

**JIM PETRO**  
**AUDITOR OF STATE**  

---

**STATE OF OHIO**



**RICHLAND COUNTY**

**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
Report of Independent Accountants on Compliance and on Internal Control Required by <i>Government Auditing Standards</i> .....	1
Report of Independent Accountants on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control Over Compliance In Accordance with OMB Circular A-133 .....	3
Schedule of Expenditures of Federal Awards .....	5
Notes to the Schedule of Expenditures of Federal Awards .....	7
Schedule of Findings .....	9
Corrective Action Plan .....	15

**This page intentionally left blank.**



**STATE OF OHIO  
OFFICE OF THE AUDITOR**

JIM PETRO, AUDITOR OF STATE

111 Second Street, NW  
Fourth Floor  
Canton, Ohio 44702  
Telephone 330-438-0617  
800-443-9272  
Facsimile 330-471-0001  
www.auditor.state.oh.us

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

Richland County Commissioners  
Richland County  
50 Park Avenue East  
Mansfield, Ohio 44902

To the County Commissioners:

We have audited the basic financial statements of Richland County, Ohio, (the County) as of and for the year ended December 31, 2001, and have issued our report thereon dated June 19, 2002. 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.

**Compliance**

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying Schedule of Findings as item 2001-60570-001.

We also noted certain immaterial instances of noncompliance that we have reported to management of the County in a separate letter dated June 19, 2002.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. 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 County's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. A reportable condition is described in the accompanying Schedule of Findings as item 2001-60570-002.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above is not a material weakness.

Richland County  
Report of Independent Accountants on Compliance and on  
Internal Control Required by *Government Auditing Standards*  
Page 2

We also noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 19, 2002.

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

A handwritten signature in black ink, appearing to read "Jim Petro", written in a cursive style.

**Jim Petro**  
Auditor of State

June 19, 2002



**STATE OF OHIO  
OFFICE OF THE AUDITOR**

**JIM PETRO, AUDITOR OF STATE**

111 Second Street, NW  
Fourth Floor  
Canton, Ohio 44702  
Telephone 330-438-0617  
800-443-9272  
Facsimile 330-471-0001  
www.auditor.state.oh.us

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

Richland County Commissioners  
Richland County  
50 Park Avenue East  
Mansfield, Ohio 44902

**Compliance**

We have audited the compliance of Richland County, Ohio, (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2001. The County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2001.

**Internal Control Over Compliance**

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

We noted a certain matter involving the internal control over compliance and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over 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. The reportable condition is described in the accompanying Schedule of Findings as item 2001-60570-003.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. 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 considered to be material weaknesses. However, we believe that the reportable condition described above is not a material weakness.

We also noted other matters involving the internal control over compliance that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 19, 2002.

#### **Schedule of Expenditures of Federal Awards**

We have audited the basic financial statements of the County as of and for the year ended December 31, 2001, and have issued our report thereon dated June 19, 2002. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, it is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



**Jim Petro**  
Auditor of State

June 19, 2002



**RICHLAND COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2001**

Federal Grantor/ Pass Through Grantor/ Program Title	Pass Through Entity Number	Federal CFDA Number	Federal Expenditures
<b>U.S. Department of Agriculture</b>			
<i>Passed through the Ohio Department of Education:</i>			
National School Lunch Program	N/A	10.555	\$31,387
Commodity Supplemental Food Program	N/A	10.565	<u>36,204</u>
Total U.S. Department of Agriculture			67,591
<b>U.S. Department of Health and Human Services</b>			
<i>Direct:</i>			
Social Services Block Grant	N/A	93.667	120,619
<i>Passed through the Ohio Department of Mental Health:</i>			
Social Services Block Grant	05D910	93.667	<u>121,008</u>
Total Social Services Block Grant			241,627
Block Grants for Prevention and Treatment of Substance Abuse	*	93.959	1,216,251
Block Grants for Community Mental Health Services	05D91/05D911	93.958	146,396
<i>Passed through the Ohio Department of Jobs and Family Services:</i>			
Child Welfare Services - State Grants	N/A	93.645	89,339
<i>Passed through Ohio Department of Mental Health</i>			
Medical Assistance Program	05D	93.778	1,980,736
<i>Passed through Ohio Department of Alcohol and Drug Addiction Services</i>			
Medical Assistance Program	70.000	93.778	292,581
<i>Passed through Ohio Department of Mental Retardation and Development Disabilities</i>			
Medical Assistance Program	N/A	93.778	<u>7,317,746</u>
Total Medical Assistance Program			9,591,063
Total U.S. Department of Health and Human Services			11,284,676
<b>Federal Emergency Management Agency</b>			
<i>Direct:</i>			
Emergency Management Performance Grants	N/A	83.552	64,568
<b>U.S. Department of Education</b>			
<i>Passed through the Ohio Department of Education:</i>			
Special Education Cluster:			
Special Education - Preschool Grants	N/A	84.173	52,547
Special Education - Grants to States	N/A	84.027	<u>82,657</u>
Total U.S. Department of Education - Special Education Cluster			135,204
<b>U.S. Department of Transportation</b>			
<i>Passed through the Ohio Department of Transportation:</i>			
Highway Planning and Construction	165991/165001	20.205	210,375
Federal Transit Metropolitan Planning Grants	165991/165001	20.505	22,970
State and Community Highway Safety	N/A	20.600	<u>28,591</u>
Total U.S. Department of Transportation			261,936

**RICHLAND COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2001  
(Continued)**

Federal Grantor/ Pass Through Grantor/ Program Title	Pass Through Entity Number	Federal CFDA Number	Federal Expenditures
<b>U.S Department of Justice</b>			
<i>Passed through the Ohio Criminal Justice Service:</i>			
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	N/A	16.580	1,026
Victims of Child Abuse	N/A	16.547	51,664
Juvenile Accountability Incentive Block Grants	N/A	16.523	92,517
National Institute of Justice Domestic Anti-Terrorism Technology Development Program	N/A	16.565	74,738
Drug Court Discretionary Grant Program	N/A	16.585	100,101
Byrne Formula Grant Program	N/A	16.579	<u>27,049</u>
Total U.S. Department of Justice			347,095
<b>Corporation for National Community Service</b>			
<i>Passed through the Ohio Department of Jobs and Family Services:</i>			
Americorps	N/A	94.006	10,889
<b>U.S. Department of Housing and Urban Development</b>			
<i>Passed through the Ohio Department of Development:</i>			
Community Development Block Grant	N/A	14.228	297,918
<b>U.S Forestry Service Department of Agriculture</b>			
<i>Direct:</i>			
Cooperative Forestry Assistance	N/A	10.644	125,043
<b>U.S. Department of Labor</b>			
<i>Passed through the Ohio Department of Jobs and Family Services:</i>			
Workforce Investment Act	N/A	17.255	<u>1,618,811</u>
Total Federal Expenditure:			<u><u>\$14,213,731</u></u>

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

*\*Pass Through Entity Numbers for the Block Grants for Prevention and Treatment of Substance Abuse:  
70-0907-01-UM-P-99-9202, 70-7095-01-TACS-T-99-9761, 70-SAPT-BG-OVPP,  
70-70491-03-W-T-99-8968, 70-0441-00-SAMI-T-01-0044*

**RICHLAND COUNTY**

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

**NOTE A — SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) summarizes activity of the County's federal award programs. The Schedule has been prepared on the cash basis of accounting, except expenditures of assistance passed through the Ohio Department of Jobs and Family Services, Workforce Investment Act which are presented on an accrual basis.

**NOTE B — SUBRECIPIENTS**

The County passes-through certain Federal assistance received from the U.S. Department of Housing and Urban Development to other governments or not-for-profit agencies (subrecipients). As described in Note A, the County records expenditures of federal awards to subrecipients when paid in cash, except expenditures paid to Workforce Investment Act subrecipients are recorded on an accrual basis.

The subrecipient agencies have certain compliance responsibilities related to administering these Federal Programs. Under Federal Circular A-133, the County is responsible for monitoring subrecipients 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 the performance goals are achieved.

**NOTE C — COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAM**

The County has established a revolving loan program to provide low-interest loans to businesses to create jobs for persons from low-moderate income households. The U.S. Department of Housing and Urban Development (HUD) grants money for these loans to the County. The initial loan of this money is recorded as an expenditure on the accompanying Schedule. Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as expenditures on the Schedule.

These loans are collateralized by the assets of the businesses. At December 31, 2001, the gross amount of loans outstanding was \$135,386 in Community Development Block Grant Loans. Delinquent amounts due are \$47,030.

**NOTE D — WORKFORCE INVESTMENT ACT ATTACHMENT SCHEDULES**

The County had no variances between Ohio Job and Family Services and the audit report figures to disclose; therefore, a Schedule of Variances is not included. The County had no program income; therefore, a Schedule of Program Income is not included. The County had no stand-in costs; therefore, a Schedule of Stand-in Costs is not included.

**NOTE E — MATCHING REQUIREMENTS**

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

**This page intentionally left blank.**

**RICHLAND COUNTY**  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A -133 §.505**  
**DECEMBER 31, 2001**

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

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unqualified
<b>(d)(1)(ii)</b>	<b>Were there any material control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?</b>	Yes
<b>(d)(1)(iii)</b>	<b>Was there any reported material non-compliance at the financial statement level (GAGAS)?</b>	Yes
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any other reportable internal control weakness conditions reported for major federal programs?</b>	Yes
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510?</b>	Yes
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	CFDA # 93.778- Medical Assistance Program  CFDA # 93.959- Block Grants for Prevention and Treatment of Substance Abuse  CFDA #17.255 - Workforce Investment Act
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 426,412  Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	Yes

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

**Noncompliance Citation**

<b>Finding Number</b>	<b>2001-60570-001</b>
-----------------------	-----------------------

**Ohio Rev. Code Section 5705.41(D)**, provides that no subdivision or taxing unit shall make any contract or give any order involving the expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the obligation has been lawfully appropriated for such purpose and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. This certificate need be signed only by the subdivision's fiscal officer. Every contract made without such a certificate shall be void, and no warrant shall be issued in payment of any amount due thereon.

This section also provides for two exceptions to the above requirements:

Then and Now Certificate - If no certificate is furnished as required, upon receipt of the fiscal officer's certificate that a sufficient sum was, both at the time of the contract or order and at the time of the certificate, appropriated and free of any previous encumbrances, the Board of Commissioners may authorize the issuance of a warrant in payment of the amount due upon such contract or order by resolution within 30 days from the receipt of such certificate.

If the amount involved is less than \$100, the County Auditor may authorize payment through a Then and Now Certificate without affirmation of the Board of Commissioners, if such expenditure is otherwise valid.

We noted that 35% of expenditures tested during the audit period were not certified by the County Auditor prior to the purchase commitment being made. It was also found that neither of the two exceptions above were utilized for the items found to be in non-compliance. The County should certify the availability of funds prior to incurring the expenditure obligation. In addition, as a further means to certify the availability of funds, the County should implement the use of Then and Now Certificates and Blanket Certificates as further permitted by Ohio Rev. Code Section 5705.41.

**Reportable Condition**

<b>Finding Number</b>	<b>2001-60570-002</b>
-----------------------	-----------------------

**Clerk of Courts**

We noted the following areas of concern in the Clerk of Courts department during our audit:

**Bank Reconciliation**

The Clerk of Courts monthly bank account reconciliations lacked documentation of supervisory reviews. In addition, we noted the following areas of concern on the reconciliation at December 31, 2001:

- The reconciliation did not agree to the Open Item Listing by \$331,883;
- Several month's worth of interest totaling \$3,609 was carried on the reconciliation, without being paid into the County;

**Reportable Condition  
(Continued)**

**Outstanding Checks List**

The outstanding checks list at December 31, 2001, was extremely voluminous (117 pages). The listing had a column for the outstanding checks and a column for the returned checks. We noted the following areas of concern on the list:

- The list contained a \$20,000 bank adjustment amount that did not have adequate supporting documentation.
- The list included a negative \$2,000 check that had been issued twice and cashed twice.
- Although a computer listing, there was no computer generated total. Instead, there was a manual total which was misstated by \$37,956.
- The list contained checks that had not been written yet and also included checks that had already cleared the bank and should not have been on the list. Based on the checks tested, these items totaled \$106,665.

**Segregation of Duties**

There is a lack of segregation of duties within the office of the Clerk of Courts. The Bookkeeper is responsible for posting receipts to the cashbook, depositing receipts to the bank, preparing monthly bank reconciliations, preparing the daily cash reconciliation, and preparing and signing all checks. This lack of segregation of duties allows for errors or irregularities to occur and not be detected in a timely manner.

**Sequential Use of Checks**

The Clerk of Courts checks were not issued sequentially. Each day, the Bookkeeper puts back a number of checks with the receipts so she can write the checks for that day when she posted the days receipts in the cash books. Consequently the checks were not written in sequential order and several of the checks were backdated. This allows for inaccurate information to be posted to the expense line items by not correctly dating the checks when they are used to remit payments.

**Check Signatures**

All of the checks issued by the Clerk of Courts office were only signed by the Bookkeeper, even though there was a line on the checks where the Clerk of Courts could have signed them. Since the Bookkeeper is the only individual reviewing the checks that are written, errors or irregularities concerning the checks could go undetected.

**Cashbook**

The manual cashbook of the Clerk of Courts Office was three months behind in posting and reconciling as of December 31, 2001. This allows for inaccurate information to be posted to the cashbook or unrecognized errors or irregularities resulting in the misstatement of the records. (The cashbook was brought up to date by April 15, 2002.)

**Receipts**

We noted that the Clerk of Courts received a check from the Mansfield Municipal Court for \$800.00 dated April 3, 2000 that was not cashed until February 2002. There also is a \$41.00 check written on September 13, 1999, to the Richland County Clerk of Courts from the Mansfield Municipal Court that has never been cashed.

**Disbursement Allocation**

The pay-in certificate that is prepared by the Bookkeeper to document the allocation of receipts was not reviewed or approved by the Clerk of Courts. This could allow inaccurate distribution to various agencies to go undetected and not be corrected in a timely manner.

**Reportable Condition  
 (Continued)**

**Open Items List**

The Clerk of Courts Open Item Listing at December 31, 2001 contained cases going back to 1983. Upon testing of this listing, it was noted that the Open Items Listing contained cases that had:

- Bond money that was being held for long periods of time because the people that were owed the moneys had to pick up the money in person and had not done so;
- Included cases that had been closed for years that still had undistributed court costs, restitution, and escrow moneys.

Allowing cases to accumulate in the Open Items Listing that have been closed allows for inaccurate information to accumulate without being corrected in a timely manner.

We recommend that policies and procedures be implemented immediately to address the aforementioned areas of concern in the Clerk of Courts office:

- The bank account should be reconciled to the open items list monthly. Reconciling items should be corrected timely. The reconciliations should be reviewed and signed off by someone other than the preparer.
- The outstanding checklist should reflect only those checks actually outstanding at each month end. In addition, stale-dated checks should be moved to an unclaimed moneys fund.
- The Bookkeeper's current duties should be segregated between other individuals.
- All checks should be issued in sequential order.
- All checks should have two signatures. This will help ensure that all checks written by the Court have been reviewed by more than one person and thereby limit the risk of errors and/or irregularities from occurring.
- The manual cashbook should have information posted timely and should be reconciled timely on a monthly basis.
- All revenue received should be deposited daily.
- The pay-in certificates documenting the allocation of receipts should be reviewed and approved by the Clerk of Courts.
- The Open Item Listing should be reviewed and updated to accurately reflect actual open items.

**3. FINDING FOR FEDERAL AWARDS**

**Reportable Condition - Workforce Investment Act Grant**

<b>Finding Number</b>	2001-60570-003
<b>CFDA Title and Number</b>	Workforce Investment Act #17.255
<b>Federal Award Number / Year</b>	2001 Grant Year
<b>Federal Agency</b>	U.S. Department of Labor
<b>Pass-Through Agency</b>	Ohio Department of Job and Family Services



**Reportable Condition - Workforce Investment Act Grant  
(Continued)**

The Workforce Investment Act Contract #901, Article III, Section A, between the Richland County Department of Jobs and Family Services (RCDJFS) and the City of Mansfield (Contractor) states the following:

The Contractor will render a detailed invoice for the actual cost of work on a monthly basis to RCDJFS. If Contractor fails to submit the invoice by the 5<sup>th</sup> day of each month following the month the services were provided, Contractor will forfeit payment for services rendered. There are no exceptions to this requirement. All such invoices must contain the following information:

1. Contractor's name and address;
2. Amount of billing;
3. Contract number and date;
4. Itemized equipment, material, office supplies, etc., list;
5. Federal tax ID or Social Security Number."

During the testing of the Workforce Investment Act (WIA), it was noted that the Contractor was not in compliance with any of the aforementioned requirements and the compliance requirements were not being enforced by the RCDJFS. Without more detail included with the monthly expense reports that the RCDJFS receives from the Contractor as support for the actual cost of work, there is no way that the RCDJFS can accurately determine that the expenditures made by the Contractor are only for allowed costs and activities, and that the expenditures are following the grant budget.

We recommend that the RCDJFS enforce this Article of the contract with the Contractor so that they can better monitor the expenditures of the Contractor. This will also allow RCDJFS to verify that the expenditures are for allowed costs and activities, and to verify that the expenditures are following the grant budget.

**This page intentionally left blank.**

**RICHLAND COUNTY**

**CORRECTIVE ACTION PLAN  
OMB CIRCULAR A -133 §.315 (c)  
DECEMBER 31, 2001**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2001-60570-003	To require the City of Mansfield to submit detailed invoices to the Richland County Department of Jobs and Family Services as required per the Workforce Investment Act Contract #901, Article III, Section A.	December 31, 2002	Vicky Woods



RICHLAND COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED

December 31, 2001

Prepared by The Richland County Auditor's Office

Pat Dropsey, County Auditor



**Richland County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2001*  
*Table of Contents*

---

**I. INTRODUCTORY SECTION**

Table of Contents .....	i
Letter of Transmittal .....	v
GFOA Certificate of Achievement .....	xii
Elected Officials.....	xiii
Principal Appointed Officials and Department Heads.....	xiv
Organizational Charts .....	xv

**II. FINANCIAL SECTION**

Report of Independent Accountants.....	1
Management's Discussion and Analysis.....	3
Basic Financial Statements	
Government-wide Financial Statements:	
Statement of Net Assets .....	13
Statement of Activities.....	14
Fund Financial Statements:	
Balance Sheet - Governmental Funds.....	16
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds.....	18
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual:	
General Fund.....	20
Mental Health Board Fund.....	21
Mental Retardation Board Fund.....	22
Public Assistance Fund.....	23
Children's Services Fund.....	24
Statement of Fund Net Assets - Proprietary Funds.....	25
Statement of Revenues, Expenses and Changes in Fund Net Assets - Proprietary Funds .....	26
Statement of Cash Flows - Proprietary Funds .....	27
Statement of Fiduciary Net Assets - Fiduciary Funds .....	29
Statement of Changes in Fiduciary Net Assets - Fiduciary Funds .....	30
Notes to the Basic Financial Statements .....	31

**Richland County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2001*  
*Table of Contents (continued)*

---

Combining Statements and Individual Fund Schedules:

Combining Statements - Nonmajor Governmental Funds:

Fund Descriptions .....	70
Combining Balance Sheet - Nonmajor Governmental Funds .....	75
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds .....	85

Combining Statements - Fiduciary Funds

Fund Descriptions .....	95
Combining Statement of Fiduciary Net Assets - Fiduciary Funds .....	98
Combining Statement of Changes in Fiduciary Net Assets - Fiduciary Funds .....	99
Combining Statement of Changes in Assets and Liabilities - Agency Funds .....	100

Individual Fund Schedules of Revenues, Expenditures/Expenses and Changes in  
Fund Balance/Equity - Budget (Non-GAAP Basis) and Actual:

Major Funds:

General Fund .....	104
Mental Health Board Fund .....	112
Mental Retardation Board Fund .....	113
Public Assistance Fund .....	114
Children's Services Fund .....	115
Special Assessment Debt Retirement Fund .....	116

NonMajor Funds:

Certificate of Title Fund .....	117
Dog and Kennel Fund .....	118
Real Estate Assessment Fund .....	119
Motor Vehicle License and Gas Tax Fund .....	120
Divorce Orientation Program Fund .....	121
Indigent Guardianship Fund .....	122
Court Computers Fund .....	123
Dayspring Fund .....	124
Child Support Enforcement Agency Fund .....	125
Delinquent Real Estate Collection Fund .....	126
Community Development Block Grant Fund .....	127
Youth Services Fund .....	128
Public Defender Fund .....	129
COPS Ahead Fund .....	130
Sheriff K-9 Fund .....	131
Enforcement and Education Fund .....	132
Law Enforcement Fund .....	133
Drug Law Enforcement Fund .....	134



**Richland County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2001*  
*Table of Contents (continued)*

---

Drug Abuse Resistance Education Fund.....	135
DUI Grant Fund.....	136
Commissary Rotary Jail Fund.....	137
Community Policing Fund.....	138
Speed DUI Fund.....	139
Safety Hotline Fund.....	140
Intensive Supervision Fund.....	141
Sanction Cost Reimbursement Fund.....	142
Universal Hiring Fund.....	143
Big Wheel Fund.....	144
Jail Education Program Fund.....	145
Prisoner Incentive Fund.....	146
Law Enforcement Block Grant Fund.....	147
Third Grade Safety Belt Fund.....	148
DARE Robot Cruiser Fund.....	149
Domestic Violence Fund.....	150
Probate Conduct of Business Fund.....	151
Prepayment of Interest Fund.....	152
Bike Trail Maintenance Fund.....	153
Black Fork Project Fund.....	154
Adult Probation Parking Fund.....	155
Veterans' Cemetery Fund.....	156
Victim Witness Program Fund.....	157
Dispute Resolution Fund.....	158
Mediation Fund.....	159
Common Pleas Security Fund.....	160
Ditch Maintenance Fund.....	161
MRDD Gift Fund.....	162
Madison Area Growth Intra-Community Fund.....	163
Senate Bill 239 Fund.....	164
Safe Richland County Fund.....	165
Richland Integrated Justice Information Systems Fund.....	166
Terrorism Consequence Management Preparedness Assistance Fund.....	167
General Obligation Bond Retirement Fund.....	168
Road and Bridge Fund.....	169
Supplemental Equipment - Recorder Fund.....	170
Visitor's Convention Center Fund.....	171
Capital Equipment Purchases Fund.....	172
Issue II Fund.....	173
Geographic Information System Fund.....	174
Madison Township Sewer A Fund.....	175
Mental Health Housing Fund.....	176
Energy Conservation Fund.....	177
Attention Center Fund.....	178
Child Support Enforcement Agency Fund.....	179
Dog and Kennel Shelter Fund.....	180
AG Cunning Trust Fund.....	181
County Home Resident Trust Fund.....	182
Sewer Fund.....	183
Employee Health Insurance Fund.....	184

**Richland County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2001*  
*Table of Contents (continued)*

---

**III. STATISTICAL SECTION**

Statistical Section Description .....	S1
Governmental Fund Revenues by Source and Expenditures/Expenses by Function - Last Ten Years .....	S2
Property Tax Levies and Collections - Real and Public Utility Taxes - Last Ten Years.....	S4
Assessed and Estimated Actual Value of Taxable Property - Last Ten Years .....	S5
Property Tax Rates - Direct and Overlapping Governments Last Ten Years .....	S6
Special Assessment Collections - Last Ten Years .....	S8
Ratio of Annual Debt Principal Expenditures for General Obligation Bonded Debt to Total General Fund Expenditures - Last Ten Years .....	S9
Computation of Legal Debt Margin.....	S10
Computation of Direct and Overlapping Debt - General Obligation Bonds.....	S11
Ratio of Net General Obligation Bonded Debt to Assessed Value and Net General Bonded Debt Per Capita - Last Ten Years.....	S12
Demographic Statistics - Last Ten Years.....	S13
Ten Largest Employers .....	S14
Property Value, Construction and Financial Institution Deposits - Last Ten Years.....	S15
Principal Taxpayers - Real Property and Public Utilities Taxes.....	S16
Principal Taxpayers - Tangible Personal Property Tax .....	S17
Miscellaneous Statistics .....	S18

# PATRICK W. DROPSEY

RICHLAND COUNTY AUDITOR



---

50 PARK AVENUE EAST, MANSFIELD, OHIO 44902  
TELEPHONE 419/774-5501

June 19, 2002

THE CITIZENS OF RICHLAND COUNTY

AND

RICHLAND COUNTY BOARD OF COMMISSIONERS  
50 Park Avenue East  
Mansfield, Ohio

As Richland County Auditor, I am pleased to present the Comprehensive Annual Financial Report (CAFR) of Richland County for the year ended December 31, 2001. This CAFR conforms to Generally Accepted Accounting Principles (GAAP) as applicable to government entities and includes the early implementation of the new reporting model as promulgated by GASB Statement No. 34.

Responsibility for both the accuracy of the data presented and the completeness and fairness of the presentation, including all disclosures, rests with the County Auditor. To the best of my knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly and completely the financial position and results of the County's financial activities.

The CAFR is divided into three sections: the Introductory Section, the Financial Section, and the Statistical Section. The Introductory Section includes the table of contents, this transmittal letter, the Certificate of Achievement for Excellence in Financial Reporting, a list of elected officials, a list of principal appointed officials and department heads, and organizational charts of the County. The Financial Section includes the Report of Independent Accountants, Management's Discussion and Analysis, the Basic Financial Statements and Notes that provide an overview of the County's financial position and operating results, the Combining Statements for nonmajor funds and other schedules that provide detailed information relative to the Basic Financial Statements. The Statistical Section presents various tables reflecting social and economic information, financial trends, and fiscal capacity of the County.

## County Overview

Richland County was organized into a separate political entity in 1813. It encompasses nineteen townships, six villages, with Lexington being the largest, the City of Shelby, a small portion of the City of Crestline, the City of Ontario, and the City of Mansfield, which is the county seat. The County has an area of 449 square miles and has a population of 128,852, according to the Richland County Regional Planning Commission.

Richland County offers a vast variety of recreational and cultural attractions, including Clearfork, Charles Mill, and Pleasant Hill Reservoirs; Malabar and Mohican State Parks; a municipal park system with approximately 500 acres distributed among 26 parks; the 18 mile long Richland B & O Bike Trail; Mid-Ohio Sports Car Course and Mansfield Speedway; musical groups such as the Mansfield Symphony Orchestra, Fun Center Chordsmen, Mansfield Choral Society, Mastersingers, Sweet Adelines and the Y-youth Choir; the Renaissance Theater, a restored, 1,430 seat, grand baroque theater, and the Mansfield

Playhouse; the Mansfield Art Center, with monthly shows featuring the work of regional artists as well as exhibits loaned from major galleries and private collections; and special events such as the Miss Ohio Pageant, Ohio Winter Carnival at Snow Trails Ski Area, and the Mansfield Mehock Relays.

### **County Organization and Reporting Entity**

A three-member Board of Commissioners, twelve other elected officials and various department heads govern the County. Elected officials and department heads manage the internal operations of their respective divisions. The chief administrator of the County is the Board of Commissioners which authorizes expenditures and serves as the budget and taxing authority and contracting body for County services.

The County Auditor is fiscal officer, assessor of real and personal property, administrator of the data processing center and sealer of weights and measures. The Auditor is also responsible for maintenance of financial records, establishment of subdivision tax rates, calculation of the tax list, and distribution of the revenues generated from the tax list.

The County Treasurer is custodian of all County funds and is responsible for the investment of those funds. The Treasurer also collects all revenues generated from the Auditor's tax list. Those remaining elected officials include the Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Recorder, Sheriff, two Common Pleas Court Judges, Juvenile/Domestic Relations Judge, and Probate Judge.

Richland County employs 1,367 people who provide various services to benefit its citizens. These services include welfare and social services, justice system services, sewer services, road and bridge services, support services, police protection and other miscellaneous County services.

The County's reporting entity has been defined in accordance with principles established by the Governmental Accounting Standards Board (GASB) Statement 14, "The Financial Reporting Entity." The reporting entity is comprised of the primary government and its component units. The primary government consists of all funds, departments, agencies, institutions, commissions, and organizations, that are not legally separate from the County. For Richland County, the primary government includes the Children Services Board, the Board of Mental Retardation and Developmental Disabilities (MRDD), the Alcohol, Drug and Mental Health Board, the Human Services Department, the Richland County Emergency Management Agency, and all departments and activities that are directly operated by the elected County officials. Component units are legally separate organizations that are fiscally dependent on the County or for which the County is financially accountable. Richland Newhope Industries, Inc. is a not-for-profit corporation subsidized by the County. It has been included as a discretely presented component unit of the County in this report because, in the opinion of the County, it would be misleading if its operations were excluded.

The County Auditor serves as fiscal agent, but the County is not financially accountable, for the following agencies: the County General Health District, the County Regional Planning Commission, and the County Soil and Water Conservation District. It is the County's financial reporting responsibility to report on these entities through the use of agency funds.

The County is a member of the County Risk Sharing Authority, Inc. and of the County Commissioners Association of Ohio Workers' Compensation Group Rating Plan, both of which are public entity risk pools. The County participates in one joint venture, the Richland County Regional Planning Commission. The Regional Planning Commission is a statutorily created political subdivision that provides various studies to its members within the County. The County is also a member of the MARC Consortium, the Richland County Regional Solid Waste Management Authority, and Richland County Youth and Family Council, all jointly governed organizations. The County is also involved with four related organizations, the Richland County Metropolitan Park District, Richland County Transit Board, Mansfield/Richland County Public Library and the Richland County Civic Center Authority. A complete discussion of the County's reporting entity is provided in Note 1 to the Basic Financial Statements.

## **Economic Condition and Outlook**

Our Village of Ontario became a city in 2001. The final census count of 2000 bumped Ontario into City status. The Village has grown 31.7 percent in 10 years and is the fastest growing city in Richland County. In 2001, two large shopping centers were added. One includes the Target department store which opened in October and also a Best Buy store. Best Buy is the nation's top specialty retailer of consumer electronics, personal computers, entertainment software and appliances. Just down the road is the second shopping center which includes a BW-3 restaurant, a hair salon, and more shops to come. New hotels and restaurants also opened in Ontario this year. Logan's Steakhouse which resembles a 1940's roadhouse is owned by the same company that operates the popular Crackle Barrel Restaurants.

Industries grew for both Lexington and Shelby. Mansfield Screw Machine Products Company expanded by investing \$3 million in new equipment. The new addition adds 14,000 square feet to the existing plant.

Decoating Inc. broke ground in October for its 30,550 square foot building. The company provides subassembly work of metal finishing, automobiles and appliances. They also clean and remove coating on metal.

A state-of-the-art technology building is set to start construction in Mansfield near Interstate 71. The building is believed to be the first of its kind in north central Ohio. The Washington Technology Park will feature a 200 seat high-tech conference and training center, board rooms complete with high-tech equipment, and computer training facilities. The 40,000 square-foot office has confirmed four tenants from Richland County and is looking to attract other businesses from central Ohio.

North Central State College has expanded greatly over the past few years. New programs and services have started in 2001 that include digital media technology, educational assistant, and electrical utility technology programs. The College has expanded by purchasing buildings in Shelby. North Central State is located next to the Ohio State University Mansfield branch in Ontario.

Richland County flourishes in festivals and fairs that run from spring through fall. Mansfield has its Greek Festival, Carrousel Arts Festival, Richland County Fair, and the Miss Ohio Pageant week festivities. The Freedom Festival on July 4<sup>th</sup> at the Mansfield Lahm Airport is a huge celebration. This festival features a large air show with the Thunderbirds and the Blue Angels. Shiloh has a yearly Ox Roast Festival and parade, Plymouth holds a Silver King Tractor Festival, and Butler celebrates Old Fashion Days in August. Heritage Days at Malabar Farm and the Prairie Peddler Festival in Butler attract people from all over the region. In September, the quaint village of Bellville boasts to have the World's Fair which is, in fact, a small but a popular street fair in Richland County.

Travel and tourism is big business in Richland County. According to the Ohio tourism director, travelers spend \$278 million annually in our County. Malabar Farm tops the list of the five most popular sites visited. Malabar Farm, now a state park, was the home of Pulitzer Prize winning author Louis Bromfield. The farm exhibits Bromfield's revolutionary farming techniques as well as his extraordinary life. Second on the list is Kingwood Center, a large mansion once home to Charles Kelley King, an Ohio industrialist, where tourists can enjoy the formal gardens, trails and bird sanctuary. Third is the Richland Carrousel Park, a restored vintage carrousel enclosed in an attractive building. The carrousel is open year-round for the delightment of all ages. The fourth most visited site is the Renaissance Theater, in downtown Mansfield. The revival of this historic theater draws people from everywhere. The theater entertains a large assortment of events. The last attraction is the Living Bible Museum. This Christian museum houses twenty-six dioramas with special effects from the entire span of the Christian Bible.

All of Richland County benefits from the Mid Ohio Sports Car course located in Lexington, Ohio. Every summer some of racing's largest and most popular races are held here. The Mid Ohio summer begins with the Trans-Am race held in June. The Motorcycle race is also in June, followed by the Vintage cars

in July. The nationally televised Indy Car Race held in August attracts 80,000 spectators. In the fall, the last race held is the Valvoline Run Offs that is also nationally televised.

The B & O Bike Trail is a popular attraction in Richland County. Built on the former Baltimore & Ohio Railway, this 18.2 mile trail leads the public through farmlands, wooded areas, river crossings and three villages. Bicycles, rollerblading, walking and jogging are permitted spring to fall, and cross county skiers use the trail in the winter. The trail is popular for planned fundraising walk-a-thons throughout the year. The trail connects Mansfield City, Lexington, Bellville, and Butler but there are plans to expand the trail into Knox County. This expansion will link the B&O Trail with the Kokosing Gap Trail.

## **Major Initiatives**

The State of Ohio began to put time limits on how long people could remain on cash assistance and the number of Richland County families on welfare decreased from 3,000 to 374. The Richland County Jobs and Family Services reports that 50 to 75 percent of adults go off welfare one month after they get a new job. Job and Family Services also helped families that are not able to work find alternate benefits. Some families that cannot work, for example they have to care for an ill child, can remain on cash assistance for hardship reasons.

Job and Family Services work hard to design programs that make welfare a short-term program for Richland County.

The Central Purchasing Department saved Richland County taxpayers more than \$670,000 in 2001. The Purchasing Department enters into contracts with vendors that sell the County everything from kitchenware to copy paper. This program began in 1991 and has increasingly saved money every year. The Purchasing Director hopes to save even more money in 2002 by acquiring additional contracts with wholesalers and retailers that offer supplies to the County departments.

The Richland County Adult Probation Office has made a success out of their Victim Monitoring system. Whenever a crime victim is still at risk of an assault, they are given a monitoring system at no charge, to alert the police if their offender approaches them. The monitoring system is a box that is attached to their telephone. The victim wears a pager when they are away from home. This gives them peace of mind if they are at home, school, work or at the mall. It is no cost to the victim; the offender pays for this service. The system is used until the case is resolved in court.

The Auditor's Office started to update its collection of pictures of all houses and buildings in Richland County in 2001. This project included 48,493 parcels. Each photo will eventually appear on the Auditor's website, [www.richlandcountyauditor.org](http://www.richlandcountyauditor.org).

The last time an updated photo survey was done was in 1993. Another addition to the website was the introduction of the Geographical Information System. This system allows a link with the real estate information and tax maps. When looking at properties on the website, users are able to see the maps of the property and surrounding area.

The Courts are in the process of upgrading to a new computer system. The system will increase productivity, operational procedures and reduce down time. This system links all the county courts into one main system.

There were plenty of changes to County Elected Officials and Department Heads in 2001. Jack Reiner, the County Auditor retired in August after 33 years of service. Jack served 10 years as Auditor. Patrick Dropsey was sworn in as Auditor in September. He has served as Deputy Auditor for the past 10 years. Robert Konstam was appointed, by Governor Taft, as Probate Judge replacing Judge Richard Christiansen who passed away in November. Robert Konstam was the Mansfield City Law Director for the past 12 years.

Nick Angle retired as Executive Director for the Veterans Service Commission at the end of 2001. He served as Director for 17 years. Larry Moore will officially take over as Director on January 1<sup>st</sup>. Larry has been a Board Member for 2 years prior to his new position.

The superintendent of Richland Newhope Center, Connie Ament, accepted a job with the Ohio Department of Mental Retardation and Development Disabilities in December. Connie had been the superintendent of Newhope for the past 12 years. Hal Wurthmann has been named interim superintendent and he will be one of four candidates for the job.

The Executive Director of Children Services, Carol Brown, retired in December of 2001 also. Carol served as Executive Director since 1997. She had worked many jobs at Children Services including caseworker, supervisor, director of residential programs and program director of placement.

## **Financial Information**

***Internal Control Structure*** In developing the County's accounting system, consideration was given to the adequacy of internal accounting controls. Such controls are designed to provide reasonable, although not absolute, assurance regarding both the safeguarding of assets against loss and misuse and the reliability of financial records for preparing financial statements. The concept of reasonable assurance is based on the assumption that the cost of internal accounting controls should not exceed the benefits expected to be derived from their implementation.

The County utilizes a fully automated accounting system as well as automated systems of control for fixed assets and payroll. Coupled with the manual audit of each voucher prior to payment, these systems ensure that the financial information generated is accurate and reliable.

***Budgetary Controls*** By statute, an annual budget is adopted by the Board of County Commissioners on the first day of January. All disbursements and transfers of cash among funds require appropriation authority from the Board of Commissioners. Budgets are controlled at the major account level within a department and fund. Purchase orders are submitted to the Auditor's Office by department heads; the funds are then encumbered prior to their release to vendors. Those purchase orders which exceed the available appropriations are rejected until additional resources are secured.

A computerized certification system allows the Auditor's Office to ascertain the status of the department's appropriations before authorizing additional purchases from a particular account. Additional information regarding the County's budgetary accounting may be found in the Notes to the Basic Financial Statements.

***Financial Highlights - Internal Service Fund*** During 2001, the net assets in the self-funded insurance fund plan increased from a deficit of \$369,790 to a balance of \$511,754. Management has made several changes in the internal service fund including rate increases and a more careful review of claim payments which has resulted in the elimination of the deficit.

***Financial Highlights - Fiduciary Funds*** The private purpose trust funds carried on the financial records of the County are the County Home Resident Trust and Children Trust. These funds had net assets at December 31, 2001 of \$4,657 and \$20,408, respectively, while the agency funds had assets and liabilities of \$112,114,603.

***Cash Management*** All County cash is pooled for investment purposes. During the year ended December 31, 2001, the County's cash resources were divided among the following types of deposits and investments: Repurchase Agreements, Federated Fortress Government Mutual Fund, Government Treasury Certificates, Federal Home Loan Bank Bonds, Federal Home Loan Mortgage Corporation Bonds, STAR Ohio, and a Money Market Mutual Fund. As shown in the Statement of Activities, interest income earned in 2001 totaled \$3,059,433 for business-type and governmental activities, and \$37,562 for the component unit.

