



**Auditor of State
Betty Montgomery**

**FINANCIAL CONDITION
CLARK COUNTY**

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**FINANCIAL CONDITION
CLARK COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2004**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements	Non - Cash Disbursements
U.S. DEPARTMENT OF GENERAL SERVICES ADMINISTRATION				
Passed through Ohio Secretary of State:				
Election Reform Payments	N/A	39.011	\$20,722	
U.S. DEPARTMENT OF AGRICULTURE:				
Passed Through Ohio Department of Education:				
Nutrition Cluster:				
Food Donation:	N/A	10.550		<u>\$2,787</u>
School Breakfast Program:		10.553	5,243	
	069997-05-PU 05		10,835	
	069997-05-PU 04		<u>16,078</u>	
Total School Breakfast Program				
National School Lunch Program:		10.555	10,081	
	069997-04-PU 05		21,261	
	069997-04-PU 04		<u>31,342</u>	
Total National School Lunch Program				
Total U.S. Department of Agriculture/Nutrition Cluster			<u>47,420</u>	<u>2,787</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Passed Through Ohio Department of Development:				
Community Development Block Grant		14.228	278,602	
	BF-01-012-1		111,339	
	BF-02-012-1		149,537	
	BF-03-012-1		<u>539,478</u>	
Total Community Development Block Grant				
Total U.S. Department of Housing and Urban Development			<u>539,478</u>	
U.S. DEPARTMENT OF JUSTICE:				
Direct Awards:				
Grants To Encourage Arrest Policies and Enforcement of Protection Orders	2003-WE-BX-0050	16.590	173,327	
Local Law Enforcement Block Grant		16.592	84,489	
	2003-LBBX-2484		1,035	
	2002-LBBX-1634		<u>85,524</u>	
Total Local Law Enforcement Block Grant				
Passed through Ohio Department of Youth Services:				
Juvenile Accountability Incentive Block Grants	2003-JB-017-A026	16.523	40,440	
Juvenile Justice & Delinquency Prevention Allocation to States		16.540	43,539	
	2003-JJ-DP2-0029		32,813	
	2003-JJ-DP2-0027		<u>76,352</u>	
Total Juvenile Justice & Delinquency Allocation to States				
Passed Through Office of the Attorney General:				
Victims Crime Assistance Program		16.575	8,444	
	2005VACHAE048		25,032	
	2004VACHAE048		9,022	
	2005VACHAE589		27,066	
	2004VACHAE589		<u>69,564</u>	
Total Victim Crime Assistance Grant Program				
Passed Through Office of Criminal Justice:				
Violence Against Women Formula Grant	2003-WF-VA2-8310	16.588	25,841	
Total U.S. Department of Justice			<u>471,048</u>	

FINANCIAL CONDITION
CLARK COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2004
(Continued)

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements	Non - Cash Disbursements
U.S. DEPARTMENT OF LABOR:				
Passed Through Ohio Department of Jobs & Family Services:				
Workforce Investment Act - Adult	N/A	17.258	313,530	
Workforce Investment Act - Adult Administrative			40,627	
Workforce Investment Act - Adult Total			<u>354,157</u>	
Workforce Investment Act - Youth	N/A	17.259	553,629	
Workforce Investment Act - Youth Administrative			3,456	
Workforce Investment Act - Youth Total			<u>557,085</u>	
Workforce Investment Act - Dislocated Worker	N/A	17.260	659,440	
Workforce Investment Act - Dislocated Worker Administrative			84,371	
Workforce Investment Act - Dislocated Worker Total			<u>743,811</u>	
Total Workforce Investment Act Cluster			1,655,053	
Unemployment Insurance	N/A	17.225	21,290	
Total U.S. Department of Labor			<u>1,676,343</u>	
U.S. DEPARTMENT OF TRANSPORTATION:				
Passed Through Ohio Governor's Highway Safety Office:				
State & Community Highway Safety	2004-PT-MN-1 2005-PT-MN-1	20.600	7,698	
Total State & Community Highway Safety			<u>1,552</u>	
Alcohol Traffic Safety & Drunk Driving Prevention Incentives	2004-PT-MN-1 2005-PT-MN-1	20.601	7,697	
Total Alcohol Traffic Safety & Drunk Driving Prevention Incentives			<u>1,552</u>	
			<u>9,249</u>	
Passed through Ohio Department of Transportation	N/A	20.205	59,927	
Passed Through Ohio Governor's Highway Safety Office:				
Highway Planning and Construction	2004-STP-G-6		24,402	
Total Highway Planning and Construction			<u>84,329</u>	
Total U.S. Department of Transportation			<u>102,828</u>	
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:				
Passed Through Ohio Department of Mental Retardation and Developmental Disabilities:				
Social Services Block Grant	FY04 FY05	93.667	70,706	
Total Social Services Block Grant			<u>71,247</u>	
			<u>141,953</u>	
Medical Assistance Program				
Waiver Administration		93.778	220,496	
Community Alternative Funding Source (CAFS)			1,841,028	
Targeted Case Management (TCM)			216,036	
Total Medical Assistance Program			<u>2,277,560</u>	
Total U.S. Department of Health and Human Services			<u>2,419,513</u>	
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed Through Ohio Emergency Management Agency:				
State Domestic Preparedness Grant	2004-GE-T4-0025 2002-TE-CX-0106 2003-TE-TX-0199 2003-MUP-30015	97.004	143,560	
			12,768	
			113,261	
			101,153	
Total State Domestic Preparedness Grant			<u>370,742</u>	
Hazard Mitigation Grants	FEMA-DR-1453-OH	97.039	343	
Emergency Management Performance Grants	EMC-2003-GR-7006	97.042	50,402	
State & Local All Hazards Emergency Operations Planning	EMC-2003-GR-7026	97.051	35,126	
Citizen Corps	2004-GC-T4-0025	97.053	4,914	
Community Emergency Response Teams	EMC-2003-GR-7066	97.054	6,894	
Total U.S. Department of Homeland Security			<u>468,421</u>	
Total Expenditures of Federal Awards for 2004			<u>\$5,745,773</u>	<u>\$2,787</u>

See accompanying notes to the Schedule of Federal Awards Expenditures.

**FINANCIAL CONDITION
CLARK COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDING DECEMBER 31, 2004**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

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

NOTE B – SUBRECIPIENTS

The County passes-through certain federal assistance received from the Ohio Department of Mental Health and the Ohio Department of Alcohol and Drug Addiction to the Eastern Miami Valley Alcohol, Drug Addiction and Mental Health Services Board of Clark, Greene, and Madison Counties. These federal funds are not included on the Schedule since Clark County acts only as a pass-through entity and has no administrative responsibilities.

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

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

NOTE C- FOOD DISTRIBUTION

Non-monetary assistance, such as food received from the U.S. Department of Agriculture, is reported in the Schedule at the fair market value of the commodities received and consumed. Cash receipts from the U.S. Department of Agriculture are commingled with state grants. It is assumed federal monies are expended first. At December 31, 2004, the County had no significant food commodities in inventory. This note applies only to the Juvenile Center.

NOTE D- MATCHING REQUIREMENTS

Certain federal programs require that the County contribute non-federal funds (matching funds) to support the federally funded programs. The County has complied with the matching requirements. The expenditure of non-federal matching funds is not included on the Schedule.

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

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

To the Board of Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, the 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, 2004, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 30, 2005. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of The Housing Connection (discretely presented component unit) of Clark County 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting to determine our auditing procedures in order to express our opinions on the financial statements and not to opine on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the County's ability to record, process, summarize, and report financial data consistent with management's assertions in the financial statements. A reportable condition is described in the accompanying schedule of findings as item 2004-002.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered material weaknesses. However, we do not believe the reportable condition described above is a material weakness. In a separate letter to the County's management dated August 3, 2005, we reported other matters involving internal control over financial reporting which we did not deem reportable conditions.

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Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express an opinion. The results of our tests disclosed an instance of noncompliance or other matters that we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2004-001. In a separate letter to the County's management dated August 3, 2005, we reported other matters related to noncompliance we deemed immaterial.

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

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

Betty Montgomery
Auditor of State

August 3, 2005



Auditor of State Betty Montgomery

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

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

To the Board of Commissioners:

Compliance

We have audited the compliance of Clark County, (the County), with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement that apply to each of its major federal programs for the year ended December 31, 2004. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, Clark County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2004. In a separate letter to the County's management dated August 3, 2005, we reported other matters related to federal noncompliance not requiring inclusion in this report.

Internal Control Over Compliance

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

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**Internal Control Over Compliance
(Continued)**

We noted a certain matter involving the internal control over compliance and its operation that we consider a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the County's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts, and grants. A reportable condition is described in the accompanying schedule of findings as item 2004-003.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be timely detected by employees when performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered material weaknesses. We do not believe the reportable condition described above is a material weakness. We also noted another matter involving the internal control over federal compliance not requiring inclusion in this report that we reported to the County's management in a separate letter dated August 3, 2005.

Federal Awards Expenditures Schedule

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund and the aggregate remaining fund information of Clark County as of and for the year ended December 31, 2004, and have issued our report thereon dated June 30, 2005. Other auditors audited the financial statements of TAC Industries, Inc. and the Housing Connection of Clark County, Inc., the County's only discretely presented component units. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying federal awards expenditures schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



Betty Montgomery
Auditor of State

August 3, 2005

**FINANCIAL CONDITION
CLARK COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2004**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	Yes
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	Yes
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	Yes
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	Yes
(d)(1)(vii)	Major Programs (list):	Medical Assistance Program CFDA #93.778 State Domestic Preparedness Grant CFDA #97.004
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

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

FINDING NUMBER 2004-001

Finding for Recovery Repaid Under Audit

An illegal expenditure occurs if a public office does not possess the legal authority to make the expenditure. This generally occurs where there is either no statutory authority for the expenditure by the governmental entity in question or there is no public purpose for the expenditure.

Robert Suver, Director of Job and Family Services, attended the 2004 NACo Legislative Conference from February 27, 2004 through March 2, 2004 in Washington DC. Mr. Suver requested a double occupancy room so that his spouse could travel with him. The County paid the additional cost of \$114.50 for the double occupancy room. This expenditure served no public purpose.

In accordance with the forgoing facts, and pursuant to **Ohio Rev. Code Section 117.28**, a Finding for Recovery for public monies being illegally expended was issued against Robert Suver in favor of Clark County's Jobs and Family Services Fund for the amount of one hundred fourteen dollars and fifty cents (\$114.50).

On June 7, 2005, Mr. Suver repaid \$114.50 to the County. This amount was receipted on June 8, 2005, via receipt # 0056509.

FINDING NUMBER 2004-002

Capital Assets

The County elected to report infrastructure using the transition method. Based on this method, the County is not required to report major general infrastructure assets acquired, reconstructed or improved between 1980 and the year of implementation until December 31, 2006. These items however, must be reported by December 31, 2006. The County did not develop a policy to address the 2006 reporting requirement for infrastructure.

For 2004 reporting purposes, capital asset information reported by the County stated net Governmental capital assets of \$45,149,791 and net Business-type capital assets of \$20,237,375. The following errors were noted in these amounts.

- No changes were reflected within Construction in Progress for either the Governmental or Business Type Activities. Audit adjustments of (\$4,192,152) were made to Governmental Type Construction in Progress and (\$388,553) to Business Type Construction in Progress.
- Current year "right of way" land acquisitions valued at \$122,204 had not been recorded as additions.
- Infrastructure of \$9,427,721 and corresponding depreciation of \$471,386 had not been recorded as additions to capital assets.
- Improvements to the roofs of the Garfield Building and Health Buildings had incorrectly been recorded as CIP additions to the Public Safety Building Project. An audit adjustment was made to Improvements for \$199,310 with the corresponding depreciation of \$4,983.

**FINDING NUMBER 2004-002
 (Continued)**

- Improvements made to the South West Water Treatment Plant in the amount of \$268,087 with the corresponding depreciation of \$8,936 were not included in the Prior Period Adjustment to Business Type assets.
- Prior Period Adjustments to Machinery & Equipment were understated in the Governmental Type Activities by \$461,923 along with the corresponding depreciation of \$31,648.
- Several projects were not included in the County's Construction in Progress calculations and required numerous adjusting entries.

After adjustments and restatements, the net Governmental capital assets were \$52,451,233 and net Business-type assets were \$19,638,649. The County's initial information reflected understatements of Governmental type assets by \$7,301,442 and an overstatement of Business-type assets by \$598,726.

To reduce the risk of material misstatement of capital assets the County should (1) prepare written policies and procedures for updating current capital asset records, (2) centralize the tracking of Construction in Progress, (3) routinely compare capital asset records for consistency and completeness, and (4) develop a policy to address the 2006 reporting requirement for infrastructure.

3. FINDING FOR FEDERAL AWARDS

1. Title of Finding

Finding Number	2004-003
CFDA Title and Number	Medical Assistance Program CFDA #93.778
Federal Award Number / Year	FY 2004
Federal Agency	U.S. Department of Health and Human Services
Pass-Through Agency	Ohio Department of Mental Retardation and Developmental Disabilities

TAC Industries performed billing services for the Board of Mental Retardation and Developmental Disabilities (MR/DD). The MR/DD payroll system was automatically updated when employees punched in and out. Payroll Edit Sheets were printed daily from this system. Supervisors maintained manual detail logs of each recipient's hours on Active Treatment Sheets to compare the employees hours on the Payroll Edit Sheets for any corrections.

Ten of the sixty (16.67%) recipients tested did not have Payroll Edit Sheets that agreed to the Active Treatment Sheet for the selected dates. TAC industries should periodically reconcile the Active Treatment Forms to the Payroll Edit Report to reduce any errors in payments and reporting. Failure to agree the Payroll Edit Sheets to the Active Treatment Sheets could result in reporting incorrect billable hours.

**FINANCIAL CONDITION
CLARK COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A -133 § .315 (b)
DECEMBER 31, 2004**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2003-001	Ohio Const. Art. II, Section 20 – in-term increase during office.	Yes	

CLARK COUNTY, OHIO



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
December 31, 2004

George A. Sodders
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, 2004

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, 2004

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CLARK COUNTY, OHIO
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CLARK COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2004

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INTRODUCTORY



SECTION



GEORGE A. SODDERS

Auditor of Clark County

OHIO — The Heart of It All!

Directors

Robert M. Vanderhorst
Fiscal Services

Tina L. Cox
Assessment
Administration

Nikki Crawford
Appraisal / CAUV

June 30, 2005

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

I am pleased to present the Comprehensive Annual Financial Report (CAFR) for Clark County, Ohio. This report, which conforms to accounting principles generally accepted in the United States of America (GAAP) also incorporates the reporting model required by Governmental Accounting Standards Board (GASB) Statement No. 34. The report provides full and complete disclosure of the financial operations of Clark County for the fiscal year ended December 31, 2004. 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, 2003, a list of elected officials, and an Organizational chart of the County. The Financial Section contains the Independent Accountants' Report, the basic financial statements and accompanying notes, required supplementary information and accompanying notes and the combining nonmajor and individual fund financial statements and schedules. The Statistical Section includes selected financial, economic, demographic, and other socioeconomic information about the County, which may be used to extrapolate trends for comparative fiscal years.

This report is prepared in conformance with accounting principles generally accepted in the United States, as set forth by the Governmental Accounting Standards Board (GASB) and other recognized authoritative sources, and 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.



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

The County is located in the west-central part of Ohio. Interstate Highway 70, U.S. Route 40 and State Route 41 cross the county east and west. U.S. Routes 42 and 68, and State Routes 4, 54, and 72 run North and South. The Little Miami and Mad Rivers flow through the county.

Our largest population occurred in 1970 with 157,115 men, women and children compared to the 1820 population of 9,533. According to the U.S. Census Bureau, Clark County's population declined slightly to 144,742 during the past decade representing a 1.9% change. Nearly 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. We have a traditional form of county government, operating with three County Commissioners, an Auditor, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Recorder, Sheriff and Treasurer. Common Pleas Judges, Domestic Relations Judges, Juvenile Judges, Court of Appeals Judges and the Probate Judge are also elected on a countywide basis. An appointed County Administrator directs and supervises activities of departments directly responsible to the Board of County Commissioners. The Administrator's responsibilities include coordinating the annual budgetary process and serving as primary liaison with the Board of County Commissioners, other County elected officials, designated boards, and other units of government.

In terms of educational attainment of persons 25 years and over, 81.2% are high school graduates, while 14.9% are college graduates. There are 50 public schools with a total enrollment of 24,314 students and 1,675 classroom teachers. The teacher-pupil ratio is 19:1 with a per pupil expenditure of \$6,339. The graduation rate is 82.6%.

Major attractions to Clark County include the newly completed Heritage Center, Clifton Gristmill, George Rogers Clark Monument, Clark Lake Wildlife Area, David Crabill House, Springfield Museum of Art, Wittenberg University, Enon Mound and Buck Creek State Park.

REPORTING ENTITY AND SERVICES

In conformity with Governmental Accounting Standards Board Statement No. 14, all governmental departments, agencies, institutions, commissions, public authorities, and other governmental Organizations, for which the County has significant financial accountability, are included in this CAFR for financial reporting purposes. The financial reporting entity consists of the County as the primary government, which also includes all elected officials, Organizations, activities and functions which are not legally separate from the County and whose corporate powers the County holds.

The County provides general governmental services to its citizens which include: public assistance, health assistance, community related services, civil and criminal justice systems, road and bridge maintenance, sewer and waterline construction and maintenance and other general legislative and administrative support services. The County also operates several Enterprise Funds.

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

The Local Economy

The County's civilian labor force averaged 69,800 during 2004, while employment averaged 65,000 with an unemployment rate of 6.8% compared to Ohio's 6.1%. The U.S. average unemployment rate was 5.5%. Third quarter 2004 average quarterly employment covered under Ohio's Unemployment Compensation laws was 51,253, including 44,103 in the private sector. (Table A.)

TABLE A. Clark County, Ohio Average Quarterly Employment Covered Under Ohio's Unemployment Compensation Laws by North American Industry Classification System (NAICS) Industrial Sector	
Total Employment Covered Under Ohio UC Law	51,254
Private Sector Employment	44,103
Agriculture	592
Mining	©
Utilities	139
Construction	1,948
Manufacturing	7,972
Wholesale Trade	1,823
Retail Trade	6,508
Transportation and Warehousing	2,282
Information	238
Finance and Insurance	2,085
Real Estate, Rental, Leasing	560
Professional and Technical Services	771
Management of Companies and Enterprises	©
Administrative and Waste Services	1,587
Educational Services	724
Health Care and Social Assistance	8,405
Arts, Entertainment, Recreation	629
Accommodation and Food Services	4,918
Other Services (except public administration)	2,120
State and Local Government	7,150
State Government	397
Local Government	6,753

Federal Government	614
© Suppressed for confidentiality. Source: Ohio Department of Job and Family Services	

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

Agriculture

Clark County has 173,000 acres of farmland comprising 760 farms. The average farm consists of 228 acres with an estimated market value of land and buildings averaging \$724,496 per farm. In addition, the estimated market value of machinery and equipment averages \$78,700 per farm. Cash receipts totaled \$70,529,000 or \$88,162 per farm.

MAJOR INITIATIVES

Major Initiatives 2004

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. This project was substantially completed in December 2004.

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 completion is scheduled for Spring 2005.

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. Construction will begin during 2005. 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 parcel is expected to support some 500-700 jobs when fully developed.

Ohio Equine and Agriculture Association (OEAA) - The opening of the OEAA Livestock Exposition Center located on the Clark County Fairgrounds was celebrated in July 2004. 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.

ACCOUNTING SYSTEM

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

BUDGETARY CONTROLS

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

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

INTERNAL CONTROL

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

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

CASH MANAGEMENT

Clark County pools all idle cash to achieve maximum investment efficiency and to enhance accountability. The County Treasurer, as custodian of all County moneys, is responsible for all investments. An investment policy is established by the County's Investment Advisory Board consisting of three members, two County Commissioners who are designated by the Board of County Commissioners and the County Treasurer. Ohio law requires the Investment Advisory Board to meet quarterly.

The County Treasurer deposits money in the bank or STAR OHIO each day in interest bearing accounts. Cash surplus is calculated daily, and excesses are invested in accordance with the established investment policy of the Board. For fiscal year ended December 31, 2004, 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 2004 totaled \$960,287. The average daily balance was \$55,462,051 with an average daily weighted yield of 1.73 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 \$127,258,884. Boiler and machinery is insured for \$100,000,000 for each accident. The County also maintains crime/employee dishonesty insurance of \$1,000,000 for each loss. There is a \$2,500 deductible for each loss claim, and each fund pays for its deductible and its proportion of the insurance costs.

Clark County participates in the Retrospective Rating and Payment system of the Ohio Bureau of Workers' Compensation. The County pays the minimum plan premium plus the actual claim costs for injured employees. Each fund is required to pay for its portion of the retrospective plan costs. The County maintains a special workers compensation fund to cover workers' compensation reserve charges.

Clark County operates its employee dental benefits on a self-insured basis. The County maintains a dental internal service fund to maintain and account for and finance its uninsured risks of loss for dental expenses. The employee medical and prescription program is fully insured.

INDEPENDENT AUDIT

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, 2004.

AWARDS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2004. This was the fourth 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
David Hartley, County Commissioner
W. Darrell Howard, County Administrator
Cathy Balas, County Director of Personnel

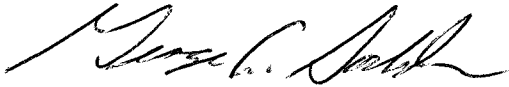
Treasurer's Office:

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, 2004.

Sincerely,

A handwritten signature in black ink, appearing to read "George A. Sodders". The signature is fluid and cursive, with a long horizontal stroke at the end.

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, 2003

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.



Nancy L. Zielke

President

Jeffrey R. Emer

Executive Director

CLARK COUNTY, OHIO

Elected Officials
as of December 31, 2004

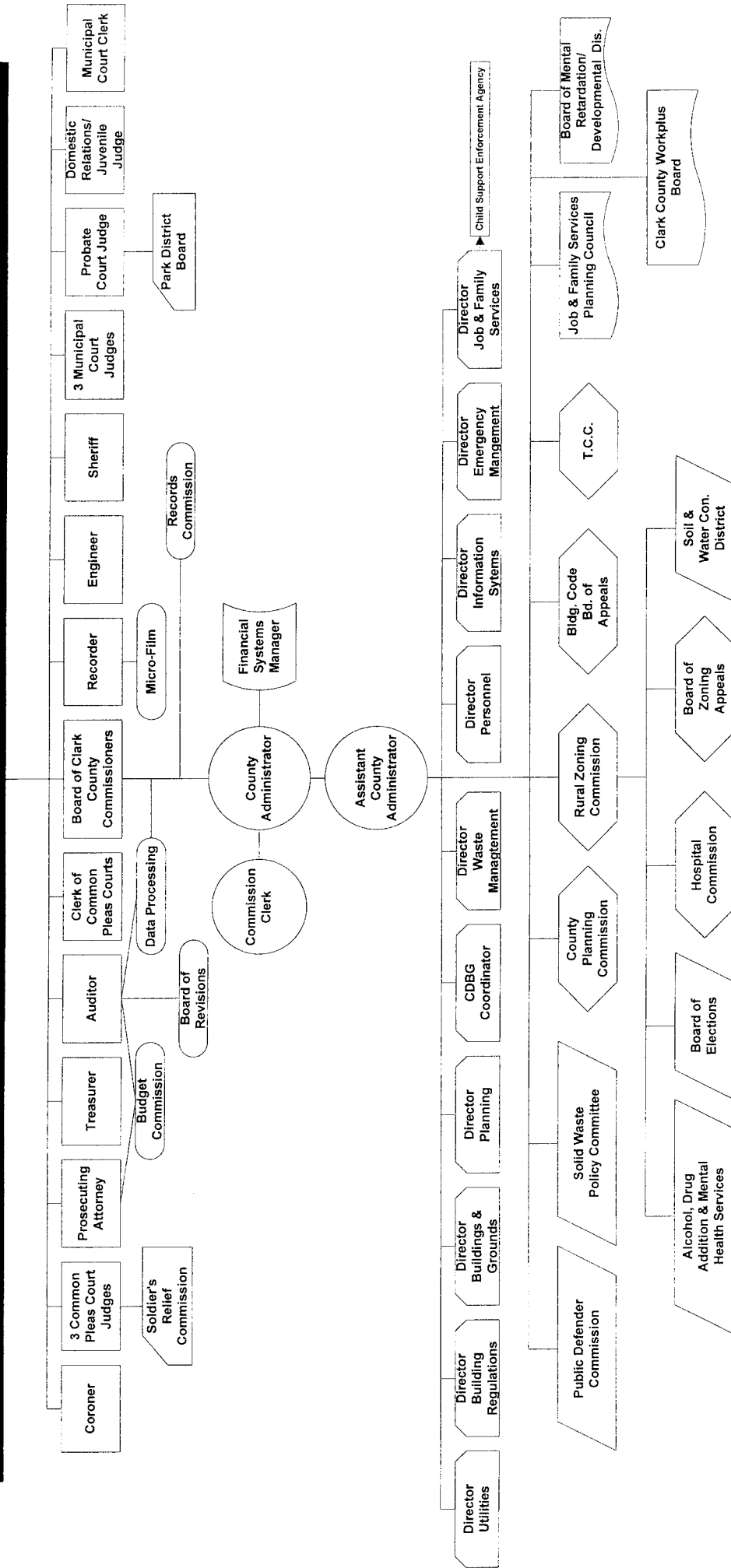
Board of County Commissioners	Roger Tackett John Detrick James Sheehan	President Commissioner Commissioner
----------------------------------	--	---

Other Elected Officials	George A. Sodders Ronald Vincent Dr. Richard A. Marsh Bruce Smith Stephen Schumaker Nancy Pence Gene A. Kelly Stephen T. Metzger	Auditor Clerk of Courts Coroner Engineer Prosecutor Recorder Sheriff Treasurer
-------------------------	---	---

Second District Court of Appeals	Honorable William H. Wolff, Jr. Honorable James A. Brogan Honorable Mike Fain Honorable Thomas A. Grady Honorable Fredrick N. Young	Judge Judge Judge Judge Judge
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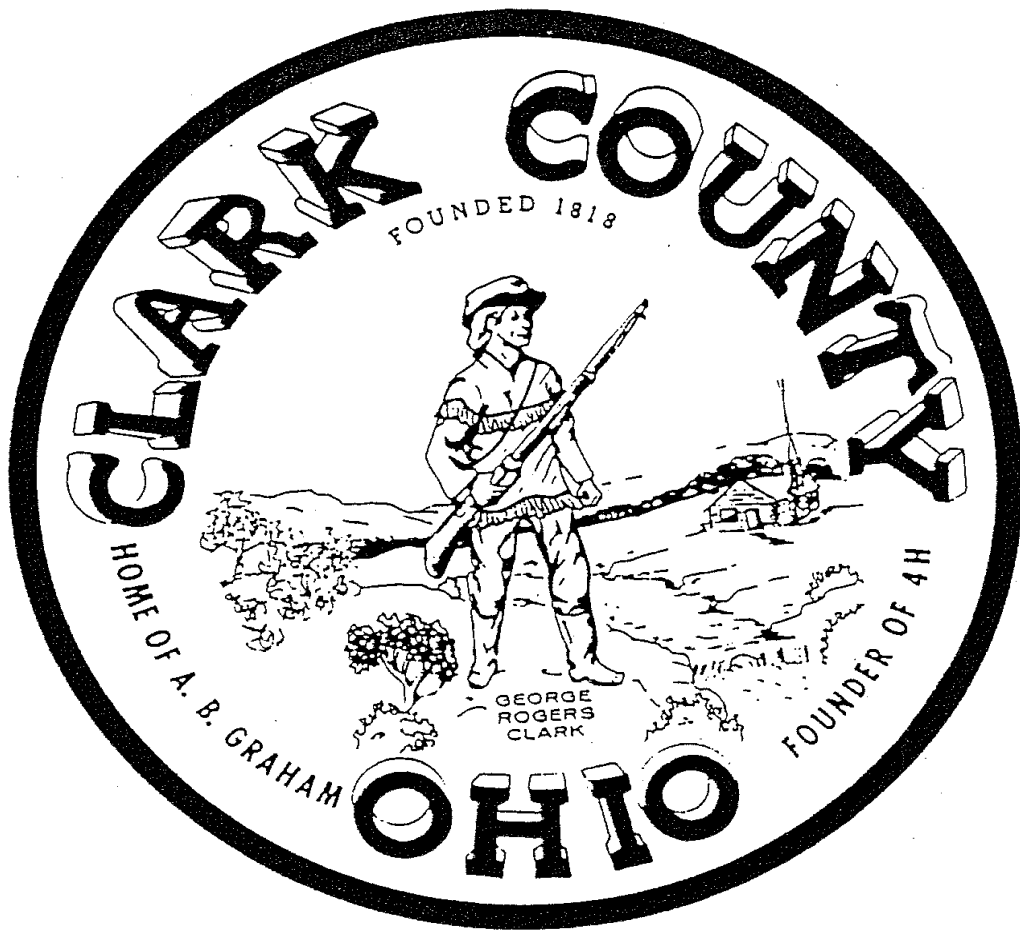
Common Pleas Court	<i>General Division</i> Honorable Gerald F. Lorig Honorable Richard J. O'Neill Honorable Thomas J. Capper <i>Domestic Relations/Juvenile Division</i> Honorable Joseph N. Monnin <i>Probate Division</i> Honorable Richard P. Carey	Judge Judge Judge Judge Judge
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Table of Organization Clark County Government





FINANCIAL



SECTION



Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT

Clark County
Board of County Commissioners
Clark County Auditor
Clark County Treasurer
Clark County Administration Building
50 East Columbia Street
Springfield, Ohio 4 5501

To the Board of Commissioners:

We have audited the accompanying financial statements of the governmental activities the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Clark County, (the County), as of and for the year ended December 31, 2004, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of TAC Industries, Inc. or the Housing Connection of Clark County, Inc., the County's only discretely presented component units. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for the component units on the report of the other auditors.

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

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2004, 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.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2005, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

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

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

June 30, 2005

CLARK, COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2004
(Unaudited)

As management of Clark County (the County), we offer readers this narrative overview and analysis of the financial activities of the County as a whole for the fiscal year ended December 31, 2004. We encourage readers to consider the information presented here in conjunction with our letter of transmittal, which can be found in Introductory Section of this CAFR, and the financial statements, which follow this section and provide more specific detail.

Financial Highlights

Key financial highlights for the year ended December 31, 2004 are as follows:

- The assets of the County exceeded its liabilities at December 31, 2004 by \$97,336,757. Of this amount, \$20,644,475 is considered unrestricted. The unrestricted net assets of the County's governmental activities are \$16,535,233, and may be used to meet the government's ongoing obligations. The unrestricted net assets of the County's business-type activities are \$4,109,242 and may be used to meet the ongoing obligations of the County's business-type activities.
- The County's total net assets increased \$13,183,545 in 2004. Net assets of the governmental activities increased \$12,226,805, which represents a 17.82% increase from 2003. Net assets of the business-type activities increased \$956,740 or 6.16% from 2003.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$18,825,617, an increase of \$2,873,229 from 2003. \$6,584,999 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 \$4,155,905, which represents 12.82% of general fund expenditures, including transfers out.
- The County's outstanding debt increased by \$3,100,000, or 24.57%, in governmental activities and decreased by \$507,850, or 6.54%, 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.

CLARK, COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2004
(Unaudited)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Notes to the basic financial statements: The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements are included on pages 25 – 57 of this report.

