



**Auditor of State  
Betty Montgomery**



**RICHLAND COUNTY**

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**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT 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, 2002, and have issued our report thereon dated June 20, 2003 wherein we indicated the financial statements of the discretely presented component unit were audited by 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. The financial statements of Richland Newhope Industries, Inc., the County's discretely presented component unit, were not audited in accordance with *Government Auditing Standards* and accordingly this report does not extend to the component unit.

**Compliance**

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we 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 2002-001. We also noted certain immaterial instances of noncompliance that we have reported to the management of the County in a separate letter dated June 20, 2003.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting 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 financial reporting that, in our judgment, could adversely affect the County's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying Schedule of Findings as item 2002-002.

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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.

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 20, 2003.

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.



**Betty Montgomery**  
Auditor of State

June 20, 2003



## Auditor of State Betty Montgomery

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

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

To the County Commissioners:

#### 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, 2002. The County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, 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, 2002. However, we noted a certain instance of noncompliance that does not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 20, 2003.

#### Internal Control Over Compliance

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

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Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses. However, we noted 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 20, 2003.

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

We have audited the financial statements of the governmental activities, the business type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2002, which collectively comprises the County's basic financial statements, and have issued our report thereon dated June 20, 2003 wherein we indicated the financial statements of the discretely presented component unit were audited by other auditors. 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.



**Betty Montgomery**  
Auditor of State

June 20, 2003



**RICHLAND COUNTY**

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

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Federal Expenditures
<b>U.S. Department of Agriculture</b>			
<i>Passed through the Ohio Department of Education:</i>			
National School Lunch Program	10.555	N/A	\$27,028
Commodity Supplemental Food Program	10.565	N/A	<u>77,667</u>
Total U.S. Department of Agriculture			104,695
<b>U.S. Department of Housing and Urban Development</b>			
<i>Passed through the Ohio Department of Development:</i>			
Community Development Block Grants/State's Program	14.228	2000 2001	60,699 <u>299,841</u>
Total Community Development Block Grants/State's Program			360,540
Community Development Block Grants/Economic Development Initiative	14.246	N/A	<u>199,200</u>
Total U.S. Department of Housing and Urban Development			559,740
<b>U.S. Department of Justice</b>			
<i>Passed through the Ohio Criminal Justice Service:</i>			
State Domestic Preparedness Equipment Support Program	16.007	N/A	179,852
Juvenile Accountability Incentive Block Grants	16.523	N/A	217,610
Victims of Child Abuse	16.547	N/A	35,634
National Institute of Justice Domestic Anti-Terrorism Technology Development Program	16.565	N/A N/A N/A N/A	16,958 54,551 25,957 <u>7,062</u>
Total National Institute of Justice Domestic Anti-Terrorism Technology Development Program			104,528
Byrne Formula Grant Program	16.579	95CCWX0063	16,646
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	16.580	N/A	3,230
Local Law Enforcement Block Grants Program	16.592	N/A	<u>108,120</u>
Total U.S. Department of Justice			665,620
<b>U.S. Department of Labor</b>			
<i>Passed through the Ohio Department of Jobs and Family Services:</i>			
<i>WIA Cluster:</i>			
WIA Adult Program	17.258	N/A	958,541
WIA Adult Program/Administration		N/A	<u>17,591</u>
Total WIA Adult Program			976,132
WIA Youth Activities	17.259	N/A	636,179
WIA Youth Activities/Administration		N/A	<u>11,675</u>
Total WIA Youth Activities			647,854
WIA Dislocated Workers	17.260	N/A	1,546,750
WIA Dislocated Workers/Administration		N/A	<u>28,386</u>
Total WIA Dislocated Workers			<u>1,575,136</u>
Total U.S. Department of Labor and WIA Cluster			3,199,122

RICHLAND COUNTY

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

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Federal Expenditures
<b>U.S. Department of Transportation</b>			
<i>Passed through the Ohio Department of Transportation.</i>			
Highway Planning and Construction	20.205	N/A	1,789,427
<i>Passed through the Ohio Department of Public Safety:</i>			
State and Community Highway Safety	20.600	N/A	<u>66,292</u>
Total U.S. Department of Transportation			1,855,719
<b>Federal Emergency Management Agency</b>			
<i>Direct:</i>			
Emergency Management Performance Grants	83.552	PTACA99-G958	52,002
<b>U.S. Department of Education</b>			
<i>Passed through the Ohio Department of Education:</i>			
Special Education Cluster:			
Special Education - Grants to States	84.027	N/A	72,316
Special Education - Preschool Grants	84.173	N/A	<u>46,244</u>
Total Special Education Cluster			118,560
Innovative Education Program Strategies	84.298	N/A	<u>1,732</u>
Total U.S. Department of Education			120,292
<b>U.S. Department of Health and Human Services</b>			
<i>Passed through the Ohio Department of Jobs and Family Services:</i>			
Child Welfare Services - State Grants	93.645	N/A	89,402
<i>Passed through the Ohio Department of Mental Health:</i>			
Social Services Block Grant	93.667	05D910	99,667
<i>Passed through the Ohio Department of Mental Retardation and Development Disabilities:</i>			
Social Services Block Grant	93.667	N/A	<u>114,806</u>
Total Social Services Block Grant			214,473
<i>Passed through Ohio Department of Mental Health:</i>			
State Children's Insurance Program	93.767	05D CHIPS 70 CHIPS	124,267 <u>35,738</u>
Total State Children's Insurance Program			160,005
<i>Passed through the Ohio Department of Mental Retardation and Development Disabilities:</i>			
Medical Assistance Program	93.778	N/A	6,857,341
<i>Passed through Ohio Department of Mental Health:</i>			
Medical Assistance Program	93.778	05D Regular 05D OBRA	2,304,904 <u>28,410</u>
			2,333,314
<i>Passed through Ohio Department of Alcohol and Drug Addiction Services:</i>			
Medical Assistance Program	93.778	70 Regular	<u>318,339</u>
Total Medical Assistance Program			9,508,994
Block Grants for Community Mental Health Services	93.958	05D91	86,824
Block Grants for Prevention and Treatment of Substance Abuse	93.959	*	<u>760,366</u>
Total U.S. Department of Health and Human Services			10,820,064

RICHLAND COUNTY

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

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Federal Expenditures
<b>Corporation for National and Community Service</b>			
<i>Passed through the Ohio Department of Jobs and Family Services:</i>			
Americorps	94.006	N/A	<u>15,838</u>
Total Federal Expenditures			<u><u>\$17,393,092</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:  
70-5005-00-UM-P-02-9202, 70-8169-00-TASC-T-02-9761, 70-SAPT-BG,  
70-7137-00-W-T-02-9868, 70-0441-00-SAMI-T-02-0044*

**RICHLAND COUNTY**

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

**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.

**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.

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, 2002, the gross amount of loans outstanding was \$133,412 in Community Development Block Grant Loans. Delinquent amounts due are \$42,655.

**NOTE D - MATCHING REQUIREMENTS**

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

**RICHLAND COUNTY**  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A -133 §.505**  
**DECEMBER 31, 2002**

**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>	No
<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>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	CFDA #14.228 - Community Development Block Grants/State's Program CFDA #17.258, 17.259, 17.260 - Workforce Investment Act Cluster CFDA #20.205 - Highway Planning and Construction CFDA # 93.778 - Medical Assistance Program
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$521,793 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	Yes

<b>2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**NONCOMPLIANCE CITATION**

<b>Finding Number</b>	<b>2002-001</b>
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**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 40% 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>2002-002</b>
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**Clerk of Courts**

We noted the following matters 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 that the reconciliation did not always agree to the Open Item Listing.

**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.

**REPORTABLE CONDITION  
(Continued)**

**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.

**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.

**Open Items List**

The Clerk of Courts Open Item Listing at December 31, 2002 contained cases dating 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 a number of 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 matters 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.
- Some of 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. Any undistributed funds related to stale dated open items should be investigated and distributed as appropriate.

The County has contracted with the Local Government Services Section of the Auditor of State's Office to assist the Clerk of Courts with the bank reconciliations and open items listing. The County has committed \$54,144 to correct these matters.

**3. FINDINGS FOR FEDERAL AWARDS**

None

**RICHLAND COUNTY**

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

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b>Explain:</b>
2001-60570-001	Certification of funds	No	Not Corrected. See Finding Number 2002-001.
2001-60570-002	Clerk of Courts cash reconciliation and control weaknesses	No	Not Corrected. See Finding Number 2002-002.
2001-60570-003	Detailed invoices were not submitted to the County by the City of Mansfield for the WIA Program.	Yes	Finding No Longer Valid.



RICHLAND COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED

December 31, 2002

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, 2002*  
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**Richland County, Ohio**  
*Comprehensive Annual Financial Report*  
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**Richland County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2002*  
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# PATRICK W. DROPSEY

RICHLAND COUNTY AUDITOR



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

June 20, 2003

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, 2002. This CAFR conforms to Generally Accepted Accounting Principles (GAAP) as applicable to government entities and includes 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 Independent Accountants' Report, 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 128,051, 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 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 1,364 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 Job and Family 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 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, the Richland County Youth and Family Council, and the Northern Ohio Juvenile Community Corrections Facility, all jointly governed organizations. The County is also involved with three related organizations, the Richland County Metropolitan Park District, Richland County Transit Board, and Mansfield/Richland County Public Library. A complete discussion of the County's reporting entity is provided in Note 1 to the Basic Financial Statements.



## **Economic Condition and Outlook**

The 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% in 10 years and is the fastest growing city in Richland County. In 2002, the Sofa Express opened a new store next to Old Navy. Sofa Express employs 800 people in nearly 30 stores throughout the Mid-West. A new computer store also opened in Ontario in October 2002. Extreme Computer Technologies offers a variety of services such as computer repairs, upgrades, computer hardware, custom-built computer systems, web site designs and software.

The gates of AK Steel Corporation opened again after a three year lock out for members of the local 169 union. There are more than 500 union workers that were locked out of AK Steel in September of 1999 that are hoping to get back to work. There are still questions about how many workers will return because steel production is down nationwide. AK Steel produces flat-rolled carbon, stainless and electrical steel products for use in automotive, appliance, construction and manufacturing markets.

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 \$271 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 now enjoy the formal gardens, trials 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 hosts 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.

The Mansfield Reformatory was a high-security adult correctional facility from 1886 until 1983. Now it has been converted into a museum and tour facility. It is open from May through November and offers several different types of tours. One of the most popular is the Ghost Hunts which have appeared in many nationally published articles and television specials.

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 there. 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 race 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.

The Mansfield Motorsports Speedway located in Mansfield has expanded to become a nationally known top short track in America. Improvements have made the half-mile oval track one of the best in the Mid West. They have a new 7,200 seat grandstand with luxury boxes, ticket office, concession concourse and tech building.

### **Major Initiatives**

The Richland County Emergency Management Agency received grants totaling \$228,305. The money was used to purchase equipment for the hazmat teams and fire departments in the County. All of this grant money was to be used for Homeland Defense.

A \$422,000 grant from HUD allowed Emergency Management to purchase and place 38 new warning sirens in the County. The sirens are mainly used to warn of approaching tornados.

A tax levy will be the answer to support Dayspring, the Richland County Home. This 156 year old County run facility houses 57 residents and offers adult day care for people older than 60 and respite care on a limited basis. The levy will cost the average home owner just \$12 dollars a year. The Richland County community has always been very supportive of Dayspring.

There were plenty of changes to County Elected Officials and Department Heads in 2002. Commissioner Robert Ashbrook retired with 12 years of public service. Elected into his position is Edward Olson who returns to the office after several years working in the private sector.

Patrick Dropsey was elected as Auditor in November. He has served as Deputy Auditor for the past 10 years and was appointed as County Auditor in 2001 when Jack Reiner retired.

The Richland County Dog Warden John Fisher retired in September after 26 years of services. He began working as a volunteer observer in 1975 and was hired as a deputy in 1977, and appointed Dog Warden in 1987. Chief Deputy Dog Warden John Shafer was promoted to warden in September. John Shafer has worked for the dog warden's office for 32 years.

Mike Wackerly retired after 24 years of services as fiscal officer for the Richland County Transit Board. He is moving out of state to take a similar job.

Children Services hired a new Executive Director in 2002. Randy Parker has served in similar positions in New York State.

Dayspring, the County Home, lost its Director Steve Oster in August 2002. Steve took a position with the Summit County Board of MRDD. Patricia Lane, who was the director of Nursing at Dayspring, will be the interim director. Ms. Lane is a 12 year veteran of Dayspring.

Mental Health hired James Kinnan to be the new director in January 2003. Mr. Kinnan took William Wood's position. Mr. Wood resigned in 2001. Mr. Kinnan comes from Butler County.

Philip Allen B. Mayer was elected to Probate Judge replacing Robert Konstam who was appointed, by Governor Taft, as Probate Judge replacing Judge Richard Christiansen who passed away in 2001. Judge Mayer will take office in 2003.

Court of Common Pleas Judge, James DeWeese, was re-elected to another four year term in 2002.

The Civic Center group disbanded in July of 2002 after five years of exploring a civic center for Mansfield. The group was anticipating building a \$38 to \$49 million facility but they didn't have the support of the voters. This leaves the Commissioners holding deeds to 25 properties which will be auctioned off for economic development purposes.

The new County Animal Shelter broke ground in 2002. The facility will house up to 130 animals. The current Dog Pound, built in 1961, is too small and has deteriorated over the past 40 years. The old building was built to accommodate 2,000 dogs a year but currently has housed up to 6,000 dogs per year. In the new facility, the Humane Society would care for all the animals including those now housed by the Dog Pound. This would allow the Dog Wardens to focus on animal complaints and cruelty investigations. The new shelter will be completed in 2003.

The County will no longer hold yearly public auctions for unused government equipment. The Central Purchasing department has started to offer unwanted County items online. The website Govdeals.com offers potential buyers photos of the items plus the chance to schedule an inspection of the equipment. Items are selling for more online than they typically did at the County auctions, which has led to the decision to continue the online auctions rather than holding yearly public auctions.

The Sheriff's department implemented an updated pin mapping system called GTG Looking Glass. The system allows the 911 dispatcher to see where the activity is happening immediately. When the Global Positioning System (GPS) is put into practice both systems will allow the officers to respond instantly to each call.

## **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 capital 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 object level for the general fund and at the fund level for all other funds. 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.

As a part of this new reporting model, management is responsible for preparing a Management's Discussion and Analysis of the County. This discussion follows the Independent Accountants' Report, providing an assessment of the County finances for 2002.

***Financial Highlights - Internal Service Fund*** There is one internal service fund carried on the County's financial records. The self insurance-internal service fund has net assets of \$208,708 as of December 31, 2002. This fund is financially sound.

***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, 2002 of \$4,461 and \$16,963, respectively, while the agency funds had assets and liabilities of \$110,840,443.

**Cash Management** All County cash is pooled for investment purposes. During the year ended December 31, 2002, 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 2002 totaled \$2,270,848 for business-type and governmental activities, and \$34,341 for the component unit.

A further assessment of the County's finances for 2002 can be found in the Management's Discussion and Analysis following the Independent Accountants' Report.

**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. Fifty-three counties are now members of CORSA. The program includes all of the County's property and liability coverage. Specific coverage follows:

General Liability	Law Enforcement Professional Liability
Public Officials Errors and Omissions Liability	Automobile Liability
Uninsured Motorists Liability	Crime
Ohio Stop Gap	Sewer Line Coverage
Equipment	Medical/ Professional Liability
Property	
Excess Liabilities	

The deductible is \$2,500 per loss. The limit of liability for the General Liability, Law Enforcement Professional Liability, Automobile Liability, and Public Officials Errors and Omission Liability is \$1,000,000 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, Betty Montgomery's Office performed this independent audit for Richland County for the year ended December 31, 2002. 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 Independent Accountants' Report 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, 2001. 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.

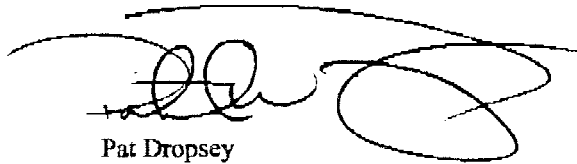
A Certificate is valid for the period of one year. Richland County has received a Certificate of Achievement for the last twelve consecutive years (1990 - 2001). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to the 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 Section of Auditor of State, Betty Montgomery'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,

A handwritten signature in black ink, appearing to read 'Pat Dropsey', with a large, sweeping flourish extending to the right.

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, 2001

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



President

Executive Director

**Richland County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2002*  
*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

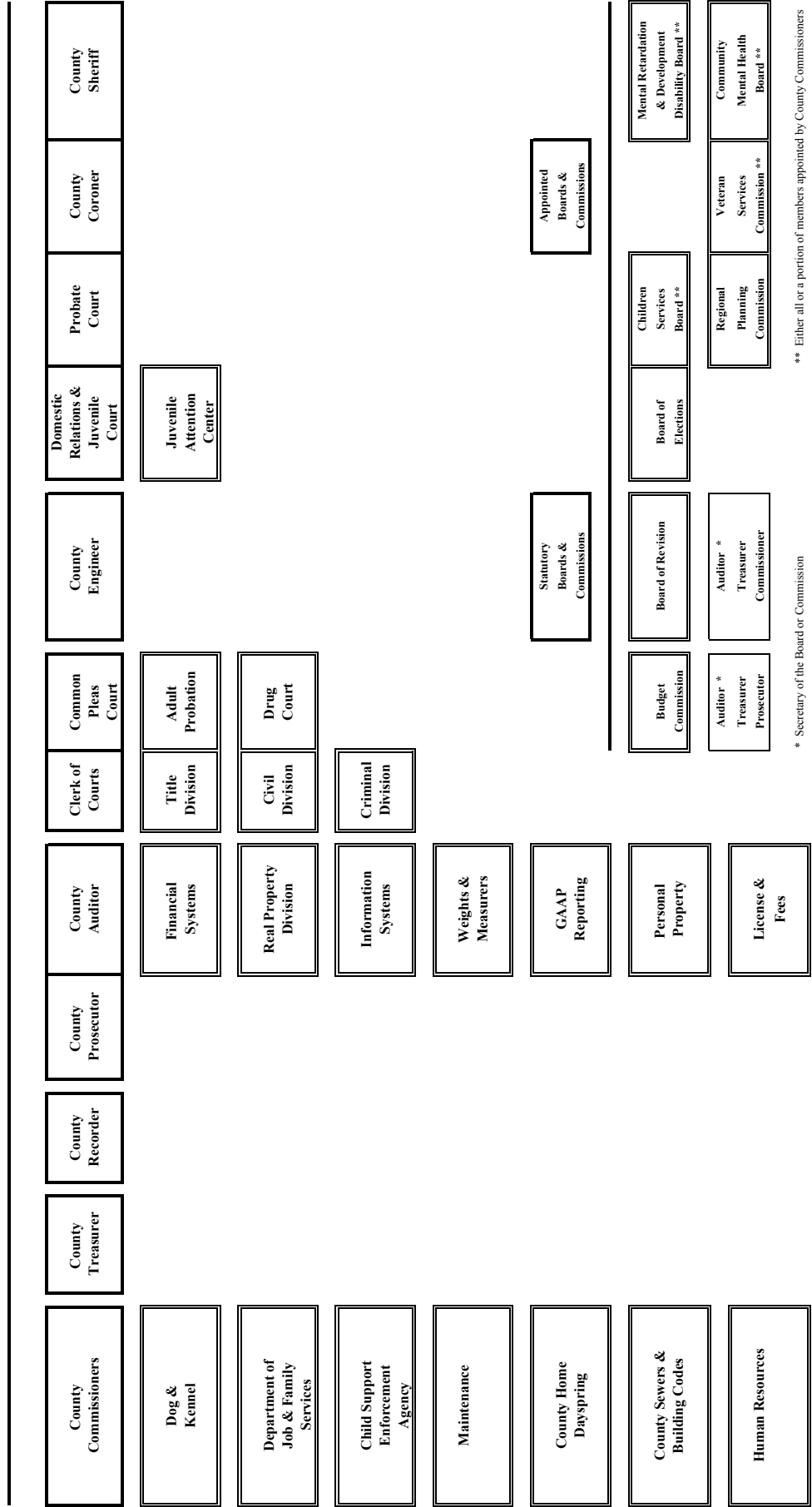
Judge Ron Spon

**Richland County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2002*  
*Principal Appointed Officials and Department Heads*

Clerk of Commissioners	Stacey Crall
Board of Elections Director	Jeff Wilkinson
Buildings and Grounds, Superintendent	James Sprunger
Dog Warden	John Shafer
Sanitary Engineer	Phil Marcus
Children Services, Executive Director	Randy Parker
Mental Health and Recovery Services Board Executive Director	Steven Stone
Mental Retardation and Developmental Disabilities, Superintendent	Howard Miller
Department of Job and Family Services, Director	Douglas Theaker
Emergency Services Administrator	Ray Askins
Veteran's Services, Director	Larry Moore
Information Systems, Manager	Joy Stephenson
Child Support Enforcement Agency, Director	Richard Prater
Financial Systems, Manager	Terry Hott



# Voters Of Richland County



\* Secretary of the Board or Commission

\*\* Either all or a portion of members appointed by County Commissioners

**County Auditor  
Organizational Chart  
December 31, 2002**

**Richland  
County Auditor**  
Patrick Dropsey

**Secretary**  
Fran  
Bowman

**Chief Deputy  
Auditor**  
Rick Gulley

---

**Deputy Auditor**  
Robin  
Heffelfinger

**Information  
Systems**  
Joy  
Stephenson

**Financial  
Systems  
Manager**  
Terry Hott

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

**GAAP Conversion**  
Staci McCartney

**Financial  
Systems**

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

## **Financial Section**





## Auditor of State Betty Montgomery

### INDEPENDENT ACCOUNTANTS' REPORT

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

To the County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Richland County, Ohio, (the County) as of and for the year ended December 31, 2002, which collectively comprises the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Richland Newhope Industries, Inc., the discretely presented component unit. Other auditors audited those financial statements. They have furnished their report thereon to us, and we base our opinion, insofar as it relates to the amounts included for Richland Newhope Industries, Inc., 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. The other auditors audited the financial statements of Richland Newhope Industries, Inc., in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of December 31, 2002, and the respective changes in the financial position and cash flows, where applicable, and the respective budgetary comparison for the General, Mental Health Board, Mental Retardation Board, Public Assistance, and Children's Services funds thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 20, 2003, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

111 Second St., NW / Fourth Floor / Canton, OH 44702  
Telephone: (330) 438-0617 (800) 443-9272 Fax: (330) 471-0001  
[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

The 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 and the other auditors have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

We conducted our audit to form opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining nonmajor fund statements and schedules and statistical tables are presented for additional analysis and are not a required part of the basic financial statements. We and the other auditors subjected the combining nonmajor fund statements and schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, based on our audit and the report of the other auditors, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We and the other auditors did not subject the Introductory and Statistical Sections to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

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

**Betty Montgomery**  
Auditor of State

June 20, 2003

**Richland County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2002*  
*Unaudited*

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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, 2002. 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 2002 are as follows:

In total, net assets decreased \$978,770. Net assets of governmental activities decreased \$2,419,778, which represents a 2.3 percent decrease from 2001. Net assets of business-type activities increased \$1,441,008 or 6.1 percent from 2001.