A further assessment of the County's finances for 2001 and an outlook for the future can be found in the Management Discussion and Analysis following this letter of transmittal.

**Risk Management** Richland County is a member of the County Risk Sharing Authority, Inc. (CORSA), a risk-sharing pool sponsored by the County Commissioners Association of Ohio. Forty-one counties are now members of CORSA. The program includes all of the County's property and liability coverage. Specific coverage follows:

General Liability	Faithful Performance
Public Officials Errors and Omissions Liability	Law Enforcement Professional Liability
Uninsured Motorists Liability	Automobile Liability
Ohio Stop Gap	Money and Securities
Comprehensive Boiler and Machinery	Money Orders and Counterfeit Currency
Property	Depositor's Forgery

The deductible is \$2,500 per loss. The limit of liability for the General Liability, Law Enforcement Liability, Automobile Liability, and Public Officials Liability is \$6,000,000 per loss.

CORSA covers all elected officials, employees, volunteers, and board members who are appointed by any County official or employee, along with the County as an entity. Members of boards, as well as the Board as an entity, are covered, as long as some County official appoints members to the Board, and the budget of the Board is included in the County's Appropriation Budget. If a specific board does not meet the above criteria for coverage, then CORSA will address each board on an individual basis.

The County maintains a self-funded program for health care benefits for County employees and their dependents. A risk manager monitors and processes all claims. The County carries stop loss insurance coverage for the health care program in the amount of \$100,000 per employee all cause per plan year. The advantages of the self-insurance arrangement include the County holding the reserves and earning interest on them as well as saving on administrative costs. Control of the plan rests with the County.

Workers' Compensation coverage is maintained by paying premiums to the State of Ohio.

**Pension and Postemployment Benefits** The County participates in statewide pension plans which provide healthcare benefits for their retirees. These pension plans and benefits are discussed in Notes 13 and 14 in the Notes to the Basic Financial Statements.

### **Other Information**

**Independent Audit** The State requires the County to have an annual independent audit. Auditor of State, Jim Petro's Office performed this independent audit for Richland County for the year ended December 31, 2001. In addition to meeting the requirements set forth in State statutes, the audit was also designed to meet the requirements of the Federal Single Audit Act of 1996 and related OMB Circular A-133. The Report of Independent Accountants on the basic financial statements is included at the beginning of the Financial Section of the CAFR.

**Certificate of Achievement** The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Richland County for its Comprehensive Annual Financial Report for the year ended December 31, 2000. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting.



In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized financial report, whose contents conform to program standards, as well as satisfy both generally accepted accounting principles and applicable legal requirements.

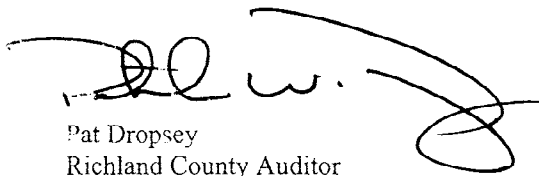
A Certificate is valid for the period of one year. Richland County has received a Certificate of Achievement for the last eleven consecutive years (1990 - 2000). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to the GFOA for consideration.

*Acknowledgments* Preparing this report for publication would not have been possible without the cooperation of each elected official, department head, and a large number of County employees. I am grateful for their assistance and cooperation.

I would like to extend my sincere appreciation to the members of my staff in the Auditor's Office. I am grateful for their dedication and cooperation which helped produce this report. My appreciation also is extended to Local Government Services from Auditor of State, Jim Petro's Office for their guidance and constructive assistance.

Finally, I wish to thank the citizens of Richland County for this opportunity to continue to improve the professionalism in financial reporting.

Sincerely,



Pat Dropsey  
Richland County Auditor

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Richland County,  
Ohio

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

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



*Thomas A. Drew*  
President

*Jeffrey L. Esser*  
Executive Director

**Richland County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2001*  
*Elected Officials*

Board of Commissioners

Daniel Hardwick  
Robert Ashbrook  
David Swartz

Auditor

Patrick Dropsey

Treasurer

Daniel Smith

Recorder

Sarah Davis

Clerk of Courts

Phillip Scott

Coroner

Dr. Stephen Banko

Engineer

Thomas Beck

Prosecutor

James Mayer, Jr.

Sheriff

James Stierhoff

Court of Common Pleas #1

Judge James DeWeese

Court of Common Pleas #2

Judge James Henson

Probate Court

Judge Robert Konstam

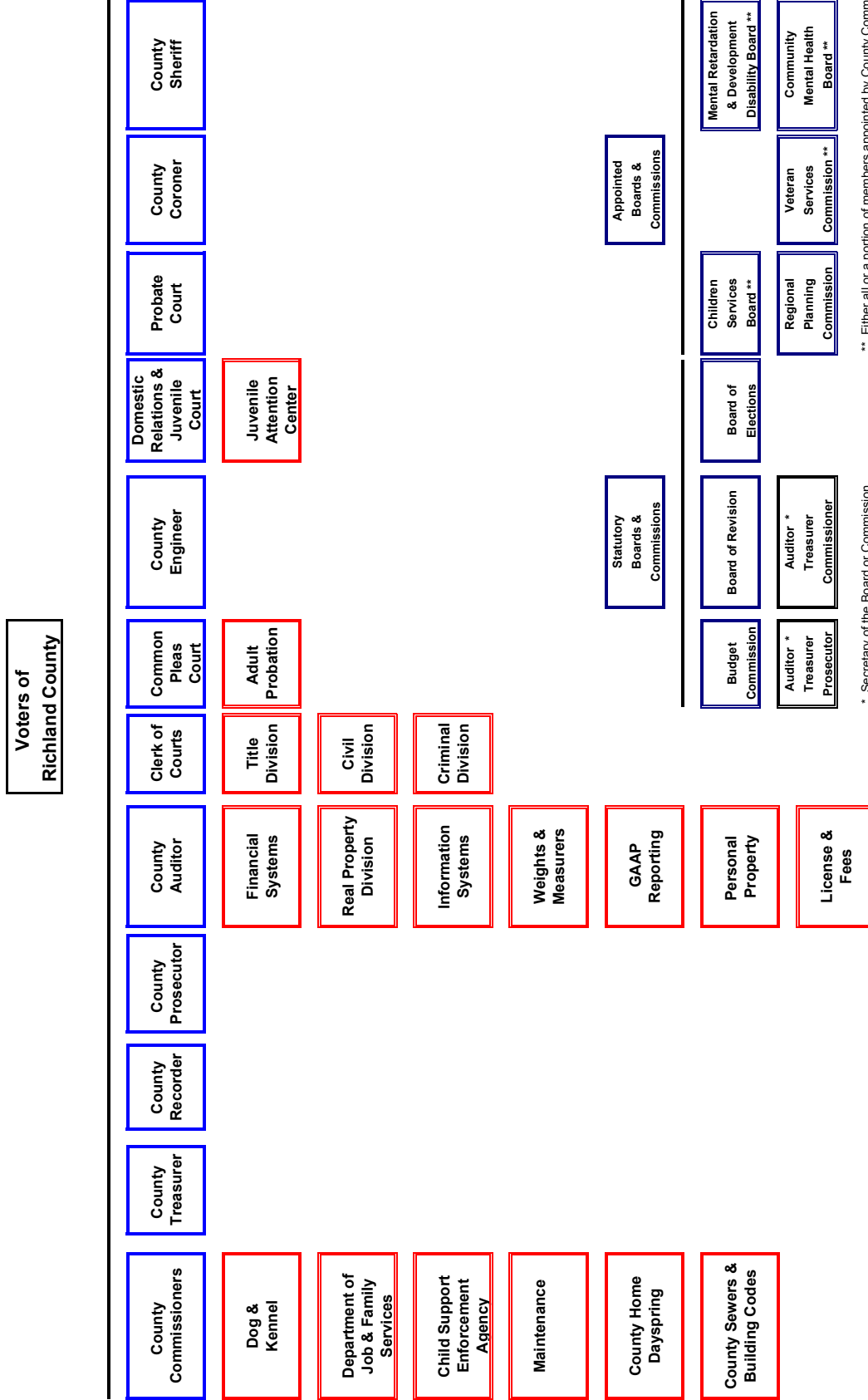
Domestic Relations Court

Judge Ron Spon

**Richland County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2001*  
*Principal Appointed Officials and Department Heads*

Clerk of Commissioners	Gail Patton
Board of Elections Director	Jeff Wilkinson
Buildings and Grounds, Superintendent	James Sprunger
Dog Warden	John Fisher
Sanitary Engineer	Phil Marcus
Children Services, Executive Director	Carol Brown
Mental Health and Recovery Services Board Executive Director	William Wood
Mental Retardation and Developmental Disabilities, Superintendent	Connie Ament
Department of Human Services, Director	Douglas Theaker
Emergency Services Administrator	Ray Askins
Veteran's Services, Director	Nick Angle
Information Systems, Manager	Jay Stephenson
Child Support Enforcement Agency, Director	Richard Prater
Financial Systems, Manager	Terry Hott

**Richland County  
Organizational Chart  
December 31, 2001**



\* Secretary of the Board or Commission  
\*\* Either all or a portion of members appointed by County Commissioners

**County Auditor  
Organizational Chart  
December 31, 2001**

**Richland  
County Auditor**  
Patrick Dropsey

**Chief Deputy  
Auditor**  
Rick Gulley

---

**Deputy Auditor**  
Robin Heffelfinger

**GAAP Conversion**  
Staci McCartney

**Secretary**  
Fran  
Bowman

**Financial  
Systems  
Manager**  
Terry Hott

**Information  
Systems**  
Joy  
Stephenson

**Real Estate and  
Personal Property  
Division**  
Amy  
Huff

**G.I.S.**  
John Jerger

## **Financial Section**







STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

111 Second Street, NW  
Fourth Floor  
Canton, Ohio 44702  
Telephone 330-438-0617  
800-443-9272  
Facsimile 330-471-0001  
www.auditor.state.oh.us

**REPORT OF INDEPENDENT ACCOUNTANTS**

Richland County Commissioners  
Richland County  
50 Park Avenue East  
Mansfield, Ohio 44902

To the County Commissioners:

We have audited the accompanying basic financial statements of Richland County, Ohio, (the County) as of and for the year ended December 31, 2001, as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of Richland Newhope Industries, Inc., whose statements reflect total assets and revenues comprising 100% of the discretely presented component unit. Those statements were audited by other auditors whose report has been furnished to us, and our opinion on the basic financial statements, insofar as it relates to the amounts included for Richland Newhope Industries, Inc., is based solely on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the County as of December 31, 2001, and the results of its operations and the cash flows of its proprietary funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 19, 2002, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Management's Discussion and Analysis is not a required part of the basic financial statements, but is supplementary information the Governmental Accounting Standards Board requires. We applied limited procedures, consisting principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. We did not audit the information and express no opinion thereon.

We performed our audit to form an opinion on the basic financial statements of the County, taken as a whole. The combining and individual fund statements and schedules listed in the Table of Contents are presented for additional analysis and are 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 and, in our opinion, it is fairly presented in all material respects, in relation to the basic financial statements taken as a whole.

We did not audit the data included in the Introductory and Statistical Sections of this report and therefore express no opinion thereon.

A handwritten signature in black ink, appearing to read "Jim Petro", with a large, stylized flourish at the end.

**Jim Petro**  
Auditor of State

June 19, 2002

**Richland County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2001*  
*Unaudited*

---

The discussion and analysis of Richland County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2001. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter, notes to the basic financial statements and financial statements to enhance their understanding of the County's financial performance.

**Financial Highlights**

Key financial highlights for 2001 are as follows:

In total, net assets increased \$5,547,544. Net assets of governmental activities increased \$6,999,227, which represents a 7.2 percent increase from 2000. Net assets of business-type activities declined \$1,451,683 or 5.8 percent from 2000.

For governmental activities, general revenues accounted for \$35,046,652 in revenue or 34.7 percent of all revenues. Program specific revenues in the form of charges for services and sales, grants and contributions accounted for \$65,890,346 or 65.3 percent of total revenues of \$100,936,998.

Total assets of governmental activities increased by \$6,726,404.

The County had \$93,949,975 in expenses related to governmental activities; only \$65,890,346 of these expenses were offset by program specific charges for services, grants or contributions. General revenues (primarily taxes) of \$35,046,652 were adequate to provide for these programs.

Among major funds, the general fund had \$26,157,264 in revenues and \$24,197,195 in expenditures. The general fund's balance increased to \$2,873,928 from \$2,665,451.

Net assets for the enterprise fund declined slightly. This decline resulted from operating expenses of \$3,275,351 exceeding operating revenues of \$1,789,785.

**Using this Comprehensive Annual Financial Report (CAFR)**

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand Richland County as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

The *Statement of Net Assets* and *Statement of Activities* provide information about the activities of the whole County, presenting both an aggregate view of the County's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the County's most significant funds with all other nonmajor funds presented in total in one column. In the case of Richland County, the general fund is by far the most significant fund.

**Richland County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2001*  
*Unaudited*

---

***Reporting the County as a Whole***

*Statement of Net Assets and the Statement of Activities*

While this document contains the large number of funds used by the County to provide programs and activities, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2001?" The Statement of Net Assets and the Statement of Activities answer this question. These statements include all *assets* and *liabilities* using the *accrual basis of accounting* similar to the accounting used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

These two statements report the County's *net assets* and changes in those assets. This change in net assets is important because it tells the reader that, for the County as a whole, the *financial position* of the County has improved or diminished. The causes of this change may be the result of many factors, some financial, some not. Non-financial factors include the County's tax base, current property tax laws in Ohio restricting revenue growth, and other factors.

In the Statement of Net Assets and the Statement of Activities, the County is divided into two distinct kinds of activities:

Governmental Activities – Most of the County's programs and services are reported here including human services, health, public safety, public works and general government. These services are funded primarily by taxes and intergovernmental revenues including federal and state grants and other shared revenues.

Business-Type Activities – These services are provided on a charge for goods or services basis to recover all of the expenses of the goods or services provided.

***Reporting on the County's Most Significant Funds***

*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 objective. 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.

Fund financial reports provide detailed information about the County's major funds. The County uses many funds to account for a multitude of financial transactions. However, these fund financial statements focus on the County's most significant funds. The County's major governmental funds are the general fund, mental health board, mental retardation board, public assistance, children's services, and special assessment debt retirement.

**Richland County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2001*  
*Unaudited*

---

**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 *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of the 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-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing 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 a multitude of individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report. The basic governmental fund financial statements can be found on pages 16 - 24 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 an enterprise fund to account for its Sewer fund. Internal Service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. Specifically, the Insurance fund accounts for medical benefit self-insurance program for employees of the County. The basic proprietary fund financial statements can be found on pages 25 - 28 of this report.

**Fiduciary funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the County. 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 used for fiduciary funds is much like that used for proprietary funds. The basic fiduciary fund financial statements can be found on pages 29 - 30 of this report.

**Notes to the 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 financial statements can be found on pages 31 - 67 of this report.

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules which can be found on pages 69 - 184 of this report.

**Richland County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2001*  
*Unaudited*

**Government-wide Financial Analysis**

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$127,467,516 (\$103,944,485 in governmental activities and \$23,523,031 in business type activities) and at the close of the most recent year.

A large portion of all of the County's net assets (61 percent) reflect its investment in capital assets (e.g., land, buildings, infrastructure and machinery and equipment), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, 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 capital assets themselves cannot be used to liquidate these liabilities.

Table 1 provides a summary of the County's net assets for 2001 compared to 2000:

(Table 1)  
Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2001	2000	2001	2000	2001	2000
<b>Assets</b>						
Current and Other Assets	\$86,059,689	\$79,582,459	\$1,016,461	\$1,421,722	\$87,076,150	\$81,004,181
Capital Assets	69,085,801	68,836,627	22,842,753	23,828,453	91,928,554	92,665,080
<b>Total Assets</b>	<u>155,145,490</u>	<u>148,419,086</u>	<u>23,859,214</u>	<u>25,250,175</u>	<u>179,004,704</u>	<u>173,669,261</u>
<b>Liabilities</b>						
Long-Term Liabilities	26,372,546	24,297,496	34,893	30,094	26,407,439	24,327,590
Other Liabilities	24,828,459	27,176,332	301,290	245,367	25,129,749	27,421,699
<b>Total Liabilities</b>	<u>51,201,005</u>	<u>51,473,828</u>	<u>336,183</u>	<u>275,461</u>	<u>51,537,188</u>	<u>51,749,289</u>
<b>Net Assets:</b>						
Invested in Capital Assets, Net						
of Related Debt	54,746,194	54,964,220	22,648,753	23,634,453	77,394,947	78,598,673
Restricted	39,263,229	38,131,480	0	0	39,263,229	38,131,480
Unrestricted	9,935,062	3,849,558	874,278	1,340,261	10,809,340	5,189,819
<b>Total Net Assets</b>	<u>\$103,944,485</u>	<u>\$96,945,258</u>	<u>\$23,523,031</u>	<u>\$24,974,714</u>	<u>\$127,467,516</u>	<u>\$121,919,972</u>

An additional portion of the County's net assets, \$39,263,229 (37 percent), represent resources that are subject to external restrictions on how they may be used. The remaining balance, \$10,809,340 (8.5 percent), of unrestricted net assets may be used to meet the County's ongoing obligations to citizens and creditors.

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

**Richland County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2001*  
*Unaudited*

Total assets increased \$5,335,443. Capital assets decreased by \$736,526.

Table 2 shows the changes in net assets for year 2001.

(Table 2)  
Changes in Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2001	2000	2001	2000	2001	2000
<b>Revenues</b>						
Program Revenues:						
Charges for Services	\$9,651,044	\$6,626,197	\$1,781,785	\$2,239,503	\$11,432,829	\$8,865,700
Operating Grants and Contributions	54,394,062	44,642,882	0	0	54,394,062	44,642,882
Capital Grants and Contributions	1,845,240	1,520,206	43,723	0	1,888,963	1,520,206
Total Program Revenues	<u>65,890,346</u>	<u>52,789,285</u>	<u>1,825,508</u>	<u>2,239,503</u>	<u>67,715,854</u>	<u>55,028,788</u>
General Revenues and Transfers:						
Property and Lodging Taxes	12,220,867	12,255,008	0	0	12,220,867	12,255,008
Sales Tax	14,357,091	14,930,294	0	0	14,357,091	14,930,294
Grants and Entitlements	3,391,905	3,325,928	0	0	3,391,905	3,325,928
Unrestricted Contributions	126,625	38,064	0	9,334	126,625	47,398
Investment Earnings	3,484,932	2,975,887	11,065	2,421	3,495,997	2,978,308
Other	1,465,232	2,123,962	8,000	22,623	1,473,232	2,146,585
Total General Revenues	<u>35,046,652</u>	<u>35,649,143</u>	<u>19,065</u>	<u>34,378</u>	<u>35,065,717</u>	<u>35,683,521</u>
<b>Total Revenues</b>	<u>100,936,998</u>	<u>88,438,428</u>	<u>1,844,573</u>	<u>2,273,881</u>	<u>102,781,571</u>	<u>90,712,309</u>
<b>Program Expenses</b>						
General Government:						
Legislative and Executive	7,802,173	6,597,835	0	0	7,802,173	6,597,835
Judicial	5,758,972	4,892,518	0	0	5,758,972	4,892,518
Public Safety	11,376,255	10,539,972	0	0	11,376,255	10,539,972
Public Works	7,357,306	5,402,528	0	0	7,357,306	5,402,528
Health	28,621,122	24,851,594	0	0	28,621,122	24,851,594
Human Services	29,249,478	25,295,451	0	0	29,249,478	25,295,451
Conservation and Recreation	208,879	150,351	0	0	208,879	150,351
Economic Development	736,451	761,761	0	0	736,451	761,761
Other	67,487	43,130	0	0	67,487	43,130
Intergovernmental	1,144,230	977,781	0	0	1,144,230	977,781
Interest and Fiscal Charges	1,627,622	1,637,391	0	0	1,627,622	1,637,391
Sewer	0	0	3,284,052	2,355,848	3,284,052	2,355,848
<b>Total Expenses</b>	<u>93,949,975</u>	<u>81,150,312</u>	<u>3,284,052</u>	<u>2,355,848</u>	<u>97,234,027</u>	<u>83,506,160</u>
<b>Excess (Deficiency) before Transfers</b>	6,987,023	7,288,116	(1,439,479)	(81,967)	5,547,544	7,206,149
Transfers	12,204	191,620	(12,204)	(191,620)	0	0
<b>Increase (Decrease) in Net Assets</b>	<u>\$6,999,227</u>	<u>\$7,479,736</u>	<u>(\$1,451,683)</u>	<u>(\$273,587)</u>	<u>\$5,547,544</u>	<u>\$7,206,149</u>

**Richland County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2001*  
*Unaudited*

---

Health and Human Services account for \$57,870,600 of expenses out of \$93,949,975 total expenses for governmental activities, or 61.2 percent of that total. Of that \$93,949,975 in governmental activities expenses, \$9,651,044 was covered by direct charges to users of the services. A significant portion of those charges are for fees charged for real estate transfers, for the collection of property taxes throughout the County, for title fees and for court fees. Safety services charges for service include things like fees for boarding prisoners and for special details.

Health includes charges for services provided to clients of the Mental Retardation Board. Personal services increased for the Mental Retardation Board during 2001. This increase was due to an increase in salaries, retirement payments and workers comp. During the year, the Mental Retardation Board also had an increase in contracts, capital improvements and equipment.

Dayspring and Child Support Enforcement Agency fees are the largest component of the charges for human services. The Job and Family Services department started several new programs in 2000 but were not completely up and running until 2001. These programs are designed to help those individuals leaving welfare maintain their current jobs, help with housing, education and training.

Legislative and executive expenses increased \$1,204,338 during 2001. An overall increase in retirements caused personal services to increase during the year. In addition, the maintenance department had increases resulting from utility costs and contract services work.

Charges for services totaled \$9,651,044 in 2001 which is an increase of \$3,024,847 from 2000. This increase is due to the following factors. Dayspring instituted an increase in adult care fees for 2001. Juvenile education went into full operation during 2001 providing a significant increase in charges for services. The Mental Retardation Board and Title Administration departments increased activity during the year which caused an increase in charges for services.

Additional revenues provided by the State and federal governments included \$54,394,062 for operations, \$1,845,240 for capital improvements or acquisitions and \$3,391,905 that was not restricted to a particular program or purpose. As the Statement of Activities shows, the majority of the intergovernmental revenues are grants and subsidies to provide health and human services.

While sales taxes are not levied for a particular program or function, \$1 million annually has been designated for roads and bridges, a public works function.

### **Financial Analysis of the Government's 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 a County's net resources available for spending at the end of the year.

As of the end of the current year, the County's governmental funds reported combined ending fund balances of \$36,582,442. \$33,795,258 of this total amount constitutes unreserved fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purpose



**Richland County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2001*  
*Unaudited*

---

restrictions. The remainder of fund balance is reserved to indicate that it is not available for new spending. While the bulk of the governmental fund balances are not reserved in the governmental fund statements, they lead to restricted net assets on the Statement of Net Assets due to their being restricted for use for a particular purpose mandated by the source of the resources such as the State or federal government or the tax levy.

The general fund is the chief operating fund of the County. At the end of the current year, unreserved fund balance of the general fund was \$2,223,630, while total fund balance reached \$2,873,928. 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 approximately 10 percent of total general fund expenditures, while total fund balance represents 12 percent of that same amount.

The fund balance of the County's general fund increased by \$208,477 during the current year with revenues exceeding expenditures by \$1,960,069.

Operating transfers out to other governmental funds amounted to \$2,127,444 and are discussed a little later in this analysis.

All elected officials worked closely with the County Commissioners to reduce, maintain, or hold down increases in departmental expenditures.

The Mental Retardation Board is in the middle of a ten year plan which called for the accumulation of resources in the earlier years in anticipation of future program needs. The fund had expenditures of \$16,656,913 in 2001 and had an ending fund balance of \$22,109,621.

Richland County's budgeting process is prescribed by the Ohio Revised Code. Essentially the budget is the County's appropriations which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with the Ohio Revised Code. Therefore the County's plans or desires cannot be totally reflected in the original budget. If budgeted revenues are adjusted due to actual activity then the appropriations can be adjusted accordingly.

The most significant changes between the general fund original budget and final budget was in the area of revenues which increased from \$23,499,077 to \$24,832,667, or 5.7 percent, with sales tax being the largest piece of this change. Actual revenues exceeded final budget by 3.2 percent.

*Proprietary Funds.* The County's proprietary funds provide the same type of information found in the government-wide financial statements for business-type activities, but in more detail.

**Richland County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2001*  
*Unaudited*

---

**Capital Asset and Debt Administration**

**Capital Assets.** The County's investment in capital assets for its governmental and business type activities as of December 31, 2001, amounts to \$77,394,947 (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings and systems, improvements, equipment, roads, highways, and bridges.

Note 11 (Capital Assets) provides capital asset activity during the 2001 year. The Engineer's Department purchased new equipment during 2001 including dump trucks at a cost of \$124,622 and loaders at a cost of \$106,224. The Emergency Services Department upgraded 911 equipment totaling \$166,484 during 2001. The Sheriff's Department purchased new vehicles at a cost of \$179,846. Computer systems were purchased by MRDD totaling \$79,074. Construction in process was reduced during the year due to the completion of a building. Various roads were resurfaced at a cost of \$1,861,127 and bridges were improved or replaced in the amount of \$750,604.

**Long-term Debt.** At the end of the 2001 year, the County had total bonded debt outstanding of \$22,105,000 net of the outstanding premium. Of this amount, \$10,431,088 comprises debt backed by the full faith and credit of the County and \$11,673,912 is special assessment debt for which the County is liable in the event of default by the property owner subject to the assessment.

The County's long-term bonded debt increased by \$1,825,000 (9.0 percent) during the 2001 year.

The County maintains a Aaa rating from Moody's for general obligation debt. State statute limits the total amount of debt a governmental entity may issue. The current debt limitation for the County is \$47,527,032, which is significantly higher than the County's outstanding net debt.

In addition to the bonded debt, County long-term obligations include compensated absences and a capital lease. Additional information on the County's long-term debt can be found in note 17 of this report. Notes 15 and 16 discuss compensated absences and the capital lease. Note 18 provides information regarding bond anticipation notes.

The largest bond anticipation note (\$3,000,000) rollover was for the Eastview/Heatherwood sewer project, which will be assessed upon completion with the infrastructure assets being transferred to the sewer fund as a capital contribution.

Interest and fiscal charges amounted to 1.7 percent of the total expenses for governmental activities.

**Economic Factors and Next Year's Budgets and Rates**

The unemployment rate for the County is currently 5.2 percent, which decreased from a rate of 5.6 percent a year ago. This rate exceeds the State's average unemployment rate of 4.3 percent and the national average of 4.8 percent.

Inflationary trends in the region compare favorably to national indices.

All of these factors were considered in preparing the County's budget for the 2002 year. At the end of the 2001 year, unreserved fund balance in the general fund increased to \$2,223,630.

**Richland County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2001*  
*Unaudited*

---

**Requests 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 Staci McCartney, Richland County Auditor's Office, 50 Park Avenue East, Mansfield, Ohio 44902.

**Richland County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2001*  
*Unaudited*

---

(This page intentionally left blank)

**Richland County, Ohio**  
*Statement of Net Assets*  
*Primary Government as of December 31, 2001*  
*Component Unit as of August 31, 2001*

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activity	Total	
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$43,481,344	\$373,124	\$43,854,468	\$0
Cash and Cash Equivalents in Segregated Accounts	151,087	288,393	439,480	1,111,035
Deposits	0	0	0	1,000
Receivables:				
Accounts	1,108,178	345,952	1,454,130	244,207
Accrued Interest	0	0	0	3,287
Taxes	17,441,452	0	17,441,452	0
Internal Balances	1,009	(1,009)	0	0
Due from Other Governments	12,054,031	0	12,054,031	0
Materials and Supplies Inventory	518,871	10,001	528,872	107,679
Prepaid Items	175,460	0	175,460	18,632
Special Assessments Receivable	10,808,567	0	10,808,567	0
Loans Receivable	243,949	0	243,949	0
Deferred Charges	75,741	0	75,741	0
Land and Construction in Progress	4,414,499	31,000	4,445,499	93,764
Depreciable Capital Assets, Net	64,671,302	22,811,753	87,483,055	669,304
<i>Total Assets</i>	<u>155,145,490</u>	<u>23,859,214</u>	<u>179,004,704</u>	<u>2,248,908</u>
<b>Liabilities</b>				
Accounts Payable	1,372,664	21,322	1,393,986	440
Accrued Wages	1,190,397	7,249	1,197,646	10,553
Payroll Withholding Payable	0	0	0	685
Contracts Payable	1,705,184	66,133	1,771,317	0
Due to Other Governments	1,883,106	11,973	1,895,079	0
Deferred Revenue	12,124,561	0	12,124,561	0
Accrued Interest Payable	145,547	613	146,160	0
Notes Payable	5,095,000	194,000	5,289,000	0
Claims Payable	1,312,000	0	1,312,000	0
Long-Term Liabilities:				
Due Within One Year	2,837,290	12,566	2,849,856	5,229
Due In More Than One Year	23,535,256	22,327	23,557,583	0
<i>Total Liabilities</i>	<u>51,201,005</u>	<u>336,183</u>	<u>51,537,188</u>	<u>16,907</u>
<b>Net Assets</b>				
Invested in Capital Assets, Net of Related Debt	54,746,194	22,648,753	77,394,947	0
Restricted for:				
Capital Projects	543,326	0	543,326	0
Debt Service	60,297	0	60,297	0
MR/DD Endowments:				
Nonexpendable	100,314	0	100,314	0
Other Purposes	38,559,292	0	38,559,292	0
Unrestricted	9,935,062	874,278	10,809,340	2,232,001
<i>Total Net Assets</i>	<u>\$103,944,485</u>	<u>\$23,523,031</u>	<u>\$127,467,516</u>	<u>\$2,232,001</u>

See accompanying notes to the basic financial statements

**Richland County, Ohio**  
*Statement of Activities*  
For the Year Ended December, 31 2001  
Component Unit as of August 31, 2001

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental Activities</b>				
General Government:				
Legislative and Executive	\$7,802,173	\$4,633,679	\$874,715	\$0
Judicial	5,758,972	1,117,759	1,333,731	0
Public Safety	11,376,255	1,511,807	1,691,187	0
Public Works	7,357,306	706,106	3,822,255	1,729,098
Health	28,621,122	891,119	18,680,967	116,142
Human Services	29,249,478	790,574	27,571,218	0
Conservation and Recreation	208,879	0	0	0
Economic Development	736,451	0	419,989	0
Other	67,487	0	0	0
Intergovernmental	1,144,230	0	0	0
Interest and Fiscal Charges	1,627,622	0	0	0
<i>Total Governmental Activities</i>	93,949,975	9,651,044	54,394,062	1,845,240
<b>Business-Type Activity</b>				
Sewer	3,284,052	1,781,785	0	43,723
<i>Total Primary Government</i>	\$97,234,027	\$11,432,829	\$54,394,062	\$1,888,963
Component Unit:				
Richland Newhope Industries, Inc.	\$1,370,158	\$1,639,853	\$3,601	\$0

**General Revenues**

Property Taxes Levied for:

Health - Mental Health Board

Health - Mental Retardation Board

Human Services - Children's Services

General Fund

Sales Tax

Lodging Tax

Grants and Entitlements not Restricted to Specific Programs

Unrestricted Contributions

Investment Earnings

Miscellaneous

**Transfers**

*Total General Revenues and Transfers*

Change in Net Assets

*Net Assets Beginning of Year - (See Note 3)*

*Net Assets End of Year*

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Assets			
Primary Government			
Governmental Activities	Business-Type Activities	Total	Component Unit
(\$2,293,779)	\$0	(\$2,293,779)	\$0
(3,307,482)	0	(3,307,482)	0
(8,173,261)	0	(8,173,261)	0
(1,099,847)	0	(1,099,847)	0
(8,932,894)	0	(8,932,894)	0
(887,686)	0	(887,686)	0
(208,879)	0	(208,879)	0
(316,462)	0	(316,462)	0
(67,487)	0	(67,487)	0
(1,144,230)	0	(1,144,230)	0
(1,627,622)	0	(1,627,622)	0
(28,059,629)	0	(28,059,629)	0
0	(1,458,544)	(1,458,544)	0
(28,059,629)	(1,458,544)	(29,518,173)	0
0	0	0	273,296
1,361,690	0	1,361,690	0
7,844,927		7,844,927	
2,715,188		2,715,188	
16,261	0	16,261	0
14,357,091	0	14,357,091	0
282,801	0	282,801	0
3,391,905	0	3,391,905	0
126,625	0	126,625	0
3,484,932	11,065	3,495,997	37,562
1,465,232	8,000	1,473,232	16,674
12,204	(12,204)	0	0
35,058,856	6,861	35,065,717	54,236
6,999,227	(1,451,683)	5,547,544	327,532
96,945,258	24,974,714	121,919,972	1,904,469
\$103,944,485	\$23,523,031	\$127,467,516	\$2,232,001

**Richland County, Ohio**  
*Balance Sheet*  
*Governmental Funds*  
*December 31, 2001*

	General	Mental Health Board	Mental Retardation Board	Public Assistance	Children's Services
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$1,626,720	\$2,739,561	\$21,628,604	\$3,369,257	\$1,757,761
Cash and Cash Equivalents In Segregated Accounts	110,377	0	0	0	15,026
Receivables:					
Taxes	3,985,596	1,602,042	8,817,318	0	3,005,368
Accounts	125,195	2,010	0	0	0
Special Assessments	0	0	0	0	0
Due from Other Funds	10,386	0	4,163	0	21,335
Due from Other Governments	1,944,229	1,067,856	2,333,498	731,369	2,865,443
Materials and Supplies Inventory	92,334	1,940	69,063	49,045	3,373
Prepaid Items	175,460	0	0	0	0
Loans Receivable	113,500	0	0	0	0
<i>Total Assets</i>	<u>\$8,183,797</u>	<u>\$5,413,409</u>	<u>\$32,852,646</u>	<u>\$4,149,671</u>	<u>\$7,668,306</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts Payable	\$156,571	\$600,370	\$81,200	\$297,485	\$105,724
Contracts Payable	0	653,475	1,372	107,282	0
Accrued Wages	391,558	10,170	340,320	151,988	137,077
Due to Other Funds	3,400	6,018	2,018	23,107	2,018
Due to Other Governments	471,786	12,042	269,046	119,731	102,066
Deferred Revenue	4,286,554	2,430,681	10,049,069	258,550	5,440,599
Accrued Interest Payable	0	0	0	0	0
Notes Payable	0	0	0	0	0
<i>Total Liabilities</i>	<u>5,309,869</u>	<u>3,712,756</u>	<u>10,743,025</u>	<u>958,143</u>	<u>5,787,484</u>
<b>Fund Balances</b>					
Reserved for Encumbrances	279,924	0	659,698	418,143	0
Reserved for Inventory	92,334	1,940	69,063	49,045	3,373
Reserved for Loans Receivable	113,500	0	0	0	0
Reserved for Unclaimed Monies	164,540	0	0	0	0
Reserved for Principal	0	0	0	0	0
Unreserved, Undesignated (Deficit), Reported in:					
General Fund	2,223,630	0	0	0	0
Special Revenue Funds	0	1,698,713	21,380,860	2,724,340	1,877,449
Debt Service Funds	0	0	0	0	0
Capital Projects Funds	0	0	0	0	0
<i>Total Fund Balances</i>	<u>2,873,928</u>	<u>1,700,653</u>	<u>22,109,621</u>	<u>3,191,528</u>	<u>1,880,822</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$8,183,797</u>	<u>\$5,413,409</u>	<u>\$32,852,646</u>	<u>\$4,149,671</u>	<u>\$7,668,306</u>

See accompanying notes to the basic financial statements



**Richland County, Ohio**  
*Reconciliation of Total Governmental Fund Balances to  
 Net Assets of Governmental Activities  
 December 31, 2001*

Special Assessment Debt Retirement	Other Governmental Funds	Total Governmental Funds
\$42,841	\$10,482,691	\$41,647,435
0	25,684	151,087
0	31,128	17,441,452
0	980,973	1,108,178
10,689,270	119,297	10,808,567
0	4,000	39,884
0	3,111,636	12,054,031
0	303,116	518,871
0	0	175,460
0	130,449	243,949
<u>\$10,732,111</u>	<u>\$15,188,974</u>	<u>\$84,188,914</u>
\$0	\$121,159	\$1,362,509
0	943,055	1,705,184
0	159,284	1,190,397
0	2,314	38,875
0	747,050	1,721,721
10,689,270	3,291,358	36,446,081
0	46,705	46,705
0	5,095,000	5,095,000
<u>10,689,270</u>	<u>10,405,925</u>	<u>47,606,472</u>
0	401,745	1,759,510
0	303,116	518,871
0	130,449	243,949
0	0	164,540
0	100,314	100,314
0	0	2,223,630
0	4,249,753	31,931,115
42,841	63,530	106,371
0	(465,858)	(465,858)
<u>42,841</u>	<u>4,783,049</u>	<u>36,582,442</u>
<u>\$10,732,111</u>	<u>\$15,188,974</u>	<u>\$84,188,914</u>

<b>Total Governmental Fund Balances</b>	\$36,582,442
<i>Amounts reported for governmental activities in the statement of net assets are different because</i>	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	69,085,801
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:	
Special Assessments	10,765,376
Intergovernmental Revenues	8,416,858
Property Taxes	1,477,838
Sales Tax	2,768,708
Rentals	<u>892,740</u>
Total	24,321,520
An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities on the statement of net assets.	511,754
Due to other governments includes contractually required pension contributions not expected to be paid with expendable available financial resources and therefore not reported in the funds.	(161,385)
Bond issuance costs reported as an expenditure in the funds are allocated as an expense over the life of the debt on a full accrual basis.	
Issuance costs	77,734
Current year expense	<u>(1,993)</u>
Total	75,741
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
General Obligation Bonds	(10,431,088)
General Obligation Bond Premium	(56,009)
Special Assessment Bonds	(11,673,912)
Special Assessment Bond Premium	(19,732)
Capital Lease Payable	(1,664,702)
Compensated Absences	<u>(2,527,103)</u>
Total	(26,372,546)
Accrued interest payable is not due and payable in the current period and therefore is not reported in the funds.	(98,842)
<i>Net Assets of Governmental Activities</i>	<u>\$103,944,485</u>

**Richland County, Ohio**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Governmental Funds*  
*For the Year Ended December 31, 2001*

	General	Mental Health Board	Mental Retardation Board	Public Assistance	Children's Services
<b>Revenues</b>					
Property and Lodging Taxes	\$16,261	\$1,368,916	\$7,873,188	\$0	\$2,728,737
Sales Tax	14,177,857	0	0	0	0
Charges for Services	3,264,594	0	607,069	0	3,465
Licenses and Permits	276,082	0	0	0	0
Fines and Forfeitures	25,047	0	0	0	0
Intergovernmental	5,468,388	8,908,820	10,239,972	20,563,962	5,072,605
Special Assessments	0	0	0	0	0
Interest	2,721,528	0	34,292	0	0
Rentals	12,679	0	0	0	0
Contributions and Donations	0	0	0	0	0
Other	194,828	55,772	0	537,021	66,533
<i>Total Revenues</i>	<u>26,157,264</u>	<u>10,333,508</u>	<u>18,754,521</u>	<u>21,100,983</u>	<u>7,871,340</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	6,465,295	0	0	0	0
Judicial System	4,333,030	0	0	0	0
Public Safety	9,520,890	0	0	0	0
Public Works	520,842	0	0	0	0
Health	1,415,798	9,698,120	16,481,917	0	0
Human Services	526,470	0	0	17,169,258	7,963,619
Conservation and Recreation	208,265	0	0	0	0
Economic Development	0	0	0	0	0
Other	62,375	0	0	0	0
Capital Outlay	0	0	0	0	0
Intergovernmental	1,144,230	0	0	0	0
Debt Service:					
Principal Retirement	0	0	195	0	0
Interest and Fiscal Charges	0	0	174,801	0	0
Issuance Costs	0	0	0	0	0
<i>Total Expenditures</i>	<u>24,197,195</u>	<u>9,698,120</u>	<u>16,656,913</u>	<u>17,169,258</u>	<u>7,963,619</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,960,069</u>	<u>635,388</u>	<u>2,097,608</u>	<u>3,931,725</u>	<u>(92,279)</u>
<b>Other Financing Sources (Uses)</b>					
Proceeds from Sale of Fixed Assets	28,491	0	1,677	650	0
Special Assessment Bonds Issued	0	0	0	0	0
General Obligation Bonds Issued	0	0	0	0	0
Bond Premium	0	0	0	0	0
Transfers In	346,552	0	0	0	50,000
Transfers Out	(2,127,444)	(400,000)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(1,752,401)</u>	<u>(400,000)</u>	<u>1,677</u>	<u>650</u>	<u>50,000</u>
<i>Net Change in Fund Balances</i>	207,668	235,388	2,099,285	3,932,375	(42,279)
<i>Fund Balances (Deficit) Beginning of Year</i>	2,665,451	1,466,026	19,982,356	(773,886)	1,923,557
Increase (Decrease) in Reserve for Inventory	809	(761)	27,980	33,039	(456)
<i>Fund Balances End of Year</i>	<u>\$2,873,928</u>	<u>\$1,700,653</u>	<u>\$22,109,621</u>	<u>\$3,191,528</u>	<u>\$1,880,822</u>

See accompanying notes to the basic financial statements

**Richland 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, 2001*

Special Assessment Debt Retirement	Other Governmental Funds	Total Governmental Funds
\$0	\$282,801	\$12,269,903
0	0	14,177,857
0	4,756,118	8,631,246
0	248,002	524,084
0	100,067	125,114
40,914	9,662,705	59,957,366
809,515	1,247	810,762
436,564	238,044	3,430,428
0	681,407	694,086
0	126,625	126,625
0	425,525	1,279,679
<u>1,286,993</u>	<u>16,522,541</u>	<u>102,027,150</u>
0	1,471,365	7,936,660
0	1,332,794	5,665,824
0	2,011,116	11,532,006
0	4,352,289	4,873,131
0	378,196	27,974,031
0	3,635,968	29,295,315
0	0	208,265
0	449,517	449,517
5,112	0	67,487
0	3,895,260	3,895,260
0	0	1,144,230
637,454	709,546	1,347,195
657,720	784,751	1,617,272
20,251	57,483	77,734
<u>1,320,537</u>	<u>19,078,285</u>	<u>96,083,927</u>
<u>(33,544)</u>	<u>(2,555,744)</u>	<u>5,943,223</u>
0	0	30,818
0	826,366	826,366
0	2,345,634	2,345,634
20,251	57,483	77,734
0	2,592,226	2,988,778
0	(449,130)	(2,976,574)
<u>20,251</u>	<u>5,372,579</u>	<u>3,292,756</u>
(13,293)	2,816,835	9,235,979
56,134	2,019,634	27,339,272
<u>0</u>	<u>(53,420)</u>	<u>7,191</u>
<u>\$42,841</u>	<u>\$4,783,049</u>	<u>\$36,582,442</u>

**Net Change in Fund Balances - Total Governmental Funds** \$9,235,979

**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 assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

Fixed Asset Additions	4,199,640	
Current Year Depreciation	(3,836,411)	
<b>Total</b>		363,229

Government Funds only report the disposal of fixed assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. (114,055)

Governmental funds report expenditures for inventory when purchased. However in the statement of activities, they are reported as an expense when consumed. 7,191

Proceeds of bonds is an other financing source in the governmental funds, but increases liabilities in governmental activities (3,172,000)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

Property Taxes	(49,036)	
Sales Tax	179,234	
Grants	(326,159)	
Charges for Services	(323,486)	
Special Assessments	(810,762)	
<b>Total</b>		(1,330,209)

Repayment of bond principal and capital leases is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. 1,347,195

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.

