>2,958,906</u>	<u>25,119,855</u>	<u>24,711,536</u>	<u>3,367,225</u>
Total Liabilities	\$ <u>2,958,906</u>	<u>25,119,855</u>	<u>24,711,536</u>	<u>3,367,225</u>
<b><u>Health Department Fund:</u></b>				
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 1,553,418	7,569,781	7,148,842	1,974,357
Accounts Receivable	131,870	36,755	131,870	36,755
Due from Other Governments	<u>88,359</u>	<u>573,302</u>	<u>88,359</u>	<u>573,302</u>
Total Assets	\$ <u>1,773,647</u>	<u>8,179,838</u>	<u>7,369,071</u>	<u>2,584,414</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ <u>1,773,647</u>	<u>8,179,838</u>	<u>7,369,071</u>	<u>2,584,414</u>
Total Liabilities	\$ <u>1,773,647</u>	<u>8,179,838</u>	<u>7,369,071</u>	<u>2,584,414</u>
<b><u>Payroll Deductions Fund:</u></b>				
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 157,604	13,962	171,117	449
Due from Other Governments	<u>439</u>	<u>-</u>	<u>439</u>	<u>-</u>
Total Assets	\$ <u>158,043</u>	<u>13,962</u>	<u>171,556</u>	<u>449</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ <u>158,043</u>	<u>13,962</u>	<u>171,556</u>	<u>449</u>
Total Liabilities	\$ <u>158,043</u>	<u>13,962</u>	<u>171,556</u>	<u>449</u>

(Continued)

**CLARK COUNTY, OHIO**  
Combining Statement of Changes in Assets  
and Liabilities - Fiduciary Funds  
For the Year Ended December 31, 2003  
(Continued)

	Balance 12/31/2002	Additions	Deductions	Balance 12/31/2003
<b><u>County Insurance Fund:</u></b>				
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 977,983	491,249	1,468,942	290
Due from Other Governments	-	5,081	-	5,081
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Assets	\$ 977,983	496,330	1,468,942	5,371
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 977,983	496,330	1,468,942	5,371
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Liabilities	\$ 977,983	496,330	1,468,942	5,371
<b><u>Workmen's Compensation Fund:</u></b>				
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 2,686,331	229,447	427,242	2,488,536
Due from Other Governments	8,777	-	8,777	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Assets	\$ 2,695,108	229,447	436,019	2,488,536
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 2,695,108	229,447	436,019	2,488,536
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Liabilities	\$ 2,695,108	229,447	436,019	2,488,536
<b><u>General County Fund:</u></b>				
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 188,335	695,692	462,434	421,593
Cash and Cash Equivalents in Segregated Accounts	2,385,299	2,137,531	2,385,299	2,137,531
Accounts Receivable	3,987	2,332	3,987	2,332
Due from Other Governments	-	2,835	-	2,835
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Assets	\$ 2,577,621	2,838,390	2,851,720	2,564,291
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 2,577,621	2,838,390	2,851,720	2,564,291
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Liabilities	\$ 2,577,621	2,838,390	2,851,720	2,564,291
<b><u>Other Government Fund:</u></b>				
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 5,156,782	82,172,929	82,537,610	4,792,101
Cash and Cash Equivalents in Segregated Accounts	140,201	222,414	140,201	222,414
Accounts Receivable	11,126	6,802	11,126	6,802
Due from Other Governments	96,146	4,579	96,146	4,579
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Assets	\$ 5,404,255	82,406,724	82,785,083	5,025,896
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 5,404,255	82,406,724	82,785,083	5,025,896
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Liabilities	\$ 5,404,255	82,406,724	82,785,083	5,025,896

(Continued)

**CLARK COUNTY, OHIO**  
Combining Statement of Changes in Assets  
and Liabilities - Fiduciary Funds  
For the Year Ended December 31, 2003  
(Continued)

	Balance 12/31/2002	Additions	Deductions	Balance 12/31/2003
<b><u>Township Gas Fund:</u></b>				
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 14,988	573,848	558,546	30,290
Due from Other Governments	<u>54,204</u>	<u>83,017</u>	<u>54,204</u>	<u>83,017</u>
Total Assets	\$ <u>69,192</u>	<u>656,865</u>	<u>612,750</u>	<u>113,307</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ <u>69,192</u>	<u>656,865</u>	<u>612,750</u>	<u>113,307</u>
Total Liabilities	\$ <u>69,192</u>	<u>656,865</u>	<u>612,750</u>	<u>113,307</u>
<b><u>State of Ohio Fund:</u></b>				
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ <u>28,879</u>	<u>401,519</u>	<u>406,578</u>	<u>23,820</u>
Total Assets	\$ <u>28,879</u>	<u>401,519</u>	<u>406,578</u>	<u>23,820</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ <u>28,879</u>	<u>401,519</u>	<u>406,578</u>	<u>23,820</u>
Total Liabilities	\$ <u>28,879</u>	<u>401,519</u>	<u>406,578</u>	<u>23,820</u>
<b><u>Treasurer's Tax Prepayment Fund:</u></b>				
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ <u>744,591</u>	<u>1,745,454</u>	<u>1,673,397</u>	<u>816,648</u>
Total Assets	\$ <u>744,591</u>	<u>1,745,454</u>	<u>1,673,397</u>	<u>816,648</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ <u>744,591</u>	<u>1,745,454</u>	<u>1,673,397</u>	<u>816,648</u>
Total Liabilities	\$ <u>744,591</u>	<u>1,745,454</u>	<u>1,673,397</u>	<u>816,648</u>
<b><u>Undivided Tax Settlement Fund:</u></b>				
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 3,314,753	107,815,432	106,794,344	4,335,841
Net Receivables:				
Taxes	14,171,056	-	14,171,056	-
Special Assessments	1,718,763	1,807,570	1,718,763	1,807,570
Taxes to be Collected for Other Governments	81,678,428	81,557,181	81,678,428	81,557,181
Due from Other Governments	<u>637,223</u>	<u>941,726</u>	<u>637,223</u>	<u>941,726</u>
Total Assets	\$ <u>101,520,223</u>	<u>192,121,909</u>	<u>204,999,814</u>	<u>88,642,318</u>
<b>LIABILITIES:</b>				
Due to Other Funds	\$ 16,139,213	-	16,139,213	-
Due to Other Governments	81,678,429	83,364,751	81,678,429	83,364,751
Undistributed Monies	<u>3,702,581</u>	<u>108,757,158</u>	<u>107,182,172</u>	<u>5,277,567</u>
Total Liabilities	\$ <u>101,520,223</u>	<u>192,121,909</u>	<u>204,999,814</u>	<u>88,642,318</u>

(Continued)



**CLARK COUNTY, OHIO**  
Combining Statement of Changes in Assets  
and Liabilities - Fiduciary Funds  
For the Year Ended December 31, 2003  
(Continued)

	Balance 12/31/2002	Additions	Deductions	Balance 12/31/2003
<b><u>Inheritance Tax Fund:</u></b>				
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 768,817	2,184,245	2,371,419	581,643
Total Assets	\$ 768,817	2,184,245	2,371,419	581,643
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 768,817	2,184,245	2,371,419	581,643
Total Liabilities	\$ 768,817	2,184,245	2,371,419	581,643
<b><u>Cigarette Tax Fund:</u></b>				
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 300	7,487	7,658	129
Total Assets	\$ 300	7,487	7,658	129
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 300	7,487	7,658	129
Total Liabilities	\$ 300	7,487	7,658	129
<b><u>Local Government Fund:</u></b>				
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 8,958	12,098,725	12,098,722	8,961
Due from Other Governments	3,427,326	2,084,601	3,427,326	2,084,601
Total Assets	\$ 3,436,284	14,183,326	15,526,048	2,093,562
<b>LIABILITIES:</b>				
Due to Other Funds	\$ 1,461,038	-	1,461,038	-
Undistributed Monies	1,975,246	14,183,326	14,065,010	2,093,562
Total Liabilities	\$ 3,436,284	14,183,326	15,526,048	2,093,562
<b><u>Total Agency Funds:</u></b>				
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 18,601,747	243,849,878	243,068,643	19,382,982
Cash and Cash Equivalents in Segregated Accounts	2,525,500	2,359,945	2,525,500	2,359,945
Net Receivables:				
Taxes	14,171,056	-	14,171,056	-
Accounts	198,726	78,033	198,726	78,033
Special Assessments	1,718,763	1,807,570	1,718,763	1,807,570
Taxes to be Collected for Other Governments	81,678,428	81,557,181	81,678,428	81,557,181
Due from Other Governments	4,701,308	3,698,901	4,701,308	3,698,901
Total Assets	\$ 123,595,528	333,351,508	348,062,424	108,884,612
<b>LIABILITIES:</b>				
Due to Other Funds	\$ 17,600,251	-	17,600,251	-
Due to Other Governments	82,160,108	86,130,908	84,349,262	83,941,754
Undistributed Monies	23,835,169	247,220,600	246,112,911	24,942,858
Total Liabilities	\$ 123,595,528	333,351,508	348,062,424	108,884,612

**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, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Taxes	\$ 3,265,093	3,265,093	3,213,145	(51,948)
Permissive Sales Tax	12,210,000	12,210,000	12,719,389	509,389
Intergovernmental	4,258,810	4,193,178	4,261,390	68,212
Charges for Services	4,737,243	4,975,346	5,236,158	260,812
Licenses and Permits	11,800	11,800	18,049	6,249
Fees, Fines and Forfeitures	729,180	729,180	696,916	(32,264)
Investment Income	1,500,800	1,500,800	1,226,340	(274,460)
Other Revenue	<u>1,638,421</u>	<u>1,653,175</u>	<u>1,737,295</u>	<u>84,120</u>
Total Revenues	<u>28,351,347</u>	<u>28,538,572</u>	<u>29,108,682</u>	<u>570,110</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
Commissioners:				
Personnel & Fringes	780,195	774,195	714,006	60,189
Operating Expenses	256,878	256,269	209,091	47,178
Capital Asset Expense	1,000	1,610	1,127	483
Auditor:				
Personnel & Fringes	582,177	566,177	544,996	21,181
Operating Expenses	139,139	155,139	139,340	15,799
Capital Asset Expense	3,500	3,500	2,313	1,187
Budget Commission:				
Operating Expenses	350	350	-	350
Data Processing:				
Personnel & Fringes	80,569	80,569	64,874	15,695
Operating Expenses	175,352	175,352	144,294	31,058
Capital Asset Expense	41,850	41,850	25,105	16,745
Board of Revision:				
Operating Expenses	2,334	2,334	1,500	834
Auditor of State:				
Operating Expenses	65,000	65,000	63,210	1,790
Treasurer:				
Personnel & Fringes	483,228	483,428	451,287	32,141
Operating Expenses	84,234	84,034	81,601	2,433
Board of Elections:				
Personnel & Fringes	496,370	496,370	448,565	47,805
Operating Expenses	123,314	137,790	132,632	5,158
Recorder:				
Personnel & Fringes	274,657	284,016	278,683	5,333
Operating Expenses	15,000	9,071	8,070	1,001

(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, 2003  
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
Microfilm:				
Operating Expenses	5,000	1,570	1,570	-
Misc Insurance and Pension:				
Personnel & Fringes	30,000	57,317	53,127	4,190
Operating Expenses	468,255	332,107	311,158	20,949
Information Systems:				
Personnel & Fringes	207,476	205,976	203,820	2,156
Operating Expenses	47,315	57,408	57,184	224
Cash Deposits:				
Operating Expenses	47,441	47,441	5,607	41,834
Unclaimed Money:				
Operating Expenses	<u>149,009</u>	<u>149,009</u>	<u>120,433</u>	<u>28,576</u>
Total Legislative and Executive	<u>4,559,643</u>	<u>4,467,882</u>	<u>4,063,593</u>	<u>404,289</u>
Judicial:				
Prosecuting Attorney:				
Personnel & Fringes	1,133,322	1,133,322	1,123,287	10,035
Operating Expenses	83,356	83,356	83,329	27
Public Defender:				
Personnel & Fringes	646,698	646,698	644,130	2,568
Operating Expenses	43,843	43,843	34,073	9,770
Court of Appeals:				
Operating Expenses	30,000	28,500	23,763	4,737
Common Pleas Court:				
Personnel & Fringes	695,401	703,020	695,751	7,269
Operating Expenses	245,816	280,560	253,898	26,662
Domestic Relations:				
Personnel & Fringes	547,352	547,352	530,696	16,656
Operating Expenses	36,424	36,424	35,969	455
Probate:				
Personnel & Fringes	316,476	316,476	316,198	278
Operating Expenses	40,022	40,022	39,322	700
Juvenile Court:				
Personnel & Fringes	829,696	813,956	790,137	23,819
Operating Expenses	272,203	339,359	322,729	16,630
Juvenile - Probation:				
Personnel & Fringes	579,189	569,807	567,371	2,436
Operating Expenses	10,536	10,536	9,990	546