For governmental activities, general revenues accounted for \$35,484,810 in revenue or 36.1 percent of all revenues. Program specific revenues in the form of charges for services and sales, grants and contributions accounted for \$62,674,935 or 63.9 percent of total revenues of \$98,159,745.

Total assets of governmental activities increased by \$1,024,154.

The County had \$99,412,837 in expenses related to governmental activities; only \$62,674,935 of these expenses were offset by program specific charges for services, grants or contributions. General revenues (primarily taxes) of \$35,484,810 were adequate to provide for these programs.

Among major funds, the general fund had \$25,815,315 in revenues and \$24,585,143 in expenditures. The general fund's balance increased to \$3,004,086 from \$2,873,928.

Net assets for the enterprise fund increased slightly. This increase resulted from operating revenues of \$1,886,784 exceeding operating expenses of \$1,647,325.

**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, 2002*  
*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 2002?" 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.



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**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 - 68 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 - 185 of this report.

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**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 \$128,371,141 (\$103,407,102 in governmental activities and \$24,964,039 in business type activities) and at the close of the most recent year.

A large portion of all of the County's net assets (62.5 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 2002 compared to 2001:

(Table 1)  
 Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2002	2001	2002	2001	2002	2001
<b>Assets</b>						
Current and Other Assets	\$84,532,013	\$86,024,619	\$1,910,368	\$1,016,461	\$86,442,381	\$87,041,080
Capital Assets	73,521,803	71,005,043	23,312,746	22,842,753	96,834,549	93,847,796
<b>Total Assets</b>	<b>158,053,816</b>	<b>157,029,662</b>	<b>25,223,114</b>	<b>23,859,214</b>	<b>183,276,930</b>	<b>180,888,876</b>
<b>Liabilities</b>						
Long-Term Liabilities	25,158,863	26,372,546	37,497	34,893	25,196,360	26,407,439
Other Liabilities	29,487,851	24,830,238	221,578	301,290	29,709,429	25,131,528
<b>Total Liabilities</b>	<b>54,646,714</b>	<b>51,202,784</b>	<b>259,075</b>	<b>336,183</b>	<b>54,905,789</b>	<b>51,538,967</b>
<b>Net Assets:</b>						
Invested in Capital Assets, Net of Related Debt	57,070,777	54,746,194	23,152,476	22,648,753	80,223,253	77,394,947
Restricted	39,367,039	39,263,229	0	0	39,367,039	39,263,229
Unrestricted	6,969,286	11,817,457	1,811,563	874,278	8,780,849	12,691,735
<b>Total Net Assets</b>	<b>\$103,407,102</b>	<b>\$105,826,880</b>	<b>\$24,964,039</b>	<b>\$23,523,031</b>	<b>\$128,371,141</b>	<b>\$129,349,911</b>

An additional portion of the County's net assets, \$39,367,039, represent resources that are subject to external restrictions on how they may be used. The remaining balance, \$8,780,849 (6.8 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.

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Total assets increased \$2,388,052. Capital assets increased by \$2,986,753.

Table 2 shows the changes in net assets for year 2002.

(Table 2)  
**Changes in Net Assets**

	Governmental Activities		Business-Type Activities		Total	
	2002	2001	2002	2001	2002	2001
<b>Revenues</b>						
Program Revenues:						
Charges for Services	\$10,376,112	\$9,651,044	\$1,886,555	\$1,781,785	\$12,262,667	\$11,432,829
Operating Grants and Contributions	49,696,040	54,394,062	38,412	0	49,734,452	54,394,062
Capital Grants and Contributions	2,602,783	1,845,240	0	43,723	2,602,783	1,888,963
Total Program Revenues	<u>62,674,935</u>	<u>65,890,346</u>	<u>1,924,967</u>	<u>1,825,508</u>	<u>64,599,902</u>	<u>67,715,854</u>
General Revenues:						
Property Taxes	12,689,754	12,220,867	0	0	12,689,754	12,220,867
Sales Taxes	15,034,063	14,357,091	0	0	15,034,063	14,357,091
Grants and Entitlements	3,393,896	3,391,905	0	0	3,393,896	3,391,905
Unrestricted Contributions	18,727	126,625	0	0	18,727	126,625
Investment Earnings	2,269,870	3,484,932	978	11,065	2,270,848	3,495,997
Other	2,059,161	1,465,232	229	8,000	2,059,390	1,473,232
Gain on Sale of Capital Asset	19,339	0	0	0	19,339	0
Total General Revenues	<u>35,484,810</u>	<u>35,046,652</u>	<u>1,207</u>	<u>19,065</u>	<u>35,486,017</u>	<u>35,065,717</u>
<b>Total Revenues</b>	<u>98,159,745</u>	<u>100,936,998</u>	<u>1,926,174</u>	<u>1,844,573</u>	<u>100,085,919</u>	<u>102,781,571</u>
<b>Program Expenses</b>						
General Government:						
Legislative and Executive	8,999,054	7,802,173	0	0	8,999,054	7,802,173
Judicial	5,770,357	5,758,972	0	0	5,770,357	5,758,972
Public Safety	11,368,971	11,376,255	0	0	11,368,971	11,376,255
Public Works	7,392,923	7,357,306	0	0	7,392,923	7,357,306
Health	31,398,547	28,621,122	0	0	31,398,547	28,621,122
Human Services	31,440,480	29,249,478	0	0	31,440,480	29,249,478
Conservation and Recreation	222,844	208,879	0	0	222,844	208,879
Economic Development	359,831	736,451	0	0	359,831	736,451
Other	147,980	67,487	0	0	147,980	67,487
Intergovernmental	998,986	1,144,230	0	0	998,986	1,144,230
Interest and Fiscal Charges	1,312,864	1,627,622	0	0	1,312,864	1,627,622
Sewer	0	0	1,651,852	3,284,052	1,651,852	3,284,052
<b>Total Expenses</b>	<u>99,412,837</u>	<u>93,949,975</u>	<u>1,651,852</u>	<u>3,284,052</u>	<u>101,064,689</u>	<u>97,234,027</u>
<b>Excess (Deficiency) before Transfers</b>	<u>(1,253,092)</u>	<u>6,987,023</u>	<u>274,322</u>	<u>(1,439,479)</u>	<u>(978,770)</u>	<u>5,547,544</u>
Transfers	<u>(1,166,686)</u>	<u>12,204</u>	<u>1,166,686</u>	<u>(12,204)</u>	<u>0</u>	<u>0</u>
<b>Increase (Decrease) in Net Assets</b>	<u>(\$2,419,778)</u>	<u>\$6,999,227</u>	<u>\$1,441,008</u>	<u>(\$1,451,683)</u>	<u>(\$978,770)</u>	<u>\$5,547,544</u>

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Health and Human Services account for \$62,839,027 of expenses out of \$99,412,837 total expenses for governmental activities, or 63.2 percent of that total. Of that \$99,412,837 in governmental activities expenses, \$10,376,112 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. The program expenses increased \$2,777,425 because of capital improvements and equipment, contracts and personal services. Health also includes Dog and Kennel which increase expenses due to the building of the new Animal shelter.

Human Service, which includes Job and Family Services, Child Support and Children Services has increased from 2001 to 2002 by \$2,191,002. New programs that are designed to help those individuals leaving welfare maintain their current jobs, help with housing, education and training.

Legislative and executive expenses increased \$1,196,881 during 2002. 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 \$10,376,112 in 2002 which is an increase of \$725,068 from 2001. This increase is due to the following factors. Dayspring instituted an increase in adult care fees for 2002. Juvenile education went into full operation during 2002 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 \$49,696,040 for operations, \$2,602,783 for capital improvements or acquisitions and \$3,393,896 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 \$29,235,785. \$27,543,905 of this total amount constitutes unreserved fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purpose restrictions. The remainder of fund balance is reserved to indicate that it is not available for new

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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 \$2,416,441, while total fund balance reached \$3,004,086. 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 9.0 percent of total general fund expenditures, while total fund balance represents 11.2 percent of that same amount.

The fund balance of the County's general fund increased by \$130,158 during the current year with revenues exceeding expenditures by \$1,230,172.

Operating transfers out to other governmental funds amounted to \$2,130,627 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 \$18,094,741 in 2002 and had an ending fund balance of \$22,572,026.

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 \$23,515,207 to \$25,437,529, with sales tax being the largest piece of this change. Actual revenues exceeded final budget by 1.2 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.

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**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, 2002, amounts to \$80,223,253 (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 2002 year. The Engineer's Department purchased new equipment during 2002 including Dump Trucks, Loaders, and other vehicles totaling \$235,872. The Emergency Services Department upgraded 911 equipment and tornado sirens totaling \$268,251. Sheriff's Department purchased \$99,527 in autos. Courts upgraded computer systems which totaled \$406,452. MRDD bought \$936,125 in computer equipment, buses, and office furniture. Auditor's office upgraded payroll and real estate computer hardware totaling \$239,156. Construction in progress increased due to the addition of the county sewer department's new maintenance garage totaling \$1,388,688 and the new Animal shelter still under construction. The new cost of the animal shelter in 2002 is \$486,038. Various roads were resurfaced at a cost of \$1,794,380 and bridges were improved or replaced in the amount of \$1,469,428.

**Long-term Debt.** At the end of the 2002 year, the County had total bonded debt outstanding of \$20,645,000 net of the outstanding premium. Of this amount, \$9,654,743 comprises debt backed by the full faith and credit of the County and \$10,990,257 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 decreased by \$1,460,000 (6.6 percent) during the 2002 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 \$50,364,685, 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.

Interest and fiscal charges amounted to 1.3 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 6.0 percent, which increased from a rate of 5.2 percent a year ago. This rate exceeds the State's average unemployment rate of 5.3 percent and the national average of 6.0 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 2003 year. At the end of the 2002 year, unreserved fund balance in the general fund increased to \$2,416,441.

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**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.

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**Richland County, Ohio**  
*Statement of Net Assets*  
*Primary Government as of December 31, 2002*  
*Component Unit as of August 31, 2002*

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activity	Total	
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$40,565,559	\$1,469,072	\$42,034,631	\$0
Cash and Cash Equivalents in Segregated Accounts	69,703	170,587	240,290	1,418,693
Deposits	0	0	0	16,050
Receivables:				
Accounts	1,339,078	267,702	1,606,780	162,955
Accrued Interest	0	0	0	2,121
Taxes	17,577,435	0	17,577,435	0
Internal Balances	88	(88)	0	0
Intergovernmental Receivable	12,849,117	0	12,849,117	0
Materials and Supplies Inventory	549,955	3,095	553,050	129,885
Prepaid Items	185,059	0	185,059	19,110
Special Assessments Receivable	11,122,413	0	11,122,413	0
Loans Receivable	201,852	0	201,852	0
Deferred Charges	71,754	0	71,754	0
Land and Construction in Progress	5,649,117	1,419,688	7,068,805	93,764
Depreciable Capital Assets, Net	67,872,686	21,893,058	89,765,744	616,939
<i>Total Assets</i>	<u>158,053,816</u>	<u>25,223,114</u>	<u>183,276,930</u>	<u>2,459,517</u>
<b>Liabilities</b>				
Accounts Payable	1,832,036	21,891	1,853,927	12,522
Accrued Wages	2,746,784	17,788	2,764,572	12,085
Payroll Withholding Payable	0	0	0	768
Contracts Payable	1,746,324	0	1,746,324	0
Intergovernmental Payable	2,326,165	21,171	2,347,336	0
Deferred Revenue	12,349,382	0	12,349,382	0
Matured Compensated Absences Payable	55,043		55,043	0
Accrued Vacation Payable	0	0	0	3,467
Accrued Interest Payable	126,578	458	127,036	0
Notes Payable	6,886,730	160,270	7,047,000	0
Claims Payable	1,418,809	0	1,418,809	4,993
Long-Term Liabilities:				
Due Within One Year	3,063,884	16,137	3,080,021	0
Due In More Than One Year	22,094,979	21,360	22,116,339	0
<i>Total Liabilities</i>	<u>54,646,714</u>	<u>259,075</u>	<u>54,905,789</u>	<u>33,835</u>
<b>Net Assets</b>				
Invested in Capital Assets, Net of Related Debt	57,070,777	23,152,476	80,223,253	0
Restricted for:				
Debt Service	1,754,989	0	1,754,989	0
MR/DD Endowments:				
Nonexpendable	100,314	0	100,314	0
Other Purposes	37,511,736	0	37,511,736	0
Unrestricted	6,969,286	1,811,563	8,780,849	2,425,682
<i>Total Net Assets</i>	<u>\$103,407,102</u>	<u>\$24,964,039</u>	<u>\$128,371,141</u>	<u>\$2,425,682</u>

See accompanying notes to the basic financial statements

**Richland County, Ohio**  
*Statement of Activities*  
For the Year Ended December, 31 2002  
Component Unit August 31, 2002

	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	\$8,999,054	\$4,719,691	\$512,001	\$14,670
Judicial System	5,770,357	1,309,301	321,375	0
Public Safety	11,368,971	917,517	1,315,310	0
Public Works	7,392,923	1,695,677	5,912,757	2,313,113
Health	31,398,547	760,555	20,005,604	275,000
Human Services	31,440,480	972,571	21,477,933	0
Conservation and Recreation	222,844	0	0	0
Economic Development	359,831	0	0	0
Other	147,980	800	151,060	0
Intergovernmental	998,986	0	0	0
Interest and Fiscal Charges	1,312,864	0	0	0
<i>Total Governmental Activities</i>	<u>99,412,837</u>	<u>10,376,112</u>	<u>49,696,040</u>	<u>2,602,783</u>
<b>Business-Type Activity</b>				
Sewer	<u>1,651,852</u>	<u>1,886,555</u>	<u>38,412</u>	<u>0</u>
<i>Total Primary Government</i>	<u>\$101,064,689</u>	<u>\$12,262,667</u>	<u>\$49,734,452</u>	<u>\$2,602,783</u>
Component Unit:				
Richland Newhope Industries, Inc.	<u>\$1,265,237</u>	<u>\$1,404,177</u>	<u>\$3,477</u>	<u>\$0</u>

**General Revenues**

Property Taxes Levied for:

Health - Mental Health Board

Health - Mental Retardation Board

Human Services - Children's Services

General Fund

Sales Taxes

Grants and Entitlements not Restricted to Specific Programs

Unrestricted Contributions

Investment Earnings

Gain on Sale of Capital Assets

Miscellaneous

**Transfers**

*Total General Revenues and Transfers*

Change in Net Assets

*Net Assets Beginning of Year - Restated (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
(\$3,752,692)	\$0	(\$3,752,692)	\$0
(4,139,681)	0	(4,139,681)	0
(9,136,144)	0	(9,136,144)	0
2,528,624	0	2,528,624	0
(10,357,388)	0	(10,357,388)	0
(8,989,976)	0	(8,989,976)	0
(222,844)	0	(222,844)	0
(359,831)	0	(359,831)	0
3,880	0	3,880	0
(998,986)	0	(998,986)	0
(1,312,864)	0	(1,312,864)	0
(36,737,902)	0	(36,737,902)	0
0	273,115	273,115	0
(36,737,902)	273,115	(36,464,787)	0
0	0	0	142,417
1,432,521	0	1,432,521	0
8,328,747	0	8,328,747	0
2,895,556	0	2,895,556	0
32,930	0	32,930	0
15,034,063	0	15,034,063	0
3,393,896	0	3,393,896	0
18,727	0	18,727	0
2,269,870	978	2,270,848	34,341
19,339	0	19,339	0
2,059,161	229	2,059,390	16,923
(1,166,686)	1,166,686	0	0
34,318,124	1,167,893	35,486,017	51,264
(2,419,778)	1,441,008	(978,770)	193,681
105,826,880	23,523,031	129,349,911	2,232,001
\$103,407,102	\$24,964,039	\$128,371,141	\$2,425,682

**Richland County, Ohio**

*Balance Sheet  
Governmental Funds  
December 31, 2002*

	General	Mental Health Board	Mental Retardation Board	Public Assistance	Children's Services
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$2,743,327	\$1,274,002	\$22,648,608	\$404,217	\$3,410,884
Cash and Cash Equivalents In Segregated Accounts	57,467	0	0	0	1,965
Receivables:					
Taxes	3,890,646	1,545,728	8,967,871	0	3,173,190
Accounts	162,986	0	6,372	0	0
Special Assessments	0	0	0	0	0
Interfund Receivable	10,452	0	79,447	0	178,583
Intergovernmental Receivable	1,720,755	1,514,340	3,870,981	713,635	2,445,074
Materials and Supplies Inventory	92,302	1,593	70,848	51,469	4,130
Prepaid Items	185,059	0	0	0	0
Loans Receivable	68,000	0	0	0	0
<i>Total Assets</i>	<u>\$8,930,994</u>	<u>\$4,335,663</u>	<u>\$35,644,127</u>	<u>\$1,169,321</u>	<u>\$9,213,826</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts Payable	\$190,930	\$18,470	\$258,166	\$520,161	\$187,060
Contracts Payable	0	1,522,265	2,475	71,497	0
Accrued Wages	956,331	76,040	725,788	350,577	294,981
Interfund Payable	143,099	83,623	176	36,812	6,263
Intergovernmental Payable	424,296	16,320	359,328	344,873	123,725
Deferred Revenue	4,207,902	2,491,856	11,726,164	358,033	5,273,418
Accrued Interest Payable	0	0	0	0	0
Matured Compensated Absences Payable	4,350	6,019	4	33,630	9,613
Notes Payable	0	0	0	0	0
<i>Total Liabilities</i>	<u>5,926,908</u>	<u>4,214,593</u>	<u>13,072,101</u>	<u>1,715,583</u>	<u>5,895,060</u>
<b>Fund Balances</b>					
Reserved for Encumbrances	328,076	0	604,767	39,021	0
Reserved for Loans Receivable	68,000	0	0	0	0
Reserved for Unclaimed Monies	191,569	0	0	0	0
Reserved for Principal	0	0	0	0	0
Unreserved, Undesignated (Deficit), Reported in:					
General Fund	2,416,441	0	0	0	0
Special Revenue Funds	0	121,070	21,967,259	(585,283)	3,318,766
Debt Service Funds	0	0	0	0	0
Capital Projects Funds	0	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>3,004,086</u>	<u>121,070</u>	<u>22,572,026</u>	<u>(546,262)</u>	<u>3,318,766</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$8,930,994</u>	<u>\$4,335,663</u>	<u>\$35,644,127</u>	<u>\$1,169,321</u>	<u>\$9,213,826</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, 2002*

Special Assessment Debt Retirement	Other Governmental Funds	Total Governmental Funds
\$55,335	\$8,652,412	\$39,188,785
0	10,271	69,703
0	0	17,577,435
800	880,656	1,050,814
11,001,839	120,574	11,122,413
0	5,840	274,322
0	2,584,332	12,849,117
0	329,613	549,955
0	0	185,059
0	133,852	201,852
<u>\$11,057,974</u>	<u>\$12,717,550</u>	<u>\$83,069,455</u>
\$0	\$622,029	\$1,796,816
0	150,087	1,746,324
0	343,067	2,746,784
0	4,261	274,234
0	869,954	2,138,496
11,001,839	3,084,758	38,143,970
0	45,273	45,273
0	1,427	55,043
0	6,886,730	6,886,730
<u>11,001,839</u>	<u>12,007,586</u>	<u>53,833,670</u>
0	226,281	1,198,145
0	133,852	201,852
0	0	191,569
0	100,314	100,314
0	0	2,416,441
0	2,695,064	27,516,876
56,135	66,357	122,492
0	(2,511,904)	(2,511,904)
<u>56,135</u>	<u>709,964</u>	<u>29,235,785</u>
<u>\$11,057,974</u>	<u>\$12,717,550</u>	<u>\$83,069,455</u>