Deferred Charges	20,251	
Bond Premium	57,483	
Accrued Interest	(77,734)	
<b>Total</b>		0

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. (10,350)

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are reported as expenditures in governmental funds.

Compensated Absences	(174,504)	
Pension Obligation	(34,793)	
<b>Total</b>		(209,297)

The internal service fund used by management to charge the costs of insurance to individual funds are not reported in the district-wide statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service fund is allocated among the governmental activities. 881,544

*Change in Net Assets of Governmental Activities* \$6,999,227

**Richland County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2001*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property and Lodging Taxes	\$16,454	\$17,374	\$17,682	\$308
Sales Tax	13,542,616	14,300,000	14,242,516	(57,484)
Charges for Services	2,630,255	2,777,355	3,174,839	397,484
Licenses and Permits	344,721	364,000	271,445	(92,555)
Fines and Forfeitures	20,835	22,000	24,547	2,547
Intergovernmental	5,302,651	5,618,588	5,307,964	(310,624)
Interest	1,458,672	1,540,250	2,385,999	845,749
Rentals	10,891	11,500	12,679	1,179
Other	171,982	181,600	190,454	8,854
<i>Total Revenues</i>	<u>23,499,077</u>	<u>24,832,667</u>	<u>25,628,125</u>	<u>795,458</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	9,053,360	9,803,403	9,803,403	0
Judicial System	3,045,065	3,097,694	3,096,601	1,093
Public Safety	7,388,892	7,831,127	7,687,915	143,212
Public Works	430,855	413,396	413,396	0
Health	1,377,150	1,367,849	1,367,849	0
Human Services	556,058	616,299	616,299	0
Conservation and Recreation	159,385	159,384	159,384	0
Other	70,000	62,375	62,375	0
Intergovernmental	843,644	1,147,679	1,144,230	3,449
Debt Service:				
Principal Retirement	100,000	100,000	100,000	0
<i>Total Expenditures</i>	<u>23,024,409</u>	<u>24,599,206</u>	<u>24,451,452</u>	<u>147,754</u>
<i>Excess of Revenues Over Expenditures</i>	<u>474,668</u>	<u>233,461</u>	<u>1,176,673</u>	<u>943,212</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Fixed Assets	21,971	23,200	28,491	5,291
Transfers In	346,552	346,552	346,552	0
Transfers Out	(2,127,444)	(2,127,444)	(2,127,444)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(1,758,921)</u>	<u>(1,757,692)</u>	<u>(1,752,401)</u>	<u>5,291</u>
<i>Net Change in Fund Balance</i>	<u>(1,284,253)</u>	<u>(1,524,231)</u>	<u>(575,728)</u>	<u>948,503</u>
<i>Fund Balance Beginning of Year</i>	<u>1,355,604</u>	<u>1,355,604</u>	<u>1,355,604</u>	<u>0</u>
Prior Year Encumbrances Appropriated	347,712	347,712	347,712	0
<i>Fund Balance End of Year</i>	<u>\$419,063</u>	<u>\$179,085</u>	<u>\$1,127,588</u>	<u>\$948,503</u>

See accompanying notes to the basic financial statements

**Richland County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Mental Health Board Fund*  
*For the Year Ended December 31, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property and Lodging Taxes	\$1,599,309	\$1,629,290	\$1,427,495	(\$201,795)
Intergovernmental	8,544,769	8,704,953	10,740,945	2,035,992
Other	52,123	53,100	55,772	2,672
<i>Total Revenues</i>	<u>10,196,201</u>	<u>10,387,343</u>	<u>12,224,212</u>	<u>1,836,869</u>
<b>Expenditures</b>				
Current:				
Health	9,596,010	10,134,747	9,901,168	233,579
<i>Excess of Revenues Over Expenditures</i>	600,191	252,596	2,323,044	2,070,448
<b>Other Financing Uses</b>				
Transfers Out	(378,737)	(400,000)	(400,000)	0
<i>Net Change in Fund Balance</i>	221,454	(147,404)	1,923,044	2,070,448
<i>Fund Balance Beginning of Year</i>	625,072	625,072	625,072	0
Prior Year Encumbrances Appropriated	191,445	191,445	191,445	0
<i>Fund Balance End of Year</i>	<u>\$1,037,971</u>	<u>\$669,113</u>	<u>\$2,739,561</u>	<u>\$2,070,448</u>

See accompanying notes to the basic financial statements

**Richland County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Mental Retardation Board Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property and Lodging Taxes	\$9,009,545	\$9,224,816	\$8,025,309	(\$1,199,507)
Charges for Services	590,024	604,122	608,121	3,999
Intergovernmental	8,650,067	8,856,748	9,783,650	926,902
Interest	32,816	33,600	31,733	(1,867)
<i>Total Revenues</i>	18,282,452	18,719,286	18,448,813	(270,473)
<b>Expenditures</b>				
Current:				
Health	37,339,443	37,339,443	17,453,891	19,885,552
<i>Excess of Revenues Over (Under) Expenditures</i>	(19,056,991)	(18,620,157)	994,922	19,615,079
<b>Other Financing Sources</b>				
Sale of Fixed Assets	1,638	1,677	1,677	0
<i>Net Change in Fund Balance</i>	(19,055,353)	(18,618,480)	996,599	19,615,079
<i>Fund Balance Beginning of Year</i>	19,103,800	19,103,800	19,103,800	0
Prior Year Encumbrances Appropriated	777,498	777,498	777,498	0
<i>Fund Balance End of Year</i>	<u>\$825,945</u>	<u>\$1,262,818</u>	<u>\$20,877,897</u>	<u>\$19,615,079</u>

See accompanying notes to the basic financial statements

**Richland County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Public Assistance Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$19,478,212	\$19,542,886	\$19,215,840	(\$327,046)
Other	525,191	526,935	537,021	10,086
<i>Total Revenues</i>	20,003,403	20,069,821	19,752,861	(316,960)
<b>Expenditures</b>				
Current:				
Human Services	20,642,311	20,642,311	18,289,040	2,353,271
<i>Excess of Revenues Over (Under) Expenditures</i>	(638,908)	(572,490)	1,463,821	2,036,311
<b>Other Financing Sources</b>				
Sale of Fixed Assets	1,495	1,500	650	(850)
<i>Net Change in Fund Balance</i>	(637,413)	(570,990)	1,464,471	2,035,461
<i>Fund Balance Beginning of Year</i>	389,708	389,708	389,708	0
Prior Year Encumbrances Appropriated	689,980	689,980	689,980	0
<i>Fund Balance End of Year</i>	<u>\$442,275</u>	<u>\$508,698</u>	<u>\$2,544,159</u>	<u>\$2,035,461</u>

See accompanying notes to the basic financial statements

**Richland County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Children's Services Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property and Lodging Taxes	\$2,758,395	\$2,758,395	\$2,846,093	\$87,698
Charges for Services	75,600	75,600	38,989	(36,611)
Intergovernmental	3,963,494	3,963,494	5,054,741	1,091,247
Other	52,500	52,500	50,000	(2,500)
<i>Total Revenues</i>	6,849,989	6,849,989	7,989,823	1,139,834
<b>Expenditures</b>				
Current:				
Human Services	8,004,007	8,042,143	7,862,625	179,518
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,154,018)	(1,192,154)	127,198	1,319,352
<b>Other Financing Sources</b>				
Transfers In	50,000	50,000	50,000	0
<i>Net Change in Fund Balance</i>	(1,104,018)	(1,142,154)	177,198	1,319,352
<i>Fund Balance Beginning of Year</i>	1,580,563	1,580,563	1,580,563	0
<i>Fund Balance End of Year</i>	<u>\$476,545</u>	<u>\$438,409</u>	<u>\$1,757,761</u>	<u>\$1,319,352</u>

See accompanying notes to the basic financial statements



**Richland County, Ohio**  
*Statement of Fund Net Assets*  
*Proprietary Funds*  
*December 31, 2001*

	Business - Type Activity - Sewer Enterprise Fund	Governmental Activity - Insurance Internal Service Fund
<b>Assets</b>		
Current Assets:		
Equity in Pooled Cash and Cash Equivalents	\$373,124	\$1,833,909
Cash and Cash Equivalents in Segregated Accounts	288,393	0
Accounts Receivable	345,952	0
Materials and Supplies Inventory	10,001	0
<i>Total Current Assets</i>	<u>1,017,470</u>	<u>1,833,909</u>
Noncurrent Assets:		
Capital Assets:		
Land	31,000	0
Other Capital Assets, Net	22,811,753	0
<i>Total Noncurrent Assets</i>	<u>22,842,753</u>	<u>0</u>
<i>Total Assets</i>	<u>23,860,223</u>	<u>1,833,909</u>
<b>Liabilities</b>		
Current Liabilities:		
Accounts Payable	21,322	10,155
Contracts Payable	66,133	0
Accrued Wages	7,249	0
Compensated Absences Payable	12,566	0
Due to Other Funds	1,009	0
Intergovernmental Payable	11,973	0
Accrued Interest Payable	613	0
Notes Payable	194,000	0
Claims Payable	0	1,312,000
<i>Total Current Liabilities</i>	<u>314,865</u>	<u>1,322,155</u>
Long-Term Liabilities:		
Compensated Absences Payable	22,327	0
<i>Total Liabilities</i>	<u>337,192</u>	<u>1,322,155</u>
<b>Net Assets</b>		
Invested in Capital Assets, Net of Related Debt	22,648,753	0
Unrestricted	874,278	511,754
<i>Total Net Assets</i>	<u>\$23,523,031</u>	<u>\$511,754</u>

See accompanying notes to the basic financial statements

**Richland County, Ohio**  
*Statement of Revenues,  
Expenses and Changes in Fund Net Assets  
Proprietary Funds  
For the Year Ended December 31, 2001*

	Business Type Activity- Sewer Enterprise Fund	Governmental Activity - Insurance Internal Service Fund
<b>Operating Revenues</b>		
Charges for Services	\$1,781,785	\$7,316,004
Other	8,000	185,553
<i>Total Operating Revenues</i>	<u>1,789,785</u>	<u>7,501,557</u>
<b>Operating Expenses</b>		
Personal Services	299,718	0
Materials and Supplies	164,011	0
Contractual Services	1,800,713	130,737
Claims	0	6,543,780
Depreciation	1,002,785	0
Other	8,124	0
<i>Total Operating Expenses</i>	<u>3,275,351</u>	<u>6,674,517</u>
<i>Operating Income (Loss)</i>	<u>(1,485,566)</u>	<u>827,040</u>
<b>Non-Operating Revenues (Expenses)</b>		
Interest	11,065	54,504
Interest and Fiscal Charges	(8,701)	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>2,364</u>	<u>54,504</u>
<i>Income (Loss) Before Contributions and Transfers</i>	(1,483,202)	881,544
Capital Contributions	43,723	0
Transfers Out	(12,204)	0
<i>Change in Net Assets</i>	(1,451,683)	881,544
<i>Net Assets (Deficit) Beginning of Year</i>	<u>24,974,714</u>	<u>(369,790)</u>
<i>Net Assets End of Year</i>	<u>\$23,523,031</u>	<u>\$511,754</u>

See accompanying notes to the basic financial statements

**Richland County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds*  
*For the Year Ended December 31, 2001*

	Business Type Activity - Sewer Enterprise Fund	Governmental Activity - Insurance Internal Service Fund
<b>Increase (Decrease) in Cash and Cash Equivalents</b>		
<b>Cash Flows from Operating Activities</b>		
Cash Received from Customers	\$2,195,744	\$0
Cash Received from Interfund Services Provided	0	7,469,264
Other Cash Receipts	8,000	199,606
Cash Payments to Suppliers	(1,907,007)	(131,148)
Cash Payments to Employees	(293,917)	0
Cash Payments for Claims	0	(6,123,780)
Other Cash Payments	(10,335)	0
<i>Net Cash Provided by (used for) Operating Activities</i>	<u>(7,515)</u>	<u>1,413,942</u>
<b>Cash Flows from Noncapital Financing Activities</b>		
Transfers Out	(12,204)	0
<b>Cash Flows from Capital and Related Financing Activities</b>		
Purchase of Fixed Assets	(17,085)	0
Proceeds of Notes	194,000	0
Tap-in Fees	43,723	0
Principal Payments - Notes	(194,000)	0
Interest Payments - Notes	(9,290)	0
<i>Net Cash Provided by Capital and Related Financing Activities</i>	<u>17,348</u>	<u>0</u>
<b>Cash Flows from Investing Activities</b>		
Interest on Investments	10,983	50,217
Change in Fair Value of Cash Equivalents	82	4,287
<i>Net Cash Provided By Investing Activities</i>	<u>11,065</u>	<u>54,504</u>
<i>Net Increase in Cash and Cash Equivalents</i>	8,694	1,468,446
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>652,823</u>	<u>365,463</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$661,517</u>	<u>\$1,833,909</u>

(continued)

**Richland County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds (continued)*  
*For the Year Ended December 31, 2001*

	Business - Type Activity - Sewer Enterprise Fund	Governmental Activity - Insurance Internal Service Fund
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (used for) Operating Activities</b>		
Operating Income (Loss)	(\$1,485,566)	\$827,040
Adjustments:		
Depreciation Expense	1,002,785	0
(Increase) Decrease in Assets:		
Accounts Receivable	406,176	14,053
Due from Other Funds	0	153,260
Materials and Supplies Inventory	7,783	0
Increase (Decrease) in Liabilities:		
Accounts Payable	(8,416)	(411)
Contracts Payable	66,133	0
Accrued Wages	1,002	0
Compensated Absences Payable	4,799	0
Due to Other Funds	(4)	0
Intergovernmental Payable	(2,207)	0
Claims Payable	0	420,000
<i>Net Cash Provided by (used for) Operating Activities</i>	<u>(\$7,515)</u>	<u>\$1,413,942</u>

See accompanying notes to the basic financial statements

**Richland County, Ohio**  
*Statement of Fiduciary Net Assets*  
*Fiduciary Funds*  
*December 31, 2001*

	Private Purpose Trust	Agency
<b>Assets</b>		
Equity in Pooled Cash and Cash Equivalents	\$2,033	\$7,046,952
Cash and Cash Equivalents in Segregated Accounts	23,032	1,601,796
Receivables:		
Taxes	0	96,144,186
Special Assessments	0	1,341,462
Accrued Interest	0	17,593
Intergovernmental Receivable	0	5,962,614
<i>Total Assets</i>	25,065	\$112,114,603
 <b>Liabilities</b>		
Intergovernmental Payable	0	\$41,022
Undistributed Assets	0	112,069,775
Deposits Held and Due to Others	0	3,806
<i>Total Liabilities</i>	0	\$112,114,603
 <b>Net Assets</b>		
Held in Trust for County Home and Children Services	\$25,065	

See accompanying notes to the basic financial statements

**Richland County, Ohio**  
*Statement of Changes in Fiduciary Net Assets*  
*Fiduciary Funds*  
*For the Year Ended December 31, 2001*

	Private Purpose Trust
<b>Additions</b>	
Contributions:	
Private Donations	\$42,407
Investment Earnings	368
	42,775
<i>Total Additions</i>	42,775
<b>Deductions</b>	
Benefits	41,248
	41,248
<i>Change in Net Assets</i>	1,527
Net Assets - Beginning	23,538
	23,538
Net Assets - Ending	\$25,065

See accompanying notes to the basic financial statements

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2001*

---

**Note 1 - Description of Richland County and Reporting Entity**

Richland County, Ohio (The County), was created in 1813. 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 County Auditor, County Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Sheriff, two Common Pleas Court Judges, a Probate Court Judge, and a Domestic Relations/Juvenile Court Judge. Although the 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 County, including each of these departments.

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

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organizations; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise 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 budget, the levying of taxes or the issuance of debt.

The component units column on the combined financial statements identifies the financial data of the County's discretely presented component unit, Richland Newhope Industries, Inc. It is reported separately to emphasize that it is legally separate from the County.

***Richland Newhope Industries, Inc. (Workshop)*** The Workshop is a legally separate, nongovernmental, not-for-profit corporation, served by a self-appointing board of trustees. The Workshop, under a contractual agreement with the Richland County Board of Mental Retardation and Developmental Disabilities (MRDD), provides sheltered employment for mentally retarded or handicapped adults in the County. The Richland County Board of MRDD provides the Workshop with some expenses and personnel for operation of the Workshop including staff salaries, transportation, equipment (except that used directly in the production of goods or rendering of services) staff to administer and supervises training programs, various financial reporting services, and other funds as necessary for the operation of the Workshop. Based on the significant services and resources provided by the County to the Workshop and the Workshop's sole purpose of providing assistance to the retarded and handicapped adults of the County, the Workshop, is reflected as a component unit of Richland County. The Workshop operates on a fiscal year ending August 31. Separately issued financial statements can be obtained from Richland Newhope Industries, Inc. of Richland County.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2001*

---

The County Treasurer, as the custodian of public funds, invests all public monies held on deposit in the County treasury. In the case of the separate agencies, boards and commissions listed below, the County serves as fiscal agent but is not financially accountable for their operations. Accordingly, the activity of the following districts and entities are presented as agency funds within the basic financial statements:

County General Health District  
Soil and Water Conservation District  
County Regional Planning Commission

The County is associated with certain organizations which are defined as Public Entity Risk Pools, Jointly Governed Organizations, Joint Ventures or Related Organizations. These organizations are presented in the notes to the basic financial statements (See Notes 20, 21 and 22). These organizations are:

County Risk Sharing Authority, Inc. (CORSA)  
County Commissioners Association of Ohio Workers' Compensation Group Rating Plan  
County Regional Planning Commission  
MARC Consortium  
Richland County Regional Solid Waste Management Authority  
Richland County Youth and Family Council  
Richland County Metropolitan Park District  
Richland County Transit Board  
Mansfield\Richland County Public Library  
Richland County Civic Center Authority

Information in the following notes to the basic financial statements is applicable to the primary government. Information relative to the component unit is presented in Note 26.

## **Note 2 - Summary of Significant Accounting Policies**

The financial statements of the County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its governmental and business-type activities and to its proprietary funds provided they do not conflict with or contradict GASB pronouncements. 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. The activity of the internal service fund is eliminated to avoid "doubling up" revenues and expenses. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.



**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2001*

---

The statement of net assets presents the financial condition of the governmental and business-type activities of the County at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the single business-type activity of the County. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program or business activity is self-financing or draws from the general revenues of the County.

***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 internal service fund is presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

***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 typically 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 accounts for all financial resources except those required to be accounted for in another fund. The general fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Ohio.

***Mental Health Board Fund*** The mental health board fund accounts for federal and State grants that are expended primarily to pay the costs of contracts with local mental health agencies that provide services to the public at large.

***Mental Retardation Board Fund*** The mental retardation board fund accounts for the operation of a school and resident homes for the mentally retarded and developmentally disabled. Revenue sources include a County-wide property tax levy and federal and State grants.

***Public Assistance Fund*** The public assistance fund accounts for various federal and State grants as well as transfers from the general fund used to provide public assistance to general relief recipients and to pay their providers of medical assistance and certain public social services.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2001*

---

***Children's Services Fund*** The children's services fund accounts for County-wide property tax levy and State grants expended for the support and placement of children.

***Special Assessment Debt Retirement Fund*** The special assessment bond retirement fund accounts for transfers and special assessments that are used for the payment of special assessment bonds with governmental commitment and related interest.

The other governmental funds of the County account for grants and other resources whose use is restricted to a particular purpose.

***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 Fund*** Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The only enterprise fund of the County accounts for sewer services provided to individuals and commercial users in the majority of the unincorporated areas of the County.

***Internal Service Fund*** Internal service funds account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The County's internal service fund accounts for a medical benefit self-insurance program for employees of the County.

***Fiduciary Funds*** Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the County's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's fiduciary funds are private-purpose trust funds and agency funds. The County's private-purpose trust funds are established to account for monies held in trust for the residents of the County Home and for children held in the custody of the County. The County's agency funds are primarily established to account for the collection of various taxes, receipts and fees and to account for funds of the Board of Health.

### ***C. Measurement Focus***

***Government-wide Financial Statements*** The government-wide financial statements are prepared using the economic resources measurement focus. All assets and all liabilities associated with the operation of the County are included on the Statement of Net Assets.

***Fund Financial Statements*** All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities 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. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2001*

---

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of net assets. The statement of 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.

Private purpose trust funds are reported using the economic resources measurement focus.

***D. Basis of Accounting***

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting; proprietary and fiduciary funds also use the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue and in the presentation of expenses versus expenditures.

***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 a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the County, available means expected to be received within thirty days of year-end.

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the sale occurs. Revenue from property taxes is recognized in the year for which the taxes are levied. (See Note 7.) Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales tax (see Note 8), 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, 2001, but which were levied to finance year 2002 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.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2001*

---

**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. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

***E. Budgetary Process***

All funds, except agency funds, are legally required to be budgeted and appropriated. 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 tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the County may appropriate. The appropriations resolution is the Commissioner's authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the Commissioners. The legal level of control is at the object level for the general fund and at the fund level for all other funds.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County Commissioners. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the final amended certificate of estimated resources issued during 2001.

The appropriation resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriation resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the Commissioners during the year.

**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.

**Estimated Resources** The County Budget Commission reviews estimated revenues and determines 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 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 either to be increased or decreased. The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts in the amended certificate when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts in the final amended certificate issued during 2001.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2001*

---

***Appropriations*** A temporary appropriation resolution to control expenditures may be passed on or around January 1 of each year for the period January 1 to March 31. An annual appropriation resolution must be passed by April 1 of each year for the period January 1 to December 31. The appropriation resolution fixes spending authority at the fund, program, department, and object level. 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 allocation of appropriations among departments and objects within a fund may be modified during the year only by a resolution of the Commissioners. Several supplemental appropriation resolutions were legally enacted by the County Commissioners during the year. The amounts reported as the original budgeted amounts in the budgetary statements reflect the first appropriated budget that covered the entire year, including amounts automatically carried over from prior years. The amounts reported as the final budgeted amounts in the budgetary comparisons represent the final appropriation amounts, including all amendments and modifications.

***Budgeted Level of Expenditures*** Administrative control is maintained through the establishment of detailed line-item budgets. Appropriated funds may not be expended for the purposes other than those designated in the appropriation resolution without authority from the Commissioners. Expenditures plus encumbrances may not legally exceed appropriations at the level of appropriation. Commissioners' appropriations are made at the object level for the general fund and at the fund level for all other 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 fiscal year and is not reappropriated.

***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. The Ohio Revised Code prohibits expenditures plus encumbrances from exceeding appropriations. On the GAAP basis, encumbrances outstanding at year end are reported as reservations of fund balances for subsequent-year expenditures for governmental funds.

***F. Cash, Cash Equivalents, and Investments***

To improve cash management, cash received by the County is pooled. Monies for all funds, including proprietary funds, are maintained in this pool. Individual fund integrity is maintained through the County's records. Interest in the pool is presented as "equity in pooled cash and cash equivalents" on the financial statements.

During 2001, investments were limited to Federal Home Loan Bank Bonds, Repurchase Agreements, Federated Fortress Government Mutual Fund, Government Treasury Certificates, Federal Home Loan Mortgage Corporation Bonds, a Money Market Mutual Fund and STAROhio.

Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts such as repurchase agreements and nonnegotiable certificates of deposit are reported at cost. The fair value of the mutual fund is determined by the fund's December 31, 2001, share price. Any increase or decrease in fair value is reported as a component of interest income.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2001*

---

The County has invested funds in the State Treasury Assets Reserve of Ohio (STAROhio) and AIM Funds during 2001. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio 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 STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 2001.

Under existing Ohio statutes all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during 2001 amounted to \$2,721,528, which includes \$2,622,954 assigned from other County funds.

The County has segregated bank accounts for monies held separate from the County's central bank accounts. These accounts are presented as "cash and cash equivalents in segregated accounts" since they are not required to be deposited into the County treasury.

For presentation on the financial statements, funds included within the Treasurer's cash management pool and investments with original maturities of three months or less are considered to be cash equivalents.

***G. Inventory***

On government-wide financial statements, inventories are presented at the lower of cost or market on a first-in, first-out basis and are expensed when used.

On fund financial statements, inventories of governmental funds are stated at cost while inventories of proprietary funds are stated at the lower of cost or market. For all funds, cost is determined on a first-in, first-out basis. The cost of inventory items is recorded as expenditures in the governmental fund types when purchased. Inventories of the enterprise fund are expensed when used.

***H. Prepaid Items***

Payments made to vendors for services that will benefit periods beyond December 31, 2001, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

***I. Capital Assets***

General capital assets are capital assets which are associated with and generally arise from governmental activities. They generally result from expenditures in the governmental funds. General capital 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 proprietary funds are reported both in the business-type activities column of the government-wide statement of net assets and in the respective funds.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of five hundred dollars. The County's infrastructure consists of roads, bridges and sanitary sewers. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Interest incurred during the construction of proprietary fund capital assets is also capitalized.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2001*

---

All 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. Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Governmental Activities Estimated Lives</u>	<u>Business-Type Activities Estimated Lives</u>
Land Improvements	20 years	20 years
Buildings	45 years	45 years
Machinery and Equipment	5 - 20 years	5 - 20 years
Infrastructure	30 - 40 years	30 - 40 years

***J. Interfund Balances***

On fund financial statements, outstanding interfund loans and unpaid amounts for interfund services are reported as "interfund receivables/payables". Interfund loans which do not represent available expendable resources are offset by a fund balance reserve account. Interfund balance amounts are eliminated in the statement of net assets, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

***K. Compensated Absences***

The County reports compensated absences in accordance with the provisions of GASB Statement No. 16, "Accounting for Compensated Absences" as interpreted by Interpretation No. 6 of the GASB, "Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements". Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means.

Sick leave benefits are accrued as a liability using the termination payment method. An accrual for earned sick leave is made to the extent that it is probable that the benefits will result in termination payments. The liability is based on the County's past experience of making termination payments.

***L. Accrued Liabilities and Long-term Obligations***

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements, and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported in the proprietary fund financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, claims and judgements, compensated absences, special termination benefits and contractually required pension contributions that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds and capital leases are recognized as a liability in the fund financial statements when due.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2001*

---

***M. Fund Balance Reserves***

The County reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent expendable resources and therefore are not available for appropriation or expenditure. Fund balance reserves have been established for encumbrances, inventories loans (community development block grant monies loaned to local businesses and monies loaned to the County Fair Board) and unclaimed monies. Under Ohio law, unclaimed monies are not available for appropriation until they have remained unclaimed for five years.

***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 constitutional provisions or enabling legislation 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 services for wastewater treatment and self-insurance programs. Operating expenses are necessary costs incurred to provide the good or service that is the primary activity of the fund. All revenues and expenses not meeting these definitions are classified as nonoperating.

***P. Contributions of Capital***

Contributions of capital in proprietary fund financial statements arise from outside contributions of fixed 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 nonoperating 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.



**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2001*

---

**R. 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 2001.

**S. 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.

**Note 3 – Change in Accounting Principles and Restatement of Fund Equity**

**Changes in Accounting Principles** For 2001, the County has implemented GASB Statement No. 37, “Basic Financial Statements and Management’s Discussion and Analysis for State and Local Governments: Omnibus” and Statement No. 38, “Certain Financial Statement Note Disclosures.”

GASB Statement No. 37 clarifies certain provisions of Statement No. 34, including the required content of the MD&A, the classification of program revenues and the criteria for determining major funds. GASB Statement No. 38 modifies, establishes and rescinds certain financial statement note disclosures.

**Restatement of Net Assets** During 2001, it was determined special assessments receivable was misstated. Although this restatement did not affect fund balance, it did have the following effects on net assets of Governmental Activities.

	<u>Governmental Activities</u>
Net Assets December 31, 2000	\$102,252,401
Special Assessments Receivable	<u>(5,307,143)</u>
Adjusted Net Assets, December 31, 2000	<u><u>\$96,945,258</u></u>

**Note 4 - Budgetary Basis of Accounting**

While reporting financial position, results of operations and changes in fund balance 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 Statements of Revenues, Expenditures and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual are presented in the basic financial statements for the General Fund and Major Special Revenue Funds. The major differences for those funds between the budget basis and the GAAP basis are that:

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures/expenses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2001*

3. Outstanding year end encumbrances are treated as expenditures/expenses (budget) rather than as a reservation of fund balance for governmental fund types (GAAP).
4. Investments reported at fair value rather than cost.

Adjustments necessary to convert the results of operations at the end of the year on the Budget basis to the GAAP basis are as follows:

Net Change in Fund Balance					
General and Major Special Revenue Funds					
	General	Mental Health Board	Mental Retardation Board	Public Assistance	Children's Services
GAAP Basis	\$207,668	\$235,388	\$2,099,285	\$3,932,375	(\$42,279)
Net Adjustment for					
Revenue Accruals	(851,551)	1,890,704	(303,052)	(1,348,122)	118,483
Unreported Cash	247,270	0	(16,767)	0	0
Change in Fair Value of					
Investments	75,142	0	14,111	0	0
Net Adjustment for					
Expenditure Accruals	34,660	(203,048)	(46,642)	(294,684)	100,994
Encumbrances	(288,917)	0	(750,336)	(825,098)	0
Budget Basis	(\$575,728)	\$1,923,044	\$996,599	\$1,464,471	\$177,198

**Note 5 - Accountability and Compliance**

**A. Accountability**

The following funds had a deficit fund balance as of December 31, 2001:

	Deficit Fund Balance
<u>Special Revenue Funds:</u>	
Dayspring	\$36,752
Child Support Enforcement Agency	19,690
 <u>Capital Projects Funds:</u>	
Children's Services Building	44,567
Energy Conservation	1,036,273
Eastview/Heatherwood	13,514
Road Improvement	190,986

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2001*

---

The deficits in the special revenue funds are caused by the application of generally accepted accounting principles to these funds. 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 other capital projects funds arose from the requirement to report bond anticipation note 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.

***B. Legal Compliance***

Contrary to Section 5705.41, Ohio Revised Code, the following funds had expenditures plus encumbrances in excess of appropriations.

Fund	Appropriation	Expenditure	Excess
<b>Capital Projects Fund:</b>			
Issue II	\$131,681	\$907,210	(\$775,529)

The County will more closely review purchase orders for available appropriations before entering into obligations.

**Note 6 - Deposits and Investments**

Monies held by the County are classified by State Statute into two categories. Active moneys are public moneys determined to be necessary to meet current demand upon the County treasury. Active moneys 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, by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public moneys deposited with the institution.

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

1. United States Treasury Notes, Bills, Bonds, or 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 securities 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;

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2001*

---

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. Bond 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 Treasurer's 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 an 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 specific obligations 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 No. 3, "Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements."

***Cash on Hand*** At year-end, the County had \$508,059 in undeposited cash on hand which is included on the balance sheet of the County as part of "equity in pooled cash and cash equivalents."

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2001*

---

**Deposits** At year-end, the carrying amount of the County's deposits was \$11,811,776 and the bank balance was \$17,400,940. Of the bank balance \$667,790 was covered by federal depository insurance and \$24,663 was covered by NCUA. The remaining amounts were uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust department in the County's name and all State statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

**Investments** The County's investments are required to be categorized to give an indication of the level of risk assumed by the County at year end. Category 1 includes investments that are insured or registered or for which the securities are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments for which 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. STAROhio, Federated Fortress Government Mutual Fund and a Money Market Mutual Fund are unclassified investments since they are not evidenced by securities that exist in physical or book entry form.

	Category 3	Carrying Value	Fair Value
Repurchase Agreements	\$5,495,436	\$5,495,436	\$5,495,436
Government Treasury Certificates	15,518,209	15,518,209	15,518,209
Federal Home Loan Bank Bonds	9,363,930	9,363,930	9,363,930
Federal Home Loan Mortgage Corporation Bonds	2,985,900	2,985,900	2,985,900
STAROhio		343,494	343,494
Federated Fortress Government Mutual Fund (open ended mutual fund)		2,811,199	2,811,199
Money Market Mutual Fund		4,129,758	4,129,758
	<u>\$33,363,475</u>	<u>\$40,647,926</u>	<u>\$40,647,926</u>
Total	<u>\$33,363,475</u>	<u>\$40,647,926</u>	<u>\$40,647,926</u>

The classification of cash and cash equivalents, and investments on the combined financial statements is based on criteria set forth in GASB Statement No. 9 entitled "Reporting Cash Flows of Proprietary and Non-Expendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting."

A reconciliation between the classifications of cash and cash equivalents and investments on the combined financial statements and the classifications of deposits and investments presented above per GASB Statement No. 3 is as follows:

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2001*

---

	Cash and Cash Equivalents/ Deposits	Investments
GASB Statement 9	\$52,967,761	\$0
Investments which are part of a cash management pool:		
Federal Home Loan Bank Bonds	(9,363,930)	9,363,930
Repurchase Agreements	(5,495,436)	5,495,436
Federated Fortress Government Mutual Fund	(2,811,199)	2,811,199
Government Treasury Certificates	(15,518,209)	15,518,209
Federal Home Loan Mortgage Corporation Bonds	(2,985,900)	2,985,900
Money Market Mutual Fund	(4,129,758)	4,129,758
STAROhio	(343,494)	343,494
Unreported Cash	(508,059)	0
GASB Statement 3	\$11,811,776	\$40,647,926

**Note 7 - Property Taxes**

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Property tax revenue received during 2001 for real and public utility property taxes represents collections of 2000 taxes. Property tax payments received during 2001 for tangible personal property (other than public utility property) are for 2001 taxes.

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

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2001 public utility property taxes, which became a lien December 31, 2000, are levied after October 1, 2001, and are collected in 2002 with real property taxes.