(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, 2003  
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>Detention Home - Juvenile Court:</b>				
Personnel & Fringes	1,195,770	1,220,736	1,173,094	47,642
Operating Expenses	134,212	134,212	131,711	2,501
<b>Municipal Court:</b>				
Personnel & Fringes	194,744	198,678	198,678	-
Operating Expenses	53,764	57,117	49,040	8,077
<b>Clerk of Courts:</b>				
Personnel & Fringes	528,309	526,354	524,016	2,338
Operating Expenses	64,304	78,162	75,295	2,867
<b>Law Library:</b>				
Personnel & Fringes	91,132	78,767	63,694	15,073
<b>Juvenile Center Trust:</b>				
Personnel & Fringes	32,587	31,737	24,941	6,796
Operating Expenses	<u>53,372</u>	<u>54,222</u>	<u>48,900</u>	<u>5,322</u>
<b>Total Judicial</b>	<u>7,858,528</u>	<u>7,973,216</u>	<u>7,760,012</u>	<u>213,204</u>
<b>Public Safety:</b>				
<b>Sheriff:</b>				
Personnel & Fringes	8,503,450	8,453,265	8,446,842	6,423
Operating Expenses	1,323,989	1,393,630	1,377,221	16,409
Capital Asset Expense	-	20,016	-	20,016
<b>Humane Society:</b>				
Operating Expenses	60,128	60,128	41,934	18,194
<b>Emergency Management:</b>				
Personnel & Fringes	67,861	67,861	67,656	205
Operating Expenses	39,810	39,810	37,900	1,910
<b>Sheriff's Grant:</b>				
Personnel & Fringes	417,212	427,489	379,416	48,073
Operating Expenses	55,645	45,368	32,825	12,543
<b>Sheriff's Trust:</b>				
Operating Expenses	27,018	27,018	17,201	9,817
<b>Sheriff Police Rotary:</b>				
Personnel & Fringes	729,798	730,880	702,206	28,674
Operating Expenses	<u>134,730</u>	<u>133,647</u>	<u>65,530</u>	<u>68,117</u>
<b>Total Public Safety</b>	<u>11,359,641</u>	<u>11,399,112</u>	<u>11,168,731</u>	<u>230,381</u>
<b>Public Works:</b>				
<b>County Economic Development:</b>				
Personnel & Fringes	122,404	122,412	122,046	366
Operating Expenses	360,032	500,026	352,666	147,360

(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, 2003  
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
County Planning Commissioners:				
Personnel & Fringes	333,070	324,785	299,035	25,750
Operating Expenses	35,131	42,367	38,328	4,039
Building & Grounds:				
Personnel & Fringes	866,348	866,348	769,247	97,101
Operating Expenses	2,164,680	2,169,794	1,751,559	418,235
Building Regulations:				
Personnel & Fringes	618,700	618,700	615,368	3,332
Operating Expenses	34,019	35,497	33,456	2,041
Engineer:				
Personnel & Fringes	107,209	107,209	104,666	2,543
Operating Expenses	<u>5,259</u>	<u>5,259</u>	<u>3,652</u>	<u>1,607</u>
Total Public Works	<u>4,646,852</u>	<u>4,792,397</u>	<u>4,090,023</u>	<u>702,374</u>
Health:				
Other Health/Welfare:				
Operating Expenses	197,850	197,850	153,479	44,371
Coroner:				
Personnel & Fringes	193,858	193,858	193,258	600
Operating Expenses	<u>78,666</u>	<u>78,666</u>	<u>76,621</u>	<u>2,045</u>
Total Health	<u>470,374</u>	<u>470,374</u>	<u>423,358</u>	<u>47,016</u>
Human Services:				
Soldiers Relief:				
Personnel & Fringes	340,051	336,934	330,574	6,360
Operating Expenses	292,374	293,491	260,305	33,186
Capital Asset Expense	5,000	7,000	6,943	57
Veterans Service Commission Unclaimed:				
Operating Expenses	2,149	2,149	-	2,149
Unforfeited Land Sale:				
Miscellaneous Expenses	<u>-</u>	<u>-</u>	<u>10,011</u>	<u>(10,011)</u>
Total Human Services	<u>639,574</u>	<u>639,574</u>	<u>607,833</u>	<u>31,741</u>
Conservation and Recreation:				
Misc Insurance and Pension:				
Operating Expenses	1,183,509	1,183,509	1,183,509	-
Agriculture:				
Operating Expenses	555,202	555,202	517,002	38,200

(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, 2003  
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
Historical Society: Operating Expenses	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>	<u>-</u>
Total Conservation and Recreation	<u>1,798,711</u>	<u>1,798,711</u>	<u>1,760,511</u>	<u>38,200</u>
Total Expenditures	<u>31,333,323</u>	<u>31,541,266</u>	<u>29,874,061</u>	<u>1,667,205</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(2,981,976)</u>	<u>(3,002,694)</u>	<u>(765,379)</u>	<u>2,237,315</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Advances-In	-	-	1,500,000	1,500,000
Operating Transfers-In	497,000	497,000	207,731	(289,269)
Advances-Out	-	(1,500,000)	(1,500,000)	-
Operating Transfers-Out	<u>(2,677,735)</u>	<u>(2,652,877)</u>	<u>(2,174,510)</u>	<u>478,367</u>
Total Other Financing Sources (Uses)	<u>(2,180,735)</u>	<u>(3,655,877)</u>	<u>(1,966,779)</u>	<u>1,689,098</u>
Net Change in Fund Balance	(5,162,711)	(6,658,571)	(2,732,158)	3,926,413
Fund Balance, Beginning of Year	7,906,665	7,906,665	7,906,665	-
Prior Year Encumbrances Appropriated	<u>945,935</u>	<u>945,935</u>	<u>945,935</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 3,689,889</u>	<u>2,194,029</u>	<u>6,120,442</u>	<u>3,926,413</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, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Intergovernmental	\$ 21,343,380	21,343,380	20,060,673	(1,282,707)
Other Revenue	<u>780,000</u>	<u>780,000</u>	<u>1,068,965</u>	<u>288,965</u>
Total Revenues	<u>22,123,380</u>	<u>22,123,380</u>	<u>21,129,638</u>	<u>(993,742)</u>
<b>EXPENDITURES:</b>				
Current:				
Human Services:				
Personnel and Fringes	11,020,350	10,800,350	10,775,600	24,750
Operating Expenses	<u>13,309,292</u>	<u>13,529,292</u>	<u>13,392,451</u>	<u>136,841</u>
Total Expenditures	<u>24,329,642</u>	<u>24,329,642</u>	<u>24,168,051</u>	<u>161,591</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(2,206,262)</u>	<u>(2,206,262)</u>	<u>(3,038,413)</u>	<u>(832,151)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers-In	<u>929,243</u>	<u>929,243</u>	<u>926,296</u>	<u>(2,947)</u>
Total Other Financing Sources (Uses)	<u>929,243</u>	<u>929,243</u>	<u>926,296</u>	<u>(2,947)</u>
Net Change in Fund Balance	(1,277,019)	(1,277,019)	(2,112,117)	(835,098)
Fund Balance, Beginning of Year	(123,303)	(123,303)	(123,303)	-
Prior Year Encumbrances Appropriated	<u>1,469,991</u>	<u>1,469,991</u>	<u>1,469,991</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>69,669</u>	<u>69,669</u>	<u>(765,429)</u>	<u>(835,098)</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, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Taxes	\$ 2,833,283	2,833,283	2,792,431	(40,852)
Intergovernmental	6,712,258	6,712,258	6,916,633	204,375
Charges for Services	1,621,879	1,621,879	1,754,576	132,697
Other Revenue	-	-	98,064	98,064
	<u>11,167,420</u>	<u>11,167,420</u>	<u>11,561,704</u>	<u>394,284</u>
<b>EXPENDITURES:</b>				
Current:				
Human Services:				
Personnel and Fringes	961,371	849,171	843,853	5,318
Operating Expenses	<u>12,393,545</u>	<u>12,505,745</u>	<u>12,221,543</u>	<u>284,202</u>
	<u>13,354,916</u>	<u>13,354,916</u>	<u>13,065,396</u>	<u>289,520</u>
Net Change in Fund Balance	(2,187,496)	(2,187,496)	(1,503,692)	683,804
Fund Balance, Beginning of Year	1,443,669	1,443,669	1,443,669	-
Prior Year Encumbrances Appropriated	<u>775,005</u>	<u>775,005</u>	<u>775,005</u>	-
Fund Balance, End of Year	<u>\$ 31,178</u>	<u>31,178</u>	<u>714,982</u>	<u>683,804</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, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Taxes	\$ 8,454,839	8,454,839	8,339,616	(115,223)
Intergovernmental	11,789,865	11,789,865	10,825,128	(964,737)
Charges for Services	562,100	562,100	520,310	(41,790)
Other Revenue	<u>300,700</u>	<u>300,700</u>	<u>268,359</u>	<u>(32,341)</u>
Total Revenues	<u>21,107,504</u>	<u>21,107,504</u>	<u>19,953,413</u>	<u>(1,154,091)</u>
<b>EXPENDITURES:</b>				
Current:				
Health:				
MR/DD General Fund:				
Personnel and Fringes	12,112,850	12,029,850	11,575,606	454,244
Operating Expenses	2,010,872	1,943,872	1,641,606	302,266
Capital Asset Expense	-	150,000	-	150,000
County MR/DD Residential Services:				
Operating Expenses	811,079	811,079	677,892	133,187
F.F. Mueller Residential Center:				
Personnel and Fringes	6,417,100	6,346,100	5,740,810	605,290
Operating Expenses	1,566,103	1,637,103	1,456,042	181,061
MR/DD Donation Trust:				
Operating Expenses	<u>500</u>	<u>500</u>	<u>-</u>	<u>500</u>
Total Expenditures	<u>22,918,504</u>	<u>22,918,504</u>	<u>21,091,956</u>	<u>1,826,548</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(1,811,000)</u>	<u>(1,811,000)</u>	<u>(1,138,543)</u>	<u>672,457</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Advances-In	-	-	59,785	59,785
Transfers-In	1,886,000	1,886,000	898,956	(987,044)
Advances-Out	-	(359,785)	(359,785)	-
Transfers-Out	<u>(2,303,000)</u>	<u>(1,943,215)</u>	<u>(1,439,314)</u>	<u>503,901</u>
Total Other Financing Sources (Uses)	<u>(417,000)</u>	<u>(417,000)</u>	<u>(840,358)</u>	<u>(423,358)</u>
Net Change in Fund Balance	(2,228,000)	(2,228,000)	(1,978,901)	249,099
Fund Balance, Beginning of Year	4,809,747	4,809,747	4,809,747	-
Prior Year Encumbrances Appropriated	<u>174,104</u>	<u>174,104</u>	<u>174,104</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 2,755,851</u>	<u>2,755,851</u>	<u>3,004,950</u>	<u>249,099</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, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Intergovernmental	\$ 4,376,856	4,376,856	3,883,750	(493,106)
Fees, Fines and Forfeitures	350,000	350,000	408,410	58,410
Other Revenue	<u>104,000</u>	<u>104,000</u>	<u>73,933</u>	<u>(30,067)</u>
Total Revenues	<u>4,830,856</u>	<u>4,830,856</u>	<u>4,366,093</u>	<u>(464,763)</u>
<b>EXPENDITURES:</b>				
Current:				
Human Services:				
Personnel and Fringes	3,363,503	3,363,503	3,281,174	82,329
Operating Expenses	<u>1,971,444</u>	<u>1,971,444</u>	<u>1,850,465</u>	<u>120,979</u>
Total Expenditures	<u>5,334,947</u>	<u>5,334,947</u>	<u>5,131,639</u>	<u>203,308</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(504,091)</u>	<u>(504,091)</u>	<u>(765,546)</u>	<u>(261,455)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers-In	<u>315,682</u>	<u>315,682</u>	<u>317,297</u>	<u>1,615</u>
Total Other Financing Sources (Uses)	<u>315,682</u>	<u>315,682</u>	<u>317,297</u>	<u>1,615</u>
Net Change in Fund Balance	(188,409)	(188,409)	(448,249)	(259,840)
Fund Balance, Beginning of Year	168,608	168,608	168,608	-
Prior Year Encumbrances Appropriated	<u>188,409</u>	<u>188,409</u>	<u>188,409</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>168,608</u>	<u>168,608</u>	<u>(91,232)</u>	<u>(259,840)</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, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Intergovernmental	\$ 641,700	959,700	356,376	(603,324)
Other Revenue	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>(10,000)</u>
Total Revenues	<u>651,700</u>	<u>969,700</u>	<u>356,376</u>	<u>(613,324)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Works:				
C.D.B.G.:				
Personnel and Fringes	39,000	73,000	33,776	39,224
Operating Expenses	618,532	902,532	430,639	471,893
Housing Rehab:				
Operating Expenses	4,750	4,750	2,391	2,359
Project Advances:				
Operating Expenses	<u>25,204</u>	<u>25,204</u>	<u>10,000</u>	<u>15,204</u>
Total Expenditures	<u>687,486</u>	<u>1,005,486</u>	<u>476,806</u>	<u>528,680</u>
Net Change in Fund Balance	(35,786)	(35,786)	(120,430)	(84,644)
Fund Balance, Beginning of Year	22,381	22,381	22,381	-
Prior Year Encumbrances Appropriated	<u>17,032</u>	<u>17,032</u>	<u>17,032</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>3,627</u>	<u>3,627</u>	<u>(81,017)</u>	<u>(84,644)</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, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Intergovernmental	\$ 197,900	279,939	191,191	(88,748)
Charges for Services	39,000	39,000	37,193	(1,807)
Other Revenue	-	-	106	106
<b>Total Revenues</b>	<u>236,900</u>	<u>318,939</u>	<u>228,490</u>	<u>(90,449)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Safety:				
Mediation Pilot Project:				
Personnel and Fringes	262,659	263,035	123,223	139,812
Operating Expenses	12,296	11,920	7,458	4,462
Mediation Service Fee:				
Personnel and Fringes	-	48,932	48,932	-
Operating Expenses	39,000	6,613	6,613	-
On the Rise Grant:				
Operating Expenses	-	47,039	45,016	2,023
Truancy Prevention Mediation:				
Personnel and Fringes	-	34,012	34,978	(966)
Operating Expenses	-	988	-	988
<b>Total Expenditures</b>	<u>313,955</u>	<u>412,539</u>	<u>266,220</u>	<u>146,319</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(77,055)</u>	<u>(93,600)</u>	<u>(37,730)</u>	<u>55,870</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers-In	<u>80,000</u>	<u>80,000</u>	<u>24,638</u>	<u>(55,362)</u>
<b>Total Other Financing Sources (Uses)</b>	<u>80,000</u>	<u>80,000</u>	<u>24,638</u>	<u>(55,362)</u>
Net Change in Fund Balance	2,945	(13,600)	(13,092)	508
Fund Balance, Beginning of Year	<u>76,540</u>	<u>76,540</u>	<u>76,540</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>79,485</u>	<u>62,940</u>	<u>63,448</u>	<u>508</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, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Intergovernmental	\$ 123,640	123,640	107,288	(16,352)
Other Revenue	<u>28,391</u>	<u>28,391</u>	<u>41,746</u>	<u>13,355</u>
Total Revenues	<u>152,031</u>	<u>152,031</u>	<u>149,034</u>	<u>(2,997)</u>
<b>EXPENDITURES:</b>				
Current:				
Conservation and Recreation:				
Personnel and Fringes	15,292	15,292	12,770	2,522
Operating Expenses	<u>146,980</u>	<u>146,980</u>	<u>139,965</u>	<u>7,015</u>
Total Expenditures	<u>162,272</u>	<u>162,272</u>	<u>152,735</u>	<u>9,537</u>
Net Change in Fund Balance	(10,241)	(10,241)	(3,701)	6,540
Fund Balance, Beginning of Year	1,561	1,561	1,561	-
Prior Year Encumbrances Appropriated	<u>8,680</u>	<u>8,680</u>	<u>8,680</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>-</u>	<u>6,540</u>	<u>6,540</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, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Other Revenue	\$ -	-	36	36
Total Revenues	-	-	36	36
<b>EXPENDITURES:</b>				
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)	36	17,654
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers-Out	(1,671)	(1,671)	-	1,671
Total Other Financing Sources (Uses)	(1,671)	(1,671)	-	1,671
Net Change in Fund Balance	(19,289)	(19,289)	36	19,325
Fund Balance, Beginning of Year	19,513	19,513	19,513	-
Fund Balance, End of Year	\$ 224	224	19,549	19,325