<b>Total Governmental Fund Balances</b>	<b>\$29,235,785</b>
<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.	73,521,803
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:	
Special Assessments	11,001,839
Intergovernmental Revenues	9,670,705
Charges for Services	59,394
Property Taxes	1,587,730
Sales Taxes	2,693,932
Rentals	<u>780,988</u>
Total	25,794,588
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.	208,708
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.	(185,368)
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	75,741
Current year expense	<u>(3,987)</u>
Total	71,754
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
General Obligation Bonds	(9,654,743)
General Obligation Bond Premium	(53,061)
Special Assessment Bonds	(10,990,257)
Special Assessment Bond Premium	(18,693)
Capital Lease Payable	(1,664,485)
Compensated Absences	<u>(2,777,624)</u>
Total	(25,158,863)
Accrued interest payable is not due and payable in the current period and therefore is not reported in the funds.	(81,305)
<i>Net Assets of Governmental Activities</i>	<u><u>\$103,407,102</u></u>

**Richland County, Ohio**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Governmental Funds*  
*For the Year Ended December 31, 2002*

	General	Mental Health Board	Mental Retardation Board	Public Assistance	Children's Services
<b>Revenues</b>					
Property and Other Taxes	\$32,930	\$1,429,642	\$8,259,114	\$0	\$2,858,176
Sales Taxes	15,108,839	0	0	0	0
Charges for Services	3,700,567	0	538,904	0	204,956
Licenses and Permits	287,993	0	0	0	0
Fines and Forfeitures	122,271	0	0	0	0
Intergovernmental	4,168,788	8,757,545	9,732,759	13,144,260	6,136,307
Special Assessments	0	0	0	0	0
Interest	2,161,785	0	25,679	0	0
Rentals	17,029	0	0	0	0
Contributions and Donations	0	0	0	0	0
Other	215,113	14,678	0	1,278,777	74,808
<i>Total Revenues</i>	<u>25,815,315</u>	<u>10,201,865</u>	<u>18,556,456</u>	<u>14,423,037</u>	<u>9,274,247</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	6,324,558	0	0	0	0
Judicial System	4,707,825	0	0	0	0
Public Safety	9,440,886	0	0	0	0
Public Works	487,405	0	0	0	0
Health	1,376,280	11,781,448	18,076,740	0	0
Human Services	890,436	0	0	18,162,169	7,886,303
Conservation and Recreation	210,787	0	0	0	0
Economic Development	0	0	0	0	0
Other	147,980	0	0	0	0
Capital Outlay	0	0	0	0	0
Intergovernmental	998,986	0	0	0	0
Debt Service:					
Principal Retirement	0	0	217	0	0
Interest and Fiscal Charges	0	0	17,784	0	0
<i>Total Expenditures</i>	<u>24,585,143</u>	<u>11,781,448</u>	<u>18,094,741</u>	<u>18,162,169</u>	<u>7,886,303</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,230,172</u>	<u>(1,579,583)</u>	<u>461,715</u>	<u>(3,739,132)</u>	<u>1,387,944</u>
<b>Other Financing Sources (Uses)</b>					
Proceeds from Sale of Capital Assets	17,307	0	690	1,342	0
Transfers In	1,013,306	0	0	0	123,000
Transfers Out	(2,130,627)	0	0	0	(73,000)
<i>Total Other Financing Sources (Uses)</i>	<u>(1,100,014)</u>	<u>0</u>	<u>690</u>	<u>1,342</u>	<u>50,000</u>
<i>Net Change in Fund Balances</i>	130,158	(1,579,583)	462,405	(3,737,790)	1,437,944
<i>Fund Balances Beginning of Year</i>					
<i>Restated (See Note 3)</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>Fund Balances (Deficit) End of Year</i>	<u>\$3,004,086</u>	<u>\$121,070</u>	<u>\$22,572,026</u>	<u>(\$546,262)</u>	<u>\$3,318,766</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, 2002*

Special Assessment Debt Retirement	Other Governmental Funds	Total Governmental Funds
\$0	\$0	\$12,579,862
0	0	15,108,839
800	4,695,018	9,140,245
0	266,552	554,545
0	47,817	170,088
0	11,013,589	52,953,248
1,170,900	2,155	1,173,055
0	82,406	2,269,870
0	622,668	639,697
0	18,727	18,727
0	475,785	2,059,161
<u>1,171,700</u>	<u>17,224,717</u>	<u>96,667,337</u>
0	2,518,846	8,843,404
0	1,290,143	5,997,968
0	1,870,831	11,311,717
0	4,083,269	4,570,674
0	344,992	31,579,460
0	4,048,801	30,987,709
0	0	210,787
0	359,831	359,831
0	0	147,980
0	5,018,764	5,018,764
0	0	998,986
683,655	776,345	1,460,217
639,652	672,965	1,330,401
<u>1,323,307</u>	<u>20,984,787</u>	<u>102,817,898</u>
<u>(151,607)</u>	<u>(3,760,070)</u>	<u>(6,150,561)</u>
0	0	19,339
164,901	2,445,411	3,746,618
0	(2,721,579)	(4,925,206)
<u>164,901</u>	<u>(276,168)</u>	<u>(1,159,249)</u>
13,294	(4,036,238)	(7,309,810)
<u>42,841</u>	<u>4,746,202</u>	<u>36,545,595</u>
<u>\$56,135</u>	<u>\$709,964</u>	<u>\$29,235,785</u>

**Net Change in Fund Balances - Total Governmental Funds** (\$7,309,810)

*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.

Capital Asset Additions	6,797,367	
Current Year Depreciation	(4,127,847)	
Total		2,669,520

Government Funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. (152,760)

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

Property Taxes	109,892	
Sales Taxes	(74,776)	
Grants	1,253,847	
Charges for Services	(128,463)	
Special Assessments	312,569	
Total		1,473,069

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. 1,460,217

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

Deferred Charges	3,137	
Bond Premium	(3,137)	
Accrued Interest	17,537	
Total		17,537

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

Compensated Absences	(250,521)	
Pension Obligation	(23,984)	
Total		(274,505)

The internal service fund used by management to charge the costs of insurance to individual funds are not reported in the county-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. (303,046)

*Change in Net Assets of Governmental Activities* (\$2,419,778)

**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, 2002*

	<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	\$29,187	\$31,501	\$32,930	\$1,429
Sales Taxes	13,801,039	14,895,099	15,129,013	233,914
Charges for Services	2,941,490	3,194,180	3,716,686	522,506
Licenses and Permits	324,170	352,018	278,214	(73,804)
Fines and Forfeitures	23,745	25,785	121,631	95,846
Intergovernmental	4,720,143	5,119,584	4,328,992	(790,592)
Interest	1,584,945	1,721,100	1,862,331	141,231
Rentals	12,389	13,453	17,029	3,576
Other	78,099	84,809	260,613	175,804
<i>Total Revenues</i>	<u>23,515,207</u>	<u>25,437,529</u>	<u>25,747,439</u>	<u>309,910</u>
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive:	9,377,341	9,837,683	9,837,654	29
Judicial System	3,001,623	3,148,974	3,148,606	368
Public Safety	7,236,866	7,592,130	7,571,861	20,269
Public Works	352,949	370,276	370,276	0
Health	1,264,797	1,326,887	1,326,887	0
Human Services	590,962	619,974	619,974	0
Conservation and Recreation	144,997	152,115	152,115	0
Other	53,042	55,646	55,646	0
Intergovernmental	1,101,518	1,142,086	1,142,086	0
Debt Service:				
Principal Retirement	95,321	100,000	100,000	0
<i>Total Expenditures</i>	<u>23,219,416</u>	<u>24,345,771</u>	<u>24,325,105</u>	<u>20,666</u>
<i>Excess of Revenues Over Expenditures</i>	<u>295,791</u>	<u>1,091,758</u>	<u>1,422,334</u>	<u>330,576</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	0	0	17,307	17,307
Transfers In	933,709	1,013,305	1,013,305	0
Transfers Out	(2,018,052)	(2,130,627)	(2,130,627)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(1,084,343)</u>	<u>(1,117,322)</u>	<u>(1,100,015)</u>	<u>17,307</u>
<i>Net Change in Fund Balance</i>	(788,552)	(25,564)	322,319	347,883
<i>Fund Balance Beginning of Year</i>	1,127,588	1,127,588	1,127,588	0
Prior Year Encumbrances Appropriated	288,917	288,917	288,917	0
<i>Fund Balance End of Year</i>	<u>\$627,953</u>	<u>\$1,390,941</u>	<u>\$1,738,824</u>	<u>\$347,883</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, 2002*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property and Other Taxes	\$1,350,535	\$1,350,535	\$1,430,305	\$79,770
Intergovernmental	9,395,462	9,395,462	8,429,897	(965,565)
Other	50,100	50,100	14,678	(35,422)
<i>Total Revenues</i>	<u>10,796,097</u>	<u>10,796,097</u>	<u>9,874,880</u>	<u>(921,217)</u>
<b>Expenditures</b>				
Current:				
Health	11,132,522	11,632,522	11,340,439	292,083
<i>Net Change in Fund Balance</i>	(336,425)	(836,425)	(1,465,559)	(629,134)
<i>Fund Balance Beginning of Year</i>	<u>2,739,561</u>	<u>2,739,561</u>	<u>2,739,561</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$2,403,136</u>	<u>\$1,903,136</u>	<u>\$1,274,002</u>	<u>(\$629,134)</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, 2002*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property and Other Taxes	\$8,060,000	\$8,060,000	\$8,262,224	\$202,224
Charges for Services	496,440	496,440	457,248	(39,192)
Intergovernmental	9,309,456	9,309,456	9,718,708	409,252
Interest	33,600	33,600	21,499	(12,101)
<i>Total Revenues</i>	17,899,496	17,899,496	18,459,679	560,183
<b>Expenditures</b>				
Current:				
Health	38,525,953	38,525,925	18,306,873	20,219,052
<i>Excess of Revenues Over (Under) Expenditures</i>	(20,626,457)	(20,626,429)	152,806	20,779,235
<b>Other Financing Sources</b>				
Sale of Capital Assets	0	0	690	690
<i>Net Change in Fund Balance</i>	(20,626,457)	(20,626,429)	153,496	20,779,925
<i>Fund Balance Beginning of Year</i>	20,877,897	20,877,897	20,877,897	0
Prior Year Encumbrances Appropriated	750,335	750,335	750,335	0
<i>Fund Balance End of Year</i>	<u>\$1,001,775</u>	<u>\$1,001,803</u>	<u>\$21,781,728</u>	<u>\$20,779,925</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, 2002*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$19,503,731	\$19,503,731	\$13,261,477	(\$6,242,254)
Other	<u>1,028,663</u>	<u>1,028,663</u>	<u>1,278,777</u>	<u>250,114</u>
<i>Total Revenues</i>	20,532,394	20,532,394	14,540,254	(5,992,140)
<b>Expenditures</b>				
Current:				
Human Services	<u>21,158,994</u>	<u>21,158,994</u>	<u>17,902,886</u>	<u>3,256,108</u>
<i>Excess of Revenues Under Expenditures</i>	(626,600)	(626,600)	(3,362,632)	(2,736,032)
<b>Other Financing Sources</b>				
Sale of Capital Assets	<u>1,500</u>	<u>1,500</u>	<u>1,342</u>	<u>(158)</u>
<i>Net Change in Fund Balance</i>	(625,100)	(625,100)	(3,361,290)	(2,736,190)
<i>Fund Balance Beginning of Year</i>	2,544,159	2,544,159	2,544,159	0
Prior Year Encumbrances Appropriated	<u>825,100</u>	<u>825,100</u>	<u>825,100</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,744,159</u></u>	<u><u>\$2,744,159</u></u>	<u><u>\$7,969</u></u>	<u><u>(\$2,736,190)</u></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, 2002*

	<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	\$2,808,985	\$2,769,900	\$2,859,302	\$89,402
Charges for Services	38,245	37,713	47,708	9,995
Intergovernmental	4,175,134	4,239,392	6,220,547	1,981,155
Other	50,706	50,000	50,000	0
<i>Total Revenues</i>	<u>7,073,070</u>	<u>7,097,005</u>	<u>9,177,557</u>	<u>2,080,552</u>
<b>Expenditures</b>				
Current:				
Human Services	8,019,400	7,616,127	7,574,434	41,693
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(946,330)</u>	<u>(519,122)</u>	<u>1,603,123</u>	<u>2,122,245</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	123,000	123,000	123,000	0
Transfers Out	(73,000)	(73,000)	(73,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(896,330)	(469,122)	1,653,123	2,122,245
<i>Fund Balance Beginning of Year</i>	<u>1,757,761</u>	<u>1,757,761</u>	<u>1,757,761</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$861,431</u></u>	<u><u>\$1,288,639</u></u>	<u><u>\$3,410,884</u></u>	<u><u>\$2,122,245</u></u>

See accompanying notes to the basic financial statements

**Richland County, Ohio**  
*Statement of Fund Net Assets*  
*Proprietary Funds*  
*December 31, 2002*

	Business - Type Activity - Sewer Enterprise Fund	Governmental Activity - Insurance Internal Service Fund
<b>Assets</b>		
Current Assets:		
Equity in Pooled Cash and Cash Equivalents	\$1,469,072	\$1,376,774
Cash and Cash Equivalents in Segregated Accounts	170,587	0
Accounts Receivable	267,702	288,264
Materials and Supplies Inventory	3,095	0
<i>Total Current Assets</i>	<u>1,910,456</u>	<u>1,665,038</u>
Noncurrent Assets:		
Capital Assets:		
Land and Construction in Progress	1,419,688	0
Other Capital Assets, Net	21,893,058	0
<i>Total Noncurrent Assets</i>	<u>23,312,746</u>	<u>0</u>
<i>Total Assets</i>	<u>25,223,202</u>	<u>1,665,038</u>
<b>Liabilities</b>		
Current Liabilities:		
Accounts Payable	21,891	35,220
Accrued Wages	17,788	0
Compensated Absences Payable	16,137	0
Interfund Payable	88	0
Intergovernmental Payable	21,171	2,301
Accrued Interest Payable	458	0
Notes Payable	160,270	0
Claims Payable	0	1,418,809
<i>Total Current Liabilities</i>	<u>237,803</u>	<u>1,456,330</u>
Long-Term Liabilities:		
Compensated Absences Payable	21,360	0
<i>Total Liabilities</i>	<u>259,163</u>	<u>1,456,330</u>
<b>Net Assets</b>		
Invested in Capital Assets, Net of Related Debt	23,152,476	0
Unrestricted	1,811,563	208,708
<i>Total Net Assets</i>	<u>\$24,964,039</u>	<u>\$208,708</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, 2002*

	Business Type Activity- Sewer Enterprise Fund	Governmental Activity - Insurance Internal Service Fund
<b>Operating Revenues</b>		
Charges for Services	\$1,886,555	\$8,173,293
Other	229	155,303
<i>Total Operating Revenues</i>	<u>1,886,784</u>	<u>8,328,596</u>
<b>Operating Expenses</b>		
Personal Services	256,070	0
Materials and Supplies	6,906	0
Contractual Services	248,022	381,454
Claims	0	8,313,314
Depreciation	1,124,047	0
Other	12,280	0
<i>Total Operating Expenses</i>	<u>1,647,325</u>	<u>8,694,768</u>
<i>Operating Income (Loss)</i>	<u>239,459</u>	<u>(366,172)</u>
<b>Non-Operating Revenues (Expenses)</b>		
Interest	978	51,224
Operating Grants	38,412	0
Interest and Fiscal Charges	(4,527)	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>34,863</u>	<u>51,224</u>
<i>Income (Loss) Before Transfers</i>	274,322	(314,948)
Transfers In	1,358,726	11,902
Transfers Out	(192,040)	0
<i>Change in Net Assets</i>	1,441,008	(303,046)
<i>Net Assets Beginning of Year</i>	<u>23,523,031</u>	<u>511,754</u>
<i>Net Assets End of Year</i>	<u><u>\$24,964,039</u></u>	<u><u>\$208,708</u></u>

See accompanying notes to the basic financial statements

**Richland County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds*  
For the Year Ended December 31, 2002

	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	\$1,964,805	\$0
Cash Received from Interfund Services Provided	0	7,887,256
Other Cash Receipts	229	153,076
Cash Payments to Suppliers	(214,772)	0
Cash Payments to Employees	(333,464)	0
Cash Payments for Claims	0	(8,206,505)
Other Cash Payments	(12,280)	(354,088)
<i>Net Cash Provided by (used for) Operating Activities</i>	<u>1,404,518</u>	<u>(520,261)</u>
<b>Cash Flows from Noncapital Financing Activities</b>		
Operating Grants	38,412	0
Transfers In	1,358,726	11,902
Transfers Out	(192,040)	0
<i>Net Cash Provided by Noncapital Financing Activities</i>	<u>1,205,098</u>	<u>11,902</u>
<b>Cash Flows from Capital and Related Financing Activities</b>		
Purchase of Capital Assets	(1,594,040)	0
Proceeds of Notes	160,270	0
Principal Payments - Notes	(194,000)	
Interest Payments - Notes	(4,682)	
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(1,632,452)</u>	<u>0</u>
<b>Cash Flows from Investing Activities</b>		
Interest on Investments	789	45,551
Change in Fair Value of Cash Equivalents	189	5,673
<i>Net Cash Provided By Investing Activities</i>	<u>978</u>	<u>51,224</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	978,142	(457,135)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>661,517</u>	<u>1,833,909</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$1,639,659</u>	<u>\$1,376,774</u>

(continued)

**Richland County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds (continued)*  
*For the Year Ended December 31, 2002*

	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)	\$239,459	(\$366,172)
Adjustments:		
Depreciation Expense	1,124,047	0
(Increase) Decrease in Assets:		
Accounts Receivable	78,250	(288,264)
Materials and Supplies Inventory	6,906	0
Increase (Decrease) in Liabilities:		
Accounts Payable	569	25,065
Contracts Payable	(66,133)	0
Accrued Wages	10,539	0
Compensated Absences Payable	2,604	0
Due to Other Funds	(921)	0
Intergovernmental Payable	9,198	2,301
Claims Payable	0	106,809
<i>Net Cash Provided by (used for) Operating Activities</i>	<u>\$1,404,518</u>	<u>(\$520,261)</u>

See accompanying notes to the basic financial statements



**Richland County, Ohio**  
*Statement of Fiduciary Net Assets*  
*Fiduciary Funds*  
*December 31, 2002*

	Private Purpose Trust	Agency
<b>Assets</b>		
Equity in Pooled Cash and Cash Equivalents	\$2,568	\$7,109,288
Cash and Cash Equivalents in Segregated Accounts	18,856	1,651,519
Receivables:		
Accounts	0	19,476
Taxes	0	95,780,491
Special Assessments	0	1,427,508
Accrued Interest	0	8,146
Intergovernmental Receivable	0	4,844,015
 <i>Total Assets</i>	 \$21,424	 \$110,840,443
 <b>Liabilities</b>		
Intergovernmental Payable	\$0	\$41,496
Undistributed Assets	0	110,795,259
Deposits Held and Due to Others	0	3,688
 <i>Total Liabilities</i>	 \$0	 \$110,840,443
 <b>Net Assets</b>		
Held in Trust for County Home and Children Services	\$21,424	

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, 2002*

	<u>Private Purpose Trust</u>
<b>Additions</b>	
Contributions:	
Private Donations	\$132,320
Investment Earnings	<u>192</u>
<i>Total Additions</i>	132,512
 <b>Deductions</b>	
Benefits	<u>136,153</u>
 <i>Change in Net Assets</i>	 (3,641)
 Net Assets - Beginning	 <u>25,065</u>
 Net Assets - Ending	 <u><u>\$21,424</u></u>

See accompanying notes to the basic financial statements

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2002*

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**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 Job and Family 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 unit column on the 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 supervise 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 in order to prevent the statements from being misleading. 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, 2002*

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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 Venture or Related Organizations. These organizations are presented in the notes to the basic financial statements (See Notes 20, 21, 22 and 23). These organizations are:

County Risk Sharing Authority, Inc. (CORSA)  
County Commissioners Association of Ohio Workers' Compensation Group Rating Plan  
County Regional Planning Commission  
Morrow, Ashland, Richland, Crawford Consortium  
Richland County Regional Solid Waste Management Authority  
Richland County Youth and Family Council  
Northern Ohio Juvenile Community Corrections Facility  
Richland County Metropolitan Park District  
Richland County Transit Board  
Mansfield\Richland County Public Library

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 27.

## **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, 2002*

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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 to provide public assistance to general relief recipients and to pay their providers of medical assistance and certain public social services.

***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.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2002*

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***Special Assessment Debt Retirement Fund*** The special assessment debt 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 County General Health District, Soil and Water Conservation District, and the County Regional Planning Commission.

### ***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. The Statement of Activities presents increases (i.e. revenues) and decreases (i.e. expenses) in total 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.

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

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2002*

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(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, 2002, but which were levied to finance year 2003 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

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

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

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2002*

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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 that was in effect at the time the final appropriations were passed by the County Commissioners.

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 including all supplemental appropriations.

***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.

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.

During 2002, 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, 2002, share price. Any increase or decrease in fair value is reported as a component of interest income.