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

The full tax rate for all County operations for the year ended December 31, 2001, was \$9.00 per \$1,000 of assessed value. When the permissive sales tax increase was approved, the County agreed to suspend the general fund 2 mill tax levy. The assessed values of real and tangible personal property upon which 2001 property tax receipts were based are as follows:

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2001*

---

Real Property	\$1,548,026,680
Public Utility	105,020,520
Tangible Personal Property	<u>308,034,085</u>
Total Assessed Value	<u><u>\$1,961,081,285</u></u>

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

Tangible personal property taxes 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. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Property taxes receivable represent real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2001 and for which there is an enforceable legal claim. In the general fund, the mental health board fund, the mental retardation board fund and children services fund, the entire receivable has been offset by deferred revenue since the current taxes were not levied to finance 2001 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as revenue while the remainder of the receivable is deferred.

#### **Note 8 - Permissive Sales and Use Tax**

In 1999, the County Commissioners by resolution increased the permissive sales and use tax from .75 percent to 1.25 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 Commissioner's 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.

A receivable is recognized at year-end for amounts that will be received from sales which occurred during 2001. On a full accrual basis, the full amount of the receivable is recognized as revenue. On a modified accrual basis, the amount of the receivable that will be received outside of the available period is deferred.

#### **Note 9 - Receivables**

Receivables at December 31, 2001, primarily consisted of taxes, interest, special assessments, accounts (billings for user charged services, including unbilled utility services), and intergovernmental receivables arising from grants, entitlements and shared revenues. Management believes all receivables are fully collectible. Delinquent accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment. Special assessments expected to be collected in more than one year for the County amount to \$9,495,488. The County has \$1,313,079 in delinquent special assessments at December 31, 2001. A summary of the principal items of intergovernmental receivables follows:

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2001*

---

**Governmental Activities**

Local Government and Local Government	
Revenue Assistance	\$1,706,696
Homestead and Rollback	744,549
Gasoline and Excise Tax	1,760,315
Universal Hiring Grant and Subsidies	131,531
Mental Health Grant and Subsidies	973,785
Child Support Enforcement Agency Grant and Subsidies	60,792
MRDD Grant and Subsidies	1,808,972
Public Assistance Grant and Subsidies	731,369
CDBG Grant and Subsidies	162,580
Youth Services Grant and Subsidies	565,399
Children Services Grant and Subsidies	2,696,778
Other Public Safety Grants and Subsidies	68,498
Other Grants and Subsidies	30,000
Road and Bridge Grant and Subsidies	436,203
Reimbursements	26,153
Miscellaneous	150,411
	<hr/>
Total	<u><u>\$12,054,031</u></u>

In 2000 the County loaned the Richland County Fair Board \$159,000. The County received payment of \$45,500 from the Richland County Fair Board during 2001. These loans and community development block grant monies loaned to local businesses are classified as loans receivable on the balance sheet and are also considered collectible in full.

Receivables and payables to be recorded on the County's financial statements are recorded to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and in the case of receivables, collectibility.

Using this criteria, the County has elected not to record child support arrearages within the special revenue and agency fund types. 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.

**Note 10 - Federal Food Stamp Program**

The County's Department of Human Services distributed through contracting issuance centers, federal food stamps to entitled recipients within Richland County. The receipt and issuance of these stamps have the characteristics of federal "grants"; however, the Department of Human Services merely acts in an intermediary capacity. Therefore, the inventory value of these stamps is not reflected in the accompanying financial statements as the only economic interest related to these stamps rests with the ultimate recipient. Federal food stamps activity for the year is as follows:



**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2001*

Balance at beginning of year	\$27,358
Amount distributed to entitled recipients	<u>(220)</u>
Balance at end of year	<u><u>\$27,138</u></u>

**Note 11 - Capital Assets**

Capital asset activity for the year ended December 31, 2001, was as follows:

	Balance 12/31/2000	Additions	Reductions	Balance 12/31/2001
Governmental activities:				
Capital assets not being depreciated:				
Land	\$1,841,037	\$0	\$0	\$1,841,037
Construction in process	<u>3,986,243</u>	<u>541,522</u>	<u>1,954,303</u>	<u>2,573,462</u>
Total capital assets not being depreciated	<u>5,827,280</u>	<u>541,522</u>	<u>1,954,303</u>	<u>4,414,499</u>
Other capital assets:				
Land improvements	59,079	0	0	59,079
Buildings	20,663,882	1,962,113	0	22,625,995
Machinery and equipment	13,582,562	1,038,577	855,306	13,765,833
Infrastructure	<u>83,327,847</u>	<u>2,611,731</u>	<u>1,793,770</u>	<u>84,145,808</u>
Total other capital assets	<u>117,633,370</u>	<u>5,612,421</u>	<u>2,649,076</u>	<u>120,596,715</u>
Accumulated Depreciation:				
Land improvements	(16,186)	(3,968)	0	(20,154)
Buildings	(7,474,195)	(442,383)	0	(7,916,578)
Machinery and equipment	(8,642,924)	(1,165,353)	823,642	(8,984,635)
Infrastructure	<u>(38,490,718)</u>	<u>(2,224,707)</u>	<u>1,711,379</u>	<u>(39,004,046)</u>
Total accumulated depreciation	<u>(54,624,023)</u>	<u>(3,836,411) *</u>	<u>2,535,021</u>	<u>(55,925,413)</u>
Other capital assets, net	<u>63,009,347</u>	<u>1,776,010</u>	<u>(114,055)</u>	<u>64,671,302</u>
Governmental activities capital assets, net	<u><u>\$68,836,627</u></u>	<u><u>\$2,317,532</u></u>	<u><u>\$2,068,358</u></u>	<u><u>\$69,085,801</u></u>

Construction in process includes assets that upon completion will be transferred to the sewer enterprise fund. Construction costs are being funded from notes payable proceeds that will eventually be paid from the proceeds of special assessment bonds.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2001*

\*Depreciation expense was charged to governmental activities as follows:

Governmental Activities:	
Legislative and Executive	\$365,304
Judicial	120,133
Public Safety	224,620
Public Works	2,454,349
Health	409,761
Human Services	255,323
Conservation and Recreation	6,921
Total Depreciation Expense	<u>\$3,836,411</u>

	Balance 12/31/2000	Additions	Reductions	Balance 12/31/2001
Business-type activities:				
Capital assets not being depreciated:				
Land	\$31,000	\$0	\$0	\$31,000
Other capital assets:				
Buildings	6,180,075	0	0	6,180,075
Machinery and equipment	363,905	17,085	0	380,990
Infrastructure	27,284,213	0	0	27,284,213
Total other capital assets	<u>33,828,193</u>	<u>17,085</u>	<u>0</u>	<u>33,845,278</u>
Accumulated Depreciation:				
Buildings	(1,866,658)	(133,529)	0	(2,000,187)
Machinery and equipment	(251,044)	(16,727)	0	(267,771)
Infrastructure	(7,913,038)	(852,529)	0	(8,765,567)
Total accumulated depreciation	<u>(10,030,740)</u>	<u>(1,002,785)</u>	<u>0</u>	<u>(11,033,525)</u>
Other capital assets, net	<u>23,797,453</u>	<u>(985,700)</u>	<u>0</u>	<u>22,811,753</u>
Business-type activities capital assets, net	<u>\$23,828,453</u>	<u>(\$985,700)</u>	<u>\$0</u>	<u>\$22,842,753</u>

The only business-type activity is the County sewer operation.

**Note 12 - Risk Management**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2001, the County contracted with County Risk Sharing Authority (CORSA) for liability, property and crime insurance. The CORSA program has a \$2,500 deductible. Coverage provided by CORSA is as follows:

General Liability	\$6,000,000
Law Enforcement Professional Liability	6,000,000

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2001*

---

Public Official Errors and Omissions Liability	6,000,000
Automobile Liability	6,000,000
Uninsured Motorists Liability	250,000
Ohio Stop Gap (Additional Workers' Compensation Coverage)	1,000,000
Property	100,000,000
Comprehensive Boiler and Machinery	100,000,000
Crime Insurance:	
Faithful Performance	1,000,000
Money and Securities	1,000,000
Money Orders and Counterfeit Currency	1,000,000
Depositor's Forgery	1,000,000

With the exceptions of health insurance, life insurance, and workers' compensation, all insurance is held with CORSA (See Note 20). Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year. The County pays all elected officials' bonds by statute.

For 2001, the County participated in the County Commissioners Association of Ohio Workers' Compensation Group Rating Plan (Plan), an insurance purchasing pool. (See Note 20) The Plan is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The workers' compensation experience of the participating counties is calculated as one experience and a common premium rate is applied to all participants in the Plan. Each participant pays its workers' compensation premium to the State based on the rate for the Plan rather than its individual rate. In order to allocate the savings derived by formation of the Plan, and to maximize the number of participants in the Plan, the Plan's executive committee annually calculates the total savings which accrued to the Plan through its formation. This savings is then compared to the overall savings percentage of the Plan. The Plan's executive committee then collects rate contributions from or pays rate equalization rebates to the various participants. Participation in the Plan is limited to counties that can meet the Plan's selection criteria. The firm of Comp Management, Inc. provides administrative, cost control and actuarial services to the Plan. Each year, the County pays an enrollment fee to the Plan to cover the costs of administering the program.

The County may withdraw from the Plan if written notice is provided sixty days prior to the prescribed application deadline of the Ohio Bureau of Workers' Compensation. However, the participant is not relieved of the obligation to pay any amounts owed to the Plan prior to withdrawal, and any participant leaving the Plan allows the representative of the Plan to access loss experience for three years following the last year of participation.

The County has established an Employee Health Insurance Fund (an internal service fund) to account for and finance employee health benefits. Under this program, the Employee Health Insurance Fund provides coverage for up to a maximum of \$100,000 for each individual claim. The County purchases commercial insurance for claims in excess of coverage provided by the Fund and for all other risks of loss.

All funds of the County participate in the program and make payments to the Employee Health Insurance Fund based on actuarial estimates of the amounts needed to pay prior and current-year claims. The liability for unpaid claims costs of \$1,312,000 at December 31, 2001 is estimated by the third-party administrator and is based on the requirements of Governmental Accounting Standards Board Statement No. 30, 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 of the loss can be reasonably estimated. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2001*

---

claim adjustment expenses. Certain financial activity related to the claims liability for 2000 and 2001 were:

	<u>Balance</u> <u>Beginning of Year</u>	<u>Current</u> <u>Year Claims</u>	<u>Claim</u> <u>Payments</u>	<u>Balance</u> <u>End of Year</u>
2000	\$1,482,593	\$5,651,271	\$6,241,864	\$892,000
2001	892,000	6,543,780	6,123,780	1,312,000

**Note 13 - Defined Benefit Retirement Plans**

***A. Public Employees Retirement System***

All County full-time employees, other than teachers, participate in the Public Employees Retirement System of Ohio (PERS), a cost-sharing multiple-employer public employee retirement system administered by the Public Employees Retirement Board. PERS provides basic retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefits are established by Chapter 145 of the Ohio Revised Code. PERS issues a stand-alone financial report which may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.

Plan members, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations; law enforcement employees contribute 9 percent. For plan members other than those engaged in law enforcement, the County was required to contribute 9.25 percent of covered salary for 2001, an increase from 6.54 percent for 2000. The County contribution for law enforcement employees for 2001 was 12.4 percent, up from 11.4 percent for 2000. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's required contributions to PERS for the years ended December 31, 2001, 2000, and 1999 were \$3,506,511, \$2,387,434, and \$3,059,890, respectively. The full amount has been contributed for 2000 and 1999. 89.55 percent has been contributed for 2001 with the remainder being reported as a liability within the enterprise fund (business-type activity) and the governmental activities due to other governments.

***B. State Teachers Retirement System***

Certified teachers employed by the school for the Mentally Retarded/Developmentally Disabled participate in the State Teachers Retirement System of Ohio (STRS), a cost-sharing multiple employer public employee retirement system administered by the State Teachers Retirement Board. STRS provides basic retirement benefits, disability, survivor, and health care benefits based on eligible service credit to members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. STRS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771.

Plan members are required to contribute 9.3 percent of their annual covered salary and the County is required to contribute 14 percent. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The County's contributions for pension obligations to STRS for the years ended December 31, 2001, 2000, and 1999 were \$67,421, \$39,807, and \$39,828, respectively. The full amount has been contributed for 2000 and 1999. 77.7 percent has been contributed for 2001 with the remainder being reported as a fund liability.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2001*

---

**Note 14 - Postemployment Benefits**

***A. Public Employees Retirement System***

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit and to primary survivor recipients of such retirees. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care based on authority granted by State statute. The 2001 employer contribution rate was 13.55 percent of covered payroll for employees not engaged in law enforcement; 4.3 percent was the portion that was used to fund health care. The employer contribution rate for law enforcement employees for 2001 was 16.70 percent and 4.3 percent was used to fund health care.

Benefits are advance-funded using the entry age normal cost method. Significant actuarial assumptions, based on PERS's latest actuarial review performed as of December 31, 2000, include a rate of return on investments of 7.75 percent, an annual increase in active employee total payroll of 4.75 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between 0.54 percent and 5.1 percent based on additional annual pay increases. Health care premiums were assumed to increase 4.75 percent annually.

All investments are carried at market. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets.

The number of active participants was 411,076. The County's actual contributions for 2001 which were used to fund postemployment benefits were \$1,592,400. The actual contribution and the actuarially required contribution amounts are the same. PERS's net assets available for payment of benefits at December 31, 2000, (the latest information available) were \$11,735.9 million. The actuarially accrued liability and the unfunded actuarial accrued liability were \$14,364.6 million and \$2,628.7 million, respectively.

For 2001, PERS elected to return an actuarially pre-funded type of disclosure because it is a better presentation of PERS's actual funding methodology. Since 1997, disclosures had been based on a pay-as-you-go funding basis.

***B. State Teachers Retirement System***

Comprehensive health care benefits are provided to retired teachers and their dependents through the State Teachers Retirement System (STRS). Benefits include hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly medicare premiums. All benefit recipients and sponsored dependents are eligible for health care coverage. Pursuant to the Ohio Revised Code, the State Teachers Retirement Board has discretionary authority over how much, if any, of the health care costs will be absorbed by STRS.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2001*

---

Benefits are funded on a pay-as-you-go basis. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. The board allocated employer contributions equal to 4.5 percent of covered payroll to the Health Care Reserve Fund. For the County this amount equaled \$31,936 during 2001.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund at June 30, 2000 (the latest information available) was \$3.419 billion. For the year ended June 30, 2000 (the latest information available), net health care costs paid by STRS were \$283,137,000 and there were 99,011 eligible benefit recipients.

**Note 15 - Compensated Absences**

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated, unused vacation time is paid upon separation if the employee has at least one year of service with the County. Accumulated, unused sick leave is paid, up to a maximum of 30 days, depending on length of service to employees who retire.

**Note 16 - Capital Leases - Lessee Disclosure**

The County has entered into a capital lease for a building. The lease meets the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13 "Accounting for Leases", which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Capital lease payments are reflected as debt service expenditures in the general purpose financial statements for the governmental funds. The building acquired by lease is included in governmental activities general capital assets in the amount of \$1,680,914, which is equal to the present value of the future minimum lease payments at the time of acquisition. A corresponding liability is included in governmental activities general long term debt. Principal payments in 2001 totaled \$195. Future minimum lease payments are as follows:

Year	Amount
2002	\$175,000
2003	175,000
2004	175,000
2005	175,000
2006	175,000
2007-2066	10,412,501
Total	11,287,501
Less: Amount Representing Interest	(9,622,799)
Present Value of Net Minimum Lease Payments	\$1,664,702

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2001*

**Note 17 - Long-Term Debt**

The original issue date, interest rate and original issuance amount for each of the County's bonds follows:

	<u>Original Issue Date</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
<b>General Obligation Bonds</b>			
Series B Human Services	1988	0.05-15%	\$937,116
Series B Refuse Station Building	1988	0.05-15	1,207,884
Series A Park Building			
Acquisition and Renovation	1990	9.45	470,000
Capital Facilities	1997	4.15-5.55	5,720,000
Capital Facilities Refunding	1998	3.75-4.35	2,170,000
Health Facility Improvements	1992	5.6-6.0	910,000
Juvenile Detention Center Improvements	2001	4.47-5.07	2,345,634
<b>Special Assessment Bonds</b>			
Crestwood Hills Sewer Improvement	1988	7.5	\$805,000
Series A Hanna Road and I-71 Sewers	1988	.05-15	3,755,000
Madison Sewer Improvement	1995	3.80-6.95	9,750,000
Marlow Heights Sewer	1999	4.0-5.75	740,000
Sanitary Sewer District Improvements	2001	4.47-5.07	826,366

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

	<u>Outstanding 12/31/2000</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2001</u>	<u>Amounts Due in One Year</u>
Governmental Activities:					
General Obligation Bonds:					
Series B Human Services	\$586,363	\$0	\$48,059	\$538,304	\$52,428
Series B Refuse Station Building	743,637	0	61,941	681,696	67,572
Series A Park Building					
Acquisition and Renovation	340,000	0	20,000	320,000	25,000
Capital Facilities	4,540,000	0	355,000	4,185,000	370,000
Capital Facilities Refunding	1,930,000	0	135,000	1,795,000	140,000
Health Facility Improvements	655,000	0	40,000	615,000	40,000

(continued)

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2001*

	Outstanding 12/31/2000	Additions	Reductions	Outstanding 12/31/2001	Amounts Due in One Year
Juvenile Detention Center Improvements	\$0	\$2,345,634	\$49,546	\$2,296,088	\$81,345
Unamortized Premium	0	57,483	1,474	56,009	2,948
Total General Obligation Bonds	<u>8,795,000</u>	<u>2,403,117</u>	<u>711,020</u>	<u>10,487,097</u>	<u>779,293</u>
Special Assessment Debt with Governmental Commitment:					
Crestwood Hills Sewer Improvement	320,000	0	40,000	280,000	40,000
Series A Hanna Road and 1371 Sewers	2,330,000	0	190,000	2,140,000	205,000
Madison Sewer Improvement	8,110,000	0	370,000	7,740,000	385,000
Marlow Heights Sewer	725,000	0	20,000	705,000	25,000
Sanitary Sewer District Improvements	0	826,366	17,454	808,912	28,655
Unamortized Premium	<u>0</u>	<u>20,251</u>	<u>519</u>	<u>19,732</u>	<u>1,039</u>
Total Special Assessment Bonds	<u>11,485,000</u>	<u>846,617</u>	<u>637,973</u>	<u>11,693,644</u>	<u>684,694</u>
Other General Long-Term Obligations:					
Compensated Absences	2,352,599	1,286,998	1,112,494	2,527,103	1,373,086
Capital Leases	<u>1,664,897</u>	<u>0</u>	<u>195</u>	<u>1,664,702</u>	<u>217</u>
Total Other Long-Term Obligations	<u>4,017,496</u>	<u>1,286,998</u>	<u>1,112,689</u>	<u>4,191,805</u>	<u>1,373,303</u>
Total Governmental Activities	<u>\$24,297,496</u>	<u>\$4,536,732</u>	<u>\$2,461,682</u>	<u>\$26,372,546</u>	<u>\$2,837,290</u>
Business Type-Activities					
Compensated Absences	<u>\$30,094</u>	<u>\$18,929</u>	<u>\$14,130</u>	<u>\$34,893</u>	<u>\$12,566</u>

All general obligation bonds are supported by the full faith and credit of the County. General obligation bonds will be paid from rental charges to the County departments and other tenants who occupy the facilities (\$6,193,181) and from taxes. The 2001 general obligation bond was issued with a premium of \$57,483.

Special assessment debt will be paid from the proceeds of special assessments levied against benefitted property owners. The special assessment bonds are backed by the full faith and credit of the County. In the event that an assessed property owner fails to make payments, the County will be required to pay the related debt. The 2001 special assessment bond was issued with a premium of \$20,251.



**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2001*

---

The Series A and B general obligation and special assessment bonds maturing on or after December 1, 2001 are subject to optional redemption at the direction of the County, either in whole or in part in integral multiples of \$5,000, in inverse order of maturity, on any June 1 or December 1, commencing December 1, 2001, at the redemption prices (expressed as percentages of the principal amount redeemed) set forth below:

<u>Redemption Dates (Dates Inclusive)</u>	Redemption Prices
December 1, 1999 through November 30, 2000	101%
December 1, 2000 and thereafter	100

The County Facilities general obligation bonds maturing on or after December 1, 2002 are subject to optional redemption at the direction of the County, either in whole or in part in integral multiples of \$5,000, in inverse order of maturity, on any June 1 or December 1, commencing December 1, 2001, at the redemption prices (expressed as percentages of the principal amount redeemed) set forth below:

<u>Redemption Dates (Dates Inclusive)</u>	Redemption Prices
December 1, 2001 through November 30, 2002	102%
December 1, 2002 through November 30, 2003	101
December 1, 2003 and thereafter	100

The compensated absences liability will be paid from the fund from which the employees' salaries are paid. These funds include the general fund, mental health board, certificate of title, dog and kennel, mental retardation board, public assistance, real estate assessment, motor vehicle license and gas tax, children's services, dayspring, child support enforcement agency, other public safety and visitors' convention center. The capital lease obligations will be paid from the mental retardation board special revenue fund as that department occupies the building.

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 should not exceed one percent of the total assessed valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt should not 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 at December 31, 2001, are an overall debt margin of \$41,257,655 and an unvoted debt margin of \$13,341,436

The following is a summary of the County's future annual debt service requirements:

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2001*

Year	Governmental Activities			
	General Obligation Bonds		Special Assessment Bonds	
	Principal	Interest	Principal	Interest
2002	\$776,345	\$533,257	\$683,655	\$639,652
2003	818,740	494,117	721,260	601,844
2004	807,438	452,402	757,563	561,453
2005	837,438	410,279	797,563	518,257
2006	667,438	364,582	837,563	471,839
2007-2011	3,392,647	1,303,160	4,102,346	1,677,398
2012-2016	2,159,459	608,977	3,305,544	605,514
2017-2020	971,583	108,295	468,418	66,880
Total	<u>\$10,431,088</u>	<u>\$4,275,069</u>	<u>\$11,673,912</u>	<u>\$5,142,837</u>

**Note 18 - Notes Payable**

A summary of the note transactions for the year ended December 31, 2001, follows:

	Outstanding 12/31/2000	Issued	Retired	Outstanding 12/31/2001
Capital Projects Funds:				
3.45-4.65% Road Improvement Note	\$300,000	\$220,000	\$300,000	\$220,000
2.72-5.00% Energy Conservation	482,000	1,807,000	482,000	1,807,000
3.72-4.85% Juvenile Detention Center	1,210,000	0	1,210,000	0
4.40-5.10% Building Improvement	1,055,000	0	1,055,000	0
4.32-4.70% Madison Township Sewer	895,000	0	895,000	0
4.26-5.00% Building Purchase Note	110,000	0	110,000	0
2.42-4.85% County Office Building	100,000	68,000	100,000	68,000
2.42-4.85% Eastview and Heatherwood Sewer	3,000,000	3,000,000	3,000,000	3,000,000
Total Capital Projects Funds	<u>7,152,000</u>	<u>5,095,000</u>	<u>7,152,000</u>	<u>5,095,000</u>
Enterprise Fund:				
2.42-4.85% Sewer Planning Note	194,000	194,000	194,000	194,000
Total	<u>\$7,346,000</u>	<u>\$5,289,000</u>	<u>\$7,346,000</u>	<u>\$5,289,000</u>

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2001*

All of the notes are bond anticipation notes, are backed by the full faith and credit of Richland County, and mature within one year. The note liability is reflected in the fund which received the proceeds. The sewer project note in the capital projects funds, which is a special assessment project, will result in the infrastructure assets being transferred as a capital contribution to the sewer fund upon completion of the project.

**Note 19 – Internal Balances**

Due to/from other funds balances at December 31, 2001, consist of the following individual fund receivables and payables:

Due to Other Funds	Due from Other Funds			
	General	Mental Retardation Board	Children's Services	Nonmajor Funds
Nonmajor Funds	\$2,314	\$0	\$0	\$0
General Fund	0	0	3,400	0
Mental Health Board	2,018	0	0	4,000
Mental Retardation Board	2,018	0	0	0
Public Assistance	1,009	4,163	17,935	0
Children's Services	2,018	0	0	0
Sewer	1,009	0	0	0
	<u>\$10,386</u>	<u>\$4,163</u>	<u>\$21,335</u>	<u>\$4,000</u>

The general fund owes \$3,400 to children services for reimbursement of expenses. The mental health board owes dayspring \$4,000 for residential care facility charges. Public assistance owes children services \$17,935 for child support costs. They also owe mental retardation board \$4,163 for services provided to mentally handicapped people. Title administration owes the general fund \$296 for reimbursement of fees for the clerk of courts. Children services, mental health board and mental retardation board each owed \$2,018 to the general fund for their share of audit costs. Child support enforcement agency, dayspring, public assistance and the sewer fund each owe \$1,009 for their share of audit costs.

Interfund transfers for the year ended December 31, 2001, consisted of the following:

Transfer to	Transfer From			
	General	Mental Health Board Fund	Nonmajor Funds	Sewer Fund
Nonmajor Funds	\$2,077,444	\$400,000	\$102,578	\$12,204
General Fund	0	0	346,552	0
Children's Services Fund	50,000	0	0	0
	<u>\$2,127,444</u>	<u>\$400,000</u>	<u>\$449,130</u>	<u>\$12,204</u>

The general fund transferred \$434,568 to the general obligation bond retirement fund to pay principal and interest payments, \$626,742 to the dayspring fund for additional appropriations needed to cover an increase in day to day operational expenses, \$17,836 to start up a new speed DUI fund and transferred \$75,000 to start up the Richland integrated justice information systems fund, transferred \$17,192 to the law enforcement block grant for grant monies the general fund received on their behalf, \$154,575 transferred to children's support enforcement agency for monies collected for child support fees, \$50,000

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2001*

---

to children's services for rental services for housing children, transferred \$86,100 to Madison Township Sewer A fund for the maintenance of county sewers, \$209,448 transferred to the energy conservation fund to finance renovations made throughout the year, \$86,107 was transferred to north mulberry building fund for the construction of a new engineer building, \$31,844 was transferred to the child support enforcement agency capital projects fund to help finance renovations at the child enforcement agency building, \$9,138 transferred to the universal hiring fund to cover an increase in expenses related to job training, \$1,344 transferred to the adult probation parking fund for fees collected on their behalf, \$26,583 transferred to the victim witness program for an increase in day to day operations, \$4,960 transferred to the community policing fund for operational expenses, and \$296,007 transferred to the public defender fund which represents fees collected by the general fund on behalf of the public defender fund. Motor vehicle license and gas tax fund transferred \$100,000 to the road improvement fund for various improvements and construction. Youth services transferred \$2,000 to the jail education program fund for fees associated with sending children through their program. The dog and kennel special revenue fund transferred \$578 to the dog and kennel capital projects fund for the construction of a new shelter. The general fund received \$203 from the COPS ahead fund, \$2,872 from the visitor's convention fund, \$4,333 from the speed dui fund, and \$1,150 from the community policing fund. Court computers fund transferred \$217,994 to the general fund to purchase computer equipment. The certificate of title fund transferred \$120,000 to the general fund for expenditures related to the operation of the title department. The sewer fund transferred \$12,204 to the geographic information system fund to help finance the project to maintain the County's geographic information system. The mental health board fund transferred \$400,000 to the mental health housing fund to assist in building construction.

## **Note 20 - Public Entity Risk Pools**

### ***A. County Risk Sharing Authority, Inc. (CORSA)***

The County Risk Sharing Authority, Inc., is a public entity risk sharing pool among thirty-nine counties in Ohio. CORSA was formed as an Ohio nonprofit 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 coverages provided by CORSA. These coverages include comprehensive general liability, automobile liability, certain property insurance and public officials' errors and omissions liability insurance.

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees.

CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County's payment for insurance to CORSA in 2001 was \$411,073.

Financial statements may be obtained by contacting the County Commissioners Association of Ohio in Columbus, Ohio.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2001*

---

***B. County Commissioners Association of Ohio Workers' Compensation Group Rating Plan***

The County is participating in a group rating plan for workers' compensation as established under Section 4123.29 of the Ohio Revised Code. The County Commissioners Association Service Corporation (CCAOSC) was established through the County Commissioners Association of Ohio (CCAO) as a group purchasing pool.

A group executive committee is responsible for calculating annual rate contributions and rebates, approving the selection of a third party administrator, reviewing and approving proposed third party fees, fees for risk management services and general management fees, determining ongoing eligibility of each participant and performing any other acts and functions which may be delegated to it by the participating employers. The group executive committee consists of seven members. Two members are the president and treasurer of CCAOSC; the remaining five members are representatives of the participants. These five members are elected for the ensuing year by the participants at a meeting held in the month of December each year. No participant can have more than one member of the group executive committee in any year, and each elected member shall be a County Commissioner.

**Note 21 - Joint Organizations**

***A. County Regional Planning Commission***

The County participates in the Richland County Regional Planning Commission which is a statutorily created political subdivision of the State. The Commission is a joint venture among Richland County, municipalities and townships. Of the forty-four members, the County appoints seven. Each member's control over the operation of the Commission is limited to its representation on the board. The Commission makes studies, maps, plans, recommendations and reports concerning the physical, environmental, social, economic, and governmental characteristics, functions, and services of the County. Continued existence of the Commission is dependent on the County's continued participation; however, the County does not have an equity interest in the Commission. The Commission is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2001, the County contributed \$40,000 which represents 8.2 percent of revenues received. Complete financial statements can be obtained from the Regional Planning Commission, Richland County, Ohio.

***B. MARC Consortium***

Richland County is a participant in the Morrow-Ashland-Richland-Crawford Consortium (MARC), a regional council of governments established to conduct an employment and training administration program under the provisions of the Job Training Reform Amendment of 1992. The Consortium Board of MARC consists of the three county commissioners from each of the four participating counties. The Consortium Board is responsible for the administration, operation, and success of the job training program. During 2001, the County did not make any contributions to MARC.

***C. Richland County Regional Solid Waste Management Authority***

The Richland County Regional Solid Waste Management Authority is a jointly governed organization. The Board of Trustees is made up of seven members. These members consist of one Richland County Commissioner or designee appointed by the Commissioners, one township trustee elected by the 18 township trustee units, the mayor of Mansfield or his designee, the Commissioner of the Mansfield/Richland County Health Department or designee, one person appointed representing industrial, commercial or institutional generators, one person representing the general interests of the citizens of

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2001*

---

Richland County and one person representing the public pursuant to the Ohio Revised Code. The County did not contribute to the Authority during 2000.

***D. Richland County Youth and Family Council***

The Richland County Youth and Family Council is a jointly governed organization between the Richland County Mental Health Board, Richland County Children Services Board, Mansfield City Schools, Richland County School Board, Richland-Mansfield Public Health Board, and the Richland County Board of MR/DD. The Council is governed by a board of trustees consisting of a representative from each participant, the Judge of Domestic Relations and Juvenile Court of Richland County and three members from the Advisory Committee. The degree of control exercised by any participating entity is limited to its representation on the Board. The County does not maintain an ongoing financial interest in or an ongoing financial responsibility for the Council. Mansfield City Schools acts as the fiscal agent for the Council. The County did not contribute to the Council during 2001.

**Note 22 - Related Organizations**

***A. Richland County Metropolitan Park District***

The three Park Commissioners are appointed by the Probate Judge of the County. The Park District hires and fires its own staff and does not rely on the County to finance deficits. The County is not financially accountable for the Park District nor is the Park District financially dependent on the County. The Park District serves as its own budgeting, taxing and debt issuance authority.

***B. Richland County Transit Board***

The seven members of the Richland County Transit Board (Board) are appointed by the County Commissioners. The Board hires and fires its own staff and does not rely on the County to finance deficits. The County is not financially accountable for the Board nor is the Board financially dependent on the County. The Board serves as its own budgeting, taxing and debt issuance authority. Complete financial statements can be obtained from the Richland County Transit Board, Richland County, Ohio.

***C. Mansfield/Richland County Public Library***

The County appoints the seven member governing board of the Library, however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit for 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.

***D. Richland County Civic Center Authority***

The County appoints six of the eleven member board of directors for the Richland County Civic Center Authority, however, the County cannot influence the Authority's operation nor does the Authority represent a potential financial benefit for or burden on the County. Complete financial statements can be obtained from the Richland County Civic Center Authority, Richland County, Ohio.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2001*

---

**Note 23 - Contingent Liabilities**

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

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

**Note 24 - Conduit Debt Obligations**

The County has issued Industrial 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 public 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 other 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.

As of December 31, 2001, there were three series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of \$48,465,000.

**Note 25 - Related Party Transactions**

During 2001, Richland County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of programs to Richland Newhope Industries, Inc. Richland Newhope Industries, Inc., a discretely presented component unit of Richland County reported \$3,601 for such contributions. Richland Newhope Industries, Inc. recorded operating revenues and expenses at cost or fair value as applicable, to the extent the contribution is related to the vocational purpose of the Workshop. Additional habilitative services provided directly to Workshop clients by the County amounted to \$3,197,238.

**Note 26 - Component Unit**

***A. Summary of Significant Accounting Policies***

***Nature of Organization*** - Richland Newhope Industries, Inc. is a non-profit sheltered workshop providing vocationally-oriented services to mentally retarded and developmentally disabled adults in Richland County. The workshop is primarily funded by the Richland County Board of MR/DD as disclosed in the related party transactions note. Major departmental programs include (with the percentage of revenue divided in each department in the current year) Subcontract (39%), Custodial Services (13%), Manufacturing (32%), Microfilm (7%), and Food Services (5%).

The Workshop is exempt under Internal Revenue Code Section 501(c)(3) from federal income tax. It is also currently exempt from federal unemployment tax and Ohio franchise, personal property, and sales taxes. The payroll of the workshop became subject to social security (FICA) coverage due to the Social Security Amendments of 1983.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2001*

---

**Financial Statement Presentation** - The Organization has adopted Statement of Financial Accounting Standards (SFAS) No. 117, "Financial Statements of Not-for-Profit Organization". Under SFAS No.117, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted assets, and permanently restricted net assets. In addition, the Organization is required to present a statement of cash flows.

**Classification of Net Assets** - Unrestricted net assets are comprised of the amount upon which donors have placed no restriction on expenditure of these assets themselves or their investment income.

Temporarily restricted net assets and investment income generated by these assets comprise those amounts the expenditure of which has been restricted by donors for use during a specific time period or for a particular purpose. When such a restriction expires; that is, when a stipulated time restriction ends or a program restriction is accomplished, temporarily restricted fixed assets are released to unrestricted net assets and are reported in the statement of activities and changes in net assets.

Permanently restricted net assets comprise those assets contributed to the Workshop by donors who have indicated an intention that the assets are to remain in perpetuity as permanent endowments of the Workshop. Investment income generated by these assets is reported as unrestricted or temporarily restricted, depending upon whether the donors have limited the expenditure of income to a particular purpose or purposes or have indicated that such income is to be available for the general purposes of the Workshop. At August 31, 2001, all of the assets of the Workshop are unrestricted.

**Contributions** - Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions. All of the Workshop's contributions are considered to be available for unrestricted use unless specifically restricted by donor. Donated materials and equipment are reflected as contributions in the accompanying statements at their estimated values at date of receipt. Contributed services have been recognized as contributions to the extent the total amount that could have been charged for these services exceeds the amount actually charged. As of August 31, 2001, all of the Workshops contributions were unrestricted.

**Accounts Receivable** - Accounts receivable are derived from sales and services with the north central Ohio area. As a result, the economic conditions of the area affect the revenue of the workshop. At August 31, 2001, accounts receivable, trade were reported net of a \$0 allowance for doubtful accounts.

**Inventories** - Inventories are valued at the lower of cost or market using the specific identification method and are summarized as follows:

Manufacturing, Materials	\$30,822
Manufacturing, Work-In Process and Finished Goods	16,363
Subcontract Material, Supplies and Work-In Process	46,509
Microfilm Supplies and Work-In Process	5,605
CCS Supplies	5,177
Food	<u>3,203</u>
Total	<u><u>\$107,679</u></u>

**Property and Equipment** - It is the workshop's policy to capitalize expenditures in excess of \$250 with an estimated life of more than one year. Property and equipment accounts are stated at cost or donated value and are being depreciated using the straight-line method over their estimated useful lives of three to forty years. When sold, retired, or otherwise disposed of, the related cost and accumulated depreciation are removed from the applicable accounts and any gain or loss resulting there from is included in the



**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2001*

---

statement of activities. Routine maintenance, repairs and renewals are charged to operating cost and expenses as incurred. Property and equipment additions and expenditures which materially increase values or extend useful lives are capitalized.

During the year ended August 31, 2001, depreciation expense was \$82,635. A summary of the component unit's fixed assets at August 31, 2001, follows:

Capital Assets not being depreciated:	
Land	\$46,381
Other Capital Assets, Net:	
Land Improvements	47,383
Buildings and Improvements	588,156
Vehicles	141,434
Furniture and Office Equipment	130,042
Shop Equipment	576,483
Subtotal	1,529,879
Less: Accumulated Depreciation	(766,811)
Total	\$763,068

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

**Advertising Costs** - Advertising costs are expensed as incurred. Advertising expense was \$11,685 for the year ended August 31, 2001.

**B. Cash Equivalents and Certificates of Deposit**

Cash equivalents are investments in certificates of deposit. The certificates of deposit are treated as cash for purposes of the statement of cash flows. The certificates of deposit consist of the following:

Bank	Interest Rate	Date Due	Amount
Mechanics	5.15	02/22/02	54,037
Key Bank	6.77	03/17/02	55,042
Key Bank	6.77	02/17/02	77,757
First Federal Savings & Loan of Galion	4.43	05/16/02	100,558
First Federal Savings & Loan of Galion	4.97	11/16/02	100,628
Home Savings & Loan	4.86	07/16/02	75,855
First National Bank of Shelby	5.13	08/15/02	101,301
			\$565,178

**C. Accrued Vacation and Sick Pay**

According to the Workshop's sick pay policy instituted during 1996, sick pay is only paid when the participant or staff is sick. Any unpaid sick hours will be carried forward, however, any balance remaining at termination of employment is forfeited. Therefore, sick pay is not being accrued on the statement of the financial position.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2001*

---

Vacation pay is accrued weekly depending on whether the participant or staff worked that week. Any unpaid vacation pay at the end of the year can be paid or carried forward at the employee's discretion. The estimated unpaid vacation pay at August 31, 2001 is \$5,229.

***D. In-Kind Contributions***

During the year ended August 31, 2001, the Richland County Board of MR/DD provided facilities, certain equipment, transportation, and salaries for administration, implementation, and supervision of programs to Richland Newhope Industries, Inc. Of the total support received, \$3,601 for 2001, is considered directly related to the vocational purposes of the Workshop. This support is recorded as both an income and expense. The breakdown of these items is as follows:

<b>Income</b>	
Contributions	<u><u>\$3,601</u></u>
<b>Expenses</b>	
Direct Services Salaries	2,065
Building/Capital Costs	195
Administrative Costs	891
Building Services Costs	<u>450</u>
	<u><u>\$3,601</u></u>

Additional habilitative services provided directly to the workshop clients by Richland County amounted to approximately \$3,197,238 for the year ended August 31, 2001

***E. Commitments***

During 1999, the Workshop entered into an agreement with the Richland County Board of MR/DD (Board) to make the food service department totally self-sufficient within three years. Toward that goal, the Workshop reimbursed the Board \$123,313 of food service department expenses in the year ending August 31, 2001 which are included on the statement of activities as program expenses. Subsequent to 2001, the food service department is to be totally self-sufficient.