**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, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Fees, Fines and Forfeitures	\$ 48,000	48,000	52,424	4,424
Total Revenues	<u>48,000</u>	<u>48,000</u>	<u>52,424</u>	<u>4,424</u>
<b>EXPENDITURES:</b>				
Current:				
Public Safety:				
Prosecuting Attorney:				
Personnel and Fringes	-	8,804	8,804	-
Operating Expenses	43,093	34,289	33,949	340
Sheriff:				
Operating Expenses	<u>11,631</u>	<u>11,631</u>	<u>5,524</u>	<u>6,107</u>
Total Expenditures	<u>54,724</u>	<u>54,724</u>	<u>48,277</u>	<u>6,447</u>
Net Change in Fund Balance	(6,724)	(6,724)	4,147	10,871
Fund Balance, Beginning of Year	7,590	7,590	7,590	-
Prior Year Encumbrances Appropriated	<u>4</u>	<u>4</u>	<u>4</u>	<u>-</u>
Fund Balance, End of Year	\$ <u><u>870</u></u>	<u><u>870</u></u>	<u><u>11,741</u></u>	<u><u>10,871</u></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, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Charges for Services	\$ 8,100	8,100	6,726	(1,374)
Licenses and Permits	288,516	288,516	343,573	55,057
Fees, Fines and Forfeitures	23,000	23,000	19,713	(3,287)
Other Revenue	<u>8,357</u>	<u>8,357</u>	<u>324</u>	<u>(8,033)</u>
Total Revenues	<u>327,973</u>	<u>327,973</u>	<u>370,336</u>	<u>42,363</u>
<b>EXPENDITURES:</b>				
Current:				
Health:				
Commissioners Office:				
Personnel and Fringes	65,228	65,228	54,343	10,885
Operating Expenses	275,850	275,850	270,198	5,652
Auditor's Office:				
Personnel and Fringes	38,964	38,964	38,227	737
Operating Expenses	<u>14,500</u>	<u>14,500</u>	<u>10,396</u>	<u>4,104</u>
Total Expenditures	<u>394,542</u>	<u>394,542</u>	<u>373,164</u>	<u>21,378</u>
Net Change in Fund Balance	(66,569)	(66,569)	(2,828)	63,741
Fund Balance, Beginning of Year	78,063	78,063	78,063	-
Prior Year Encumbrances Appropriated	<u>13,105</u>	<u>13,105</u>	<u>13,105</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>24,599</u>	<u>24,599</u>	<u>88,340</u>	<u>63,741</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, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Charges for Services	\$ 800,000	800,000	948,082	148,082
Other Revenue	-	-	141	141
	<u>800,000</u>	<u>800,000</u>	<u>948,223</u>	<u>148,223</u>
Total Revenues	<u>800,000</u>	<u>800,000</u>	<u>948,223</u>	<u>148,223</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
Personnel and Fringes	433,530	533,530	410,581	122,949
Operating Expenses	346,431	941,431	879,137	62,294
Capital Asset Expense	5,401	75,401	32,587	42,814
	<u>785,362</u>	<u>1,550,362</u>	<u>1,322,305</u>	<u>228,057</u>
Total Expenditures	<u>785,362</u>	<u>1,550,362</u>	<u>1,322,305</u>	<u>228,057</u>
Net Change in Fund Balance	14,638	(750,362)	(374,082)	376,280
Fund Balance, Beginning of Year	2,041,036	2,041,036	2,041,036	-
Prior Year Encumbrances Appropriated	<u>82,332</u>	<u>82,332</u>	<u>82,332</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>2,138,006</u>	<u>1,373,006</u>	<u>1,749,286</u>	<u>376,280</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Motor Vehicle and Gas Tax Special Revenue Fund  
For the Year Ended December 31, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Intergovernmental	\$ 5,576,000	5,576,000	5,827,921	251,921
Charges for Services	21,000	21,000	54,190	33,190
Fees, Fines and Forfeitures	60,000	60,000	66,413	6,413
Investment Income	17,000	17,000	-	(17,000)
Other Revenue	<u>150,000</u>	<u>150,000</u>	<u>172,141</u>	<u>22,141</u>
Total Revenues	<u>5,824,000</u>	<u>5,824,000</u>	<u>6,120,665</u>	<u>296,665</u>
<b>EXPENDITURES:</b>				
Current:				
Public Works:				
Personnel and Fringes	3,084,173	3,006,173	2,845,619	160,554
Operating Expenses	3,315,097	3,876,935	3,527,989	348,946
Capital Asset Expense	<u>306,099</u>	<u>315,099</u>	<u>308,231</u>	<u>6,868</u>
Total Public Works	<u>6,705,369</u>	<u>7,198,207</u>	<u>6,681,839</u>	<u>516,368</u>
Debt Service:				
Principal	100,000	100,000	100,000	-
Interest	<u>6,000</u>	<u>6,000</u>	<u>2,510</u>	<u>3,490</u>
Total Debt Service	<u>106,000</u>	<u>106,000</u>	<u>102,510</u>	<u>3,490</u>
Total Expenditures	<u>6,811,369</u>	<u>7,304,207</u>	<u>6,784,349</u>	<u>519,858</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(987,369)</u>	<u>(1,480,207)</u>	<u>(663,684)</u>	<u>816,523</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds of Notes	100,000	300,000	300,000	-
Transfers-In	207,417	207,417	50,175	(157,242)
Transfers-Out	<u>(500,000)</u>	<u>(207,162)</u>	<u>-</u>	<u>207,162</u>
Total Other Financing Sources (Uses)	<u>(192,583)</u>	<u>300,255</u>	<u>350,175</u>	<u>49,920</u>
Net Change in Fund Balance	(1,179,952)	(1,179,952)	(313,509)	866,443
Fund Balance, Beginning of Year	828,805	828,805	828,805	-
Prior Year Encumbrances Appropriated	<u>351,196</u>	<u>351,196</u>	<u>351,196</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>49</u>	<u>49</u>	<u>866,492</u>	<u>866,443</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, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Fees, Fines and Forfeitures	\$ <u>96,904</u>	<u>96,904</u>	<u>68,697</u>	<u>(28,207)</u>
Total Revenues	<u>96,904</u>	<u>96,904</u>	<u>68,697</u>	<u>(28,207)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Judicial:				
Common Pleas Court:				
Operating Expenses	40,000	170,000	63,217	106,783
Probate Court:				
Operating Expenses	15,419	31,760	31,759	1
Juvenile Court:				
Operating Expenses	<u>27,904</u>	<u>27,904</u>	<u>10,906</u>	<u>16,998</u>
Total Expenditures	<u>83,323</u>	<u>229,664</u>	<u>105,882</u>	<u>123,782</u>
Net Change in Fund Balance	13,581	(132,760)	(37,185)	95,575
Fund Balance, Beginning of Year	163,774	163,774	163,774	-
Prior Year Encumbrances Appropriated	<u>419</u>	<u>419</u>	<u>419</u>	<u>-</u>
Fund Balance, End of Year	\$ <u><u>177,774</u></u>	<u><u>31,433</u></u>	<u><u>127,008</u></u>	<u><u>95,575</u></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, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Fees, Fines and Forfeitures	\$ 17,991	17,991	12,213	(5,778)
Total Revenues	<u>17,991</u>	<u>17,991</u>	<u>12,213</u>	<u>(5,778)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Judicial:				
Common Pleas Court:				
Operating Expenses	10,535	10,535	5,231	5,304
Juvenile Court:				
Operating Expenses	<u>11,361</u>	<u>11,361</u>	<u>5,836</u>	<u>5,525</u>
Total Expenditures	<u>21,896</u>	<u>21,896</u>	<u>11,067</u>	<u>10,829</u>
Net Change in Fund Balance	(3,905)	(3,905)	1,146	5,051
Fund Balance, Beginning of Year	32,871	32,871	32,871	-
Prior Year Encumbrances Appropriated	<u>1,035</u>	<u>1,035</u>	<u>1,035</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>30,001</u>	<u>30,001</u>	<u>35,052</u>	<u>5,051</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, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Charges for Services	\$ 200,000	200,000	205,170	5,170
Other Revenue	<u>-</u>	<u>-</u>	<u>40,000</u>	<u>40,000</u>
Total Revenues	<u>200,000</u>	<u>200,000</u>	<u>245,170</u>	<u>45,170</u>
<b>EXPENDITURES:</b>				
Current:				
Public Works:				
Personnel and Fringes	100,735	80,735	64,440	16,295
Operating Expenses	<u>80,111</u>	<u>103,341</u>	<u>88,986</u>	<u>14,355</u>
Total Public Works	<u>180,846</u>	<u>184,076</u>	<u>153,426</u>	<u>30,650</u>
Debt Service:				
Principal	<u>73,230</u>	<u>70,000</u>	<u>70,000</u>	<u>-</u>
Total Debt Service	<u>73,230</u>	<u>70,000</u>	<u>70,000</u>	<u>-</u>
Total Expenditures	<u>254,076</u>	<u>254,076</u>	<u>223,426</u>	<u>30,650</u>
Net Change in Fund Balance	(54,076)	(54,076)	21,744	75,820
Fund Balance, Beginning of Year	177,368	177,368	177,368	-
Prior Year Encumbrances Appropriated	<u>4,076</u>	<u>4,076</u>	<u>4,076</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 127,368</u>	<u>127,368</u>	<u>203,188</u>	<u>75,820</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, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Taxes	\$ 287,378	287,378	259,487	(27,891)
Other Revenue	-	-	16,387	16,387
 Total Revenues	 <u>287,378</u>	 <u>287,378</u>	 <u>275,874</u>	 <u>(11,504)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
Treasurer's Office:				
Personnel and Fringes	101,821	101,821	61,122	40,699
Operating Expenses	<u>187,889</u>	<u>187,889</u>	<u>33,620</u>	<u>154,269</u>
Total Legislative and Executive	<u>289,710</u>	<u>289,710</u>	<u>94,742</u>	<u>194,968</u>
Judicial:				
Prosecutor's Office:				
Personnel and Fringes	132,930	132,930	116,785	16,145
Operating Expenses	<u>155,678</u>	<u>155,678</u>	<u>2,458</u>	<u>153,220</u>
Total Judicial	<u>288,608</u>	<u>288,608</u>	<u>119,243</u>	<u>169,365</u>
Total Expenditures	<u>578,318</u>	<u>578,318</u>	<u>213,985</u>	<u>364,333</u>
Net Change in Fund Balance	(290,940)	(290,940)	61,889	352,829
Fund Balance, Beginning of Year	589,188	589,188	589,188	-
Prior Year Encumbrances Appropriated	<u>2,499</u>	<u>2,499</u>	<u>2,499</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>300,747</u>	<u>300,747</u>	<u>653,576</u>	<u>352,829</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, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Intergovernmental	\$ 60,000	60,000	22,501	(37,499)
Other Revenue	<u>22,000</u>	<u>42,245</u>	<u>42,032</u>	<u>(213)</u>
Total Revenues	<u>82,000</u>	<u>102,245</u>	<u>64,533</u>	<u>(37,712)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Safety:				
Emergency Management:				
Personnel and Fringes	-	4,137	1,150	2,987
Operating Expenses	82,800	78,663	53,164	25,499
Hazmat:				
Operating Expenses	<u>25,758</u>	<u>58,269</u>	<u>53,054</u>	<u>5,215</u>
Total Expenditures	<u>108,558</u>	<u>141,069</u>	<u>107,368</u>	<u>33,701</u>
Net Change in Fund Balance	(26,558)	(38,824)	(42,835)	(4,011)
Fund Balance, Beginning of Year	32,736	32,736	32,736	-
Prior Year Encumbrances Appropriated	<u>26,558</u>	<u>26,558</u>	<u>26,558</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>32,736</u>	<u>20,470</u>	<u>16,459</u>	<u>(4,011)</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, 2003