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

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

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Government-Wide Financial Analysis

The following table provides a summary of the County's net assets for 2004 as compared to 2003:

Table 1
Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2004	2003	2004	2003	2004	2003
Assets:						
Current and Other Assets	\$ 73,434,613	66,606,227	4,404,682	4,588,615	77,839,295	71,194,842
Capital Assets	<u>52,451,233</u>	<u>43,433,093</u>	<u>19,638,649</u>	<u>19,020,820</u>	<u>72,089,882</u>	<u>62,453,913</u>
Total Assets	<u>125,885,846</u>	<u>110,039,320</u>	<u>24,043,331</u>	<u>23,609,435</u>	<u>149,929,177</u>	<u>133,648,755</u>
Liabilities:						
Current and Other Liabilities	34,114,186	30,551,740	3,489,406	4,485,191	37,603,592	35,036,931
Long-term Liabilities	<u>10,926,644</u>	<u>10,869,369</u>	<u>4,062,184</u>	<u>3,589,243</u>	<u>14,988,828</u>	<u>14,458,612</u>
Total Liabilities	<u>45,040,830</u>	<u>41,421,109</u>	<u>7,551,590</u>	<u>8,074,434</u>	<u>52,592,420</u>	<u>49,495,543</u>
Net Assets:						
Invested in Capital Assets, Net of Related Debt	36,736,233	30,818,093	12,382,499	11,519,320	49,118,732	42,337,413
Restricted	27,573,550	29,231,600	-	-	27,573,550	29,231,600
Unrestricted	<u>16,535,233</u>	<u>8,568,518</u>	<u>4,109,242</u>	<u>4,015,681</u>	<u>20,644,475</u>	<u>12,584,199</u>
Total Net Assets	\$ <u>80,845,016</u>	<u>68,618,211</u>	<u>16,491,741</u>	<u>15,535,001</u>	<u>97,336,757</u>	<u>84,153,212</u>

The largest portion of the County's total net assets, 50.46%, 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, 28.33%, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net assets, approximating \$20.6 million, may be used to meet the government's ongoing obligations to citizens and creditors.

As of December 31, 2004, the County is able to report positive balances in all three categories of net assets, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

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The following table provides a summary of the County's changes in net assets for 2004.

TABLE 2
Change in Net Assets

	Governmental Activities	Business- Type Activities	Total	Governmental Activities	Business- Type Activities	Total
REVENUES:						
Program Revenues:						
Charges for Services	\$ 13,374,962	4,947,186	18,322,148	12,971,453	4,588,034	17,559,487
Operating Grants and Contributions	53,585,397	-	53,585,397	50,633,488	-	50,633,488
Capital Grants and Contributions	2,078,122	23,499	2,101,621	2,494,722	921,039	3,415,761
General Revenues:						
Property Taxes	18,413,240	-	18,413,240	15,641,536	-	15,641,536
Permissive Sales Tax	12,563,786	-	12,563,786	12,243,341	-	12,243,341
Grants and Contributions not Restricted	3,828,800	-	3,828,800	3,742,624	-	3,742,624
Investment Income	719,178	-	719,178	918,956	6,721	925,677
Other Revenue	1,402,834	8,996	1,411,830	5,610,718	81,732	5,692,450
Total Revenue	<u>105,966,319</u>	<u>4,979,681</u>	<u>110,946,000</u>	<u>104,256,838</u>	<u>5,597,526</u>	<u>109,854,364</u>
EXPENSES:						
General Government:						
Legislative and Executive	7,482,497	-	7,482,497	6,518,815	-	6,518,815
Judicial	8,059,117	-	8,059,117	7,978,551	-	7,978,551
Public Safety	14,739,384	-	14,739,384	14,983,773	-	14,983,773
Public Works	4,760,178	-	4,760,178	11,535,874	-	11,535,874
Health	22,260,066	-	22,260,066	21,711,668	-	21,711,668
Human Services	34,485,933	-	34,485,933	40,978,271	-	40,978,271
Conservation and Recreation	1,647,695	-	1,647,695	2,614,690	-	2,614,690
Sewer	-	2,162,215	2,162,215	-	2,689,375	2,689,375
Water	-	1,860,726	1,860,726	-	1,552,327	1,552,327
Interest Expense	304,644	-	304,644	411,276	-	411,276
Total Expenses	<u>93,739,514</u>	<u>4,022,941</u>	<u>97,762,455</u>	<u>106,732,918</u>	<u>4,241,702</u>	<u>110,974,620</u>
Change in Net Assets	12,226,805	956,740	13,183,545	(2,476,080)	1,355,824	(1,120,256)
Net Assets, Beginning of Year	<u>68,618,211</u>	<u>15,535,001</u>	<u>84,153,212</u>	<u>71,094,291</u>	<u>14,179,177</u>	<u>85,273,468</u>
Net Assets, End of Year	<u>\$ 80,845,016</u>	<u>16,491,741</u>	<u>97,336,757</u>	<u>68,618,211</u>	<u>15,535,001</u>	<u>84,153,212</u>

Governmental Activities:

Operating grants and contributions of \$53.6 million represent the largest program revenue, and approximately 50.57% of total governmental revenue. The major recipients of intergovernmental revenue were Job & Family Services, receiving nearly \$18.5 million, along with the Mental Retardation/Developmental Disabilities, Children's Home Levy and Motor Vehicle & Gas Tax, receiving approximately \$12.0 million, \$6.7, and \$5.9 million, respectively.

Total tax revenue accounts for approximately \$31.0 million of the \$106.0 million total revenue for governmental activity, or 29.238% of total revenue. Sales tax accounted for \$12.6 million, or approximately 40.56% of total tax revenue.

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The County's charges for services directly related to governmental services made up \$13.37 million, exceeding 12.6% 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 \$34.49 million or 36.8% of total governmental expenses. The next largest program was health, accounting for \$22.26 million or 23.75% of the total expenses for governmental activities.

Business-type activities:

The net assets of the business-type activities increased by nearly \$.96 million during 2004. Major revenues sources were charges for services in the amount of \$4.95 million.

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

TABLE 3
Total and Cost of Program Services

	<u>2004</u>		<u>2003</u>	
	<u>Total Cost of Service</u>	<u>Net Cost of Service</u>	<u>Total Cost of Service</u>	<u>Net Cost of Service</u>
GOVERNMENTAL ACTIVITIES:				
General Government				
Legislative & Executive	\$ 7,482,497	(3,072,531)	6,518,815	(1,902,623)
Judicial	8,059,117	(6,321,103)	7,978,551	(6,262,948)
Public Safety	14,739,384	(8,801,414)	14,983,773	(10,111,792)
Public Works	4,760,178	4,934,352	11,535,874	(4,072,599)
Health	22,260,066	(6,217,112)	21,711,668	(10,012,890)
Human Services	34,485,933	(4,820,922)	40,978,271	(7,403,116)
Conservation and Recreation	1,647,695	(97,659)	2,614,690	(456,011)
Interest Expense	<u>304,644</u>	<u>(304,644)</u>	<u>411,276</u>	<u>(411,276)</u>
Total Expenses	\$ <u>93,739,514</u>	<u>(24,701,033)</u>	<u>106,732,918</u>	<u>(40,633,255)</u>
BUSINESS-TYPE ACTIVITIES:				
Sewer	\$ 2,162,215	1,029,953	2,689,375	1,264,057
Water	<u>1,860,726</u>	<u>(82,209)</u>	<u>1,552,327</u>	<u>3,314</u>
Total Expenses	\$ <u>4,022,941</u>	<u>947,744</u>	<u>4,241,702</u>	<u>1,267,371</u>

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Financial Analysis of County Funds

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

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

At December 31, 2004, the County's governmental funds reported combined ending fund balances of more than \$18.83 million, an increase of about \$2.87 million in comparison with the prior year. Approximately 34.98% of this total (\$6.58 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 (\$11.9 million) or for a variety of other restricted purposes (\$.34 million).

The General Fund is the chief operating fund of the County. At December 31, 2004, unreserved fund balance of the General Fund was \$4.16 million, while total fund balance reached \$5.09 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 12.82% to total General Fund expenditures, while total fund balance represents 15.70% of that same amount.

The fund balance of the General Fund decreased by \$2,285,787 during 2004. 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. The fund balance in the Job & Family Services increased by \$1,886,728 during the year, along with the fund balances in the Children Home Levy and Mental Retardation/Development Disabilities Funds increasing, by approximately \$1.24 million and \$1.53 million, respectively. The increase was primarily attributable to increases in intergovernmental revenues in these funds, compared to the previous year. The ending fund balances in these major governmental funds continued to remain positive.

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

Unrestricted net assets of the Sewer and Water funds at the end of the year approximated \$.87 million. Total net assets in the Sewer fund increased by approximately \$1.04 million, while the Water fund reported a decrease in net assets of \$81,324. Only the Sewer Fund 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 \$35.07 million, while the final appropriations were \$34.79 million, resulting in a net decrease of \$.28 million. During 2004, the County amended its General Fund budget numerous times. The increases occurred in the areas of judicial (\$51,742), public safety (\$247,414), advances out (\$97,830) and transfers out (\$105,437), while decreases occurred in the areas of legislative and

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executive (\$564,045), public works (\$52,060) and conservation and recreation (\$97,620). During 2004, the County spent 95.89% 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, 2004, amounts to \$72.09 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 \$9.63 million, or approximately 15.43%. Governmental activity capital assets, net of accumulated depreciation, reflect a net increase during the year of nearly \$9.03 million. Major events for governmental activity capital assets included the reconstruction of Leffels Lane and the beginning of the Juvenile Court renovation. Business-type capital assets, net of accumulated depreciation, reflect a net increase during the year of almost \$.62 million. Major events for business-type capital assets included the completion of the West Enon Sewer Project.

Table 4
Capital Assets, net of accumulated depreciation

	2004			2003		
	Governmental Activities	Business- Type Activities	Total	Governmental Activities	Business- Type Activities	Total
Land	\$ 6,612,858	681,429	7,294,287	6,490,654	681,429	7,172,083
Construction in Progress	8,239,215	408,907	8,648,122	11,259,050	2,146,106	13,405,156
Infrastructure	11,247,451	-	11,247,451	406,470	-	406,470
Buildings	34,074,981	6,136,407	40,211,388	31,939,614	5,994,784	37,934,398
Improvements	9,982,300	638,351	10,620,651	9,804,786	370,264	10,175,050
Machinery & Equipment	12,245,910	2,194,772	14,440,682	11,067,606	2,154,029	13,221,635
Water & Sewer Lines	-	21,421,255	21,421,255	-	18,908,834	18,908,834
Less: Accumulated						
Depreciation	<u>(29,951,482)</u>	<u>(11,842,472)</u>	<u>(41,793,954)</u>	<u>(27,535,087)</u>	<u>(11,234,626)</u>	<u>(38,769,713)</u>
Totals	\$ <u>52,451,233</u>	<u>19,638,649</u>	<u>72,089,882</u>	<u>43,433,093</u>	<u>19,020,820</u>	<u>62,453,913</u>

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

Debt: At December 31, 2004, the County had total bonded debt outstanding of \$9,275,000. Of this amount, \$6,230,000 represents general obligation bonds applicable to governmental. The remaining portion consists of \$3,045,000 of self-supporting general obligation bonds, which are payable from business-type activities. The County also had outstanding \$966,150 long-term notes, representing Ohio Public Works Commission (OPWC) loans, payable from business-type activities. Also outstanding at December 31, 2004, was \$12,730,000 of bond anticipation notes; of which \$9,485,000 was payable from governmental activities. The County's total long-term bonded debt decreased by \$1,127,900 during 2004.

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

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State statutes limit the amount of unvoted general obligation debt the County may issue to one percent of its total assessed valuation. The current total direct legal debt limitation for the County is \$52,589,746, which exceeds the County's unvoted general obligation debt currently outstanding.

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

Economic Factors and Next Year's General Fund Budget

The County's elected and appointed officials considered many factors when setting the fiscal year 2005 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 2005 General Fund budget was adopted at \$33.3 million. The 2005 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 2005 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, 2004

	Governmental Activities	Business-Type Activities	Total	TAC Industries, Inc.	The Housing Connection of Clark County
ASSETS:					
Equity in Pooled Cash and Cash Equivalents	\$ 29,624,743	3,190,352	32,815,095	112,927	216,788
Cash and Cash Equivalents in Segregated Accounts	533,958	361,068	895,026	-	-
Cash and Cash Equivalents with Fiscal and Escrow Agents	124,602	5,294	129,896	-	-
Investments	-	-	-	205,830	-
Net Receivables:					
Taxes	17,371,981	-	17,371,981	-	-
Permissive Sales Tax	2,007,623	-	2,007,623	-	-
Accounts	663,320	612,579	1,275,899	672,443	3,049
Special Assessments	47,550	-	47,550	-	-
Accrued Interest	-	-	-	-	-
Taxes to be Collected for Other Governments	136,069	-	136,069	-	-
Due from Other Governments	22,639,847	-	22,639,847	-	-
Materials and Supplies Inventory	124,797	165,680	290,477	190,019	-
Prepaid Items	138,319	9,517	147,836	48,390	416
Internal Balances	1,211	(1,211)	-	-	-
Unamortized Bond Issue Costs	20,593	61,403	81,996	-	-
Capital Assets:					
Capital Assets, not subject to depreciation:					
Land	6,612,858	681,429	7,294,287	-	338,747
Construction In Progress	8,239,215	408,907	8,648,122	-	-
Capital Assets, net of accumulated depreciation	<u>37,599,160</u>	<u>18,548,313</u>	<u>56,147,473</u>	<u>2,008,000</u>	<u>1,041,440</u>
Total Assets	<u>125,885,846</u>	<u>24,043,331</u>	<u>149,929,177</u>	<u>3,237,609</u>	<u>1,600,440</u>
LIABILITIES:					
Accounts Payable	2,035,645	133,899	2,169,544	360,574	14,835
Accrued Wages and Benefits	4,648,788	57,331	4,706,119	118,273	-
Retainage Payable	124,236	5,294	129,530	-	-
Claims Payable	64,785	-	64,785	-	-
Deferred Revenue	17,679,094	-	17,679,094	-	421,665
Matured Interest Payable	366	-	366	-	-
Accrued Interest Payable	76,272	47,882	124,154	-	-
Notes Payable	9,485,000	3,245,000	12,730,000	-	-
Long-Term Liabilities:					
Due Within One Year	927,191	381,229	1,308,420	83,790	33,754
Due in More Than One Year	<u>9,999,453</u>	<u>3,680,955</u>	<u>13,680,408</u>	<u>1,532,668</u>	<u>384,798</u>
Total Liabilities	<u>45,040,830</u>	<u>7,551,590</u>	<u>52,592,420</u>	<u>2,095,305</u>	<u>855,052</u>
NET ASSETS:					
Invested in Capital Assets, net of related debt	36,736,233	12,382,499	49,118,732	391,542	961,635
Restricted for:					
Job & Family Services	8,431,841	-	8,431,841	-	-
Children's Home Levy	4,808,194	-	4,808,194	-	-
MR/DD	3,661,880	-	3,661,880	-	-
Real Estate Assessment	2,385,417	-	2,385,417	-	-
MVGIT	3,768,072	-	3,768,072	-	-
Other Purposes	4,443,359	-	4,443,359	-	-
Permanent Fund:					
Nonexpendable	74,787	-	74,787	-	-
Unrestricted	<u>16,535,233</u>	<u>4,109,242</u>	<u>20,644,475</u>	<u>750,762</u>	<u>(216,247)</u>
Total Net Assets	<u>\$ 80,845,016</u>	<u>16,491,741</u>	<u>97,336,757</u>	<u>1,142,304</u>	<u>745,388</u>

See accompanying notes to the basic financial statements.

CLARK COUNTY, OHIO
Statement of Activities
For the Year Ended December 31, 2004

Functions/Programs:	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
General Government:				
Legislative & Executive	\$ 7,482,497	4,407,998	1,968	-
Judicial	8,059,117	1,420,151	-	317,863
Public Safety	14,739,384	2,010,620	3,927,350	-
Public Works	4,760,178	1,786,481	6,894,604	1,013,445
Health	22,260,066	924,007	15,118,947	-
Human Services	34,485,933	2,169,130	27,495,881	-
Conservation and Recreation	1,647,695	656,575	146,647	746,814
Interest Expense	304,644	-	-	-
Total Governmental Activities	93,739,514	13,374,962	53,585,397	2,078,122
Business-Type Activities:				
Sewer	2,162,215	3,192,168	-	-
Water	1,860,726	1,755,018	23,499	-
Total Business-Type Activities	4,022,941	4,947,186	23,499	-
Total Primary Government	\$ 97,762,455	18,322,148	53,608,896	2,078,122
Component Units:				
TAC Industries, Inc.	\$ 3,439,157	3,298,641	-	-
The Housing Connection of Clark County	168,174	161,166	51,199	-
	\$ 3,607,331	3,459,807	51,199	-

General Revenues:

Taxes:

Property Taxes Levied for:

 General Purposes

 Children's Home

 MRDD

 Senior Citizen's

Permissive Sales

Grants and Contributions not Restricted to Specific Programs

Investment Income

Other Revenue

Total General Revenues

Change in Net Assets

Net Assets, Beginning of Year

Net Assets, End of Year

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and
Changes in Net Assets

Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	TAC Industries, Inc.	The Housing Connection of Clark County
(3,072,531)		(3,072,531)	-	-
(6,321,103)		(6,321,103)	-	-
(8,801,414)		(8,801,414)	-	-
4,934,352		4,934,352	-	-
(6,217,112)		(6,217,112)	-	-
(4,820,922)		(4,820,922)	-	-
(97,659)		(97,659)	-	-
<u>(304,644)</u>		<u>(304,644)</u>	<u>-</u>	<u>-</u>
<u>(24,701,033)</u>		<u>(24,701,033)</u>	<u>-</u>	<u>-</u>
	1,029,953	1,029,953	-	-
	<u>(82,209)</u>	<u>(82,209)</u>	<u>-</u>	<u>-</u>
	947,744	947,744	-	-
<u>(24,701,033)</u>	<u>947,744</u>	<u>(23,753,289)</u>	<u>-</u>	<u>-</u>
			(140,516)	-
			<u>-</u>	44,191
			<u>(140,516)</u>	<u>44,191</u>
3,337,017	-	3,337,017	-	-
2,927,913	-	2,927,913	-	-
10,769,810	-	10,769,810	-	-
1,378,500	-	1,378,500	-	-
12,563,786	-	12,563,786	-	-
3,828,800	-	3,828,800	90,636	32,709
719,178	-	719,178	6,114	2,020
<u>1,402,834</u>	<u>8,996</u>	<u>1,411,830</u>	<u>169,168</u>	<u>-</u>
<u>36,927,838</u>	<u>8,996</u>	<u>36,936,834</u>	<u>265,918</u>	<u>34,729</u>
12,226,805	956,740	13,183,545	125,402	78,920
<u>68,618,211</u>	<u>15,535,001</u>	<u>84,153,212</u>	<u>1,016,902</u>	<u>666,468</u>
\$ <u>80,845,016</u>	<u>16,491,741</u>	<u>97,336,757</u>	<u>1,142,304</u>	<u>745,388</u>

CLARK COUNTY, OHIO

Balance Sheet
Governmental Funds
December 31, 2004

	General Fund	Job & Family Services Fund	Children's Home Levy Fund	Mental Retardation/ Developmental Disabilities Fund
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 4,868,468	2,112,216	2,490,979	4,954,101
Cash and Cash Equivalents in Segregated Accounts	-	-	103,703	59,052
Cash and Cash Equivalents with Fiscal and Escrow Agents	-	-	-	-
Net Receivables:				
Taxes	3,479,884	-	2,421,375	10,437,787
Permissive Sales Tax Accounts	2,007,623	-	-	-
Special Assessments	286,579	-	96,884	-
Accrued Interest	-	-	-	-
133,819	133,819	-	-	-
Due from Other Governments	1,642,229	8,964,331	2,602,937	3,067,262
Materials and Supplies Inventory	53,577	-	-	45,512
Prepaid Items	71,650	15,202	695	29,709
	<u>12,543,829</u>	<u>11,091,749</u>	<u>7,716,573</u>	<u>18,593,423</u>
Total Assets	\$ 12,543,829	11,091,749	7,716,573	18,593,423
LIABILITIES AND FUND EQUITY:				
Liabilities:				
Accounts Payable	\$ 317,253	660,970	344,860	114,804
Accrued Wages and Benefits	888,225	603,356	729	922,147
Compensated Absences Payable	32,301	51,777	-	3,621
Retainage Payable	-	-	-	-
Deferred Revenue	6,216,963	7,865,011	5,102,346	13,377,709
Matured Interest Payable	-	-	-	-
Notes Payable	-	-	-	-
	<u>7,454,742</u>	<u>9,181,114</u>	<u>5,447,935</u>	<u>14,418,281</u>
Total Liabilities	\$ 7,454,742	9,181,114	5,447,935	14,418,281
Fund Equity:				
Reserved for:				
Encumbrances	807,955	1,429,544	586,900	212,704
Materials and Supplies Inventory	53,577	-	-	45,512
Prepaid Items	71,650	15,202	695	29,709
Permanent Funds	-	-	-	-
Unreserved, Undesignated:				
General Fund	4,155,905	-	-	-
Special Revenue Funds	-	465,889	1,681,043	3,887,217
Debt Service Funds	-	-	-	-
Capital Projects Funds	-	-	-	-
Permanent Funds	-	-	-	-
	<u>5,089,087</u>	<u>1,910,635</u>	<u>2,268,638</u>	<u>4,175,142</u>
Total Fund Equity	\$ 5,089,087	1,910,635	2,268,638	4,175,142
Total Liabilities and Fund Equity	\$ 12,543,829	11,091,749	7,716,573	18,593,423

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, 2004

Nonmajor Governmental Funds	Total Governmental Funds		\$	18,825,617
		Total Governmental Fund Balances		
14,927,361	29,353,125	Amounts reported for governmental activities in the Statement of Net Assets are different because:		
371,203	533,958	Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		52,451,233
124,602	124,602			
1,032,935	17,371,981	Other long-term assets are not available to pay for pay for current period expenditures and therefore are deferred in the funds.		
-	2,007,623	Intergovernmental Receivables		22,144,315
279,857	663,320	Unamortized Bond Issue Costs		20,593
47,550	47,550			
2,250	136,069			
6,363,088	22,639,847			
25,708	124,797			
21,063	138,319			
<u>23,195,617</u>	<u>73,141,191</u>	The internal service funds are used to charge the cost of dental insurance to employees and the costs associated with document imaging to departments. The assets and liabilities of the internal service funds are included in the governmental activities in the statement of net assets.		125,950
597,758	2,035,645			
424,762	2,839,219	The internal balance represents the portion of the internal service fund's assets and liabilities that are allocated to the proprietary funds.		1,211
-	87,699			
124,236	124,236			
7,261,380	39,823,409	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:		
366	366	Accrued Compensated Absences		(4,610,852)
9,405,000	9,405,000	General Obligation Bonds Payable		(6,230,000)
		Accrued Interest on Long-Term Debt		(75,389)
		Accrued Wages and Benefits		(1,809,569)
		Accrued Bond Premium		(26,201)
		Unamortized Charge - Refunding Issue		<u>28,108</u>
<u>17,813,502</u>	<u>54,315,574</u>	Net Assets of Governmental Activities	\$	<u>80,845,016</u>
8,865,612	11,902,715	See accompanying notes to the basic financial statements.		
25,708	124,797			
21,063	138,319			
74,787	74,787			
-	4,155,905			
5,746,333	11,780,482			
32,111	32,111			
(9,431,107)	(9,431,107)			
47,608	47,608			
<u>5,382,115</u>	<u>18,825,617</u>			
<u>23,195,617</u>	<u>73,141,191</u>			

CLARK COUNTY, OHIO
Statement of Revenues, Expenditures and
Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2004

	General Fund	Job & Family Services Fund	Children's Home Levy Fund	Mental Retardation/ Developmental Disabilities Fund
REVENUES:				
Taxes	\$ 3,337,017	-	2,927,913	10,769,810
Permissive Sales Tax	12,490,403	-	-	-
Intergovernmental	4,828,403	18,451,496	6,694,648	11,990,481
Charges for Services	5,671,185	-	1,458,662	668,899
Licenses and Permits	12,098	-	-	-
Fees, Fines and Forfeitures	734,581	-	-	-
Special Assessments	-	-	-	-
Investment Income	734,580	-	-	-
Other Revenue	334,126	-	(89,248)	118,633
	<u>28,142,393</u>	<u>18,451,496</u>	<u>10,991,975</u>	<u>23,547,823</u>
Total Revenues				
EXPENDITURES:				
Current:				
Legislative and Executive	3,905,212	-	-	-
Judicial	7,620,364	-	-	-
Public Safety	11,151,944	-	-	-
Public Works	3,577,448	-	-	-
Health	387,513	-	-	21,218,810
Human Services	567,337	17,325,166	9,965,209	-
Conservation and Recreation	799,088	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
	<u>28,008,906</u>	<u>17,325,166</u>	<u>9,965,209</u>	<u>21,218,810</u>
Total Expenditures				
Excess (Deficit) of Revenues Over/ (Under) Expenditures	<u>133,487</u>	<u>1,126,330</u>	<u>1,026,766</u>	<u>2,329,013</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	536,523	1,010,398	212,523	-
Transfers Out	(2,955,797)	(250,000)	-	(798,617)
	<u>(2,419,274)</u>	<u>760,398</u>	<u>212,523</u>	<u>(798,617)</u>
Total Other Financing Sources (Uses)				
Net Change in Net Assets	(2,285,787)	1,886,728	1,239,289	1,530,396
Fund Balance, Beginning of Year	<u>7,374,874</u>	<u>23,907</u>	<u>1,029,349</u>	<u>2,644,746</u>
Fund Balance, End of Year	\$ <u>5,089,087</u>	<u>1,910,635</u>	<u>2,268,638</u>	<u>4,175,142</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, 2004

Nonmajor Governmental Funds	Total Governmental Funds		
		Total Net Change in Fund Balances - Governmental Funds	\$ 2,873,229
		Amounts reported for governmental activities in the Statement of Activities are different because:	
		Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those exceeded capital outlay in the current period.	
		Capital Asset Additions	11,831,601
		Depreciation	(2,786,124)
		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.	(27,337)
		Revenues in the statement of activities that do not provide current financial resources are not reported as revenues on the funds.	(215,946)
		The internal service funds are used to charge the cost of insurance and the cost of document imaging to individual funds is reported in the government-wide statement of activities.	(80,090)
		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.	805,000
		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:	
		Compensated Absences	91,280
		Accrued Wages and Benefits	(258,481)
		Accrued Interest Payable	(6,327)
		Change in Net Assets of Governmental Activities	\$ <u>12,226,805</u>
		See accompanying notes to the basic financial statements.	
1,378,500	18,413,240		
-	12,490,403		
17,539,009	59,504,037		
3,521,685	11,320,431		
395,789	407,887		
813,318	1,547,899		
39,972	39,972		
11,759	746,339		
<u>1,348,546</u>	<u>1,712,057</u>		
<u>25,048,578</u>	<u>106,182,265</u>		
1,804,164	5,709,376		
312,948	7,933,312		
3,793,547	14,945,491		
7,438,786	11,016,234		
411,579	22,017,902		
6,589,646	34,447,358		
857,768	1,656,856		
4,479,190	4,479,190		
805,000	805,000		
<u>298,317</u>	<u>298,317</u>		
<u>26,790,945</u>	<u>103,309,036</u>		
<u>(1,742,367)</u>	<u>2,873,229</u>		
8,450,948	10,210,392		
<u>(6,205,978)</u>	<u>(10,210,392)</u>		
<u>2,244,970</u>	<u>-</u>		
502,603	2,873,229		
<u>4,879,512</u>	<u>15,952,388</u>		
<u>5,382,115</u>	<u>18,825,617</u>		

CLARK COUNTY, OHIO
Statement of Net Assets
Proprietary Funds
December 31, 2004

	Enterprise Funds			Internal Service Funds
	Sewer	Water	Total	
ASSETS:				
Current:				
Equity in Pooled Cash and Cash Equivalents	\$ 2,630,766	559,586	3,190,352	271,618
Cash and Cash Equivalents in Segregated Accounts	361,068	-	361,068	-
Cash and Cash Equivalents with Fiscal and Escrow Agents	5,294	-	5,294	-
Net Receivables:				
Accounts	400,702	211,877	612,579	-
Materials and Supplies Inventory	91,124	74,556	165,680	-
Prepaid Items	5,734	3,783	9,517	-
Total Current Assets	3,494,688	849,802	4,344,490	271,618
Noncurrent Assets:				
Unamortized Bond Issue Costs	61,403	-	61,403	-
Capital Assets, net of accumulated depreciation	15,531,779	4,106,870	19,638,649	-
Total Noncurrent Assets	15,593,182	4,106,870	19,700,052	-
Total Assets	\$ 19,087,870	4,956,672	24,044,542	271,618
LIABILITIES:				
Current Liabilities:				
Accounts Payable	\$ 84,217	49,682	133,899	-
Accrued Wages and Benefits	31,532	25,799	57,331	-
Retainage Payable	5,294	-	5,294	-
Claims Payable	-	-	-	64,785
Accrued Interest Payable	33,713	14,169	47,882	883
Notes Payable	1,965,000	1,280,000	3,245,000	80,000
Total Current Liabilities	2,119,756	1,369,650	3,489,406	145,668
Noncurrent Liabilities:				
Compensated Absences Payable	69,411	56,791	126,202	-
OPWC Loan Payable	707,750	258,400	966,150	-
General Obligation Bonds Payable	3,045,000	-	3,045,000	-
Accrued Bond Premium	30,488	-	30,488	-
Unamortized Charge - Refunding Issue	(105,656)	-	(105,656)	-
Total Noncurrent Liabilities	3,746,993	315,191	4,062,184	-
Total Liabilities	5,866,749	1,684,841	7,551,590	145,668
NET ASSETS:				
Invested in Capital Assets, net of related debt Unrestricted	9,814,029	2,568,470	12,382,499	-
	3,407,092	703,361	4,110,453	125,950
Total Net Assets	13,221,121	3,271,831	16,492,952	125,950
Total Liabilities and Net Assets	\$ 19,087,870	4,956,672	24,044,542	271,618

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

(1,211)

16,491,741

See accompanying notes to the basic financial statements.

CLARK COUNTY, OHIO
Statement of Revenues, Expenses, and
Changes in Net Assets
Proprietary Funds
For the Year Ended December 31, 2004

	Enterprise Funds			Internal Service Funds
	Sewer	Water	Total	
OPERATING REVENUES:				
Charges for Services	\$ 3,192,168	1,755,018	4,947,186	644,577
Other Operating Revenue	8,996	-	8,996	17,896
Total Operating Revenues	<u>3,201,164</u>	<u>1,755,018</u>	<u>4,956,182</u>	<u>662,473</u>
OPERATING EXPENSES:				
Personnel Services	783,361	640,901	1,424,262	-
Contractual Services	377,249	861,433	1,238,682	57,608
Claims	-	-	-	499,838
Materials and Supplies	108,470	78,625	187,095	186,201
Other Expenses	155,664	128,288	283,952	-
Depreciation	483,634	129,837	613,471	-
Total Operating Expenses	<u>1,908,378</u>	<u>1,839,084</u>	<u>3,747,462</u>	<u>743,647</u>
Operating Income	<u>1,292,786</u>	<u>(84,066)</u>	<u>1,208,720</u>	<u>(81,174)</u>
NONOPERATING REVENUES (EXPENSES):				
Grants	-	23,499	23,499	-
Gain (Loss) from Sale of Fixed Assets	(30,321)	-	(30,321)	-
Interest Expense	(222,434)	(20,757)	(243,191)	(883)
Total Nonoperating Revenues (Expenses)	<u>(252,755)</u>	<u>2,742</u>	<u>(250,013)</u>	<u>(883)</u>
Change in Net Assets	1,040,031	(81,324)	958,707	(82,057)
Net Assets, Beginning of Year	<u>12,181,090</u>	<u>3,353,155</u>		<u>208,007</u>
Net Assets, End of Year	<u>\$ 13,221,121</u>	<u>3,271,831</u>		<u>125,950</u>
Some amounts reported for business-type activities in the statement of activities are different because a proportionate share of the net expense of the internal service funds are reported with business-type activities.			<u>(1,967)</u>	
Change in net assets of business-type activities			<u>956,740</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, 2004

	Enterprise Funds			Internal Service Funds
	Sewer	Water	Total	
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	\$ 3,203,149	1,683,283	4,886,432	644,823
Cash Paid for Employees Salaries and Benefits	(778,414)	(636,855)	(1,415,269)	-
Cash Paid to Suppliers	(484,852)	(927,006)	(1,411,858)	(243,809)
Cash Paid for Claims and Charges	-	-	-	(481,463)
Other Operating Revenues	8,996	-	8,996	-
Other Operating Expenses	(157,269)	(128,888)	(286,157)	17,896
	<u>1,791,610</u>	<u>(9,466)</u>	<u>1,782,144</u>	<u>(62,553)</u>
Net Cash Provided (Used) by Operating Activities				
	<u>1,791,610</u>	<u>(9,466)</u>	<u>1,782,144</u>	<u>(62,553)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Grants	-	23,499	23,499	-
Proceeds from Notes	2,460,000	1,280,000	3,740,000	80,000
Acquisition and Construction of Capital Assets	(913,279)	(348,342)	(1,261,621)	-
Interest Paid on G.O. Notes	(5,637)	(12,840)	(18,477)	-
Interest Paid on G.O. Bonds	(178,249)	-	(178,249)	-
Principal Paid on G.O. Notes	(2,785,000)	(1,075,000)	(3,860,000)	-
Principal Paid on OPWC Loans	(49,750)	(15,200)	(64,950)	-
Principal Paid on G.O. Bonds	(322,900)	-	(322,900)	-
	<u>(1,794,815)</u>	<u>(147,883)</u>	<u>(1,942,698)</u>	<u>80,000</u>
Net Cash Provided (Used) by Capital and Related Financing Activities				
	<u>(1,794,815)</u>	<u>(147,883)</u>	<u>(1,942,698)</u>	<u>80,000</u>
Increase (Decrease) in Cash and Cash Equivalents	(3,205)	(157,349)	(160,554)	17,447
Cash and Cash Equivalents, Beginning of Year	3,000,333	716,935	3,717,268	254,171
Cash and Cash Equivalents, End of Year	\$ 2,997,128	559,586	3,556,714	271,618
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:				
Operating Income (Loss)	\$ 1,292,786	(84,066)	1,208,720	(81,174)
Adjustment to Reconcile Operating Income to Net Cash Provided by Operating Activities:				
Depreciation	483,634	129,837	613,471	-
Changes in Assets and Liabilities:				
Accounts Receivable	10,929	(13,910)	(2,981)	246
Materials and Supplies Inventory	7,957	6,510	14,467	-
Prepaid Items	(60)	(544)	(604)	-
Accounts Payable	(8,634)	6,485	(2,149)	-
Accrued Wages & Benefits	2,417	1,978	4,395	-
Accrued Compensated Absences	2,529	2,069	4,598	-
Claims Payable	-	-	-	18,375
Retainage Payable	52	(57,825)	(57,773)	-
	<u>52</u>	<u>(57,825)</u>	<u>(57,773)</u>	<u>-</u>
Net Cash Provided (Used) by Operating Activities	\$ 1,791,610	\$ (9,466)	\$ 1,782,144	(62,553)

See accompanying notes to the basic financial statements.