***F. Contingencies***

The Workshop maintains its checking account balances in financial institutions located in Mansfield, Ohio. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$100,000. At August 31, 2001, the Workshop's uninsured account balances total \$627,899.

The Workshop is a defendant in a lawsuit in which a former customer is seeking a refund of payments made to the Workshop 90 days before the customer filed for bankruptcy. Management believes that the suit will be settled for approximately \$10,000.

***G. Major Customers***

During the year ended August 31, 2001, the Workshop had four major customers whose revenues exceeded 10 percent of total revenues. The total revenues from these customers were \$902,583. Accounts receivable from these customers totaled \$125,401 at August 31, 2001.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2001*

---

***H. Rental Income***

During the year ended August 31, 1999, the Workshop entered into an agreement with the Richland County Board of Mental Retardation and Developmental Disabilities for the rental of space at the Workshop's 971 West Longview Avenue and 67 North Willis Avenue buildings. The agreement requires monthly rental of \$0.40 per square foot of space. The agreement can be terminated by any party with 30 days notice. Included in other income on the statement of activities for the year ended August 31, 2001 is rental income of \$9,234.

***I. Related Party Transactions***

In addition to the items mentioned in Notes D, E and H above, the Workshop provides services to the Richland County Board of Mental Retardation and Developmental Disabilities (Board). During the year ended August 31, 2001, the Workshop received total revenues from the Board of \$38,647 and had a receivable of \$2,704 at August 31, 2001.

In addition to the amounts paid to the board for the food service department (Note E) the workshop paid the Board \$56,505 for services during the year ended August 31, 2001. There were no accounts payable to the Board at August 31, 2001.

***J. Subsequent Event***

Subsequent to August 31, 2001, it was decided to close the food services division due to a continued decline in revenues. The inventory was used and the equipment retained by the Workshop. Instead of providing a cafeteria for consumers and staff, the Workshop has contracted with an outside source to provide food service for which the Workshop is receiving a commission.

**Note 27 – Donor-Restricted Endowments**

The county's permanent fund includes donor-restricted endowments. Net Assets of Nonexpendable MR/DD Endowments of \$100,314 represents the principal portion of the endowment. The fund began in 2001, therefore there was no net appreciation in donor-restricted investments that are available for expenditures. State law permits the governing board to appropriate, for purposes consistent with the endowment's intent, net appreciation, realized and unrealized, unless the endowment terms specify otherwise. The endowment indicates that the interest should be used to purchase goods or services which benefit children or adults with mental retardation and/or other developmental disabilities currently enrolled with the Richland County Board of MR/DD.

(This page intentionally left blank)

**Combining Statements and  
Individual Fund Schedules**

**Richland County, Ohio**

***Combining Statements - Nonmajor Governmental Funds***

***Nonmajor Special Revenue Funds***

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes. The following is a description of the County's special revenue funds:

*Certificate of Title* - To account for additional auto title fees. Expenditures in this special revenue fund are used to operate the title department.

*Dog and Kennel* - To account for the dog warden's operations, financed by the sale of dog tags and fine collections.

*Real Estate Assessment* - To account for State mandated County-wide real estate reappraisals that are funded by charges to the political subdivisions located within the County.

*Motor Vehicle License and Gas Tax* - To account for revenue derived from motor vehicle license tax, gasoline taxes and interest revenue. Expenditures in this special revenue fund are restricted by State law to County road and bridge repair/improvement programs.

*Divorce Orientation Program* - To account for monies from court deposits for divorce cases involving children under 18. The monies pay for consultants who perform divorce orientation.

*Indigent Guardianship* - To account for probate court fees used to pay for any cost, fee, or charge associated with the establishment, opening, maintenance, or termination of a guardianship for an indigent ward.

*Court Computers* - To account for additional filing fees. This fund is used for future computerization expenditures.

*Dayspring* - To account for the collection of fees from residents' families for the operations of the County home.

*Child Support Enforcement Agency* - To account for federal, State and local revenues used to administer the County Bureau of Support.

*Delinquent Real Estate Collection* - To account for five percent of all collections of certified delinquent real estate taxes and assessments used for the purpose of collecting delinquent property taxes and assessments.

(continued)

**Richland County, Ohio**

***Nonmajor Special Revenue Funds***  
(continued)

*Community Development Block Grant* - To account for revenue from the federal government to be expended for administrative costs of the community development block grant program.

*Youth Services* - To account for grant monies received from the State Department of Youth Services and used for the placement of children, juvenile delinquent diversion programs, work programs involving restitution, juvenile delinquency prevention and other related activities.

*Public Defender* - To account for monies from the general fund and reimbursements from the State used to pay for various attorney fees for indigent persons.

*Other Public Safety* - Smaller special revenue funds operated by the County for public safety purposes and subsidized in part by local, state and federal monies as well as miscellaneous sources. These funds are as follows:

- COPS Ahead Fund*
- Sheriff K-9 Fund*
- Enforcement and Education Fund*
- Law Enforcement Fund*
- Drug Law Enforcement Fund*
- Drug Abuse Resistance Education Fund*
- DUI Grant Fund*
- Commissary Rotary Jail Fund*
- Community Policing Fund*
- Speed DUI Fund*
- Safety Hotline Fund*
- Intensive Supervision Fund*
- Sanction Cost Reimbursement Fund*
- Universal Hiring Fund*
- Big Wheel Fund*
- Jail Education Program Fund*
- Prisoner Incentive Fund*
- Law Enforcement Block Grant Fund*
- Third Grade Safety Belt Fund*
- DARE Robot Cruiser Fund*

(continued)

**Richland County, Ohio**

***Nonmajor Special Revenue Funds***  
(continued)

*Other* - Smaller special revenue funds operated by the County and subsidized in part by local, State and federal monies as well as miscellaneous sources. These funds are as follows:

*Federal Revenue Sharing Fund*  
*Domestic Violence Fund*  
*Probate Conduct of Business Fund*  
*Prepayment of Interest Fund*  
*Bike Trail Maintenance Fund*  
*Black Fork Project Fund*  
*BVP Grant Fund*  
*Adult Probation Parking Fund*  
*Veterans' Cemetery Fund*  
*Victim Witness Program Fund*  
*Victim Witness Program Donations Fund*  
*Dispute Resolution Fund*  
*Mediation Fund*  
*Common Pleas Security Fund*  
*Marine Patrol Fund*  
*Metrich Special Prosecutor Fund*  
*Ditch Maintenance Fund*  
*MRDD Gift Fund*  
*Underwater Search Recovery Fund*  
*Screening and Diversion Fund*  
*Willow Subdivision Fund*  
*Federal Emergency Management Agency Fund*  
*Facilities Approval Services Team Fund*  
*Madison Area Growth Intra-Community Fund*  
*Senate Bill 239 Fund*  
*Safe Richland County Fund*  
*Richland Intergraded Justice Information Systems Fund*  
*Terrorism Consequence Management Preparedness Grant Fund*

***Nonmajor Debt Service Fund***

Debt Service Funds are used to account for the accumulation of financial resources for, and the payment of, general long-term debt principal, interest, and related costs.

*General Obligation Bond Retirement* - To account for transfers and charges for services that are expended for the payment of general obligation bonds and related interest.

(continued)



**Richland County, Ohio**

***Nonmajor Capital Projects Funds***  
(continued)

The Capital Projects Funds are used to account for financial resources used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds). The following is a description of the County's capital projects funds:

*Road and Bridge* - To account for the portion of revenues derived from gas and auto license tax that is used for the improvement of County roads.

*Supplemental Equipment - Recorder* - To account for additional record fees that are used for the purchase of equipment or for contractual services in lieu of equipment for the recorder's office.

*Visitor's Convention Center* - To account for revenues and expenditures to provide for the study of a convention center.

*Regional Correction Juvenile Facility* - To account for monies that provide for the study of a six county regional juvenile community corrections facility. This fund did not have any budgetary activity in 2001, therefore, budgetary information is not provided.

*Capital Equipment Purchases* - To account for transfers from the general fund and miscellaneous revenue that is used to purchase major equipment.

*Cook Road Extension* - To account for the intergovernmental monies used to extend Cook Road. This fund did not have any budgetary activity in 2001, therefore, budgetary information is not provided.

*Issue II* - To account for funds received from the Ohio Public Works Commission and local matching funds that are used to finance infrastructure improvement projects.

*Geographic Information System* - To account for monies that are used to develop the County Auditor's geographic information system.

*Gorman Nature Capital Improvement* - To account for renovation of the Gorman Nature Center. This fund did not have any budgetary activity in 2001, therefore, budgetary information is not provided.

*Multi-Agency Building* - To account for the note proceeds used for the construction of a new building that houses several county agencies. This fund did not have any budgetary activity in 2001, therefore, budgetary information is not provided.

*Children's Services Building* - To account for note proceeds that are used for the children's services building renovation. This fund did not have any budgetary activity in 2001, therefore, budgetary information is not provided.

*Madison Township Sewer A* - To account for monies that provide for the study and construction of the new multi-million dollar sewer improvement project.

(continued)

**Richland County, Ohio**

***Nonmajor Capital Projects Funds***  
(continued)

*Beatty Clinic* - To account for bond proceeds and transfers for the construction of a new facility for the Mansfield-Richland County Health Department. This fund did not have any budgetary activity in 2001, therefore, budgetary information is not provided.

*Mental Health Housing* - To account for grant monies to assist in building two duplex homes for mentally ill people. The Department of Mental Health supplied the grant and the Mental Health Board matches the dollars.

*Energy Conservation* - To account for the note proceeds used for energy conservation renovations.

*Attention Center* - To account for the bond proceeds for the construction of an attention center.

*Bike Trail Improvement* - To account for grant monies received to work on the County's bike trail. This fund did not have any budgetary activity in 2001, therefore, budgetary information is not provided.

*Rocky Fork Improvement* - To account for special assessments that have been collected for the improvement of existing ditches. This fund did not have any budgetary activity in 2001, therefore, budgetary information is not provided.

*North Mulberry Building* - To account for note proceeds for the purchase and renovation of a new county engineer office building. This fund did not have any budgetary activity in 2001, therefore, budgetary information is not provided.

*Eastview\Heatherwood* - To account for monies that provide for the construction of the 1999 sewer project. This fund did not have any budgetary activity in 2001, therefore, budgetary information is not provided.

*Child Support Enforcement Agency* - To account for the various renovations at the CSEA building.

*Dog and Kennel Shelter* - To account for the monies that provide for the construction of a new shelter.

*Road Improvement* - To account for monies that provide for the improvement of Noble road, Base Line road and London W. road. This fund did not have any budgetary activity in 2001, therefore, budgetary information is not provided.

***Nonmajor Permanent Fund***

Permanent funds are accounted for in the same manner as governmental funds.

*A G Cunning Trust* - To account for and distribute monies to the MRDD Gift fund on a quarterly or semi annual basis.

**Richland County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Governmental Funds*  
*December 31, 2001*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$4,966,227	\$53,704	\$5,362,446	\$100,314	\$10,482,691
Cash and Cash Equivalents					
In Segregated Accounts	24,884	0	800	0	25,684
Receivables:					
Taxes	31,128	0	0	0	31,128
Accounts	75,703	902,566	2,704	0	980,973
Special Assessments	119,297	0	0	0	119,297
Due from Other Funds	4,000	0	0	0	4,000
Due from Other Governments	2,675,433	0	436,203	0	3,111,636
Materials and Supplies Inventory	303,116	0	0	0	303,116
Loans Receivable	130,449	0	0	0	130,449
<i>Total Assets</i>	<u>\$8,330,237</u>	<u>\$956,270</u>	<u>\$5,802,153</u>	<u>\$100,314</u>	<u>\$15,188,974</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts Payable	\$106,812	\$0	\$14,347	\$0	\$121,159
Contracts Payable	63,155	0	879,900	0	943,055
Accrued Wages	159,284	0	0	0	159,284
Due to Other Funds	2,314	0	0	0	2,314
Due to Other Governments	745,273	0	1,777	0	747,050
Deferred Revenue	2,180,238	892,740	218,380	0	3,291,358
Accrued Interest Payable	0	0	46,705	0	46,705
Notes Payable	0	0	5,095,000	0	5,095,000
<i>Total Liabilities</i>	<u>3,257,076</u>	<u>892,740</u>	<u>6,256,109</u>	<u>0</u>	<u>10,405,925</u>
<b>Fund Balances</b>					
Reserved for Encumbrances	389,843	0	11,902	0	401,745
Reserved for Inventory	303,116	0	0	0	303,116
Reserved for Loans Receivable	130,449	0	0	0	130,449
Reserved for Principal	0	0	0	100,314	100,314
Unreserved, Undesignated (Deficit), Reported in:					
Special Revenue Funds	4,249,753	0	0	0	4,249,753
Debt Service Funds	0	63,530	0	0	63,530
Capital Projects Funds	0	0	(465,858)	0	(465,858)
<i>Total Fund Balances (Deficit)</i>	<u>5,073,161</u>	<u>63,530</u>	<u>(453,956)</u>	<u>100,314</u>	<u>4,783,049</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$8,330,237</u>	<u>\$956,270</u>	<u>\$5,802,153</u>	<u>\$100,314</u>	<u>\$15,188,974</u>

**Richland County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2001*

	Certificate of Title	Dog and Kennel	Real Estate Assessment
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$620,059	\$50,977	\$1,501,389
Cash and Cash Equivalents:			
In Segregated Accounts	0	0	0
Taxes Receivable	31,128	0	0
Accounts Receivable	2,288	219	0
Special Assessments Receivable	0	0	0
Due from Other Funds	0	0	0
Due from Other Governments	0	30,000	0
Materials and Supplies Inventory	0	1,506	0
Loans Receivable	0	0	0
<i>Total Assets</i>	<u>\$653,475</u>	<u>\$82,702</u>	<u>\$1,501,389</u>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Accounts Payable	\$0	\$1,201	\$0
Contracts Payable	0	0	0
Accrued Wages	8,357	8,034	10,282
Due to Other Funds	296	0	0
Due to Other Governments	590,268	5,685	9,067
Deferred Revenue	0	0	0
<i>Total Liabilities</i>	<u>598,921</u>	<u>14,920</u>	<u>19,349</u>
<b>Fund Balances</b>			
Reserved for Encumbrances	0	0	389,843
Reserved for Inventory	0	1,506	0
Reserved for Loans Receivable	0	0	0
Unreserved, Undesignated (Deficit)	54,554	66,276	1,092,197
<i>Total Fund Balances (Deficit)</i>	<u>54,554</u>	<u>67,782</u>	<u>1,482,040</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$653,475</u>	<u>\$82,702</u>	<u>\$1,501,389</u>

<u>Motor Vehicle License and Gas Tax</u>	<u>Divorce Orientation Program</u>	<u>Indigent Guardianship</u>	<u>Court Computers</u>	<u>Dayspring</u>
\$716,131	\$4,142	\$48,182	\$135,244	\$5,038
0	0	0	0	0
0	0	0	0	0
0	0	1,370	11,090	7,054
0	0	0	0	0
0	0	0	0	4,000
1,760,315	0	0	0	0
293,336	0	0	0	3,169
0	0	0	0	0
<u>\$2,769,782</u>	<u>\$4,142</u>	<u>\$49,552</u>	<u>\$146,334</u>	<u>\$19,261</u>
\$56,410	\$1,032	\$0	\$0	\$17,382
6,974	0	0	0	0
66,563	0	0	0	21,074
0	0	0	0	1,009
52,883	0	0	451	16,548
1,533,635	0	0	0	0
<u>1,716,465</u>	<u>1,032</u>	<u>0</u>	<u>451</u>	<u>56,013</u>
0	0	0	0	0
293,336	0	0	0	3,169
0	0	0	0	0
759,981	3,110	49,552	145,883	(39,921)
<u>1,053,317</u>	<u>3,110</u>	<u>49,552</u>	<u>145,883</u>	<u>(36,752)</u>
<u>\$2,769,782</u>	<u>\$4,142</u>	<u>\$49,552</u>	<u>\$146,334</u>	<u>\$19,261</u>

(continued)

**Richland County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2001*

	Child Support Enforcement Agency	Delinquent Real Estate Collection	Community Development Block Grant	Youth Services
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$11,152	\$233,307	\$656,180	\$228,034
Cash and Cash Equivalents:				
In Segregated Accounts	0	0	0	0
Taxes Receivable	0	0	0	0
Accounts Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Due from Other Funds	0	0	0	0
Due from Other Governments	60,792	0	162,580	565,399
Materials and Supplies Inventory	5,105	0	0	0
Loans Receivable	0	0	130,449	0
<i>Total Assets</i>	<u>\$77,049</u>	<u>\$233,307</u>	<u>\$949,209</u>	<u>\$793,433</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts Payable	\$10,183	\$1,066	\$11,515	\$0
Contracts Payable	0	0	56,181	0
Accrued Wages	44,974	0	0	0
Due to Other Funds	1,009	0	0	0
Due to Other Governments	40,573	3,068	0	3,539
Deferred Revenue	0	0	21,478	444,120
<i>Total Liabilities</i>	<u>96,739</u>	<u>4,134</u>	<u>89,174</u>	<u>447,659</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	0	0	0	0
Reserved for Inventory	5,105	0	0	0
Reserved for Loans Receivable	0	0	130,449	0
Unreserved, Undesignated (Deficit)	(24,795)	229,173	729,586	345,774
<i>Total Fund Balances (Deficit)</i>	<u>(19,690)</u>	<u>229,173</u>	<u>860,035</u>	<u>345,774</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$77,049</u>	<u>\$233,307</u>	<u>\$949,209</u>	<u>\$793,433</u>

<u>Public Defender</u>	<u>Other Public Safety</u>	<u>Other</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$0	\$323,180	\$433,212	\$4,966,227
0	18,619	6,265	24,884
0	0	0	31,128
20,276	9,927	23,479	75,703
0	0	119,297	119,297
0	0	0	4,000
26,153	68,498	1,696	2,675,433
0	0	0	303,116
0	0	0	130,449
<u>\$46,429</u>	<u>\$420,224</u>	<u>\$583,949</u>	<u>\$8,330,237</u>
\$0	\$7,898	\$125	\$106,812
0	0	0	63,155
0	0	0	159,284
0	0	0	2,314
16,524	4,015	2,652	745,273
0	61,708	119,297	2,180,238
<u>16,524</u>	<u>73,621</u>	<u>122,074</u>	<u>3,257,076</u>
0	0	0	389,843
0	0	0	303,116
0	0	0	130,449
29,905	346,603	461,875	4,249,753
<u>29,905</u>	<u>346,603</u>	<u>461,875</u>	<u>5,073,161</u>
<u>\$46,429</u>	<u>\$420,224</u>	<u>\$583,949</u>	<u>\$8,330,237</u>

**Richland County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*For the Year Ended December 31, 2001*

	Road and Bridge	Supplemental Equipment- Recorder	Visitors' Convention Center	Regional Correction Juvenile Facility
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$286,060	\$24,089	\$3,497	\$2,000
Cash and Cash Equivalents:				
In Segregated Accounts	0	0	0	0
Accounts Receivable	0	1,904	0	0
Due from Other Governments	436,203	0	0	0
<i>Total Assets</i>	<u>\$722,263</u>	<u>\$25,993</u>	<u>\$3,497</u>	<u>\$2,000</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts Payable	\$536	\$12,530	\$0	\$0
Contracts Payable	255,080	0	0	0
Due to Other Governments	0	0	1,777	0
Deferred Revenue	218,380	0	0	0
Accrued Interest Payable	0	0	0	0
Notes Payable	0	0	0	0
<i>Total Liabilities</i>	<u>473,996</u>	<u>12,530</u>	<u>1,777</u>	<u>0</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	0	0	0	0
Unreserved, Undesignated (Deficit)	248,267	13,463	1,720	2,000
<i>Total Fund Balances (Deficit)</i>	<u>248,267</u>	<u>13,463</u>	<u>1,720</u>	<u>2,000</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$722,263</u>	<u>\$25,993</u>	<u>\$3,497</u>	<u>\$2,000</u>



<u>Capital Equipment Purchases</u>	<u>Cook Road Extension</u>	<u>Issue II</u>	<u>Geographic Information System</u>	<u>Gorman Nature Capital Improvement</u>	<u>Multi- Agency Building</u>
\$39,630	\$60,855	\$5,599	\$111,957	\$10,716	\$7,177
800	0	0	0	0	0
800	0	0	0	0	0
0	0	0	0	0	0
<u>\$41,230</u>	<u>\$60,855</u>	<u>\$5,599</u>	<u>\$111,957</u>	<u>\$10,716</u>	<u>\$7,177</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	190	0	0
<u>41,230</u>	<u>60,855</u>	<u>5,599</u>	<u>111,767</u>	<u>10,716</u>	<u>7,177</u>
<u>41,230</u>	<u>60,855</u>	<u>5,599</u>	<u>111,957</u>	<u>10,716</u>	<u>7,177</u>
<u>\$41,230</u>	<u>\$60,855</u>	<u>\$5,599</u>	<u>\$111,957</u>	<u>\$10,716</u>	<u>\$7,177</u>

(continued)

**Richland County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds (continued)*  
*For the Year Ended December 31, 2001*

	Children's Services Building	Madison Township Sewer A	Beatty Clinic	Mental Health Housing
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$23,648	\$161,193	\$179	\$99,554
Cash and Cash Equivalents:				
In Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	0	0	0
<i>Total Assets</i>	<u>\$23,648</u>	<u>\$161,193</u>	<u>\$179</u>	<u>\$99,554</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts Payable	\$0	\$0	\$0	\$0
Contracts Payable	0	0	0	9,608
Due to Other Governments	0	0	0	0
Deferred Revenue	0	0	0	0
Accrued Interest Payable	215	0	0	0
Notes Payable	68,000	0	0	0
<i>Total Liabilities</i>	<u>68,215</u>	<u>0</u>	<u>0</u>	<u>9,608</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	0	0	0	0
Unreserved, Undesignated (Deficit)	(44,567)	161,193	179	89,946
<i>Total Fund Balances (Deficit)</i>	<u>(44,567)</u>	<u>161,193</u>	<u>179</u>	<u>89,946</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$23,648</u>	<u>\$161,193</u>	<u>\$179</u>	<u>\$99,554</u>

<u>Energy Conservation</u>	<u>Attention Center</u>	<u>Bike Trail Improvement</u>	<u>Rocky Fork Improvement</u>	<u>North Mulberry Building</u>	<u>Eastview\ Heatherwood</u>
\$1,421,301	\$9,459	\$7,964	\$625	\$21,132	\$2,995,964
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$1,421,301</u>	<u>\$9,459</u>	<u>\$7,964</u>	<u>\$625</u>	<u>\$21,132</u>	<u>\$2,995,964</u>
\$1,281	\$0	\$0	\$0	\$0	\$0
615,212	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
34,081	0	0	0	0	9,478
1,807,000	0	0	0	0	3,000,000
<u>2,457,574</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,009,478</u>
11,712	0	0	0	0	0
(1,047,985)	9,459	7,964	625	21,132	(13,514)
<u>(1,036,273)</u>	<u>9,459</u>	<u>7,964</u>	<u>625</u>	<u>21,132</u>	<u>(13,514)</u>
<u>\$1,421,301</u>	<u>\$9,459</u>	<u>\$7,964</u>	<u>\$625</u>	<u>\$21,132</u>	<u>\$2,995,964</u>

(continued)

**Richland County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds (continued)*  
*For the Year Ended December 31, 2001*

	Child Support Enforcement Agency	Dog and Kennel	Road Improvement	Total Nonmajor Capital Projects Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,485	\$36,417	\$31,945	\$5,362,446
Cash and Cash Equivalents:				
In Segregated Accounts	0	0	0	800
Accounts Receivable	0	0	0	2,704
Due from Other Governments	0	0	0	436,203
<i>Total Assets</i>	<u>\$1,485</u>	<u>\$36,417</u>	<u>\$31,945</u>	<u>\$5,802,153</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts Payable	\$0	\$0	\$0	\$14,347
Contracts Payable	0	0	0	879,900
Due to Other Governments	0	0	0	1,777
Deferred Revenue	0	0	0	218,380
Accrued Interest Payable	0	0	2,931	46,705
Notes Payable	0	0	220,000	5,095,000
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>222,931</u>	<u>6,256,109</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	0	0	0	11,902
Unreserved, Undesignated (Deficit)	1,485	36,417	(190,986)	(465,858)
<i>Total Fund Balances (Deficit)</i>	<u>1,485</u>	<u>36,417</u>	<u>(190,986)</u>	<u>(453,956)</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$1,485</u>	<u>\$36,417</u>	<u>\$31,945</u>	<u>\$5,802,153</u>

**Richland County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2001*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Fund	Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
<b>Revenues</b>					
Property and Lodging Taxes	\$0	\$0	\$282,801	\$0	\$282,801
Charges for Services	4,436,667	8,240	311,211	0	4,756,118
Licenses and Permits	242,110	0	5,892	0	248,002
Fines and Forfeitures	100,067	0	0	0	100,067
Intergovernmental	7,762,940	116,142	1,783,623	0	9,662,705
Special Assessments	1,247	0	0	0	1,247
Interest	94,391	0	143,653	0	238,044
Rentals	0	623,027	58,380	0	681,407
Contributions and Donations	22,907	0	3,404	100,314	126,625
Other	361,070	63,941	514	0	425,525
<i>Total Revenues</i>	<u>13,021,399</u>	<u>811,350</u>	<u>2,589,478</u>	<u>100,314</u>	<u>16,522,541</u>
<b>Expenditures</b>					
Current:					
General Government					
Legislative and Executive	1,471,365	0	0	0	1,471,365
Judicial System	1,332,794	0	0	0	1,332,794
Public Safety	2,011,116	0	0	0	2,011,116
Public Works	4,352,289	0	0	0	4,352,289
Health	378,196	0	0	0	378,196
Human Services	3,635,968	0	0	0	3,635,968
Economic Development	449,517	0	0	0	449,517
Capital Outlay	0	0	3,895,260	0	3,895,260
Debt Service:					
Principal Retirement	0	709,546	0	0	709,546
Interest and Fiscal Charges	0	521,149	263,602	0	784,751
Issuance Costs	0	57,483	0	0	57,483
<i>Total Expenditures</i>	<u>13,631,245</u>	<u>1,288,178</u>	<u>4,158,862</u>	<u>0</u>	<u>19,078,285</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(609,846)</u>	<u>(476,828)</u>	<u>(1,569,384)</u>	<u>100,314</u>	<u>(2,555,744)</u>
<b>Other Financing Sources (Uses)</b>					
Special Assessment Bonds Issued	0	0	826,366	0	826,366
General Obligation Bonds Issued	0	0	2,345,634	0	2,345,634
Bond Premium	0	57,483	0	0	57,483
Transfers In	1,231,377	434,568	926,281	0	2,592,226
Transfers Out	(446,258)	0	(2,872)	0	(449,130)
<i>Total Other Financing Sources (Uses)</i>	<u>785,119</u>	<u>492,051</u>	<u>4,095,409</u>	<u>0</u>	<u>5,372,579</u>
<i>Net Change in Fund Balances</i>	175,273	15,223	2,526,025	100,314	2,816,835
<i>Fund Balances (Deficit) Beginning of Year</i>	4,951,308	48,307	(2,979,981)	0	2,019,634
Decrease in Reserve for Inventory	(53,420)	0	0	0	(53,420)
<i>Fund Balances (Deficit) End of Year</i>	<u>\$5,073,161</u>	<u>\$63,530</u>	<u>(\$453,956)</u>	<u>\$100,314</u>	<u>\$4,783,049</u>

**Richland County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2001*

	Certificate of Title	Dog and Kennel	Real Estate Assessment	Motor Vehicle License and Gas Tax
<b>Revenues</b>				
Charges for Services	\$1,280,918	\$0	\$1,059,022	\$61,158
Licenses and Permits	0	242,110	0	0
Fines and Forfeitures	0	41,940	150	55,268
Intergovernmental	196	62,565	0	3,813,338
Special Assessments	0	0	0	0
Interest	0	0	0	47,767
Contributions and Donations	0	0	0	0
Other	31,128	104	0	0
<i>Total Revenues</i>	<u>1,312,242</u>	<u>346,719</u>	<u>1,059,172</u>	<u>3,977,531</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	732,172	0	531,444	0
Judicial System	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	4,352,289
Health	0	362,509	0	0
Human Services	0	0	0	0
Economic Development	0	0	0	0
<i>Total Expenditures</i>	<u>732,172</u>	<u>362,509</u>	<u>531,444</u>	<u>4,352,289</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>580,070</u>	<u>(15,790)</u>	<u>527,728</u>	<u>(374,758)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	0	0	0
Transfers Out	(120,000)	(578)	0	(100,000)
<i>Total Other Financing Sources (Uses)</i>	<u>(120,000)</u>	<u>(578)</u>	<u>0</u>	<u>(100,000)</u>
<i>Net Change in Fund Balances</i>	460,070	(16,368)	527,728	(474,758)
<i>Fund Balances (Deficit) Beginning of Year</i>	(405,516)	88,582	954,312	1,574,594
Increase (Decrease) in Reserve for Inventory	0	(4,432)	0	(46,519)
<i>Fund Balances (Deficit) End of Year</i>	<u>\$54,554</u>	<u>\$67,782</u>	<u>\$1,482,040</u>	<u>\$1,053,317</u>

Divorce Orientation Program	Indigent Guardianship	Court Computers	Dayspring
\$6,768	\$17,770	\$91,151	\$397,697
0	0	0	0
0	0	0	0
0	0	0	16,774
0	0	0	0
0	0	0	0
0	0	0	0
380	0	0	49,319
<u>7,148</u>	<u>17,770</u>	<u>91,151</u>	<u>463,790</u>
0	0	0	0
6,772	18,859	26,477	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	1,113,797
0	0	0	0
<u>6,772</u>	<u>18,859</u>	<u>26,477</u>	<u>1,113,797</u>
<u>376</u>	<u>(1,089)</u>	<u>64,674</u>	<u>(650,007)</u>
0	0	0	626,742
0	0	(217,994)	0
<u>0</u>	<u>0</u>	<u>(217,994)</u>	<u>626,742</u>
376	(1,089)	(153,320)	(23,265)
2,734	50,641	299,203	(13,963)
0	0	0	476
<u>\$3,110</u>	<u>\$49,552</u>	<u>\$145,883</u>	<u>(\$36,752)</u>

(continued)

**Richland County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds (continued)*  
*For the Year Ended December 31, 2001*

	Child Support Enforcement Agency	Delinquent Real Estate Collection	Community Development Block Grant	Youth Services
<b>Revenues</b>				
Charges for Services	\$389,412	\$283,982	\$0	\$350
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	1,646,129	1,593	422,911	1,005,661
Special Assessments	0	0	0	0
Interest	1,894	0	33,577	0
Contributions and Donations	0	0	0	0
Other	154	16,441	50,000	103,804
<i>Total Revenues</i>	<u>2,037,589</u>	<u>302,016</u>	<u>506,488</u>	<u>1,109,815</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	207,749	0	0
Judicial System	0	0	0	0
Public Safety	0	0	0	1,199,183
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	2,522,171	0	0	0
Economic Development	0	0	449,517	0
<i>Total Expenditures</i>	<u>2,522,171</u>	<u>207,749</u>	<u>449,517</u>	<u>1,199,183</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(484,582)</u>	<u>94,267</u>	<u>56,971</u>	<u>(89,368)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	154,575	0	0	0
Transfers Out	0	0	0	(2,000)
<i>Total Other Financing Sources (Uses)</i>	<u>154,575</u>	<u>0</u>	<u>0</u>	<u>(2,000)</u>
<i>Net Change in Fund Balances</i>	<u>(330,007)</u>	<u>94,267</u>	<u>56,971</u>	<u>(91,368)</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	313,262	134,906	803,064	437,142
Increase (Decrease) in Reserve for Inventory	<u>(2,945)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>(\$19,690)</u>	<u>\$229,173</u>	<u>\$860,035</u>	<u>\$345,774</u>



<u>Public Defender</u>	<u>Other Public Safety</u>	<u>Other</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$278,402	\$394,149	\$175,888	\$4,436,667
0	0	0	242,110
0	2,709	0	100,067
377,246	329,397	87,130	7,762,940
0	0	1,247	1,247
0	3,967	7,186	94,391
0	3,650	19,257	22,907
47,268	49,776	12,696	361,070
<u>702,916</u>	<u>783,648</u>	<u>303,404</u>	<u>13,021,399</u>
0	0	0	1,471,365
971,636	0	309,050	1,332,794
0	811,933	0	2,011,116
0	0	0	4,352,289
0	0	15,687	378,196
0	0	0	3,635,968
0	0	0	449,517
<u>971,636</u>	<u>811,933</u>	<u>324,737</u>	<u>13,631,245</u>
<u>(268,720)</u>	<u>(28,285)</u>	<u>(21,333)</u>	<u>(609,846)</u>
296,007	51,126	102,927	1,231,377
0	(5,686)	0	(446,258)
<u>296,007</u>	<u>45,440</u>	<u>102,927</u>	<u>785,119</u>
27,287	17,155	81,594	175,273
2,618	329,448	380,281	4,951,308
0	0	0	(53,420)
<u>\$29,905</u>	<u>\$346,603</u>	<u>\$461,875</u>	<u>\$5,073,161</u>

**Richland County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds*  
*For the Year Ended December 31, 2001*

	Road and Bridge	Supplemental Equipment- Recorder	Visitor's Convention Center	Regional Correction Juvenile Facility
<b>Revenues</b>				
Property and Lodging Taxes	\$0	\$0	\$282,801	\$0
Charges for Services	180,841	115,714	0	0
Licenses and Permits	0	0	0	0
Intergovernmental	718,241	0	0	0
Interest	0	0	0	0
Rentals	0	0	0	0
Contributions and Donations	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>899,082</u>	<u>115,714</u>	<u>282,801</u>	<u>0</u>
<b>Expenditures</b>				
Capital Outlay	1,063,037	137,756	294,238	0
Debt Service:				
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>1,063,037</u>	<u>137,756</u>	<u>294,238</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(163,955)</u>	<u>(22,042)</u>	<u>(11,437)</u>	<u>0</u>
<b>Other Financing Sources (Uses)</b>				
Special Assessment Bonds Issued	0	0	0	0
General Obligation Bonds Issued	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	0	0	(2,872)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>(2,872)</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>(163,955)</u>	<u>(22,042)</u>	<u>(14,309)</u>	<u>0</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>412,222</u>	<u>35,505</u>	<u>16,029</u>	<u>2,000</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$248,267</u>	<u>\$13,463</u>	<u>\$1,720</u>	<u>\$2,000</u>

Capital Equipment Purchases	Cook Road Extension	Issue II	Geographic Information System	Gorman Nature Capital Improvement	Multi- Agency Building
\$0	\$0	\$0	\$0	\$0	\$0
14,656	0	0	0	0	0
0	0	0	0	0	0
0	0	973,521	52,086	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
14,656	0	973,521	52,086	0	0
13,166	0	1,034,551	47,987	0	0
0	0	0	0	0	0
13,166	0	1,034,551	47,987	0	0
1,490	0	(61,030)	4,099	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	12,204	0	0
0	0	0	0	0	0
0	0	0	12,204	0	0
1,490	0	(61,030)	16,303	0	0
39,740	60,855	66,629	95,654	10,716	7,177
\$41,230	\$60,855	\$5,599	\$111,957	\$10,716	\$7,177

(continued)

**Richland County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds (continued)*  
*For the Year Ended December 31, 2001*

	Children's Services Building	Madison Township Sewer A	Beatty Clinic	Mental Health Housing
<b>Revenues</b>				
Property and Lodging Taxes	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0
Licenses and Permits	0	0	0	0
Intergovernmental	0	0	0	39,775
Interest	0	0	0	0
Rentals	55,500	0	0	0
Contributions and Donations	0	0	0	0
Other	0	514	0	0
<i>Total Revenues</i>	<u>55,500</u>	<u>514</u>	<u>0</u>	<u>39,775</u>
<b>Expenditures</b>				
Capital Outlay	0	3,192	0	467,970
Debt Service:				
Interest and Fiscal Charges	7,852	14,768	0	0
<i>Total Expenditures</i>	<u>7,852</u>	<u>17,960</u>	<u>0</u>	<u>467,970</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>47,648</u>	<u>(17,446)</u>	<u>0</u>	<u>(428,195)</u>
<b>Other Financing Sources (Uses)</b>				
Special Assessment Bonds Issued	0	826,366	0	0
General Obligation Bonds Issued	0	0	0	0
Transfers In	0	86,100	0	400,000
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>912,466</u>	<u>0</u>	<u>400,000</u>
<i>Net Change in Fund Balances</i>	47,648	895,020	0	(28,195)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>(92,215)</u>	<u>(733,827)</u>	<u>179</u>	<u>118,141</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>(\$44,567)</u>	<u>\$161,193</u>	<u>\$179</u>	<u>\$89,946</u>

Energy Conservation	Attention Center	Bike Trail Improvement	Rocky Fork Improvement	North Mulberry Building	Eastview\ Heatherwood
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	143,653
0	0	0	0	2,880	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	2,880	143,653
706,742	32,969	0	0	30,536	0
52,224	20,214	0	0	4,141	134,539
758,966	53,183	0	0	34,677	134,539
(758,966)	(53,183)	0	0	(31,797)	9,114
0	0	0	0	0	0
0	1,270,182	0	0	0	0
209,448	0	0	0	86,107	0
0	0	0	0	0	0
209,448	1,270,182	0	0	86,107	0
(549,518)	1,216,999	0	0	54,310	9,114
(486,755)	(1,207,540)	7,964	625	(33,178)	(22,628)
<u>(\$1,036,273)</u>	<u>\$9,459</u>	<u>\$7,964</u>	<u>\$625</u>	<u>\$21,132</u>	<u>(\$13,514)</u>

(continued)

**Richland County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds (continued)*  
*For the Year Ended December 31, 2001*

	Child Support Enforcement Agency	Dog and Kennel	Road Improvement	Total Nonmajor Capital Projects Funds
<b>Revenues</b>				
Property and Lodging Taxes	\$0	\$0	\$0	\$282,801
Charges for Services	0	0	0	311,211
Licenses and Permits	0	5,892	0	5,892
Intergovernmental	0	0	0	1,783,623
Interest	0	0	0	143,653
Rentals	0	0	0	58,380
Contributions and Donations	0	3,404	0	3,404
Other	0	0	0	514
<i>Total Revenues</i>	<u>0</u>	<u>9,296</u>	<u>0</u>	<u>2,589,478</u>
<b>Expenditures</b>				
Capital Outlay	54,186	8,930	0	3,895,260
Debt Service:				
Interest and Fiscal Charges	17,323	0	12,541	263,602
<i>Total Expenditures</i>	<u>71,509</u>	<u>8,930</u>	<u>12,541</u>	<u>4,158,862</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(71,509)</u>	<u>366</u>	<u>(12,541)</u>	<u>(1,569,384)</u>
<b>Other Financing Sources (Uses)</b>				
Special Assessment Bonds Issued	0	0	0	826,366
General Obligation Bonds Issued	1,075,452	0	0	2,345,634
Transfers In	31,844	578	100,000	926,281
Transfers Out	0	0	0	(2,872)
<i>Total Other Financing Sources (Uses)</i>	<u>1,107,296</u>	<u>578</u>	<u>100,000</u>	<u>4,095,409</u>
<i>Net Change in Fund Balances</i>	1,035,787	944	87,459	2,526,025
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>(1,034,302)</u>	<u>35,473</u>	<u>(278,445)</u>	<u>(2,979,981)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$1,485</u>	<u>\$36,417</u>	<u>(\$190,986)</u>	<u>(\$453,956)</u>

## **Richland County, Ohio**

### ***Combining Fiduciary Funds***

Fiduciary funds are used to account for assets held by the County in a trustee capacity, or as an agent for individuals, private organizations, other governments, and/or other funds. The following are the County's fiduciary fund types:

#### **Private Purpose Trust Funds**

These funds are accounted for in essentially the same manner as governmental funds.