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



**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, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Fees, Fines and Forfeitures	\$ 53,000	53,000	42,925	(10,075)
Total Revenues	<u>53,000</u>	<u>53,000</u>	<u>42,925</u>	<u>(10,075)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Safety:				
Sheriff:				
Operating Expenses	8,241	8,241	-	8,241
Prosecuting Attorney:				
Operating Expenses	<u>51,017</u>	<u>51,017</u>	<u>40,797</u>	<u>10,220</u>
Total Expenditures	<u>59,258</u>	<u>59,258</u>	<u>40,797</u>	<u>18,461</u>
Net Change in Fund Balance	(6,258)	(6,258)	2,128	8,386
Fund Balance, Beginning of Year	<u>6,258</u>	<u>6,258</u>	<u>6,258</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>-</u>	<u>-</u>	<u>8,386</u>	<u>8,386</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, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Charges for Services	\$ 12,000	12,000	10,462	(1,538)
Total Revenues	<u>12,000</u>	<u>12,000</u>	<u>10,462</u>	<u>(1,538)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Safety:				
Clerk of Courts Home Arrest Monitoring:				
Operating Expenses	13,763	13,763	12,504	1,259
Total Expenditures	<u>13,763</u>	<u>13,763</u>	<u>12,504</u>	<u>1,259</u>
Net Change in Fund Balance	<u>(1,763)</u>	<u>(1,763)</u>	<u>(2,042)</u>	<u>(279)</u>
Fund Balance, Beginning of Year	6,243	6,243	6,243	-
Prior Year Encumbrances Appropriated	<u>2,763</u>	<u>2,763</u>	<u>2,763</u>	-
Fund Balance, End of Year	<u>\$ 7,243</u>	<u>7,243</u>	<u>6,964</u>	<u>(279)</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, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Fees, Fines and Forfeitures	\$ 40,000	40,000	33,864	(6,136)
Total Revenues	<u>40,000</u>	<u>40,000</u>	<u>33,864</u>	<u>(6,136)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Safety:				
Personnel and Fringes	47,071	47,376	47,004	372
Operating Expenses	<u>17,540</u>	<u>17,235</u>	<u>806</u>	<u>16,429</u>
Total Expenditures	<u>64,611</u>	<u>64,611</u>	<u>47,810</u>	<u>16,801</u>
Net Change in Fund Balance	(24,611)	(24,611)	(13,946)	10,665
Fund Balance, Beginning of Year	<u>24,611</u>	<u>24,611</u>	<u>24,611</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>-</u>	<u>-</u>	<u>10,665</u>	<u>10,665</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, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Intergovernmental	\$ 1,191,405	1,191,405	1,019,863	(171,542)
Other Revenue	-	-	463	463
	<u>1,191,405</u>	<u>1,191,405</u>	<u>1,020,326</u>	<u>(171,079)</u>
Total Revenues				
<b>EXPENDITURES:</b>				
Current:				
Public Safety:				
Personnel and Fringes	1,137,477	1,137,477	785,828	351,649
Operating Expenses	699,354	699,354	457,949	241,405
	<u>1,836,831</u>	<u>1,836,831</u>	<u>1,243,777</u>	<u>593,054</u>
Total Expenditures				
Net Change in Fund Balance	(645,426)	(645,426)	(223,451)	421,975
Fund Balance, Beginning of Year	559,326	559,326	559,326	-
Prior Year Encumbrances Appropriated	86,100	86,100	86,100	-
Fund Balance, End of Year	\$ -	-	421,975	421,975