The County has invested funds in the State Treasury Assets Reserve of Ohio (STAROhio) during 2002. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as



**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2002*

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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, 2002.

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 2002 amounted to \$2,161,785, which includes \$2,034,392 assigned from other County funds.

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***

Inventories are presented at cost on a first-in, first-out basis and are expensed/expensed when used. Inventory consists of expendable supplies.

***H. Prepaid Items***

Payments made to vendors for services that will benefit periods beyond December 31, 2002, are recorded as prepaid items using the consumption method 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 capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of five hundred dollars. 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.

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

The County's infrastructure consists of roads, bridges and sanitary sewers.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2002*

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***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.

On governmental fund financial statements, compensated absences are recognized as liabilities and expenditures to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account “matured compensated absences payable” in the funds from which the employees who have resigned or retired will be paid.

***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.

***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, loans (community development block grant monies loaned to local businesses and monies loaned to the County Fair Board), principal, and unclaimed monies. Under Ohio law, unclaimed monies are not available for appropriation until they have remained unclaimed for five years.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2002*

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***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. Net assets restricted for other purposes include funds for the operation of a school and resident homes for the mentally retarded and developmentally disabled, support and placement of children, and County road and bridge repair/improvement programs.

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.

***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.

***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.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2002*

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**Note 3 – Restatement of Prior Year Net Assets**

At December 31, 2001 net assets and fund balance were restated due to an overstatement of cash and cash equivalents, intergovernmental payables, and capital assets. These changes had the following effects:

**A. Restatement of Net Assets**

	Governmental Activities
Net Assets December 31, 2001	\$103,944,485
Cash and Cash Equivalents	(35,070)
Intergovernmental Payables	(1,777)
Capital Assets	1,919,242
Adjusted Net Assets, December 31, 2001	\$105,826,880

**B. Restatement of Fund Balance**

	Nonmajor Funds
Fund Balance December 31, 2001	\$4,783,049
Cash and Cash Equivalents	(35,070)
Intergovernmental Payable	(1,777)
Adjusted Fund Balance, December 31, 2001	\$4,746,202

**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).
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.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2002*

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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					
	<u>General</u>	<u>Mental Health Board</u>	<u>Mental Retardation Board</u>	<u>Public Assistance</u>	<u>Children's Services</u>
GAAP Basis	\$130,158	(\$1,579,583)	\$462,405	(\$3,737,790)	\$1,437,944
Net Adjustment for					
Revenue Accruals	998,163	(326,985)	(96,477)	117,217	(96,690)
Unreported Cash	(58,574)	0	(300)	0	0
Beginning Fair Value					
Adjustment for Investments	(1,101,619)	0	(12,717)	0	0
Ending Fair Value					
Adjustment for Investments	(94,153)	0	(1,252)	0	0
Net Adjustment for					
Expenditure Accruals	739,034	441,009	661,661	655,531	311,869
Encumbrances	(478,996)	0	(862,328)	(396,248)	0
Budget Basis	<u>\$322,319</u>	<u>(\$1,465,559)</u>	<u>\$153,496</u>	<u>(\$3,361,290)</u>	<u>\$1,653,123</u>

**Note 5 - Accountability and Compliance**

**A. Accountability**

The following funds had a deficit fund balance as of December 31, 2002:

	<u>Deficit Fund Balance</u>
<u>Major Governmental Fund:</u>	
Public Assistance	\$546,262
 <u>Special Revenue Funds:</u>	
Certificate of Title	444,076
Dayspring	42,868
Child Support Enforcement Agency	303,059

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2002*

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	Deficit Fund Balance
<b>Capital Projects Funds:</b>	
Children's Services Building	\$5,153
Energy Conservation	1,337,545
Eastview/Heatherwood	1,401,299
Dog and Kennel Shelter	445,548
Job and Family Renovation	46,922

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 accounts had expenditures plus encumbrances in excess of appropriations.

	Appropriations	Expenditures	Excess
<b>General Fund:</b>			
General Government - Judicial:			
Domestic Relations:			
Capital Outlay	\$6,020	\$6,088	(\$68)
General Government - Judicial:			
Common Pleas Court:			
Other	20,172	20,200	(28)
<b>Capital Project Funds:</b>			
Road and Bridge	\$2,051,281	\$2,822,700	(\$771,419)
Issue II	268,860	1,146,668	(877,808)
<b>Internal Service Fund:</b>			
Employee Health Insurance	\$8,559,677	\$8,560,593	(\$916)

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

Contrary to Section 5705.39, Ohio Revised Code, the following fund had appropriations in excess of certified available resources:

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
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Fund	Carry-Over Balance plus Revenue	Appropriations	Excess
<b>Special Revenue Funds:</b>			
Dayspring	\$1,015,739	\$1,132,147	(\$116,408)
Child Support Enforcement Agency	2,628,400	2,690,521	(62,121)
<b>Debt Service Fund:</b>			
General Obligation Bond Retirement	\$4,917,201	\$4,933,764	(\$16,563)
<b>Capital Project Funds:</b>			
Supplemental Equipment - Recorder	\$134,301	\$155,097	(\$20,796)
Mental Health Housing	589,554	600,000	(10,446)

The County will more closely review certified available resources before appropriating funds and amending appropriations.

Contrary to Ohio Revised Code 5705.41(D), the County did not certify all commitments as required by Ohio Law.

**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;
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;

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
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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 \$889,716 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."

***Deposits*** At year-end, the carrying amount of the County's deposits was \$8,242,366 and the bank balance was \$9,698,914. Of the bank balance \$494,064 was covered by federal depository insurance and \$8,579 was covered by National Credit Union Association. 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



**Richland County, Ohio**  
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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	\$2,743,233	\$2,743,233	\$2,743,233
Government Treasury Certificates	5,013,614	5,013,614	5,013,614
Federal Home Loan Bank Bonds	8,844,965	8,844,965	8,844,965
Federal Home Loan Mortgage Corporation Bonds	2,012,551	2,012,551	2,012,551
STAROhio		364,197	364,197
Federated Fortress Government Mutual Fund (open ended mutual fund)		2,956,273	2,956,273
Money Market Mutual Fund		19,990,237	19,990,237
	<u>\$18,614,363</u>	<u>\$41,925,070</u>	<u>\$41,925,070</u>
Total	<u>\$18,614,363</u>	<u>\$41,925,070</u>	<u>\$41,925,070</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:

	Cash and Cash Equivalents/ Deposits	Investments
GASB Statement 9	\$51,057,152	\$0
Investments which are part of a cash management pool:		
Federal Home Loan Bank Bonds	(8,844,965)	8,844,965
Repurchase Agreements	(2,743,233)	2,743,233
Federated Fortress Government Mutual Fund	(2,956,273)	2,956,273
Government Treasury Certificates	(5,013,614)	5,013,614
Federal Home Loan Mortgage Corporation Bonds	(2,012,551)	2,012,551
Money Market Mutual Fund	(19,990,237)	19,990,237
STAROhio	(364,197)	364,197
Unreported Cash	<u>(889,716)</u>	<u>0</u>
GASB Statement 3	<u>\$8,242,366</u>	<u>\$41,925,070</u>

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
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**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 2002 for real and public utility property taxes represents collections of 2001 taxes. Property tax payments received during 2002 for tangible personal property (other than public utility property) are for 2002 taxes.

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

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2002 public utility property taxes, which became a lien December 31, 2001, are levied after October 1, 2002, and are collected in 2003 with real property taxes.

2002 tangible personal property taxes are levied after October 1, 2001, on the value as of December 31, 2001. Collections are made in 2002. Tangible personal property assessments are 25 percent of true value for capital assets and 24 percent for inventory.

The full tax rate for all County operations for the year ended December 31, 2002, 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 2002 property tax receipts were based are as follows:

Real Property	\$1,671,184,010
Public Utility	103,960,250
Tangible Personal Property	<u>299,443,122</u>
Total Assessed Value	<u><u>\$2,074,587,382</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, 2002 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's services fund, the entire receivable has been offset by deferred revenue since the current taxes were not levied to finance 2002 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.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2002*

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**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 2002. 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, 2002, primarily consisted of taxes, interest, special assessments, accounts (billings for user charged services, including unbilled utility services), and intergovernmental receivable 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 \$10,600,299. The County has \$1,202,971 in delinquent special assessments at December 31, 2002. A summary of the principal items of intergovernmental receivable follows:

**Governmental Activities**

Local Government and Local Government	
Revenue Assistance	\$1,620,917
Homestead and Rollback	617,011
Gasoline and Excise Tax	1,786,617
Victim Witness Grant and Subsidies	74,738
Mental Health Grant and Subsidies	1,434,508
Public Defender Grant and Subsidies	63,460
MRDD Grant and Subsidies	3,409,805
Public Assistance Grant and Subsidies	713,635
CDBG Grant and Subsidies	82,140
Youth Services Grant and Subsidies	306,626
Children Services Grant and Subsidies	2,304,766
Other Public Safety Grants and Subsidies	70,007
Dog and Kennel Grants and Subsidies	30,000
Road and Bridge Grant and Subsidies	245,482
Reimbursements	25,100
Miscellaneous	64,305
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Total	<u>\$12,849,117</u>

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
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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 2002. 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 Job and Family Service Department 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 Job and Family 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:

Balance at beginning of year	\$27,138
Amount distributed to entitled recipients	(33)
Balance at end of year	\$27,105

**Note 11 - Capital Assets**

Capital asset activity for the year ended December 31, 2002, was as follows:

	Balance 12/31/2001	Additions	Reductions	Balance 12/31/2002
Governmental activities:				
Capital assets not being depreciated:				
Land	\$2,029,237	\$275,346	(\$1,250)	\$2,303,333
Construction in process	2,573,462	772,322	0	3,345,784
Total capital assets not being depreciated	4,602,699	1,047,668	(1,250)	5,649,117

**Richland County, Ohio**  
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	Balance 12/31/2001	Additions	Reductions	Balance 12/31/2002
Capital assets being depreciated:				
Land improvements	118,153	74,631	0	192,784
Buildings	23,641,299	68,638	0	23,709,937
Machinery and equipment	13,790,637	2,342,622	(560,879)	15,572,380
Infrastructure	84,145,808	3,263,808	(1,885,135)	85,524,481
Total capital assets being depreciated	<u>121,695,897</u>	<u>5,749,699</u>	<u>(2,446,014)</u>	<u>124,999,582</u>
Accumulated Depreciation:				
Land improvements	(20,154)	(8,022)	0	(28,176)
Buildings	(7,221,702)	(618,930)	0	(7,840,632)
Machinery and equipment	(9,047,651)	(1,146,252)	482,470	(9,711,433)
Infrastructure	(39,004,046)	(2,354,643)	1,812,034	(39,546,655)
Total accumulated depreciation	<u>(55,293,553)</u>	<u>(4,127,847) *</u>	<u>2,294,504</u>	<u>(57,126,896)</u>
Capital assets being depreciated, net	<u>66,402,344</u>	<u>1,621,852</u>	<u>(151,510)</u>	<u>67,872,686</u>
Governmental activities capital assets, net	<u>\$71,005,043</u>	<u>\$2,669,520</u>	<u>(\$152,760)</u>	<u>\$73,521,803</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.

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

Governmental Activities:	
Legislative and Executive	\$302,242
Judicial System	161,971
Public Safety	247,196
Public Works	2,621,469
Health	509,368
Human Services	250,888
Conservation and Recreation	34,713
Total Depreciation Expense	<u>\$4,127,847</u>

**Richland County, Ohio**  
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	Balance 12/31/2001	Additions	Reductions	Balance 12/31/2002
Business-type activities:				
Capital assets not being depreciated:				
Land	\$31,000	\$0	\$0	\$31,000
Construction in process	0	1,388,688	0	1,388,688
Total capital assets not being depreciated	31,000	1,388,688	0	1,419,688
Capital assets being depreciated:				
Buildings	6,180,075	0	0	6,180,075
Machinery and equipment	380,990	13,706	(28,741)	365,955
Infrastructure	27,284,213	191,646	0	27,475,859
Total capital assets being depreciated	33,845,278	205,352	(28,741)	34,021,889
Accumulated Depreciation:				
Buildings	(2,000,187)	(137,336)	0	(2,137,523)
Machinery and equipment	(267,771)	(12,694)	11,622	(268,843)
Infrastructure	(8,765,567)	(956,898)	0	(9,722,465)
Total accumulated depreciation	(11,033,525)	(1,106,928)	11,622	(12,128,831)
Capital assets being depreciated, net	22,811,753	(901,576)	(17,119)	21,893,058
Business-type activities capital assets, net	\$22,842,753	\$487,112	(\$17,119)	\$23,312,746

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 2002, 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	\$1,000,000
Law Enforcement Professional Liability	1,000,000
Public Official Errors and Omissions Liability	1,000,000
Automobile Liability	1,000,000
Uninsured Motorists Liability	250,000
Ohio Stop Gap (Additional Workers' Compensation Coverage)	1,000,000
Property	100,000,000
Equipment	113,153,780
Crime Insurance	1,000,000

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
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Excess Liabilities	5,000,000
Medical/Professional Liability	6,000,000
Sewer Line Coverage	16,189,304

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 2002, 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 \$1,418,809 at December 31, 2002 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 claim adjustment expenses. Certain financial activity related to the claims liability for 2001 and 2002 were:

	Balance <u>Beginning of Year</u>	Current <u>Year Claims</u>	Claim <u>Payments</u>	Balance <u>End of Year</u>
2001	\$892,000	\$6,543,780	\$6,123,780	\$1,312,000
2002	1,312,000	8,313,314	8,206,505	1,418,809

**Richland County, Ohio**  
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**Note 13 - Defined Benefit Retirement Plans**

***A. Ohio Public Employees Retirement System (OPERS)***

All County full-time employees, other than teachers, participate in the Ohio Public Employees Retirement System of Ohio (OPERS), a cost-sharing multiple-employer public employee retirement system administered by the Ohio Public Employees Retirement Board. OPERS 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. OPERS issues a stand-alone financial report which may be obtained by writing to the Ohio 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 10.1 percent. For plan members other than those engaged in law enforcement, the County was required to contribute 8.55 percent of covered salary for 2002, a decrease from 9.25 percent for 2001. The County contribution for law enforcement employees for 2002 was 11.70 percent, down from 12.4 percent for 2001. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's required contributions to OPERS for the years ended December 31, 2002, 2001, and 2000 were \$3,435,435, \$3,506,511, and \$2,387,434, respectively. The full amount has been contributed for 2001 and 2000. 93.55 percent has been contributed for 2002 with the remainder being reported as a liability within the enterprise fund (business-type activity) and the governmental activities intergovernmental payable.

***B. State Teachers Retirement System (STRS)***

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 9.5 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, 2002, 2001, and 2000 were \$67,562, \$67,421, and \$39,807 respectively. The full amount has been contributed for 2001 and 2000. 84.17 percent has been contributed for 2002 with the remainder being reported as a liability within the governmental activities.

**Note 14 - Postemployment Benefits**

***A. Ohio Public Employees Retirement System (OPERS)***

The Ohio Public Employees Retirement System of Ohio (OPERS) 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.



**Richland County, Ohio**  
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The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to OPERS is set aside for the funding of postretirement health care based on authority granted by State statute. The 2002 employer contribution rate was 13.55 percent of covered payroll for employees not engaged in law enforcement; 5 percent was the portion that was used to fund health care. The employer contribution rate for law enforcement employees for 2002 was 16.70 percent and 5 percent was used to fund health care.

Benefits are advance-funded using the entry age normal cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2001, include a rate of return on investments of 8.0 percent, an annual increase in active employee total payroll of 4.0 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between 0.50 percent and 6.3 percent based on additional annual pay increases. Health care premiums were assumed to increase 4.0 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 402,041. The County's actual contributions for 2002 which were used to fund postemployment benefits were \$1,959,956. The actual contribution and the actuarially required contribution amounts are the same. OPERS's net assets available for payment of benefits at December 31, 2001, (the latest information available) were \$11.6 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$16.4 billion and \$4.8 billion, respectively.

***B. State Teachers Retirement System (STRS)***

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.

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 \$32,003 during 2002.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Health Care Reserve Fund at June 30, 2001 (the latest information available) was \$3.256 billion. For the year ended June 30, 2001 (the latest information available), net health care costs paid by STRS were \$300,772,000 and there were 102,132 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.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
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**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 2002 totaled \$217. Future minimum lease payments are as follows:

Year	Amount
2003	\$175,000
2004	175,000
2005	175,000
2006	175,000
2007	175,000
2008-2066	10,237,501
Total	11,112,501
Less: Amount Representing Interest	(9,448,016)
Present Value of Net Minimum Lease Payments	\$1,664,485

**Note 17 - Long-Term Debt**

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

	Original Issue Date	Interest Rate	Original Issue Amount
<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

**Richland County, Ohio**  
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**Special Assessment Bonds**

Crestwood Hills Sewer Improvement	1988	7.50%	\$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</u> 12/31/2001	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding</u> 12/31/2002	<u>Amounts Due</u> <u>in One Year</u>
Governmental Activities:					
General Obligation Bonds:					
Series B Human Services	\$538,304	\$0	\$52,428	\$485,876	\$54,613
Series B Refuse Station Building	681,696	0	67,572	614,124	70,388
Series A Park Building Acquisition and Renovation	320,000	0	25,000	295,000	25,000
Capital Facilities	4,185,000	0	370,000	3,815,000	390,000
Capital Facilities Refunding	1,795,000	0	140,000	1,655,000	145,000
Health Facility Improvements	615,000	0	40,000	575,000	45,000
Juvenile Detention Center Improvements	2,296,088	0	81,345	2,214,743	88,740
Unamortized Premium	56,009	0	2,948	53,061	2,948
<b>Total General Obligation Bonds</b>	<u>\$10,487,097</u>	<u>\$0</u>	<u>\$779,293</u>	<u>\$9,707,804</u>	<u>\$821,689</u>

(continued)

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
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	Outstanding 12/31/2001	Additions	Reductions	Outstanding 12/31/2002	Amounts Due in One Year
Special Assessment Debt with Governmental Commitment:					
Crestwood Hills Sewer Improvement	\$280,000	\$0	\$40,000	\$240,000	\$40,000
Series A Hanna Road and I-71 Sewers	2,140,000	0	205,000	1,935,000	220,000
Madison Sewer Improvement	7,740,000	0	385,000	7,355,000	405,000
Marlow Heights Sewer	705,000	0	25,000	680,000	25,000
Sanitary Sewer District Improvements	808,912	0	28,655	780,257	31,260
Unamortized Premium	19,732	0	1,039	18,693	1,038
<b>Total Special Assessment Bonds</b>	<b>11,693,644</b>	<b>0</b>	<b>684,694</b>	<b>11,008,950</b>	<b>722,298</b>
Other General Long-Term Obligations:					
Compensated Absences	2,527,103	1,537,519	1,286,998	2,777,624	1,519,657
Capital Leases	1,664,702	0	217	1,664,485	240
<b>Total Other Long-Term Obligations</b>	<b>4,191,805</b>	<b>1,537,519</b>	<b>1,287,215</b>	<b>4,442,109</b>	<b>1,519,897</b>
<b>Total Governmental Activities</b>	<b>\$26,372,546</b>	<b>\$1,537,519</b>	<b>\$2,751,202</b>	<b>\$25,158,863</b>	<b>\$3,063,884</b>
Business Type-Activities					
Compensated Absences	\$34,893	\$21,533	\$18,929	\$37,497	\$16,137

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 (\$5,545,376) and from taxes.

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 Series A and B general obligation and special assessment 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, 2002, at the redemption prices (expressed as percentages of the principal amount redeemed) set forth below:

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<u>Redemption Dates (Dates Inclusive)</u>	Redemption Prices
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, 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, motor vehicle license and gas tax, children's services, dayspring, and child support enforcement agency. 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, 2002, are an overall debt margin of \$39,434,945 and an unvoted debt margin of \$9,816,134.

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

<u>Year</u>	<u>Governmental Activities</u>			
	<u>General Obligation Bonds</u>		<u>Special Assessment Bonds</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
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	701,135	327,698	883,865	422,411
2008-2012	3,274,832	1,145,463	3,955,161	1,460,394
2013-2017	2,026,434	491,997	2,673,569	426,242
2018-2020	521,288	55,274	363,713	40,745
Total	<u>\$9,654,743</u>	<u>\$3,741,812</u>	<u>\$10,990,257</u>	<u>\$4,503,185</u>

**Richland County, Ohio**  
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**Note 18 - Notes Payable**

A summary of the note transactions for the year ended December 31, 2002, follows:

	Outstanding 12/31/2001	Issued	Retired	Outstanding 12/31/2002
Capital Projects Funds:				
3.45-4.65% Road Improvement Note	\$220,000	\$0	\$220,000	\$0
2.05-5.00% Energy Conservation	1,807,000	1,780,000	1,807,000	1,780,000
1.90-2.42% Dog and Kennel	0	1,500,000	0	1,500,000
1.90-2.42% Job and Family Renovations	0	600,000	0	600,000
1.90-2.42% CSEA	0	3,000,000	0	3,000,000
2.42-4.85% County Office Building	68,000	6,730	68,000	6,730
2.42-4.85% Eastview and Heatherwood Sewer	3,000,000	0	3,000,000	0
Total Capital Projects Funds	<u>5,095,000</u>	<u>6,886,730</u>	<u>5,095,000</u>	<u>6,886,730</u>
Enterprise Fund:				
2.42-4.85% Sewer Planning Note	<u>194,000</u>	<u>160,270</u>	<u>194,000</u>	<u>160,270</u>
Total	<u><u>\$5,289,000</u></u>	<u><u>\$7,047,000</u></u>	<u><u>\$5,289,000</u></u>	<u><u>\$7,047,000</u></u>

All of the notes are bond anticipation notes, they 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.