*County Home Resident Trust* - To account for the money held in trust for the residents of the County Home.

*Children Trust* - To account for money held by Children Services for the children in the custody of the County. This fund is maintained by Children Services, therefore, the County Commissioners did not budget for the activity within this fund.

#### ***Agency Funds***

These funds are purely custodial (assets equal liabilities) and thus do not involve the measurement of results of operations.

*Undivided Tax* - To account for the collection of various taxes. These taxes are periodically apportioned to local governments in the County.

*Undivided Inheritance and Estate Tax* - To account for the collection of estate taxes which are distributed to the State and to certain local governments according to applicable state laws.

*Undivided General Tax* - To account for the collection of real estate taxes and special assessments that are periodically apportioned to the subdivisions.

*Undivided Personal Tax* - To account for the collection of tangible personal property taxes that are periodically apportioned to the subdivisions.

*Undivided Local Government* - To account for shared revenues from the State that represent a portion of State income taxes, State sales taxes, and corporate franchise taxes which are returned to the County. These monies are apportioned to local governments, district libraries, and park districts on a monthly basis.

*(continued)*

**Richland County, Ohio**

***Nonmajor Fiduciary Funds***

(continued)

*Board of Health* - To account for the funds and subfunds of the Board of Health for which the County Auditor is the ex-officio fiscal agent.

*County Court Agency* - To account for the following activities:

1. Clerk of Courts legal (court related) receipts;
2. Probate court related receipts;
3. Juvenile court related receipts.
4. Auto title fees and taxes

*Other Agency Funds*

*Soil and Water Conservation Fund*  
*Madison Sewers Bonding Court Fund*  
*Emergency Planning Fund*  
*Mass Transit Fund*  
*Custody Support Fund*  
*Fines and Costs Fund*  
*State Rotary Probate Fund*  
*Workers' Compensation Fund*  
*Prepayment Real Property Fund*  
*Undivided Trailer Tax Fund*  
*County Agency Fund*  
*Alimony and Child Support Fund*  
*Regional Planning Fund*  
*Solid Waste Fund*  
*Payroll Fund*  
*Standards Committee Fund*



(This page intentionally left blank)

**Richland County, Ohio**  
*Combining Statement of Fiduciary Net Assets*  
*Fiduciary Funds*  
*December 31, 2001*

	Private Purpose Trust Funds			Agency Funds
	County Home Resident Trust	Children Trust	Totals	
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,033	\$0	\$2,033	\$7,046,952
Cash and Cash Equivalents in Segregated Accounts	2,624	20,408	23,032	1,601,796
Receivables:				
Taxes	0	0	0	96,144,186
Special Assessments	0	0	0	1,341,462
Accrued Interest	0	0	0	17,593
Intergovernmental Receivable	0	0	0	5,962,614
<i>Total Assets</i>	<u>\$4,657</u>	<u>\$20,408</u>	<u>\$25,065</u>	<u>\$112,114,603</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$0	\$0	\$41,022
Undistributed Assets	0	0	0	112,069,775
Deposits Held and Due to Others	0	0	0	3,806
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>\$112,114,603</u>
<b>Net Assets</b>				
Held in Trust for Other Purposes	<u>4,657</u>	<u>20,408</u>	<u>25,065</u>	
<i>Total Net Assets</i>	<u>\$4,657</u>	<u>\$20,408</u>	<u>\$25,065</u>	

**Richland County, Ohio**  
*Combining Statement of Changes in Fiduciary Net Assets*  
*Fiduciary Funds*  
*December 31, 2001*

	Private Purpose Trust Funds		
	County Home Resident Trust	Children Trust	Totals
<b>Additions</b>			
Contributions:			
Private Donations	\$42,185	\$222	\$42,407
Investment Earnings	0	368	368
<i>Total Additions</i>	42,185	590	42,775
<b>Deductions</b>			
Benefits	40,419	829	41,248
<i>Change in Net Assets</i>	1,766	(239)	1,527
Net Assets - Beginning	2,891	20,647	23,538
Net Assets - Ending	\$4,657	\$20,408	\$25,065

**Richland County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2001*

	Balance 1-1-01	Additions	Reductions	Balance 12-31-01
<b>Undivided Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$64,806	\$20,067,255	\$20,071,632	\$60,429
Receivables:				
Taxes	33,556	18,766	33,556	18,766
Special Assessments	1,617,915	1,341,462	1,617,915	1,341,462
Intergovernmental Receivable	119,991	1,035,864	119,991	1,035,864
<b>Total Assets</b>	<u>\$1,836,268</u>	<u>\$22,463,347</u>	<u>\$21,843,094</u>	<u>\$2,456,521</u>
<b>Liabilities</b>				
Undistributed Assets	<u>\$1,836,268</u>	<u>\$22,463,347</u>	<u>\$21,843,094</u>	<u>\$2,456,521</u>
 <b>Undivided Inheritance and Estate Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	<u>\$1,988,274</u>	<u>\$2,445,062</u>	<u>\$3,614,432</u>	<u>\$818,904</u>
<b>Liabilities</b>				
Undistributed Assets	<u>\$1,988,274</u>	<u>\$2,445,062</u>	<u>\$3,614,432</u>	<u>\$818,904</u>
 <b>Undivided General Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,128,180	\$74,628,981	\$76,757,068	\$93
Taxes Receivable	69,619,293	71,330,406	69,619,293	71,330,406
Intergovernmental Receivable	967,832	0	967,832	0
<b>Total Assets</b>	<u>\$72,715,305</u>	<u>\$145,959,387</u>	<u>\$147,344,193</u>	<u>\$71,330,499</u>
<b>Liabilities</b>				
Undistributed Assets	<u>\$72,715,305</u>	<u>\$145,959,387</u>	<u>\$147,344,193</u>	<u>\$71,330,499</u>
 <b>Undivided Personal Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$6,794,668	\$24,815,968	\$29,321,212	\$2,289,424
Taxes Receivable	15,831,959	22,990,628	15,831,959	22,990,628
<b>Total Assets</b>	<u>\$22,626,627</u>	<u>\$47,806,596</u>	<u>\$45,153,171</u>	<u>\$25,280,052</u>
<b>Liabilities</b>				
Undistributed Assets	<u>\$22,626,627</u>	<u>\$47,806,596</u>	<u>\$45,153,171</u>	<u>\$25,280,052</u>

(continued)

**Richland County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2001*

	Balance 1-1-01	Additions	Reductions	Balance 12-31-01
<b>Undivided Local Government</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$25,809	\$13,064,965	\$13,065,542	\$25,232
Intergovernmental Receivable	4,955,788	4,792,649	4,955,788	4,792,649
<i>Total Assets</i>	<u>\$4,981,597</u>	<u>\$17,857,614</u>	<u>\$18,021,330</u>	<u>\$4,817,881</u>
<b>Liabilities</b>				
Undistributed Assets	<u>\$4,981,597</u>	<u>\$17,857,614</u>	<u>\$18,021,330</u>	<u>\$4,817,881</u>
 <b>Board of Health</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,513,288	\$4,731,153	\$4,604,065	\$2,640,376
Taxes Receivable	1,966,182	1,804,386	1,966,182	1,804,386
Intergovernmental Receivable	102,306	22,438	102,306	22,438
<i>Total Assets</i>	<u>\$4,581,776</u>	<u>\$6,557,977</u>	<u>\$6,672,553</u>	<u>\$4,467,200</u>
<b>Liabilities</b>				
Undistributed Assets	<u>\$4,581,776</u>	<u>\$6,557,977</u>	<u>\$6,672,553</u>	<u>\$4,467,200</u>
 <b>County Court Agency</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$1,253,191	\$4,110,341	\$3,852,556	\$1,510,976
Accrued Interest Receivable	150	17,593	150	17,593
<i>Total Assets</i>	<u>\$1,253,341</u>	<u>\$4,127,934</u>	<u>\$3,852,706</u>	<u>\$1,528,569</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$17,786	\$849,087	\$825,851	\$41,022
Undistributed Assets	1,231,732	1,686,820	1,434,811	1,483,741
Deposits Held and Due to Others	3,823	1,592,027	1,592,044	3,806
<i>Total Liabilities</i>	<u>\$1,253,341</u>	<u>\$4,127,934</u>	<u>\$3,852,706</u>	<u>\$1,528,569</u>

(continued)

**Richland County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2001*

	Balance 1-1-01	Additions	Reductions	Balance 12-31-01
<b>Other Agency Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,123,618	\$6,604,967	\$6,516,091	\$1,212,494
Cash and Cash Equivalents in Segregated Accounts	72,104	3,872,121	3,853,405	90,820
Intergovernmental Receivable	0	111,663	0	111,663
<i>Total Assets</i>	<u>\$1,195,722</u>	<u>\$10,588,751</u>	<u>\$10,369,496</u>	<u>\$1,414,977</u>
<b>Liabilities</b>				
Undistributed Assets	<u>\$1,195,722</u>	<u>\$10,588,751</u>	<u>\$10,369,496</u>	<u>\$1,414,977</u>
<b>All Agency Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$14,638,643	\$146,358,351	\$153,950,042	\$7,046,952
Cash and Cash Equivalents in Segregated Accounts	1,325,295	7,982,462	7,705,961	1,601,796
Receivables:				
Taxes	87,450,990	96,144,186	87,450,990	96,144,186
Special Assessments	1,617,915	1,341,462	1,617,915	1,341,462
Accrued Interest	150	17,593	150	17,593
Intergovernmental Receivable	6,145,917	5,962,614	6,145,917	5,962,614
<i>Total Assets</i>	<u>\$111,178,910</u>	<u>\$257,806,668</u>	<u>\$256,870,975</u>	<u>\$112,114,603</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$17,786	\$849,087	\$825,851	\$41,022
Undistributed Assets	111,157,301	255,365,554	254,453,080	112,069,775
Deposits Held and Due to Others	3,823	1,592,027	1,592,044	3,806
<i>Total Liabilities</i>	<u>\$111,178,910</u>	<u>\$257,806,668</u>	<u>\$256,870,975</u>	<u>\$112,114,603</u>

**Individual Fund Schedule of Revenues, Expenditures/Expenses and  
Changes in Fund Balance/Equity - Budget (Non-GAAP Basis) and Actual**

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property and Other Taxes	\$16,454	\$17,374	\$17,682	\$308
Sales Tax	13,542,616	14,300,000	14,242,516	(57,484)
Charges for Services	2,630,255	2,777,355	3,174,839	397,484
Licenses and Permits	344,721	364,000	271,445	(92,555)
Fines and Forfeitures	20,835	22,000	24,547	2,547
Intergovernmental	5,302,651	5,618,588	5,307,964	(310,624)
Interest	1,458,672	1,540,250	2,385,999	845,749
Rentals	10,891	11,500	12,679	1,179
Other	171,982	181,600	190,454	8,854
<i>Total Revenues</i>	<u>23,499,077</u>	<u>24,832,667</u>	<u>25,628,125</u>	<u>795,458</u>
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive:				
Commissioners:				
Personal Services	263,742	274,492	274,492	0
Materials and Supplies	600	1,060	1,060	0
Contractual Services	47,000	137,438	137,438	0
Capital Outlay	15,000	5,974	5,974	0
Other	34,000	31,428	31,428	0
Total Commissioners	<u>360,342</u>	<u>450,392</u>	<u>450,392</u>	<u>0</u>
Auditor:				
Personal Services	396,928	366,613	366,613	0
Materials and Supplies	12,750	10,863	10,863	0
Contractual Services	27,000	54,292	54,292	0
Capital Outlay	5,500	4,707	4,707	0
Other	2,000	6,469	6,469	0
Total Auditor	<u>444,178</u>	<u>442,944</u>	<u>442,944</u>	<u>0</u>
Treasurer:				
Personal Services	166,799	167,988	167,988	0
Materials and Supplies	9,000	4,755	4,755	0
Contractual Services	3,700	3,455	3,455	0
Other	1,000	952	952	0
Total Treasurer	<u>\$180,499</u>	<u>\$177,150</u>	<u>\$177,150</u>	<u>\$0</u>

(continued)



**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Prosecuting Attorney:				
Personal Services	\$975,652	\$955,493	\$955,493	\$0
Materials and Supplies	5,160	3,449	3,449	0
Contractual Services	11,835	11,407	11,407	0
Capital Outlay	9,965	8,169	8,169	0
Other	71,268	67,824	67,824	0
<b>Total Prosecuting Attorney</b>	<b>1,073,880</b>	<b>1,046,342</b>	<b>1,046,342</b>	<b>0</b>
Bureau of Inspection:				
Contractual Services	98,000	104,778	104,778	0
Data Processing Board:				
Personal Services	135,549	237,148	237,148	0
Materials and Supplies	3,000	609	609	0
Contractual Services	166,000	72,563	72,563	0
Capital Outlay	12,000	13,098	13,098	0
Other	0	31	31	0
<b>Total Data Processing Board</b>	<b>316,549</b>	<b>323,449</b>	<b>323,449</b>	<b>0</b>
Board of Elections:				
Personal Services	351,889	331,204	331,204	0
Materials and Supplies	3,750	2,235	2,235	0
Contractual Services	127,550	97,702	97,702	0
Capital Outlay	23,750	40,775	40,775	0
<b>Total Board of Elections</b>	<b>506,939</b>	<b>471,916</b>	<b>471,916</b>	<b>0</b>
Building and Grounds:				
Personal Services	370,800	371,425	371,425	0
Materials and Supplies	100,820	85,662	85,662	0
Contractual Services	910,900	913,998	913,998	0
Capital Outlay	0	12,500	12,500	0
Other	0	926	926	0
<b>Total Building and Grounds</b>	<b>1,382,520</b>	<b>1,384,511</b>	<b>1,384,511</b>	<b>0</b>
Recorder:				
Personal Services	225,180	195,689	195,689	0
Materials and Supplies	4,928	3,014	3,014	0
Contractual Services	0	31,193	31,193	0
Other	0	69	69	0
<b>Total Recorder</b>	<b>\$230,108</b>	<b>\$229,965</b>	<b>\$229,965</b>	<b>\$0</b>

(continued)

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Central Purchasing:				
Personal Services	\$72,915	\$69,904	\$69,904	\$0
Materials and Supplies	152,000	159,151	159,151	0
Contractual Services	123,300	122,878	122,878	0
Other	2,000	2,348	2,348	0
<b>Total Central Purchasing</b>	<u>350,215</u>	<u>354,281</u>	<u>354,281</u>	<u>0</u>
Risk Management:				
Personal Services	88,485	84,552	84,552	0
Materials and Supplies	1,545	2,699	2,699	0
Contractual Services	2,000	2,753	2,753	0
Capital Outlay	1,500	1,484	1,484	0
Other	500	1,159	1,159	0
<b>Total Risk Management</b>	<u>94,030</u>	<u>92,647</u>	<u>92,647</u>	<u>0</u>
Insurance, Pensions and Taxes:				
Personal Services	3,548,100	4,276,973	4,276,973	0
Contractual Services	468,000	448,055	448,055	0
<b>Total Insurance, Pensions and Taxes</b>	<u>4,016,100</u>	<u>4,725,028</u>	<u>4,725,028</u>	<u>0</u>
<b>Total General Government - Legislative and Executive</b>	<u>9,053,360</u>	<u>9,803,403</u>	<u>9,803,403</u>	<u>0</u>
General Government - Judicial:				
Common Pleas Court:				
Personal Services	175,142	178,675	178,675	0
Materials and Supplies	3,500	868	868	0
Contractual Services	52,000	59,228	59,228	0
Other	13,725	22,401	22,401	0
<b>Total Common Pleas Court</b>	<u>244,367</u>	<u>261,172</u>	<u>261,172</u>	<u>0</u>
Jury Commission:				
Personal Services	5,000	5,004	5,004	0
Materials and Supplies	500	207	207	0
<b>Total Jury Commission</b>	<u>\$5,500</u>	<u>\$5,211</u>	<u>\$5,211</u>	<u>\$0</u>

(continued)

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Court Information Technology:</b>				
Personal Services	\$81,775	\$84,463	\$84,463	\$0
Materials and Supplies	1,000	978	978	0
Contractual Services	6,500	349	349	0
Capital Outlay	800	3,641	3,641	0
<b>Total Court Information Technology</b>	<u>90,075</u>	<u>89,431</u>	<u>89,431</u>	<u>0</u>
<b>Probate Court:</b>				
Personal Services	175,411	171,086	171,086	0
Materials and Supplies	14,000	19,135	19,135	0
Contractual Services	5,000	2,831	2,831	0
Capital Outlay	2,000	1,407	1,407	0
Other	500	430	430	0
<b>Total Probate Court</b>	<u>196,911</u>	<u>194,889</u>	<u>194,889</u>	<u>0</u>
<b>Clerk of Courts:</b>				
Personal Services	393,202	428,338	428,338	0
Materials and Supplies	36,000	34,624	34,624	0
Contractual Services	4,000	3,467	3,467	0
Other	5,000	322	322	0
<b>Total Clerk of Courts</b>	<u>438,202</u>	<u>466,751</u>	<u>466,751</u>	<u>0</u>
<b>Municipal Court:</b>				
Personal Services	157,500	177,287	177,287	0
Contractual Services	10,000	20,531	20,531	0
<b>Total Municipal Court</b>	<u>167,500</u>	<u>197,818</u>	<u>197,818</u>	<u>0</u>
<b>Law Library:</b>				
Personal Services	30,000	35,065	35,065	0
<b>Attention Center:</b>				
Personal Services	891,664	854,370	854,370	0
Materials and Supplies	61,500	69,563	69,563	0
Contractual Services	69,000	71,736	71,736	0
Capital Outlay	2,500	4,844	4,844	0
<b>Total Attention Center</b>	<u>\$1,024,664</u>	<u>\$1,000,513</u>	<u>\$1,000,513</u>	<u>\$0</u>

(continued)

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Joint Court:				
Personal Services	\$96,690	\$93,625	\$93,625	\$0
Contractual Services	56,150	45,000	43,907	1,093
Capital Outlay	3,000	2,984	2,984	0
Other	14,000	4,289	4,289	0
<b>Total Joint Court</b>	<u>169,840</u>	<u>145,898</u>	<u>144,805</u>	<u>1,093</u>
Criminal Court Services:				
Personal Services	220,572	232,501	232,501	0
Materials and Supplies	2,000	2,199	2,199	0
Other	3,400	3,266	3,266	0
<b>Total Criminal Court Services</b>	<u>225,972</u>	<u>237,966</u>	<u>237,966</u>	<u>0</u>
Domestic Relations:				
Personal Services	442,034	449,629	449,629	0
Materials and Supplies	1,500	1,227	1,227	0
Contractual Services	8,000	6,184	6,184	0
Capital Outlay	500	5,940	5,940	0
<b>Total Domestic Relations</b>	<u>452,034</u>	<u>462,980</u>	<u>462,980</u>	<u>0</u>
<b>Total General Government - Judicial</b>	<u>3,045,065</u>	<u>3,097,694</u>	<u>3,096,601</u>	<u>1,093</u>
Public Safety:				
Juvenile Probation Department:				
Personal Services	1,358,018	1,366,698	1,366,698	0
Materials and Supplies	8,500	10,411	10,411	0
Contractual Services	19,500	37,458	37,458	0
Capital Outlay	3,000	2,438	2,438	0
<b>Total Juvenile Probation Department</b>	<u>1,389,018</u>	<u>1,417,005</u>	<u>1,417,005</u>	<u>0</u>
Disaster Services:				
Personal Services	436,166	438,651	438,651	0
Materials and Supplies	2,400	2,337	2,337	0
Contractual Services	67,806	68,544	68,544	0
Capital Outlay	60,000	138,833	138,833	0
Other	0	67	67	0
<b>Total Disaster Services</b>	<u>\$566,372</u>	<u>\$648,432</u>	<u>\$648,432</u>	<u>\$0</u>

(continued)

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Coroner:				
Personal Services	\$99,152	\$98,742	\$98,742	\$0
Materials and Supplies	1,000	1,053	1,053	0
Contractual Services	52,000	72,256	72,256	0
Capital Outlay	1,500	15,905	15,905	0
Other	5,000	5,442	5,442	0
<b>Total Coroner</b>	<u>158,652</u>	<u>193,398</u>	<u>193,398</u>	<u>0</u>
Sheriff:				
Personal Services	4,320,109	4,421,996	4,421,996	0
Materials and Supplies	341,800	402,375	372,467	29,908
Contractual Services	361,900	399,981	395,079	4,902
Capital Outlay	77,000	72,226	72,226	0
Other	174,041	275,714	167,312	108,402
<b>Total Sheriff</b>	<u>5,274,850</u>	<u>5,572,292</u>	<u>5,429,080</u>	<u>143,212</u>
<b>Total Public Safety</b>	<u>7,388,892</u>	<u>7,831,127</u>	<u>7,687,915</u>	<u>143,212</u>
Public Works:				
Highway Engineer:				
Personal Services	90,000	90,725	90,725	0
Materials and Supplies	18,000	12,250	12,250	0
Contractual Services	11,000	9,649	9,649	0
Capital Outlay	6,000	9,002	9,002	0
Other	0	7,095	7,095	0
<b>Total Highway Engineer</b>	<u>125,000</u>	<u>128,721</u>	<u>128,721</u>	<u>0</u>
Building Department Regulations:				
Personal Services	294,655	274,550	274,550	0
Materials and Supplies	1,000	777	777	0
Contractual Services	1,200	668	668	0
Capital Outlay	2,000	3,019	3,019	0
Other	7,000	5,661	5,661	0
<b>Total Building Department Regulations</b>	<u>305,855</u>	<u>284,675</u>	<u>284,675</u>	<u>0</u>
<b>Total Public Works</b>	<u>\$430,855</u>	<u>\$413,396</u>	<u>\$413,396</u>	<u>\$0</u>

(continued)

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Health:				
Agriculture:				
Personal Services	\$1,200	\$864	\$864	\$0
Contractual Services	293,750	293,622	293,622	0
Total Agriculture	<u>294,950</u>	<u>294,486</u>	<u>294,486</u>	<u>0</u>
Other Health:				
Contractual Services	2,200	2,446	2,446	0
Ditch Maintenance:				
Materials and Supplies	38,000	28,917	28,917	0
Contractual Services	1,000,000	1,000,000	1,000,000	0
Capital Outlay	42,000	42,000	42,000	0
Total Ditch Maintenance	<u>1,080,000</u>	<u>1,070,917</u>	<u>1,070,917</u>	<u>0</u>
Total Health	<u>1,377,150</u>	<u>1,367,849</u>	<u>1,367,849</u>	<u>0</u>
Human Services:				
Soldiers Relief:				
Personal Services	73,564	73,741	73,741	0
Veteran Services:				
Personal Services	275,094	261,180	261,180	0
Materials and Supplies	18,400	13,629	13,629	0
Contractual Services	169,000	253,114	253,114	0
Capital Outlay	10,000	7,528	7,528	0
Other	10,000	7,107	7,107	0
Total Veteran Services	<u>482,494</u>	<u>542,558</u>	<u>542,558</u>	<u>0</u>
Total Human Services	<u>556,058</u>	<u>616,299</u>	<u>616,299</u>	<u>0</u>
Conservation and Recreation:				
Parks:				
Personal Services	139,935	138,240	138,240	0
Materials and Supplies	8,100	8,234	8,234	0
Contractual Services	6,850	3,762	3,762	0
Capital Outlay	4,500	9,148	9,148	0
Total Conservation and Recreation	<u>\$159,385</u>	<u>\$159,384</u>	<u>\$159,384</u>	<u>\$0</u>

(continued)

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Other:				
Other Financing Administration:				
Personal Services	\$47,200	\$40,552	\$40,552	\$0
Materials and Supplies	1,500	225	225	0
Contractual Services	18,800	9,630	9,630	0
Capital Outlay	2,000	1,671	1,671	0
Other	500	10,297	10,297	0
Total Other	<u>70,000</u>	<u>62,375</u>	<u>62,375</u>	<u>0</u>
Intergovernmental	<u>843,644</u>	<u>1,147,679</u>	<u>1,144,230</u>	<u>3,449</u>
Debt Service:				
Principal	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>0</u>
<i>Total Expenditures</i>	<u>23,024,409</u>	<u>24,599,206</u>	<u>24,451,452</u>	<u>147,754</u>
<i>Excess of Revenues Over Expenditures</i>	<u>474,668</u>	<u>233,461</u>	<u>1,176,673</u>	<u>943,212</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Fixed Assets	21,971	23,200	28,491	5,291
Transfers In	346,552	346,552	346,552	0
Transfers Out	<u>(2,127,444)</u>	<u>(2,127,444)</u>	<u>(2,127,444)</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(1,758,921)</u>	<u>(1,757,692)</u>	<u>(1,752,401)</u>	<u>5,291</u>
<i>Net Change in Fund Balance</i>	(1,284,253)	(1,524,231)	(575,728)	948,503
<i>Fund Balance Beginning of Year</i>	1,355,604	1,355,604	1,355,604	0
Prior Year Encumbrances Appropriated	<u>347,712</u>	<u>347,712</u>	<u>347,712</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$419,063</u></u>	<u><u>\$179,085</u></u>	<u><u>\$1,127,588</u></u>	<u><u>\$948,503</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Mental Health Board Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property and Other Taxes	\$1,599,309	\$1,629,290	\$1,427,495	(\$201,795)
Intergovernmental	8,544,769	8,704,953	10,740,945	2,035,992
Other	52,123	53,100	55,772	2,672
<i>Total Revenues</i>	<u>10,196,201</u>	<u>10,387,343</u>	<u>12,224,212</u>	<u>1,836,869</u>
<b>Expenditures</b>				
Current:				
Health:				
Mental Health Board:				
Personal Services	453,080	478,517	432,082	46,435
Materials and Supplies	20,831	22,000	16,055	5,945
Contractual Services	8,871,845	9,369,927	9,199,611	170,316
Capital Outlay	43,842	46,303	39,239	7,064
Other	206,412	218,000	214,181	3,819
<i>Total Expenditures</i>	<u>9,596,010</u>	<u>10,134,747</u>	<u>9,901,168</u>	<u>233,579</u>
<i>Excess of Revenues Over Expenditures</i>	600,191	252,596	2,323,044	2,070,448
<b>Other Financing Uses</b>				
Transfers Out	(378,737)	(400,000)	(400,000)	0
<i>Net Change in Fund Balance</i>	221,454	(147,404)	1,923,044	2,070,448
<i>Fund Balance Beginning of Year</i>	625,072	625,072	625,072	0
Prior Year Encumbrances Appropriated	191,445	191,445	191,445	0
<i>Fund Balance End of Year</i>	<u>\$1,037,971</u>	<u>\$669,113</u>	<u>\$2,739,561</u>	<u>\$2,070,448</u>



**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Mental Retardation Board Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property and Other Taxes	\$9,009,545	\$9,224,816	\$8,025,309	(\$1,199,507)
Charges for Services	590,024	604,122	608,121	3,999
Intergovernmental	8,650,067	8,856,748	9,783,650	926,902
Interest	32,816	33,600	31,733	(1,867)
<i>Total Revenues</i>	<u>18,282,452</u>	<u>18,719,286</u>	<u>18,448,813</u>	<u>(270,473)</u>
<b>Expenditures</b>				
Current:				
Health:				
Mental Retardation Board:				
Personal Services	13,399,078	13,399,078	12,609,165	789,913
Materials and Supplies	932,610	932,610	857,844	74,766
Contractual Services	7,459,727	7,459,727	1,946,338	5,513,389
Capital Outlay	14,626,355	14,626,355	1,212,290	13,414,065
Other	921,673	921,673	828,254	93,419
<i>Total Expenditures</i>	<u>37,339,443</u>	<u>37,339,443</u>	<u>17,453,891</u>	<u>19,885,552</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(19,056,991)	(18,620,157)	994,922	19,615,079
<b>Other Financing Sources</b>				
Sale of Fixed Assets	1,638	1,677	1,677	0
<i>Net Change in Fund Balance</i>	(19,055,353)	(18,618,480)	996,599	19,615,079
<i>Fund Balance Beginning of Year</i>	19,103,800	19,103,800	19,103,800	0
Prior Year Encumbrances Appropriated	777,498	777,498	777,498	0
<i>Fund Balance End of Year</i>	<u>\$825,945</u>	<u>\$1,262,818</u>	<u>\$20,877,897</u>	<u>\$19,615,079</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Public Assistance Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$19,478,212	\$19,542,886	\$19,215,840	(\$327,046)
Other	525,191	526,935	537,021	10,086
<i>Total Revenues</i>	<u>20,003,403</u>	<u>20,069,821</u>	<u>19,752,861</u>	<u>(316,960)</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Public Assistance:				
Personal Services	5,860,583	5,860,583	5,753,289	107,294
Materials and Supplies	537,600	537,600	511,351	26,249
Contractual Services	14,183,128	14,183,128	11,969,306	2,213,822
Capital Outlay	61,000	61,000	55,094	5,906
<i>Total Expenditures</i>	<u>20,642,311</u>	<u>20,642,311</u>	<u>18,289,040</u>	<u>2,353,271</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(638,908)	(572,490)	1,463,821	2,036,311
<b>Other Financing Sources</b>				
Sale of Fixed Assets	1,495	1,500	650	(850)
<i>Net Change in Fund Balance</i>	(637,413)	(570,990)	1,464,471	2,035,461
<i>Fund Balance Beginning of Year</i>	389,708	389,708	389,708	0
Prior Year Encumbrances Appropriated	689,980	689,980	689,980	0
<i>Fund Balance End of Year</i>	<u>\$442,275</u>	<u>\$508,698</u>	<u>\$2,544,159</u>	<u>\$2,035,461</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Children's Services Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Property and Other Taxes	\$2,758,395	\$2,758,395	\$2,846,093	\$87,698
Charges for Services	75,600	75,600	38,989	(36,611)
Intergovernmental	3,963,494	3,963,494	5,054,741	1,091,247
Other	52,500	52,500	50,000	(2,500)
<i>Total Revenues</i>	<u>6,849,989</u>	<u>6,849,989</u>	<u>7,989,823</u>	<u>1,139,834</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Children's Services:				
Personal Services	4,959,868	4,983,500	4,824,619	158,881
Materials and Supplies	190,000	190,905	190,890	15
Contractual Services	2,757,251	2,770,388	2,749,766	20,622
Capital Outlay	71,739	72,081	72,081	0
Other	25,149	25,269	25,269	0
<i>Total Expenditures</i>	<u>8,004,007</u>	<u>8,042,143</u>	<u>7,862,625</u>	<u>179,518</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,154,018)	(1,192,154)	127,198	1,319,352
<b>Other Financing Sources</b>				
Transfers In	50,000	50,000	50,000	0
<i>Net Change in Fund Balance</i>	(1,104,018)	(1,142,154)	177,198	1,319,352
<i>Fund Balance Beginning of Year</i>	<u>1,580,563</u>	<u>1,580,563</u>	<u>1,580,563</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$476,545</u>	<u>\$438,409</u>	<u>\$1,757,761</u>	<u>\$1,319,352</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Assessment Debt Retirement Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Special Assessments	\$1,203,237	\$1,203,237	\$1,243,401	\$40,164
<b>Expenditures</b>				
Current:				
Other	5,112	5,112	5,112	0
Debt Service:				
Principal Retirement	1,515,000	1,515,000	1,515,000	0
Interest and Fiscal Charges	655,409	655,409	654,403	1,006
Bond Issuance Costs	0	0	20,251	(20,251)
<i>Total Expenditures</i>	<u>2,175,521</u>	<u>2,175,521</u>	<u>2,194,766</u>	<u>(19,245)</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(972,284)</u>	<u>(972,284)</u>	<u>(951,365)</u>	<u>20,919</u>
<b>Other Financing Sources (Uses)</b>				
Bond Premium	0	0	20,251	20,251
Special Assessment Bonds Issued	827,372	827,372	826,366	(1,006)
Transfers In	86,101	86,101	86,100	(1)
<i>Total Other Financing Sources (Uses)</i>	<u>913,473</u>	<u>913,473</u>	<u>932,717</u>	<u>19,244</u>
<i>Net Change in Fund Balance</i>	<u>(58,811)</u>	<u>(58,811)</u>	<u>(18,648)</u>	<u>40,163</u>
<i>Fund Balance Beginning of Year</i>	<u>58,812</u>	<u>58,812</u>	<u>58,812</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1</u></u>	<u><u>\$1</u></u>	<u><u>\$40,164</u></u>	<u><u>\$40,163</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Certificate of Title Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$12,779,500	\$15,479,500	\$14,261,282	(\$1,218,218)
Intergovernmental	0	0	196	196
<i>Total Revenues</i>	<u>12,779,500</u>	<u>15,479,500</u>	<u>14,261,478</u>	<u>(1,218,022)</u>
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive:				
Certificate of Title:				
Personal Services	330,465	402,265	356,140	46,125
Materials and Supplies	14,754	17,960	14,822	3,138
Contractual Services	12,278,949	14,946,775	14,031,840	914,935
Capital Outlay	7,283	8,865	8,395	470
Other	14,579	17,746	15,974	1,772
<i>Total Expenditures</i>	<u>12,646,030</u>	<u>15,393,611</u>	<u>14,427,171</u>	<u>966,440</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	133,470	85,889	(165,693)	(251,582)
<b>Other Financing Uses</b>				
Transfers Out	(98,581)	(120,000)	(120,000)	0
<i>Net Change in Fund Balance</i>	34,889	(34,111)	(285,693)	(251,582)
<i>Fund Balance Beginning of Year</i>	<u>476,875</u>	<u>476,875</u>	<u>476,875</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$511,764</u>	<u>\$442,764</u>	<u>\$191,182</u>	<u>(\$251,582)</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Dog and Kennel Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Licenses and Permits	\$216,027	\$230,000	\$244,530	\$14,530
Fines and Forfeitures	46,466	49,471	42,392	(7,079)
Intergovernmental	30,587	32,565	32,565	0
Contributions and Donations	24,420	26,000	0	(26,000)
Other	<u>0</u>	<u>0</u>	<u>104</u>	<u>104</u>
<i>Total Revenues</i>	<u>317,500</u>	<u>338,036</u>	<u>319,591</u>	<u>(18,445)</u>
<b>Expenditures</b>				
Current:				
Health:				
Dog and Kennel:				
Personal Services	280,590	313,400	296,273	17,127
Materials and Supplies	41,184	46,000	16,724	29,276
Contractual Services	29,123	32,596	18,012	14,584
Capital Outlay	25,964	29,000	23,860	5,140
Other	<u>5,685</u>	<u>6,350</u>	<u>3,056</u>	<u>3,294</u>
<i>Total Expenditures</i>	<u>382,546</u>	<u>427,346</u>	<u>357,925</u>	<u>69,421</u>
<i>Excess of Revenues Under Expenditures</i>	(65,046)	(89,310)	(38,334)	50,976
<b>Other Financing Uses</b>				
Transfers Out	<u>(578)</u>	<u>(578)</u>	<u>(578)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(65,624)	(89,888)	(38,912)	50,976
<i>Fund Balance Beginning of Year</i>	<u>89,889</u>	<u>89,889</u>	<u>89,889</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$24,265</u></u>	<u><u>\$1</u></u>	<u><u>\$50,977</u></u>	<u><u>\$50,976</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Real Estate Assessment Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$1,007,000	\$1,007,000	\$1,059,147	\$52,147
Licenses and Permits	0	0	150	150
Other	3,000	3,000	0	(3,000)
<i>Total Revenues</i>	<u>1,010,000</u>	<u>1,010,000</u>	<u>1,059,297</u>	<u>49,297</u>
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive:				
Real Estate Assessment:				
Personal Services	303,771	408,315	395,537	12,778
Materials and Supplies	13,380	17,985	17,886	99
Contractual Services	514,710	691,851	386,012	305,839
Capital Outlay	79,134	106,368	105,425	943
Other	7,774	10,450	9,374	1,076
<i>Total Expenditures</i>	<u>918,769</u>	<u>1,234,969</u>	<u>914,234</u>	<u>320,735</u>
<i>Net Change in Fund Balance</i>	91,231	(224,969)	145,063	370,032
<i>Fund Balance Beginning of Year</i>	595,714	595,714	595,714	0
Prior Year Encumbrances Appropriated	<u>370,769</u>	<u>370,769</u>	<u>370,769</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,057,714</u></u>	<u><u>\$741,514</u></u>	<u><u>\$1,111,546</u></u>	<u><u>\$370,032</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Motor Vehicle License and Gas Tax Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$259,600	\$259,600	\$61,158	(\$198,442)
Fines and Forfeitures	65,000	65,000	55,268	(9,732)
Intergovernmental	3,610,000	3,610,000	3,813,926	203,926
Interest	61,000	61,000	49,321	(11,679)
<i>Total Revenues</i>	<u>3,995,600</u>	<u>3,995,600</u>	<u>3,979,673</u>	<u>(15,927)</u>
<b>Expenditures</b>				
Current:				
Public Works:				
Engineer:				
Personal Services	2,635,200	2,635,200	2,512,562	122,638
Materials and Supplies	1,289,694	1,289,694	1,138,766	150,928
Contractual Services	596,925	596,925	484,790	112,135
Capital Outlay	247,106	247,106	190,982	56,124
Other	110,000	110,000	85,308	24,692
<i>Total Expenditures</i>	<u>4,878,925</u>	<u>4,878,925</u>	<u>4,412,408</u>	<u>466,517</u>
<i>Excess of Revenues Under Expenditures</i>	(883,325)	(883,325)	(432,735)	450,590
<b>Other Financing Uses</b>				
Transfers Out	(100,000)	(100,000)	(100,000)	0
<i>Net Change in Fund Balance</i>	(983,325)	(983,325)	(532,735)	450,590
<i>Fund Balance Beginning of Year</i>	<u>1,249,650</u>	<u>1,249,650</u>	<u>1,249,650</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$266,325</u>	<u>\$266,325</u>	<u>\$716,915</u>	<u>\$450,590</u>