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Indigent Drivers Alcohol Special Revenue Fund  
For the Year Ended December 31, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Fees, Fines and Forfeitures	\$ 3,500	3,500	3,061	(439)
Total Revenues	<u>3,500</u>	<u>3,500</u>	<u>3,061</u>	<u>(439)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Safety:				
Operating Expenses	41,795	41,795	-	41,795
Total Expenditures	<u>41,795</u>	<u>41,795</u>	<u>-</u>	<u>41,795</u>
Net Change in Fund Balance	(38,295)	(38,295)	3,061	41,356
Fund Balance, Beginning of Year	<u>44,800</u>	<u>44,800</u>	<u>44,800</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 6,505</u>	<u>6,505</u>	<u>47,861</u>	<u>41,356</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, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Intergovernmental	\$ 235,627	235,627	40,511	(195,116)
Other Revenue	<u>12,405</u>	<u>12,405</u>	<u>11,405</u>	<u>(1,000)</u>
Total Revenues	<u>248,032</u>	<u>248,032</u>	<u>51,916</u>	<u>(196,116)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Judicial:				
Commissioner's LEAA Project:				
Operating Expenses	<u>200,000</u>	<u>200,000</u>	<u>9,975</u>	<u>190,025</u>
Total Judicial	<u>200,000</u>	<u>200,000</u>	<u>9,975</u>	<u>190,025</u>
Human Services:				
Prosecuting Attorney Victim's Trust:				
Operating Expenses	2,210	2,210	789	1,421
Violence Against Women Grant:				
Personnel and Fringes	48,768	48,768	41,409	7,359
Operating Expenses	<u>1,886</u>	<u>1,886</u>	<u>1,886</u>	<u>-</u>
Total Human Services	<u>52,864</u>	<u>52,864</u>	<u>44,084</u>	<u>8,780</u>
Total Expenditures	<u>252,864</u>	<u>252,864</u>	<u>54,059</u>	<u>198,805</u>
Net Change in Fund Balance	(4,832)	(4,832)	(2,143)	2,689
Fund Balance, Beginning of Year	<u>5,467</u>	<u>5,467</u>	<u>5,467</u>	<u>-</u>
Prior Year Encumbrances Appropriated	<u>210</u>	<u>210</u>	<u>210</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 845</u>	<u>845</u>	<u>3,534</u>	<u>2,689</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, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Intergovernmental	\$ 97,977	267,977	94,561	(173,416)
Other Revenue	<u>150,000</u>	<u>150,000</u>	<u>138,566</u>	<u>(11,434)</u>
Total Revenues	<u>247,977</u>	<u>417,977</u>	<u>233,127</u>	<u>(184,850)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Safety:				
VAWI:				
Personnel and Fringes	-	27,547	7,309	20,238
Operating Expenses	-	142,453	-	142,453
Victim & Child Advocate:				
Personnel and Fringes	856	856	-	856
VOCA (CASA) Grant:				
Personnel and Fringes	36,290	36,290	29,429	6,861
Juvenile/Victim/Child Advocate:				
Personnel and Fringes	35,977	47,694	47,417	277
Operating Expenses	1,630	2,437	2,129	308
VOCA (CAC) Grant:				
Personnel and Fringes	163,481	169,959	168,207	1,752
Operating Expenses	27,960	21,482	1,984	19,498
Capital Asset Expense	<u>5,000</u>	<u>5,000</u>	<u>147</u>	<u>4,853</u>
Total Expenditures	<u>271,194</u>	<u>453,718</u>	<u>256,622</u>	<u>197,096</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(23,217)</u>	<u>(35,741)</u>	<u>(23,495)</u>	<u>12,246</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers-In	<u>12,008</u>	<u>12,008</u>	<u>12,009</u>	<u>1</u>
Total Other Financing Sources (Uses)	<u>12,008</u>	<u>12,008</u>	<u>12,009</u>	<u>1</u>
Net Change in Fund Balance	(11,209)	(23,733)	(11,486)	12,247
Fund Balance, Beginning of Year	73,521	73,521	73,521	-
Prior Year Encumbrances Appropriated	<u>1,353</u>	<u>1,353</u>	<u>1,353</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>63,665</u>	<u>51,141</u>	<u>63,388</u>	<u>12,247</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, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Charges for Services	\$ 560,000	592,000	582,993	(9,007)
Total Revenues	<u>560,000</u>	<u>592,000</u>	<u>582,993</u>	<u>(9,007)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
Personnel and Fringes	579,817	621,891	619,706	2,185
Operating Expenses	<u>51,037</u>	<u>51,037</u>	<u>44,451</u>	<u>6,586</u>
Capital Asset Expense	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>630,854</u>	<u>672,928</u>	<u>664,157</u>	<u>8,771</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(70,854)	(80,928)	(81,164)	(236)
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers-In	<u>-</u>	<u>28,074</u>	<u>28,074</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>28,074</u>	<u>28,074</u>	<u>-</u>
Net Change in Fund Balance	(70,854)	(52,854)	(53,090)	(236)
Fund Balance, Beginning of Year	66,817	66,817	66,817	-
Prior Year Encumbrances Appropriated	<u>4,037</u>	<u>4,037</u>	<u>4,037</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>-</u>	<u>18,000</u>	<u>17,764</u>	<u>(236)</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, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Charges for Services	\$ 180,000	180,000	187,763	7,763
Total Revenues	<u>180,000</u>	<u>180,000</u>	<u>187,763</u>	<u>7,763</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
Operating Expenses	151,500	176,451	171,862	4,589
Capital Asset Expense	<u>63,176</u>	<u>40,902</u>	<u>38,113</u>	<u>2,789</u>
Total Expenditures	<u>214,676</u>	<u>217,353</u>	<u>209,975</u>	<u>7,378</u>
Net Change in Fund Balance	(34,676)	(37,353)	(22,212)	15,141
Fund Balance, Beginning of Year	22,677	22,677	22,677	-
Prior Year Encumbrances Appropriated	<u>14,676</u>	<u>14,676</u>	<u>14,676</u>	<u>-</u>
Fund Balance, End of Year	\$ <u><u>2,677</u></u>	<u><u>-</u></u>	<u><u>15,141</u></u>	<u><u>15,141</u></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, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Investment Income	\$ 12,500	12,500	5,063	(7,437)
Total Revenues	<u>12,500</u>	<u>12,500</u>	<u>5,063</u>	<u>(7,437)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
Personnel and Fringes	13,727	13,727	9,194	4,533
Operating Expenses	<u>3,587</u>	<u>3,587</u>	<u>1,203</u>	<u>2,384</u>
Total Expenditures	<u>17,314</u>	<u>17,314</u>	<u>10,397</u>	<u>6,917</u>
Net Change in Fund Balance	(4,814)	(4,814)	(5,334)	(520)
Fund Balance, Beginning of Year	<u>11,205</u>	<u>11,205</u>	<u>11,205</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>6,391</u>	<u>6,391</u>	<u>5,871</u>	<u>(520)</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, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Charges for Services	\$ 10,000	10,000	22,245	12,245
Total Revenues	<u>10,000</u>	<u>10,000</u>	<u>22,245</u>	<u>12,245</u>
<b>EXPENDITURES:</b>				
Current:				
Public Safety:				
Operating Expenses	40,352	40,352	10,633	29,719
Total Expenditures	<u>40,352</u>	<u>40,352</u>	<u>10,633</u>	<u>29,719</u>
Net Change in Fund Balance	(30,352)	(30,352)	11,612	41,964
Fund Balance, Beginning of Year	<u>49,784</u>	<u>49,784</u>	<u>49,784</u>	<u>-</u>
Prior Year Encumbrances Appropriated	<u>372</u>	<u>372</u>	<u>372</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>19,804</u>	<u>19,804</u>	<u>61,768</u>	<u>41,964</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, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Charges for Services	\$ 25,000	25,000	25,752	752
Total Revenues	<u>25,000</u>	<u>25,000</u>	<u>25,752</u>	<u>752</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
Personnel and Fringes	-	-	-	-
Operating Expenses	<u>40,250</u>	<u>40,250</u>	<u>23,918</u>	<u>16,332</u>
Total Expenditures	<u>40,250</u>	<u>40,250</u>	<u>23,918</u>	<u>16,332</u>
Net Change in Fund Balance	(15,250)	(15,250)	1,834	17,084
Fund Balance, Beginning of Year	66,612	66,612	66,612	-
Prior Year Encumbrances Appropriated	<u>250</u>	<u>250</u>	<u>250</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 51,612</u>	<u>51,612</u>	<u>68,696</u>	<u>17,084</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, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Charges for Services	\$ 950	950	831	(119)
Total Revenues	<u>950</u>	<u>950</u>	<u>831</u>	<u>(119)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Judicial:				
Operating Expenses	1,529	1,529	700	829
Total Expenditures	<u>1,529</u>	<u>1,529</u>	<u>700</u>	<u>829</u>
Net Change in Fund Balance	(579)	(579)	131	710
Fund Balance, Beginning of Year	<u>579</u>	<u>579</u>	<u>579</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>-</u>	<u>710</u>	<u>710</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Solid Waste Disposal Special Revenue Fund  
For the Year Ended December 31, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Charges for Services	\$ 700,000	700,000	742,831	42,831
Other Revenue	-	-	22,483	22,483
	<u>700,000</u>	<u>700,000</u>	<u>765,314</u>	<u>65,314</u>
<b>EXPENDITURES:</b>				
Current:				
Conservation and Recreation:				
Personnel and Fringes	186,201	186,201	176,857	9,344
Operating Expenses	875,213	875,213	635,526	239,687
	<u>1,061,414</u>	<u>1,061,414</u>	<u>812,383</u>	<u>249,031</u>
Net Change in Fund Balance	(361,414)	(361,414)	(47,069)	314,345
Fund Balance, Beginning of Year	513,518	513,518	513,518	-
Prior Year Encumbrances Appropriated	<u>154,513</u>	<u>154,513</u>	<u>154,513</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>306,617</u>	<u>306,617</u>	<u>620,962</u>	<u>314,345</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, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Taxes	\$ 1,058,058	1,058,058	1,036,857	(21,201)
Intergovernmental	<u>130,114</u>	<u>130,114</u>	<u>121,187</u>	<u>(8,927)</u>
Total Revenues	<u>1,188,172</u>	<u>1,188,172</u>	<u>1,158,044</u>	<u>(30,128)</u>
<b>EXPENDITURES:</b>				
Current:				
Human Services:				
Operating Expenses	<u>1,182,233</u>	<u>1,182,233</u>	<u>1,158,162</u>	<u>24,071</u>
Total Expenditures	<u>1,182,233</u>	<u>1,182,233</u>	<u>1,158,162</u>	<u>24,071</u>
Net Change in Fund Balance	5,939	5,939	(118)	(6,057)
Fund Balance, Beginning of Year	<u>118</u>	<u>118</u>	<u>118</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 6,057</u>	<u>6,057</u>	<u>-</u>	<u>(6,057)</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, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Intergovernmental	\$ -	90,118	87,925	(2,193)
Investment Income	-	250	2,979	2,729
Total Revenues	<u>-</u>	<u>90,368</u>	<u>90,904</u>	<u>536</u>
<b>EXPENDITURES:</b>				
Current:				
Public Safety:				
Local Law Enforcement Block Grant:				
Operating Expenses	180,862	302,961	263,892	39,069
Local Law Enforcement Block Grant - 2002:				
Operating Expenses	<u>154,022</u>	<u>155,629</u>	<u>153,794</u>	<u>1,835</u>
Total Expenditures	<u>334,884</u>	<u>458,590</u>	<u>417,686</u>	<u>40,904</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(334,884)</u>	<u>(368,222)</u>	<u>(326,782)</u>	<u>41,440</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers-In	-	9,769	9,769	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>9,769</u>	<u>9,769</u>	<u>-</u>
Net Change in Fund Balance	(334,884)	(358,453)	(317,013)	41,440
Fund Balance, Beginning of Year	<u>206,431</u>	<u>206,431</u>	<u>206,431</u>	<u>-</u>
Prior Year Encumbrances Appropriated	<u>152,022</u>	<u>152,022</u>	<u>152,022</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>23,569</u>	<u>-</u>	<u>41,440</u>	<u>41,440</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, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Charges for Services	\$ 11,000	11,000	15,851	4,851
Total Revenues	<u>11,000</u>	<u>11,000</u>	<u>15,851</u>	<u>4,851</u>
<b>EXPENDITURES:</b>				
Current:				
Public Safety:				
Personnel and Fringes	-	13,998	13,996	2
Operating Expenses	<u>9,000</u>	<u>9,000</u>	<u>581</u>	<u>8,419</u>
Total Expenditures	<u>9,000</u>	<u>22,998</u>	<u>14,577</u>	<u>8,421</u>
Net Change in Fund Balance	2,000	(11,998)	1,274	13,272
Fund Balance, Beginning of Year	<u>29,384</u>	<u>29,384</u>	<u>29,384</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 31,384</u>	<u>17,386</u>	<u>30,658</u>	<u>13,272</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, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Total Revenues	\$ -	-	-	-
<b>EXPENDITURES:</b>				
Current:				
Public Safety:				
Operating Expenses	800	800	-	800
Total Expenditures	800	800	-	800
Net Change in Fund Balance	(800)	(800)	-	800
Fund Balance, Beginning of Year	800	800	800	-
Fund Balance, End of Year	\$ -	-	800	800

**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, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Intergovernmental	\$ -	-	73,159	73,159
Other Revenue	<u>84,561</u>	<u>84,561</u>	<u>-</u>	<u>(84,561)</u>
Total Revenues	<u>84,561</u>	<u>84,561</u>	<u>73,159</u>	<u>(11,402)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Safety:				
Family Preservation Team Grant:				
Personnel and Fringes	80,227	80,227	68,488	11,739
Operating Expenses	4,334	4,334	3,661	673
Family Preservation Team 99 Grant:				
Operating Expenses	<u>48,232</u>	<u>48,232</u>	<u>42,859</u>	<u>5,373</u>
Total Expenditures	<u>132,793</u>	<u>132,793</u>	<u>115,008</u>	<u>17,785</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(48,232)</u>	<u>(48,232)</u>	<u>(41,849)</u>	<u>6,383</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers-In	<u>-</u>	<u>-</u>	<u>11,403</u>	<u>11,403</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>11,403</u>	<u>11,403</u>
Net Change in Fund Balance	(48,232)	(48,232)	(30,446)	17,786
Fund Balance, Beginning of Year	25,226	25,226	25,226	-
Prior Year Encumbrances Appropriated	<u>48,232</u>	<u>48,232</u>	<u>48,232</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>25,226</u>	<u>25,226</u>	<u>43,012</u>	<u>17,786</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, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Intergovernmental	\$ -	-	328,973	328,973
Charges for Services	<u>2,070,000</u>	<u>2,070,000</u>	<u>1,349,741</u>	<u>(720,259)</u>
Total Revenues	<u>2,070,000</u>	<u>2,070,000</u>	<u>1,678,714</u>	<u>(391,286)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Safety:				
Operating Expenses	<u>2,384,261</u>	<u>2,384,261</u>	<u>1,790,671</u>	<u>593,590</u>
Total Expenditures	<u>2,384,261</u>	<u>2,384,261</u>	<u>1,790,671</u>	<u>593,590</u>
Net Change in Fund Balance	(314,261)	(314,261)	(111,957)	202,304
Fund Balance, Beginning of Year	99,362	99,362	99,362	-
Prior Year Encumbrances Appropriated	<u>320,000</u>	<u>320,000</u>	<u>320,000</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 105,101</u>	<u>105,101</u>	<u>307,405</u>	<u>202,304</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, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Total Revenues	\$ -	-	-	-
<b>EXPENDITURES:</b>				
Current:				
Public Safety:				
Operating Expenses	40,170	40,170	29,255	10,915
Total Expenditures	40,170	40,170	29,255	10,915
Net Change in Fund Balance	(40,170)	(40,170)	(29,255)	10,915
Fund Balance, Beginning of Year	39,450	39,450	39,450	-
Prior Year Encumbrances Appropriated	720	720	720	-
Fund Balance, End of Year	\$ -	-	10,915	10,915

**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, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Total Revenues	\$ -	-	-	-
<b>EXPENDITURES:</b>				
Current:				
Public Safety:				
Jail Block Grant - Detention:				
Operating Expenses	50,775	50,775	31,726	19,049
Jail Block Grant - Detention 2:				
Operating Expenses	<u>111,111</u>	<u>111,111</u>	<u>98,877</u>	<u>12,234</u>
Total Expenditures	<u>161,886</u>	<u>161,886</u>	<u>130,603</u>	<u>31,283</u>
Net Change in Fund Balance	(161,886)	(161,886)	(130,603)	31,283
Fund Balance, Beginning of Year	<u>16,304</u>	<u>16,304</u>	<u>16,304</u>	-
Prior Year Encumbrances Appropriated	<u>146,742</u>	<u>146,742</u>	<u>146,742</u>	-
Fund Balance, End of Year	\$ <u><u>1,160</u></u>	<u><u>1,160</u></u>	<u><u>32,443</u></u>	<u><u>31,283</u></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, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Intergovernmental	\$ 175,620	735,186	317,422	(417,764)
Total Revenues	<u>175,620</u>	<u>735,186</u>	<u>317,422</u>	<u>(417,764)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Safety:				
State Domestic Prep Equipment: Operating Expenses	175,620	175,620	171,307	4,313
Hazmat: Operating Expenses	-	45,830	43,559	2,271
Domestic Prep Equipment: Operating Expenses	-	1,449	1,449	-
State Domestic Prep Equipment: Operating Expenses	<u>-</u>	<u>512,287</u>	<u>99,819</u>	<u>412,468</u>
Total Expenditures	<u>175,620</u>	<u>735,186</u>	<u>316,134</u>	<u>419,052</u>
Net Change in Fund Balance	-	-	1,288	1,288
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>-</u>	<u>-</u>	<u>1,288</u>	<u>1,288</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Farmland Preservation Special Revenue Fund  
For the Year Ended December 31, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Total Revenues	\$ -	-	-	-
<b>EXPENDITURES:</b>				
Current:				
Conservation and Recreation: Operating Expenses	50,000	50,000	50,000	-
Total Expenditures	50,000	50,000	50,000	-
Net Change in Fund Balance	(50,000)	(50,000)	(50,000)	-
Fund Balance, Beginning of Year	50,000	50,000	50,000	-
Fund Balance, End of Year	\$ -	-	-	-