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**Note 19 – Internal Balances**

Interfund receivables/payables balances at December 31, 2002, consist of the following individual fund receivables and payables:

Interfund Payable	Interfund Receivable			
	Mental Retardation			
	General	Board	Children's Services	Nonmajor Funds
Nonmajor Funds	\$3,661	\$0	\$0	\$600
General Fund	0	0	143,099	0
Mental Health Board	176	79,447	0	4,000
Mental Retardation Board	176	0	0	0
Public Assistance	88	0	35,484	1,240
Children's Services	6,263	0	0	0
Sewer	88	0	0	0
	<u>\$10,452</u>	<u>\$79,447</u>	<u>\$178,583</u>	<u>\$5,840</u>

The children's services fund owes \$6,087 to the general fund for reimbursement of expenses. Mental health board owes dayspring \$4,000 for residential care facility charges. The mental health board owes \$79,447 to the mental retardation board for services provided to mentally handicapped people. Public assistance owes children's services \$35,484 for reimbursement of TANF purchased services expenses. They also owe dayspring \$1,240 for residential care facility charges. Children's services, mental health board, mental retardation board, public assistance, child support enforcement agency, dayspring, and sewer owe a total of \$880 to the general fund for their share of audit costs. The jail education fund owes \$600 to the intensive supervision special revenue fund for the cost of monitoring clients. The general fund owes the children's services fund \$143,099 for their mandated share. The child support enforcement agency owes the general fund \$3,485 for reimbursement of expenses.

Interfund transfers for the year ended December 31, 2002, consisted of the following:

Transfer to	Transfer From			
	General	Children Services Fund	Nonmajor Funds	Sewer Fund
Nonmajor Funds	\$2,080,627	\$73,000	\$235,386	\$68,300
General Fund	0	0	986,206	27,100
Children's Services Fund	50,000	0	73,000	0
Sewer Fund	0	0	1,358,726	0
Special Assessments	0	0	68,261	96,640
	<u>\$2,130,627</u>	<u>\$73,000</u>	<u>\$2,721,579</u>	<u>\$192,040</u>

The general fund transferred \$562,447 to the general obligation bond retirement fund to pay principal and interest payments, transferred \$585,530 to the dayspring fund, \$11,902 to the internal service fund, \$6,396 to the court mediation fund, \$5,982 to speed DUI and \$13,165 to community policing for additional appropriations to cover miscellaneous day to day operational expenses, transferred \$11,717 to the law enforcement block grant and \$21,277 to dog and kennel for grant monies the general fund received on their behalf, \$85,000 to the child support enforcement agency for monies collected for child support fees, \$50,000 to children's services for rental services for housing children, \$217,994 transferred to the energy conservation fund to finance renovations made throughout the year, \$107,325 was

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2002*

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transferred to the child support enforcement agency capital projects fund to help finance renovations at the child support enforcement agency building, \$18,913 transferred to the universal hiring fund to cover an increase in expenses related to job training, \$25,547 transferred to the victim witness program and \$10,727 to the youth services fund to cover expenses for special programs provided by the county, and \$351,600 transferred to the public defender fund which represents fees collected by the general fund on behalf of the public defender fund. The motor vehicle license and gas tax fund transferred \$107,569 to the road improvement fund for various improvements and construction. Youth services transferred \$751,705 to the general fund for their portion of expenses and fees associated with programs for children. The dog and kennel special revenue fund transferred \$3,866 to the dog and kennel capital projects fund for the construction of a new shelter. The third grade safety belt program transferred \$1,350 to the general fund for salaries related to a special program presented by the Sheriff's department. The County combined two funds by transferring \$1,425 from the DARE robot fund to the DARE fund. The eastview/heatherwood capital projects fund transferred \$1,358,726 to the sewer fund for reimbursement of a principal and interest payment. The general obligation bond fund transferred \$1,500,000 to the dog and kennel capital projects fund to begin construction of a new animal shelter, \$86,412 to the child support enforcement agency capital projects fund for an ongoing project at the attention center and \$600,000 to job and family services capital project fund for building renovations. The road and bridge capital projects fund transferred \$140,261 to the issue II fund for various construction projects. The jail education fund transferred \$2,000 to youth services and \$7,218 to intensive service for their portion of grant monies for youth programs. The general fund received \$60,855 from the cook road extension capital projects fund, \$8,806 from the DARE fund, \$94 from the energy conservation fund, \$17,835 from the speed DUI fund, \$50,736 from the geographic information systems fund, \$87 from law enforcement block grant and \$49,529 from north mulberry building fund to close completed construction projects and special programs being expensed from these funds. Court computers fund transferred \$105 to the general fund for miscellaneous supplies. The sewer fund transferred \$27,100 to the general fund, \$96,640 to the special assessment bond fund and \$68,300 to the child support enforcement agency capital projects fund for their portion of the expense for various waste water projects.

## **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 fifty-three 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 CORSA 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 2002 was \$438,747.



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

***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 of Ohio 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 Venture**

***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 fifty members, the County appoints eight. 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 2002, the County contributed \$30,000 which represents 5.3 percent of revenues received. Complete financial statements can be obtained from the Regional Planning Commission, Richland County, Ohio.

**Note 22 – Jointly Governed Organizations**

***A. 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 2002, the County did not make any contributions to MARC.

**Richland County, Ohio**  
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***B. Richland County Regional Solid Waste Management Authority***

The Richland County Regional Solid Waste Management Authority is a jointly governed organization. The purpose of this Authority shall be the development of a long-term solution to the management of solid waste in Richland County. 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 her 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 and one person representing the public pursuant to the Ohio Revised Code. The County did not contribute to the Authority during 2002.

***C. 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 Youth and Family Council coordinates for the purpose of elimination of duplication and increase service for children and families in Richland County. 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 2002.

***D. Northern Ohio Juvenile Community Corrections Facility***

The Northern Ohio Juvenile Community Corrections Facility (the Corrections Facility) is a jointly governed organization between Ashland, Erie, Huron, Richland, Sandusky, and Seneca Counties. The Corrections Facility provides for juvenile rehabilitation and correction for juvenile offenders who would otherwise be eligible for commitment to the Ohio Department of Youth Services. The Corrections Facility is controlled by a governing board consisting of the juvenile court judge from each of the participating counties. Each County's ability to influence the operations of the Corrections Facility is limited to their representation on the governing board. Erie County serves as the fiscal agent. The County did not contribute to the Corrections Facility during 2002.

**Note 23 - 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

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2002*

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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 determines its own budget.

**Note 24 - 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 25 - 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, 2002, there were three series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of \$47,695,000.

**Note 26 - Related Party Transactions**

During 2002, 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 \$3,477 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 \$3,629,593.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2002*

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**Note 27 - Component Unit**

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

***Nature of Organization*** - Richland Newhope Industries, Inc. (the Workshop) 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 (43%), Custodial Services (18%), Manufacturing (32%), and Microfilm (7%).

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 is subject to social security (FICA) coverage due to the Social Security Amendments of 1983.

***Financial Statement Presentation*** - The Workshop 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 Workshop is required to present a statement of cash flows.

***Classification of Net Assets*** - Unrestricted net assets are comprised of amounts 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 net 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, 2002, 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, 2002, 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, 2002, accounts receivable, trade were reported net of a \$0 allowance for doubtful accounts.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2002*

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**Inventories** - Inventories are valued at the lower of cost or market using the first-in, first-out (FIFO) method and are summarized as follows:

Manufacturing, Materials	\$51,806
Manufacturing, Work-In Process and Finished Goods	24,146
Subcontract Material, Supplies and Work-In Process	41,910
Microfilm Supplies and Work-In Process	8,759
CS Supplies	3,264
Food	0
Total	\$129,885

**Property and Equipment** - It is the Workshop's policy to capitalize expenditures in excess of \$500 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 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, 2002, depreciation expense was \$86,221. A summary of the component unit's fixed assets at August 31, 2002, follows:

Capital Assets not being depreciated:	
Land and Land Improvements	\$93,764
Other Capital Assets, Net:	
Buildings and Improvements	588,156
Vehicles	145,934
Furniture and Office Equipment	114,777
Shop Equipment	575,436
Subtotal	1,518,067
Less: Accumulated Depreciation	(807,364)
Total	\$710,703

**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 \$22,510 for the year ended August 31, 2002.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2002*

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**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 Savings Bank	3.50	12/16/03	\$14,592
Key Bank	6.77	02/17/03	83,203
First Federal Savings & Loan Association of Galion	4.97	11/16/02	105,756
First National Bank of Shelby	3.70	06/18/03	101,561
First National Bank of Shelby	3.45	11/22/03	100,000
Richland Bank	3.45	06/18/03	13,299
First Knox National Bank	3.72	02/26/05	86,471
Galion Building & Loan	4.10	05/14/04	90,142
			<u>\$595,024</u>

**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.

Vacation pay is accrued annually based on hours worked in the previous year. 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, 2002 is \$3,467.

**D. In-Kind Contributions**

During the year ended August 31, 2002, 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, \$3,477 for 2002, 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>\$3,477</u>
<b>Expenses</b>	
Direct Services Salaries	1,767
Building/Capital Costs	99
Administrative Costs	1,021
Building Services Costs	590
	<u>\$3,477</u>

Additional habilitative services provided directly to the workshop clients by Richland County amounted to approximately \$3,629,593 for the year ended August 31, 2002.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2002*

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***E. 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, 2002, the Workshop's uninsured account balances total \$1,007,745.

***F. Major Customers***

During the year ended August 31, 2002, the Workshop had two major customers whose revenues exceeded 10 percent of total revenues. The total revenues from these customers were \$469,390. Accounts receivable from these customers totaled \$57,925 at August 31, 2002.

***G. 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, 2002 is rental income of \$8,368.

***H. Related Party Transactions***

Under an agreement with the Richland County Board of MR/DD (Board) to make the food services department totally self-sufficient, the Workshop reimbursed the Board \$10,399 of food services department expenses in the year ended August 31, 2002.

In addition to the items mentioned in Notes D and G above, the Workshop provides services to the Board. During the year ended August 31, 2002, the Workshop received total revenues from the Board of \$27,630 and had a receivable of \$2,048 at August 31, 2002.

In addition to the amounts paid to the Board for the food services department the Workshop paid the Board \$48,901 for services during the year ended August 31, 2002. There were no accounts payable to the Board at August 31, 2002.

***I. Discontinued Operations***

During November 2001, the Workshop discontinued the food services department due to a continued decline in revenues. The equipment was retained by the Workshop. On the statement of activities, the loss from operations of discontinued food services department is the result of operations of the department through the date of closure. Total revenues from the discontinued department were \$7,325 for the year ended August 31, 2002. Expenses for the department were \$8,395 for the year ended August 31, 2002. The remaining inventory of \$3,203 was written off in 2002 and is shown on the statement of activities as loss on disposal of food services department.

The prior year statements have been restated to show the operations of the food service department under discontinued operations instead of program income and expenses.

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. The income and expenses related to this contracted service have been included in the subcontract department.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2002*

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**Note 28 – 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, and has 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.



**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 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:

*Sheriff K-9 Fund*  
*Enforcement and Education Fund*  
*Law Enforcement Fund*  
*Drug Law Enforcement Fund*  
*Drug Abuse Resistance Education 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*  
*HUD Edi Sirens*  
*Department of Justice*  
*Voting Equipment*

(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. During 2002, the County had several funds with small cash balances and no budgetary activity, therefore, budgetary information is not provided for these funds. These funds are as follows:

- Domestic Violence Fund*
- Probate Conduct of Business Fund*
- Prepayment of Interest Fund*
- Bike Trail Maintenance Fund*
- Veterans' Cemetery Fund*
- Victim Witness Program Fund*
- Victim Witness Program Donations Fund*
- Mediation Fund*
- Common Pleas Security Fund*
- Ditch Maintenance Fund*
- MRDD Gift Fund*
- Marine Patrol Fund*
- Metrich Special Prosecutor Fund*
- Terrorism Consequence Management Preparedness Grant Fund*
- Federal Revenue Sharing Fund*
- Underwater Search Recovery Fund*
- Screening and Diversion Fund*
- Willow Subdivision Fund*
- Federal Emergency Management Agency Fund*
- Facilities Approval Services Team 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.

***Nonmajor Capital Projects Funds***

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.

(continued)

**Richland County, Ohio**

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

*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. This fund did not have any budgetary activity in 2002, therefore, budgetary information is not provided.

*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 2002, 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.

*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 2002, 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 2002, 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 2002, 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. This fund did not have any budgetary activity in 2002, therefore, budgetary information is not provided.

*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 2002, 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.

(continued)

**Richland County, Ohio**

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

*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 2002, 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 2002, 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.

*Eastview\Heatherwood* - To account for monies that provide for the construction of the 1999 sewer project.

*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 2002, therefore, budgetary information is not provided.

*Job and Family Renovation* - To account for the monies that provide renovations for Job and Family Services.

*JAIBG Equipment* - To account for the monies to purchase equipment for the Detention Facility.

*Richland County Foundation Grant* - To account for monies used to make capital improvements on the Longview Center for additional space for the OSU extension Office.

***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, 2002*

	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	\$3,826,946	\$66,217	\$4,658,935	\$100,314	\$8,652,412
Cash and Cash Equivalents					
In Segregated Accounts	9,471	0	800	0	10,271
Receivables:					
Accounts	99,528	781,128	0	0	880,656
Special Assessments	120,574	0	0	0	120,574
Interfund Receivable	5,840	0	0	0	5,840
Intergovernmental Receivable	2,338,850	0	245,482	0	2,584,332
Materials and Supplies Inventory	329,613	0	0	0	329,613
Loans Receivable	133,852	0	0	0	133,852
<i>Total Assets</i>	<u>\$6,864,674</u>	<u>\$847,345</u>	<u>\$4,905,217</u>	<u>\$100,314</u>	<u>\$12,717,550</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts Payable	\$493,093	\$0	\$128,936	\$0	\$622,029
Contracts Payable	14,969	0	135,118	0	150,087
Accrued Wages	343,067	0	0	0	343,067
Interfund Payable	4,261	0	0	0	4,261
Intergovernmental Payable	869,954	0	0	0	869,954
Deferred Revenue	2,083,195	780,988	220,575	0	3,084,758
Accrued Interest Payable	0	0	45,273	0	45,273
Matured Compensated Absences Payable	1,427	0	0	0	1,427
Notes Payable	0	0	6,886,730	0	6,886,730
<i>Total Liabilities</i>	<u>3,809,966</u>	<u>780,988</u>	<u>7,416,632</u>	<u>0</u>	<u>12,007,586</u>
<b>Fund Balances</b>					
Reserved for Encumbrances	225,792	0	489	0	226,281
Reserved for Loans Receivable	133,852	0	0	0	133,852
Reserved for Principal	0	0	0	100,314	100,314
Unreserved, Undesignated (Deficit), Reported in:					
Special Revenue Funds	2,695,064	0	0	0	2,695,064
Debt Service Funds	0	66,357	0	0	66,357
Capital Projects Funds	0	0	(2,511,904)	0	(2,511,904)
<i>Total Fund Balances (Deficit)</i>	<u>3,054,708</u>	<u>66,357</u>	<u>(2,511,415)</u>	<u>100,314</u>	<u>709,964</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$6,864,674</u>	<u>\$847,345</u>	<u>\$4,905,217</u>	<u>\$100,314</u>	<u>\$12,717,550</u>

**Richland County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2002*

	Certificate of Title	Dog and Kennel	Real Estate Assessment
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$190,190	\$0	\$972,646
Cash and Cash Equivalents:			
In Segregated Accounts	0	0	0
Accounts Receivable	0	480	0
Special Assessments Receivable	0	0	0
Interfund Receivable	0	0	0
Intergovernmental Receivable	0	30,000	0
Materials and Supplies Inventory	0	3,092	0
Loans Receivable	0	0	0
<i>Total Assets</i>	<u>\$190,190</u>	<u>\$33,572</u>	<u>\$972,646</u>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Accounts Payable	\$675	\$1,822	\$4,441
Contracts Payable	0	0	14,616
Accrued Wages	21,486	12,122	0
Interfund Payable	0	0	0
Intergovernmental Payable	612,105	8,143	15,198
Deferred Revenue	0	0	0
Matured Compensated Absences Payable	0	397	0
<i>Total Liabilities</i>	<u>634,266</u>	<u>22,484</u>	<u>34,255</u>
<b>Fund Balances</b>			
Reserved for Encumbrances	0	0	83,874
Reserved for Loans Receivable	0	0	0
Unreserved, Undesignated (Deficit)	(444,076)	11,088	854,517
<i>Total Fund Balances (Deficit)</i>	<u>(444,076)</u>	<u>11,088</u>	<u>938,391</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$190,190</u>	<u>\$33,572</u>	<u>\$972,646</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>
\$528,375	\$5,738	\$48,564	\$147,912	\$1,632
0	0	0	0	0
0	780	1,140	6,398	27,599
0	0	0	0	0
0	0	0	0	5,240
1,786,617	0	0	0	0
318,797	0	0	0	2,941
0	0	0	0	0
<u>\$2,633,789</u>	<u>\$6,518</u>	<u>\$49,704</u>	<u>\$154,310</u>	<u>\$37,412</u>
\$100,663	\$350	\$1,475	\$0	\$14,165
353	0	0	0	0
159,262	0	0	0	45,003
0	0	0	0	88
67,578	0	0	540	19,994
1,546,225	780	0	0	0
0	0	0	0	1,030
<u>1,874,081</u>	<u>1,130</u>	<u>1,475</u>	<u>540</u>	<u>80,280</u>
0	0	0	0	83,874
0	0	0	0	0
<u>759,708</u>	<u>5,388</u>	<u>48,229</u>	<u>153,770</u>	<u>(126,742)</u>
<u>759,708</u>	<u>5,388</u>	<u>48,229</u>	<u>153,770</u>	<u>(42,868)</u>
<u>\$2,633,789</u>	<u>\$6,518</u>	<u>\$49,704</u>	<u>\$154,310</u>	<u>\$37,412</u>

(continued)

**Richland County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2002*

	Child Support Enforcement Agency	Delinquent Real Estate Collection	Community Development Block Grant
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$69,812	\$334,151	\$548,166
Cash and Cash Equivalents:			
In Segregated Accounts	0	0	0
Accounts Receivable	0	0	0
Special Assessments Receivable	0	0	0
Interfund Receivable	0	0	0
Intergovernmental Receivable	0	0	82,140
Materials and Supplies Inventory	4,783	0	0
Loans Receivable	0	0	133,852
<i>Total Assets</i>	<u>\$74,595</u>	<u>\$334,151</u>	<u>\$764,158</u>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Accounts Payable	\$163,833	\$4,909	\$19,398
Contracts Payable	0	0	0
Accrued Wages	105,194	0	0
Interfund Payable	3,573	0	0
Intergovernmental Payable	105,054	4,224	0
Deferred Revenue	0	0	83,532
Matured Compensated Absences Payable	0	0	0
<i>Total Liabilities</i>	<u>377,654</u>	<u>9,133</u>	<u>102,930</u>
<b>Fund Balances</b>			
Reserved for Encumbrances	0	0	0
Reserved for Loans Receivable	0	0	133,852
Unreserved, Undesignated (Deficit)	(303,059)	325,018	527,376
<i>Total Fund Balances (Deficit)</i>	<u>(303,059)</u>	<u>325,018</u>	<u>661,228</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$74,595</u>	<u>\$334,151</u>	<u>\$764,158</u>

<u>Youth Services</u>	<u>Public Defender</u>	<u>Other Public Safety</u>	<u>Other</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$115,690	\$1,512	\$501,502	\$361,056	\$3,826,946
0	0	8,868	603	9,471
0	37,680	15,110	10,341	99,528
0	0	0	120,574	120,574
0	0	600	0	5,840
306,626	63,460	70,007	0	2,338,850
0	0	0	0	329,613
0	0	0	0	133,852
<u>\$422,316</u>	<u>\$102,652</u>	<u>\$596,087</u>	<u>\$492,574</u>	<u>\$6,864,674</u>
\$15,685	\$0	\$161,253	\$4,424	\$493,093
0	0	0	0	14,969
0	0	0	0	343,067
0	0	600	0	4,261
2,450	21,745	8,460	4,463	869,954
251,777	0	80,307	120,574	2,083,195
0	0	0	0	1,427
<u>269,912</u>	<u>21,745</u>	<u>250,620</u>	<u>129,461</u>	<u>3,809,966</u>
6,260	0	46,784	5,000	225,792
0	0	0	0	133,852
146,144	80,907	298,683	358,113	2,695,064
<u>152,404</u>	<u>80,907</u>	<u>345,467</u>	<u>363,113</u>	<u>3,054,708</u>
<u>\$422,316</u>	<u>\$102,652</u>	<u>\$596,087</u>	<u>\$492,574</u>	<u>\$6,864,674</u>