CLARK COUNTY, OHIO
Statement of Fiduciary Net Assets
December 31, 2004

	<u>Agency Funds</u>
ASSETS:	
Equity in Pooled Cash and Cash Equivalents	\$ 18,363,847
Cash and Cash Equivalents in Segregated Accounts	2,117,868
Net Receivables:	
Special Assessments	1,543,866
Tax to be Collected for Other Governments	102,683,561
Due from Other Governments	<u>4,184,218</u>
 Total Assets	 \$ <u>128,893,360</u>
 LIABILITIES:	
Due to Other Governments	\$ 104,963,924
Undistributed Monies	<u>23,929,436</u>
 Total Liabilities	 \$ <u>128,893,360</u>

See accompanying notes to the basic financial statements.



CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

NOTE 1 – REPORTING ENTITY

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

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

Discretely Presented Component Units:

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

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

Housing Connection of Clark County:

The Housing Connection of Clark County is a legally separate, not-for-profit corporation. The Organization is governed by a board of five to nine members who are elected from the voting members of the Organization. The voting members of the Organization consist of one individual from the Clark County Board of MRDD and one individual from The Arc of Clark County, a not-for-profit corporation. The Organization provides affordable housing in Clark County for occupancy by persons with mental retardation and other developmental disabilities. The Clark County Board of MRDD provides staff wages and benefits as well as office space for the Organization. The Housing Connection of Clark County is reflected as a component unit of Clark County because of the fiscal dependence of the Organization on the County. The Housing Connection of Clark 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, 2004

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

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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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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
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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 thirty-one days of year-end.

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On the accrual basis, revenue from sales taxes is recognized in the period in which the taxable sale takes place. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied (see note 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.

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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, 2004, but which were levied to finance year 2005 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.

CLARK COUNTY, OHIO
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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, 2004. Note 6 provides detailed disclosure regarding cash, cash equivalents and investments held by the County.

During fiscal year 2004, 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, 2004, 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."

I. Capital Assets:

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

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

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

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

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

The County's policy is to capitalize net interest on governmental and 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

CLARK COUNTY, OHIO
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debt proceeds. Capitalized interest on proprietary fund construction is amortized on a straight-line basis over the-estimated useful life of the asset. For 2004, interest costs incurred on construction projects for all activities was not material.

J. Compensated Absences:

The County follows the provision of *GASB Statement No. 16, "Accounting for Compensated Absences"*. Vacation benefits are accrued as a liability as the benefits are earned if the employee's rights to receive compensation are attributable to services already rendered and it is probable that the County will compensate the employees for the benefits through paid time off or some other means. Sick leave benefits are accrued using the vesting method. An accrual for earned sick leave is made to the extent it is probable that benefits will result in termination payments.

County employees earn vacation and sick leave at varying rates depending on length of service and departmental policy. All accumulated, unused vacation time is paid upon separation if the employee has at least one year of service with the County. Upon retirement, unused sick leave is paid for one-fourth of the first thirty days of total sick leave accumulated. All payments are made at the employee's current wage rate.

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

K. Accrued and Long-Term Liabilities:

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

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

L. Self Insurance:

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

M. Reservations of Fund Balance:

In the fund financial statements, the County records reservations for portions of fund balance, which are legally segregated for specific future use or which do not represent available, expendable financial resources and therefore, are not available for expenditure. Undesignated fund balance indicates that portion of fund equity that is available for appropriation in future periods. Fund balance reserves have been established for encumbrances, inventory, prepaids, and contributions to the permanent funds that must be kept intact.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

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.

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 2004.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

NOTE 3 – ACCOUNTABILITY

The following funds have equity deficits as of December 31, 2004:

	<u>Deficit Fund Equity</u>
Nonmajor Governmental Funds:	
Special Revenue:	
County Recorder's Special Equipment	\$ 14,708
Capital Projects:	
Permanent Improvement	\$ 3,030,264
MR/DD Capital Projects	\$ 1,033,542
Internal Service:	
Document Imaging	\$ 79,499

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

NOTE 4 – 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;

CLARK COUNTY, OHIO

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

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

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

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

Deposits

At year-end, the carrying amount of the County's deposits was \$3,828,532 and the bank balance was \$6,287,715. Of the bank balance:

1. \$1,416,311 was covered by federal depository insurance, and;
2. \$4,871,404 was uninsured and uncollateralized.

CLARK COUNTY, OHIO
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Investments

During 2004, the County continued to diversify its investment portfolio to gain a higher rate of return while still maintaining liquidity and minimizing risk. Investments include a U.S. Treasury Mutual Fund, U.S. Treasury Notes, Federal Farm Credit Bank notes, Federal Home Loan Bank (FHLB) notes and mortgage backed securities issued by FNMA and FHLMC. The FHLB notes have interest rates that vary directly with the Constant Maturity Treasury (CMT), an index of Treasury securities published by the Federal Reserve Board. The notes are issued with a coupon floor and a coupon cap, which establishes a range of possible interest rates for the security regardless of the change in market rates. The security was selected for purchase because the minimum interest rate, when coupled with the discount at the time of purchase, yields a rate of return that exceeds what was available from more conventional securities and that yield will increase if market interest rates increase.

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

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

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

	Category <u>3</u>	Carrying/ Fair Value
Federal Farm Credit Bank Notes	\$ 1,000,000	\$ 1,031,050
Federal Home Loan Bank Notes	5,497,688	5,460,434
Federal National Mortgage Association (FNMA) Participation Certificates	15,390,477	15,332,260
Federal Home Loan Mortgage Corporation (FHLMC) Participation Certificates	27,319,927	27,187,933
Star Ohio	<u>-</u>	<u>1,481,523</u>
	<u>\$ 49,208,092</u>	<u>\$ 50,493,200</u>

CLARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

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

	Cash & Cash Equivalents/ <u>Deposits</u>	<u>Investments</u>
GASB Statement 9	\$ 54,321,732	-
Investments:		
Federal Farm Credit Bank Notes	(1,031,050)	1,031,050
Federal National Mortgage Association (FNMA) Participation Certificates	(5,460,434)	5,460,434
Federal Home Loan Bank Notes (FHLB)	(15,332,260)	15,332,260
Federal Home Loan Mortgage Company (FHLMC) Participation Certificate	(27,187,933)	27,187,933
STAR Ohio	(1,481,523)	<u>1,481,523</u>
GASB Statement 3	\$ <u>3,828,532</u>	<u>50,493,200</u>

NOTE 5 – PROPERTY TAXES

Property taxes include amounts levied against all real, public utility and tangible personal property (other than public utility) located in the County. Property tax revenue received during 2004 for real and public utility property taxes is for 2003 taxes and property tax revenue received during 2004 for tangible personal property (other than public utility) is for 2004 taxes.

The 2004 real property taxes are levied after October 1, 2004 on the assessed values as of January 1, 2004, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2004 real property taxes are collected in and intended to finance 2005.

Public utility property taxes are assessed on tangible personal property, as well as land and improvements, at true value (normally 88 percent of cost). The 2004 public utility property taxes became a lien December 31, 2003, are levied after October 1, 2004, and are collected in 2005 with real property taxes.

The 2004 tangible personal property taxes are levied after October 1, 2003, on the value as of December 31, 2003. Collections are made in 2004. Tangible personal property assessments are 25 percent of assessed valuations.

The full tax rate for all County operations for the tax year 2004 was \$12.84 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2004 property tax receipts were based are as follows:

Real Property and Public Utility	\$1,868,337,180
Tangible Personal Property	209,187,197
Public Utility Tangible Personal Property	<u>90,230,750</u>
Total Assessed Value	<u>\$2,167,755,127</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, 2004

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, 2004.

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 2004 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 6 – PERMISSIVE SALES AND USE TAX

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

Proceeds of the tax are credited entirely to the General Fund. Amounts that are measurable and to be received within the available period are accrued as revenue. Permissive sales tax revenue received in 2004 amounted to \$12,563,786.

NOTE 7 – INTERFUND TRANSFERS AND BALANCES

Interfund transfers for the year ended December 31, 2004, consisted of the following:

Transfer To	Transfer From						Total
	General Fund	Job & Family Services Fund	Mental Retardation/ Development Disabilities Fund	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	
General Fund	\$ 35,000	-	-	54,000	-	447,523	536,523
Job & Family Services Fund	1,010,398	-	-	-	-	-	1,010,398
Children's Home Levy Fund	212,523	-	-	-	-	-	212,523
Nonmajor Special Revenue Funds	494,876	250,000	-	1,400	-	56,694	802,970
Nonmajor Debt Service Funds	894,500	-	-	-	-	2,585,000	3,479,500
Nonmajor Capital Projects Funds	308,500	-	798,617	-	3,061,361	-	4,168,478
Total	\$ 2,955,797	250,000	798,617	55,400	3,061,361	3,089,217	10,210,392

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

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.

At December 31, 2004, the County had no interfund activity.

NOTE 8 – RECEIVABLES

Receivables at December 31, 2004 consisted of current and delinquent property taxes, special assessments, accounts, intergovernmental grants and accrued interest on investments. All receivables are considered collectible in full due to the ability to foreclose for nonpayment of taxes and the stable condition of State programs. A summary of the principal items of intergovernmental receivables follows:

	<u>Amount</u>
Governmental Activities:	
Local Government and Local Government Revenue Assistance	\$ 1,254,845
Public Assistance for Human Services Programs	14,610,314
Grants and Reimbursements	2,926,177
Homestead and Rollback	1,050,555
Gasoline and Excise Tax	1,006,198
Motor Vehicle License Fees & Permissive Auto Tax	<u>1,791,758</u>
 Total Governmental Activities	 \$ <u>22,639,847</u>

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

NOTE 9 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2004, was as follows:

	<u>Balance</u> 12/31/2003	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> 12/31/2004
<u>Governmental Activities:</u>				
Non-depreciable capital assets:				
Land	\$ 6,490,654	122,204	-	6,612,858
Construction in Progress	11,259,050	1,489,450	(4,509,285)	8,239,215
Non-depreciable capital assets	<u>17,749,704</u>	<u>1,611,654</u>	<u>(4,509,285)</u>	<u>14,852,073</u>
Depreciable capital assets:				
Buildings	31,939,614	2,135,367	-	34,074,981
Improvements	9,804,786	199,310	(21,796)	9,982,300
Machinery and Equipment	11,067,606	1,553,574	(375,270)	12,245,910
Infrastructure	406,470	10,840,981	-	11,247,451
Depreciable capital assets	<u>53,218,476</u>	<u>14,729,232</u>	<u>(397,066)</u>	<u>67,550,642</u>
Less: accumulated depreciation				
Buildings	(17,225,159)	(786,300)	-	(18,011,459)
Improvements	(2,135,558)	(490,786)	15,618	(2,610,726)
Machinery and Equipment	(8,170,983)	(960,215)	354,111	(8,777,087)
Infrastructure	(3,387)	(548,823)	-	(552,210)
Accumulated depreciation	<u>(27,535,087)</u>	<u>(2,786,124) *</u>	<u>369,729</u>	<u>(29,951,482)</u>
Depreciable capital assets, net	<u>25,683,389</u>	<u>11,943,108</u>	<u>(27,337)</u>	<u>37,599,160</u>
 Governmental activities capital assets, net	 <u>\$ 43,433,093</u>	 <u>13,554,762</u>	 <u>(4,536,622)</u>	 <u>52,451,233</u>

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

General Government:	
Legislative and Executive	\$ 1,074,462
Judicial	89,825
Public Safety	277,451
Public Works	868,726
Health	350,853
Human Services	110,440
Conservation and Recreation	<u>14,367</u>
	 <u>\$ 2,786,124</u>

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

	Balance 12/31/2003	Additions	Deletions	Balance 12/31/2004
Business-Type Activities:				
Non-depreciable capital assets:				
Land	\$ 681,429	-	-	681,429
Construction in Progress	2,146,106	233,645	(1,970,844)	408,907
Non-depreciable capital assets	<u>2,827,535</u>	<u>233,645</u>	<u>(1,970,844)</u>	<u>1,090,336</u>
Depreciable capital assets:				
Buildings	5,994,784	147,200	(5,577)	6,136,407
Improvements	370,264	268,087	-	638,351
Machinery and Equipment	2,154,029	75,924	(35,181)	2,194,772
Water and Sewer Lines	18,908,834	2,512,421	-	21,421,255
Depreciable capital assets	<u>27,427,911</u>	<u>3,003,632</u>	<u>(40,758)</u>	<u>30,390,785</u>
Less: accumulated depreciation				
Buildings	(1,961,552)	(148,813)	1,952	(2,108,413)
Improvements	(62,654)	(29,933)	-	(92,587)
Machinery and Equipment	(1,346,407)	(129,306)	8,485	(1,467,228)
Water and Sewer Lines	(7,864,013)	(310,231)	-	(8,174,244)
Accumulated depreciation	<u>(11,234,626)</u>	<u>(618,283)</u>	<u>10,437</u>	<u>(11,842,472)</u>
Depreciable capital assets, net	<u>16,193,285</u>	<u>2,385,349</u>	<u>(30,321)</u>	<u>18,548,313</u>
Business-Type activities capital assets, net	<u>\$ 19,020,820</u>	<u>2,618,994</u>	<u>(2,001,165)</u>	<u>19,638,649</u>

NOTE 10 – RISK MANAGEMENT

A. Self-Insurance Program:

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

Claims payable is based on requirements of *GASB Statement No. 10*, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount can be reasonably estimated. The third party administrator estimates claims payable at December 31, 2004 to be \$64,785.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

The changes in claims liability for 2004:

<u>Year</u>	<u>Beginning of Fiscal Year Liability</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at Fiscal Year End</u>
2003	\$ 54,756	447,728	456,074	46,410
2004	\$ 46,410	503,645	485,270	64,785

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 2004, the County contracted with County Risk Sharing Authority (CORSA) for liability, property and crime insurance. CORSA was formed as an Ohio non-profit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA. The County pays all elected officials' bonds by statute.

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

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

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

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

All claims processing is done by the State. The State initially pays all claims and then bills the County. At December 31, 2004, a claims liability of \$2,037,299 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 \$494,892.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

NOTE 11 – DEFINED BENEFIT RETIREMENT PLANS

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

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

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

The Ohio Revised Code provides statutory authority for member and employer contributions. Member and employer contribution rates were consistent across all three plans. The member contribution rates were 8.5% of their annual covered salary to fund pension's obligations. The employer contribution rate was 13.55% of covered payroll. The County's required contributions for pension obligations to the plans for the years ended December 31, 2004, 2003, and 2002 were \$6,781,194, \$6,764,777, and \$6,600,347 respectively; equal to the required contribution for each of the three years.

NOTE 12 – POSTEMPLOYMENT BENEFITS

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

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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

In order to qualify for postretirement health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS is considered to be an Other Postemployment Benefit (OPEB) as described in GASB Statement 12.

A portion of each employer's contribution to OPERS is set aside for the funding of post retirement health care. The Ohio Revised Code provides statutory authority for employer contributions. The PERS law enforcement program is separated into two divisions, law enforcement and public safety, with separate employee contribution rates and benefits. The 2004 employer contribution rate for local government employer units the rate was 13.31 of covered payroll; 4.00% was the portion used to fund health care for the year. For both the public safety and law enforcement divisions, the 2004 employer rate was 16.70%, and 4.00% was used to fund health care.

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

Actuarial Review: The following assumptions and calculations were based on the System's latest Actuarial Review as of December 31, 2003.

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 2003 was 8.00%.

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

Health Care: Health care costs were assumed to increase at the projected wage inflation rate plus an additional factor ranging from 1% to 6% for the next 8 years. In subsequent years (9 and beyond) health care costs were assumed to increase 4% (the projected wage inflation rate).

OPEBs are advance-funded on an actuarially determined basis. The number of active contributing participants was 369,885. The portion of County's contributions that were used to fund postemployment benefits was \$1,945,640. \$10.5 billion represents the actuarial value of the Retirement System's net assets available for OPEB at December 31, 2003. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$26.9 billion and \$16.4 billion, respectively.

OPERS Retirement Board adopts a Health Care Preservation Plan: On September 9, 2004 the OPERS Retirement Board adopted a Health Care Preservation Plan (HCPP) with an effective date of January 1, 2007. The HCPP restructures OPERS' health care coverage to improve the financial solvency of the fund in response to skyrocketing health care costs.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

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

NOTE 13 – OTHER EMPLOYEE BENEFITS

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

NOTE 14 – LONG-TERM OBLIGATIONS

A schedule of changes in long-term obligations of the County during 2004 were as follows:

	Amount Outstanding <u>12/31/2003</u>	<u>Additions</u>	<u>Retirements</u>	Amount Outstanding <u>12/31/2004</u>	Amounts Due Within One Year
<u>Governmental Activities:</u>					
<u>General Obligation Bonds:</u>					
3.00% to 4.25% - 2002					
Human Service Building Refunding	\$ 3,850,000	-	315,000	3,535,000	330,000
3.00% to 4.50% -					
Human Services Improvement	1,205,000	-	120,000	1,085,000	125,000
1.50% to 4.00% - 2003					
BRF Refunding	<u>1,980,000</u>	<u>-</u>	<u>370,000</u>	<u>1,610,000</u>	<u>385,000</u>
Total General Obligation Bonds	7,035,000	-	805,000	6,230,000	840,000
Compensated Absences	4,792,699	4,698,551	4,792,699	4,698,551	87,699
Accrued Bond Premium	33,188	-	6,987	26,201	6,987
Less: Deferred Amounts					
Unamortized Charge - Refunding Issue	<u>(35,603)</u>	<u>-</u>	<u>(7,495)</u>	<u>(28,108)</u>	<u>(7,495)</u>
Total Governmental Activities	\$ <u>11,825,284</u>	<u>4,698,551</u>	<u>5,597,191</u>	<u>10,926,644</u>	<u>927,191</u>

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

	Amount Outstanding 12/31/2003	Additions	Retirements	Amount Outstanding 12/31/2004	Amounts Due Within One Year
<u>Business-Type Activities:</u>					
<u>General Obligation Bonds:</u>					
Limecrest Sewer Construction 1.50% to 4.00% - 2003	432,900	-	7,900	425,000	7,500
Southwest Sewer Refunding 1.50% to 4.00% - 2003	800,000	-	155,000	645,000	155,000
Medway Refunding	<u>2,135,000</u>	<u>-</u>	<u>160,000</u>	<u>1,975,000</u>	<u>170,000</u>
Total General Obligation Bonds	3,367,900	-	322,900	3,045,000	332,500
<u>Ohio Public Works Commission Loans:</u>					
Northridge Water Tank	273,600	-	15,200	258,400	15,200
Southwest Treatment Plant	127,575	-	12,150	115,425	12,150
Southwest Treatment Plant II	134,925	-	12,850	122,075	12,850
West Enon Sanitary Sewer	-	495,000	24,750	470,250	24,750
Compensated Absences	121,604	126,202	121,604	126,202	-
Accrued Bond Premium	35,346	-	4,858	30,488	4,858
Less: Deferred Amounts					
Deferred Amount on Refunding	<u>(126,735)</u>	<u>-</u>	<u>(21,079)</u>	<u>(105,656)</u>	<u>(21,079)</u>
Total Business-Type Activities	<u>\$ 3,934,215</u>	<u>621,202</u>	<u>493,233</u>	<u>4,062,184</u>	<u>381,229</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 un-voted property tax and rental charges to the County departments and other tenants who occupy the facilities. These bonds are being repaid from the applicable debt service funds with general governmental revenue sources.

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, 2004, 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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

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 un-voted net debt of the County less the same exempt debt shall never exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000. The effects of the debt limitations described above at December 31, 2004 are an overall debt margin of \$52,589,746 and a limit on un-voted debt margin of \$7,863,763.

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

<u>Total</u>	
2005	\$ 1,055,765
2006	1,046,715
2007	1,054,603
2008	1,049,465
2009	610,390
2010 – 2014	2,284,275
2015	<u>197,790</u>
Total Principal and Interest	7,299,003
Less: Amount Representing Interest	<u>(1,069,003)</u>
Total Principal	\$ <u>6,230,000</u>
<u>Enterprise Long-Term Obligations</u>	<u>Total</u>
2005	\$ 436,230
2006	438,215
2007	441,480
2008	433,545
2009	263,940
2010 – 2014	1,334,955
2015 – 2019	147,820
2020 – 2024	147,925
2025 – 2029	147,820
2030	<u>29,610</u>
Total Principal and Interest	3,821,540
Less: Amount Representing Interest	<u>(776,540)</u>
Total Principal	\$ <u>3,045,000</u>

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

NOTE 15 – NOTE TRANSACTIONS

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

	<u>Interest Rate</u>	<u>Amount Outstanding 12/31/2003</u>	<u>Additions</u>	<u>Retirements</u>	<u>Amount Outstanding 12/31/2004</u>
<u>Governmental Activities:</u>					
MRDD Series 2003	1.49%	\$ 1,975,000	-	(1,975,000)	-
MRDD Series 2004	1.93%	-	1,825,000	-	1,825,000
Juvenile Center Renovations	2.55%	-	3,900,000	-	3,900,000
Various Purpose Series 2003-1	3.33%	240,000	-	(240,000)	-
Various Purpose Series 2004-1	1.40%	-	2,060,000	-	2,060,000
Various Purpose Series 2003-2	1.39%	2,015,000	-	(2,015,000)	-
Various Purpose Series 2004-2	1.56%	-	1,185,000	-	1,185,000
Various Purpose Series 2003-3	1.45%	1,350,000	-	(1,350,000)	-
Various Purpose Series 2004-3	2.12%	-	515,000	-	515,000
Total Governmental Activities		<u>5,580,000</u>	<u>9,485,000</u>	<u>(5,580,000)</u>	<u>9,485,000</u>
<u>Business-Type Activities:</u>					
Capital Improvement Series 2003	1.17%	2,180,000	-	(2,180,000)	-
Various Purpose Series 2004-2	1.56%	-	410,000	-	410,000
Various Purpose Series 2003-3	1.45%	180,000	-	(180,000)	-
Various Purpose Series 2004-3	2.12%	-	1,795,000	-	1,795,000
West Enon Sewer Series 2003	1.44%	1,500,000	-	(1,500,000)	-
West Enon Sewer Series 2004	2.42%	-	1,040,000	-	1,040,000
Total Business-Type Activities		<u>3,860,000</u>	<u>3,245,000</u>	<u>(3,860,000)</u>	<u>3,245,000</u>
		<u>\$ 9,440,000</u>	<u>12,730,000</u>	<u>(9,440,000)</u>	<u>12,730,000</u>

NOTE 16 – JOINTLY GOVERNED ORGANIZATIONS

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

West Central Ohio Port Authority – The West Central Ohio Port Authority was established under Section 4582.21 of the Ohio Revised Code. Under the Revised Code, the Port Authority is a legally separate entity. The Board of the Authority is comprised of seven members: 2 members from Champaign County, 3 from Clark County, and 2 from Fayette County. The members are appointed by the County Commissioners of each respective county. Clark County does not approve its budget, nor is it responsible for the Authority's debt. During 2004, the County did not contribute any money to the Authority.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

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 2004, Clark County did not contribute any money to the Springfield Metropolitan Housing Authority.

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

NOTE 17 – RELATED ORGANIZATIONS

Clark County Public Library – Clark County Public Library is a related Organization. The County appoints the governing board of the Library; however, the County cannot influence the Library's operations nor does the Library represent a potential financial benefit or burden on the County. The County serves in a ministerial capacity as taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library may not issue debt. The Library determines its own budget. The Library received \$297,739 in tax revenue, and \$5,473,188 in library and local government money passed thru the County during 2004.

National Trail Parks and Recreation District – The National Trail Parks and Recreation District is a related Organization. The three Park District Commissioners are appointed by the Probate Judge of the County, but the County's accountability does not extend beyond making the appointments. The District received \$79,957 in local government monies passed thru the County during 2004.

NOTE 18 – CONTINGENT LIABILITIES

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

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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

NOTE 19 – SUBSEQUENT EVENTS

On February 23, 2005, the County retired \$2,060,000 of bond anticipation notes and reissued \$3,845,000 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 2.75% and will mature on February 26, 2006.

On March 15, 2005 the County issued \$1,360,000 of bond anticipation notes for the purpose of funding various capital projects throughout the County and funding projects for the Utilities.

On April 27, 2005 the County issued \$1,705,000 of bond anticipation notes for the purpose of funding various capital projects throughout the County and funding projects for the Utilities.

On June 7, 2005 the County retired \$2,310,000 of bond anticipation notes and reissued \$1,910,000 of bond anticipation notes for the purpose of funding various capital projects throughout the County and funding projects for the Utilities.

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

A. Summary of Significant Accounting Policies:

Organization

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

Measurement Focus and Basis of Accounting

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

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

Land, Buildings, and Equipment

Land, Buildings and Equipment for the Housing Connection are capitalized at cost, or if donated, at the approximate fair value at the date of donation. Expenditures for replacements are capitalized and the replaced items are retired. It is the Housing Connection's policy to capitalize expenditures for these items in excess of \$500. Lesser amounts are expensed as maintenance and repairs. Depreciation is computed using the straight-line method based on five to 27.5 years for estimated useful lives. Depreciation expense for the fiscal year ended December 31, 2004 was \$53,825.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

Use of Estimates

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

Income Taxes

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

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 \$1,333.

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>
2005	\$ 33,754
2006	35,064
2007	37,446
2008	37,721
2009 and beyond	<u>274,567</u>
	\$ <u>418,552</u>

Interest expense for the year ended December 31, 2004 was \$28,211.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

E. Grants:

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

The Organization has received a total of \$770,305 in grant money, of which \$421,665 is deferred to later years.

F. Leases:

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

The Organization rented all of its current dwellings in 2004 and expects full rental for 2005. The estimated rental income to be received on the leases for 2005 is \$161,166.

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 21 – TAC INDUSTRIES, INC.

A. Summary of Significant Accounting Policies:

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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

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-out (FIFO) method.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

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, 2004 and consist of the following:

	<u>Cost</u>	<u>2004 Fair Value</u>	<u>Unrealized Gain / (Loss)</u>
Money Market Funds	\$ 9,221	9,221	-
Corporate Bonds and Notes	22,089	21,841	(248)
U.S. Government Securities	57,340	55,596	(1,744)
Equities	<u>108,665</u>	<u>119,172</u>	<u>10,507</u>
	\$ <u>197,315</u>	<u>205,830</u>	<u>8,515</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. During 2004, this agreement was amended.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

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

2005	\$ 48,000
2006	48,000
2007	48,000
2008	48,000
2009	48,000
Thereafter	<u>137,663</u>
	<u>\$ 377,663</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.	\$1,033,643
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>582,801</u>
	<u>\$1,616,444</u>

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

2005	\$ 186,984
2006	186,984
2007	186,984
2008	186,984
2009	186,984
Thereafter	<u>1,518,824</u>
	2,453,744
Less imputed interest	<u>(837,300)</u>
Present value of net minimum lease payment	<u>\$1,616,444</u>

The amount capitalized under lease agreements at December 31, 2004 was \$1,759,000 and the related accumulated depreciation with respect to these assets was \$83,630.

The building acquired under the second capital lease is sub-leased to the Clark County Board of Mental Retardation and Developmental Disabilities, a related party. Non-cancelable future minimum rentals are as follows. Rental income of \$54,996 was recorded as of December 31, 2004.

2005	\$ 54,996
2006	54,996
2007	54,996
2008	<u>36,664</u>
	<u>\$201,652</u>

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

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 \$85,762 for the year ended December 31, 2004.

TAC charges the Board for facility and other charges for use of TAC leased buildings. Lease income was recorded in 2004 in the amount of \$113,867 under this agreement.

F. Concentration of Credit Risk:

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

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

The Organization places its cash in accounts with financial institutions that are insured up to \$100,000 by the Federal Deposit Insurance Corporation (FDIC). The Organization had uninsured bank balances of approximately \$195,000 as of December 31, 2004.