**CLARK COUNTY, OHIO**  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
 New Horizons Grant Special Revenue Fund  
 For the Year Ended December 31, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Total Revenues	\$ -	-	-	-
<b>EXPENDITURES:</b>				
Current:				
Public Works:				
Operating Expenses	7,677	8,637	8,637	-
Total Expenditures	7,677	8,637	8,637	-
Net Change in Fund Balance	(7,677)	(8,637)	(8,637)	-
Fund Balance, Beginning of Year	960	960	960	-
Prior Year Encumbrances Appropriated	7,677	7,677	7,677	-
Fund Balance, End of Year	\$ 960	-	-	-

**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, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Intergovernmental	\$ 1,500	1,500	500	(1,000)
Total Revenues	<u>1,500</u>	<u>1,500</u>	<u>500</u>	<u>(1,000)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Works:				
Operating Expenses	1,500	1,500	1,468	32
Total Expenditures	<u>1,500</u>	<u>1,500</u>	<u>1,468</u>	<u>32</u>
Excess (Deficit) Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>(968)</u>	<u>(968)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers-In	-	-	500	500
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>500</u>	<u>500</u>
Net Change in Fund Balance	-	-	(468)	(468)
Fund Balance, Beginning of Year	<u>500</u>	<u>500</u>	<u>500</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>500</u>	<u>500</u>	<u>32</u>	<u>(468)</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, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Special Assessments	\$ 28,897	28,897	30,705	1,808
Total Revenues	<u>28,897</u>	<u>28,897</u>	<u>30,705</u>	<u>1,808</u>
<b>EXPENDITURES:</b>				
Current:				
Public Works:				
Ditch Maintenance Rotary: Operating Expenses	48,413	71,075	57,147	13,928
Total Expenditures	<u>48,413</u>	<u>71,075</u>	<u>57,147</u>	<u>13,928</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(19,516)</u>	<u>(42,178)</u>	<u>(26,442)</u>	<u>15,736</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers-In	32,760	32,760	27,989	(4,771)
Transfers-Out	<u>(53,736)</u>	<u>(31,074)</u>	<u>(27,989)</u>	<u>3,085</u>
Total Other Financing Sources (Uses)	<u>(20,976)</u>	<u>1,686</u>	<u>-</u>	<u>(1,686)</u>
Net Change in Fund Balance	(40,492)	(40,492)	(26,442)	14,050
Fund Balance, Beginning of Year	49,365	49,365	49,365	-
Prior Year Encumbrances Appropriated	<u>24,913</u>	<u>24,913</u>	<u>24,913</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>33,786</u>	<u>33,786</u>	<u>47,836</u>	<u>14,050</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, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Charges for Services	\$ 10,000	10,000	5,022	(4,978)
Total Revenues	<u>10,000</u>	<u>10,000</u>	<u>5,022</u>	<u>(4,978)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Safety:				
Operating Expenses	12,000	12,000	5,864	6,136
Total Expenditures	<u>12,000</u>	<u>12,000</u>	<u>5,864</u>	<u>6,136</u>
Net Change in Fund Balance	(2,000)	(2,000)	(842)	1,158
Fund Balance, Beginning of Year	<u>2,586</u>	<u>2,586</u>	<u>2,586</u>	<u>-</u>
Fund Balance, End of Year	\$ <u><u>586</u></u>	<u><u>586</u></u>	<u><u>1,744</u></u>	<u><u>1,158</u></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, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Total Revenues	\$ -	-	-	-
<b>EXPENDITURES:</b>				
Current:				
Human Services:				
Operating Expenses	1,964	1,964	-	1,964
Total Expenditures	1,964	1,964	-	1,964
Net Change in Fund Balance	(1,964)	(1,964)	-	1,964
Fund Balance, Beginning of Year	1,964	1,964	1,964	-
Fund Balance, End of Year	\$ -	-	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, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Intergovernmental	\$ 32,170	46,528	40,938	(5,590)
Investment Income	2,000	2,000	1,876	(124)
Other Revenue	<u>29,522</u>	<u>45,932</u>	<u>72,851</u>	<u>26,919</u>
Total Revenues	<u>63,692</u>	<u>94,460</u>	<u>115,665</u>	<u>21,205</u>
<b>EXPENDITURES:</b>				
Current:				
Judicial:				
CAC Trust:				
Operating Expenses	11,022	20,282	11,414	8,868
Capital Asset Expense	8,500	15,650	14,908	742
Public Safety:				
EMA Trust:				
Operating Expenses	10,000	10,000	4,868	5,132
Health:				
Neubart Webb Trust:				
Operating Expenses	2,000	2,000	2,000	-
Human Services:				
Children's Trust:				
Operating Expenses	<u>32,170</u>	<u>46,528</u>	<u>40,938</u>	<u>5,590</u>
Total Expenditures	<u>63,692</u>	<u>94,460</u>	<u>74,128</u>	<u>20,332</u>
Net Change in Fund Balance	-	-	41,537	41,537
Fund Balance, Beginning of Year	<u>166,104</u>	<u>166,104</u>	<u>166,104</u>	-
Fund Balance, End of Year	<u>\$ 166,104</u>	<u>166,104</u>	<u>207,641</u>	<u>41,537</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, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Investment Income	\$ -	-	3,857	3,857
Total Revenues	-	-	3,857	3,857
<b>EXPENDITURES:</b>				
Current:				
Debt service:				
Notes	2,075,000	2,075,000	2,073,190	1,810
Total Expenditures	2,075,000	2,075,000	2,073,190	1,810
Net Change in Fund Balance	(2,075,000)	(2,075,000)	(2,069,333)	5,667
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds of Notes	1,515,000	1,515,000	1,515,596	596
Transfers-In	400,000	400,000	400,000	-
Total Other Financing Sources (Uses)	1,915,000	1,915,000	1,915,596	596
Net Change in Fund Balance	(160,000)	(160,000)	(153,737)	6,263
Fund Balance, Beginning of Year	175,716	175,716	175,716	-
Fund Balance, End of Year	\$ 15,716	15,716	21,979	6,263

**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, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Other	\$ 640,000	640,000	631,744	(8,256)
Total Revenues	640,000	640,000	631,744	(8,256)
<b>EXPENDITURES:</b>				
Current:				
Debt service:				
Bonds	640,000	640,000	627,195	12,805
Total Expenditures	640,000	640,000	627,195	12,805
Net Change in Fund Balance	-	-	4,549	4,549
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	\$ -	-	4,549	4,549



**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, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Other Revenue	\$ -	-	13,357	13,357
Total Revenues	-	-	13,357	13,357
<b>EXPENDITURES:</b>				
Capital Asset Expense	1,752,512	1,818,732	1,783,041	35,691
Total Expenditures	1,752,512	1,818,732	1,783,041	35,691
Excess (Deficit) Revenues Over/ (Under) Expenditures	(1,752,512)	(1,818,732)	(1,769,684)	49,048
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds of Notes	1,440,000	1,505,000	1,500,000	(5,000)
Transfers-In	201,618	201,618	186,618	(15,000)
Total Other Financing Sources (Uses)	1,641,618	1,706,618	1,686,618	(20,000)
Net Change in Fund Balance	(110,894)	(112,114)	(83,066)	29,048
Fund Balance, Beginning of Year	(141,401)	(141,401)	(141,401)	-
Prior Year Encumbrances Appropriated	253,515	253,515	253,515	-
Fund Balance, End of Year	\$ 1,220	-	29,048	29,048

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Human Services Projects Capital Projects Fund  
For the Year Ended December 31, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Total Revenues	\$ -	-	-	-
<b>EXPENDITURES:</b>				
Capital Outlay:				
Capital Asset Expenses	350,877	350,877	138,355	212,522
Total Capital Outlay	350,877	350,877	138,355	212,522
Total Expenditures	350,877	350,877	138,355	212,522
Net Change in Fund Balance	(350,877)	(350,877)	(138,355)	212,522
Fund Balance, Beginning of Year	210,070	210,070	210,070	-
Prior Year Encumbrances Appropriated	140,807	140,807	140,807	-
Fund Balance, End of Year	\$ -	-	212,522	212,522

**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, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Intergovernmental	\$ 150,000	150,000	-	(150,000)
Other Revenue	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>-</u>
Total Revenues	<u>450,000</u>	<u>450,000</u>	<u>300,000</u>	<u>(150,000)</u>
<b>EXPENDITURES:</b>				
Capital Outlay:				
Operating Expenses	<u>595,000</u>	<u>595,000</u>	<u>512,129</u>	<u>82,871</u>
Total Expenditures	<u>595,000</u>	<u>595,000</u>	<u>512,129</u>	<u>82,871</u>
Net Change in Fund Balance	(145,000)	(145,000)	(212,129)	(67,129)
Fund Balance, Beginning of Year	298,500	298,500	298,500	-
Prior Year Encumbrances Appropriated	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>155,000</u>	<u>155,000</u>	<u>87,871</u>	<u>(67,129)</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, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Intergovernmental	\$ 1,612,600	1,612,600	229,197	(1,383,403)
Licenses and Permits	<u>72,000</u>	<u>72,000</u>	-	<u>(72,000)</u>
Total Revenues	<u>1,684,600</u>	<u>1,684,600</u>	<u>229,197</u>	<u>(1,455,403)</u>
<b>EXPENDITURES:</b>				
Capital Outlay:				
Operating Expenses	<u>3,693,850</u>	<u>3,773,650</u>	<u>2,748,500</u>	<u>1,025,150</u>
Total Capital Outlay	<u>3,693,850</u>	<u>3,773,650</u>	<u>2,748,500</u>	<u>1,025,150</u>
Debt Service:				
Principal	<u>2,359,800</u>	<u>2,280,000</u>	<u>2,280,000</u>	<u>-</u>
Total Debt Service	<u>2,359,800</u>	<u>2,280,000</u>	<u>2,280,000</u>	<u>-</u>
Total Expenditures	<u>6,053,650</u>	<u>6,053,650</u>	<u>5,028,500</u>	<u>1,025,150</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(4,369,050)</u>	<u>(4,369,050)</u>	<u>(4,799,303)</u>	<u>(430,253)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds of Notes	2,305,000	2,430,000	2,100,000	(330,000)
Advances-In	-	-	359,785	359,785
Transfers-In	642,000	642,000	540,358	(101,642)
Advances-Out	<u>-</u>	<u>(59,785)</u>	<u>(59,785)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>2,947,000</u>	<u>3,012,215</u>	<u>2,940,358</u>	<u>(71,857)</u>
Net Change in Fund Balance	(1,422,050)	(1,356,835)	(1,858,945)	(502,110)
Fund Balance, Beginning of Year	1,112,438	1,112,438	1,112,438	-
Prior Year Encumbrances Appropriated	<u>319,650</u>	<u>319,650</u>	<u>319,650</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 10,038</u>	<u>75,253</u>	<u>(426,857)</u>	<u>(502,110)</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, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Intergovernmental	\$ 1,451,312	2,451,312	1,615,495	(835,817)
Other Revenue	<u>-</u>	<u>18,840</u>	<u>18,840</u>	<u>-</u>
Total Revenues	<u>1,451,312</u>	<u>2,470,152</u>	<u>1,634,335</u>	<u>(835,817)</u>
<b>EXPENDITURES:</b>				
Capital Outlay:				
Operating Expenses	<u>1,885,614</u>	<u>2,904,454</u>	<u>2,076,401</u>	<u>828,053</u>
Total Capital Outlay	<u>1,885,614</u>	<u>2,904,454</u>	<u>2,076,401</u>	<u>828,053</u>
Total Expenditures	<u>1,885,614</u>	<u>2,904,454</u>	<u>2,076,401</u>	<u>828,053</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(434,302)	(434,302)	(442,066)	(7,764)
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds of Notes	<u>236,888</u>	<u>236,888</u>	<u>25,000</u>	<u>(211,888)</u>
Total Other Financing Sources (Uses)	<u>236,888</u>	<u>236,888</u>	<u>25,000</u>	<u>(211,888)</u>
Net Change in Fund Balance	(197,414)	(197,414)	(417,066)	(219,652)
Fund Balance, Beginning of Year	(1,299,296)	(1,299,296)	(1,299,296)	-
Prior Year Encumbrances Appropriated	<u>1,496,710</u>	<u>1,496,710</u>	<u>1,496,710</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>-</u>	<u>-</u>	<u>(219,652)</u>	<u>(219,652)</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Board of Election Grant Capital Projects Fund  
For the Year Ended December 31, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Intergovernmental	\$ -	-	<u>20,722</u>	<u>20,722</u>
Total Revenues	-	-	<u>20,722</u>	<u>20,722</u>
<b>EXPENDITURES:</b>				
Total Expenditures	-	-	-	-
Net Change in Fund Balance	-	-	20,722	20,722
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	\$ -	-	<u>20,722</u>	<u>20,722</u>