**Richland County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2002*

	<u>Road and Bridge</u>	<u>Supplemental Equipment- Recorder</u>	<u>Visitor's Convention Center</u>	<u>Regional Correction Juvenile Facility</u>
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$121,809	\$33,756	\$3,497	\$2,000
Cash and Cash Equivalents: In Segregated Accounts	0	0	0	0
Intergovernmental Receivable	<u>245,482</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Assets</i>	<u>\$367,291</u>	<u>\$33,756</u>	<u>\$3,497</u>	<u>\$2,000</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts Payable	\$34,594	\$9,040	\$0	\$0
Contracts Payable	43,146	0	0	0
Deferred Revenue	220,575	0	0	0
Accrued Interest Payable	0	0	0	0
Notes Payable	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Liabilities</i>	<u>298,315</u>	<u>9,040</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	0	0	0	0
Unreserved, Undesignated (Deficit)	<u>68,976</u>	<u>24,716</u>	<u>3,497</u>	<u>2,000</u>
<i>Total Fund Balances (Deficit)</i>	<u>68,976</u>	<u>24,716</u>	<u>3,497</u>	<u>2,000</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$367,291</u>	<u>\$33,756</u>	<u>\$3,497</u>	<u>\$2,000</u>

<u>Capital Equipment Purchases</u>	<u>Issue II</u>	<u>Geographic Information System</u>	<u>Gorman Nature Capital Improvement</u>	<u>Multi- Agency Building</u>
\$32,922	\$744	\$69,983	\$10,716	\$7,177
800	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$33,722</u>	<u>\$744</u>	<u>\$69,983</u>	<u>\$10,716</u>	<u>\$7,177</u>
\$10,441	\$0	\$0	\$0	\$0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>10,441</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0
<u>23,281</u>	<u>744</u>	<u>69,983</u>	<u>10,716</u>	<u>7,177</u>
<u>23,281</u>	<u>744</u>	<u>69,983</u>	<u>10,716</u>	<u>7,177</u>
<u>\$33,722</u>	<u>\$744</u>	<u>\$69,983</u>	<u>\$10,716</u>	<u>\$7,177</u>

(continued)

**Richland County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds (continued)*  
*December 31, 2002*

	Children's Services Building	Madison Township Sewer A	Beatty Clinic	Mental Health Housing
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,596	\$163,870	\$179	\$317,291
Cash and Cash Equivalents:				
In Segregated Accounts	0	0	0	0
Intergovernmental Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$1,596</u>	<u>\$163,870</u>	<u>\$179</u>	<u>\$317,291</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts Payable	\$0	\$0	\$0	\$2,880
Contracts Payable	0	0	0	0
Deferred Revenue	0	0	0	0
Accrued Interest Payable	19	0	0	0
Notes Payable	6,730	0	0	0
<i>Total Liabilities</i>	<u>6,749</u>	<u>0</u>	<u>0</u>	<u>2,880</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	0	0	0	0
Unreserved, Undesignated (Deficit)	(5,153)	163,870	179	314,411
<i>Total Fund Balances (Deficit)</i>	<u>(5,153)</u>	<u>163,870</u>	<u>179</u>	<u>314,411</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$1,596</u>	<u>\$163,870</u>	<u>\$179</u>	<u>\$317,291</u>

<u>Energy Conservation</u>	<u>Bike Trail Improvement</u>	<u>Rocky Fork Improvement</u>	<u>Eastview\ Heatherwood</u>
\$532,316	\$7,964	\$625	\$1,607,276
0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$532,316</u>	<u>\$7,964</u>	<u>\$625</u>	<u>\$1,607,276</u>
\$65,485	\$0	\$0	\$0
0	0	0	0
0	0	0	0
24,376	0	0	8,575
<u>1,780,000</u>	<u>0</u>	<u>0</u>	<u>3,000,000</u>
<u>1,869,861</u>	<u>0</u>	<u>0</u>	<u>3,008,575</u>
489	0	0	0
<u>(1,338,034)</u>	<u>7,964</u>	<u>625</u>	<u>(1,401,299)</u>
<u>(1,337,545)</u>	<u>7,964</u>	<u>625</u>	<u>(1,401,299)</u>
<u>\$532,316</u>	<u>\$7,964</u>	<u>\$625</u>	<u>\$1,607,276</u>

(continued)

**Richland County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds (continued)*  
*December 31, 2002*

	Dog and Kennel Shelter	Road Improvement	Job and Family Renovation
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$1,140,230	\$26,903	\$578,071
Cash and Cash Equivalents:			
In Segregated Accounts	0	0	0
Intergovernmental Receivable	0	0	0
<i>Total Assets</i>	<u>\$1,140,230</u>	<u>\$26,903</u>	<u>\$578,071</u>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Accounts Payable	\$6,496	\$0	\$0
Contracts Payable	70,494	0	21,478
Deferred Revenue	0	0	0
Accrued Interest Payable	8,788	0	3,515
Notes Payable	1,500,000	0	600,000
<i>Total Liabilities</i>	<u>1,585,778</u>	<u>0</u>	<u>624,993</u>
<b>Fund Balances</b>			
Reserved for Encumbrances	0	0	0
Unreserved, Undesignated (Deficit)	(445,548)	26,903	(46,922)
<i>Total Fund Balances (Deficit)</i>	<u>(445,548)</u>	<u>26,903</u>	<u>(46,922)</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$1,140,230</u>	<u>\$26,903</u>	<u>\$578,071</u>



<u>JAIBG Equipment</u>	<u>Total Nonmajor Capital Projects Funds</u>
\$10	\$4,658,935
0	800
<u>0</u>	<u>245,482</u>
<u>\$10</u>	<u>\$4,905,217</u>
\$0	\$128,936
0	135,118
0	220,575
0	45,273
<u>0</u>	<u>6,886,730</u>
<u>0</u>	<u>7,416,632</u>
0	489
<u>10</u>	<u>(2,511,904)</u>
<u>10</u>	<u>(2,511,415)</u>
<u>\$10</u>	<u>\$4,905,217</u>

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**Richland County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2002*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Fund	Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
<b>Revenues</b>					
Charges for Services	\$3,336,794	\$140	\$1,358,084	\$0	\$4,695,018
Licenses and Permits	182,399	0	84,153	0	266,552
Fines and Forfeitures	47,817	0	0	0	47,817
Intergovernmental	8,339,918	73,083	2,600,588	0	11,013,589
Special Assessments	2,155	0	0	0	2,155
Interest	82,406	0	0	0	82,406
Rentals	0	583,450	39,218	0	622,668
Contributions and Donations	16,894	0	1,833	0	18,727
Other	314,696	36,040	125,049	0	475,785
<i>Total Revenues</i>	<u>12,323,079</u>	<u>692,713</u>	<u>4,208,925</u>	<u>0</u>	<u>17,224,717</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	2,518,846	0	0	0	2,518,846
Judicial System	1,290,143	0	0	0	1,290,143
Public Safety	1,870,831	0	0	0	1,870,831
Public Works	4,083,269	0	0	0	4,083,269
Health	344,992	0	0	0	344,992
Human Services	4,048,801	0	0	0	4,048,801
Economic Development	359,831	0	0	0	359,831
Capital Outlay	0	0	5,018,764	0	5,018,764
Debt Service:					
Principal Retirement	0	776,345	0	0	776,345
Interest and Fiscal Charges	0	533,258	139,707	0	672,965
<i>Total Expenditures</i>	<u>14,516,713</u>	<u>1,309,603</u>	<u>5,158,471</u>	<u>0</u>	<u>20,984,787</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,193,634)</u>	<u>(616,890)</u>	<u>(949,546)</u>	<u>0</u>	<u>(3,760,070)</u>
<b>Other Financing Sources (Uses)</b>					
Transfers In	1,146,497	706,129	592,785	0	2,445,411
Transfers Out	(901,966)	(86,412)	(1,733,201)	0	(2,721,579)
<i>Total Other Financing Sources (Uses)</i>	<u>244,531</u>	<u>619,717</u>	<u>(1,140,416)</u>	<u>0</u>	<u>(276,168)</u>
<i>Net Change in Fund Balances</i>	(1,949,103)	2,827	(2,089,962)	0	(4,036,238)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>5,003,811</u>	<u>63,530</u>	<u>(421,453)</u>	<u>100,314</u>	<u>4,746,202</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$3,054,708</u>	<u>\$66,357</u>	<u>(\$2,511,415)</u>	<u>\$100,314</u>	<u>\$709,964</u>

**Richland County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2002*

	Certificate of Title	Dog and Kennel	Real Estate Assessment
<b>Revenues</b>			
Charges for Services	\$227,449	\$705	\$966,103
Licenses and Permits	0	182,399	0
Fines and Forfeitures	0	38,547	195
Intergovernmental	0	31,186	0
Special Assessments	0	0	0
Interest	0	0	0
Contributions and Donations	0	0	0
Other	562	0	370
<i>Total Revenues</i>	<u>228,011</u>	<u>252,837</u>	<u>966,668</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	728,587	0	1,510,317
Judicial System	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	326,942	0
Human Services	0	0	0
Economic Development	0	0	0
<i>Total Expenditures</i>	<u>728,587</u>	<u>326,942</u>	<u>1,510,317</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(500,576)</u>	<u>(74,105)</u>	<u>(543,649)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	0	21,277	0
Transfers Out	0	(3,866)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>17,411</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(500,576)	(56,694)	(543,649)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>56,500</u>	<u>67,782</u>	<u>1,482,040</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>(\$444,076)</u></u>	<u><u>\$11,088</u></u>	<u><u>\$938,391</u></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>
\$69,105	\$7,348	\$18,730	\$85,569	\$481,588
0	0	0	0	0
0	0	0	0	0
3,799,207	0	0	0	18,757
0	0	0	0	0
28,133	0	0	0	0
0	0	0	0	0
0	260	0	0	19,247
<u>3,896,445</u>	<u>7,608</u>	<u>18,730</u>	<u>85,569</u>	<u>519,592</u>
0	0	0	0	0
0	5,330	20,053	77,682	0
0	0	0	0	0
4,083,269	0	0	0	0
0	0	0	0	0
0	0	0	0	1,111,238
0	0	0	0	0
<u>4,083,269</u>	<u>5,330</u>	<u>20,053</u>	<u>77,682</u>	<u>1,111,238</u>
<u>(186,824)</u>	<u>2,278</u>	<u>(1,323)</u>	<u>7,887</u>	<u>(591,646)</u>
0	0	0	0	585,530
<u>(107,569)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(107,569)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>585,530</u>
(294,393)	2,278	(1,323)	7,887	(6,116)
<u>1,054,101</u>	<u>3,110</u>	<u>49,552</u>	<u>145,883</u>	<u>(36,752)</u>
<u>\$759,708</u>	<u>\$5,388</u>	<u>\$48,229</u>	<u>\$153,770</u>	<u>(\$42,868)</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, 2002*

	Child Support Enforcement Agency	Delinquent Real Estate Collection	Community Development Block Grant
<b>Revenues</b>			
Charges for Services	\$286,027	\$361,906	\$0
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	2,238,401	577	89,006
Special Assessments	0	0	0
Interest	148	0	52,088
Contributions and Donations	0	0	0
Other	135	13,304	19,930
<i>Total Revenues</i>	<u>2,524,711</u>	<u>375,787</u>	<u>161,024</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	0	279,942	0
Judicial System	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	2,893,171	0	0
Economic Development	0	0	359,831
<i>Total Expenditures</i>	<u>2,893,171</u>	<u>279,942</u>	<u>359,831</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(368,460)</u>	<u>95,845</u>	<u>(198,807)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	85,000	0	0
Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>85,000</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(283,460)	95,845	(198,807)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>(19,599)</u>	<u>229,173</u>	<u>860,035</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>(\$303,059)</u></u>	<u><u>\$325,018</u></u>	<u><u>\$661,228</u></u>

<u>Youth Services</u>	<u>Public Defender</u>	<u>Other Public Safety</u>	<u>Other</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$300	\$273,427	\$437,592	\$120,945	\$3,336,794
0	0	0	0	182,399
0	0	9,075	0	47,817
809,834	309,334	955,554	88,062	8,339,918
0	0	0	2,155	2,155
0	0	941	1,096	82,406
0	0	1,358	15,536	16,894
103,704	61,596	77,246	18,342	314,696
<u>913,838</u>	<u>644,357</u>	<u>1,481,766</u>	<u>246,136</u>	<u>12,323,079</u>
0	0	0	0	2,518,846
0	944,955	0	242,123	1,290,143
368,230	0	1,502,601	0	1,870,831
0	0	0	0	4,083,269
0	0	0	18,050	344,992
0	0	0	44,392	4,048,801
0	0	0	0	359,831
<u>368,230</u>	<u>944,955</u>	<u>1,502,601</u>	<u>304,565</u>	<u>14,516,713</u>
<u>545,608</u>	<u>(300,598)</u>	<u>(20,835)</u>	<u>(58,429)</u>	<u>(2,193,634)</u>
12,727	351,600	58,420	31,943	1,146,497
(751,705)	0	(38,721)	(105)	(901,966)
<u>(738,978)</u>	<u>351,600</u>	<u>19,699</u>	<u>31,838</u>	<u>244,531</u>
(193,370)	51,002	(1,136)	(26,591)	(1,949,103)
345,774	29,905	346,603	389,704	5,003,811
<u>\$152,404</u>	<u>\$80,907</u>	<u>\$345,467</u>	<u>\$363,113</u>	<u>\$3,054,708</u>

**Richland County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds*  
*For the Year Ended December 31, 2002*

	Road and Bridge	Supplemental Equipment- Recorder	Visitor's Convention Center	Regional Correction Juvenile Facility
<b>Revenues</b>				
Charges for Services	\$1,215,208	\$133,276	\$0	\$0
Licenses and Permits	0	0	0	0
Intergovernmental	1,250,325	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>2,465,533</u>	<u>133,276</u>	<u>0</u>	<u>0</u>
<b>Expenditures</b>				
Capital Outlay	2,504,563	122,023	0	0
Debt Service:				
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>2,504,563</u>	<u>122,023</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(39,030)</u>	<u>11,253</u>	<u>0</u>	<u>0</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	0	0	0
Transfers Out	(140,261)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(140,261)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(179,291)	11,253	0	0
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>248,267</u>	<u>13,463</u>	<u>3,497</u>	<u>2,000</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$68,976</u>	<u>\$24,716</u>	<u>\$3,497</u>	<u>\$2,000</u>



Capital Equipment Purchases	Cook Road Extension	Issue II	Geographic Information System	Gorman Nature Capital Improvement	Multi- Agency Building
\$9,600	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	928,552	52,086	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
9,600	0	928,552	52,086	0	0
27,549	0	1,073,668	43,325	0	0
0	0	0	0	0	0
27,549	0	1,073,668	43,325	0	0
(17,949)	0	(145,116)	8,761	0	0
0	0	213,261	0	0	0
0	(60,855)	(73,000)	(50,736)	0	0
0	(60,855)	140,261	(50,736)	0	0
(17,949)	(60,855)	(4,855)	(41,975)	0	0
41,230	60,855	5,599	111,958	10,716	7,177
\$23,281	\$0	\$744	\$69,983	\$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, 2002*

	Children's Services Building	Madison Township Sewer A	Beatty Clinic	Mental Health Housing
<b>Revenues</b>				
Charges for Services	\$0	\$0	\$0	\$0
Licenses and Permits	0	0	0	0
Intergovernmental	1,641	0	0	275,000
Rentals	39,218	0	0	0
Contributions and Donations	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>40,859</u>	<u>0</u>	<u>0</u>	<u>275,000</u>
<b>Expenditures</b>				
Capital Outlay	0	0	0	50,535
Debt Service:				
Interest and Fiscal Charges	1,445	0	0	0
<i>Total Expenditures</i>	<u>1,445</u>	<u>0</u>	<u>0</u>	<u>50,535</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>39,414</u>	<u>0</u>	<u>0</u>	<u>224,465</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	39,414	0	0	224,465
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>(44,567)</u>	<u>163,870</u>	<u>179</u>	<u>89,946</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>(\$5,153)</u>	<u>\$163,870</u>	<u>\$179</u>	<u>\$314,411</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	78,314
0	0	0	0	0	0
0	0	0	0	0	0
0	91	0	0	0	0
0	91	0	0	0	78,314
520,482	9,550	0	0	0	35,973
49,826	0	0	0	0	71,495
570,308	9,550	0	0	0	107,468
(570,308)	(9,459)	0	0	0	(29,154)
267,994	0	0	0	0	95
(94)	0	0	0	(49,529)	(1,358,726)
267,900	0	0	0	(49,529)	(1,358,631)
(302,408)	(9,459)	0	0	(49,529)	(1,387,785)
(1,035,137)	9,459	7,964	625	49,529	(13,514)
(\$1,337,545)	\$0	\$7,964	\$625	\$0	(\$1,401,299)

(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, 2002*

	Dog and Kennel Shelter	Road Improvement	Job and Family Renovation
<b>Revenues</b>			
Charges for Services	\$0	\$0	\$0
Licenses and Permits	84,153	0	0
Intergovernmental	0	0	0
Rentals	0	0	0
Contributions and Donations	1,833	0	0
Other	0	114,958	0
<i>Total Revenues</i>	<u>85,986</u>	<u>114,958</u>	<u>0</u>
<b>Expenditures</b>			
Capital Outlay	563,029	0	43,407
Debt Service:			
Interest and Fiscal Charges	8,788	4,638	3,515
<i>Total Expenditures</i>	<u>571,817</u>	<u>4,638</u>	<u>46,922</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(485,831)</u>	<u>110,320</u>	<u>(46,922)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	3,866	107,569	0
Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>3,866</u>	<u>107,569</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>(481,965)</u>	<u>217,889</u>	<u>(46,922)</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>36,417</u>	<u>(190,986)</u>	<u>0</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>(\$445,548)</u>	<u>\$26,903</u>	<u>(\$46,922)</u>

JAIBG Equipment	Richland County Foundation Grant	Total Nonmajor Capital Projects Funds
\$0	\$0	\$1,358,084
0	0	84,153
14,670	0	2,600,588
0	0	39,218
0	0	1,833
0	10,000	125,049
14,670	10,000	4,208,925
14,660	10,000	5,018,764
0	0	139,707
14,660	10,000	5,158,471
10	0	(949,546)
0	0	592,785
0	0	(1,733,201)
0	0	(1,140,416)
10	0	(2,089,962)
0	0	(421,453)
\$10	\$0	(\$2,511,415)

## **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**

*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*

*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*

*Regional Planning Fund*

*Solid Waste Fund*

*Payroll Fund*

*Standards Committee Fund*

*Disaster Relief Fund*

*SB 3 & 287 Utility Reimbursement Fund*

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**Richland County, Ohio**  
*Combining Statement of Fiduciary Net Assets*  
*Fiduciary Funds*  
*December 31, 2002*

	Private Purpose Trust Funds			Agency Funds
	County Home Resident Trust	Children Trust	Totals	
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,568	\$0	\$2,568	\$7,109,288
Cash and Cash Equivalents in Segregated Accounts	1,893	16,963	18,856	1,651,519
Receivables:				
Accounts	0	0	0	19,476
Taxes	0	0	0	95,780,491
Special Assessments	0	0	0	1,427,508
Accrued Interest	0	0	0	8,146
Intergovernmental Receivable	0	0	0	4,844,015
<i>Total Assets</i>	<u>\$4,461</u>	<u>\$16,963</u>	<u>\$21,424</u>	<u>\$110,840,443</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$0	\$0	\$41,496
Undistributed Assets	0	0	0	110,795,259
Deposits Held and Due to Others	0	0	0	3,688
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>\$110,840,443</u>
<b>Net Assets</b>				
Held in Trust for Other Purposes	<u>4,461</u>	<u>16,963</u>	<u>21,424</u>	
<i>Total Net Assets</i>	<u>\$4,461</u>	<u>\$16,963</u>	<u>\$21,424</u>	

**Richland County, Ohio**  
*Combining Statement of Changes in Fiduciary Net Assets*  
*Fiduciary Funds*  
*December 31, 2002*

	Private Purpose Trust Funds		
	County Home Resident Trust	Children Trust	Totals
<b>Additions</b>			
Contributions:			
Private Donations	\$131,525	\$0	\$131,525
Investment Earnings	88	104	192
Other	0	795	795
<i>Total Additions</i>	131,613	899	132,512
<b>Deductions</b>			
Benefits	131,809	4,344	136,153
<i>Change in Net Assets</i>	(196)	(3,445)	(3,641)
Net Assets - Beginning	4,657	20,408	25,065
Net Assets - Ending	\$4,461	\$16,963	\$21,424