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



REQUIRED SUPPLEMENTARY INFORMATION

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
General Fund
For the Year Ended December 31, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 3,289,256	3,289,256	3,337,017	47,761
Permissive Sales Tax	12,000,000	12,000,000	12,459,181	459,181
Intergovernmental	5,124,607	5,226,747	4,813,117	(413,630)
Charges for Services	5,732,646	5,744,860	5,567,379	(177,481)
Licenses and Permits	11,800	11,800	12,019	219
Fees, Fines and Forfeitures	813,630	813,630	762,544	(51,086)
Investment Income	825,800	825,800	949,889	124,089
Other Revenue	<u>220,201</u>	<u>223,762</u>	<u>365,081</u>	<u>141,319</u>
Total Revenues	<u>28,017,940</u>	<u>28,135,855</u>	<u>28,266,227</u>	<u>130,372</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive	4,855,381	4,291,336	4,087,128	204,208
Judicial	7,835,422	7,887,164	7,710,354	176,810
Public Safety	11,411,488	11,658,902	11,337,014	321,888
Public Works	4,269,047	4,216,987	3,972,626	244,361
Health	491,546	441,546	429,558	11,988
Human Services	646,611	646,610	600,602	46,008
Conservation and Recreation	<u>567,979</u>	<u>470,359</u>	<u>469,806</u>	<u>553</u>
Total Expenditures	<u>30,077,474</u>	<u>29,612,904</u>	<u>28,607,088</u>	<u>1,005,816</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(2,059,534)</u>	<u>(1,477,049)</u>	<u>(340,861)</u>	<u>1,136,188</u>
OTHER FINANCING SOURCES (USES):				
Proceeds of Notes	200,000	-	-	-
Advances In	250,000	325,000	324,000	(1,000)
Transfers In	1,825,023	1,825,023	1,657,023	(168,000)
Advances Out	(250,000)	(347,830)	(337,830)	10,000
Transfers Out	<u>(4,719,222)</u>	<u>(4,824,659)</u>	<u>(4,412,158)</u>	<u>412,501</u>
Total Other Financing Sources (Uses)	<u>(2,694,199)</u>	<u>(3,022,466)</u>	<u>(2,768,965)</u>	<u>253,501</u>
Net Change in Fund Balance	(4,753,733)	(4,499,515)	(3,109,826)	1,389,689
Fund Balance, Beginning of Year	6,120,442	6,120,442	6,120,442	-
Prior Year Encumbrances Appropriated	<u>1,113,240</u>	<u>1,113,240</u>	<u>1,113,240</u>	-
Fund Balance, End of Year	\$ <u>2,479,949</u>	<u>2,734,167</u>	<u>4,123,856</u>	<u>1,389,689</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, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 18,100,203	18,100,203	17,383,756	(716,447)
Total Revenues	<u>18,100,203</u>	<u>18,100,203</u>	<u>17,383,756</u>	<u>(716,447)</u>
EXPENDITURES:				
Current:				
Human Services	<u>20,112,861</u>	<u>19,862,861</u>	<u>18,988,549</u>	<u>874,312</u>
Total Expenditures	<u>20,112,861</u>	<u>19,862,861</u>	<u>18,988,549</u>	<u>874,312</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(2,012,658)</u>	<u>(1,762,658)</u>	<u>(1,604,793)</u>	<u>157,865</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	1,009,852	1,009,852	1,010,398	546
Advances Out	<u>-</u>	<u>(250,000)</u>	<u>(250,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>1,009,852</u>	<u>759,852</u>	<u>760,398</u>	<u>546</u>
Net Change in Fund Balance	(1,002,806)	(1,002,806)	(844,395)	158,411
Fund Balance, Beginning of Year	(765,429)	(765,429)	(765,429)	-
Prior Year Encumbrances Appropriated	<u>1,851,860</u>	<u>1,851,860</u>	<u>1,851,860</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>83,625</u>	<u>83,625</u>	<u>242,036</u>	<u>158,411</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, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 2,781,428	2,781,428	2,927,913	146,485
Intergovernmental	6,710,764	6,710,764	6,669,079	(41,685)
Charges for Services	1,629,764	1,629,764	1,361,778	(267,986)
Other Revenue	<u>7,500</u>	<u>7,500</u>	<u>932</u>	<u>(6,568)</u>
Total Revenues	<u>11,129,456</u>	<u>11,129,456</u>	<u>10,959,702</u>	<u>(169,754)</u>
EXPENDITURES:				
Current:				
Human Services	<u>11,710,563</u>	<u>11,710,563</u>	<u>10,957,230</u>	<u>753,333</u>
Total Expenditures	<u>11,710,563</u>	<u>11,710,563</u>	<u>10,957,230</u>	<u>753,333</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(581,107)</u>	<u>(581,107)</u>	<u>2,472</u>	<u>583,579</u>
OTHER FINANCING SOURCES (USES):				
Transfers-In	<u>212,523</u>	<u>212,523</u>	<u>212,523</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>212,523</u>	<u>212,523</u>	<u>212,523</u>	<u>-</u>
Net Change in Fund Balance	(368,584)	(368,584)	214,995	583,579
Fund Balance, Beginning of Year	714,982	714,982	714,982	-
Prior Year Encumbrances Appropriated	<u>634,436</u>	<u>634,436</u>	<u>634,436</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>980,834</u>	<u>980,834</u>	<u>1,564,413</u>	<u>583,579</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, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 10,349,570	10,349,570	10,769,810	420,240
Intergovernmental	12,445,836	12,445,836	11,804,090	(641,746)
Charges for Services	614,800	614,800	668,899	54,099
Other Revenue	<u>138,000</u>	<u>154,078</u>	<u>118,633</u>	<u>(35,445)</u>
Total Revenues	<u>23,548,206</u>	<u>23,564,284</u>	<u>23,361,432</u>	<u>(202,852)</u>
EXPENDITURES:				
Current:				
Health	<u>22,929,626</u>	<u>22,967,793</u>	<u>21,359,847</u>	<u>1,607,946</u>
Total Expenditures	<u>22,929,626</u>	<u>22,967,793</u>	<u>21,359,847</u>	<u>1,607,946</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>618,580</u>	<u>596,491</u>	<u>2,001,585</u>	<u>1,405,094</u>
OTHER FINANCING SOURCES (USES):				
Advances In	300,000	300,000	-	(300,000)
Transfers In	1,861,000	1,861,000	1,748,552	(112,448)
Advances Out	(300,000)	(300,000)	(300,000)	-
Transfers Out	<u>(2,367,000)</u>	<u>(2,367,000)</u>	<u>(1,947,169)</u>	<u>419,831</u>
Total Other Financing Sources (Uses)	<u>(506,000)</u>	<u>(506,000)</u>	<u>(498,617)</u>	<u>7,383</u>
Net Change in Fund Balance	112,580	90,491	1,502,968	1,412,477
Fund Balance, Beginning of Year	3,004,950	3,004,950	3,004,950	-
Prior Year Encumbrances Appropriated	<u>216,015</u>	<u>216,015</u>	<u>216,015</u>	-
Fund Balance, End of Year	\$ <u>3,333,545</u>	<u>3,311,456</u>	<u>4,723,933</u>	<u>1,412,477</u>

See accompanying notes to the required supplementary information.

CLARK COUNTY, OHIO

Notes to the Required Supplementary Information
For the Year Ended December 31, 2004

Budgetary Process:

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

Tax Budget:

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

Estimated Resources:

The County Budget Commission reviews estimated revenues and determine if the budget substantiates a need to levy all or part of previously authorized taxes. The Commission certifies its actions to the County by September 1. As part of this certification, the County receives the official certificate of estimated resources, which states the estimated fund balance and projected revenue of each fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered balances from the preceding year. The certificate may be amended further during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs to be either increased or decreased. The amounts reported on the budgetary statement reflect the amounts in the final amended official certificate of estimated resources issued during 2004.

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, 2004

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, 2004

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	\$ (2,285,787)	1,886,728	1,239,289	1,530,396
Revenue Accruals	123,834	(1,067,740)	(32,273)	(186,391)
Expenditure Accruals	(598,182)	(1,663,383)	(992,021)	(141,037)
Other Financing Sources (Uses)	<u>(349,691)</u>	<u>-</u>	<u>-</u>	<u>300,000</u>
Budget Basis	<u>\$ (3,109,826)</u>	<u>(844,395)</u>	<u>214,995</u>	<u>1,502,968</u>

**SUPPLEMENTARY INFORMATION -
COMBINING FINANCIAL STATEMENTS**

NONMAJOR SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

Dog and Kennel Fund – To maintain and account for revenues from the sales of dog licenses, adoption fees and fines imposed and to maintain and account for expenditures necessary to maintain the animal shelter.

Real Estate Assessment Fund – To maintain and account for revenue received from fees charged for the collection and distribution of tax revenue and expenditures necessary for appraisal functions.

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

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

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

(Continued)

NONMAJOR SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

(Continued)

NONMAJOR SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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.

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

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

(Continued)

NONMAJOR SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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.

(Continued)

NONMAJOR DEBT SERVICE FUNDS

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

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

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

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

NONMAJOR CAPITAL PROJECTS FUNDS

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

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

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.

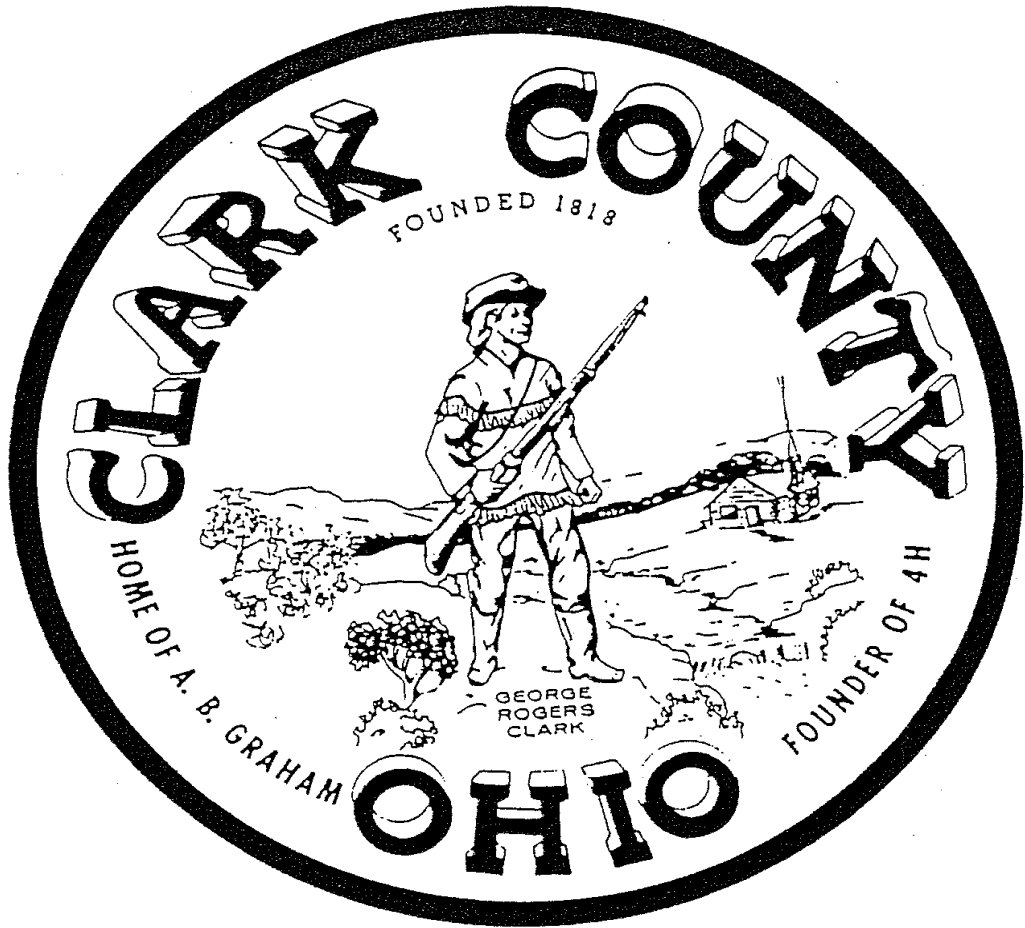
Ditch Construction Funds – To maintain and account for revenues received through property assessment to landowners benefiting from ditch construction and for the payment of expenses incurred in the construction process.

(Continued)

NONMAJOR PERMANENT FUNDS

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

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



CLARK COUNTY, OHIO
 Combined Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2004

	Special Revenue Funds	Debt Service Funds	Capital Projects Fund	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS:					
Equity in Pooled Cash and Cash Equivalents	\$ 8,736,298	32,111	6,037,120	121,832	14,927,361
Cash and Cash Equivalents in Segregated Accounts	371,203	-	-	-	371,203
Cash and Cash Equivalents with Fiscal and Escrow Agents	-	366	124,236	-	124,602
Net Receivables:					
Taxes	1,032,935	-	-	-	1,032,935
Accounts	279,857	-	-	-	279,857
Special Assessments	47,550	-	-	-	47,550
Accrued Interest	1,687	-	-	563	2,250
Due from Other Governments	6,243,485	-	119,603	-	6,363,088
Materials and Supplies Inventory	25,708	-	-	-	25,708
Prepaid Items	21,063	-	-	-	21,063
	<u>16,759,786</u>	<u>32,477</u>	<u>6,280,959</u>	<u>122,395</u>	<u>23,195,617</u>
Total Assets	<u>\$ 16,759,786</u>	<u>32,477</u>	<u>6,280,959</u>	<u>122,395</u>	<u>23,195,617</u>
LIABILITIES AND FUND EQUITY:					
Liabilities:					
Accounts Payable	\$ 588,389	-	9,369	-	597,758
Accrued Wages and Benefits	424,762	-	-	-	424,762
Retainage Payable	-	-	124,236	-	124,236
Deferred Revenue	7,261,380	-	-	-	7,261,380
Matured Interest Payable	-	366	-	-	366
Notes Payable	300,000	-	9,105,000	-	9,405,000
	<u>8,574,531</u>	<u>366</u>	<u>9,238,605</u>	<u>-</u>	<u>17,813,502</u>
Total Liabilities	<u>8,574,531</u>	<u>366</u>	<u>9,238,605</u>	<u>-</u>	<u>17,813,502</u>
Fund Equity:					
Reserved for:					
Encumbrances	2,392,151	-	6,473,461	-	8,865,612
Materials and Supplies Inventory	25,708	-	-	-	25,708
Prepaid Items	21,063	-	-	-	21,063
Permanent Funds	-	-	-	74,787	74,787
Unreserved, Undesignated:					
Special Revenue Funds	5,746,333	-	-	-	5,746,333
Debt Service Funds	-	32,111	-	-	32,111
Capital Projects Funds	-	-	(9,431,107)	-	(9,431,107)
Permanent Funds	-	-	-	47,608	47,608
	<u>8,185,255</u>	<u>32,111</u>	<u>(2,957,646)</u>	<u>122,395</u>	<u>5,382,115</u>
Total Fund Equity (Deficit)	<u>8,185,255</u>	<u>32,111</u>	<u>(2,957,646)</u>	<u>122,395</u>	<u>5,382,115</u>
Total Liabilities and Fund Equity	<u>\$ 16,759,786</u>	<u>32,477</u>	<u>6,280,959</u>	<u>122,395</u>	<u>23,195,617</u>

CLARK COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2004

	Child Support Enforcement Agency	Community Development Block Grant	Mediation Program
ASSETS:			
Equity in Pooled Cash and Cash Equivalents	\$ 455,765	70,786	88,812
Cash and Cash Equivalents in Segregated Accounts	26,669	101,333	-
Net Receivables:			
Taxes	-	-	-
Accounts	-	-	2,274
Special Assessments	-	-	-
Accrued Interest	-	-	-
Due from Other Governments	1,583,752	-	1,645
Materials and Supplies Inventory	-	-	-
Prepaid Items	<u>2,630</u>	<u>38</u>	<u>175</u>
 Total Assets	 <u>\$ 2,068,816</u>	 <u>172,157</u>	 <u>92,906</u>
LIABILITIES AND FUND EQUITY:			
Liabilities:			
Accounts Payable	\$ 53,986	53,613	-
Accrued Wages and Benefits	151,498	495	6,724
Deferred Revenue	1,602,007	101,333	-
Notes Payable	<u>-</u>	<u>-</u>	<u>-</u>
 Total Liabilities	 <u>1,807,491</u>	 <u>155,441</u>	 <u>6,724</u>
Fund Equity:			
Reserved for:			
Encumbrances	274,989	30,148	750
Materials and Supplies Inventory	-	-	-
Prepaid Items	2,630	38	175
Unreserved	<u>(16,294)</u>	<u>(13,470)</u>	<u>85,257</u>
 Total Fund Equity (Deficit)	 <u>261,325</u>	 <u>16,716</u>	 <u>86,182</u>
 Total Liabilities and Fund Equity	 <u>\$ 2,068,816</u>	 <u>172,157</u>	 <u>92,906</u>

Recycle Ohio	Drug Task Force	Mandatory Fine	Dog and Kennel	Real Estate Assessment	Motor Vehicle Gas Tax	Computer Maintenance
14,935	19,570	19,453	96,524	2,468,973	1,286,121	102,635
-	16,356	152,103	-	-	-	-
-	-	-	-	-	-	-
-	-	758	1,365	2,750	94,119	3,487
-	-	-	-	-	-	-
-	31	-	-	-	-	-
-	-	-	-	-	3,031,006	-
-	-	-	-	-	-	-
140	-	10	-	336	14,991	-
<u>15,075</u>	<u>35,957</u>	<u>172,324</u>	<u>97,889</u>	<u>2,472,059</u>	<u>4,426,237</u>	<u>106,122</u>
2,863	-	-	-	8,685	134,988	-
193	-	2,313	3,250	19,749	147,796	-
-	16,356	-	-	2,750	2,803,588	-
-	-	-	-	-	300,000	-
<u>3,056</u>	<u>16,356</u>	<u>2,313</u>	<u>3,250</u>	<u>31,184</u>	<u>3,386,372</u>	<u>-</u>
2,498	-	2,777	200	318,588	727,688	5,379
-	-	-	-	-	-	-
140	-	10	-	336	14,991	-
<u>9,381</u>	<u>19,601</u>	<u>167,224</u>	<u>94,439</u>	<u>2,121,951</u>	<u>297,186</u>	<u>100,743</u>
<u>12,019</u>	<u>19,601</u>	<u>170,011</u>	<u>94,639</u>	<u>2,440,875</u>	<u>1,039,865</u>	<u>106,122</u>
<u>15,075</u>	<u>35,957</u>	<u>172,324</u>	<u>97,889</u>	<u>2,472,059</u>	<u>4,426,237</u>	<u>106,122</u>

(Continued)

CLARK COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2004
(Continued)

	Legal Research	LIS Mapping	DRETAC
ASSETS:			
Equity in Pooled Cash and Cash Equivalents	\$ 41,986	281,881	780,931
Cash and Cash Equivalents in Segregated Accounts	-	-	-
Net Receivables:			
Taxes	-	-	-
Accounts	756	-	2,500
Special Assessments	-	-	-
Accrued Interest	-	-	-
Due from Other Governments	-	-	-
Materials and Supplies Inventory	-	-	-
Prepaid Items	-	55	152
	<u> </u>	<u> </u>	<u> </u>
Total Assets	\$ <u>42,742</u>	<u>281,936</u>	<u>783,583</u>
LIABILITIES AND FUND EQUITY:			
Liabilities:			
Accounts Payable	\$ 2,093	1,663	2,350
Accrued Wages and Benefits	-	1,217	6,020
Deferred Revenue	-	-	-
Notes Payable	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>2,093</u>	<u>2,880</u>	<u>8,370</u>
Fund Equity:			
Reserved for:			
Encumbrances	2,193	120,902	3,756
Materials and Supplies Inventory	-	-	-
Prepaid Items	-	55	152
Unreserved	<u>38,456</u>	<u>158,099</u>	<u>771,305</u>
	<u> </u>	<u> </u>	<u> </u>
Total Fund Equity (Deficit)	<u>40,649</u>	<u>279,056</u>	<u>775,213</u>
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities and Fund Equity	\$ <u>42,742</u>	<u>281,936</u>	<u>783,583</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>	<u>Felony Delinquent Care and Custody</u>	<u>Indigent Alcohol</u>
20,801	104,203	8,148	17,882	11,091	493,587	50,533
-	-	74,742	-	-	-	-
-	-	-	-	-	-	-
7,809	-	6,287	1,015	2,354	-	361
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
128	-	-	-	42	637	-
<u>28,738</u>	<u>104,203</u>	<u>89,177</u>	<u>18,897</u>	<u>13,487</u>	<u>494,224</u>	<u>50,894</u>
622	-	-	-	-	413	-
61	-	-	-	1,443	26,311	-
7,809	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>8,492</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,443</u>	<u>26,724</u>	<u>-</u>
3,974	-	2,195	5,518	-	3,495	-
-	-	-	-	-	-	-
128	-	-	-	42	637	-
<u>16,144</u>	<u>104,203</u>	<u>86,982</u>	<u>13,379</u>	<u>12,002</u>	<u>463,368</u>	<u>50,894</u>
<u>20,246</u>	<u>104,203</u>	<u>89,177</u>	<u>18,897</u>	<u>12,044</u>	<u>467,500</u>	<u>50,894</u>
<u>28,738</u>	<u>104,203</u>	<u>89,177</u>	<u>18,897</u>	<u>13,487</u>	<u>494,224</u>	<u>50,894</u>

(Continued)

CLARK COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2004
(Continued)

	LEAA Project	Victim Advocate Grant	Certificate of Title Administration
ASSETS:			
Equity in Pooled Cash and Cash Equivalents	\$ 8,641	78,839	2,180
Cash and Cash Equivalents in Segregated Accounts	-	-	-
Net Receivables:			
Taxes	-	-	-
Accounts	-	-	40,003
Special Assessments	-	-	-
Accrued Interest	-	-	-
Due from Other Governments	-	21,937	-
Materials and Supplies Inventory	-	-	-
Prepaid Items	<u>36</u>	<u>66</u>	<u>842</u>
 Total Assets	 <u>\$ 8,677</u>	 <u>100,842</u>	 <u>43,025</u>
LIABILITIES AND FUND EQUITY:			
Liabilities:			
Accounts Payable	\$ -	19,379	1,836
Accrued Wages and Benefits	1,890	12,610	25,034
Deferred Revenue	-	12,138	-
Notes Payable	<u>-</u>	<u>-</u>	<u>-</u>
 Total Liabilities	 <u>1,890</u>	 <u>44,127</u>	 <u>26,870</u>
Fund Equity:			
Reserved for:			
Encumbrances	-	22,183	540
Materials and Supplies Inventory	-	-	-
Prepaid Items	36	66	842
Unreserved	<u>6,751</u>	<u>34,466</u>	<u>14,773</u>
 Total Fund Equity (Deficit)	 <u>6,787</u>	 <u>56,715</u>	 <u>16,155</u>
 Total Liabilities and Fund Equity	 <u>\$ 8,677</u>	 <u>100,842</u>	 <u>43,025</u>

County Recorder's Special Equipment	Treasurer Prepayment Interest	Jail Commissary Trust	Indigent Guardianship	Conduct of Business	Solid Waste
5,511	5,453	51,008	62,033	678	775,800
-	-	-	-	-	-
-	-	-	-	-	-
-	-	2,577	1,990	42	108,231
-	1,252	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	25,708
-	7	-	-	-	568
<u>5,511</u>	<u>6,712</u>	<u>53,585</u>	<u>64,023</u>	<u>720</u>	<u>910,307</u>
20,219	-	203	-	-	1,969
-	63	-	-	-	6,518
-	-	-	-	-	30,728
-	-	-	-	-	-
<u>20,219</u>	<u>63</u>	<u>203</u>	<u>-</u>	<u>-</u>	<u>39,215</u>
10,283	-	-	75	-	186,170
-	-	-	-	-	25,708
-	7	-	-	-	568
<u>(24,991)</u>	<u>6,642</u>	<u>53,382</u>	<u>63,948</u>	<u>720</u>	<u>658,646</u>
<u>(14,708)</u>	<u>6,649</u>	<u>53,382</u>	<u>64,023</u>	<u>720</u>	<u>871,092</u>
<u>5,511</u>	<u>6,712</u>	<u>53,585</u>	<u>64,023</u>	<u>720</u>	<u>910,307</u>

(Continued)

CLARK COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2004
(Continued)

	Senior Citizen's Levy	Local Law Enforcement Block Grant	Workforce Investment Act
ASSETS:			
Equity in Pooled Cash and Cash Equivalents	\$ -	49,376	192,214
Cash and Cash Equivalents in Segregated Accounts	-	-	-
Net Receivables:			
Taxes	1,032,935	-	-
Accounts	-	-	-
Special Assessments	-	-	-
Accrued Interest	-	81	-
Due from Other Governments	62,810	-	998,750
Materials and Supplies Inventory	-	-	-
Prepaid Items	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	\$ <u>1,095,745</u>	<u>49,457</u>	<u>1,190,964</u>
LIABILITIES AND FUND EQUITY:			
Liabilities:			
Accounts Payable	\$ -	12,707	94,075
Accrued Wages and Benefits	-	-	-
Deferred Revenue	1,095,745	-	998,750
Notes Payable	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>1,095,745</u>	<u>12,707</u>	<u>1,092,825</u>
Fund Equity:			
Reserved for:			
Encumbrances	-	11,020	189,352
Materials and Supplies Inventory	-	-	-
Prepaid Items	-	-	-
Unreserved	<u>-</u>	<u>25,730</u>	<u>(91,213)</u>
Total Fund Equity (Deficit)	<u>-</u>	<u>36,750</u>	<u>98,139</u>
Total Liabilities and Fund Equity	\$ <u>1,095,745</u>	<u>49,457</u>	<u>1,190,964</u>

Common Pleas Court Probation Fee	Jail Social Security Incentive	Family Preservation Team Grant	Domestic Planning	Title IV-E Contract	Sheriff Asset Forfeiture
23,487	10	64,089	47,120	524,079	6,265
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	350,565	185,000	-
-	-	-	-	-	-
14	-	51	-	-	-
<u>23,501</u>	<u>10</u>	<u>64,140</u>	<u>397,685</u>	<u>709,079</u>	<u>6,265</u>
-	-	-	34,020	110,834	-
1,060	-	2,051	1,999	4,718	-
-	-	-	349,565	185,000	-
-	-	-	-	-	-
<u>1,060</u>	<u>-</u>	<u>2,051</u>	<u>385,584</u>	<u>300,552</u>	<u>-</u>
1,088	-	-	415,355	46,390	-
-	-	-	-	-	-
14	-	51	-	-	-
<u>21,339</u>	<u>10</u>	<u>62,038</u>	<u>(403,254)</u>	<u>362,137</u>	<u>6,265</u>
<u>22,441</u>	<u>10</u>	<u>62,089</u>	<u>12,101</u>	<u>408,527</u>	<u>6,265</u>
<u>23,501</u>	<u>10</u>	<u>64,140</u>	<u>397,685</u>	<u>709,079</u>	<u>6,265</u>

(Continued)

CLARK COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2004
(Continued)

	Juvenile Detention Grant	Regional Planning Commission	Carry Concealed Weapon
ASSETS:			
Equity in Pooled Cash and Cash Equivalents	\$ 54,003	-	13,713
Cash and Cash Equivalents in Segregated Accounts	-	-	-
Net Receivables:			
Taxes	-	-	-
Accounts	-	-	-
Special Assessments	-	-	-
Accrued Interest	-	-	-
Due from Other Governments	8,020	-	-
Materials and Supplies Inventory	-	-	-
Prepaid Items	-	-	-
	<u>62,023</u>	<u>-</u>	<u>13,713</u>
Total Assets	\$ <u>62,023</u>	<u>-</u>	<u>13,713</u>
LIABILITIES AND FUND EQUITY:			
Liabilities:			
Accounts Payable	\$ -	-	-
Accrued Wages and Benefits	1,749	-	-
Deferred Revenue	8,020	-	-
Notes Payable	-	-	-
	<u>9,769</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>9,769</u>	<u>-</u>	<u>-</u>
Fund Equity:			
Reserved for:			
Encumbrances	150	-	3,483
Materials and Supplies Inventory	-	-	-
Prepaid Items	-	-	-
Unreserved	<u>52,104</u>	<u>-</u>	<u>10,230</u>
Total Fund Equity (Deficit)	<u>52,254</u>	<u>-</u>	<u>13,713</u>
Total Liabilities and Fund Equity	\$ <u>62,023</u>	<u>-</u>	<u>13,713</u>

Probate Court Special Projects	Ditch Maintenance	Jail Pay for Stay	Veterans Memorial Trust	Miscellaneous Expendable Trusts	Total Special Revenue Funds
8,722	107,693	2,781	1,964	216,022	8,736,298
-	-	-	-	-	371,203
-	-	-	-	-	1,032,935
1,010	-	128	-	41	279,857
-	47,550	-	-	-	47,550
-	-	-	-	323	1,687
-	-	-	-	-	6,243,485
-	-	-	-	-	25,708
-	-	-	-	145	21,063
<u>9,732</u>	<u>155,243</u>	<u>2,909</u>	<u>1,964</u>	<u>216,531</u>	<u>16,759,786</u>
399	30,838	-	-	634	588,389
-	-	-	-	-	424,762
-	47,550	-	-	41	7,261,380
-	-	-	-	-	300,000
<u>399</u>	<u>78,388</u>	<u>-</u>	<u>-</u>	<u>675</u>	<u>8,574,531</u>
450	-	-	-	562	2,392,151
-	-	-	-	-	25,708
-	-	-	-	145	21,063
<u>8,883</u>	<u>76,855</u>	<u>2,909</u>	<u>1,964</u>	<u>215,149</u>	<u>5,746,333</u>
<u>9,333</u>	<u>76,855</u>	<u>2,909</u>	<u>1,964</u>	<u>215,856</u>	<u>8,185,255</u>
<u>9,732</u>	<u>155,243</u>	<u>2,909</u>	<u>1,964</u>	<u>216,531</u>	<u>16,759,786</u>



CLARK COUNTY, OHIO
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2004

	General Bond Retirement	Mercy Unit Bond Retirement	Human Services Bond Retirement	Total Debt Service Funds
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 27,266	-	4,845	32,111
Cash and Cash Equivalents with Fiscal and Escrow Agents	-	366	-	366
Total Assets	<u>\$ 27,266</u>	<u>366</u>	<u>4,845</u>	<u>32,477</u>
LIABILITIES AND FUND EQUITY:				
Liabilities:				
Matured Interest Payable	-	366	-	366
Total Liabilities	-	366	-	366
Fund Equity:				
Unreserved	27,266	-	4,845	32,111
Total Fund Equity	<u>27,266</u>	<u>-</u>	<u>4,845</u>	<u>32,111</u>
Total Liabilities and Fund Equity	<u>\$ 27,266</u>	<u>366</u>	<u>4,845</u>	<u>32,477</u>

CLARK COUNTY, OHIO
Combining Balance Sheet
Capital Projects Funds
December 31, 2004

	Permanent Improvement	Human Services Project	Juvenile Safety Renovations
ASSETS:			
Equity in Pooled Cash and Cash Equivalents	\$ 249,736	-	4,680,101
Cash and Cash Equivalents with Fiscal and Escrow Agents	11,165	-	-
Due from Other Governments	-	-	-
Total Assets	<u>\$ 260,901</u>	<u>-</u>	<u>4,680,101</u>
LIABILITIES AND FUND EQUITY:			
Liabilities:			
Accounts Payable	\$ -	-	-
Retainage Payable	11,165	-	-
Notes Payable	<u>3,280,000</u>	<u>-</u>	<u>3,900,000</u>
Total Liabilities	<u>3,291,165</u>	<u>-</u>	<u>3,900,000</u>
Fund Equity (Deficit):			
Reserved for:			
Encumbrances	216,143	-	5,560,051
Unreserved	<u>(3,246,407)</u>	<u>-</u>	<u>(4,779,950)</u>
Total Fund Equity (Deficit)	<u>(3,030,264)</u>	<u>-</u>	<u>780,101</u>
Total Liabilities and Fund Equity	<u>\$ 260,901</u>	<u>-</u>	<u>4,680,101</u>

MR/DD Capital Projects	Heritage Center Project Construction	Board of Elections Grant	Issue II	Ditch Construction	Total Capital Projects Funds
800,827	33,801	-	195,613	77,042	6,037,120
-	113,071	-	-	-	124,236
<u>-</u>	<u>119,603</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>119,603</u>
<u>800,827</u>	<u>266,475</u>	<u>-</u>	<u>195,613</u>	<u>77,042</u>	<u>6,280,959</u>
9,369	-	-	-	-	9,369
-	113,071	-	-	-	124,236
<u>1,825,000</u>	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>-</u>	<u>9,105,000</u>
<u>1,834,369</u>	<u>113,071</u>	<u>-</u>	<u>100,000</u>	<u>-</u>	<u>9,238,605</u>
318,328	175,517	-	203,422	-	6,473,461
<u>(1,351,870)</u>	<u>(22,113)</u>	<u>-</u>	<u>(107,809)</u>	<u>77,042</u>	<u>(9,431,107)</u>
<u>(1,033,542)</u>	<u>153,404</u>	<u>-</u>	<u>95,613</u>	<u>77,042</u>	<u>(2,957,646)</u>
<u>800,827</u>	<u>266,475</u>	<u>-</u>	<u>195,613</u>	<u>77,042</u>	<u>6,280,959</u>

CLARK COUNTY, OHIO
 Combining Balance Sheet
 Nonmajor Permanent Funds
 December 31, 2004

	Chase Stewart Blind Relief	Chase Stewart Soldier Relief	Total Permanent Funds
ASSETS:			
Equity in Pooled Cash and Cash Equivalents	\$ 8,522	113,310	121,832
Net Receivables:			
Accrued Interest	<u>20</u>	<u>543</u>	<u>563</u>
Total Assets	\$ <u>8,542</u>	<u>113,853</u>	<u>122,395</u>
FUND EQUITY:			
Reserved for:			
Permanent Funds	4,000	70,787	74,787
Unreserved	<u>4,542</u>	<u>43,066</u>	<u>47,608</u>
Total Fund Equity	\$ <u>8,542</u>	<u>113,853</u>	<u>122,395</u>

CLARK COUNTY, OHIO
 Combined Statement of Revenues, Expenditures
 and Changes in Fund Equity
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2004