**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Divorce Orientation Program Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$6,500	\$6,500	\$6,768	\$268
Other	260	260	380	120
<i>Total Revenues</i>	<u>6,760</u>	<u>6,760</u>	<u>7,148</u>	<u>388</u>
<b>Expenditures</b>				
Current:				
General Government - Judicial:				
Divorce Orientation Program:				
Materials and Supplies	1,494	1,494	220	1,274
Contractual Services	8,000	8,000	5,520	2,480
<i>Total Expenditures</i>	<u>9,494</u>	<u>9,494</u>	<u>5,740</u>	<u>3,754</u>
<i>Net Change in Fund Balance</i>	(2,734)	(2,734)	1,408	4,142
<i>Fund Balance Beginning of Year</i>	<u>2,734</u>	<u>2,734</u>	<u>2,734</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$4,142</u></u>	<u><u>\$4,142</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Indigent Guardianship Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	<u>\$19,300</u>	<u>\$19,300</u>	<u>\$18,280</u>	<u>(\$1,020)</u>
<b>Expenditures</b>				
Current:				
General Government - Judicial:				
Indigent Guardianship:				
Contractual Services	5,301	6,067	5,609	458
Other	<u>11,999</u>	<u>13,733</u>	<u>13,250</u>	<u>483</u>
<i>Total Expenditures</i>	<u>17,300</u>	<u>19,800</u>	<u>18,859</u>	<u>941</u>
<i>Net Change in Fund Balance</i>	2,000	(500)	(579)	(79)
<i>Fund Balance Beginning of Year</i>	<u>48,761</u>	<u>48,761</u>	<u>48,761</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$50,761</u></u>	<u><u>\$48,261</u></u>	<u><u>\$48,182</u></u>	<u><u>(\$79)</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Court Computers Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$29,000	\$53,140	\$81,920	\$28,780
<b>Expenditures</b>				
Current:				
General Government - Judicial:				
Court Computers:				
Personal Services	2,579	22,430	18,339	4,091
Materials and Supplies	46	401	0	401
Contractual Services	613	5,326	2,525	2,801
Capital Outlay	2,010	17,478	4,954	12,524
Other	112	975	373	602
<i>Total Expenditures</i>	<u>5,360</u>	<u>46,610</u>	<u>26,191</u>	<u>20,419</u>
<i>Excess of Revenues Over Expenditures</i>	23,640	6,530	55,729	49,199
<b>Other Financing Uses</b>				
Transfers Out	(25,070)	(217,994)	(217,994)	0
<i>Net Change in Fund Balance</i>	(1,430)	(211,464)	(162,265)	49,199
<i>Fund Balance Beginning of Year</i>	<u>297,509</u>	<u>297,509</u>	<u>297,509</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$296,079</u></u>	<u><u>\$86,045</u></u>	<u><u>\$135,244</u></u>	<u><u>\$49,199</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Dayspring Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$244,163	\$509,456	\$436,451	(\$73,005)
Intergovernmental	8,147	17,000	16,774	(226)
Other	35,678	74,444	49,319	(25,125)
<i>Total Revenues</i>	<u>287,988</u>	<u>600,900</u>	<u>502,544</u>	<u>(98,356)</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Dayspring:				
Personal Services	653,793	707,565	707,565	0
Materials and Supplies	145,953	157,957	157,957	0
Contractual Services	237,862	257,425	257,425	0
Other	1,205	1,304	1,304	0
<i>Total Expenditures</i>	<u>1,038,813</u>	<u>1,124,251</u>	<u>1,124,251</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(750,825)	(523,351)	(621,707)	(98,356)
<b>Other Financing Sources</b>				
Transfers In	250,823	523,352	626,742	103,390
<i>Net Change in Fund Balance</i>	(500,002)	1	5,035	5,034
<i>Fund Balance Beginning of Year</i>	<u>3</u>	<u>3</u>	<u>3</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$499,999)</u>	<u>\$4</u>	<u>\$5,038</u>	<u>\$5,034</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Child Support Enforcement Agency Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$389,929	\$401,238	\$389,412	(\$11,826)
Intergovernmental	2,164,523	2,227,302	1,926,092	(301,210)
Interest	21,020	21,630	2,305	(19,325)
Other	22,071	22,711	229	(22,482)
<i>Total Revenues</i>	<u>2,597,543</u>	<u>2,672,881</u>	<u>2,318,038</u>	<u>(354,843)</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Child Support Enforcement Agency:				
Personal Services	1,875,984	1,875,984	1,793,328	82,656
Materials and Supplies	58,246	58,246	49,131	9,115
Contractual Services	764,785	764,785	656,390	108,395
Capital Outlay	5,000	5,000	1,901	3,099
Other	5,450	5,450	3,245	2,205
<i>Total Expenditures</i>	<u>2,709,465</u>	<u>2,709,465</u>	<u>2,503,995</u>	<u>205,470</u>
<i>Excess of Revenues Under Expenditures</i>	(111,922)	(36,584)	(185,957)	(149,373)
<b>Other Financing Sources</b>				
Transfers In	0	0	154,575	154,575
<i>Net Change in Fund Balance</i>	(111,922)	(36,584)	(31,382)	5,202
<i>Fund Balance Beginning of Year</i>	782	782	782	0
Prior Year Encumbrances Appropriated	41,843	41,843	41,843	0
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$69,297)</u>	<u>\$6,041</u>	<u>\$11,243</u>	<u>\$5,202</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Delinquent Real Estate Collection Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$170,000	\$170,000	\$283,982	\$113,982
Intergovernmental	15,000	15,000	1,593	(13,407)
Other	500	500	16,441	15,941
<i>Total Revenues</i>	<u>185,500</u>	<u>185,500</u>	<u>302,016</u>	<u>116,516</u>
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive:				
Delinquent Real Estate-Treasurer:				
Personal Services	149,214	149,214	133,092	16,122
Materials and Supplies	15,257	15,257	15,257	0
Contractual Services	39,095	39,095	31,985	7,110
Capital Outlay	9,934	9,934	9,934	0
Other	17,489	17,489	17,095	394
<i>Total Expenditures</i>	<u>230,989</u>	<u>230,989</u>	<u>207,363</u>	<u>23,626</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(45,489)	(45,489)	94,653	140,142
<b>Other Financing Uses</b>				
Transfers Out	(3,000)	(3,000)	0	3,000
<i>Net Change in Fund Balance</i>	(48,489)	(48,489)	94,653	143,142
<i>Fund Balance Beginning of Year</i>	134,165	134,165	134,165	0
Prior Year Encumbrances Appropriated	4,489	4,489	4,489	0
<i>Fund Balance End of Year</i>	<u><u>\$90,165</u></u>	<u><u>\$90,165</u></u>	<u><u>\$233,307</u></u>	<u><u>\$143,142</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Community Development Block Grant Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$211,803	\$682,675	\$322,967	(\$359,708)
Interest	6,297	20,000	27,219	7,219
Other	6,897	21,903	87,693	65,790
<i>Total Revenues</i>	<u>224,997</u>	<u>724,578</u>	<u>437,879</u>	<u>(286,699)</u>
<b>Expenditures</b>				
Current:				
Economic Development:				
Community Development Program:				
Other	693,557	1,332,800	393,086	939,714
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(468,560)</u>	<u>(608,222)</u>	<u>44,793</u>	<u>653,015</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	103,906	320,000	0	(320,000)
Transfers Out	(5,243)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>98,663</u>	<u>320,000</u>	<u>0</u>	<u>(320,000)</u>
<i>Net Change in Fund Balance</i>	(369,897)	(288,222)	44,793	333,015
<i>Fund Balance Beginning of Year</i>	<u>611,069</u>	<u>611,069</u>	<u>611,069</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$241,172</u></u>	<u><u>\$322,847</u></u>	<u><u>\$655,862</u></u>	<u><u>\$333,015</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Youth Services Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$0	\$0	\$350	\$350
Intergovernmental	392,862	1,146,625	977,462	(169,163)
Other	51,852	558,525	103,804	(454,721)
<i>Total Revenues</i>	<u>444,714</u>	<u>1,705,150</u>	<u>1,081,616</u>	<u>(623,534)</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Youth Services:				
Personal Services	391,215	505,415	223,588	281,827
Materials and Supplies	11,621	25,371	9,164	16,207
Contractual Services	795,562	1,277,532	975,349	302,183
Capital Outlay	5,463	41,777	9,334	32,443
Other	2,600	7,346	2,373	4,973
<i>Total Expenditures</i>	<u>1,206,461</u>	<u>1,857,441</u>	<u>1,219,808</u>	<u>637,633</u>
<i>Excess of Revenues Under Expenditures</i>	(761,747)	(152,291)	(138,192)	14,099
<b>Other Financing Uses</b>				
Transfers Out	(2,000)	(2,000)	(2,000)	0
<i>Net Change in Fund Balance</i>	(763,747)	(154,291)	(140,192)	14,099
<i>Fund Balance Beginning of Year</i>	365,771	365,771	365,771	0
Prior Year Encumbrances Appropriated	2,455	2,455	2,455	0
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$395,521)</u>	<u>\$213,935</u>	<u>\$228,034</u>	<u>\$14,099</u>



**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Public Defender Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$171,975	\$259,493	\$259,739	\$246
Intergovernmental	226,655	342,000	370,227	28,227
Other	27,172	41,000	47,268	6,268
<i>Total Revenues</i>	<u>425,802</u>	<u>642,493</u>	<u>677,234</u>	<u>34,741</u>
<b>Expenditures</b>				
Current:				
General Government - Judicial:				
Public Defender:				
Contractual Services	<u>771,425</u>	<u>995,375</u>	<u>995,375</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(345,623)	(352,882)	(318,141)	34,741
<b>Other Financing Sources</b>				
Transfers In	<u>219,199</u>	<u>330,750</u>	<u>296,007</u>	<u>(34,743)</u>
<i>Net Change in Fund Balance</i>	(126,424)	(22,132)	(22,134)	(2)
<i>Fund Balance Beginning of Year</i>	<u>22,134</u>	<u>22,134</u>	<u>22,134</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>(\$104,290)</u></u>	<u><u>\$2</u></u>	<u><u>\$0</u></u>	<u><u>(\$2)</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*COPS Ahead Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Current:				
Public Safety:				
COPS Ahead:				
Personal Services	<u>805</u>	<u>805</u>	<u>805</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(805)	(805)	(805)	0
<b>Other Financing Uses</b>				
Transfers Out	<u>(200)</u>	<u>(200)</u>	<u>(200)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(1,005)	(1,005)	(1,005)	0
<i>Fund Balance Beginning of Year</i>	<u>1,005</u>	<u>1,005</u>	<u>1,005</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Sheriff K-9 Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Other	\$50	\$50	\$0	(\$50)
<b>Expenditures</b>				
Current:				
Public Safety:				
Sheriff K-9:				
Other	<u>100</u>	<u>100</u>	<u>0</u>	<u>100</u>
<i>Net Change in Fund Balance</i>	(50)	(50)	0	50
<i>Fund Balance Beginning of Year</i>	<u>329</u>	<u>329</u>	<u>329</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$279</u></u>	<u><u>\$279</u></u>	<u><u>\$329</u></u>	<u><u>\$50</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Enforcement and Education Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Fines and Forfeitures	\$3,000	\$3,000	\$3,652	\$652
<b>Expenditures</b>				
Current:				
Public Safety:				
Enforcement and Education:				
Other	<u>5,500</u>	<u>5,500</u>	<u>4,340</u>	<u>1,160</u>
<i>Net Change in Fund Balance</i>	(2,500)	(2,500)	(688)	1,812
<i>Fund Balance Beginning of Year</i>	<u>4,688</u>	<u>4,688</u>	<u>4,688</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,188</u></u>	<u><u>\$2,188</u></u>	<u><u>\$4,000</u></u>	<u><u>\$1,812</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Law Enforcement Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Other	\$5,000	\$7,683	\$11,609	\$3,926
<b>Expenditures</b>				
Current:				
Public Safety:				
Law Enforcement:				
Other	<u>20,500</u>	<u>20,500</u>	<u>12,100</u>	<u>8,400</u>
<i>Excess of Revenues Under Expenditures</i>	(15,500)	(12,817)	(491)	12,326
<b>Other Financing Sources</b>				
Sale of Fixed Assets	<u>3,600</u>	<u>3,600</u>	<u>0</u>	<u>(3,600)</u>
<i>Net Change in Fund Balance</i>	(11,900)	(9,217)	(491)	8,726
<i>Fund Balance Beginning of Year</i>	<u>9,217</u>	<u>9,217</u>	<u>9,217</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>(\$2,683)</u></u>	<u><u>\$0</u></u>	<u><u>\$8,726</u></u>	<u><u>\$8,726</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Drug Law Enforcement Fund*  
*For the Year Ended December 31, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Fines and Forfeitures	\$12,000	\$12,000	\$10,479	(\$1,521)
<b>Expenditures</b>				
Current:				
Public Safety:				
Drug Law Enforcement:				
Other	17,000	17,000	1,815	15,185
<i>Net Change in Fund Balance</i>	(5,000)	(5,000)	8,664	13,664
<i>Fund Balance Beginning of Year</i>	89,261	89,261	89,261	0
<i>Fund Balance End of Year</i>	<u>\$84,261</u>	<u>\$84,261</u>	<u>\$97,925</u>	<u>\$13,664</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Drug Abuse Resistance Education Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Other	\$500	\$3,500	\$6,572	\$3,072
<b>Expenditures</b>				
Current:				
Public Safety:				
Drug Abuse Resistance Education:				
Other	<u>1,500</u>	<u>7,265</u>	<u>6,819</u>	<u>446</u>
<i>Net Change in Fund Balance</i>	(1,000)	(3,765)	(247)	3,518
<i>Fund Balance Beginning of Year</i>	<u>3,765</u>	<u>3,765</u>	<u>3,765</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,765</u></u>	<u><u>\$0</u></u>	<u><u>\$3,518</u></u>	<u><u>\$3,518</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*DUI Grant Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Other	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Current:				
Public Safety:				
DUI Grant:				
Other	<u>918</u>	<u>918</u>	<u>918</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(918)	(918)	(918)	0
<i>Fund Balance Beginning of Year</i>	<u>918</u>	<u>918</u>	<u>918</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>



**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Commissary Rotary Jail Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$35,000	\$35,000	\$52,343	\$17,343
<b>Expenditures</b>				
Current:				
Public Safety:				
Commissary Rotary Jail:				
Other	<u>47,000</u>	<u>47,000</u>	<u>40,356</u>	<u>6,644</u>
<i>Net Change in Fund Balance</i>	(12,000)	(12,000)	11,987	23,987
<i>Fund Balance Beginning of Year</i>	16,725	16,725	16,725	0
Prior Year Encumbrances Appropriated	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$6,725</u></u>	<u><u>\$6,725</u></u>	<u><u>\$30,712</u></u>	<u><u>\$23,987</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Community Policing Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$27,206	\$27,790	\$23,022	(\$4,768)
Other	152	155	0	(155)
<i>Total Revenues</i>	<u>27,358</u>	<u>27,945</u>	<u>23,022</u>	<u>(4,923)</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Community Policing:				
Personal Services	31,923	32,410	26,013	6,397
Materials and Supplies	1,365	1,385	902	483
Capital Outlay	1,090	1,106	259	847
Other	4,281	4,344	2,826	1,518
<i>Total Expenditures</i>	<u>38,659</u>	<u>39,245</u>	<u>30,000</u>	<u>9,245</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(11,301)</u>	<u>(11,300)</u>	<u>(6,978)</u>	<u>4,322</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	4,960	4,960	4,960	0
Transfers Out	(1,150)	(1,150)	(1,150)	0
<i>Total Other Financing Sources (Uses)</i>	<u>3,810</u>	<u>3,810</u>	<u>3,810</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(7,491)	(7,490)	(3,168)	4,322
<i>Fund Balance Beginning of Year</i>	<u>7,659</u>	<u>7,659</u>	<u>7,659</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$168</u>	<u>\$169</u>	<u>\$4,491</u>	<u>\$4,322</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Speed DUI Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$50,762	\$50,762	\$28,591	(\$22,171)
Other	3,449	3,449	0	(3,449)
<i>Total Revenues</i>	<u>54,211</u>	<u>54,211</u>	<u>28,591</u>	<u>(25,620)</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Speed DUI:				
Personal Services	31,875	42,578	36,943	5,635
Capital Outlay	2,882	3,849	3,795	54
Other	1,289	1,722	1,722	0
<i>Total Expenditures</i>	<u>36,046</u>	<u>48,149</u>	<u>42,460</u>	<u>5,689</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>18,165</u>	<u>6,062</u>	<u>(13,869)</u>	<u>(19,931)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	0	17,836	17,836
Transfers Out	(3,244)	(4,333)	(4,333)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(3,244)</u>	<u>(4,333)</u>	<u>13,503</u>	<u>17,836</u>
<i>Net Change in Fund Balance</i>	14,921	1,729	(366)	(2,095)
<i>Fund Balance Beginning of Year</i>	<u>1,722</u>	<u>1,722</u>	<u>1,722</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$16,643</u>	<u>\$3,451</u>	<u>\$1,356</u>	<u>(\$2,095)</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Safety Hotline Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$160	\$160	\$0	(\$160)
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	160	160	0	(160)
<i>Fund Balance Beginning of Year</i>	<u>27</u>	<u>27</u>	<u>27</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$187</u></u>	<u><u>\$187</u></u>	<u><u>\$27</u></u>	<u><u>(\$160)</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Intensive Supervision Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$4,103	\$36,000	\$31,906	(\$4,094)
Intergovernmental	19,897	174,566	87,283	(87,283)
<i>Total Revenues</i>	<u>24,000</u>	<u>210,566</u>	<u>119,189</u>	<u>(91,377)</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Intensive Supervision:				
Personal Services	18,451	162,032	67,075	94,957
Materials and Supplies	271	2,378	643	1,735
Contractual Services	1,726	15,156	5,960	9,196
Capital Outlay	1,366	12,000	7,440	4,560
Other	2,186	19,200	18,815	385
<i>Total Expenditures</i>	<u>24,000</u>	<u>210,766</u>	<u>99,933</u>	<u>110,833</u>
<i>Net Change in Fund Balance</i>	0	(200)	19,256	19,456
<i>Fund Balance Beginning of Year</i>	<u>7,833</u>	<u>7,833</u>	<u>7,833</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$7,833</u></u>	<u><u>\$7,633</u></u>	<u><u>\$27,089</u></u>	<u><u>\$19,456</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Sanction Cost Reimbursement Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$40,500	\$63,000	\$39,167	(\$23,833)
Contributions and Donations	0	0	145	145
Other	4,500	7,000	19,946	12,946
<i>Total Revenues</i>	<u>45,000</u>	<u>70,000</u>	<u>59,258</u>	<u>(10,742)</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Sanction Cost Reimbursement:				
Personal Services	643	1,000	603	397
Contractual Services	12,857	20,000	14,312	5,688
Capital Outlay	6,429	10,000	6,156	3,844
Other	25,071	39,000	38,011	989
<i>Total Expenditures</i>	<u>45,000</u>	<u>70,000</u>	<u>59,082</u>	<u>10,918</u>
<i>Net Change in Fund Balance</i>	0	0	176	176
<i>Fund Balance Beginning of Year</i>	<u>8,956</u>	<u>8,956</u>	<u>8,956</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$8,956</u></u>	<u><u>\$8,956</u></u>	<u><u>\$9,132</u></u>	<u><u>\$176</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Universal Hiring Fund*  
*For the Year Ended December 31, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$156,641	\$242,735	\$29,742	(\$212,993)
<b>Expenditures</b>				
Current:				
Public Safety:				
Universal Hiring:				
Personal Services	3,032	53,438	50,667	2,771
<i>Excess of Revenues Over (Under) Expenditures</i>	153,609	189,297	(20,925)	(210,222)
<b>Other Financing Sources</b>				
Transfers In	9,138	9,138	9,138	0
<i>Net Change in Fund Balance</i>	162,747	198,435	(11,787)	(210,222)
<i>Fund Balance Beginning of Year</i>	18,141	18,141	18,141	0
<i>Fund Balance End of Year</i>	<u>\$180,888</u>	<u>\$216,576</u>	<u>\$6,354</u>	<u>(\$210,222)</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Big Wheel Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Contributions and Donations	\$1,060	\$1,060	\$760	(\$300)
<b>Expenditures</b>				
Current:				
Public Safety:				
Big Wheel:				
Other	<u>1,005</u>	<u>1,005</u>	<u>832</u>	<u>173</u>
<i>Net Change in Fund Balance</i>	55	55	(72)	(127)
<i>Fund Balance Beginning of Year</i>	<u>245</u>	<u>245</u>	<u>245</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$300</u></u>	<u><u>\$300</u></u>	<u><u>\$173</u></u>	<u><u>(\$127)</u></u>



**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Jail Education Program Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$58,161	\$135,000	\$115,449	(\$19,551)
Intergovernmental	27,163	59,030	39,487	(19,543)
Other	9,619	18,582	0	(18,582)
<i>Total Revenues</i>	<u>94,943</u>	<u>212,612</u>	<u>154,936</u>	<u>(57,676)</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Jail Education:				
Personal Services	63,618	94,974	54,500	40,474
Capital Outlay	30,588	71,000	62,082	8,918
Other	20,678	47,998	42,140	5,858
<i>Total Expenditures</i>	<u>114,884</u>	<u>213,972</u>	<u>158,722</u>	<u>55,250</u>
<i>Excess of Revenues Under Expenditures</i>	(19,941)	(1,360)	(3,786)	(2,426)
<b>Other Financing Sources</b>				
Transfers In	0	0	2,000	2,000
<i>Net Change in Fund Balance</i>	(19,941)	(1,360)	(1,786)	(426)
<i>Fund Balance Beginning of Year</i>	<u>15,429</u>	<u>15,429</u>	<u>15,429</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$4,512)</u>	<u>\$14,069</u>	<u>\$13,643</u>	<u>(\$426)</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Prisoner Incentive Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Other	\$6,000	\$6,000	\$8,000	\$2,000
<b>Expenditures</b>				
Current:				
Public Safety:				
Prisoner Incentive:				
Other	<u>5,800</u>	<u>9,600</u>	<u>9,476</u>	<u>124</u>
<i>Net Change in Fund Balance</i>	200	(3,600)	(1,476)	2,124
<i>Fund Balance Beginning of Year</i>	<u>3,684</u>	<u>3,684</u>	<u>3,684</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,884</u></u>	<u><u>\$84</u></u>	<u><u>\$2,208</u></u>	<u><u>\$2,124</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Law Enforcement Block Grant Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$8,046	\$8,046	\$105,456	\$97,410
Interest	6,713	6,713	3,887	(2,826)
<i>Total Revenues</i>	<u>14,759</u>	<u>14,759</u>	<u>109,343</u>	<u>94,584</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Law Enforcement Block Grant:				
Personal Services	16,799	17,390	13,462	3,928
Materials and Supplies	6,943	7,187	6,185	1,002
Contractual Services	33,282	34,453	32,389	2,064
Capital Outlay	148,529	153,757	150,499	3,258
Other	30,029	31,086	30,039	1,047
<i>Total Expenditures</i>	<u>235,582</u>	<u>243,873</u>	<u>232,574</u>	<u>11,299</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(220,823)</u>	<u>(229,114)</u>	<u>(123,231)</u>	<u>105,883</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	17,192	17,192	0
Transfers Out	(3)	(3)	(3)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(3)</u>	<u>17,189</u>	<u>17,189</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(220,826)	(211,925)	(106,042)	105,883
<i>Fund Balance Beginning of Year</i>	<u>215,053</u>	<u>215,053</u>	<u>215,053</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>(\$5,773)</u></u>	<u><u>\$3,128</u></u>	<u><u>\$109,011</u></u>	<u><u>\$105,883</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Third Grade Safety Belt Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$1,026	\$1,026	\$1,026	\$0
<b>Expenditures</b>				
Current:				
Public Safety:				
Third Grade Safety Belt:				
Materials and Supplies	1,800	1,800	495	1,305
Other	574	574	0	574
<i>Total Expenditures</i>	<u>2,374</u>	<u>2,374</u>	<u>495</u>	<u>1,879</u>
<i>Net Change in Fund Balance</i>	(1,348)	(1,348)	531	1,879
<i>Fund Balance Beginning of Year</i>	<u>1,348</u>	<u>1,348</u>	<u>1,348</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$1,879</u></u>	<u><u>\$1,879</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*DARE Robot Cruiser Fund*  
*For the Year Ended December 31, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Contributions and Donations	\$0	\$0	\$2,225	\$2,225
<b>Expenditures</b>	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	2,225	2,225
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$2,225	\$2,225

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Domestic Violence Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Licenses and Permits	\$31,295	\$31,295	\$37,062	\$5,767
<b>Expenditures</b>				
Current:				
Human Services:				
Domestic Violence:				
Personal Services	<u>46,550</u>	<u>46,550</u>	<u>46,550</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(15,255)	(15,255)	(9,488)	5,767
<i>Fund Balance Beginning of Year</i>	<u>15,255</u>	<u>15,255</u>	<u>15,255</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$5,767</u></u>	<u><u>\$5,767</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Probate Conduct of Business Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$3,300	\$3,300	\$2,784	(\$516)
<b>Expenditures</b>				
Current:				
General Government - Judicial:				
Probate Conduct of Business:				
Other	<u>2,400</u>	<u>2,400</u>	<u>583</u>	<u>1,817</u>
<i>Net Change in Fund Balance</i>	900	900	2,201	1,301
<i>Fund Balance Beginning of Year</i>	<u>12,670</u>	<u>12,670</u>	<u>12,670</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$13,570</u></u>	<u><u>\$13,570</u></u>	<u><u>\$14,871</u></u>	<u><u>\$1,301</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Prepayment of Interest Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Interest	\$0	\$0	\$2,105	\$2,105
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	2,105	2,105
<i>Fund Balance Beginning of Year</i>	<u>14,842</u>	<u>14,842</u>	<u>14,842</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$14,842</u></u>	<u><u>\$14,842</u></u>	<u><u>\$16,947</u></u>	<u><u>\$2,105</u></u>



**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Bike Trail Maintenance Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Other	\$1,600	\$1,600	\$4,791	\$3,191
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	1,600	1,600	4,791	3,191
<i>Fund Balance Beginning of Year</i>	<u>31,199</u>	<u>31,199</u>	<u>31,199</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$32,799</u></u>	<u><u>\$32,799</u></u>	<u><u>\$35,990</u></u>	<u><u>\$3,191</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Black Fork Project Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Other	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Current:				
Public Works:				
Black Fork Project:				
Other	<u>3,765</u>	<u>3,765</u>	<u>3,765</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(3,765)	(3,765)	(3,765)	0
<i>Fund Balance Beginning of Year</i>	<u>3,765</u>	<u>3,765</u>	<u>3,765</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Adult Probation Parking Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive:				
Adult Probation Parking:				
Contractual Services	<u>1,344</u>	<u>1,344</u>	<u>1,344</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(1,344)	(1,344)	(1,344)	0
<b>Other Financing Sources</b>				
Transfers In	<u>1,344</u>	<u>1,344</u>	<u>1,344</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Veterans' Cemetery Fund*  
*For the Year Ended December 31, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Other	\$0	\$0	\$5,120	\$5,120
<b>Expenditures</b>				
Current:				
Human Services:				
Veterans' Cemetery:				
Other	500	500	200	300
<i>Net Change in Fund Balance</i>	(500)	(500)	4,920	5,420
<i>Fund Balance Beginning of Year</i>	30,127	30,127	30,127	0
<i>Fund Balance End of Year</i>	<u>\$29,627</u>	<u>\$29,627</u>	<u>\$35,047</u>	<u>\$5,420</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Victim Witness Program Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$22,897	\$113,031	\$74,738	(\$38,293)
Contributions and Donations	0	0	520	520
<i>Total Revenues</i>	<u>22,897</u>	<u>113,031</u>	<u>75,258</u>	<u>(37,773)</u>
<b>Expenditures</b>				
Current:				
General Government -				
Judicial:				
Victim Witness Program:				
Personal Services	22,286	110,401	94,142	16,259
Contractual Services	112	557	481	76
Capital Outlay	16	77	77	0
Other	482	2,387	1,905	482
<i>Total Expenditures</i>	<u>22,896</u>	<u>113,422</u>	<u>96,605</u>	<u>16,817</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	1	(391)	(21,347)	(20,956)
<b>Other Financing Sources</b>				
Transfers In	0	0	26,583	26,583
<i>Net Change in Fund Balance</i>	1	(391)	5,236	5,627
<i>Fund Balance Beginning of Year</i>	<u>20,475</u>	<u>20,475</u>	<u>20,475</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$20,476</u></u>	<u><u>\$20,084</u></u>	<u><u>\$25,711</u></u>	<u><u>\$5,627</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Dispute Resolution Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Other	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Current:				
General Government -				
Judicial:				
Dispute Resolution:				
Other	<u>30,598</u>	<u>30,598</u>	<u>30,598</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(30,598)	(30,598)	(30,598)	0
<i>Fund Balance Beginning of Year</i>	<u>30,598</u>	<u>30,598</u>	<u>30,598</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Mediation Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$0	\$108,815	\$126,263	\$17,448
Intergovernmental	0	3,600	4,000	400
<i>Total Revenues</i>	<u>0</u>	<u>112,415</u>	<u>130,263</u>	<u>17,848</u>
<b>Expenditures</b>				
Current:				
General Government -				
Judicial:				
Mediation:				
Personal Services	3,600	82,194	80,347	1,847
Materials and Supplies	0	391	141	250
Contractual Services	0	30,906	28,650	2,256
Capital Outlay	0	734	734	0
<i>Total Expenditures</i>	<u>3,600</u>	<u>114,225</u>	<u>109,872</u>	<u>4,353</u>
<i>Net Change in Fund Balance</i>	(3,600)	(1,810)	20,391	22,201
<i>Fund Balance Beginning of Year</i>	<u>2,366</u>	<u>2,366</u>	<u>2,366</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>(\$1,234)</u></u>	<u><u>\$556</u></u>	<u><u>\$22,757</u></u>	<u><u>\$22,201</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Common Pleas Security Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Current:				
General Government -				
Judicial:				
Common Pleas Security:				
Capital Outlay	<u>29,491</u>	<u>29,491</u>	<u>6,118</u>	<u>23,373</u>
<i>Net Change in Fund Balance</i>	(29,491)	(29,491)	(6,118)	23,373
<i>Fund Balance Beginning of Year</i>	<u>29,492</u>	<u>29,492</u>	<u>29,492</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1</u></u>	<u><u>\$1</u></u>	<u><u>\$23,374</u></u>	<u><u>\$23,373</u></u>



**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Ditch Maintenance Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Special Assessments	\$0	\$0	\$1,247	\$1,247
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	1,247	1,247
<i>Fund Balance Beginning of Year</i>	<u>6,615</u>	<u>6,615</u>	<u>6,615</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$6,615</u></u>	<u><u>\$6,615</u></u>	<u><u>\$7,862</u></u>	<u><u>\$1,247</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*MRDD Gift Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Interest	4,525	5,975	6,154	179
Contributions and Donations	<u>\$9,750</u>	<u>\$10,750</u>	<u>\$6,432</u>	<u>(\$4,318)</u>
<i>Total Revenues</i>	14,275	16,725	12,586	(4,139)
<b>Expenditures</b>				
Current:				
Health:				
MRDD Gift:				
Other	<u>18,898</u>	<u>18,898</u>	<u>9,110</u>	<u>9,788</u>
<i>Net Change in Fund Balance</i>	(4,623)	(2,173)	3,476	5,649
<i>Fund Balance Beginning of Year</i>	80,839	80,839	80,839	0
Prior Year Encumbrances Appropriated	<u>3,398</u>	<u>3,398</u>	<u>3,398</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$79,614</u></u>	<u><u>\$82,064</u></u>	<u><u>\$87,713</u></u>	<u><u>\$5,649</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Madison Area Growth Intra-Community Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$9,000	\$9,000	\$0	(\$9,000)
<b>Expenditures</b>				
Current:				
Human Services:				
Madison Area Growth Intra-Community:				
Materials and Supplies	1,149	1,149	1,149	0
Contractual Services	1,953	1,953	1,953	0
Other	1,103	1,103	1,103	0
<i>Total Expenditures</i>	<u>4,205</u>	<u>4,205</u>	<u>4,205</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	4,795	4,795	(4,205)	(9,000)
<i>Fund Balance Beginning of Year</i>	<u>4,205</u>	<u>4,205</u>	<u>4,205</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$9,000</u></u>	<u><u>\$9,000</u></u>	<u><u>\$0</u></u>	<u><u>(\$9,000)</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Senate Bill 239 Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$6,696	\$6,697	\$6,696	(\$1)
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive:				
Senate Bill 239:				
Other	<u>6,696</u>	<u>6,696</u>	<u>6,696</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	1	0	(1)
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$1</u></u>	<u><u>\$0</u></u>	<u><u>(\$1)</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Safe Richland County Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Contributions and Donations	\$2,000	\$2,000	\$2,000	\$0
<b>Expenditures</b>				
Current:				
Public Safety:				
Safe Richland County:				
Other	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Richland Integrated Justice Information Systems Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$150,000	\$150,000	\$75,000	(\$75,000)
<b>Expenditures</b>				
Current:				
General Government -				
Judicial:				
Richland Integrated Justice				
Information Systems:				
Contractual Services	50,000	50,000	50,000	0
Capital Outlay	100,000	100,000	100,000	0
<i>Total Expenditures</i>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	0	0	(75,000)	(75,000)
<b>Other Financing Sources</b>				
Transfers In	0	0	75,000	75,000
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Terrorism Consequence Management Preparedness Assistance Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	<u>\$17,500</u>	<u>\$17,500</u>	<u>\$17,500</u>	<u>\$0</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Terrorism Consequence Management Preparedness Assistance:				
Contractual Services	2,500	2,500	2,500	0
Capital Outlay	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>0</u>
<i>Total Expenditures</i>	<u>17,500</u>	<u>17,500</u>	<u>17,500</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Obligation Bond Retirement Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Rentals	\$735,911	\$735,911	\$681,407	(\$54,504)
Interest	3,346,943	3,346,943	152,943	(3,194,000)
Other	38,320	38,320	38,320	0
<i>Total Revenues</i>	<u>4,121,174</u>	<u>4,121,174</u>	<u>872,670</u>	<u>(3,248,504)</u>
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive:	3,834	3,834	3,834	0
Debt Service:				
Principal Retirement	7,111,000	7,111,000	7,111,000	0
Interest and Fiscal Charges	738,689	738,689	735,835	2,854
Issuance Costs	0	0	57,483	(57,483)
<i>Total Debt Service</i>	<u>7,849,689</u>	<u>7,849,689</u>	<u>7,904,318</u>	<u>(54,629)</u>
<i>Total Expenditures</i>	<u>7,853,523</u>	<u>7,853,523</u>	<u>7,908,152</u>	<u>(54,629)</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(3,732,349)</u>	<u>(3,732,349)</u>	<u>(7,035,482)</u>	<u>(3,303,133)</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds of Notes	621,935	621,935	3,937,000	3,315,065
General Obligation Bonds Issued	2,345,323	2,345,323	2,345,634	311
Bond Premium	0	0	57,483	57,483
Transfers In	686,814	686,814	672,508	(14,306)
<i>Total Other Financing Sources (Uses)</i>	<u>3,654,072</u>	<u>3,654,072</u>	<u>7,012,625</u>	<u>3,358,553</u>
<i>Net Change in Fund Balance</i>	(78,277)	(78,277)	(22,857)	55,420
<i>Fund Balance Beginning of Year</i>	<u>78,377</u>	<u>78,377</u>	<u>78,377</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$100</u>	<u>\$100</u>	<u>\$55,520</u>	<u>\$55,420</u>



**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Road and Bridge Fund*  
*For the Year Ended December 31, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$61,663	\$70,337	\$180,841	\$110,504
Intergovernmental	438,337	500,000	524,113	24,113
<i>Total Revenues</i>	500,000	570,337	704,954	134,617
<b>Expenditures</b>				
Capital Outlay	886,000	970,550	819,067	151,483
<i>Net Change in Fund Balance</i>	(386,000)	(400,213)	(114,113)	286,100
<i>Fund Balance Beginning of Year</i>	400,173	400,173	400,173	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$14,173</u>	<u>(\$40)</u>	<u>\$286,060</u>	<u>\$286,100</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Supplemental Equipment - Recorder Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$100,000	\$100,000	\$114,278	\$14,278
<b>Expenditures</b>				
Capital Outlay	<u>100,000</u>	<u>135,632</u>	<u>135,074</u>	<u>558</u>
<i>Net Change in Fund Balance</i>	0	(35,632)	(20,796)	14,836
<i>Fund Balance Beginning of Year</i>	<u>42,072</u>	<u>42,072</u>	<u>42,072</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$42,072</u></u>	<u><u>\$6,440</u></u>	<u><u>\$21,276</u></u>	<u><u>\$14,836</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Visitor's Convention Center Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property and Lodging Taxes	\$297,337	\$297,337	\$300,834	\$3,497
<b>Expenditures</b>				
Personal Services	111,896	111,896	111,896	0
Capital Outlay	184,578	184,578	184,578	0
<i>Total Expenditures</i>	<u>296,474</u>	<u>296,474</u>	<u>296,474</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	863	863	4,360	3,497
<b>Other Financing Uses</b>				
Transfers Out	(2,872)	(2,872)	(2,872)	0
<i>Net Change in Fund Balance</i>	(2,009)	(2,009)	1,488	3,497
<i>Fund Balance Beginning of Year</i>	<u>2,009</u>	<u>2,009</u>	<u>2,009</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$3,497</u></u>	<u><u>\$3,497</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Capital Equipment Purchases Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$4,256	\$4,256	\$13,856	\$9,600
<b>Expenditures</b>				
Capital Outlay	<u>26,149</u>	<u>30,405</u>	<u>26,149</u>	<u>4,256</u>
<i>Net Change in Fund Balance</i>	(21,893)	(26,149)	(12,293)	13,856
<i>Fund Balance Beginning of Year</i>	25,774	25,774	25,774	0
Prior Year Encumbrances Appropriated	<u>26,149</u>	<u>26,149</u>	<u>26,149</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$30,030</u></u>	<u><u>\$25,774</u></u>	<u><u>\$39,630</u></u>	<u><u>\$13,856</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Issue II Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$66,629	\$131,681	\$846,180	\$714,499
<b>Expenditures</b>				
Capital Outlay	<u>15,052</u>	<u>131,681</u>	<u>907,210</u>	<u>(775,529)</u>
<i>Net Change in Fund Balance</i>	51,577	0	(61,030)	(61,030)
<i>Fund Balance Beginning of Year</i>	51,577	51,577	51,577	0
Prior Year Encumbrances Appropriated	<u>15,052</u>	<u>15,052</u>	<u>15,052</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$118,206</u></u>	<u><u>\$66,629</u></u>	<u><u>\$5,599</u></u>	<u><u>(\$61,030)</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Geographic Information System Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$55,818	\$43,656	\$52,086	\$8,430
<b>Expenditures</b>				
Capital Outlay	<u>93,340</u>	<u>94,340</u>	<u>61,473</u>	<u>32,867</u>
<i>Excess of Revenues Under Expenditures</i>	(37,522)	(50,684)	(9,387)	41,297
<b>Other Financing Sources</b>				
Transfers In	<u>0</u>	<u>12,204</u>	<u>12,204</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(37,522)	(38,480)	2,817	41,297
<i>Fund Balance Beginning of Year</i>	85,611	85,611	85,611	0
Prior Year Encumbrances Appropriated	<u>23,340</u>	<u>23,340</u>	<u>23,340</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$71,429</u></u>	<u><u>\$70,471</u></u>	<u><u>\$111,768</u></u>	<u><u>\$41,297</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Madison Township Sewer A Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Other	\$3,192	\$3,192	\$3,192	\$0
<b>Expenditures</b>				
Capital Outlay	<u>3,192</u>	<u>3,192</u>	<u>3,192</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>163,870</u>	<u>163,870</u>	<u>163,870</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$163,870</u></u>	<u><u>\$163,870</u></u>	<u><u>\$163,870</u></u>	<u><u>\$0</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Mental Health Housing Fund*  
*For the Year Ended December 31, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$0	\$0	\$39,775	\$39,775
<b>Expenditures</b>				
Capital Outlay	500,000	500,000	459,101	40,899
<i>Excess of Revenues Under Expenditures</i>	(500,000)	(500,000)	(419,326)	80,674
<b>Other Financing Sources</b>				
Transfers In	400,000	400,000	400,000	0
<i>Net Change in Fund Balance</i>	(100,000)	(100,000)	(19,326)	80,674
<i>Fund Balance Beginning of Year</i>	118,880	118,880	118,880	0
<i>Fund Balance End of Year</i>	<u>\$18,880</u>	<u>\$18,880</u>	<u>\$99,554</u>	<u>\$80,674</u>