**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, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Intergovernmental	\$ 560,000	1,085,000	323,408	(761,592)
Other Revenue	<u>-</u>	<u>-</u>	<u>267,675</u>	<u>267,675</u>
Total Revenues	<u>560,000</u>	<u>1,085,000</u>	<u>591,083</u>	<u>(493,917)</u>
<b>EXPENDITURES:</b>				
Capital Outlay:				
Operating Expenses	315,421	846,696	800,255	46,441
Capital Asset Expenses	<u>572,141</u>	<u>572,141</u>	<u>-</u>	<u>572,141</u>
Total Capital Outlay	<u>887,562</u>	<u>1,418,837</u>	<u>800,255</u>	<u>618,582</u>
Debt Service:				
Principal	<u>256,275</u>	<u>250,000</u>	<u>250,000</u>	<u>-</u>
Total Debt Service	<u>256,275</u>	<u>250,000</u>	<u>250,000</u>	<u>-</u>
Total Expenditures	<u>1,143,837</u>	<u>1,668,837</u>	<u>1,050,255</u>	<u>618,582</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(583,837)</u>	<u>(583,837)</u>	<u>(459,172)</u>	<u>124,665</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds of Notes	<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>250,000</u>	<u>-</u>
Net Change in Fund Balance	(333,837)	(333,837)	(209,172)	124,665
Fund Balance, Beginning of Year	322,383	322,383	322,383	-
Prior Year Encumbrances Appropriated	<u>29,371</u>	<u>29,371</u>	<u>29,371</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>17,917</u>	<u>17,917</u>	<u>142,582</u>	<u>124,665</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, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Special Assessments	\$ -	-	7,514	7,514
Total Revenues	-	-	7,514	7,514
<b>EXPENDITURES:</b>				
Capital Outlay:				
Ditch Construction Rotary:				
Operating Expenses	29,765	29,765	-	29,765
Lucas Wilt Drive Construction:				
Operating Expenses	5,653	-	-	-
Zerkle Ditch General Improvement:				
Operating Expenses	38,299	-	-	-
Ditch Construction - Mill Run:				
Operating Expenses	162	-	-	-
Ditch Construction - Possum Woods:				
Operating Expenses	26,597	-	-	-
Total Expenditures	100,476	29,765	-	29,765
Excess (Deficit) Revenues Over/ (Under) Expenditures	(100,476)	(29,765)	7,514	37,279
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers-Out	-	(70,711)	-	70,711
Total Other Financing Sources (Uses)	-	(70,711)	-	70,711
Net Change in Fund Balance	(100,476)	(100,476)	7,514	107,990
Fund Balance, Beginning of Year	100,476	100,476	100,476	-
Fund Balance, End of Year	\$ -	-	107,990	107,990



**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenses and Changes  
In Retained Earnings - Budget and Actual (Budget Basis)  
Chase Stewart Legacy Blind Relief Permanent Fund  
For the Year Ended December 31, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Investment Income	\$ 4,000	4,000	-	(4,000)
Total Revenues	<u>4,000</u>	<u>4,000</u>	<u>-</u>	<u>(4,000)</u>
<b>EXPENDITURES:</b>				
Human Services: Operating Expenses	4,000	4,000	-	4,000
Total Expenditures	<u>4,000</u>	<u>4,000</u>	<u>-</u>	<u>4,000</u>
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning of Year	<u>8,440</u>	<u>8,440</u>	<u>8,440</u>	<u>-</u>
Fund Balance, End of Year	\$ <u><u>8,440</u></u>	<u><u>8,440</u></u>	<u><u>8,440</u></u>	<u><u>-</u></u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenses and Changes  
In Retained Earnings - Budget and Actual (Budget Basis)  
Chase Stewart Soldier's Relief Permanent Fund  
For the Year Ended December 31, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
<b>REVENUES:</b>				
Investment Income	\$ <u>6,375</u>	<u>6,375</u>	<u>3,013</u>	<u>(3,362)</u>
Total Revenues	<u>6,375</u>	<u>6,375</u>	<u>3,013</u>	<u>(3,362)</u>
<b>EXPENDITURES:</b>				
Human Services: Operating Expenses	<u>36,000</u>	<u>36,000</u>	<u>1,000</u>	<u>35,000</u>
Total Expenditures	<u>36,000</u>	<u>36,000</u>	<u>1,000</u>	<u>35,000</u>
Net Change in Fund Balance	(29,625)	(29,625)	2,013	31,638
Fund Balance, Beginning of Year	<u>110,009</u>	<u>110,009</u>	<u>110,009</u>	<u>-</u>
Fund Balance, End of Year	\$ <u><u>80,384</u></u>	<u><u>80,384</u></u>	<u><u>112,022</u></u>	<u><u>31,638</u></u>



# STATISTICAL



# SECTION

## ***STATISTICAL SECTION***

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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

	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994
Taxes	\$ 15,641,536	\$ 15,563,842	\$ 15,688,182	\$ 17,283,698	\$ 15,636,424	\$ 12,335,620	\$ 12,243,846	\$ 12,037,772	\$ 14,099,761	\$ 22,805,178
Permissive Sales Tax	12,279,860	17,727,306	12,043,651	11,892,664	11,386,760	12,350,757	14,493,072	10,115,301	10,361,693	(2)
Intergovernmental	55,504,661	52,092,819	56,965,981	56,868,184	42,454,300	40,234,454	37,377,946	35,490,178	37,792,973	39,547,207
Charges for Services	11,514,207	9,804,437	13,189,680	9,622,274	8,380,107	6,853,688	6,639,512	6,194,442	7,595,199	8,091,164
Licenses and Permits	353,378	411,791	436,461	157,755	129,847	314,553	243,814	709,184	286,104	261,327
Fees, Fines and Forfeitures	1,389,531	1,384,919	1,504,318	3,704,130	3,580,027	2,653,359	2,469,640	2,388,981	2,415,257	2,220,729
Special Assessments	38,216	27,588	60,329	76,299	37,074	31,651	37,247	43,220	40,041	32,751
Investment Income	945,888	1,244,266	3,654,962	3,287,148	2,120,119	2,082,629	1,466,082	1,425,199	1,319,693	947,959
Other	5,330,720	10,714,988	4,009,506	4,608,591	3,236,108	1,507,237	1,822,584	1,709,709	1,731,835	1,837,370
	<u>\$ 102,997,997</u>	<u>\$ 108,971,956</u>	<u>\$ 107,553,070</u>	<u>\$ 107,500,743</u>	<u>\$ 86,960,766</u>	<u>\$ 78,363,948</u>	<u>\$ 76,793,743</u>	<u>\$ 70,113,986</u>	<u>\$ 75,642,556</u>	<u>\$ 75,743,685</u>

(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

Current:	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993
General Government: Legislative and Executive	\$ 5,531,086	\$ 5,534,122	\$ 4,872,207	\$ 5,284,706	\$ 4,637,741	\$ 6,645,203	\$ 6,059,664	\$ 5,350,959	\$ 5,445,029	\$ 5,161,400	\$ 4,208,492
Judicial	7,842,437	7,456,921	7,125,812	6,984,966	6,502,186	4,382,753	4,102,803	4,528,705	4,233,761	3,634,726	3,967,828
Public Safety	14,754,897	14,862,697	13,383,878	12,441,218	10,933,808	8,345,478	7,772,577	7,160,394	6,861,012	6,100,284	5,878,684
Public Works	10,255,824	10,653,343	9,235,596	10,765,794	9,315,809	8,361,194	8,878,456	8,901,571	8,707,187	7,362,269	7,304,144
Health	21,382,052	21,540,640	20,338,448	21,897,736	21,805,145	20,265,333	19,850,002	18,567,491	23,688,180	26,589,769	25,790,952
Human Services	40,743,409	41,161,159	40,440,845	35,284,459	27,951,539	22,466,372	20,011,228	20,057,747	21,125,553	20,515,997	20,289,422
Conservation and Recreation	2,596,084	6,413,701	1,558,589	1,603,681	1,594,454	1,541,520	1,346,123	1,226,859	904,370	1,019,993	995,162
Capital Outlay	5,450,282	4,275,513	3,066,109	12,524,977	3,877,891	2,257,560	2,077,164	2,685,516	4,695,916	1,864,128	1,008,573
Debt Service: Principal Retirement	765,000	565,000	542,131	510,000	475,000	639,609	1,054,463	999,640	850,500	805,806	836,053
Interest and Fiscal Charges	418,355	606,948	597,453	543,107	520,029	650,872	704,312	691,976	691,421	619,334	702,792
	<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>	<u>\$ 77,202,929</u>	<u>\$ 73,673,706</u>	<u>\$ 70,982,102</u>

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

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

Source: Clark County Auditor

**CLARK COUNTY, OHIO**

Property Tax Levies and Collection  
Last Ten Fiscal Years

Tax/Levy Collection Year	Current Taxes Levied	Current Taxes Collected	Current Taxes 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
2003/2004*	\$ 24,120,075	\$ 8,734,215	36.21%	\$ 732,652	3.04%	9,466,867	39.25%	\$ 14,653,209
2002/2003*	20,968,781	8,534,615	40.70%	586,060	2.79%	9,120,675	43.50%	11,848,106
2001/2002*	20,738,787	8,075,612	38.94%	628,632	3.03%	8,704,244	41.97%	12,034,543
2000/2001*	21,176,852	8,936,576	42.20%	787,048	3.72%	9,723,624	45.92%	17,261,645
1999/2000	20,665,452	19,068,399	92.27%	705,432	3.41%	19,773,831	95.69%	5,808,417
1998/1999	18,123,655	16,675,850	92.01%	565,112	3.12%	17,240,962	95.13%	4,916,796
1997/1998	17,404,983	16,017,832	92.03%	566,924	3.26%	16,584,756	95.29%	4,034,103
1996/1997	17,005,462	15,834,373	93.11%	492,415	2.90%	16,326,788	96.01%	3,213,876
1995/1996	16,984,433	15,675,349	92.29%	455,954	2.68%	16,131,303	94.98%	2,535,202
1994/1995	16,598,125	15,238,709	91.81%	412,692	2.49%	15,651,401	94.30%	1,682,072

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

Source: Clark County Auditor



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

Tax/Levy Collection Year	Real Property <sup>1</sup>		Public Utility/ <sup>2</sup> Real and Personal		Tangible <sup>2</sup> Personal		Total		Assessed Value as a Percent of Estimated Actual Value
	Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Estimated Actual	
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%
1995/1996	1,292,416,150	3,692,617,571	125,319,450	142,408,466	192,653,206	770,612,824	1,610,388,806	4,605,638,861	34.97%
1994/1995	1,214,169,190	3,469,054,829	134,512,200	152,854,773	174,719,806	698,879,224	1,523,401,196	4,320,788,826	35.26%