	Special Revenue Funds	Debt Service Funds	Capital Projects Fund	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES:					
Taxes	\$ 1,378,500	-	-	-	1,378,500
Intergovernmental	14,028,223	-	3,510,786	-	17,539,009
Charges for Services	3,521,685	-	-	-	3,521,685
Licenses and Permits	395,789	-	-	-	395,789
Fees, Fines and Forfeitures	813,318	-	-	-	813,318
Special Assessments	32,459	-	7,513	-	39,972
Investment Income	9,271	-	-	2,488	11,759
Other Revenue	<u>688,390</u>	<u>635,074</u>	<u>25,000</u>	<u>82</u>	<u>1,348,546</u>
Total Revenues	<u>20,867,635</u>	<u>635,074</u>	<u>3,543,299</u>	<u>2,570</u>	<u>25,048,578</u>
EXPENDITURES:					
Current:					
Legislative and Executive	1,804,164	-	-	-	1,804,164
Judicial	312,948	-	-	-	312,948
Public Safety	3,793,547	-	-	-	3,793,547
Public Works	7,438,786	-	-	-	7,438,786
Health	411,579	-	-	-	411,579
Human Services	6,588,762	-	-	884	6,589,646
Conservation and Recreation	857,768	-	-	-	857,768
Capital Outlay	2,903	-	4,476,287	-	4,479,190
Debt Service:					
Principal	-	805,000	-	-	805,000
Interest	<u>5,701</u>	<u>242,630</u>	<u>49,986</u>	-	<u>298,317</u>
Total Expenditures	<u>21,216,158</u>	<u>1,047,630</u>	<u>4,526,273</u>	<u>884</u>	<u>26,790,945</u>
Excess (Deficit) of Revenues Over/ (Under) Expenditures	<u>(348,523)</u>	<u>(412,556)</u>	<u>(982,974)</u>	<u>1,686</u>	<u>(1,742,367)</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	802,970	3,479,500	4,168,478	-	8,450,948
Transfers Out	<u>(55,400)</u>	<u>(3,061,361)</u>	<u>(3,089,217)</u>	-	<u>(6,205,978)</u>
Total Other Financing Sources (Uses)	<u>747,570</u>	<u>418,139</u>	<u>1,079,261</u>	-	<u>2,244,970</u>
Net Change in Fund Equity	399,047	5,583	96,287	1,686	502,603
Fund Equity (Deficit), Beginning 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>
Fund Equity (Deficit), End of Year	<u>\$ 8,185,255</u>	<u>32,111</u>	<u>(2,957,646)</u>	<u>122,395</u>	<u>5,382,115</u>

CLARK COUNTY, OHIO
Statement of Revenues, Expenditures and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004

	Child Support Enforcement Agency	Community Development Block Grant	Mediation Program
REVENUES:			
Taxes	\$ -	-	-
Intergovernmental	4,249,671	591,100	196,489
Charges for Services	-	-	37,632
Licenses and Permits	-	-	-
Fees, Fines and Forfeitures	545,935	-	-
Special Assessments	-	-	-
Investment Income	-	-	-
Other Revenue	(54,998)	22,350	-
Total Revenues	<u>4,740,608</u>	<u>613,450</u>	<u>234,121</u>
EXPENDITURES:			
Current:			
Legislative and Executive	-	-	-
Judicial	-	-	-
Public Safety	-	-	232,910
Public Works	-	592,110	-
Health	-	-	-
Human Services	4,703,522	-	-
Conservation and Recreation	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Interest	-	-	-
Total Expenditures	<u>4,703,522</u>	<u>592,110</u>	<u>232,910</u>
Excess (Deficit) of Revenues Over/ (Under) Expenditures	<u>37,086</u>	<u>21,340</u>	<u>1,211</u>
OTHER FINANCING SOURCES (USES):			
Transfers In	309,076	-	20,000
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	<u>309,076</u>	<u>-</u>	<u>20,000</u>
Net Change in Fund Equity	346,162	21,340	21,211
Fund Equity, Beginning of Year	<u>(84,837)</u>	<u>(4,624)</u>	<u>64,971</u>
Fund Equity, End of Year	<u>\$ 261,325</u>	<u>16,716</u>	<u>86,182</u>

Recycle Ohio	Drug Task Force	Mandatory Fine	Dog and Kennel	Real Estate Assessment	Motor Vehicle Gas Tax	Computer Maintenance
-	-	-	-	-	-	-
136,647	-	-	-	-	5,945,620	-
-	-	-	4,019	1,015,996	97,464	-
-	-	-	395,789	-	-	-
-	-	63,906	19,833	-	42,601	74,076
-	-	-	-	-	-	-
-	10	-	-	-	-	-
10,377	21	-	666	2,136	298,955	-
<u>147,024</u>	<u>31</u>	<u>63,906</u>	<u>420,307</u>	<u>1,018,132</u>	<u>6,384,640</u>	<u>74,076</u>
-	-	-	-	878,362	-	-
-	-	-	-	-	-	136,699
-	-	43,345	-	-	-	-
-	-	-	-	-	6,646,488	-
-	-	-	411,579	-	-	-
-	-	-	-	-	-	-
152,980	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	4,350	-
<u>152,980</u>	<u>-</u>	<u>43,345</u>	<u>411,579</u>	<u>878,362</u>	<u>6,650,838</u>	<u>136,699</u>
<u>(5,956)</u>	<u>31</u>	<u>20,561</u>	<u>8,728</u>	<u>139,770</u>	<u>(266,198)</u>	<u>(62,623)</u>
-	-	-	-	-	58,291	-
-	-	-	-	-	-	-
-	-	-	-	-	58,291	-
<u>(5,956)</u>	<u>31</u>	<u>20,561</u>	<u>8,728</u>	<u>139,770</u>	<u>(207,907)</u>	<u>(62,623)</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>168,745</u>
<u>12,019</u>	<u>19,601</u>	<u>170,011</u>	<u>94,639</u>	<u>2,440,875</u>	<u>1,039,865</u>	<u>106,122</u>

(Continued)

CLARK COUNTY, OHIO
Statement of Revenues, Expenditures and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004
(Continued)

	Legal Research	LIS Mapping	DRETAC
REVENUES:			
Taxes	\$ -	-	304,472
Intergovernmental	-	-	-
Charges for Services	-	204,269	-
Licenses and Permits	-	-	-
Fees, Fines and Forfeitures	12,299	-	-
Special Assessments	-	-	-
Investment Income	-	-	-
Other Revenue	-	45,000	18,050
	<u>-</u>	<u>45,000</u>	<u>18,050</u>
Total Revenues	<u>12,299</u>	<u>249,269</u>	<u>322,522</u>
EXPENDITURES:			
Current:			
Legislative and Executive	-	-	82,624
Judicial	7,685	-	115,836
Public Safety	-	-	-
Public Works	-	160,904	-
Health	-	-	-
Human Services	-	-	-
Conservation and Recreation	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Interest	-	1,351	-
	<u>-</u>	<u>1,351</u>	<u>-</u>
Total Expenditures	<u>7,685</u>	<u>162,255</u>	<u>198,460</u>
Excess (Deficit) of Revenues Over/ (Under) Expenditures	<u>4,614</u>	<u>87,014</u>	<u>124,062</u>
OTHER FINANCING SOURCES (USES):			
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 Equity	4,614	87,014	124,062
Fund Equity, Beginning of Year	<u>36,035</u>	<u>192,042</u>	<u>651,151</u>
Fund Equity, End of Year	\$ <u>40,649</u>	<u>279,056</u>	<u>775,213</u>

Emergency Planning	Ohio Youth Commission Program	Law Enforcement	Home Arrest Monitoring	Enforcement and Education	Felony Delinquent Care and Custody	Indigent Alcohol
-	-	-	-	-	-	-
18,594	-	-	-	-	1,153,205	-
-	-	-	21,425	-	-	-
-	-	-	-	-	-	-
-	-	23,567	-	28,640	-	2,461
-	-	-	-	-	-	-
-	-	-	-	-	-	-
35,905	-	-	-	-	-	-
<u>54,499</u>	<u>-</u>	<u>23,567</u>	<u>21,425</u>	<u>28,640</u>	<u>1,153,205</u>	<u>2,461</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
63,628	-	26,285	11,512	30,404	1,264,708	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>63,628</u>	<u>-</u>	<u>26,285</u>	<u>11,512</u>	<u>30,404</u>	<u>1,264,708</u>	<u>-</u>
<u>(9,129)</u>	<u>-</u>	<u>(2,718)</u>	<u>9,913</u>	<u>(1,764)</u>	<u>(111,503)</u>	<u>2,461</u>
700	-	-	-	-	-	-
(700)	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(9,129)	-	(2,718)	9,913	(1,764)	(111,503)	2,461
<u>29,375</u>	<u>104,203</u>	<u>91,895</u>	<u>8,984</u>	<u>13,808</u>	<u>579,003</u>	<u>48,433</u>
<u>20,246</u>	<u>104,203</u>	<u>89,177</u>	<u>18,897</u>	<u>12,044</u>	<u>467,500</u>	<u>50,894</u>

(Continued)

CLARK COUNTY, OHIO
Statement of Revenues, Expenditures and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004
(Continued)

	LEAA Project	Victim Advocate Grant	Certificate of Title Administration
REVENUES:			
Taxes	\$ -	-	-
Intergovernmental	39,881	271,096	-
Charges for Services	-	-	588,182
Licenses and Permits	-	-	-
Fees, Fines and Forfeitures	-	-	-
Special Assessments	-	-	-
Investment Income	-	-	-
Other Revenue	14,562	142,252	-
	<u>54,443</u>	<u>413,348</u>	<u>588,182</u>
Total Revenues			
EXPENDITURES:			
Current:			
Legislative and Executive	-	-	642,444
Judicial	-	-	-
Public Safety	-	439,168	-
Public Works	-	-	-
Health	-	-	-
Human Services	50,652	-	-
Conservation and Recreation	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Interest	-	-	-
	<u>50,652</u>	<u>439,168</u>	<u>642,444</u>
Total Expenditures			
Excess (Deficit) of Revenues Over/ (Under) Expenditures	<u>3,791</u>	<u>(25,820)</u>	<u>(54,262)</u>
OTHER FINANCING SOURCES (USES):			
Transfers In	-	12,009	74,000
Transfers Out	-	-	(40,000)
	<u>-</u>	<u>12,009</u>	<u>34,000</u>
Total Other Financing Sources (Uses)			
Net Change in Fund Equity	3,791	(13,811)	(20,262)
Fund Equity, Beginning of Year	<u>2,996</u>	<u>70,526</u>	<u>36,417</u>
Fund Equity, End of Year	\$ <u>6,787</u>	<u>56,715</u>	<u>16,155</u>

County Recorder's Special Equipment	Treasurer Prepayment Interest	Jail Commissary Trust	Indigent Guardianship	Conduct of Business	Solid Waste
-	-	-	-	-	-
-	-	-	-	-	10,000
137,875	-	34,305	21,446	803	656,575
-	-	-	-	-	-
-	-	-	-	-	-
-	6,036	-	-	-	-
-	-	-	-	-	62,693
<u>137,875</u>	<u>6,036</u>	<u>34,305</u>	<u>21,446</u>	<u>803</u>	<u>729,268</u>
167,493	5,774	-	27,467	-	-
-	-	-	-	853	-
-	-	44,600	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	704,788
-	-	-	-	-	-
<u>167,493</u>	<u>5,774</u>	<u>44,600</u>	<u>27,467</u>	<u>853</u>	<u>704,788</u>
<u>(29,618)</u>	<u>262</u>	<u>(10,295)</u>	<u>(6,021)</u>	<u>(50)</u>	<u>24,480</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>(29,618)</u>	<u>262</u>	<u>(10,295)</u>	<u>(6,021)</u>	<u>(50)</u>	<u>24,480</u>
<u>14,910</u>	<u>6,387</u>	<u>63,677</u>	<u>70,044</u>	<u>770</u>	<u>846,612</u>
<u>(14,708)</u>	<u>6,649</u>	<u>53,382</u>	<u>64,023</u>	<u>720</u>	<u>871,092</u>

(Continued)

CLARK COUNTY, OHIO
Statement of Revenues, Expenditures and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004
(Continued)

	Senior Citizen's Levy	Local Law Enforcement Block Grant	Workforce Investment Act
REVENUES:			
Taxes	\$ 1,074,028	-	-
Intergovernmental	123,013	30,855	383,720
Charges for Services	-	-	-
Licenses and Permits	-	-	-
Fees, Fines and Forfeitures	-	-	-
Special Assessments	-	-	-
Investment Income	-	699	-
Other Revenue	-	3,428	54,107
	<u>1,197,041</u>	<u>34,982</u>	<u>437,827</u>
Total Revenues	<u>1,197,041</u>	<u>34,982</u>	<u>437,827</u>
EXPENDITURES:			
Current:			
Legislative and Executive	-	-	-
Judicial	-	-	-
Public Safety	-	109,361	-
Public Works	-	-	-
Health	-	-	-
Human Services	1,197,041	-	589,688
Conservation and Recreation	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Interest	-	-	-
	<u>1,197,041</u>	<u>109,361</u>	<u>589,688</u>
Total Expenditures	<u>1,197,041</u>	<u>109,361</u>	<u>589,688</u>
Excess (Deficit) of Revenues Over/ (Under) Expenditures	<u>-</u>	<u>(74,379)</u>	<u>(151,861)</u>
OTHER FINANCING SOURCES (USES):			
Transfers In	-	13,830	250,000
Transfers Out	-	-	-
	<u>-</u>	<u>13,830</u>	<u>250,000</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>13,830</u>	<u>250,000</u>
Net Change in Fund Equity	-	(60,549)	98,139
Fund Equity, Beginning of Year	<u>-</u>	<u>97,299</u>	<u>-</u>
Fund Equity, End of Year	<u>\$ -</u>	<u>36,750</u>	<u>98,139</u>

Common Pleas Court Probation Fee	Jail Social Security Incentive	Family Preservation Team Grant	Domestic Planning	Title IV-E Contract	Sheriff Asset Forfeiture
-	-	-	-	-	-
-	-	50,115	337,881	373,487	-
18,845	-	-	-	632,961	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>18,845</u>	<u>-</u>	<u>50,115</u>	<u>337,881</u>	<u>1,006,448</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
26,435	790	39,952	386,971	1,015,150	4,650
-	-	-	(1,006)	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>26,435</u>	<u>790</u>	<u>39,952</u>	<u>385,965</u>	<u>1,015,150</u>	<u>4,650</u>
<u>(7,590)</u>	<u>(790)</u>	<u>10,163</u>	<u>(48,084)</u>	<u>(8,702)</u>	<u>(4,650)</u>
-	-	11,403	5,000	-	-
-	-	-	(5,000)	-	-
-	-	<u>11,403</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(7,590)</u>	<u>(790)</u>	<u>21,566</u>	<u>(48,084)</u>	<u>(8,702)</u>	<u>(4,650)</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>22,441</u>	<u>10</u>	<u>62,089</u>	<u>12,101</u>	<u>408,527</u>	<u>6,265</u>

(Continued)

CLARK COUNTY, OHIO
Statement of Revenues, Expenditures and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004
(Continued)

	Juvenile Detention Grant	Regional Planning Commission	Carry Concealed Weapon
REVENUES:			
Taxes	\$ -	-	-
Intergovernmental	70,490	500	-
Charges for Services	-	-	39,046
Licenses and Permits	-	-	-
Fees, Fines and Forfeitures	-	-	-
Special Assessments	-	-	-
Investment Income	-	-	-
Other Revenue	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>70,490</u>	<u>500</u>	<u>39,046</u>
EXPENDITURES:			
Current:			
Legislative and Executive	-	-	-
Judicial	-	-	25,333
Public Safety	50,678	-	-
Public Works	-	1,294	-
Health	-	-	-
Human Services	-	-	-
Conservation and Recreation	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Interest	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>50,678</u>	<u>1,294</u>	<u>25,333</u>
Excess (Deficit) of Revenues Over/ (Under) Expenditures	<u>19,812</u>	<u>(794)</u>	<u>13,713</u>
OTHER FINANCING SOURCES (USES):			
Transfers In	-	500	9,000
Transfers Out	-	-	(9,000)
	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>500</u>	<u>-</u>
Net Change in Fund Equity	19,812	(294)	13,713
Fund Equity, Beginning of Year	<u>32,442</u>	<u>294</u>	<u>-</u>
Fund Equity, End of Year	\$ <u>52,254</u>	<u>-</u>	<u>13,713</u>

Probate Court Special Projects	Ditch Maintenance	Jail Pay for Stay	Veterans Memorial Trust	Miscellaneous Expendable Trusts	Total Special Revenue Funds
-	-	-	-	-	1,378,500
-	-	-	-	45,859	14,028,223
9,782	-	1,060	-	-	3,521,685
-	-	-	-	-	395,789
-	-	-	-	-	813,318
-	32,459	-	-	-	32,459
-	-	-	-	2,526	9,271
-	-	-	-	32,886	688,390
<u>9,782</u>	<u>32,459</u>	<u>1,060</u>	<u>-</u>	<u>81,271</u>	<u>20,867,635</u>
-	-	-	-	-	1,804,164
449	-	-	-	26,093	312,948
-	-	3,000	-	-	3,793,547
-	38,996	-	-	-	7,438,786
-	-	-	-	-	411,579
-	-	-	-	47,859	6,588,762
-	-	-	-	-	857,768
-	2,903	-	-	-	2,903
-	-	-	-	-	5,701
<u>449</u>	<u>41,899</u>	<u>3,000</u>	<u>-</u>	<u>73,952</u>	<u>21,216,158</u>
<u>9,333</u>	<u>(9,440)</u>	<u>(1,940)</u>	<u>-</u>	<u>7,319</u>	<u>(348,523)</u>
-	38,461	-	-	700	802,970
-	-	-	-	(700)	(55,400)
-	<u>38,461</u>	-	-	-	<u>747,570</u>
9,333	29,021	(1,940)	-	7,319	399,047
-	47,834	4,849	1,964	208,537	7,786,208
<u>9,333</u>	<u>76,855</u>	<u>2,909</u>	<u>1,964</u>	<u>215,856</u>	<u>8,185,255</u>



CLARK COUNTY, OHIO
Statement of Revenues, Expenditures and
Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2004

	General Bond Retirement	Mercy Unit Bond Retirement	Human Services Bond Retirement	Total Debt Service Funds
REVENUES:				
Other Revenue	\$ 15,000	-	620,074	635,074
Total Revenues	<u>15,000</u>	<u>-</u>	<u>620,074</u>	<u>635,074</u>
EXPENDITURES:				
Debt Service:				
Principal	370,000	-	435,000	805,000
Interest	<u>57,852</u>	<u>-</u>	<u>184,778</u>	<u>242,630</u>
Total Expenditures	<u>427,852</u>	<u>-</u>	<u>619,778</u>	<u>1,047,630</u>
Excess (Deficit) of Revenues Over/ (Under) Expenditures	<u>(412,852)</u>	<u>-</u>	<u>296</u>	<u>(412,556)</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	3,479,500	-	-	3,479,500
Transfers Out	<u>(3,061,361)</u>	<u>-</u>	<u>-</u>	<u>(3,061,361)</u>
Total Other Financing Sources (Uses)	<u>418,139</u>	<u>-</u>	<u>-</u>	<u>418,139</u>
Net Change in Fund Equity	5,287	-	296	5,583
Fund Equity, Beginning of Year	<u>21,979</u>	<u>-</u>	<u>4,549</u>	<u>26,528</u>
Fund Equity, End of Year	\$ <u><u>27,266</u></u>	<u>-</u>	<u><u>4,845</u></u>	<u><u>32,111</u></u>

CLARK COUNTY, OHIO
Statement of Revenues, Expenditures and
Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2004

	Permanent Improvement	Human Services Project	Juvenile Safety Renovations
REVENUES:			
Intergovernmental	\$ -	-	469,086
Special Assessments	-	-	-
Other Revenue	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>-</u>	<u>-</u>	<u>469,086</u>
EXPENDITURES:			
Capital Outlay	761,880	-	26,055
Debt Service:			
Interest	46,361	-	-
	<u>46,361</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>808,241</u>	<u>-</u>	<u>26,055</u>
Excess (Deficit) of Revenues Over/ (Under) Expenditures	<u>(808,241)</u>	<u>-</u>	<u>443,031</u>
OTHER FINANCING SOURCES (USES):			
Transfers In	3,369,861	-	-
Transfers Out	(2,820,000)	(212,523)	-
	<u>549,861</u>	<u>(212,523)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>549,861</u>	<u>(212,523)</u>	<u>-</u>
Net Change in Fund Equity	(258,380)	(212,523)	443,031
Fund Equity (Deficit), Beginning of Year	<u>(2,771,884)</u>	<u>212,523</u>	<u>337,070</u>
Fund Equity (Deficit), End of Year	\$ <u>(3,030,264)</u>	<u>-</u>	<u>780,101</u>

MR/DD Capital Projects	Heritage Center Project Construction	Board of Elections Grant	Issue II	Ditch Construction	Total Capital Projects Funds
1,281,441	746,814	-	1,013,445	-	3,510,786
-	-	-	-	7,513	7,513
<u>-</u>	<u>25,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,000</u>
<u>1,281,441</u>	<u>771,814</u>	<u>-</u>	<u>1,013,445</u>	<u>7,513</u>	<u>3,543,299</u>
1,931,785	719,459	20,722	1,016,386	-	4,476,287
-	-	-	3,625	-	49,986
<u>1,931,785</u>	<u>719,459</u>	<u>20,722</u>	<u>1,020,011</u>	<u>-</u>	<u>4,526,273</u>
<u>(650,344)</u>	<u>52,355</u>	<u>(20,722)</u>	<u>(6,566)</u>	<u>7,513</u>	<u>(982,974)</u>
798,617	-	-	-	-	4,168,478
-	-	-	(18,233)	(38,461)	(3,089,217)
<u>798,617</u>	<u>-</u>	<u>-</u>	<u>(18,233)</u>	<u>(38,461)</u>	<u>1,079,261</u>
148,273	52,355	(20,722)	(24,799)	(30,948)	96,287
<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>(1,033,542)</u>	<u>153,404</u>	<u>-</u>	<u>95,613</u>	<u>77,042</u>	<u>(2,957,646)</u>

CLARK COUNTY, OHIO
Statement of Revenues, Expenditures and
Changes in Fund Balances
Nonmajor Permanent Funds
For the Year Ended December 31, 2004

	Chase Stewart Blind Relief	Chase Stewart Soldier Relief	Total Permanent Funds
REVENUES:			
Investment Income	\$ 20	2,468	2,488
Other Revenue	<u>82</u>	<u>-</u>	<u>82</u>
Total Revenues	<u>102</u>	<u>2,468</u>	<u>2,570</u>
EXPENDITURES:			
Current:			
Human Services	<u>-</u>	<u>884</u>	<u>884</u>
Total Expenditures	<u>-</u>	<u>884</u>	<u>884</u>
Net Change in Fund Equity	102	1,584	1,686
Fund Equity, Beginning of Year	<u>8,440</u>	<u>112,269</u>	<u>120,709</u>
Fund Equity, End of Year	\$ <u>8,542</u>	<u>113,853</u>	<u>122,395</u>

NONMAJOR INTERNAL SERVICE FUNDS

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

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

CLARK COUNTY, OHIO
Statement of Net Assets
Nonmajor Internal Service Funds
December 31, 2004

	Dental Insurance	Document Imaging	Total Nonmajor Internal Service Funds
ASSETS:			
Current:			
Equity in Pooled Cash and Cash Equivalents	\$ <u>270,234</u>	<u>1,384</u>	<u>271,618</u>
Total Assets	\$ <u>270,234</u>	<u>1,384</u>	<u>271,618</u>
LIABILITIES:			
Current Liabilities:			
Claims Payable	\$ 64,785	-	64,785
Accrued Interest Payable	-	883	883
Notes Payable	<u>-</u>	<u>80,000</u>	<u>80,000</u>
Total Liabilities	<u>64,785</u>	<u>80,883</u>	<u>145,668</u>
NET ASSETS:			
Unrestricted	<u>205,449</u>	<u>(79,499)</u>	<u>125,950</u>
Total Liabilities and Net Assets	\$ <u>270,234</u>	<u>1,384</u>	<u>271,618</u>

CLARK COUNTY, OHIO
Statement of Revenues, Expenses, and
Changes in Net Assets
Nonmajor Internal Service Funds
For the Year Ended December 31, 2004

	Dental Insurance	Document Imaging	Total Nonmajor Internal Service Funds
OPERATING REVENUES:			
Charges for Services	\$ 554,888	89,689	644,577
Other Operating Revenue	<u>-</u>	<u>17,896</u>	<u>17,896</u>
Total Operating Revenues	<u>554,888</u>	<u>107,585</u>	<u>662,473</u>
OPERATING EXPENSES:			
Contractual Services	57,608	-	57,608
Claims	499,838	-	499,838
Materials and Supplies	<u>-</u>	<u>186,201</u>	<u>186,201</u>
Total Operating Expenses	<u>557,446</u>	<u>186,201</u>	<u>743,647</u>
Operating Loss	<u>(2,558)</u>	<u>(78,616)</u>	<u>(81,174)</u>
NONOPERATING REVENUES (EXPENSES):			
Interest Expense	<u>-</u>	<u>(883)</u>	<u>(883)</u>
Total Nonoperating Revenues (Expenses)	<u>-</u>	<u>(883)</u>	<u>(883)</u>
Change in Net Assets	(2,558)	(79,499)	(82,057)
Net Assets, Beginning of Year	<u>208,007</u>	<u>-</u>	<u>208,007</u>
Net Assets, End of Year	\$ <u>205,449</u>	<u>(79,499)</u>	<u>125,950</u>

CLARK COUNTY, OHIO
Statement of Cash Flows
Nonmajor Internal Service Funds
For the Year Ended December 31, 2004

	Dental Insurance	Document Imaging	Total Nonmajor Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash Received from Customers	\$ 555,134	89,689	644,823
Cash Paid to Suppliers	(57,608)	(186,201)	(243,809)
Cash Paid for Claims and Charges	(481,463)	-	(481,463)
Other Operating Expenses	<u>-</u>	<u>17,896</u>	<u>17,896</u>
Net Cash Provided (Used) by Operating Activities	<u>16,063</u>	<u>(78,616)</u>	<u>(62,553)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Proceeds from Notes	<u>-</u>	<u>80,000</u>	<u>80,000</u>
Net Cash Used for Capital and Related Financing Activities	<u>-</u>	<u>80,000</u>	<u>80,000</u>
Increase in Cash and Cash Equivalents	16,063	1,384	17,447
Cash and Cash Equivalents, Beginning of Year	<u>254,171</u>	<u>-</u>	<u>254,171</u>
Cash and Cash Equivalents, End of Year	<u>\$ 270,234</u>	<u>1,384</u>	<u>271,618</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:			
Operating Loss	\$ (2,558)	(78,616)	(81,174)
Adjustment to Reconcile Operating Loss to Net Cash Provided by Operating Activities:			
Changes in Assets and Liabilities:			
Accounts Receivable	246	-	246
Claims Payable	<u>18,375</u>	<u>-</u>	<u>18,375</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 16,063</u>	<u>(78,616)</u>	<u>(62,553)</u>

AGENCY FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

(Continued)

AGENCY FUNDS

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

Cigarette Tax Fund – To maintain and account for revenues received from the sale of cigarette tax licenses but not yet disbursed to political subdivisions.

Local Government Fund – To maintain and account for revenues received from the State of Ohio for local government subsidies but not yet disbursed to the political subdivisions participating in the local government allocation.

CLARK COUNTY, OHIO
Combining Statement of Changes in Assets
and Liabilities - Fiduciary Funds
For the Year Ended December 31, 2004

	Balance 12/31/2003	Additions	Deductions	Balance 12/31/2004
<u>Department of Rehabilitation Corrections Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 573,243	2,823,327	2,705,890	690,680
Due from Other Governments	3,760	45,817	3,760	45,817
Total Assets	\$ 577,003	2,869,144	2,709,650	736,497
LIABILITIES:				
Due to Other Governments	\$ 577,003	2,869,144	2,709,650	736,497
Total Liabilities	\$ 577,003	2,869,144	2,709,650	736,497
<u>Eastern Miami Valley Alcohol, Drug Addiction, Mental Health Board Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 3,335,081	26,986,986	26,889,886	3,432,181
Accounts Receivable	32,144	-	32,144	-
Due from Other Governments	-	1,648,227	-	1,648,227
Total Assets	\$ 3,367,225	28,635,213	26,922,030	5,080,408
LIABILITIES:				
Undistributed Monies	\$ 3,367,225	28,635,213	26,922,030	5,080,408
Total Liabilities	\$ 3,367,225	28,635,213	26,922,030	5,080,408
<u>Health Department Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 1,974,357	7,698,397	7,150,737	2,522,017
Accounts Receivable	36,755	-	36,755	-
Due from Other Governments	573,302	182,342	573,302	182,342
Total Assets	\$ 2,584,414	7,880,739	7,760,794	2,704,359
LIABILITIES:				
Undistributed Monies	\$ 2,584,414	7,880,739	7,760,794	2,704,359
Total Liabilities	\$ 2,584,414	7,880,739	7,760,794	2,704,359
<u>Payroll Deductions Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 449	5,392	-	5,841
Total Assets	\$ 449	5,392	-	5,841
LIABILITIES:				
Undistributed Monies	\$ 449	5,392	-	5,841
Total Liabilities	\$ 449	5,392	-	5,841

(Continued)

CLARK COUNTY, OHIO
Combining Statement of Changes in Assets
and Liabilities - Fiduciary Funds
For the Year Ended December 31, 2004

	Balance 12/31/2003	Additions	Deductions	Balance 12/31/2004
<u>County Insurance Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 290	499,711	499,166	835
Due from Other Governments	5,081	308	5,081	308
Total Assets	\$ 5,371	500,019	504,247	1,143
LIABILITIES:				
Undistributed Monies	\$ 5,371	500,019	504,247	1,143
Total Liabilities	\$ 5,371	500,019	504,247	1,143
<u>Workmen's Compensation Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 2,488,536	101,068	980,736	1,608,868
Due from Other Governments	-	2,316	-	2,316
Total Assets	\$ 2,488,536	103,384	980,736	1,611,184
LIABILITIES:				
Undistributed Monies	\$ 2,488,536	103,384	980,736	1,611,184
Total Liabilities	\$ 2,488,536	103,384	980,736	1,611,184
<u>General County Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 421,593	1,065,084	1,126,653	360,024
Cash and Cash Equivalents in Segregated Accounts	2,137,531	1,900,671	2,137,531	1,900,671
Accounts Receivable	2,332	-	2,332	-
Due from Other Governments	2,835	-	2,835	-
Total Assets	\$ 2,564,291	2,965,755	3,269,351	2,260,695
LIABILITIES:				
Undistributed Monies	\$ 2,564,291	2,965,755	3,269,351	2,260,695
Total Liabilities	\$ 2,564,291	2,965,755	3,269,351	2,260,695
<u>Other Government Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 4,792,101	85,618,847	85,603,826	4,807,122
Cash and Cash Equivalents in Segregated Accounts	222,414	217,197	222,414	217,197
Accounts Receivable	6,802	-	6,802	-
Due from Other Governments	4,579	91,315	4,579	91,315
Total Assets	\$ 5,025,896	85,927,359	85,837,621	5,115,634
LIABILITIES:				
Undistributed Monies	\$ 5,025,896	85,927,359	85,837,621	5,115,634
Total Liabilities	\$ 5,025,896	85,927,359	85,837,621	5,115,634

(Continued)

CLARK COUNTY, OHIO
Combining Statement of Changes in Assets
and Liabilities - Fiduciary Funds
For the Year Ended December 31, 2004

	Balance 12/31/2003	Additions	Deductions	Balance 12/31/2004
<u>Township Gas Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 30,290	751,385	753,730	27,945
Due from Other Governments	83,017	-	83,017	-
Total Assets	\$ 113,307	751,385	836,747	27,945
LIABILITIES:				
Undistributed Monies	\$ 113,307	751,385	836,747	27,945
Total Liabilities	\$ 113,307	751,385	836,747	27,945
<u>State of Ohio Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 23,820	377,469	368,066	33,223
Total Assets	\$ 23,820	377,469	368,066	33,223
LIABILITIES:				
Undistributed Monies	\$ 23,820	377,469	368,066	33,223
Total Liabilities	\$ 23,820	377,469	368,066	33,223
<u>Treasurer's Tax Prepayment Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 816,648	1,950,794	1,875,408	892,034
Total Assets	\$ 816,648	1,950,794	1,875,408	892,034
LIABILITIES:				
Undistributed Monies	\$ 816,648	1,950,794	1,875,408	892,034
Total Liabilities	\$ 816,648	1,950,794	1,875,408	892,034
<u>Undivided Tax Settlement Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 4,335,841	113,255,135	114,271,859	3,319,117
Net Receivables:				
Taxes	-	-	-	-
Special Assessments	1,807,570	1,543,866	1,807,570	1,543,866
Taxes to be Collected for				
Other Governments	81,557,181	102,683,561	81,557,181	102,683,561
Due from Other Governments	941,726	531,030	941,726	531,030
Total Assets	\$ 88,642,318	218,013,592	198,578,336	108,077,574
LIABILITIES:				
Due to Other Governments	\$ 83,364,751	104,227,427	83,364,751	104,227,427
Undistributed Monies	5,277,567	113,786,165	115,213,585	3,850,147
Total Liabilities	\$ 88,642,318	218,013,592	198,578,336	108,077,574