**Richland County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2002*

	Balance 1-1-02	Additions	Reductions	Balance 12-31-02
<b><i>Undivided Tax</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$60,429	\$20,571,802	\$20,607,934	\$24,297
Receivables:				
Taxes	18,766	19,292	18,766	19,292
Special Assessments	1,341,462	1,427,508	1,341,462	1,427,508
Intergovernmental Receivable	1,035,864	52,033	1,035,864	52,033
<i>Total Assets</i>	<u>\$2,456,521</u>	<u>\$22,070,635</u>	<u>\$23,004,026</u>	<u>\$1,523,130</u>
 <b>Liabilities</b>				
Undistributed Assets	<u>\$2,456,521</u>	<u>\$22,070,635</u>	<u>\$23,004,026</u>	<u>\$1,523,130</u>
 <b><i>Undivided Inheritance and Estate Tax</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	<u>\$818,904</u>	<u>\$1,299,286</u>	<u>\$1,286,884</u>	<u>\$831,306</u>
 <b>Liabilities</b>				
Undistributed Assets	<u>\$818,904</u>	<u>\$1,299,286</u>	<u>\$1,286,884</u>	<u>\$831,306</u>
 <b><i>Undivided General Tax</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$93	\$37,835,939	\$35,591,356	\$2,244,676
Taxes Receivable	71,330,406	71,971,802	71,330,406	71,971,802
<i>Total Assets</i>	<u>\$71,330,499</u>	<u>\$109,807,741</u>	<u>\$106,921,762</u>	<u>\$74,216,478</u>
 <b>Liabilities</b>				
Undistributed Assets	<u>\$71,330,499</u>	<u>\$109,807,741</u>	<u>\$106,921,762</u>	<u>\$74,216,478</u>
 <b><i>Undivided Personal Tax</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,289,424	\$47,515,739	\$49,660,168	\$144,995
Taxes Receivable	22,990,628	22,035,460	22,990,628	22,035,460
<i>Total Assets</i>	<u>\$25,280,052</u>	<u>\$69,551,199</u>	<u>\$72,650,796</u>	<u>\$22,180,455</u>
 <b>Liabilities</b>				
Undistributed Assets	<u>\$25,280,052</u>	<u>\$69,551,199</u>	<u>\$72,650,796</u>	<u>\$22,180,455</u>

(continued)

**Richland County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
For the Year Ended December 31, 2002

	Balance 1-1-02	Additions	Reductions	Balance 12-31-02
<b>Undivided Local Government</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$25,232	\$12,269,423	\$12,294,655	\$0
Intergovernmental Receivable	4,792,649	4,668,822	4,792,649	4,668,822
<i>Total Assets</i>	<u>\$4,817,881</u>	<u>\$16,938,245</u>	<u>\$17,087,304</u>	<u>\$4,668,822</u>
<b>Liabilities</b>				
Undistributed Assets	<u>\$4,817,881</u>	<u>\$16,938,245</u>	<u>\$17,087,304</u>	<u>\$4,668,822</u>
 <b>Board of Health</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,640,376	\$4,728,420	\$4,607,779	\$2,761,017
Taxes Receivable	1,804,386	1,753,937	1,804,386	1,753,937
Intergovernmental Receivable	22,438	62,576	22,438	62,576
<i>Total Assets</i>	<u>\$4,467,200</u>	<u>\$6,544,933</u>	<u>\$6,434,603</u>	<u>\$4,577,530</u>
<b>Liabilities</b>				
Undistributed Assets	<u>\$4,467,200</u>	<u>\$6,544,933</u>	<u>\$6,434,603</u>	<u>\$4,577,530</u>
 <b>County Court Agency</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$1,510,976	\$4,096,185	\$4,056,130	\$1,551,031
Accrued Interest Receivable	17,593	8,146	17,593	8,146
<i>Total Assets</i>	<u>\$1,528,569</u>	<u>\$4,104,331</u>	<u>\$4,073,723</u>	<u>\$1,559,177</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$41,022	\$821,042	\$820,568	\$41,496
Undistributed Assets	1,483,741	1,906,428	1,876,176	1,513,993
Deposits Held and Due to Others	3,806	1,376,861	1,376,979	3,688
<i>Total Liabilities</i>	<u>\$1,528,569</u>	<u>\$4,104,331</u>	<u>\$4,073,723</u>	<u>\$1,559,177</u>

(continued)

**Richland County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
For the Year Ended December 31, 2002

	Balance 1-1-02	Additions	Reductions	Balance 12-31-02
<b>Other Agency Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,212,494	\$22,885,518	\$22,995,015	\$1,102,997
Cash and Cash Equivalents in Segregated Accounts	90,820	4,916,181	4,906,513	100,488
Receivables:				
Accounts	0	19,476	0	19,476
Intergovernmental Receivable	111,663	60,584	111,663	60,584
<i>Total Assets</i>	<u>\$1,414,977</u>	<u>\$27,881,759</u>	<u>\$28,013,191</u>	<u>\$1,283,545</u>
<b>Liabilities</b>				
Undistributed Assets	<u>\$1,414,977</u>	<u>\$27,881,759</u>	<u>\$28,013,191</u>	<u>\$1,283,545</u>
 <b>All Agency Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$7,046,952	\$147,106,127	\$147,043,791	\$7,109,288
Cash and Cash Equivalents in Segregated Accounts	1,601,796	9,012,366	8,962,643	1,651,519
Receivables:				
Accounts	0	19,476	0	19,476
Taxes	96,144,186	95,780,491	96,144,186	95,780,491
Special Assessments	1,341,462	1,427,508	1,341,462	1,427,508
Accrued Interest	17,593	8,146	17,593	8,146
Intergovernmental Receivable	5,962,614	4,844,015	5,962,614	4,844,015
<i>Total Assets</i>	<u>\$112,114,603</u>	<u>\$258,198,129</u>	<u>\$259,472,289</u>	<u>\$110,840,443</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$41,022	\$821,042	\$820,568	\$41,496
Undistributed Assets	112,069,775	256,000,226	257,274,742	110,795,259
Deposits Held and Due to Others	3,806	1,376,861	1,376,979	3,688
<i>Total Liabilities</i>	<u>\$112,114,603</u>	<u>\$258,198,129</u>	<u>\$259,472,289</u>	<u>\$110,840,443</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, 2002*

	<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	\$29,187	\$31,501	\$32,930	\$1,429
Sales Taxes	13,801,039	14,895,099	15,129,013	233,914
Charges for Services	2,941,490	3,194,180	3,716,686	522,506
Licenses and Permits	324,170	352,018	278,214	(73,804)
Fines and Forfeitures	23,745	25,785	121,631	95,846
Intergovernmental	4,720,143	5,119,584	4,328,992	(790,592)
Interest	1,584,945	1,721,100	1,862,331	141,231
Rentals	12,389	13,453	17,029	3,576
Other	78,099	84,809	260,613	175,804
<i>Total Revenues</i>	<u>23,515,207</u>	<u>25,437,529</u>	<u>25,747,439</u>	<u>309,910</u>
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive:				
Commissioners:				
Personal Services	241,326	253,173	253,173	0
Materials and Supplies	665	698	698	0
Contractual Services	95,661	100,357	100,357	0
Capital Outlay	286	300	300	0
Other	24,978	26,204	26,204	0
Total Commissioners	<u>362,916</u>	<u>380,732</u>	<u>380,732</u>	<u>0</u>
Auditor:				
Personal Services	300,794	315,560	315,560	0
Materials and Supplies	15,452	16,211	16,211	0
Contractual Services	44,748	46,945	46,945	0
Capital Outlay	1,795	1,883	1,883	0
Other	11,344	11,901	11,901	0
Total Auditor	<u>374,133</u>	<u>392,500</u>	<u>392,500</u>	<u>0</u>
Treasurer:				
Personal Services	141,722	148,679	148,679	0
Materials and Supplies	9,421	9,884	9,884	0
Contractual Services	2,626	2,755	2,755	0
Total Treasurer	<u>\$153,769</u>	<u>\$161,318</u>	<u>\$161,318</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, 2002*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Prosecuting Attorney:				
Personal Services	\$926,189	\$971,656	\$971,656	\$0
Materials and Supplies	2,855	2,995	2,995	0
Contractual Services	12,671	13,293	13,293	0
Capital Outlay	2,001	2,099	2,099	0
Other	59,634	62,562	62,562	0
<b>Total Prosecuting Attorney</b>	<b>1,003,350</b>	<b>1,052,605</b>	<b>1,052,605</b>	<b>0</b>
Bureau of Inspection:				
Contractual Services	75,435	79,138	79,138	0
Data Processing Board:				
Personal Services	181,674	190,593	190,593	0
Materials and Supplies	1,152	1,209	1,209	0
Contractual Services	72,607	76,171	76,171	0
Capital Outlay	327,863	343,958	343,958	0
Other	485	508	508	0
<b>Total Data Processing Board</b>	<b>583,781</b>	<b>612,439</b>	<b>612,439</b>	<b>0</b>
Board of Elections:				
Personal Services	316,323	331,852	331,852	0
Materials and Supplies	3,540	3,714	3,714	0
Contractual Services	96,878	101,634	101,634	0
Capital Outlay	12,069	12,661	12,661	0
<b>Total Board of Elections</b>	<b>428,810</b>	<b>449,861</b>	<b>449,861</b>	<b>0</b>
Building and Grounds:				
Personal Services	363,691	381,545	381,545	0
Materials and Supplies	73,588	77,200	77,200	0
Contractual Services	726,905	762,589	762,589	0
Capital Outlay	14,525	15,238	15,238	0
Other	446	468	468	0
<b>Total Building and Grounds</b>	<b>1,179,155</b>	<b>1,237,040</b>	<b>1,237,040</b>	<b>0</b>
Recorder:				
Personal Services	191,355	200,749	200,749	0
Materials and Supplies	1,375	1,442	1,442	0
Contractual Services	18,753	19,674	19,674	0
Capital Outlay	32	34	34	0
Other	4,487	4,707	4,707	0
<b>Total Recorder</b>	<b>\$216,002</b>	<b>\$226,606</b>	<b>\$226,606</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, 2002*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Central Purchasing:				
Personal Services	\$69,579	\$72,995	\$72,995	\$0
Materials and Supplies	150,708	158,106	158,106	0
Contractual Services	102,763	107,808	107,808	0
Other	307	322	322	0
<b>Total Central Purchasing</b>	<b>323,357</b>	<b>339,231</b>	<b>339,231</b>	<b>0</b>
Risk Management:				
Personal Services	70,924	74,405	74,405	0
Materials and Supplies	2,015	2,114	2,114	0
Other	1,910	2,004	2,004	0
<b>Total Risk Management</b>	<b>74,849</b>	<b>78,523</b>	<b>78,523</b>	<b>0</b>
Insurance, Pensions and Taxes:				
Personal Services	4,171,408	4,376,186	4,376,157	29
Contractual Services	430,376	451,504	451,504	0
<b>Total Insurance, Pensions and Taxes</b>	<b>4,601,784</b>	<b>4,827,690</b>	<b>4,827,661</b>	<b>29</b>
<b>Total General Government - Legislative and Executive</b>	<b>9,377,341</b>	<b>9,837,683</b>	<b>9,837,654</b>	<b>29</b>
General Government - Judicial:				
Common Pleas Court:				
Personal Services	161,320	169,239	169,239	0
Materials and Supplies	151	158	158	0
Contractual Services	42,525	44,613	44,613	0
Other	19,228	20,172	20,200	(28)
<b>Total Common Pleas Court</b>	<b>223,224</b>	<b>234,182</b>	<b>234,210</b>	<b>(28)</b>
Jury Commission:				
Personal Services	4,670	4,899	4,899	0
Materials and Supplies	126	132	132	0
<b>Total Jury Commission</b>	<b>\$4,796</b>	<b>\$5,031</b>	<b>\$5,031</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, 2002*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Court Information Technology:				
Personal Services	\$101,646	\$106,636	\$106,636	\$0
Materials and Supplies	259	272	272	0
Contractual Services	3,896	4,087	4,087	0
Capital Outlay	5,292	5,552	5,552	0
<b>Total Court Information Technology</b>	<u>111,093</u>	<u>116,547</u>	<u>116,547</u>	<u>0</u>
Probate Court:				
Personal Services	173,432	181,946	181,946	0
Materials and Supplies	10,763	11,291	11,291	0
Contractual Services	2,606	2,734	2,734	0
Capital Outlay	1,430	1,500	1,500	0
Other	240	252	252	0
<b>Total Probate Court</b>	<u>188,471</u>	<u>197,723</u>	<u>197,723</u>	<u>0</u>
Clerk of Courts:				
Personal Services	430,462	451,594	451,594	0
Materials and Supplies	24,829	26,048	26,048	0
Contractual Services	25,565	26,820	26,820	0
Capital Outlay	4,345	4,558	4,558	0
Other	445	467	442	25
<b>Total Clerk of Courts</b>	<u>485,646</u>	<u>509,487</u>	<u>509,462</u>	<u>25</u>
Municipal Court:				
Personal Services	171,290	179,699	179,699	0
Contractual Services	13,242	13,892	13,892	0
<b>Total Municipal Court</b>	<u>184,532</u>	<u>193,591</u>	<u>193,591</u>	<u>0</u>
Law Library:				
Personal Services	33,381	35,020	35,020	0
Attention Center:				
Personal Services	818,833	859,030	859,030	0
Materials and Supplies	71,658	75,175	75,175	0
Contractual Services	68,756	72,131	72,131	0
Capital Outlay	4,742	4,975	4,975	0
<b>Total Attention Center</b>	<u>\$963,989</u>	<u>\$1,011,311</u>	<u>\$1,011,311</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, 2002*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Joint Court:				
Personal Services	\$89,226	\$93,606	\$93,606	\$0
Contractual Services	44,737	46,933	46,562	371
Capital Outlay	3,555	3,730	3,730	0
Other	4,560	4,784	4,784	0
<b>Total Joint Court</b>	142,078	149,053	148,682	371
Criminal Court Services:				
Personal Services	208,720	218,966	218,966	0
Materials and Supplies	605	635	635	0
Contractual Services	8,656	9,081	9,081	0
Capital Outlay	14,298	15,000	15,000	0
Other	1,906	1,998	1,998	0
<b>Total Criminal Court Services</b>	234,185	245,680	245,680	0
Domestic Relations:				
Personal Services	416,040	436,464	436,464	0
Materials and Supplies	1,346	1,412	1,412	0
Contractual Services	7,104	7,453	7,385	68
Capital Outlay	5,738	6,020	6,088	(68)
<b>Total Domestic Relations</b>	430,228	451,349	451,349	0
<b>Total General Government - Judicial</b>	3,001,623	3,148,974	3,148,606	368
Public Safety:				
Juvenile Probation Department:				
Personal Services	1,352,603	1,419,003	1,419,003	0
Materials and Supplies	9,309	9,766	9,766	0
Contractual Services	16,717	17,538	17,538	0
Capital Outlay	1,932	2,027	2,027	0
<b>Total Juvenile Probation Department</b>	1,380,561	1,448,334	1,448,334	0
Disaster Services:				
Personal Services	458,012	480,496	480,496	0
Materials and Supplies	754	791	791	0
Contractual Services	41,181	43,203	43,203	0
Capital Outlay	11,920	12,505	12,505	0
<b>Total Disaster Services</b>	\$511,867	\$536,995	\$536,995	\$0

(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, 2002*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Coroner:				
Personal Services	\$101,269	\$106,240	\$106,240	\$0
Materials and Supplies	915	960	960	0
Contractual Services	68,079	71,421	71,421	0
<b>Total Coroner</b>	<u>170,263</u>	<u>178,621</u>	<u>178,621</u>	<u>0</u>
Sheriff:				
Personal Services	4,274,828	4,484,683	4,484,683	0
Materials and Supplies	340,133	356,830	350,708	6,122
Contractual Services	288,164	302,310	301,110	1,200
Capital Outlay	59,269	62,179	62,179	0
Other	211,781	222,178	209,231	12,947
<b>Total Sheriff</b>	<u>5,174,175</u>	<u>5,428,180</u>	<u>5,407,911</u>	<u>20,269</u>
<b>Total Public Safety</b>	<u>7,236,866</u>	<u>7,592,130</u>	<u>7,571,861</u>	<u>20,269</u>
Public Works:				
Highway Engineer:				
Personal Services	82,543	86,595	86,595	0
Materials and Supplies	11,846	12,428	12,428	0
Contractual Services	9,251	9,705	9,705	0
Capital Outlay	236	248	248	0
Other	2,730	2,864	2,864	0
<b>Total Highway Engineer</b>	<u>106,606</u>	<u>111,840</u>	<u>111,840</u>	<u>0</u>
Building Department Regulations:				
Personal Services	239,489	251,246	251,246	0
Materials and Supplies	182	191	191	0
Contractual Services	333	349	349	0
Capital Outlay	1,006	1,055	1,055	0
Other	5,333	5,595	5,595	0
<b>Total Building Department Regulations</b>	<u>246,343</u>	<u>258,436</u>	<u>258,436</u>	<u>0</u>
<b>Total Public Works</b>	<u>\$352,949</u>	<u>\$370,276</u>	<u>\$370,276</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, 2002*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Health:				
Agriculture:				
Personal Services	\$907	\$952	\$952	\$0
Contractual Services	249,598	261,851	261,851	0
Total Agriculture	250,505	262,803	262,803	0
Other Health:				
Contractual Services	2,239	2,349	2,349	0
Ditch Maintenance:				
Materials and Supplies	18,812	19,735	19,735	0
Contractual Services	953,206	1,000,000	1,000,000	0
Capital Outlay	40,035	42,000	42,000	0
Total Ditch Maintenance	1,012,053	1,061,735	1,061,735	0
Total Health	1,264,797	1,326,887	1,326,887	0
Human Services:				
Soldiers Relief:				
Personal Services	70,177	73,622	73,622	0
Veteran Services:				
Personal Services	263,427	276,359	276,359	0
Materials and Supplies	16,440	17,247	17,247	0
Contractual Services	214,279	224,798	224,798	0
Capital Outlay	14,541	15,255	15,255	0
Other	12,098	12,693	12,693	0
Total Veteran Services	520,785	546,352	546,352	0
Total Human Services	590,962	619,974	619,974	0
Conservation and Recreation:				
Parks:				
Personal Services	135,297	141,939	141,939	0
Materials and Supplies	3,226	3,384	3,384	0
Contractual Services	5,898	6,188	6,188	0
Capital Outlay	576	604	604	0
Total Conservation and Recreation	\$144,997	\$152,115	\$152,115	\$0

(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, 2002*

	<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	\$45,283	\$47,506	\$47,506	\$0
Materials and Supplies	272	285	285	0
Contractual Services	7,363	7,724	7,724	0
Other	124	131	131	0
Total Other	<u>53,042</u>	<u>55,646</u>	<u>55,646</u>	<u>0</u>
Intergovernmental	<u>1,101,518</u>	<u>1,142,086</u>	<u>1,142,086</u>	<u>0</u>
Debt Service:				
Principal Retirement	<u>95,321</u>	<u>100,000</u>	<u>100,000</u>	<u>0</u>
<i>Total Expenditures</i>	<u>23,219,416</u>	<u>24,345,771</u>	<u>24,325,105</u>	<u>20,666</u>
<i>Excess of Revenues Over Expenditures</i>	<u>295,791</u>	<u>1,091,758</u>	<u>1,422,334</u>	<u>330,576</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	0	0	17,307	17,307
Transfers In	933,709	1,013,305	1,013,305	0
Transfers Out	<u>(2,018,052)</u>	<u>(2,130,627)</u>	<u>(2,130,627)</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(1,084,343)</u>	<u>(1,117,322)</u>	<u>(1,100,015)</u>	<u>17,307</u>
<i>Net Change in Fund Balance</i>	(788,552)	(25,564)	322,319	347,883
<i>Fund Balance Beginning of Year</i>	1,127,588	1,127,588	1,127,588	0
Prior Year Encumbrances Appropriated	<u>288,917</u>	<u>288,917</u>	<u>288,917</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$627,953</u>	<u>\$1,390,941</u>	<u>\$1,738,824</u>	<u>\$347,883</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, 2002*

	<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	\$1,350,535	\$1,350,535	\$1,430,305	\$79,770
Intergovernmental	9,395,462	9,395,462	8,429,897	(965,565)
Other	50,100	50,100	14,678	(35,422)
<i>Total Revenues</i>	<u>10,796,097</u>	<u>10,796,097</u>	<u>9,874,880</u>	<u>(921,217)</u>
<b>Expenditures</b>				
Current:				
Health:				
Mental Health Board:				
Personal Services	457,725	478,283	450,495	27,788
Materials and Supplies	33,496	35,000	13,537	21,463
Contractual Services	10,395,119	10,862,000	10,705,727	156,273
Capital Outlay	41,152	43,000	8,190	34,810
Other	205,030	214,239	162,490	51,749
<i>Total Expenditures</i>	<u>11,132,522</u>	<u>11,632,522</u>	<u>11,340,439</u>	<u>292,083</u>
<i>Net Change in Fund Balance</i>	(336,425)	(836,425)	(1,465,559)	(629,134)
<i>Fund Balance Beginning of Year</i>	<u>2,739,561</u>	<u>2,739,561</u>	<u>2,739,561</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,403,136</u></u>	<u><u>\$1,903,136</u></u>	<u><u>\$1,274,002</u></u>	<u><u>(\$629,134)</u></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, 2002*