**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Energy Conservation Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Capital Outlay	<u>1,300,000</u>	<u>1,300,000</u>	<u>98,890</u>	<u>1,201,110</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,300,000)</u>	<u>(1,300,000)</u>	<u>(98,890)</u>	<u>1,201,110</u>
<b>Other Financing Sources</b>				
Proceeds of Notes	1,300,000	1,300,000	1,352,000	52,000
Transfers In	<u>0</u>	<u>0</u>	<u>157,615</u>	<u>157,615</u>
<i>Total Other Financing Sources</i>	<u>1,300,000</u>	<u>1,300,000</u>	<u>1,509,615</u>	<u>209,615</u>
<i>Net Change in Fund Balance</i>	0	0	1,410,725	1,410,725
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$1,410,725</u></u>	<u><u>\$1,410,725</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Attention Center Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Other	\$4,626	\$4,626	\$0	(\$4,626)
<b>Expenditures</b>				
Capital Outlay	<u>8,773</u>	<u>65,594</u>	<u>58,384</u>	<u>7,210</u>
<i>Net Change in Fund Balance</i>	(4,147)	(60,968)	(58,384)	2,584
<i>Fund Balance Beginning of Year</i>	57,410	57,410	57,410	0
Prior Year Encumbrances Appropriated	<u>8,773</u>	<u>8,773</u>	<u>8,773</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$62,036</u></u>	<u><u>\$5,215</u></u>	<u><u>\$7,799</u></u>	<u><u>\$2,584</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Child Support Enforcement Agency Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$121,382	\$121,382	\$121,382	\$0
<b>Expenditures</b>				
Capital Outlay	21,695	21,695	21,695	0
Debt Service:				
Principal	67,000	67,000	67,000	0
Interest and Fiscal Charges	90,056	90,056	90,056	0
Total Debt Service	157,056	157,056	157,056	0
<i>Total Expenditures</i>	178,751	178,751	178,751	0
<i>Excess of Revenues Under Expenditures</i>	(57,369)	(57,369)	(57,369)	0
<b>Other Financing Sources</b>				
Transfers In	31,844	31,844	31,844	0
<i>Net Change in Fund Balance</i>	(25,525)	(25,525)	(25,525)	0
<i>Fund Balance Beginning of Year</i>	25,525	25,525	25,525	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Dog and Kennel Shelter Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Licenses and Permits	\$0	\$0	\$5,892	\$5,892
Contributions and Donations	0	0	3,404	3,404
<i>Total Revenues</i>	0	0	9,296	9,296
<b>Expenditures</b>				
Capital Outlay	41,078	41,078	24,037	17,041
<i>Excess of Revenues Under Expenditures</i>	(41,078)	(41,078)	(14,741)	26,337
<b>Other Financing Sources</b>				
Transfers In	0	0	578	578
<i>Net Change in Fund Balance</i>	(41,078)	(41,078)	(14,163)	26,915
<i>Fund Balance Beginning of Year</i>	50,580	50,580	50,580	0
<i>Fund Balance End of Year</i>	<u>\$9,502</u>	<u>\$9,502</u>	<u>\$36,417</u>	<u>\$26,915</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*AG Cunning Trust*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Contributions and Donations	\$0	\$0	\$100,314	\$100,314
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	100,314	100,314
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$100,314</u></u>	<u><u>\$100,314</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*County Home Resident Trust Fund*  
*For the Year Ended December 31, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Contributions and Donations	\$6,000	\$6,000	\$2,877	(\$3,123)
<b>Expenditures</b>				
Current:				
Human Services:				
County Home Resident:				
Other	6,000	6,000	3,620	2,380
<i>Net Change in Fund Balance</i>	0	0	(743)	(743)
<i>Fund Balance Beginning of Year</i>	2,776	2,776	2,776	0
<i>Fund Balance End of Year</i>	<u>\$2,776</u>	<u>\$2,776</u>	<u>\$2,033</u>	<u>(\$743)</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*In Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Sewer Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$1,705,360	\$2,000,000	\$2,052,176	\$52,176
Proceeds of Notes	290,152	340,282	0	(340,282)
Tap-In Fees	8,527	10,000	43,723	33,723
Interest Income	1,279	1,500	1,600	100
Other	6,183	7,251	8,000	749
<i>Total Revenues</i>	<u>2,011,501</u>	<u>2,359,033</u>	<u>2,105,499</u>	<u>(253,534)</u>
<b>Expenses</b>				
Personal Services	220,866	292,460	290,200	2,260
Materials and Supplies	117,504	161,131	160,738	393
Contractual Services	1,568,600	2,363,606	1,769,409	594,197
Capital Outlay	17,085	17,085	17,085	0
Other	9,818	13,000	11,141	1,859
<i>Total Expenses</i>	<u>1,933,873</u>	<u>2,847,282</u>	<u>2,248,573</u>	<u>598,709</u>
<i>Excess of Revenues Under Expenses before Transfers</i>	77,628	(488,249)	(143,074)	345,175
Transfers Out	<u>(225,614)</u>	<u>(12,204)</u>	<u>(12,204)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(147,986)	(500,453)	(155,278)	345,175
<i>Fund Equity Beginning of Year</i>	497,288	497,288	497,288	0
Prior Year Encumbrances Appropriated	<u>3,166</u>	<u>3,166</u>	<u>3,166</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$352,468</u></u>	<u><u>\$1</u></u>	<u><u>\$345,176</u></u>	<u><u>\$345,175</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*In Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Employee Health Insurance Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$5,712,142	\$5,712,142	\$7,483,317	\$1,771,175
Interest Income	45,500	45,500	50,217	4,717
Other	131,724	131,724	187,660	55,936
<i>Total Revenues</i>	<u>5,889,366</u>	<u>5,889,366</u>	<u>7,721,194</u>	<u>1,831,828</u>
<b>Expenses</b>				
Claims	6,121,625	6,121,625	6,123,780	(2,155)
Other	131,148	131,148	131,148	0
<i>Total Expenses</i>	<u>6,252,773</u>	<u>6,252,773</u>	<u>6,254,928</u>	<u>(2,155)</u>
<i>Net Change in Fund Balance</i>	(363,407)	(363,407)	1,466,266	1,829,673
<i>Fund Equity Beginning of Year</i>	<u>363,676</u>	<u>363,676</u>	<u>363,676</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$269</u></u>	<u><u>\$269</u></u>	<u><u>\$1,829,942</u></u>	<u><u>\$1,829,673</u></u>



## STATISTICAL SECTION

THE FOLLOWING UNAUDITED STATISTICAL TABLES REFLECT SOCIAL AND ECONOMIC DATA, FINANCIAL TRENDS AND FISCAL CAPAICITY OF THE COUNTY

The County does not have any revenue bonds payable from the enterprise funds. Related statistical tables are therefore not presented.

**Richland County, Ohio**  
*Governmental Fund Revenues by Source  
and Expenditures/Expenses by Function  
Last Ten Years (1)*

	Full Accrual		Modified Accrual		1999
	2001	2000	2001	2000	
<b>Program Revenues</b>					
Charges for Services	\$9,651,044	\$6,626,197	N/A	N/A	N/A
Operating Grants and Contributions	54,394,062	44,642,882	N/A	N/A	N/A
Capital Grants and Contributions	1,845,240	1,520,206	N/A	N/A	N/A
<b>General Revenues</b>					
Taxes	26,577,958	27,185,302	\$26,447,760	\$27,124,818	\$24,894,419
Charges for Services	0	0	8,631,246	6,223,156	6,434,489
Licenses and Permits	0	0	524,084	621,849	604,992
Fines and Forfeitures	0	0	125,114	219,159	238,881
Intergovernmental	3,391,905	3,325,928	59,957,366	48,446,910	42,918,831
Special Assessments	0	0	810,762	1,127,662	2,385,008
Interest	3,484,932	2,975,887	3,430,428	2,968,147	1,006,748
Rentals (2)	0	0	694,086	557,732	547,817
Contributions and Donations (2)	126,625	38,064	126,625	38,064	33,953
Gain on Sale of Fixed Assets	0	0	30,818	6,479	46,033
Other	1,465,232	2,123,962	1,279,679	1,090,901	978,532
<b>Total Revenues</b>	<b>\$100,936,998</b>	<b>\$88,438,428</b>	<b>\$102,057,968</b>	<b>\$88,424,877</b>	<b>\$80,089,703</b>
<b>Expenditures/Expenses</b>					
General Government:					
Legislative and Executive	\$7,802,173	\$6,597,835	\$7,936,660	\$6,389,798	\$7,323,740
Judicial	5,758,972	4,892,518	5,665,824	4,985,368	4,366,320
Public Safety	11,376,255	10,539,972	11,532,006	10,760,162	10,227,889
Public Works	7,357,306	5,402,528	4,873,131	4,145,484	5,003,459
Health	28,621,122	24,851,594	27,974,031	24,828,983	25,388,803
Human Services	29,249,478	25,295,451	29,295,315	26,355,023	23,142,733
Conservation and Recreation	208,879	150,351	208,265	157,480	121,131
Economic Development	736,451	761,761	449,517	294,408	392,881
Other	67,487	43,130	67,487	43,130	22,431
Capital Outlay	0	0	3,895,260	4,794,768	2,811,129
Intergovernmental	1,144,230	977,781	1,144,230	956,955	478,342
Debt Service:					
Principal Retirement	0	0	1,347,195	1,215,176	1,249,158
Interest and Fiscal Charges	1,627,622	1,637,391	1,695,006	1,651,370	1,584,313
<b>Total Expenditures/Expenses</b>	<b>\$93,949,975</b>	<b>\$81,150,312</b>	<b>\$96,083,927</b>	<b>\$86,578,105</b>	<b>\$82,112,329</b>

Source: Richland County Auditor

(1) Information for 1992-1999 is presented on a modified accrual basis only.

(2) Prior to 1995 Rentals and Contributions and Donations were not separate reporting categories.

1998	1997	1996	1995	1994	1993	1992
N/A	N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A	N/A
\$21,071,415	\$21,047,230	\$19,465,712	\$15,619,822	\$15,733,049	\$14,911,307	\$13,728,492
6,891,644	6,256,202	5,920,278	6,441,535	7,022,975	6,451,142	4,379,080
587,832	525,291	517,449	566,551	445,863	444,778	433,820
234,698	198,272	210,361	190,399	204,176	138,789	173,802
42,352,837	36,522,166	39,737,478	34,943,699	32,541,433	35,495,088	33,876,739
1,085,619	1,113,312	1,108,324	5,638,798	466,683	408,166	403,100
1,817,870	1,674,912	891,349	1,117,825	1,107,807	1,243,497	912,763
483,535	468,780	296,014	347,096	0	0	0
48,587	251,427	32,916	51,147	0	0	0
7,645	7,031	5,947	4,040	154,472	0	0
1,189,170	776,551	401,706	223,545	1,890,370	1,158,024	1,188,529
<u>\$75,770,852</u>	<u>\$68,841,174</u>	<u>\$68,587,534</u>	<u>\$65,144,457</u>	<u>\$59,566,828</u>	<u>\$60,250,791</u>	<u>\$55,096,325</u>
\$6,516,041	\$6,424,651	\$7,625,059	\$7,229,025	\$5,334,680	\$6,052,517	\$4,260,116
3,825,692	3,326,967	3,207,597	3,084,302	2,644,261	2,813,399	2,732,646
9,068,111	7,582,687	7,016,733	5,637,977	4,966,570	4,625,120	4,247,610
3,766,204	3,583,757	3,835,925	3,712,499	3,457,922	3,219,288	3,190,881
22,387,663	20,786,091	21,863,359	19,170,153	17,740,546	16,881,627	15,382,266
18,456,844	17,175,091	16,250,755	15,967,798	14,598,415	17,596,344	18,535,374
131,774	105,482	117,097	100,728	90,483	82,558	89,473
382,026	290,337	365,084	357,439	335,236	261,618	263,380
2,236	137,941	1,335,017	987,515	1,254,334	2,547,054	1,636,801
3,962,031	3,856,531	4,727,799	6,566,879	11,759,743	3,389,962	2,672,426
471,656	607,739	340,080	28,139	2,313,239	1,672,909	1,756,431
1,079,143	719,128	694,116	320,871	303,677	292,388	354,207
3,877,623	1,626,206	1,572,766	1,567,718	1,389,913	1,006,803	902,201
<u>\$73,927,044</u>	<u>\$66,222,608</u>	<u>\$68,951,387</u>	<u>\$64,731,043</u>	<u>\$66,189,019</u>	<u>\$60,441,587</u>	<u>\$56,023,812</u>

**Richland County, Ohio**  
*Property Tax Levies and Collections - Real and Public Utility Taxes*  
*Last Ten Years*

Year	Current Taxes Levied (2)*	Current Taxes Collected	Percentage of Current Taxes Collected	Delinquent Taxes Collected #	Total Taxes Collected	Percentage of Total Taxes Collected to Current Levy	Unpaid Taxes (1)(3)#	Ratio of Unpaid Taxes to Current Levy
2001	\$85,302,420	\$81,319,759	95.33 %	\$3,294,140	\$84,613,899	99.19 %	\$3,954,622	4.64 %
2000	85,682,822	80,721,296	94.21	2,629,268	83,350,564	97.28	3,459,771	4.04
1999	77,722,739	75,012,734	96.51	2,431,286	77,444,020	99.64	2,686,087	3.46
1998	75,744,088	73,223,176	96.67	2,403,487	75,626,663	99.84	2,495,222	3.29
1997	71,295,773	68,940,611	96.70	2,459,035	71,399,646	100.15	2,469,710	3.46
1996	68,026,222	65,725,640	96.62	2,064,565	67,790,205	99.65	2,232,543	3.28
1995	64,459,669	62,354,734	96.73	2,499,477	64,854,211	100.61	1,964,163	3.05
1994	54,313,787	52,688,641	97.01	2,422,393	55,111,034	101.47	2,131,546	3.92
1993	55,755,204	53,636,827	96.20	2,051,805	55,688,632	99.88	2,083,945	3.74
1992	52,504,597	50,422,458	96.03	2,452,866	52,875,324	100.71	2,074,229	3.95

Source: Richland County Auditor

- (1) This amount cannot be calculated based on the information in this statistical table because of retroactive additions and deletions which are brought on in one lump sum.
- (2) Does not include adders and remitters done during the year.
- (3) Current delinquent

\* - Includes Homestead and Rollback  
# - Includes interest

**Richland County, Ohio**  
*Assessed and Estimated Actual Value of Taxable Property (1)*  
*Last Ten Years*

Year	Real Property (2)		Personal Property		Public Utilities		Total		Ratio
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
2001	\$1,548,026,680	\$4,422,933,371	\$308,034,085	\$1,232,136,340	\$105,020,520	\$119,341,500	\$1,961,081,285	\$5,774,411,211	33.96 %
2000	1,519,985,170	4,342,814,771	314,171,850	1,256,687,400	121,725,910	138,324,898	1,955,882,930	5,737,827,069	34.09
1999 (b)	1,510,772,820	4,316,493,771	289,601,136	1,158,404,544	130,673,970	148,493,148	1,931,047,926	5,623,391,463	34.34
1998	1,201,977,420	3,434,221,200	303,055,580	1,212,222,320	133,562,720	151,775,818	1,638,595,720	4,798,219,338	34.15
1997	1,180,164,650	3,371,899,000	292,573,128	1,170,292,512	131,684,870	149,641,898	1,604,422,648	4,691,833,410	34.20
1996 (a)	1,079,388,790	3,083,967,971	271,768,224	1,087,072,896	136,769,430	155,419,807	1,487,926,444	4,326,460,674	34.39
1995	1,058,709,290	3,024,883,686	240,547,879	962,191,516	146,520,940	166,501,068	1,445,778,109	4,153,576,270	34.81
1994	1,056,320,630	3,018,058,943	235,707,599	942,830,396	149,879,750	170,317,898	1,441,907,979	4,131,207,237	34.90
1993 (b)	891,291,580	2,546,547,371	231,356,131	925,424,524	150,184,870	170,664,625	1,272,832,581	3,642,636,520	34.94
1992	885,146,050	2,528,988,714	253,793,749	1,015,174,996	137,379,900	156,113,523	1,276,319,699	3,700,277,233	34.49

Source: Richland County Auditor

(1) The percentages for 2001 are 35 percent for all real property, 88 percent for public utility and 25 percent for personal property.

(2) Includes public utility real property and mineral rights

Excludes CAUV reduced values

(a) Update year

(b) Reappraisal year

**Richland County, Ohio**  
*Property Tax Rates - Direct and Overlapping Governments*  
*(Per \$1,000 of Assessed Valuation)*  
*Last Ten Years*

Collection Year	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992
<b>County Units:</b>										
General Fund	\$0.00	\$0.00	\$0.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00
Children's Services	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Mental Health	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Mental Retardation Board	6.00	6.00	6.00	6.00	6.00	6.00	3.50	3.50	3.50	3.50
Child Welfare				0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total County Rate	9.00	9.00	9.00	11.00	11.00	11.00	8.50	8.50	8.50	8.50
<b>School Districts Within County:</b>										
Clearfork LSD	50.20	50.20	50.80	52.38	52.38	46.20	46.60	46.60	46.80	46.80
Crestview LSD	48.90	45.90	46.40	47.55	47.55	48.30	48.50	48.50	48.50	48.50
Lexington LSD	41.20	41.20	42.05	39.95	39.95	40.30	38.70	38.90	41.10	41.50
Lucas LSD	42.50	43.87	43.70	46.80	46.80	48.80	42.40	41.80	43.60	44.10
Madison LSD	60.40	60.40	60.40	60.40	60.40	50.00	50.00	50.15	50.20	43.50
Mansfield CSD	66.15	66.15	66.15	59.40	59.40	60.15	59.95	59.75	49.65	49.65
Ontario LSD	44.40	44.40	44.50	39.10	39.10	40.30	40.60	40.60	41.10	34.40
Plymouth LSD	36.00	37.30	37.10	35.50	35.50	35.90	36.50	37.40	37.40	33.20
Shelby CSD	49.80	49.60	49.80	50.40	50.40	50.90	50.90	42.40	43.30	43.30
<b>Overlapping School Districts:</b>										
Ashland CSD	52.35	52.10	52.10	52.10	52.10	52.10	52.10	42.30	42.30	43.40
Buckeye Central LSD	45.00	45.00	45.00	46.55	46.55	46.80	46.30	46.26	48.71	48.71
Crestline EVSD	61.60	62.75	62.45	56.00	56.00	57.45	55.50	51.90	51.90	51.90
Galion CSD	61.63	53.90	53.90	53.90	53.90	53.90	53.90	53.90	46.21	46.21
Northmor LSD	27.10	27.10	27.10	27.10	27.10	27.10	27.10	34.05	36.55	36.55
Loudonville-Perryville EVSD	35.60	35.70	35.70	36.80	36.80	37.40	37.40	37.90	37.90	38.90
South Central LSD	37.85	37.85	38.30	38.30	38.30	38.00	38.00	34.50	34.50	34.50
<b>Vocational Schools:</b>										
Ashland - Holmes	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	3.10
EHOVE	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95
Knox County	6.40	6.40	6.40	6.40	6.40	6.40	6.40	4.70	4.70	4.70
Pioneer	4.70	4.70	4.70	4.70	4.70	4.70	4.70	3.70	3.70	3.70
<b>Other:</b>										
C.B. & S. Fire District	4.00	4.00	4.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Health Levy	1.40	1.40	1.40	1.40	1.40	1.40	1.40	0.90	0.90	0.90
Mansfield/Richland Co. Library	1.27	1.27	0.77	0.28	0.28	0.28	0.70	0.70	0.70	0.70
Ashland Public Library	0.10	0.10	0.50	0.90	0.90	0.90	0.90	0.90	0.90	1.10

(continued)

**Richland County, Ohio**  
*Property Tax Rates - Direct and Overlapping Governments (continued)*  
*(Per \$1,000 of Assessed Valuation)*  
*Last Ten Years*

Collection Year	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992
<b>Corporations:</b>										
Crestline City	\$5.80	\$7.50	\$8.60	\$9.10	\$9.10	\$8.75	\$7.00	\$7.00	\$7.00	\$7.00
Mansfield City	3.47	4.97	4.97	9.34	9.34	9.34	9.54	9.94	9.94	9.94
Shelby City	5.60	5.60	5.50	5.50	5.50	5.50	4.00	4.50	4.50	4.50
Bellville Village	10.10	8.40	8.40	8.40	8.40	4.40	9.40	9.40	9.40	9.40
Butler Village	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Lexington Village	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	5.20
Lucas Village	2.00	2.00	2.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Ontario Village	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
Plymouth Village	17.50	19.50	19.50	19.50	19.50	15.30	10.30	10.30	10.30	10.30
Shiloh Village	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50
<b>Townships:</b>										
Bloomington	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Butler	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Cass	7.00	5.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Franklin	7.80	7.80	7.80	7.80	7.80	7.80	7.80	5.30	5.30	5.30
Jackson	7.10	5.30	5.30	5.30	5.30	5.30	5.30	4.70	4.70	4.70
Jefferson	16.40	16.40	16.40	15.20	15.20	15.20	15.20	12.20	14.20	14.20
Madison	7.50	7.50	7.50	7.50	7.50	9.50	9.50	9.50	9.50	9.50
Mansfield	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13
Mifflin	11.40	11.40	11.40	11.40	11.40	11.40	11.40	11.40	11.40	11.40
Monroe	14.05	11.05	14.05	14.05	14.05	13.05	13.05	13.05	13.05	13.05
Perry	9.00	9.00	9.00	9.00	9.00	6.50	6.50	6.50	6.50	6.50
Plymouth	8.30	8.30	9.00	8.30	8.30	8.30	8.30	8.30	8.30	8.30
Sandusky	7.50	7.50	7.50	7.50	7.50	6.50	6.50	6.50	6.50	6.50
Sharon	2.40	2.40	2.40	2.40	2.40	0.40	0.40	0.40	0.40	0.40
Springfield	12.40	8.40	9.00	8.40	8.40	8.40	8.40	5.40	5.40	5.20
Troy	9.00	11.30	8.40	11.30	11.30	9.00	9.00	11.00	11.00	11.00
Washington	5.50	5.50	5.50	5.50	5.50	10.60	8.10	8.10	8.10	9.10
Weller	7.00	4.00	4.00	4.00	4.00	3.75	3.75	3.75	3.75	3.75
Worthington	16.20	14.20	14.20	13.00	13.00	12.50	12.50	12.50	12.50	12.50

Source: Richland County Auditor

**Richland County, Ohio**  
*Special Assessment Collections (1)*  
*Last Ten Years*

<u>Year</u>	<u>Amount Billed (2)</u>	<u>Net Amount Collected (2)</u>	<u>Percent Collected</u>
2001	\$870,970	\$810,762	93.09 %
2000	1,773,469	1,720,043	96.99
1999	1,761,887	1,663,102	94.39
1998	1,720,920	1,411,477	82.02
1997	1,703,443	1,651,378	96.94
1996	2,597,774	1,374,810	52.92
1995	1,840,536	949,083	51.57
1994	1,816,389	921,123	50.71
1993	1,693,808	955,348	56.40
1992	1,706,872	925,313	54.21

Source: Richland County Auditor

(1) Prior to 2001, figures include township and municipality in addition to county special assessments and does not include prepayments.

(2) Prior to 2001, special assessments include both principal and interest.



**Richland County, Ohio**  
*Ratio of Annual Debt Principal Expenditures For  
 General Obligation Bonded Debt to Total General Fund Expenditures  
 Last Ten Years*

<u>Year</u>	<u>Principal</u>	<u>Interest and Fiscal Charges</u>	<u>Total Debt Service</u>	<u>General Fund Expenditures</u>	<u>Ratio of Debt Service To Total General Fund Expenditures</u>
2001	\$709,546	\$521,149	\$1,230,695	\$24,197,195	5.09%
2000	625,000	490,038	1,115,038	21,657,141	5.15
1999	690,000	552,067	1,242,067	20,107,882	6.18
1998	550,000	545,196	1,095,196	17,287,975	6.34
1997	205,000	492,560	697,560	15,707,513	4.44
1996	200,000	382,968	582,968	15,146,967	3.85
1995	142,767	306,407	449,174	14,420,517	3.11
1994	135,583	318,013	453,596	14,597,606	3.11
1993	133,399	329,241	462,640	13,671,445	3.38
1992	119,030	298,090	417,120	13,317,149	3.13

Source: Richland County Auditor's Office

**Richland County, Ohio**  
*Computation of Legal Debt Margin*  
*December 31, 2001*

	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County Collection Year 2001 (3)	\$1,961,081,285	\$1,961,081,285
Debt Limitation	47,527,032	19,610,813
Total Outstanding Debt:		
General Obligations Bonds	10,431,088	10,431,088
Special Assessment Bonds	11,673,912	11,673,912
General Obligation Notes	2,289,000	2,289,000
Special Assessments Notes	3,000,000	3,000,000
Total	27,394,000	27,394,000
Exemptions:		
General Obligations Bonds (paid from rentals)	6,193,181	6,193,181
Special Assessment Bonds	11,673,912	11,673,912
Special Assessments Notes	3,000,000	3,000,000
Enterprise Fund Notes	194,000	194,000
Debt Service Fund Balance	63,530	63,530
Total Exemptions	21,124,623	21,124,623
Net Debt	6,269,377	6,269,377
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$41,257,655	\$13,341,436

- (1) The Debt Limitation is calculated as follows:  
    3% of first \$100,000,000 of assessed value  
    1 1/2% of next \$200,000,000 of assessed value  
    2 1/2% of amount of assessed value in excess of \$300,000,000
- (2) The Debt Limitation equals 1% of assessed value.
- (3) Includes CAUV reduced values.

Note - Does not include capital leases.

Source: Richland County Auditor

**Richland County, Ohio**  
*Computation of Direct and Overlapping Debt*  
*General Obligation Bonds*  
*December 31, 2001*

<u>Jurisdiction</u>	<u>General Obligation Debt Outstanding</u>	<u>Percentage Applicable to County (1)</u>	<u>Amount Applicable to County</u>
Richland County	<u>\$10,431,088</u>	100.00%	<u>\$10,431,088</u>
Schools Wholly Within County (2)	74,556,572	100.00	74,556,572
Clearfork LSD (2)	16,852,147	94.12	15,861,241
Crestview LSD (2)	9,393,650	77.12	7,244,383
Lexington LSD (2)	150,000	95.42	143,130
Lucas LSD (2)	140,000	95.72	134,008
Plymouth LSD (2)	<u>3,059,354</u>	78.36	<u>2,397,310</u>
Total Overlapping Debt	<u>104,151,723</u>		<u>100,336,644</u>
Total Direct and Overlapping	<u><u>\$114,582,811</u></u>		<u><u>\$110,767,732</u></u>

Source: Richland County Auditor's Office

- (1) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the County by the total assessed valuation of the subdivision.
- (2) School district data is presented on a fiscal year basis because that is the manner in which the information is maintained.

**Richland County, Ohio**  
*Ratio of Net General Obligation Bonded Debt to Assessed Value and Net General Bonded Debt Per Capita*  
*Last Ten Years*

Year	Population	Assessed Value	Gross Bonded Debt	Debt Service Monies Available	Debt Payable from Special Assessments	Debt Payable from Enterprise Revenues (3)	Net Bonded Debt	Ratio of Net General Bonded Debt to Assessed Value	Net General Bonded Debt Per Capita
2001	128,852 *	\$1,961,081,285	\$22,105,000	\$63,530	\$11,673,912	\$0	\$10,367,558	0.53 %	\$80.46
2000	131,198 *	1,955,882,930	20,280,000	48,307	11,485,000	0	8,746,693	0.45	66.67
1999	129,607 (1)	1,931,047,926	21,495,000	43,523	12,075,000	0	9,376,477	0.49	72.35
1998	127,342 *	1,638,595,720	22,004,000	74,785	11,894,000	0	10,035,215	0.61	78.81
1997	128,151 *	1,604,422,648	22,943,000	162,891	12,423,000	0	10,357,109	0.65	80.82
1996	128,151 (1)	1,487,926,444	17,942,000	247,010	12,937,000	0	4,757,990	0.32	37.13
1995	127,000 *	1,445,778,109	18,649,000	9,116	13,431,000	1,018,133	4,190,751	0.29	33.00
1994	127,000 *	1,441,907,979	9,274,000	18,041	3,859,000	1,072,366	4,324,593	0.30	34.05
1993	127,600 *	1,272,832,581	9,592,000	13,747	4,027,000	1,124,783	4,426,470	0.35	34.69
1992	126,408 (1)	1,276,319,699	9,920,001	23,664	0	5,843,791	4,052,546	0.32	32.06

Source: Richland County Auditor's Office

\* Estimate

(1) Richland County Regional Planning Commission

(2) GAAP Basis, all others Cash Basis

(3) For 1992 there was no split between enterprise revenues and special assessments.

**Richland County, Ohio**  
*Demographic Statistics*  
*Last Ten Years*

<u>Year</u>	<u>Population</u>	<u>School Enrollment (2)</u>	<u>Unemployment Rate</u>
2001	128,852	22,058	5.2 % (4)
2000	131,198	21,242	5.6 (4)
1999	(1) 129,607	21,415	6.4 (4)
1998	(1) 127,342	13,227	5.9 (4)
1997	* 128,151	13,589	5.8 (4)
1996	(1) 128,151	13,538	6.0 (4)
1995	* 127,000	13,539	6.4 (4)
1994	* 127,000	13,515	7.7 (3)
1993	* 127,600	13,054	6.8 (3)
1992	(1) 126,408	13,141	7.9 (1)

Sources: (1) Richland County Regional Planning Commission  
(2) Richland County Board of Education  
(3) Ohio Bureau of Employment Services  
(4) The Labor Market Information Line  
\* Estimate

**Richland County, Ohio**  
*Ten Largest Employers*  
*December 31, 2001*

<u>Employer</u>	<u>Location</u>	<u>Products</u>	<u>Number of Employees</u>
CPC - General Motors	Ontario	Automotive	2,400
Mansfield General Hospital	Mansfield	Medical	1,826
Mid-Ohio Education Services	Mansfield	Education	1,750
Richland County	Mansfield	Government	1,367
Therm-O-Disc	Mansfield	Manufacturing	1,200
Sprint	Mansfield	Public Utility	1,200
Hi-Stat Manufacturing	Lexington	Manufacturing	1,000
Armco/Mansfield Operations	Mansfield	Manufacturing	897
Mansfield City Schools	Mansfield	Education	840
Mansfield Correctional Institute	Mansfield	Government	750

Source: Mansfield Chamber of Commerce

**Richland County, Ohio**  
*Property Value, Construction and Financial Institution Deposits*  
*Last Ten Years*

Year	Real Property Value (1)			New Construction (1)			Financial Institutions Deposits (2)
	Agriculture Residential	Commercial Industrial	Tax Exempt	Agriculture Residential	Commercial Industrial	Total	
2001	\$1,197,973,750	\$350,052,930	\$240,584,860	\$21,009,630	\$4,167,130	\$25,176,760	\$828,782,000
2000	1,180,981,840	339,003,330	234,879,240	21,478,920	11,233,330	32,712,250	768,325,000
1999	1,167,527,770	343,245,050	204,508,410	15,608,250	6,531,990	22,140,240	774,137,000
1998	893,463,730	307,975,330	201,794,530	15,468,690	6,023,880	21,492,570	746,517,000
1997	872,531,220	307,127,200	200,513,550	14,614,180	9,096,620	23,710,800	685,174,000
1996	784,131,180	295,678,180	200,583,710	14,016,450	6,550,510	20,566,960	1,013,018,000
1995	770,040,310	288,668,980	192,123,630	10,459,970	6,933,370	17,393,340	693,824,000
1994	764,893,480	290,497,400	192,360,560	10,199,910	3,184,930	13,384,840	664,814,000
1993	643,601,720	247,324,190	125,552,360	8,378,390	1,958,750	10,337,140	648,165,000
1992	635,407,680	255,329,990	124,455,000	9,532,180	6,486,100	16,018,280	662,835,000

Sources: (1) Richland County Auditor's Office  
(2) Federal Reserve Bank of Cleveland  
(3) Includes CAUV

**Richland County, Ohio**  
*Principal Taxpayers*  
*Real Property and Public Utilities Taxes*  
*December 31, 2001*

<u>Taxpayer</u>	<u>Type of Business</u>	<u>Assessed Valuation</u>	<u>Percent of Total Real Property Assessed Value</u>
General Motors	Automotive	\$40,652,500	2.46 %
Columbia Gas Transmission	Public Utility	23,926,570	1.45
United Telephone Company of Ohio	Public Utility	22,115,810	1.34
Armco	Manufacturing	20,658,250	1.25
Copperweld	Manufacturing	20,375,150	1.23
Ohio Edison	Public Utility	20,141,990	1.22
Gumberg Associates	Shopping Center	13,181,320	0.80
Neumann Technology	Manufacturing	10,399,640	0.63
Central Ohio Association LTD	Industrial	8,285,980	0.50
American Transmission	Public Utility	<u>8,230,430</u>	<u>0.50</u>
Totals		<u><u>\$187,967,640</u></u>	<u><u>11.37 %</u></u>
Total Real Property Assessed Valuation		\$1,548,026,680	
Total Public Utilities Assessed Valuation		<u>105,020,520</u>	
Total		<u><u>\$1,653,047,200</u></u>	

Source: Richland County Auditor



**Richland County, Ohio**  
*Principal Taxpayers*  
*Tangible Personal Property Tax*  
*December 31, 2001*

<u>Taxpayer</u>	<u>Type of Business</u>	<u>Assessed Valuation</u>	<u>Percent of Total Personal Property Assessed Value</u>
General Motors	Automotive	\$36,642,240	11.90 %
Copperweld	Steel	27,579,260	8.95
AK Steel Corp	Manufacturing	17,751,900	5.76
Newman Tech	Manufacturing	15,117,160	4.91
PPG Industries	Manufacturing	11,034,710	3.58
Gorman Rupp Industries	Manufacturing	10,636,060	3.45
Jay Industries	Manufacturing	8,087,800	2.63
Thermo-O-Disc	Manufacturing	6,130,670	1.99
Shiloh Corp	Manufacturing	4,641,840	1.51
Stoneridge Industries	Manufacturing	<u>4,307,350</u>	<u>1.40</u>
Totals		<u><u>\$141,928,990</u></u>	<u><u>46.08 %</u></u>
Total Personal Property Assessed Valuation		<u><u>\$308,034,085</u></u>	

Source: Richland County Auditor

**Richland County, Ohio**  
*Miscellaneous Statistics*  
*December 31, 2001*

Date of Incorporation 1813

Form of Government: Three member elected Board of County Commissioners with legislative and executive powers. Twelve other elected officials with administrative powers.

County Seat Mansfield

Area - Square Miles 449

Number of Political Subdivisions Located in the County:

Townships	19
Cities	4
Villages	6
School Districts	9
Vocational School	1
Libraries	2
Hospitals	3

Universities:

Ohio State University - Mansfield Campus	2 or 4 year
North Central Technical College	2 or 4 year
MedCentral College of Nursing	4 year

Roads (1):

State Highways	282 miles
County Roads	350 miles
Township Roads	582 miles
County Bridges	373
County Culverts	1,200 *

Communications:

Radio Stations:

WAPQ-98.7FM; WMAN-1400AM; WQLV-102.3FM; WRGM-1440AM;  
 WSWR-100.1FM; WVNO-106.1FM; WYHT-105.3FM

Television Station - Time Warner Cable Communications  
 -WMFD TV 50/68 Mansfield

Newspapers:

Mansfield News Journal (daily) - Circulation 33,714; (Sunday 42,969)  
 The Daily Globe - Shelby (daily); The Bellville Star (weekly)  
 USA Today (daily); Columbus Dispatch (daily)  
 Cleveland Plain Dealer (daily); Wall Street Journal (daily)

Voter Statistics (2)	2001	2000	1999
Number of Registered Voters	81,861	82,059	78,320
Number of Voters	29,533	54,088	35,517
Percentage of Registered Voters Voting	36.08%	65.91%	45.35%

\* Estimate

(1) County Engineer's Office

(2) County Board of Elections

All other information obtained from Regional Planning Commission



STATE OF OHIO  
OFFICE OF THE AUDITOR  

---

JIM PETRO, AUDITOR OF STATE

88 East Broad Street  
P.O. Box 1140  
Columbus, Ohio 43216-1140  
Telephone 614-466-4514  
800-282-0370  
Facsimile 614-466-4490

## **RICHLAND COUNTY FINANCIAL CONDITION**

### **RICHLAND 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  
JULY 11, 2002**