(Continued)

CLARK COUNTY, OHIO
Combining Statement of Changes in Assets
and Liabilities - Fiduciary Funds
For the Year Ended December 31, 2004

	Balance 12/31/2003	Additions	Deductions	Balance 12/31/2004
<u>Inheritance Tax Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 581,643	1,995,452	1,922,449	654,646
Total Assets	\$ 581,643	1,995,452	1,922,449	654,646
LIABILITIES:				
Undistributed Monies	\$ 581,643	1,995,452	1,922,449	654,646
Total Liabilities	\$ 581,643	1,995,452	1,922,449	654,646
<u>Cigarette Tax Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 129	7,318	7,094	353
Total Assets	\$ 129	7,318	7,094	353
LIABILITIES:				
Undistributed Monies	\$ 129	7,318	7,094	353
Total Liabilities	\$ 129	7,318	7,094	353
<u>Local Government Fund:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 8,961	12,136,261	12,136,261	8,961
Due from Other Governments	2,084,601	1,682,863	2,084,601	1,682,863
Total Assets	\$ 2,093,562	13,819,124	14,220,862	1,691,824
LIABILITIES:				
Undistributed Monies	\$ 2,093,562	13,819,124	14,220,862	1,691,824
Total Liabilities	\$ 2,093,562	13,819,124	14,220,862	1,691,824
<u>Total Agency Funds:</u>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 19,382,982	255,272,626	256,291,761	18,363,847
Cash and Cash Equivalents in Segregated Accounts	2,359,945	2,117,868	2,359,945	2,117,868
Net Receivables:				
Accounts	78,033	-	78,033	-
Special Assessments	1,807,570	1,543,866	1,807,570	1,543,866
Taxes to be Collected for Other Governments	81,557,181	102,683,561	81,557,181	102,683,561
Due from Other Governments	3,698,901	4,184,218	3,698,901	4,184,218
Total Assets	\$ 108,884,612	365,802,139	345,793,391	128,893,360
LIABILITIES:				
Due to Other Governments	\$ 83,941,754	107,096,571	86,074,401	104,963,924
Undistributed Monies	24,942,858	258,705,568	259,718,990	23,929,436
Total Liabilities	\$ 108,884,612	365,802,139	345,793,391	128,893,360

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, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 3,289,256	3,289,256	3,337,017	47,761
Permissive Sales Tax	12,000,000	12,000,000	12,459,181	459,181
Intergovernmental	5,124,607	5,226,747	4,813,117	(413,630)
Charges for Services	5,732,646	5,744,860	5,567,379	(177,481)
Licenses and Permits	11,800	11,800	12,019	219
Fees, Fines and Forfeitures	813,630	813,630	762,544	(51,086)
Investment Income	825,800	825,800	949,889	124,089
Other Revenue	220,201	223,762	365,081	141,319
	<u>28,017,940</u>	<u>28,135,855</u>	<u>28,266,227</u>	<u>130,372</u>
Total Revenues				
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Commissioners:				
Personnel & Fringes	755,370	735,370	723,397	11,973
Operating Expenses	268,302	265,682	255,110	10,572
Capital Asset Expense	1,000	120	29	91
Auditor:				
Personnel & Fringes	551,460	551,460	540,114	11,346
Operating Expenses	152,136	153,136	140,002	13,134
Capital Asset Expense	2,000	1,000	707	293
Budget Commission:				
Operating Expenses	300	300	-	300
Data Processing:				
Personnel & Fringes	81,012	72,842	60,284	12,558
Operating Expenses	161,620	169,790	153,637	16,153
Capital Asset Expense	32,650	32,650	26,197	6,453
Board of Revision:				
Operating Expenses	2,500	2,500	1,054	1,446
Auditor of State:				
Operating Expenses	75,000	75,629	75,629	-
Treasurer:				
Personnel & Fringes	474,202	474,202	466,869	7,333
Operating Expenses	79,978	79,978	77,565	2,413
Board of Elections:				
Personnel & Fringes	454,260	487,415	485,022	2,393
Operating Expenses	141,629	212,254	206,888	5,366
Recorder:				
Personnel & Fringes	270,440	270,615	263,923	6,692
Operating Expenses	9,727	9,553	8,867	686
Microfilm:				
Operating Expenses	5,900	5,900	1,064	4,836

(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, 2004
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Misc Insurance and Pension:				
Personnel & Fringes	30,000	50,000	39,069	10,931
Operating Expenses	709,825	340,837	279,632	61,205
Information Systems:				
Personnel & Fringes	202,428	196,508	193,054	3,454
Operating Expenses	49,997	57,997	57,965	32
Cash Deposits:				
Operating Expenses	45,598	45,598	5,987	39,611
Unclaimed Money:				
Operating Expenses	270,000	-	24,694	(24,694)
Unclaimed Warrants:				
Operating Expenses	<u>28,047</u>	<u>-</u>	<u>369</u>	<u>(369)</u>
Total Legislative and Executive	<u>4,855,381</u>	<u>4,291,336</u>	<u>4,087,128</u>	<u>204,208</u>
Judicial:				
Prosecuting Attorney:				
Personnel & Fringes	1,151,087	1,151,087	1,100,925	50,162
Operating Expenses	58,486	58,486	58,482	4
Public Defender:				
Personnel & Fringes	649,168	649,168	646,442	2,726
Operating Expenses	36,470	36,470	27,105	9,365
Court of Appeals:				
Operating Expenses	29,400	28,200	27,085	1,115
Common Pleas Court:				
Personnel & Fringes	707,302	707,594	680,833	26,761
Operating Expenses	229,318	299,026	266,231	32,795
Domestic Relations:				
Personnel & Fringes	535,854	536,778	532,647	4,131
Operating Expenses	42,977	42,053	35,281	6,772
Probate:				
Personnel & Fringes	302,067	303,267	302,614	653
Operating Expenses	33,149	33,149	32,582	567
Juvenile Court:				
Personnel & Fringes	819,969	809,904	801,446	8,458
Operating Expenses	315,571	315,571	315,293	278
Juvenile - Probation:				
Personnel & Fringes	564,898	564,898	561,758	3,140
Operating Expenses	11,574	11,574	11,570	4
Detention Home - Juvenile Court:				
Personnel & Fringes	1,230,681	1,240,746	1,238,070	2,676
Operating Expenses	148,833	148,833	146,648	2,185

(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, 2004
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Municipal Court:				
Personnel & Fringes	193,629	197,159	196,325	834
Operating Expenses	57,616	54,086	42,073	12,013
Clerk of Courts:				
Personnel & Fringes	510,993	491,953	491,953	-
Operating Expenses	80,814	87,596	83,324	4,272
Law Library:				
Personnel & Fringes	42,716	42,716	42,586	130
Operating Expenses	10,000	4,000	1,000	3,000
Juvenile Center Trust:				
Personnel & Fringes	22,000	25,674	23,120	2,554
Operating Expenses	50,850	47,176	44,961	2,215
Total Judicial	7,835,422	7,887,164	7,710,354	176,810
Public Safety:				
Sheriff:				
Personnel & Fringes	8,595,944	8,669,563	8,662,866	6,697
Operating Expenses	1,383,810	1,464,466	1,410,189	54,277
Capital Asset Expense	-	-	-	-
Emergency Management:				
Personnel & Fringes	69,259	69,259	69,247	12
Operating Expenses	32,447	32,447	28,272	4,175
Sheriff's Grant:				
Personnel & Fringes	401,640	447,844	421,978	25,866
Operating Expenses	39,688	95,623	92,887	2,736
Sheriff's Trust:				
Operating Expenses	18,990	18,990	13,005	5,985
Sheriff Police Rotary:				
Personnel & Fringes	749,709	751,030	573,786	177,244
Operating Expenses	120,001	109,680	64,784	44,896
Total Public Safety	11,411,488	11,658,902	11,337,014	321,888
Public Works:				
County Economic Development:				
Personnel & Fringes	123,057	123,057	123,035	22
Operating Expenses	249,212	234,212	232,001	2,211
County Planning Commissioners:				
Personnel & Fringes	319,303	291,893	233,712	58,181
Operating Expenses	39,288	65,658	62,552	3,106
Building & Grounds:				
Personnel & Fringes	766,444	756,444	727,679	28,765
Operating Expenses	2,002,739	1,977,239	1,833,690	143,549

(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, 2004
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Building Regulations:				
Personnel & Fringes	622,246	622,929	622,251	678
Operating Expenses	31,814	30,611	30,125	486
Engineer:				
Personnel & Fringes	111,024	111,024	106,281	4,743
Operating Expenses	3,920	3,920	1,300	2,620
Total Public Works	<u>4,269,047</u>	<u>4,216,987</u>	<u>3,972,626</u>	<u>244,361</u>
Health:				
Other Health/Welfare:				
Operating Expenses	222,856	172,856	162,768	10,088
Coroner:				
Personnel & Fringes	198,047	198,047	197,173	874
Operating Expenses	70,643	70,643	69,617	1,026
Total Health	<u>491,546</u>	<u>441,546</u>	<u>429,558</u>	<u>11,988</u>
Human Services:				
Soldiers Relief:				
Personnel & Fringes	340,495	340,703	337,528	3,175
Operating Expenses	297,767	286,058	245,613	40,445
Capital Asset Expense	6,200	17,700	17,461	239
Veterans Service Commission Unclaimed:				
Operating Expenses	2,149	2,149	-	2,149
Total Human Services	<u>646,611</u>	<u>646,610</u>	<u>600,602</u>	<u>46,008</u>
Conservation and Recreation:				
Agriculture:				
Operating Expenses	567,979	470,359	469,806	553
Total Conservation and Recreation	<u>567,979</u>	<u>470,359</u>	<u>469,806</u>	<u>553</u>
Total Expenditures	<u>30,077,474</u>	<u>29,612,904</u>	<u>28,607,088</u>	<u>1,005,816</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(2,059,534)</u>	<u>(1,477,049)</u>	<u>(340,861)</u>	<u>1,136,188</u>
OTHER FINANCING SOURCES (USES):				
Proceeds of Notes	200,000	-	-	-
Advances In	250,000	325,000	324,000	(1,000)
Transfers In	1,825,023	1,825,023	1,657,023	(168,000)
Advances Out	(250,000)	(347,830)	(337,830)	10,000
Transfers Out	(4,719,222)	(4,824,659)	(4,412,158)	412,501
Total Other Financing Sources (Uses)	<u>(2,694,199)</u>	<u>(3,022,466)</u>	<u>(2,768,965)</u>	<u>253,501</u>
Net Change in Fund Balance	(4,753,733)	(4,499,515)	(3,109,826)	1,389,689
Fund Balance, Beginning of Year	6,120,442	6,120,442	6,120,442	-
Prior Year Encumbrances Appropriated	<u>1,113,240</u>	<u>1,113,240</u>	<u>1,113,240</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>2,479,949</u>	<u>2,734,167</u>	<u>4,123,856</u>	<u>1,389,689</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, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 18,100,203	18,100,203	17,383,756	(716,447)
Total Revenues	<u>18,100,203</u>	<u>18,100,203</u>	<u>17,383,756</u>	<u>(716,447)</u>
EXPENDITURES:				
Current:				
Human Services:				
Personnel and Fringes	11,198,901	11,645,980	11,438,476	207,504
Operating Expenses	<u>8,913,960</u>	<u>8,216,881</u>	<u>7,550,073</u>	<u>666,808</u>
Total Expenditures	<u>20,112,861</u>	<u>19,862,861</u>	<u>18,988,549</u>	<u>874,312</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(2,012,658)</u>	<u>(1,762,658)</u>	<u>(1,604,793)</u>	<u>157,865</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	1,009,852	1,009,852	1,010,398	546
Advances Out	<u>-</u>	<u>(250,000)</u>	<u>(250,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>1,009,852</u>	<u>759,852</u>	<u>760,398</u>	<u>546</u>
Net Change in Fund Balance	(1,002,806)	(1,002,806)	(844,395)	158,411
Fund Balance, Beginning of Year	(765,429)	(765,429)	(765,429)	-
Prior Year Encumbrances Appropriated	<u>1,851,860</u>	<u>1,851,860</u>	<u>1,851,860</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>83,625</u>	<u>83,625</u>	<u>242,036</u>	<u>158,411</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, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 2,781,428	2,781,428	2,927,913	146,485
Intergovernmental	6,710,764	6,710,764	6,669,079	(41,685)
Charges for Services	1,629,764	1,629,764	1,361,778	(267,986)
Other Revenue	<u>7,500</u>	<u>7,500</u>	<u>932</u>	<u>(6,568)</u>
Total Revenues	<u>11,129,456</u>	<u>11,129,456</u>	<u>10,959,702</u>	<u>(169,754)</u>
EXPENDITURES:				
Current:				
Human Services:				
Personnel and Fringes	55,877	59,786	57,293	2,493
Operating Expenses	<u>11,654,686</u>	<u>11,650,777</u>	<u>10,899,937</u>	<u>750,840</u>
Total Expenditures	<u>11,710,563</u>	<u>11,710,563</u>	<u>10,957,230</u>	<u>753,333</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(581,107)	(581,107)	2,472	583,579
OTHER FINANCING SOURCES (USES):				
Transfers In	<u>212,523</u>	<u>212,523</u>	<u>212,523</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>212,523</u>	<u>212,523</u>	<u>212,523</u>	<u>-</u>
Net Change in Fund Balance	(368,584)	(368,584)	214,995	583,579
Fund Balance, Beginning of Year	714,982	714,982	714,982	-
Prior Year Encumbrances Appropriated	<u>634,436</u>	<u>634,436</u>	<u>634,436</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 980,834</u>	<u>980,834</u>	<u>1,564,413</u>	<u>583,579</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, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 10,349,570	10,349,570	10,769,810	420,240
Intergovernmental	12,445,836	12,445,836	11,804,090	(641,746)
Charges for Services	614,800	614,800	668,899	54,099
Other Revenue	<u>138,000</u>	<u>154,078</u>	<u>118,633</u>	<u>(35,445)</u>
Total Revenues	<u>23,548,206</u>	<u>23,564,284</u>	<u>23,361,432</u>	<u>(202,852)</u>
EXPENDITURES:				
Current:				
Health:				
MR/DD General Fund:				
Personnel and Fringes	12,259,300	12,210,467	11,646,195	564,272
Operating Expenses	1,837,849	1,774,849	1,487,980	286,869
Capital Asset Expense	-	150,000	59,250	90,750
County MR/DD Residential Services:				
Operating Expenses	1,213,363	1,213,363	668,451	544,912
F.F. Mueller Residential Center:				
Personnel and Fringes	6,084,889	5,929,889	5,894,579	35,310
Operating Expenses	1,533,725	1,688,725	1,602,915	85,810
MR/DD Donation Trust:				
Operating Expenses	<u>500</u>	<u>500</u>	<u>477</u>	<u>23</u>
Total Expenditures	<u>22,929,626</u>	<u>22,967,793</u>	<u>21,359,847</u>	<u>1,607,946</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>618,580</u>	<u>596,491</u>	<u>2,001,585</u>	<u>1,405,094</u>
OTHER FINANCING SOURCES (USES):				
Advances In	300,000	300,000	-	(300,000)
Transfers In	1,861,000	1,861,000	1,748,552	(112,448)
Advances Out	(300,000)	(300,000)	(300,000)	-
Transfers Out	<u>(2,367,000)</u>	<u>(2,367,000)</u>	<u>(1,947,169)</u>	<u>419,831</u>
Total Other Financing Sources (Uses)	<u>(506,000)</u>	<u>(506,000)</u>	<u>(498,617)</u>	<u>7,383</u>
Net Change in Fund Balance	112,580	90,491	1,502,968	1,412,477
Fund Balance, Beginning of Year	3,004,950	3,004,950	3,004,950	-
Prior Year Encumbrances Appropriated	<u>216,015</u>	<u>216,015</u>	<u>216,015</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 3,333,545</u>	<u>3,311,456</u>	<u>4,723,933</u>	<u>1,412,477</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, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 4,386,475	4,386,475	4,241,257	(145,218)
Charges for Services	<u>507,000</u>	<u>507,000</u>	<u>545,935</u>	<u>38,935</u>
Total Revenues	<u>4,893,475</u>	<u>4,893,475</u>	<u>4,787,192</u>	<u>(106,283)</u>
EXPENDITURES:				
Current:				
Human Services:				
Personnel and Fringes	3,246,751	3,246,751	3,020,619	226,132
Operating Expenses	<u>1,992,357</u>	<u>1,992,357</u>	<u>1,940,199</u>	<u>52,158</u>
Total Expenditures	<u>5,239,108</u>	<u>5,239,108</u>	<u>4,960,818</u>	<u>278,290</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(345,633)</u>	<u>(345,633)</u>	<u>(173,626)</u>	<u>172,007</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	<u>309,076</u>	<u>309,076</u>	<u>309,076</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>309,076</u>	<u>309,076</u>	<u>309,076</u>	<u>-</u>
Net Change in Fund Balance	(36,557)	(36,557)	135,450	172,007
Fund Balance, Beginning of Year	(91,232)	(91,232)	(91,232)	-
Prior Year Encumbrances Appropriated	<u>136,557</u>	<u>136,557</u>	<u>136,557</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 8,768</u>	<u>8,768</u>	<u>180,775</u>	<u>172,007</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, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 732,950	742,950	591,100	(151,850)
Other Revenue	<u>20,000</u>	<u>20,000</u>	<u>22,350</u>	<u>2,350</u>
Total Revenues	<u>752,950</u>	<u>762,950</u>	<u>613,450</u>	<u>(149,500)</u>
EXPENDITURES:				
Current:				
Public Works:				
C.D.B.G.:				
Personnel and Fringes	43,000	40,000	31,346	8,654
Operating Expenses	686,442	699,442	622,731	76,711
Housing Rehab:				
Operating Expenses	4,120	4,120	3,770	350
Project Advances:				
Operating Expenses	<u>28,161</u>	<u>28,161</u>	<u>10,000</u>	<u>18,161</u>
Total Expenditures	<u>761,723</u>	<u>771,723</u>	<u>667,847</u>	<u>103,876</u>
Net Change in Fund Balance	(8,773)	(8,773)	(54,397)	(45,624)
Fund Balance, Beginning of Year	(81,017)	(81,017)	(81,017)	-
Prior Year Encumbrances Appropriated	<u>126,442</u>	<u>126,442</u>	<u>126,442</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 36,652</u>	<u>36,652</u>	<u>(8,972)</u>	<u>(45,624)</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, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 315,439	315,439	194,844	(120,595)
Charges for Services	<u>39,000</u>	<u>39,000</u>	<u>38,336</u>	<u>(664)</u>
Total Revenues	<u>354,439</u>	<u>354,439</u>	<u>233,180</u>	<u>(121,259)</u>
EXPENDITURES:				
Current:				
Public Safety:				
Mediation Pilot Project:				
Personnel and Fringes	248,838	248,838	111,917	136,921
Operating Expenses	16,212	16,212	10,052	6,160
Mediation Service Fee:				
Personnel and Fringes	-	48,355	48,355	-
Operating Expenses	39,000	7,645	4,053	3,592
On the Rise Grant:				
Operating Expenses	47,449	49,034	46,754	2,280
Truancy Prevention Mediation:				
Personnel and Fringes	32,813	32,813	12,311	20,502
Operating Expenses	<u>2,187</u>	<u>3,154</u>	<u>-</u>	<u>3,154</u>
Total Expenditures	<u>386,499</u>	<u>406,051</u>	<u>233,442</u>	<u>172,609</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(32,060)</u>	<u>(51,612)</u>	<u>(262)</u>	<u>51,350</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	<u>24,638</u>	<u>24,638</u>	<u>20,000</u>	<u>(4,638)</u>
Total Other Financing Sources (Uses)	<u>24,638</u>	<u>24,638</u>	<u>20,000</u>	<u>(4,638)</u>
Net Change in Fund Balance	(7,422)	(26,974)	19,738	46,712
Fund Balance, Beginning of Year	63,448	63,448	63,448	-
Prior Year Encumbrances Appropriated	<u>4,877</u>	<u>4,877</u>	<u>4,877</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 60,903</u>	<u>41,351</u>	<u>88,063</u>	<u>46,712</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, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 158,000	158,000	136,647	(21,353)
Other Revenue	-	-	10,377	10,377
Total Revenues	<u>158,000</u>	<u>158,000</u>	<u>147,024</u>	<u>(10,976)</u>
EXPENDITURES:				
Current:				
Conservation and Recreation:				
Personnel and Fringes	18,592	17,092	14,029	3,063
Operating Expenses	<u>161,869</u>	<u>163,369</u>	<u>145,882</u>	<u>17,487</u>
Total Expenditures	<u>180,461</u>	<u>180,461</u>	<u>159,911</u>	<u>20,550</u>
Net Change in Fund Balance	(22,461)	(22,461)	(12,887)	9,574
Fund Balance, Beginning of Year	6,540	6,540	6,540	-
Prior Year Encumbrances Appropriated	<u>15,921</u>	<u>15,921</u>	<u>15,921</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>-</u>	<u>9,574</u>	<u>9,574</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, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Other Revenue	\$ -	-	21	21
Total Revenues	-	-	21	21
EXPENDITURES:				
Current:				
Public Safety:				
Operating Expenses	17,618	17,618	-	17,618
Total Expenditures	17,618	17,618	-	17,618
Excess (Deficit) Revenues Over/ (Under) Expenditures	(17,618)	(17,618)	21	17,639
OTHER FINANCING SOURCES (USES):				
Transfers Out	(1,671)	(1,671)	-	1,671
Total Other Financing Sources (Uses)	(1,671)	(1,671)	-	1,671
Net Change in Fund Balance	(19,289)	(19,289)	21	19,310
Fund Balance, Beginning of Year	19,549	19,549	19,549	-
Fund Balance, End of Year	\$ 260	260	19,570	19,310

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, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Fees, Fines and Forfeitures	\$ 48,000	48,000	48,518	518
Total Revenues	<u>48,000</u>	<u>48,000</u>	<u>48,518</u>	<u>518</u>
EXPENDITURES:				
Current:				
Public Safety:				
Prosecuting Attorney:				
Personnel and Fringes	-	8,929	8,929	-
Operating Expenses	43,682	34,753	33,769	984
Sheriff:				
Operating Expenses	<u>10,078</u>	<u>10,078</u>	<u>1,646</u>	<u>8,432</u>
Total Expenditures	<u>53,760</u>	<u>53,760</u>	<u>44,344</u>	<u>9,416</u>
Net Change in Fund Balance	(5,760)	(5,760)	4,174	9,934
Fund Balance, Beginning of Year	11,741	11,741	11,741	-
Prior Year Encumbrances Appropriated	<u>760</u>	<u>760</u>	<u>760</u>	<u>-</u>
Fund Balance, End of Year	\$ <u><u>6,741</u></u>	<u><u>6,741</u></u>	<u><u>16,675</u></u>	<u><u>9,934</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, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ 8,100	8,100	4,019	(4,081)
Licenses and Permits	377,000	377,000	395,789	18,789
Fees, Fines and Forfeitures	23,000	23,000	18,468	(4,532)
Other Revenue	<u>8,357</u>	<u>8,357</u>	<u>667</u>	<u>(7,690)</u>
 Total Revenues	 <u>416,457</u>	 <u>416,457</u>	 <u>418,943</u>	 <u>2,486</u>
EXPENDITURES:				
Current:				
Health:				
Commissioners Office:				
Personnel and Fringes	80,289	80,289	75,652	4,637
Operating Expenses	289,000	289,000	287,316	1,684
Auditor's Office:				
Personnel and Fringes	36,787	36,996	36,996	-
Operating Expenses	<u>14,500</u>	<u>14,291</u>	<u>10,994</u>	<u>3,297</u>
 Total Expenditures	 <u>420,576</u>	 <u>420,576</u>	 <u>410,958</u>	 <u>9,618</u>
 Net Change in Fund Balance	 (4,119)	 (4,119)	 7,985	 12,104
Fund Balance, Beginning of Year	<u>88,340</u>	<u>88,340</u>	<u>88,340</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>84,221</u>	<u>84,221</u>	<u>96,325</u>	<u>12,104</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, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ 850,000	850,000	1,015,996	165,996
Other Revenue	-	-	5,693	5,693
Total Revenues	<u>850,000</u>	<u>850,000</u>	<u>1,021,689</u>	<u>171,689</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Personnel and Fringes	426,196	439,559	439,276	283
Operating Expenses	944,771	886,408	855,549	30,859
Capital Asset Expense	8,150	53,150	17,712	35,438
Total Expenditures	<u>1,379,117</u>	<u>1,379,117</u>	<u>1,312,537</u>	<u>66,580</u>
Net Change in Fund Balance	(529,117)	(529,117)	(290,848)	238,269
Fund Balance, Beginning of Year	1,749,286	1,749,286	1,749,286	-
Prior Year Encumbrances Appropriated	683,421	683,421	683,421	-
Fund Balance, End of Year	<u>\$ 1,903,590</u>	<u>1,903,590</u>	<u>2,141,859</u>	<u>238,269</u>

CLARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
 Motor Vehicle Gas Tax Special Revenue Fund
 For the Year Ended December 31, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 6,330,000	6,330,000	6,057,565	(272,435)
Charges for Services	35,000	35,000	37,892	2,892
Fees, Fines and Forfeitures	85,000	85,000	42,601	(42,399)
Investment Income	40,000	40,000	-	(40,000)
Other Revenue	<u>210,000</u>	<u>210,000</u>	<u>298,955</u>	<u>88,955</u>
Total Revenues	<u>6,700,000</u>	<u>6,700,000</u>	<u>6,437,013</u>	<u>(262,987)</u>
EXPENDITURES:				
Current:				
Public Works:				
Personnel and Fringes	3,013,748	2,913,748	2,745,923	167,825
Operating Expenses	4,236,908	5,131,884	4,613,113	518,771
Capital Asset Expense	<u>336,276</u>	<u>421,926</u>	<u>401,214</u>	<u>20,712</u>
Total Public Works	<u>7,586,932</u>	<u>8,467,558</u>	<u>7,760,250</u>	<u>707,308</u>
Debt Service:				
Principal	300,000	300,000	300,000	-
Interest	<u>16,000</u>	<u>4,350</u>	<u>4,350</u>	<u>-</u>
Total Debt Service	<u>316,000</u>	<u>304,350</u>	<u>304,350</u>	<u>-</u>
Total Expenditures	<u>7,902,932</u>	<u>8,771,908</u>	<u>8,064,600</u>	<u>707,308</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(1,202,932)</u>	<u>(2,071,908)</u>	<u>(1,627,587)</u>	<u>444,321</u>
OTHER FINANCING SOURCES (USES):				
Proceeds of Notes	300,000	300,000	300,000	-
Transfers In	60,000	78,232	58,291	(19,941)
Transfers Out	<u>(720,000)</u>	<u>(57,000)</u>	<u>-</u>	<u>57,000</u>
Total Other Financing Sources (Uses)	<u>(360,000)</u>	<u>321,232</u>	<u>358,291</u>	<u>37,059</u>
Net Change in Fund Balance	(1,562,932)	(1,750,676)	(1,269,296)	481,380
Fund Balance, Beginning of Year	866,492	866,492	866,492	-
Prior Year Encumbrances Appropriated	<u>885,184</u>	<u>885,184</u>	<u>885,184</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>188,744</u>	<u>1,000</u>	<u>482,380</u>	<u>481,380</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, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Fees, Fines and Forfeitures	\$ 82,430	82,430	77,128	(5,302)
Total Revenues	<u>82,430</u>	<u>82,430</u>	<u>77,128</u>	<u>(5,302)</u>
EXPENDITURES:				
Current:				
General Government:				
Judicial:				
Common Pleas Court:				
Operating Expenses	47,820	92,820	92,402	418
Probate Court:				
Operating Expenses	41,142	41,142	34,903	6,239
Juvenile Court:				
Operating Expenses	<u>36,530</u>	<u>36,530</u>	<u>17,663</u>	<u>18,867</u>
Total Expenditures	<u>125,492</u>	<u>170,492</u>	<u>144,968</u>	<u>25,524</u>
Net Change in Fund Balance	(43,062)	(88,062)	(67,840)	20,222
Fund Balance, Beginning of Year	127,008	127,008	127,008	-
Prior Year Encumbrances Appropriated	<u>38,088</u>	<u>38,088</u>	<u>38,088</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>122,034</u>	<u>77,034</u>	<u>97,256</u>	<u>20,222</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, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Fees, Fines and Forfeitures	\$ 17,991	17,991	12,525	(5,466)
Total Revenues	<u>17,991</u>	<u>17,991</u>	<u>12,525</u>	<u>(5,466)</u>
EXPENDITURES:				
Current:				
General Government:				
Judicial:				
Common Pleas Court:				
Operating Expenses	9,500	9,500	4,244	5,256
Juvenile Court:				
Operating Expenses	<u>11,361</u>	<u>11,360</u>	<u>5,163</u>	<u>6,197</u>
Total Expenditures	<u>20,861</u>	<u>20,860</u>	<u>9,407</u>	<u>11,453</u>
Net Change in Fund Balance	(2,870)	(2,869)	3,118	5,987
Fund Balance, Beginning of Year	<u>35,052</u>	<u>35,052</u>	<u>35,052</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>32,182</u>	<u>32,183</u>	<u>38,170</u>	<u>5,987</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, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ 200,000	200,000	204,269	4,269
Total Revenues	<u>200,000</u>	<u>200,000</u>	<u>204,269</u>	<u>4,269</u>
EXPENDITURES:				
Current:				
Public Works:				
Personnel and Fringes	45,493	45,493	35,439	10,054
Operating Expenses	<u>325,411</u>	<u>373,641</u>	<u>248,022</u>	<u>125,619</u>
Total Public Works	<u>370,904</u>	<u>419,134</u>	<u>283,461</u>	<u>135,673</u>
Debt Service:				
Principal	40,000	40,000	40,000	-
Interest	<u>5,230</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Total Debt Service	<u>45,230</u>	<u>42,000</u>	<u>40,000</u>	<u>2,000</u>
Total Expenditures	<u>416,134</u>	<u>461,134</u>	<u>323,461</u>	<u>137,673</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(216,134)	(261,134)	(119,192)	141,942
OTHER FINANCING SOURCES (USES):				
Proceeds of Notes	<u>-</u>	<u>45,000</u>	<u>45,000</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>45,000</u>	<u>45,000</u>	<u>-</u>
Net Change in Fund Balance	(216,134)	(216,134)	(74,192)	141,942
Fund Balance, Beginning of Year	203,188	203,188	203,188	-
Prior Year Encumbrances Appropriated	<u>31,134</u>	<u>31,134</u>	<u>31,134</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>18,188</u>	<u>18,188</u>	<u>160,130</u>	<u>141,942</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, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 287,378	287,378	304,472	17,094
Other Revenue	-	-	16,800	16,800
Total Revenues	<u>287,378</u>	<u>287,378</u>	<u>321,272</u>	<u>33,894</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Treasurer's Office:				
Personnel and Fringes	103,620	103,620	59,999	43,621
Operating Expenses	<u>187,378</u>	<u>187,378</u>	<u>26,794</u>	<u>160,584</u>
Total Legislative and Executive	<u>290,998</u>	<u>290,998</u>	<u>86,793</u>	<u>204,205</u>
Judicial:				
Prosecutor's Office:				
Personnel and Fringes	132,930	136,934	110,137	26,797
Operating Expenses	<u>155,678</u>	<u>151,674</u>	<u>6,879</u>	<u>144,795</u>
-	-	-	-	-
Total Judicial	<u>288,608</u>	<u>288,608</u>	<u>117,016</u>	<u>171,592</u>
Total Expenditures	<u>579,606</u>	<u>579,606</u>	<u>203,809</u>	<u>375,797</u>
Net Change in Fund Balance	(292,228)	(292,228)	117,463	409,691
Fund Balance, Beginning of Year	653,576	653,576	653,576	-
Prior Year Encumbrances Appropriated	<u>3,787</u>	<u>3,787</u>	<u>3,787</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 365,135</u>	<u>365,135</u>	<u>774,826</u>	<u>409,691</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, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 60,000	60,000	20,871	(39,129)
Other Revenue	<u>25,000</u>	<u>25,000</u>	<u>35,905</u>	<u>10,905</u>
Total Revenues	<u>85,000</u>	<u>85,000</u>	<u>56,776</u>	<u>(28,224)</u>
EXPENDITURES:				
Current:				
Public Safety:				
Emergency Management:				
Personnel and Fringes	-	4,411	4,390	21
Operating Expenses	53,719	48,608	34,082	14,526
Hazmat:				
Operating Expenses	<u>34,528</u>	<u>34,528</u>	<u>33,530</u>	<u>998</u>
Total Expenditures	<u>88,247</u>	<u>87,547</u>	<u>72,002</u>	<u>15,545</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(3,247)	(2,547)	(15,226)	(12,679)
OTHER FINANCING SOURCES (USES):				
Advances In	-	-	700	700
Advances Out	<u>-</u>	<u>(700)</u>	<u>(700)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>(700)</u>	<u>-</u>	<u>700</u>
Net Change in Fund Balance	(3,247)	(3,247)	(15,226)	(11,979)
Fund Balance, Beginning of Year	16,459	16,459	16,459	-
Prior Year Encumbrances Appropriated	<u>15,247</u>	<u>15,247</u>	<u>15,247</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 28,459</u>	<u>28,459</u>	<u>16,480</u>	<u>(11,979)</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, 2004