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

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

Source: Clark County Auditor

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

Taxable Year: Collection Year:	2003 2004	2002 2003	2001 2002	2000 2001	1999 2000	1998 1999	1997 1998	1996 1997	1995 1996	1994 1995
<b>CLARK COUNTY ENTITIES:</b>										
General Fund (Inside Millage)	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70
Board of Mental Retardation Levy	5.50	5.75	5.75	5.75	5.75	6.00	6.00	6.00	6.00	6.00
Children's Home Levy	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Senior Citizen's Levy	0.60	0.60	0.60	0.60	0.50	0.50	0.50	0.50	0.50	0.50
Community Mental Health Levy	2.00	2.00	2.00	2.00	2.00	2.50	2.50	2.50	2.50	2.50
Tuberculosis Levy	0.00	0.00	0.00	0.00	0.00	0.00	0.10	0.10	0.10	0.10
Total Clark County Entities	12.80	13.05	13.05	13.05	12.95	13.70	13.80	13.80	13.80	13.80
<b>OTHER ENTITIES:</b>										
Health District	1.00	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
Miami Conservancy District	0.04	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.00	0.00
Clark County Public Library	0.16	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.20	0.20
New Carlisle Library	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SCHOOL DISTRICTS:</b>										
Clark Shawnee LSD	38.09	38.09	39.30	38.30	38.60	38.60	39.83	40.38	40.87	33.60
Greenon LSD	40.10	40.68	41.47	41.57	41.57	41.57	41.77	41.63	36.64	37.20
Northwestern LSD	33.90	33.90	35.50	35.50	35.80	35.80	36.27	36.39	36.50	36.85
Northwestern LSD	45.44	45.44	45.64	45.64	41.64	41.64	41.79	41.44	41.44	38.64
Southeastern LSD	43.10	42.68	36.80	36.80	36.80	36.80	36.80	36.39	37.60	37.60
Springfield CSD	57.75	57.65	57.65	51.65	51.65	51.65	51.91	52.00	52.00	52.00
Tecumseh LSD	48.04	42.60	44.10	44.10	44.10	44.10	45.63	46.18	46.67	39.40
Springfield/Clark County JVSD	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Cedar Cliff LSD	32.10	32.10	32.10	32.10	33.50	33.50	33.70	33.90	34.00	34.40
Fairborn CSD	44.40	44.70	44.70	44.64	44.70	41.80	41.80	41.80	41.80	41.80
Yellow Springs EVSD	66.10	69.60	70.60	74.90	71.50	69.00	71.00	71.50	73.70	74.10
Greene County JVSD	3.45	3.45	3.45	3.45	3.45	3.45	3.45	3.45	3.45	3.45
<b>MUNICIPALITIES:</b>										
City of New Carlisle	9.00	9.00	8.00	8.00	9.00	9.00	9.00	10.80	10.80	10.80
City of Springfield	4.10	4.10	4.10	4.10	3.90	4.00	4.00	3.90	4.00	4.00
Village of Catawba	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
Village of Donnsville	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50	7.50	7.50
Village of Enon	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60
Village of Lawrenceville	5.10	5.10	5.10	5.10	5.10	5.10	5.10	2.10	2.10	2.10
Village of North Hampton	6.60	6.60	6.60	6.60	6.60	6.60	6.60	6.60	6.60	6.60
Village of South Charleston	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Village of South Vienna	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
Village of Tremont	13.40	7.40	9.80	9.80	9.80	9.80	9.80	9.80	9.80	9.80
Village of Clifton	9.00	9.00	9.00	9.80	9.00	9.00	9.00	9.00	9.00	11.40
<b>TOWNSHIPS:</b>										
Bethel Township	7.20	7.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	4.20
German Township	7.60	6.90	6.90	6.90	6.90	6.60	6.60	6.60	6.60	6.60
Green Township - Fire District #1	5.70	4.20	4.50	4.50	6.00	6.00	6.00	6.00	5.50	5.50
Green Township - Fire District #2	7.20	6.20	5.70	5.70	5.70	5.70	5.70	5.70	5.20	4.20
Harmony Township	6.40	6.40	5.90	5.90	4.90	4.90	4.90	4.90	4.90	4.90
Madison Township	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
Mad River Township	6.00	6.00	5.00	3.70	3.70	2.70	2.70	2.70	2.70	2.70
Moorefield Township	5.05	5.05	5.05	5.05	4.99	4.99	4.99	3.80	3.80	3.80
Pike Township	9.60	9.60	9.60	9.60	6.60	6.60	6.60	6.60	6.60	6.60
Pleasant Township	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Springfield Township	7.00	7.00	7.00	7.60	5.60	5.60	5.20	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	Net General Bonded Debt			
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	

Source: Clark County Auditor

**CLARK COUNTY, OHIO**

Computation of Direct and Overlapping General Obligation Bonded Debt  
December 31, 2003

	<u>Debt Outstanding</u>	<u>Percentage Applicable to County</u>	<u>Amount Applicable to County</u>
<b>Direct debt:</b>			
Clark County <sup>1</sup>	\$ 9,009,572	100.00%	\$ 9,009,572
<b>Overlapping debt:</b>			
<b>Municipalities:<sup>2</sup></b>			
All cities and villages within Clark County	28,099,054	100.00%	28,099,054
<b>School districts:<sup>3</sup></b>			
All school districts within Clark County	<u>48,748,668</u>	99.96%	<u>48,731,308</u>
Overlapping debt			
Total direct and overlapping debt	\$ <u>85,857,294</u>		\$ <u>85,839,934</u>

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

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

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

Source: Clark County Auditor

**CLARK COUNTY, OHIO**  
 Computation of Legal Debt Margin  
 December 31, 2003

<b>Direct Legal Debt Limitation:</b>		
3.0% of the first \$100,000,000 assessed valuation		\$ 3,000,000
1.5% on excess of \$100,000,000-not in excess of \$300,000,000		3,000,000
2.5% in the amount in excess of \$300,000,000 <sup>2</sup>		<u>45,598,763</u>
<i>Total Direct Legal Debt Limitation</i>		51,598,763
<i>Total of all County Debt Outstanding</i> <sup>3</sup>	\$ 20,379,000	
<i>Less:</i>		
Revenue and General Obligation Bonds and Notes (self-supporting)	11,342,900	
Available Equity in Debt Service Funds as of December 31, 2003	<u>26,528</u>	
<i>Total Net Indebtedness (voted and unvoted) subject to direct debt limitation</i>		<u>9,009,572</u>
<i>Direct Legal Debt Margin</i>		<u>\$ 42,589,191</u>
Unvoted Debt Limitation (subject to 1% of County assessed valuation)	\$ 19,302,552	
Total Net Indebtedness (unvoted - subject to the 1% legal debt limitation)	<u>9,009,572</u>	
<i>Total Unvoted Legal Debt Margin</i>		<u>\$ 10,292,980</u>

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

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

<sup>3</sup> Refer to: "Note 15 - Long Term Obligations" and "Note 16 - Note Transactions" in the Notes to the General Purpose Financial Statements.

Source: Clark County Auditor

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

Year	General Obligation Principal	General Obligation Interest	Total <sup>2</sup> General Obligation Debt Service	Total <sup>1</sup> General Governmental Expenditures	Ratio of Total Debt Service to General Governmental Expenditures
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%
1995	745,775	481,252	1,227,027	77,202,929	1.59%
1994	716,641	521,044	1,237,685	73,673,706	1.68%

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

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

Source: Clark County Auditor

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

Year	Assessed Values of <sup>1</sup> Real, Personal and Utility Property (i)	Certified Commercial Bank Deposits (ii)	Valuation of <sup>2</sup> Construction (iii)	Total <sup>2</sup> Permits Issued (iii)
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
1995	1,610,388,806	436,256,000	41,487,154	859
1994	1,523,401,196	426,767,000	46,135,309	896

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

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

Source (i): Clark County Auditor

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

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

(1) - Information for 2003 not available.

**CLARK COUNTY, OHIO**

Principal Taxpayers

Real Estate Tax

December 31, 2003

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Name of Taxpayer	Assessed Value	Percent of Total Assessed Value
Navistar International Corporation	\$ 8,101,807	0.43%
U S P G Portfolio One LLC	6,731,781	0.36%
Simon Capital Limited Partnership	6,567,068	0.35%
Gordon Food Service, Inc.	5,613,104	0.30%
Emro Marketing Company	4,033,197	0.22%
Titus Road LLC	3,390,429	0.18%
Allied SSR Shopping Centers I, LLC.	3,193,337	0.17%
Meijer Stores Limited Partnership	2,800,301	0.15%
Aldi Incorporated	2,278,850	0.12%
AOT, Inc.	2,132,694	0.11%
Subtotal	44,842,568	2.39%
All Others	1,823,494,612	97.61%
Total Assessed Valuation	\$ 1,868,337,180	100.00%

Source: Clark County Auditor



**CLARK COUNTY, OHIO**  
Principal Taxpayers  
Tangible Personal Property Tax  
December 31, 2003

Name of Taxpayer	Assessed Value	Percent of Total Assessed Value
Navistar International	\$ 25,305,900	12.08%
Yamada North America (fka: Yotek)	7,383,940	3.52%
Southwest Landmark (fka: Clark Landmark)	7,049,064	3.36%
Time Warner Entertainment, Inc.	6,894,430	3.29%
Coilplus Ohio, Inc.	4,558,200	2.18%
Robbins & Myers, Inc.	4,462,690	2.13%
Gordon Food Service, Inc.	4,278,910	2.04%
Rittal Corp.	4,108,990	1.96%
Speedway Superamerica	3,345,990	1.60%
Eby Brown Company LP	<u>3,105,910</u>	<u>1.48%</u>
Subtotal	70,494,024	33.64%
All Others	<u>139,036,628</u>	<u>66.36%</u>
Total Assessed Valuation	<u>\$ 209,530,652</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
2003/2004	\$ 92,994	26,878	28.90%	7,581	28.21%	34,459	37.06%	149,194
2002/2003	62,141	53,385	85.91%	6,991	13.10%	60,376	97.16%	125,912
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
1995/1996	52,901	35,007	66.17%	5,366	15.33%	40,373	76.32%	50,439
1994/1995	69,580	52,656	75.68%	6,429	12.21%	59,085	84.92%	37,911

\* - Represents February 2002 collections only.

Source: Clark County Auditor

## CLARK COUNTY, OHIO

Demographic Statistics  
as of December 31, 2003

### 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
2003	400	143,351	358.4

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
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%
1995	64,900	3,200	4.7%	4.8%	5.6%
1994	65,600	3,400	4.9%	5.5%	6.1%

#### 2003 Monthly Employment

Year	County Employed	County Unemployed	Unemployment Rate		
			County	Ohio	U.S
January	63,300	6,000	8.6%	6.8%	6.5%
February	63,300	6,200	8.9%	6.9%	6.4%
March	63,700	6,000	8.6%	6.8%	6.2%
April	64,300	5,400	7.7%	6.2%	5.8%
May	64,500	5,100	7.3%	5.9%	5.8%
June	64,900	5,500	7.9%	6.5%	6.5%
July	65,300	4,800	6.8%	6.4%	6.3%
August	65,400	4,700	6.7%	5.6%	6.0%
September	64,400	4,400	6.4%	5.7%	5.8%
October	64,900	4,100	6.0%	5.4%	5.6%
November	64,800	4,300	6.3%	5.6%	5.6%
December	64,200	4,300	6.3%	5.7%	5.4%

Source: Ohio Bureau of Employment Services

## CLARK COUNTY, OHIO

### Tax Revenues by Source Last Ten Fiscal Years

Year	General Property Tax	Tangible <sup>1</sup> Personal Property Tax	Property Transfer Tax	County Sales Tax	Total
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
1995	2,249,427	323,704	221,122	10,020,863	12,815,116
1994	2,233,276	315,335	227,816	10,463,318	13,239,745

2002 County Sales Tax includes \$5,350,031 1/2 Park District Tax  
 2001 County Sales Tax includes \$6,159 1/2 Historical Society Tax  
 2000 County Sales Tax includes \$16,260 1/2 Historical Society Tax  
 1999 County Sales Tax includes \$6,186 1/2 Historical Society Tax  
 1998 County Sales Tax includes \$1,833,496 1/2 Historical Society Tax  
 1997 County Sales Tax includes \$3,341,112 1/2 Historical Society Tax

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

Source: Clark County Auditor



**Auditor of State  
Betty Montgomery**

88 East Broad Street  
P.O. Box 1140  
Columbus, Ohio 43216-1140

Telephone 614-466-4514  
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  
SEPTEMBER 28, 2004**