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

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Law Enforcement Special Revenue Fund
For the Year Ended December 31, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Other Revenue	\$ 53,000	53,000	17,280	(35,720)
Total Revenues	<u>53,000</u>	<u>53,000</u>	<u>17,280</u>	<u>(35,720)</u>
EXPENDITURES:				
Current:				
Public Safety:				
Sheriff:				
Operating Expenses	9,496	9,496	2,433	7,063
Prosecuting Attorney:				
Operating Expenses	<u>51,019</u>	<u>51,019</u>	<u>17,281</u>	<u>33,738</u>
Total Expenditures	<u>60,515</u>	<u>60,515</u>	<u>19,714</u>	<u>40,801</u>
Net Change in Fund Balance	(7,515)	(7,515)	(2,434)	5,081
Fund Balance, Beginning of Year	8,386	8,386	8,386	-
Prior Year Encumbrances Appropriated	<u>1</u>	<u>1</u>	<u>1</u>	<u>-</u>
Fund Balance, End of Year	\$ <u><u>872</u></u>	<u><u>872</u></u>	<u><u>5,953</u></u>	<u><u>5,081</u></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, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ 12,000	12,000	21,400	9,400
Total Revenues	<u>12,000</u>	<u>12,000</u>	<u>21,400</u>	<u>9,400</u>
EXPENDITURES:				
Current:				
Public Safety:				
Clerk of Courts Home Arrest Monitoring: Operating Expenses	<u>12,534</u>	<u>19,534</u>	<u>17,534</u>	<u>2,000</u>
Total Expenditures	<u>12,534</u>	<u>19,534</u>	<u>17,534</u>	<u>2,000</u>
Net Change in Fund Balance	(534)	(7,534)	3,866	11,400
Fund Balance, Beginning of Year	6,964	6,964	6,964	-
Prior Year Encumbrances Appropriated	<u>1,534</u>	<u>1,534</u>	<u>1,534</u>	<u>-</u>
Fund Balance, End of Year	\$ <u><u>7,964</u></u>	<u><u>964</u></u>	<u><u>12,364</u></u>	<u><u>11,400</u></u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Enforcement and Education Special Revenue Fund
For the Year Ended December 31, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Fees, Fines and Forfeitures	\$ 39,700	39,700	31,228	(8,472)
Total Revenues	<u>39,700</u>	<u>39,700</u>	<u>31,228</u>	<u>(8,472)</u>
EXPENDITURES:				
Current:				
Public Safety:				
Personnel and Fringes	47,783	47,783	30,326	17,457
Operating Expenses	<u>2,457</u>	<u>2,457</u>	<u>476</u>	<u>1,981</u>
Total Expenditures	<u>50,240</u>	<u>50,240</u>	<u>30,802</u>	<u>19,438</u>
Net Change in Fund Balance	(10,540)	(10,540)	426	10,966
Fund Balance, Beginning of Year	<u>10,665</u>	<u>10,665</u>	<u>10,665</u>	<u>-</u>
Fund Balance, End of Year	\$ <u><u>125</u></u>	<u><u>125</u></u>	<u><u>11,091</u></u>	<u><u>10,966</u></u>

CLARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Felony Delinquent Care and Custody Special Revenue Fund
For the Year Ended December 31, 2004

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Intergovernmental	\$ <u>968,251</u>	<u>968,251</u>	<u>1,153,205</u>	<u>184,954</u>
Total Revenues	<u>968,251</u>	<u>968,251</u>	<u>1,153,205</u>	<u>184,954</u>
EXPENDITURES:				
Current:				
Public Safety:				
Personnel and Fringes	<u>793,046</u>	<u>793,046</u>	<u>713,996</u>	<u>79,050</u>
Operating Expenses	<u>648,075</u>	<u>648,075</u>	<u>582,332</u>	<u>65,743</u>
Total Expenditures	<u>1,441,121</u>	<u>1,441,121</u>	<u>1,296,328</u>	<u>144,793</u>
Net Change in Fund Balance	(472,870)	(472,870)	(143,123)	329,747
Fund Balance, Beginning of Year	421,975	421,975	421,975	-
Prior Year Encumbrances Appropriated	<u>211,025</u>	<u>211,025</u>	<u>211,025</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>160,130</u>	<u>160,130</u>	<u>489,877</u>	<u>329,747</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Indigent Alcohol Special Revenue Fund
For the Year Ended December 31, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Fees, Fines and Forfeitures	\$ 3,500	3,500	2,672	(828)
Total Revenues	<u>3,500</u>	<u>3,500</u>	<u>2,672</u>	<u>(828)</u>
EXPENDITURES:				
Current:				
Public Safety:				
Operating Expenses	45,295	45,295	-	45,295
Total Expenditures	<u>45,295</u>	<u>45,295</u>	<u>-</u>	<u>45,295</u>
Net Change in Fund Balance	(41,795)	(41,795)	2,672	44,467
Fund Balance, Beginning of Year	<u>47,861</u>	<u>47,861</u>	<u>47,861</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>6,066</u>	<u>6,066</u>	<u>50,533</u>	<u>44,467</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, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 235,627	235,627	39,881	(195,746)
Other Revenue	<u>11,405</u>	<u>13,532</u>	<u>14,562</u>	<u>1,030</u>
Total Revenues	<u>247,032</u>	<u>249,159</u>	<u>54,443</u>	<u>(194,716)</u>
EXPENDITURES:				
Current:				
General Government:				
Judicial:				
Commissioner's LEAA Project:				
Operating Expenses	<u>200,000</u>	<u>200,000</u>	<u>-</u>	<u>200,000</u>
Total Judicial	<u>200,000</u>	<u>200,000</u>	<u>-</u>	<u>200,000</u>
Human Services:				
Prosecuting Attorney Victim's Trust:				
Operating Expenses	2,000	2,000	539	1,461
Violence Against Women Grant:				
Personnel and Fringes	45,629	47,756	47,141	615
Operating Expenses	<u>3,123</u>	<u>3,123</u>	<u>3,019</u>	<u>104</u>
Total Human Services	<u>50,752</u>	<u>52,879</u>	<u>50,699</u>	<u>2,180</u>
Total Expenditures	<u>250,752</u>	<u>252,879</u>	<u>50,699</u>	<u>202,180</u>
Net Change in Fund Balance	(3,720)	(3,720)	3,744	7,464
Fund Balance, Beginning of Year	3,534	3,534	3,534	-
Prior Year Encumbrances Appropriated	<u>1,363</u>	<u>1,363</u>	<u>1,363</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,177</u>	<u>1,177</u>	<u>8,641</u>	<u>7,464</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, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 408,868	408,868	278,737	(130,131)
Other Revenue	<u>131,695</u>	<u>134,695</u>	<u>131,459</u>	<u>(3,236)</u>
Total Revenues	<u>540,563</u>	<u>543,563</u>	<u>410,196</u>	<u>(133,367)</u>
EXPENDITURES:				
Current:				
Public Safety:				
VAWI:				
Personnel and Fringes	92,824	92,824	80,286	12,538
Operating Expenses	213,482	213,482	118,103	95,379
Juvenile Advocate:				
Operating Expenses	-	5,560	5,560	-
VOCA (CASA) Grant:				
Personnel and Fringes	36,290	36,290	23,579	12,711
Juvenile/Victim/Child Advocate:				
Personnel and Fringes	35,198	49,131	44,864	4,267
Operating Expenses	952	3,463	2,537	926
VOCA (CAC) Grant:				
Personnel and Fringes	164,783	164,783	164,626	157
Operating Expenses	5,000	5,000	5,000	-
Capital Asset Expense	<u>3,000</u>	<u>6,000</u>	<u>3,000</u>	<u>3,000</u>
Total Expenditures	<u>551,529</u>	<u>576,533</u>	<u>447,555</u>	<u>128,978</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(10,966)</u>	<u>(32,970)</u>	<u>(37,359)</u>	<u>(4,389)</u>
OTHER FINANCING SOURCES (USES):				
Proceeds of Notes	10,980	10,980	10,793	(187)
Transfers In	<u>12,009</u>	<u>12,009</u>	<u>12,009</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>22,989</u>	<u>22,989</u>	<u>22,802</u>	<u>(187)</u>
Net Change in Fund Balance	12,023	(9,981)	(14,557)	(4,576)
Fund Balance, Beginning of Year	<u>63,388</u>	<u>63,388</u>	<u>63,388</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 75,411</u>	<u>53,407</u>	<u>48,831</u>	<u>(4,576)</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, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ 630,000	630,000	588,317	(41,683)
Total Revenues	<u>630,000</u>	<u>630,000</u>	<u>588,317</u>	<u>(41,683)</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Personnel and Fringes	601,068	610,318	607,429	2,889
Operating Expenses	<u>48,458</u>	<u>39,208</u>	<u>34,706</u>	<u>4,502</u>
Total Expenditures	<u>649,526</u>	<u>649,526</u>	<u>642,135</u>	<u>7,391</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(19,526)</u>	<u>(19,526)</u>	<u>(53,818)</u>	<u>(34,292)</u>
OTHER FINANCING SOURCES (USES):				
Advances In	-	40,000	40,000	-
Transfers In	-	-	34,000	34,000
Advances Out	<u>-</u>	<u>(40,000)</u>	<u>(40,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>34,000</u>	<u>34,000</u>
Net Change in Fund Balance	(19,526)	(19,526)	(19,818)	(292)
Fund Balance, Beginning of Year	17,764	17,764	17,764	-
Prior Year Encumbrances Appropriated	<u>1,858</u>	<u>1,858</u>	<u>1,858</u>	<u>-</u>
Fund Balance, End of Year	\$ <u><u>96</u></u>	<u><u>96</u></u>	<u><u>(196)</u></u>	<u><u>(292)</u></u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
County Recorder's Special Equipment Special Revenue Fund
For the Year Ended December 31, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ 184,900	184,900	137,875	(47,025)
Total Revenues	<u>184,900</u>	<u>184,900</u>	<u>137,875</u>	<u>(47,025)</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Operating Expenses	141,000	171,000	162,526	8,474
Capital Asset Expense	<u>60,000</u>	<u>30,000</u>	<u>15,481</u>	<u>14,519</u>
Total Expenditures	<u>201,000</u>	<u>201,000</u>	<u>178,007</u>	<u>22,993</u>
Net Change in Fund Balance	(16,100)	(16,100)	(40,132)	(24,032)
Fund Balance, Beginning of Year	15,141	15,141	15,141	-
Prior Year Encumbrances Appropriated	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>41</u>	<u>41</u>	<u>(23,991)</u>	<u>(24,032)</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, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Investment Income	\$ 5,500	5,500	5,401	(99)
Total Revenues	<u>5,500</u>	<u>5,500</u>	<u>5,401</u>	<u>(99)</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Personnel and Fringes	10,281	10,281	5,799	4,482
Operating Expenses	<u>1,090</u>	<u>1,090</u>	<u>20</u>	<u>1,070</u>
Total Expenditures	<u>11,371</u>	<u>11,371</u>	<u>5,819</u>	<u>5,552</u>
Net Change in Fund Balance	(5,871)	(5,871)	(418)	5,453
Fund Balance, Beginning of Year	<u>5,871</u>	<u>5,871</u>	<u>5,871</u>	<u>-</u>
Fund Balance, End of Year	\$ <u><u>-</u></u>	<u><u>-</u></u>	<u><u>5,453</u></u>	<u><u>5,453</u></u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Jail Commissary Trust Special Revenue Fund
For the Year Ended December 31, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ 10,000	10,000	33,637	23,637
Total Revenues	<u>10,000</u>	<u>10,000</u>	<u>33,637</u>	<u>23,637</u>
EXPENDITURES:				
Current:				
Public Safety:				
Operating Expenses	40,328	70,328	44,725	25,603
Total Expenditures	<u>40,328</u>	<u>70,328</u>	<u>44,725</u>	<u>25,603</u>
Net Change in Fund Balance	(30,328)	(60,328)	(11,088)	49,240
Fund Balance, Beginning of Year	61,768	61,768	61,768	-
Prior Year Encumbrances Appropriated	<u>328</u>	<u>328</u>	<u>328</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>31,768</u>	<u>1,768</u>	<u>51,008</u>	<u>49,240</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, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ 25,000	25,000	20,776	(4,224)
Total Revenues	<u>25,000</u>	<u>25,000</u>	<u>20,776</u>	<u>(4,224)</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Operating Expenses	<u>40,285</u>	<u>40,285</u>	<u>27,799</u>	<u>12,486</u>
Total Expenditures	<u>40,285</u>	<u>40,285</u>	<u>27,799</u>	<u>12,486</u>
Net Change in Fund Balance	(15,285)	(15,285)	(7,023)	8,262
Fund Balance, Beginning of Year	68,696	68,696	68,696	-
Prior Year Encumbrances Appropriated	<u>285</u>	<u>285</u>	<u>285</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>53,696</u>	<u>53,696</u>	<u>61,958</u>	<u>8,262</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, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ 950	950	821	(129)
Total Revenues	<u>950</u>	<u>950</u>	<u>821</u>	<u>(129)</u>
EXPENDITURES:				
Current:				
General Government:				
Judicial:				
Operating Expenses	<u>1,529</u>	<u>1,529</u>	<u>853</u>	<u>676</u>
Total Expenditures	<u>1,529</u>	<u>1,529</u>	<u>853</u>	<u>676</u>
Net Change in Fund Balance	(579)	(579)	(32)	547
Fund Balance, Beginning of Year	<u>710</u>	<u>710</u>	<u>710</u>	<u>-</u>
Fund Balance, End of Year	\$ <u><u>131</u></u>	<u><u>131</u></u>	<u><u>678</u></u>	<u><u>547</u></u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Solid Waste Special Revenue Fund
For the Year Ended December 31, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ -	10,000	10,000	-
Charges for Services	703,530	703,530	636,416	(67,114)
Other Revenue	-	-	62,693	62,693
	<u>703,530</u>	<u>713,530</u>	<u>709,109</u>	<u>(4,421)</u>
EXPENDITURES:				
Current:				
Conservation and Recreation:				
Personnel and Fringes	175,723	181,123	176,827	4,296
Operating Expenses	829,378	833,978	728,462	105,516
	<u>1,005,101</u>	<u>1,015,101</u>	<u>905,289</u>	<u>109,812</u>
Net Change in Fund Balance	(301,571)	(301,571)	(196,180)	105,391
Fund Balance, Beginning of Year	620,962	620,962	620,962	-
Prior Year Encumbrances Appropriated	162,878	162,878	162,878	-
Fund Balance, End of Year	<u>\$ 482,269</u>	<u>482,269</u>	<u>587,660</u>	<u>105,391</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, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 1,056,179	1,065,048	1,074,028	8,980
Intergovernmental	<u>132,098</u>	<u>132,098</u>	<u>123,013</u>	<u>(9,085)</u>
Total Revenues	<u>1,188,277</u>	<u>1,197,146</u>	<u>1,197,041</u>	<u>(105)</u>
EXPENDITURES:				
Current:				
Human Services:				
Operating Expenses	<u>1,188,172</u>	<u>1,197,041</u>	<u>1,197,041</u>	<u>-</u>
Total Expenditures	<u>1,188,172</u>	<u>1,197,041</u>	<u>1,197,041</u>	<u>-</u>
Net Change in Fund Balance	105	105	-	(105)
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 105</u>	<u>105</u>	<u>-</u>	<u>(105)</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, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ -	30,855	30,855	-
Investment Income	-	20	706	686
Other Revenue	-	3,428	3,428	-
Total Revenues	-	34,303	34,989	686
EXPENDITURES:				
Current:				
Public Safety:				
Local Law Enforcement Block Grant:				
Operating Expenses	95,066	108,896	94,489	14,407
Local Law Enforcement Block Grant - 2002:				
Operating Expenses	500	36,888	26,332	10,556
Total Expenditures	95,566	145,784	120,821	24,963
Excess (Deficit) Revenues Over/ (Under) Expenditures	(95,566)	(111,481)	(85,832)	25,649
OTHER FINANCING SOURCES (USES):				
Advances In	-	13,830	13,830	-
Total Other Financing Sources (Uses)	-	13,830	13,830	-
Net Change in Fund Balance	(95,566)	(97,651)	(72,002)	25,649
Fund Balance, Beginning of Year	41,440	41,440	41,440	-
Prior Year Encumbrances Appropriated	56,212	56,212	56,212	-
Fund Balance, End of Year	\$ 2,086	1	25,650	25,649

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Workforce Investment Act Special Revenue Fund
For the Year Ended December 31, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ -	825,000	383,720	(441,280)
Other Revenue	-	2,500	54,107	51,607
Total Revenues	-	827,500	437,827	(389,673)
EXPENDITURES:				
Current:				
Human Services:				
Operating Expenses	-	827,500	707,675	119,825
Total Expenditures	-	827,500	707,675	119,825
Excess (Deficit) Revenues Over/ (Under) Expenditures	-	-	(269,848)	(269,848)
OTHER FINANCING SOURCES (USES):				
Advances In	-	-	250,000	250,000
Net Change in Fund Balance	-	-	(19,848)	(19,848)
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	\$ -	-	(19,848)	(19,848)

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, 2004

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Charges for Services	\$ <u>13,000</u>	<u>13,000</u>	<u>18,845</u>	<u>5,845</u>
Total Revenues	<u>13,000</u>	<u>13,000</u>	<u>18,845</u>	<u>5,845</u>
EXPENDITURES:				
Current:				
Public Safety:				
Personnel and Fringes	15,165	22,165	22,019	146
Operating Expenses	<u>3,000</u>	<u>7,000</u>	<u>5,085</u>	<u>1,915</u>
Total Expenditures	<u>18,165</u>	<u>29,165</u>	<u>27,104</u>	<u>2,061</u>
Net Change in Fund Balance	(5,165)	(16,165)	(8,259)	7,906
Fund Balance, Beginning of Year	<u>30,658</u>	<u>30,658</u>	<u>30,658</u>	<u>-</u>
Fund Balance, End of Year	\$ <u><u>25,493</u></u>	<u><u>14,493</u></u>	<u><u>22,399</u></u>	<u><u>7,906</u></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, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Total Revenues	\$ -	-	-	-
EXPENDITURES:				
Current:				
Public Safety:				
Operating Expenses	800	800	790	10
Total Expenditures	800	800	790	10
Net Change in Fund Balance	(800)	(800)	(790)	10
Fund Balance, Beginning of Year	800	800	800	-
Fund Balance, End of Year	\$ -	-	10	10

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, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 63,855	63,855	50,115	(13,740)
Total Revenues	<u>63,855</u>	<u>63,855</u>	<u>50,115</u>	<u>(13,740)</u>
EXPENDITURES:				
Current:				
Public Safety:				
Family Preservation Team Grant:				
Personnel and Fringes	60,746	60,746	38,050	22,696
Operating Expenses	<u>3,109</u>	<u>3,109</u>	<u>2,390</u>	<u>719</u>
Total Expenditures	<u>63,855</u>	<u>63,855</u>	<u>40,440</u>	<u>23,415</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>-</u>	<u>-</u>	<u>9,675</u>	<u>9,675</u>
OTHER FINANCING SOURCES (USES):				
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	-	-	21,078	21,078
Fund Balance, Beginning of Year	<u>43,012</u>	<u>43,012</u>	<u>43,012</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>43,012</u>	<u>43,012</u>	<u>64,090</u>	<u>21,078</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, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 660,153	1,090,231	336,881	(753,350)
Total Revenues	<u>660,153</u>	<u>1,090,231</u>	<u>336,881</u>	<u>(753,350)</u>
EXPENDITURES:				
Current:				
Public Safety:				
Domestic Prep Equipment:				
Operating Expenses	-	63,050	20,352	42,698
State Domestic Prep Equipment:				
Operating Expenses	153,677	153,677	14,715	138,962
State Domestic Planning Grant:				
Operating Expenses	78,855	78,855	35,126	43,729
State Homeland Security:				
Personnel and Fringes	16,000	105,218	40,109	65,109
Operating Expenses	<u>396,468</u>	<u>970,302</u>	<u>758,542</u>	<u>211,760</u>
Total Expenditures	<u>645,000</u>	<u>1,371,102</u>	<u>868,844</u>	<u>502,258</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>15,153</u>	<u>(280,871)</u>	<u>(531,963)</u>	<u>(251,092)</u>
OTHER FINANCING SOURCES (USES):				
Advances In	-	8,048	5,000	(3,048)
Advances Out	<u>-</u>	<u>(5,000)</u>	<u>(5,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>3,048</u>	<u>-</u>	<u>(3,048)</u>
Net Change in Fund Balance	15,153	(277,823)	(531,963)	(254,140)
Fund Balance, Beginning of Year	1,288	1,288	1,288	-
Prior Year Encumbrances Appropriated	<u>138,233</u>	<u>138,233</u>	<u>138,233</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>154,674</u>	<u>(138,302)</u>	<u>(392,442)</u>	<u>(254,140)</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, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ -	-	373,487	373,487
Charges for Services	<u>2,070,000</u>	<u>2,319,765</u>	<u>632,961</u>	<u>(1,686,804)</u>
Total Revenues	<u>2,070,000</u>	<u>2,319,765</u>	<u>1,006,448</u>	<u>(1,313,317)</u>
EXPENDITURES:				
Current:				
Public Safety:				
IV-E Contract:				
Personnel and Fringes	-	145,000	66,294	78,706
Operating Expenses	<u>2,174,086</u>	<u>2,114,086</u>	<u>911,243</u>	<u>1,202,843</u>
IV-E Juvenile Probation:				
Operating Expenses	<u>-</u>	<u>164,765</u>	<u>34,436</u>	<u>130,329</u>
Total Expenditures	<u>2,174,086</u>	<u>2,423,851</u>	<u>1,011,973</u>	<u>1,411,878</u>
Net Change in Fund Balance	(104,086)	(104,086)	(5,525)	98,561
Fund Balance, Beginning of Year	307,405	307,405	307,405	-
Prior Year Encumbrances Appropriated	<u>109,824</u>	<u>109,824</u>	<u>109,824</u>	<u>-</u>
Fund Balance, End of Year	\$ <u><u>313,143</u></u>	<u><u>313,143</u></u>	<u><u>411,704</u></u>	<u><u>98,561</u></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, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Total Revenues	\$ -	-	-	-
EXPENDITURES:				
Current:				
Public Safety:				
Operating Expenses	10,906	10,906	4,650	6,256
Total Expenditures	10,906	10,906	4,650	6,256
Net Change in Fund Balance	(10,906)	(10,906)	(4,650)	6,256
Fund Balance, Beginning of Year	10,915	10,915	10,915	-
Fund Balance, End of Year	\$ 9	9	6,265	6,256

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, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 99,934	99,934	70,490	(29,444)
Total Revenues	\$ 99,934	99,934	70,490	(29,444)
EXPENDITURES:				
Current:				
Public Safety:				
Soar Grant:				
Personnel and Fringes	53,310	53,310	31,581	21,729
Operating Expenses	46,624	46,624	17,498	29,126
Total Expenditures	99,934	99,934	49,079	50,855
Net Change in Fund Balance	-	-	21,411	21,411
Fund Balance, Beginning of Year	32,443	32,443	32,443	-
Fund Balance, End of Year	\$ 32,443	32,443	53,854	21,411

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, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 500	500	500	-
Total Revenues	<u>500</u>	<u>500</u>	<u>500</u>	<u>-</u>
EXPENDITURES:				
Current:				
Public Works:				
Operating Expenses	<u>2,195</u>	<u>2,195</u>	<u>1,727</u>	<u>468</u>
Total Expenditures	<u>2,195</u>	<u>2,195</u>	<u>1,727</u>	<u>468</u>
Excess (Deficit) Revenues Over (Under) Expenditures	<u>(1,695)</u>	<u>(1,695)</u>	<u>(1,227)</u>	<u>468</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	<u>1,000</u>	<u>1,000</u>	<u>500</u>	<u>(500)</u>
Total Other Financing Sources (Uses)	<u>1,000</u>	<u>1,000</u>	<u>500</u>	<u>(500)</u>
Net Change in Fund Balance	(695)	(695)	(727)	(32)
Fund Balance, Beginning of Year	32	32	32	-
Prior Year Encumbrances Appropriated	<u>695</u>	<u>695</u>	<u>695</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>32</u>	<u>32</u>	<u>-</u>	<u>(32)</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Carry Concealed Weapon Special Revenue Fund
For the Year Ended December 31, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ -	48,400	39,046	(9,354)
Total Revenues	-	48,400	39,046	(9,354)
EXPENDITURES:				
Current:				
Public Safety:				
Operating Expenses	-	48,400	28,816	19,584
Total Expenditures	-	48,400	28,816	19,584
Excess (Deficit) Revenues Over/ (Under) Expenditures	-	-	10,230	10,230
OTHER FINANCING SOURCES (USES):				
Advances In	-	9,000	9,000	-
Advances Out	-	(9,000)	(9,000)	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance	-	-	10,230	10,230
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	\$ -	-	10,230	10,230

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Probate Court Special Projects Special Revenue Fund
For the Year Ended December 31, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ -	500	8,772	8,272
Total Revenues	-	500	8,772	8,272
EXPENDITURES:				
Current:				
General Government:				
Judicial:				
Special Projects:				
Operating Expenses	-	500	500	-
Total Expenditures	-	500	500	-
Net Change in Fund Balance	-	-	8,272	8,272
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	\$ -	-	8,272	8,272

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, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Special Assessments	\$ 30,017	30,017	32,459	2,442
Total Revenues	<u>30,017</u>	<u>30,017</u>	<u>32,459</u>	<u>2,442</u>
EXPENDITURES:				
Current:				
Public Works:				
Ditch Maintenance Rotary: Operating Expenses	<u>52,435</u>	<u>116,461</u>	<u>69,837</u>	<u>46,624</u>
Total Expenditures	<u>52,435</u>	<u>116,461</u>	<u>69,837</u>	<u>46,624</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(22,418)</u>	<u>(86,444)</u>	<u>(37,378)</u>	<u>49,066</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	32,500	70,961	69,691	(1,270)
Transfers Out	<u>(64,160)</u>	<u>(38,595)</u>	<u>(31,230)</u>	<u>7,365</u>
Total Other Financing Sources (Uses)	<u>(31,660)</u>	<u>32,366</u>	<u>38,461</u>	<u>6,095</u>
Net Change in Fund Balance	(54,078)	(54,078)	1,083	55,161
Fund Balance, Beginning of Year	47,836	47,836	47,836	-
Prior Year Encumbrances Appropriated	<u>27,935</u>	<u>27,935</u>	<u>27,935</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 21,693</u>	<u>21,693</u>	<u>76,854</u>	<u>55,161</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, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ 2,000	2,000	1,037	(963)
Total Revenues	<u>2,000</u>	<u>2,000</u>	<u>1,037</u>	<u>(963)</u>
EXPENDITURES:				
Current:				
Public Safety:				
Operating Expenses	<u>5,000</u>	<u>5,000</u>	<u>3,000</u>	<u>2,000</u>
Total Expenditures	<u>5,000</u>	<u>5,000</u>	<u>3,000</u>	<u>2,000</u>
Net Change in Fund Balance	(3,000)	(3,000)	(1,963)	1,037
Fund Balance, Beginning of Year	1,744	1,744	1,744	-
Prior Year Encumbrances Appropriated	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>
Fund Balance, End of Year	\$ <u><u>1,744</u></u>	<u><u>1,744</u></u>	<u><u>2,781</u></u>	<u><u>1,037</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, 2004

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

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Miscellaneous Expendable Trust Special Revenue Fund
For the Year Ended December 31, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 45,859	45,859	45,859	-
Investment Income	2,000	2,000	2,375	375
Other Revenue	<u>21,250</u>	<u>31,273</u>	<u>32,886</u>	<u>1,613</u>
Total Revenues	<u>69,109</u>	<u>79,132</u>	<u>81,120</u>	<u>1,988</u>
EXPENDITURES:				
Current:				
Judicial:				
CAC Trust:				
Operating Expenses	25,326	30,908	23,196	7,712
Capital Asset Expense	2,009	6,450	4,459	1,991
Public Safety:				
EMA Trust:				
Operating Expenses	5,000	4,300	-	4,300
Health:				
Neubart Webb Trust:				
Operating Expenses	2,000	2,000	2,000	-
Human Services:				
Children's Trust:				
Operating Expenses	<u>45,859</u>	<u>45,859</u>	<u>45,859</u>	<u>-</u>
Total Expenditures	<u>80,194</u>	<u>89,517</u>	<u>75,514</u>	<u>14,003</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(11,085)</u>	<u>(10,385)</u>	<u>5,606</u>	<u>15,991</u>
OTHER FINANCING SOURCES (USES):				
Advances In	-	-	700	700
Advances Out	<u>-</u>	<u>(700)</u>	<u>(700)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>(700)</u>	<u>-</u>	<u>700</u>
Net Change in Fund Balance	(11,085)	(11,085)	5,606	16,691
Fund Balance, Beginning of Year	207,641	207,641	207,641	-
Prior Year Encumbrances Appropriated	<u>1,835</u>	<u>1,835</u>	<u>1,835</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 198,391</u>	<u>198,391</u>	<u>215,082</u>	<u>16,691</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, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Other	\$ -	-	15,000	15,000
Total Revenues	-	-	15,000	15,000
EXPENDITURES:				
Current:				
Debt service:				
Notes	3,384,500	3,385,000	3,385,000	-
Interest	104,621	104,621	104,213	408
Total Expenditures	3,489,121	3,489,621	3,489,213	408
Excess (Deficit) Revenues Over/ (Under) Expenditures	(3,489,121)	(3,489,621)	(3,474,213)	15,408
OTHER FINANCING SOURCES (USES):				
Proceeds of Notes	2,585,000	2,585,000	2,585,000	-
Transfers-In	900,000	900,000	894,500	(5,500)
Total Other Financing Sources (Uses)	3,485,000	3,485,000	3,479,500	(5,500)
Net Change in Fund Balance	(4,121)	(4,621)	5,287	9,908
Fund Balance, Beginning of Year	21,979	21,979	21,979	-
Fund Balance, End of Year	\$ 17,858	17,358	27,266	9,908

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, 2004

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Other	\$ <u>619,778</u>	<u>619,778</u>	<u>620,074</u>	<u>296</u>
Total Revenues	<u>619,778</u>	<u>619,778</u>	<u>620,074</u>	<u>296</u>
EXPENDITURES:				
Current:				
Debt service:				
Bonds	600,000	435,000	435,000	-
Interest	<u>19,778</u>	<u>184,778</u>	<u>184,778</u>	<u>-</u>
Total Expenditures	<u>619,778</u>	<u>619,778</u>	<u>619,778</u>	<u>-</u>
Net Change in Fund Balance	-	-	296	296
Fund Balance, Beginning of Year	<u>4,549</u>	<u>4,549</u>	<u>4,549</u>	<u>-</u>
Fund Balance, End of Year	\$ <u><u>4,549</u></u>	<u><u>4,549</u></u>	<u><u>4,845</u></u>	<u><u>296</u></u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Permanent Improvement Capital Projects Fund
For the Year Ended December 31, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Total Revenues	\$ -	-	-	-
EXPENDITURES:				
Capital Asset Expense	1,027,573	1,172,573	1,024,650	147,923
Total Expenditures	1,027,573	1,172,573	1,024,650	147,923
Excess (Deficit) Revenues Over/ (Under) Expenditures	(1,027,573)	(1,172,573)	(1,024,650)	147,923
OTHER FINANCING SOURCES (USES):				
Proceeds of Notes	691,000	836,000	695,000	(141,000)
Advances In	250,000	250,000	235,000	(15,000)
Transfers In	48,000	48,000	73,500	25,500
Advances Out	(250,000)	(250,000)	(235,000)	15,000
Total Other Financing Sources (Uses)	739,000	884,000	768,500	(115,500)
Net Change in Fund Balance	(288,573)	(288,573)	(256,150)	32,423
Fund Balance, Beginning of Year	29,048	29,048	29,048	-
Prior Year Encumbrances Appropriated	260,695	260,695	260,695	-
Fund Balance, End of Year	\$ 1,170	1,170	33,593	32,423

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, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Total Revenues	\$ -	-	-	-
EXPENDITURES:				
Capital Outlay:				
Total Expenditures	-	-	-	-
Excess (Deficit) Revenues Over/ (Under) Expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Transfers Out	(212,522)	(212,522)	(212,522)	-
Total Other Financing Sources (Uses)	(212,522)	(212,522)	(212,522)	-
Net Change in Fund Balance	(212,522)	(212,522)	(212,522)	-
Fund Balance, Beginning of Year	212,522	212,522	212,522	-
Fund Balance, End of Year	\$ -	-	-	-

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, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 1,885,777	2,328,000	469,086	(1,858,914)
Total Revenues	<u>1,885,777</u>	<u>2,328,000</u>	<u>469,086</u>	<u>(1,858,914)</u>
EXPENDITURES:				
Capital Outlay:				
Operating Expenses	<u>3,591,837</u>	<u>6,565,059</u>	<u>5,586,106</u>	<u>978,953</u>
Total Expenditures	<u>3,591,837</u>	<u>6,565,059</u>	<u>5,586,106</u>	<u>978,953</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(1,706,060)</u>	<u>(4,237,059)</u>	<u>(5,117,020)</u>	<u>(879,961)</u>
OTHER FINANCING SOURCES (USES):				
Proceeds of Notes	<u>2,000,000</u>	<u>3,900,000</u>	<u>3,900,000</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>2,000,000</u>	<u>3,900,000</u>	<u>3,900,000</u>	<u>-</u>
Net Change in Fund Balance	293,940	(337,059)	(1,217,020)	(879,961)
Fund Balance, Beginning of Year	87,871	87,871	87,871	-
Prior Year Encumbrances Appropriated	<u>249,199</u>	<u>249,199</u>	<u>249,199</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>631,010</u>	<u>11</u>	<u>(879,950)</u>	<u>(879,961)</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, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 1,675,700	1,675,700	1,618,894	(56,806)
Total Revenues	<u>1,675,700</u>	<u>1,675,700</u>	<u>1,618,894</u>	<u>(56,806)</u>
EXPENDITURES:				
Capital Outlay:				
Operating Expenses	<u>2,780,475</u>	<u>2,818,475</u>	<u>2,279,325</u>	<u>539,150</u>
Total Capital Outlay	<u>2,780,475</u>	<u>2,818,475</u>	<u>2,279,325</u>	<u>539,150</u>
Debt Service:				
Principal	2,000,000	1,975,000	1,975,000	-
Interest	<u>13,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Debt Service	<u>2,013,000</u>	<u>1,975,000</u>	<u>1,975,000</u>	<u>-</u>
Total Expenditures	<u>4,793,475</u>	<u>4,793,475</u>	<u>4,254,325</u>	<u>539,150</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(3,117,775)</u>	<u>(3,117,775)</u>	<u>(2,635,431)</u>	<u>482,344</u>
OTHER FINANCING SOURCES (USES):				
Proceeds of Notes	1,825,000	1,825,000	1,825,000	-
Advances In	300,000	300,000	300,000	-
Transfers In	506,000	506,000	498,617	(7,383)
Advances Out	(300,000)	-	-	-
Transfers Out	<u>-</u>	<u>(300,000)</u>	<u>(300,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>2,331,000</u>	<u>2,331,000</u>	<u>2,323,617</u>	<u>(7,383)</u>
Net Change in Fund Balance	(786,775)	(786,775)	(311,814)	474,961
Fund Balance, Beginning of Year	(426,857)	(426,857)	(426,857)	-
Prior Year Encumbrances Appropriated	<u>1,213,675</u>	<u>1,213,675</u>	<u>1,213,675</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>43</u>	<u>43</u>	<u>475,004</u>	<u>474,961</u>

CLARK COUNTY, OHIOSchedule 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, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 833,649	833,649	627,211	(206,438)
Other Revenue	<u>102,799</u>	<u>102,799</u>	<u>25,000</u>	<u>(77,799)</u>
Total Revenues	<u>936,448</u>	<u>936,448</u>	<u>652,211</u>	<u>(284,237)</u>
EXPENDITURES:				
Capital Outlay:				
Operating Expenses	<u>1,037,443</u>	<u>1,037,443</u>	<u>909,969</u>	<u>127,474</u>
Total Expenditures	<u>1,037,443</u>	<u>1,037,443</u>	<u>909,969</u>	<u>127,474</u>
Net Change in Fund Balance	(100,995)	(100,995)	(257,758)	(156,763)
Fund Balance, Beginning of Year	(219,652)	(219,652)	(219,652)	-
Prior Year Encumbrances Appropriated	<u>335,695</u>	<u>335,695</u>	<u>335,695</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>15,048</u>	<u>15,048</u>	<u>(141,715)</u>	<u>(156,763)</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, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Total Revenues	\$ -	-	-	-
EXPENDITURES:				
Capital Outlay:				
Operating Expenses	-	20,722	20,722	-
Total Expenditures	-	20,722	20,722	-
Net Change in Fund Balance	-	(20,722)	(20,722)	-
Fund Balance, Beginning of Year	20,722	20,722	20,722	-
Fund Balance, End of Year	\$ 20,722	-	-	-

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, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 207,867	1,286,867	1,013,445	(273,422)
Total Revenues	<u>207,867</u>	<u>1,286,867</u>	<u>1,013,445</u>	<u>(273,422)</u>
EXPENDITURES:				
Capital Outlay:				
Operating Expenses	<u>227,831</u>	<u>1,310,456</u>	<u>1,233,589</u>	<u>76,867</u>
Total Capital Outlay	<u>227,831</u>	<u>1,310,456</u>	<u>1,233,589</u>	<u>76,867</u>
Debt Service:				
Principal	<u>-</u>	<u>250,000</u>	<u>250,000</u>	<u>-</u>
Total Debt Service	<u>-</u>	<u>250,000</u>	<u>250,000</u>	<u>-</u>
Total Expenditures	<u>227,831</u>	<u>1,560,456</u>	<u>1,483,589</u>	<u>76,867</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(19,964)</u>	<u>(273,589)</u>	<u>(470,144)</u>	<u>(196,555)</u>
OTHER FINANCING SOURCES (USES):				
Proceeds of Notes	-	-	100,000	100,000
Transfers Out	<u>-</u>	<u>(8,076)</u>	<u>(8,076)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>(8,076)</u>	<u>91,924</u>	<u>100,000</u>
Net Change in Fund Balance	(19,964)	(281,665)	(378,220)	(96,555)
Fund Balance, Beginning of Year	142,582	142,582	142,582	-
Prior Year Encumbrances Appropriated	<u>227,831</u>	<u>227,831</u>	<u>227,831</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>350,449</u>	<u>88,748</u>	<u>(7,807)</u>	<u>(96,555)</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, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Special Assessments	\$ -	-	7,513	7,513
Total Revenues	-	-	7,513	7,513
EXPENDITURES:				
Capital Outlay:				
Ditch Construction Rotary:				
Operating Expenses	29,765	29,765	-	29,765
Total Expenditures	29,765	29,765	-	29,765
Excess (Deficit) Revenues Over/ (Under) Expenditures	(29,765)	(29,765)	7,513	37,278
	-			
OTHER FINANCING SOURCES (USES):				
Transfers Out	(74,708)	(74,708)	(38,461)	36,247
Total Other Financing Sources (Uses)	(74,708)	(74,708)	(38,461)	36,247
Net Change in Fund Balance	(104,473)	(104,473)	(30,948)	73,525
Fund Balance, Beginning of Year	107,990	107,990	107,990	-
Fund Balance, End of Year	\$ 3,517	3,517	77,042	73,525

CLARK COUNTY, OHIO
Schedule of Revenues, Expenses and Changes
In Retained Earnings - Budget and Actual (Budget Basis)
Chase Stewart Blind Relief Permanent Fund
For the Year Ended December 31, 2004

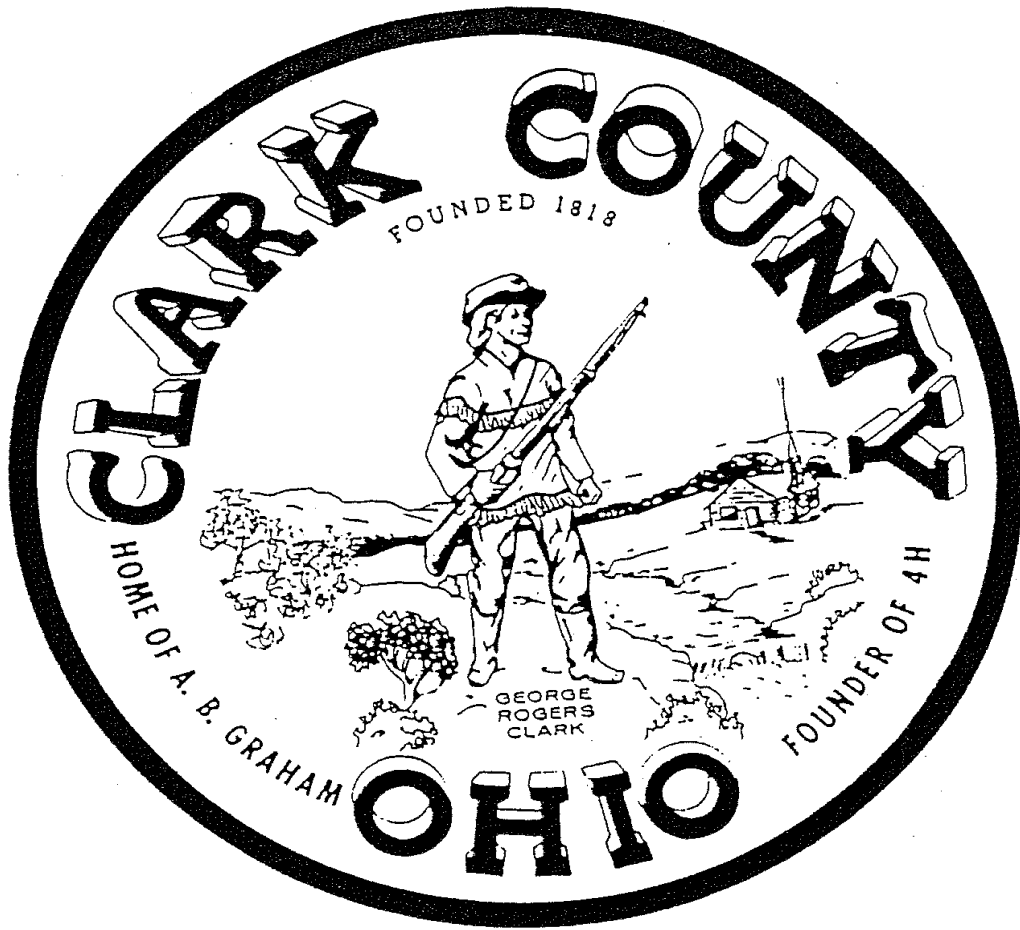
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Investment Income	\$ -	-	82	82
Total Revenues	-	-	82	82
EXPENDITURES:				
Human Services:				
Operating Expenses	4,000	4,000	-	4,000
Total Expenditures	4,000	4,000	-	4,000
Net Change in Fund Balance	(4,000)	(4,000)	82	4,082
Fund Balance, Beginning of Year	8,440	8,440	8,440	-
Fund Balance, End of Year	\$ 4,440	4,440	8,522	4,082

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, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Investment Income	\$ 6,375	6,375	2,172	(4,203)
Total Revenues	<u>6,375</u>	<u>6,375</u>	<u>2,172</u>	<u>(4,203)</u>
EXPENDITURES:				
Human Services: Operating Expenses	<u>36,000</u>	<u>36,000</u>	<u>884</u>	<u>35,116</u>
Total Expenditures	<u>36,000</u>	<u>36,000</u>	<u>884</u>	<u>35,116</u>
Net Change in Fund Balance	(29,625)	(29,625)	1,288	30,913
Fund Balance, Beginning of Year	<u>112,022</u>	<u>112,022</u>	<u>112,022</u>	<u>-</u>
Fund Balance, End of Year	\$ <u>82,397</u>	<u>82,397</u>	<u>113,310</u>	<u>30,913</u>



STATISTICAL



SECTION

STATISTICAL SECTION

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

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

	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995
Taxes	\$ 18,413,240	\$ 15,641,536	\$ 15,563,842	\$ 15,688,182	\$ 17,283,698	\$ 15,636,424	\$ 12,335,620	\$ 12,243,846	\$ 12,037,772	\$ 14,099,761
Permissive Sales Tax	12,490,403	12,279,860	17,727,306	12,043,651	11,892,664	11,386,760	12,350,757	14,493,072	10,115,301	10,361,693
Intergovernmental	59,504,037	55,504,661	52,092,819	56,965,981	56,868,184	42,454,300	40,234,454	37,377,946	35,490,178	37,792,973
Charges for Services	11,320,431	11,514,207	9,804,437	13,189,680	9,622,274	8,380,107	6,853,688	6,639,512	6,194,442	7,595,199
Licenses and Permits	407,887	353,378	411,791	436,461	157,755	129,847	314,553	243,814	709,184	286,104
Fees, Fines and Forfeitures	1,547,899	1,389,531	1,384,919	1,504,318	3,704,130	3,580,027	2,653,359	2,469,640	2,388,981	2,415,257
Special Assessments	39,972	38,216	27,588	60,329	76,299	37,074	31,651	37,247	43,220	40,041
Investment Income	746,339	945,888	1,244,266	3,654,962	3,287,148	2,120,119	2,082,629	1,466,082	1,425,199	1,319,693
Other	1,712,057	5,330,720	10,714,988	4,009,506	4,608,591	3,236,108	1,507,237	1,822,584	1,709,709	1,731,835
	<u>\$ 106,182,265</u>	<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>

(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

	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995
Current:										
General Government:										
Legislative and Executive	\$ 5,709,376	\$ 5,531,086	\$ 5,534,122	\$ 4,872,207	\$ 5,284,706	\$ 4,637,741	\$ 6,645,203	\$ 6,059,664	\$ 5,350,959	\$ 5,445,029
Judicial	7,933,312	7,842,437	7,456,921	7,125,812	6,984,966	6,502,186	4,382,753	4,102,803	4,528,705	4,233,761
Public Safety	14,945,491	14,754,897	14,862,697	13,383,878	12,441,218	10,933,808	8,345,478	7,772,577	7,160,394	6,861,012
Public Works	11,016,234	10,255,824	10,653,343	9,235,596	10,765,794	9,315,809	8,361,194	8,878,456	8,901,571	8,707,187
Health	22,017,902	21,382,052	21,540,640	20,338,448	21,897,736	21,805,145	20,265,333	19,850,002	18,567,491	23,688,180
Human Services	34,447,358	40,743,409	41,161,159	40,440,845	35,284,459	27,951,539	22,466,372	20,011,228	20,057,747	21,125,553
Conservation and Recreation	1,656,856	2,596,084	6,413,701	1,558,589	1,603,681	1,594,454	1,541,520	1,346,123	1,226,859	904,370
Capital Outlay	4,479,190	5,450,282	4,275,513	3,066,109	12,524,977	3,877,891	2,257,560	2,077,164	2,685,516	4,695,916
Debt Service:										
Principal Retirement	805,000	765,000	565,000	542,131	510,000	475,000	639,609	1,054,463	999,640	850,500
Interest and Fiscal Charges	298,317	418,355	606,948	597,453	543,107	520,029	650,872	704,312	691,976	691,421
	<u>\$ 103,309,036</u>	<u>\$ 109,739,426</u>	<u>\$ 113,070,044</u>	<u>\$ 101,161,068</u>	<u>\$ 107,840,644</u>	<u>\$ 87,613,602</u>	<u>\$ 75,555,894</u>	<u>\$ 71,856,792</u>	<u>\$ 70,170,858</u>	<u>\$ 77,202,929</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
2004/2005*	\$ 24,894,582	\$ 10,152,153	40.78%	\$ 689,370	2.77%	10,841,523	43.55%	\$ 14,053,060
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

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

Source: Clark County Auditor

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

Tax/Levy Collection Year	Real Property ¹		Public Utility/ ² Real and Personal		Tangible ² Personal		Total		Assessed Value as a Percent of Estimated Actual Value
	Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Estimated Actual	
2004/2005	\$ 2,042,698,840	\$ 5,836,282,400	\$ 89,683,590	\$ 101,913,170	\$ 205,021,926	\$ 891,399,678	\$ 2,337,404,356	\$ 6,829,595,249	34.22%
2003/2004	1,868,337,180	5,338,106,229	90,230,750	102,534,943	209,530,652	873,044,383	2,168,098,582	6,313,685,555	34.34%
2002/2003	1,819,822,260	5,199,492,171	94,597,590	107,497,261	235,629,206	942,516,824	2,150,049,056	6,249,506,256	34.40%
2001/2002	1,798,308,420	5,138,024,057	88,329,480	100,374,409	253,081,697	1,012,326,788	2,139,719,597	6,250,725,254	34.23%
2000/2001	1,588,844,060	4,539,554,457	115,697,180	131,474,068	236,396,432	945,585,728	1,940,937,672	5,616,614,253	34.56%
1999/2000	1,560,985,050	4,459,957,286	126,151,870	143,354,398	229,964,535	919,858,140	1,917,101,455	5,523,169,824	34.71%
1998/1999	1,539,464,160	4,398,469,029	121,826,680	138,439,409	212,883,231	851,532,924	1,874,174,071	5,388,441,362	34.78%
1997/1998	1,342,130,150	3,834,657,571	114,353,450	129,947,102	190,869,522	763,478,088	1,647,353,122	4,728,082,761	34.84%
1996/1997	1,319,545,420	3,770,129,771	122,292,760	138,969,045	201,305,557	805,222,228	1,643,143,737	4,714,321,044	34.85%
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%

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

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

Source: Clark County Auditor

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

Taxable Year: Collection Year:	2004 2005	2003 2004	2002 2003	2001 2002	2000 2001	1999 2000	1998 1999	1997 1998	1996 1997	1995 1996
CLARK COUNTY ENTITIES:										
General Fund (Inside Millage)	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70
Board of Mental Retardation Levy	5.50	5.50	5.75	5.75	5.75	5.75	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	0.60	0.50	0.50	0.50	0.50	0.50
Community Mental Health Levy	2.00	2.00	2.00	2.00	2.00	2.00	2.50	2.50	2.50	2.50
Tuberculosis Levy	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.10	0.10	0.10
Total Clark County Entities	12.80	12.80	13.05	13.05	13.05	12.95	13.70	13.80	13.80	13.80
OTHER ENTITIES:										
Health District	1.00	1.00	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
Miami Conservancy District	0.03	0.04	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.00
Clark County Public Library	0.12	0.16	0.24	0.24	0.24	0.24	0.24	0.24	0.24	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
SCHOOL DISTRICTS:										
Clark, Shawnee LSD	37.50	38.09	38.09	39.30	38.30	38.60	38.60	39.83	40.38	40.87
Greenon LSD	39.80	40.10	40.68	41.47	41.57	41.57	41.57	41.77	41.63	36.64
Northwestern LSD	32.80	33.90	33.90	35.50	35.80	35.80	35.80	36.27	36.39	36.50
Northeastern LSD	47.14	45.44	45.44	45.64	45.64	41.64	41.64	41.79	41.44	41.44
Southeastern LSD	42.40	43.10	42.68	36.80	36.80	36.80	36.80	36.80	36.39	37.60
Springfield CSD	56.55	57.75	57.65	57.65	57.65	51.65	51.65	51.90	51.91	52.00
Tecumseh LSD	46.10	48.04	42.60	44.10	44.10	44.10	44.40	45.63	46.18	46.67
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	32.10	33.50	33.60	33.70	33.90	34.00
Fairborn CSD	44.40	44.40	44.70	44.70	44.64	44.70	41.80	41.80	41.80	41.80
Yellow Springs EVSD	65.80	66.10	69.60	70.60	74.90	71.50	69.00	71.00	71.50	73.70
Greene County JVSD	3.45	3.45	3.45	3.45	3.45	3.45	3.45	3.45	3.45	3.45
MUNICIPALITIES:										
City of New Carlisle	9.00	9.00	9.00	8.00	8.00	9.00	9.00	9.00	10.80	10.80
City of Springfield	3.98	4.10	4.10	4.10	4.10	3.90	4.00	4.00	3.90	4.00
Village of Catawba	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
Village of Donnelsville	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50	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	5.10	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	8.40	13.40	7.40	9.80	9.80	9.80	9.80	9.80	9.80	9.80
Village of Clifton	9.00	9.00	9.00	9.00	9.80	9.00	9.00	9.00	9.00	9.00
TOWNSHIPS:										
Bethel Township	7.20	7.20	7.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20
German Township	7.60	7.60	6.90	6.90	6.90	6.90	6.60	6.60	6.60	6.60
Green Township - Fire District #1	5.70	5.70	4.20	4.50	4.50	6.00	6.00	6.00	6.00	5.50
Green Township - Fire District #2	7.20	7.20	6.20	4.70	4.70	5.70	5.70	5.70	5.70	5.20
Harmony Township	6.40	6.40	6.40	5.90	5.90	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	6.00	5.00	3.70	3.70	2.70	2.70	2.70	2.70
Moorefield Township	5.05	5.05	5.05	5.05	5.05	4.99	4.99	4.99	3.80	3.80
Pike Township	9.60	9.60	9.60	9.60	9.60	9.60	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	7.00	7.60	5.60	5.60	5.20	5.60	5.60

Source: Clark County Auditor's Office

CLARK COUNTY, OHIO

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

Year	Total Population	Assessed Values	Gross General Bonded Debt	Less: Debt Service Fund Balance	Net General Bonded Debt	Ratio of	
						Net General Bonded Debt to Assessed Values	Per Capita Net General Bonded Debt
2004	143,351	\$ 2,042,698,840	\$ 6,230,000	\$ 32,111	\$ 6,197,889	0.303%	\$ 43.24
2003	143,351	1,868,337,180	7,035,000	26,528	7,008,472	0.375%	48.89
2002	143,416	1,819,822,260	7,770,000	175,716	7,594,284	0.417%	52.95
2001	148,800	1,798,308,420	6,735,000	245,411	6,489,589	0.361%	43.61
2000	144,742	1,588,844,060	7,265,000	64,605	7,200,395	0.453%	49.75
1999	144,962	1,560,985,050	7,775,000	46,518	7,728,482	0.495%	53.31
1998	145,266	1,539,464,160	8,250,000	179,595	8,070,405	0.524%	55.56
1997	145,868	1,342,130,150	8,710,000	643,444	8,066,556	0.601%	55.30
1996	146,759	1,319,545,420	9,380,000	862,418	8,517,582	0.645%	58.04
1995	146,981	1,292,416,150	7,525,000	513,371	7,011,629	0.543%	47.70
1994	147,111	1,214,169,190	8,020,000	390,159	7,629,841	0.628%	51.86

Source: Clark County Auditor

CLARK COUNTY, OHIO

Computation of Direct and Overlapping General Obligation Bonded Debt
December 31, 2004

	<u>Debt Outstanding</u>	<u>Percentage Applicable to County</u>	<u>Amount Applicable to County</u>
Direct debt:			
Clark County ¹	\$ 11,438,789	100.00%	\$ 11,438,789
Overlapping debt:			
Municipalities:²			
All cities and villages within Clark County	28,099,054	100.00%	28,099,054
School districts:³			
All school districts within Clark County	<u>6,524,448</u>	99.74%	<u>6,507,738</u>
Overlapping debt			
Total direct and overlapping debt	\$ <u>46,062,291</u>		\$ <u>46,045,581</u>

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

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

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

Source: Clark County Auditor

CLARK COUNTY, OHIO
 Computation of Legal Debt Margin
 December 31, 2004

Direct Legal Debt Limitation:		
3.0% of the first \$100,000,000 assessed valuation		\$ 3,000,000
1.5% on excess of \$100,000,000-not in excess of \$300,000,000		3,000,000
2.5% in the amount in excess of \$300,000,000 ²		<u>46,589,746</u>
<i>Total Direct Legal Debt Limitation</i>		52,589,746
<i>Total of all County Debt Outstanding</i> ³	\$ 22,500,900	
<i>Less:</i>		
Revenue and General Obligation Bonds and Notes (self-supporting)	11,030,000	
Available Equity in Debt Service Funds as of December 31, 2004	<u>32,111</u>	
<i>Total Net Indebtedness (voted and unvoted) subject to direct debt limitation</i>		<u>11,438,789</u>
<i>Direct Legal Debt Margin</i>		<u>\$ 41,150,957</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>11,438,789</u>	
<i>Total Unvoted Legal Debt Margin</i>		<u>\$ 7,863,763</u>

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

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

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

Source: Clark County Auditor

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

Year	General Obligation Principal	General Obligation Interest	Total ² General Obligation Debt Service	Total ¹ General Governmental Expenditures	Ratio of Total Debt Service to General Governmental Expenditures
2004	\$ 805,000	\$ 298,317	\$ 1,103,317	\$ 103,309,036	1.07%
2003	765,000	418,355	1,183,355	109,739,426	1.08%
2002	565,000	606,948	1,171,948	113,070,044	1.04%
2001	530,000	595,963	1,125,963	101,161,068	1.11%
2000	510,000	543,107	1,053,107	107,840,644	0.98%
1999	475,000	455,729	930,729	87,613,602	1.06%
1998	612,780	467,685	1,080,465	75,555,894	1.43%
1997	963,914	521,846	1,485,760	71,856,792	2.07%
1996	896,489	515,454	1,411,943	70,170,858	2.01%
1995	745,775	481,252	1,227,027	77,202,929	1.59%

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

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

Source: Clark County Auditor

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

Year	Assessed Values of ¹ Real, Personal and Utility Property (i)	Certified Commercial Bank Deposits (ii)	Valuation of ² Construction (iii)	Total ² Permits Issued (iii)
2004	\$ 2,337,404,356	(1)	\$ 77,363,458	707
2003	2,168,098,582	(1)	40,133,494	821
2002	2,150,049,056	593,820,000	38,237,769	1,747
2001	2,139,719,597	630,634,000	41,904,244	1,227
2000	1,940,937,672	490,007,000	37,351,282	1,060
1999	1,917,101,455	462,453,000	46,322,022	1,167
1998	1,874,174,071	464,700,000	51,916,019	1,401
1997	1,647,353,122	437,272,000	40,102,393	1,310
1996	1,643,143,737	430,977,000	48,921,315	943
1995	1,610,388,806	436,256,000	41,487,154	859

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

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

Source (i): Clark County Auditor

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

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

(1) - Information for 2003 not available.

CLARK COUNTY, OHIO

Principal Taxpayers

Real Estate Tax

December 31, 2004

Name of Taxpayer	Assessed Value	Percent of Total Assessed Value
Navistar International Corporation	\$ 14,375,500	0.70%
Simon Capital Limited Partnership	6,980,470	0.34%
U S P G Portfolio One LLC	6,731,781	0.33%
Emro Marketing Company	4,509,790	0.22%
Aldi Incorporated	3,493,980	0.17%
Skilken Sutphen	3,426,230	0.17%
Allied SSR Shopping Centers I, LLC.	3,360,720	0.16%
Meijer Stores Limited Partnership	3,129,720	0.15%
Gordon Food Service, Inc.	3,129,820	0.15%
AOT, Inc.	<u>2,278,850</u>	<u>0.11%</u>
Subtotal	51,416,861	2.50%
All Others	<u>1,991,281,979</u>	<u>97.50%</u>
Total Assessed Valuation	<u>\$ 2,042,698,840</u>	<u>100.00%</u>

Source: Clark County Auditor

CLARK COUNTY, OHIO
Principal Taxpayers
Tangible Personal Property Tax
December 31, 2004

Name of Taxpayer	Assessed Value	Percent of Total Assessed Value
Navistar International	\$ 20,419,090	9.96%
Yamada North America (fka: Yotek)	8,785,840	4.29%
Time Warner Entertainment, Inc.	6,746,030	3.29%
Gordon Food Service, Inc.	4,580,860	2.23%
Southwest Landmark (fka: Clark Landmark)	4,527,786	2.21%
Robbins & Myers, Inc.	4,171,110	2.03%
Speedway Superamerica	3,703,550	1.81%
Jeff Wyler Springfield, Inc.	3,665,930	1.79%
Coilplus Ohio, Inc.	3,605,430	1.76%
Eby Brown Company LP	<u>3,013,910</u>	<u>1.47%</u>
Subtotal	63,219,536	30.84%
All Others	<u>141,802,390</u>	<u>69.16%</u>
Total Assessed Valuation	<u>\$ 205,021,926</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
2004/2005*	\$ 118,503	\$ 26,878	22.68%	\$ 3,494	13.00%	\$ 30,372	25.63%	\$ 178,791
2003/2004	92,994	59,831	64.34%	7,581	12.67%	67,412	72.49%	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 2005 collections only.

Source: Clark County Auditor

CLARK COUNTY, OHIO

Demographic Statistics
as of December 31, 2004

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
2004	400	142,613	356.5

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
2004	65,800	4,800	6.8%	6.1%	5.5%
2003	64,400	5,100	7.3%	6.1%	6.0%
2002	64,500	4,600	6.7%	5.6%	6.0%
2001	66,500	3,700	5.3%	4.3%	4.8%
2000	65,400	3,100	4.5%	4.1%	4.0%
1999	66,300	3,000	4.3%	4.3%	4.2%
1998	66,400	2,900	4.2%	4.2%	4.5%
1997	67,900	3,300	4.6%	4.6%	4.9%
1996	67,100	4,000	5.6%	4.9%	5.4%
1995	64,900	3,200	4.7%	4.8%	5.6%

2004 Monthly Employment

Year	County Employed	County Unemployed	Unemployment Rate		
			County	Ohio	U.S
January	65,400	5,400	7.6%	7.0%	6.3%
February	65,200	5,200	7.4%	6.7%	6.0%
March	65,300	5,100	7.3%	6.6%	6.0%
April	65,800	4,800	6.8%	6.0%	5.4%
May	66,200	4,500	6.3%	5.8%	5.3%
June	66,600	5,000	7.0%	6.4%	5.8%
July	66,700	5,000	7.0%	6.3%	5.7%
August	66,200	4,500	6.4%	5.8%	5.4%
September	65,200	4,400	6.3%	5.8%	5.1%
October	65,900	4,400	6.3%	5.8%	5.1%
November	65,700	4,600	6.5%	6.0%	5.2%
December	65,700	4,300	6.1%	5.7%	5.1%

Source: Ohio Bureau of Employment Services

CLARK COUNTY, OHIO

Tax Revenues by Source Last Ten Fiscal Years

Year	General Property Tax	Tangible ¹ Personal Property Tax	Property Transfer Tax	County Sales Tax	Total
2004	\$ 2,933,129	\$ 403,888	\$ 1,233,297	\$ 12,459,181	\$ 17,029,495
2003	2,839,816	373,329	787,108	12,719,388	16,719,641
2002	2,806,633	371,249	490,570	17,448,427	21,116,879
2001	2,502,324	473,521	436,038	11,911,495	15,323,378
2000	2,485,733	385,146	391,649	11,892,681	15,155,209
1999	2,436,515	415,777	448,536	11,351,444	14,652,272
1998	2,445,475	360,566	417,209	12,658,459	15,881,709
1997	2,410,507	360,555	321,865	14,063,940	17,156,867
1996	2,370,783	371,244	238,438	10,181,360	13,161,825
1995	2,249,427	323,704	221,122	10,020,863	12,815,116

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

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

Source: Clark County Auditor



**Auditor of State
Betty Montgomery**

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800-282-0370

Facsimile 614-466-4490

FINANCIAL CONDITION

CLARK COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
SEPTEMBER 20, 2005**