	<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	\$8,060,000	\$8,060,000	\$8,262,224	\$202,224
Charges for Services	496,440	496,440	457,248	(39,192)
Intergovernmental	9,309,456	9,309,456	9,718,708	409,252
Interest	33,600	33,600	21,499	(12,101)
<i>Total Revenues</i>	<u>17,899,496</u>	<u>17,899,496</u>	<u>18,459,679</u>	<u>560,183</u>
<b>Expenditures</b>				
Current:				
Health:				
Mental Retardation Board:				
Personal Services	14,356,838	14,356,828	13,492,332	864,496
Materials and Supplies	985,045	985,044	825,643	159,401
Contractual Services	7,921,148	7,921,142	2,326,937	5,594,205
Capital Outlay	14,316,081	14,316,071	935,989	13,380,082
Other	946,841	946,840	725,972	220,868
<i>Total Expenditures</i>	<u>38,525,953</u>	<u>38,525,925</u>	<u>18,306,873</u>	<u>20,219,052</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(20,626,457)	(20,626,429)	152,806	20,779,235
<b>Other Financing Sources</b>				
Sale of Capital Assets	0	0	690	690
<i>Net Change in Fund Balance</i>	(20,626,457)	(20,626,429)	153,496	20,779,925
<i>Fund Balance Beginning of Year</i>	20,877,897	20,877,897	20,877,897	0
Prior Year Encumbrances Appropriated	750,335	750,335	750,335	0
<i>Fund Balance End of Year</i>	<u>\$1,001,775</u>	<u>\$1,001,803</u>	<u>\$21,781,728</u>	<u>\$20,779,925</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, 2002*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$19,503,731	\$19,503,731	\$13,261,477	(\$6,242,254)
Other	<u>1,028,663</u>	<u>1,028,663</u>	<u>1,278,777</u>	<u>250,114</u>
<i>Total Revenues</i>	<u>20,532,394</u>	<u>20,532,394</u>	<u>14,540,254</u>	<u>(5,992,140)</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Public Assistance:				
Personal Services	6,039,777	6,039,777	5,965,493	74,284
Materials and Supplies	566,500	566,500	521,978	44,522
Contractual Services	14,382,717	14,382,717	11,297,252	3,085,465
Capital Outlay	<u>170,000</u>	<u>170,000</u>	<u>118,163</u>	<u>51,837</u>
<i>Total Expenditures</i>	<u>21,158,994</u>	<u>21,158,994</u>	<u>17,902,886</u>	<u>3,256,108</u>
<i>Excess of Revenues Under Expenditures</i>	(626,600)	(626,600)	(3,362,632)	(2,736,032)
<b>Other Financing Sources</b>				
Sale of Capital Assets	<u>1,500</u>	<u>1,500</u>	<u>1,342</u>	<u>(158)</u>
<i>Net Change in Fund Balance</i>	(625,100)	(625,100)	(3,361,290)	(2,736,190)
<i>Fund Balance Beginning of Year</i>	2,544,159	2,544,159	2,544,159	0
Prior Year Encumbrances Appropriated	<u>825,100</u>	<u>825,100</u>	<u>825,100</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$2,744,159</u>	<u>\$2,744,159</u>	<u>\$7,969</u>	<u>(\$2,736,190)</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, 2002*

	<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	\$2,808,985	\$2,769,900	\$2,859,302	\$89,402
Charges for Services	38,245	37,713	47,708	9,995
Intergovernmental	4,175,134	4,239,392	6,220,547	1,981,155
Other	50,706	50,000	50,000	0
<i>Total Revenues</i>	<u>7,073,070</u>	<u>7,097,005</u>	<u>9,177,557</u>	<u>2,080,552</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Children's Services:				
Personal Services	5,336,547	5,022,468	5,004,854	17,614
Materials and Supplies	173,706	163,483	163,483	0
Contractual Services	2,367,671	2,297,027	2,277,122	19,905
Capital Outlay	98,439	92,645	92,645	0
Other	43,037	40,504	36,330	4,174
<i>Total Expenditures</i>	<u>8,019,400</u>	<u>7,616,127</u>	<u>7,574,434</u>	<u>41,693</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(946,330)</u>	<u>(519,122)</u>	<u>1,603,123</u>	<u>2,122,245</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	123,000	123,000	123,000	0
Transfers Out	(73,000)	(73,000)	(73,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(896,330)	(469,122)	1,653,123	2,122,245
<i>Fund Balance Beginning of Year</i>	<u>1,757,761</u>	<u>1,757,761</u>	<u>1,757,761</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$861,431</u></u>	<u><u>\$1,288,639</u></u>	<u><u>\$3,410,884</u></u>	<u><u>\$2,122,245</u></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, 2002*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Special Assessments	\$282,029	\$1,095,617	\$1,173,577	\$77,960
<b>Expenditures</b>				
Debt Service:				
Principal Retirement	151,965	655,000	655,000	0
Interest and Fiscal Charges	148,058	600,046	600,046	0
<i>Total Expenditures</i>	300,023	1,255,046	1,255,046	0
<i>Excess of Revenues Under Expenditures</i>	(17,994)	(159,429)	(81,469)	77,960
<b>Other Financing Sources</b>				
Bond Premium	19,265	19,265	0	(19,265)
Transfers In	26,371	100,000	96,640	(3,360)
<i>Total Other Financing Sources</i>	45,636	119,265	96,640	(22,625)
<i>Net Change in Fund Balance</i>	27,642	(40,164)	15,171	55,335
<i>Fund Balance Beginning of Year</i>	40,164	40,164	40,164	0
<i>Fund Balance End of Year</i>	<u>\$67,806</u>	<u>\$0</u>	<u>\$55,335</u>	<u>\$55,335</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, 2002*

	<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	\$12,830,750	\$16,830,750	\$15,636,487	(\$1,194,263)
Intergovernmental	<u>0</u>	<u>0</u>	<u>562</u>	<u>562</u>
<i>Total Revenues</i>	<u>12,830,750</u>	<u>16,830,750</u>	<u>15,637,049</u>	<u>(1,193,701)</u>
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive:				
Certificate of Title:				
Personal Services	311,965	406,061	394,068	11,993
Materials and Supplies	13,164	17,135	16,157	978
Contractual Services	12,922,909	16,820,760	15,641,334	1,179,426
Capital Outlay	1,152	1,500	1,438	62
Other	<u>12,382</u>	<u>16,117</u>	<u>15,867</u>	<u>250</u>
<i>Total Expenditures</i>	<u>13,261,572</u>	<u>17,261,573</u>	<u>16,068,864</u>	<u>1,192,709</u>
<i>Net Change in Fund Balance</i>	(430,822)	(430,823)	(431,815)	(992)
<i>Fund Balance Beginning of Year</i>	191,182	191,182	191,182	0
Prior Year Encumbrances Appropriated	<u>430,823</u>	<u>430,823</u>	<u>430,823</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$191,183</u>	<u>\$191,182</u>	<u>\$190,190</u>	<u>(\$992)</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, 2002*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$0	\$0	\$705	\$705
Licenses and Permits	281,200	286,043	182,399	(103,644)
Fines and Forfeitures	40,605	41,304	38,286	(3,018)
Intergovernmental	29,492	30,000	31,186	1,186
<i>Total Revenues</i>	351,297	357,347	252,576	(104,771)
<b>Expenditures</b>				
Current:				
Health:				
Dog and Kennel:				
Personal Services	256,359	314,809	278,989	35,820
Materials and Supplies	28,013	34,400	17,720	16,680
Contractual Services	37,828	47,334	19,591	27,743
Capital Outlay	1,629	2,000	1,292	708
Other	3,664	4,500	3,372	1,128
<i>Total Expenditures</i>	327,493	403,043	320,964	82,079
<i>Excess of Revenues Over (Under) Expenditures</i>	23,804	(45,696)	(68,388)	(22,692)
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	0	21,277	21,277
Transfers Out	(3,866)	(3,866)	(3,866)	0
<i>Total Other Financing Sources (Uses)</i>	(3,866)	(3,866)	17,411	21,277
<i>Net Change in Fund Balance</i>	19,938	(49,562)	(50,977)	(1,415)
<i>Fund Balance Beginning of Year</i>	50,977	50,977	50,977	0
<i>Fund Balance End of Year</i>	\$70,915	\$1,415	\$0	(\$1,415)

**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, 2002*

	<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	\$800,000	\$800,000	\$966,103	\$166,103
Licenses and Permits	0	0	195	195
Other	0	0	370	370
<i>Total Revenues</i>	<u>800,000</u>	<u>800,000</u>	<u>966,668</u>	<u>166,668</u>
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive:				
Real Estate Assessment:				
Personal Services	364,980	634,650	631,882	2,768
Materials and Supplies	19,961	34,710	31,490	3,220
Contractual Services	686,485	1,193,703	652,559	541,144
Capital Outlay	194,138	337,580	264,403	73,177
Other	21,278	37,000	13,788	23,212
<i>Total Expenditures</i>	<u>1,286,842</u>	<u>2,237,643</u>	<u>1,594,122</u>	<u>643,521</u>
<i>Net Change in Fund Balance</i>	(486,842)	(1,437,643)	(627,454)	810,189
<i>Fund Balance Beginning of Year</i>	1,111,546	1,111,546	1,111,546	0
Prior Year Encumbrances Appropriated	<u>389,843</u>	<u>389,843</u>	<u>389,843</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,014,547</u></u>	<u><u>\$63,746</u></u>	<u><u>\$873,935</u></u>	<u><u>\$810,189</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, 2002*

	<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	\$240,000	\$240,000	\$69,105	(\$170,895)
Intergovernmental	3,943,597	3,943,597	3,785,495	(158,102)
Interest	61,000	61,000	23,565	(37,435)
<i>Total Revenues</i>	<u>4,244,597</u>	<u>4,244,597</u>	<u>3,878,165</u>	<u>(366,432)</u>
<b>Expenditures</b>				
Current:				
Public Works:				
Motor Vehicle License and Gas Tax:				
Personal Services	3,062,997	2,717,800	2,529,106	188,694
Materials and Supplies	1,014,936	996,000	889,386	106,614
Contractual Services	450,769	399,968	372,491	27,477
Capital Outlay	165,758	147,077	105,482	41,595
Other	109,835	97,457	67,239	30,218
<i>Total Expenditures</i>	<u>4,804,295</u>	<u>4,358,302</u>	<u>3,963,704</u>	<u>394,598</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(559,698)</u>	<u>(113,705)</u>	<u>(85,539)</u>	<u>28,166</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	10,067	10,067	0	(10,067)
Transfers Out	(107,569)	(107,569)	(107,569)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(97,502)</u>	<u>(97,502)</u>	<u>(107,569)</u>	<u>(10,067)</u>
<i>Net Change in Fund Balance</i>	(657,200)	(211,207)	(193,108)	18,099
<i>Fund Balance Beginning of Year</i>	<u>716,915</u>	<u>716,915</u>	<u>716,915</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$59,715</u>	<u>\$505,708</u>	<u>\$523,807</u>	<u>\$18,099</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, 2002*

	<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	\$7,100	\$7,100	\$7,348	\$248
Other	400	400	260	(140)
<i>Total Revenues</i>	<u>7,500</u>	<u>7,500</u>	<u>7,608</u>	<u>108</u>
<b>Expenditures</b>				
Current:				
General Government - Judicial:				
Divorce Orientation Program:				
Materials and Supplies	975	975	187	788
Contractual Services	6,525	6,525	5,825	700
<i>Total Expenditures</i>	<u>7,500</u>	<u>7,500</u>	<u>6,012</u>	<u>1,488</u>
<i>Net Change in Fund Balance</i>	0	0	1,596	1,596
<i>Fund Balance Beginning of Year</i>	<u>4,142</u>	<u>4,142</u>	<u>4,142</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,142</u></u>	<u><u>\$4,142</u></u>	<u><u>\$5,738</u></u>	<u><u>\$1,596</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, 2002*

	<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	<u>\$0</u>	<u>\$0</u>	<u>\$18,960</u>	<u>\$18,960</u>
<b>Expenditures</b>				
Current:				
General Government - Judicial:				
Indigent Guardianship:				
Contractual Services	4,496	4,496	3,939	557
Other	<u>14,804</u>	<u>14,804</u>	<u>14,639</u>	<u>165</u>
<i>Total Expenditures</i>	<u>19,300</u>	<u>19,300</u>	<u>18,578</u>	<u>722</u>
<i>Net Change in Fund Balance</i>	(19,300)	(19,300)	382	19,682
<i>Fund Balance Beginning of Year</i>	<u>48,182</u>	<u>48,182</u>	<u>48,182</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$28,882</u></u>	<u><u>\$28,882</u></u>	<u><u>\$48,564</u></u>	<u><u>\$19,682</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, 2002*

	<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	\$46,596	\$46,596	\$90,261	\$43,665
<b>Expenditures</b>				
Current:				
General Government - Judicial:				
Court Computers:				
Personal Services	9,538	21,350	20,750	600
Materials and Supplies	2,376	5,318	4,359	959
Contractual Services	1,921	4,300	1,917	2,383
Capital Outlay	27,687	61,978	50,567	11,411
Other	447	1,000	0	1,000
<i>Total Expenditures</i>	<u>41,969</u>	<u>93,946</u>	<u>77,593</u>	<u>16,353</u>
<i>Net Change in Fund Balance</i>	4,627	(47,350)	12,668	60,018
<i>Fund Balance Beginning of Year</i>	<u>135,244</u>	<u>135,244</u>	<u>135,244</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$139,871</u></u>	<u><u>\$87,894</u></u>	<u><u>\$147,912</u></u>	<u><u>\$60,018</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, 2002*

	<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	\$424,315	\$454,700	\$459,803	\$5,103
Intergovernmental	13,505	14,472	18,757	4,285
Other	45,067	48,294	19,247	(29,047)
<i>Total Revenues</i>	<u>482,887</u>	<u>517,466</u>	<u>497,807</u>	<u>(19,659)</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Dayspring:				
Personal Services	886,289	851,817	851,817	0
Materials and Supplies	116,386	111,859	111,859	0
Contractual Services	116,126	111,609	110,881	728
Other	13,346	12,827	12,186	641
<i>Total Expenditures</i>	<u>1,132,147</u>	<u>1,088,112</u>	<u>1,086,743</u>	<u>1,369</u>
<i>Excess of Revenues Under Expenditures</i>	(649,260)	(570,646)	(588,936)	(18,290)
<b>Other Financing Sources</b>				
Transfers In	527,814	565,611	585,530	19,919
<i>Net Change in Fund Balance</i>	(121,446)	(5,035)	(3,406)	1,629
<i>Fund Balance Beginning of Year</i>	<u>5,038</u>	<u>5,038</u>	<u>5,038</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$116,408)</u>	<u>\$3</u>	<u>\$1,632</u>	<u>\$1,629</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, 2002*

	<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	\$116,544	\$120,000	\$286,027	\$166,027
Intergovernmental	2,232,755	2,298,956	2,299,193	237
Interest	486	500	129	(371)
Other	291	300	135	(165)
<i>Total Revenues</i>	<u>2,350,076</u>	<u>2,419,756</u>	<u>2,585,484</u>	<u>165,728</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Child Support Enforcement Agency:				
Personal Services	2,010,220	2,010,220	1,989,990	20,230
Materials and Supplies	57,500	57,500	50,567	6,933
Contractual Services	610,801	610,801	562,548	48,253
Capital Outlay	9,000	9,000	8,124	876
Other	3,000	3,000	705	2,295
<i>Total Expenditures</i>	<u>2,690,521</u>	<u>2,690,521</u>	<u>2,611,934</u>	<u>78,587</u>
<i>Excess of Revenues Under Expenditures</i>	(340,445)	(270,765)	(26,450)	244,315
<b>Other Financing Sources</b>				
Transfers In	267,081	275,000	85,000	(190,000)
<i>Net Change in Fund Balance</i>	(73,364)	4,235	58,550	54,315
<i>Fund Balance Beginning of Year</i>	<u>11,243</u>	<u>11,243</u>	<u>11,243</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$62,121)</u>	<u>\$15,478</u>	<u>\$69,793</u>	<u>\$54,315</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, 2002*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$160,000	\$160,000	\$361,906	\$201,906
Intergovernmental	10,000	10,000	577	(9,423)
Other	500	500	13,304	12,804
<i>Total Revenues</i>	170,500	170,500	375,787	205,287
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive:				
Delinquent Real Estate-Treasurer:				
Personal Services	146,436	188,700	179,284	9,416
Materials and Supplies	8,507	10,962	2,693	8,269
Contractual Services	60,948	78,538	75,251	3,287
Capital Outlay	9,549	12,305	8,896	3,409
Other	7,760	10,000	8,819	1,181
<i>Total Expenditures</i>	233,200	300,505	274,943	25,562
<i>Net Change in Fund Balance</i>	(62,700)	(130,005)	100,844	230,849
<i>Fund Balance Beginning of Year</i>	233,307	233,307	233,307	0
<i>Fund Balance End of Year</i>	\$170,607	\$103,302	\$334,151	\$230,849

**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, 2002*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$261,289	\$321,000	\$231,500	(\$89,500)
Interest	0	0	47,595	47,595
Other	0	0	17,826	17,826
<i>Total Revenues</i>	<u>261,289</u>	<u>321,000</u>	<u>296,921</u>	<u>(24,079)</u>
<b>Expenditures</b>				
Current:				
Economic Development:				
Community Development Block Grant:				
Other	917,125	1,029,865	408,129	621,736
<i>Excess of Revenues Under Expenditures</i>	<u>(655,836)</u>	<u>(708,865)</u>	<u>(111,208)</u>	<u>597,657</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	207,861	296,920	0	(296,920)
Transfers Out	(112,025)	(148,150)	0	148,150
<i>Total Other Financing Sources (Uses)</i>	<u>95,836</u>	<u>148,770</u>	<u>0</u>	<u>(148,770)</u>
<i>Net Change in Fund Balance</i>	(560,000)	(560,095)	(111,208)	448,887
<i>Fund Balance Beginning of Year</i>	<u>655,862</u>	<u>655,862</u>	<u>655,862</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$95,862</u>	<u>\$95,767</u>	<u>\$544,654</u>	<u>\$448,887</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, 2002*

	<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	\$0	\$0	\$300	\$300
Intergovernmental	679,650	868,019	876,264	8,245
Other	162,776	207,890	103,704	(104,186)
<i>Total Revenues</i>	<u>842,426</u>	<u>1,075,909</u>	<u>980,268</u>	<u>(95,641)</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Youth Services:				
Personal Services	151,084	235,513	129,488	106,025
Materials and Supplies	8,800	13,717	12,848	869
Contractual Services	133,205	207,643	197,505	10,138
Capital Outlay	22,939	35,758	32,632	3,126
Other	78	122	71	51
<i>Total Expenditures</i>	<u>316,106</u>	<u>492,753</u>	<u>372,544</u>	<u>120,209</u>
<i>Excess of Revenues Over Expenditures</i>	<u>526,320</u>	<u>583,156</u>	<u>607,724</u>	<u>24,568</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	0	12,727	12,727
Transfers Out	(507,172)	(791,995)	(751,705)	40,290
<i>Total Other Financing Sources (Uses)</i>	<u>(507,172)</u>	<u>(791,995)</u>	<u>(738,978)</u>	<u>53,017</u>
<i>Net Change in Fund Balance</i>	19,148	(208,839)	(131,254)	77,585
<i>Fund Balance Beginning of Year</i>	<u>228,034</u>	<u>228,034</u>	<u>228,034</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$247,182</u></u>	<u><u>\$19,195</u></u>	<u><u>\$96,780</u></u>	<u><u>\$77,585</u></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, 2002*

	<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	\$134,258	\$180,000	\$256,023	\$76,023
Intergovernmental	346,387	464,400	272,027	(192,373)
Other	26,852	36,000	61,596	25,596
<i>Total Revenues</i>	<u>507,497</u>	<u>680,400</u>	<u>589,646</u>	<u>(90,754)</u>
<b>Expenditures</b>				
Current:				
General Government - Judicial:				
Public Defender:				
Contractual Services	1,032,000	1,383,600	939,734	443,866
<i>Excess of Revenues Under Expenditures</i>	(524,503)	(703,200)	(350,088)	353,112
<b>Other Financing Sources</b>				
Transfers In	524,503	703,200	351,600	(351,600)
<i>Net Change in Fund Balance</i>	0	0	1,512	1,512
<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>\$1,512</u></u>	<u><u>\$1,512</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, 2002*

	<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:				
Sheriff K-9:				
Other	<u>100</u>	<u>100</u>	<u>25</u>	<u>75</u>
<i>Net Change in Fund Balance</i>	(100)	(100)	(25)	75
<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>\$229</u></u>	<u><u>\$229</u></u>	<u><u>\$304</u></u>	<u><u>\$75</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, 2002*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Fines and Forfeitures	\$3,000	\$3,000	\$2,711	(\$289)
<b>Expenditures</b>				
Current:				
Public Safety:				
Enforcement and Education:				
Other	4,000	4,000	0	4,000
<i>Net Change in Fund Balance</i>	(1,000)	(1,000)	2,711	3,711
<i>Fund Balance Beginning of Year</i>	4,000	4,000	4,000	0
<i>Fund Balance End of Year</i>	<u>\$3,000</u>	<u>\$3,000</u>	<u>\$6,711</u>	<u>\$3,711</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, 2002*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Fines and Forfeitures	\$0	\$0	\$6,364	\$6,364
Other	6,600	7,000	9,708	2,708
<i>Total Revenues</i>	<u>6,600</u>	<u>7,000</u>	<u>16,072</u>	<u>9,072</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Law Enforcement:				
Contractual Services	2,122	4,825	4,755	70
Other	6,378	14,500	9,800	4,700
<i>Total Expenditures</i>	<u>8,500</u>	<u>19,325</u>	<u>14,555</u>	<u>4,770</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,900)	(12,325)	1,517	13,842
<b>Other Financing Sources</b>				
Sale of Capital Assets	0	3,600	0	(3,600)
<i>Net Change in Fund Balance</i>	(1,900)	(8,725)	1,517	10,242
<i>Fund Balance Beginning of Year</i>	<u>8,726</u>	<u>8,726</u>	<u>8,726</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$6,826</u></u>	<u><u>\$1</u></u>	<u><u>\$10,243</u></u>	<u><u>\$10,242</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, 2002*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Fines and Forfeitures	\$12,000	\$12,000	\$19,871	\$7,871
<b>Expenditures</b>				
Current:				
Public Safety:				
Drug Law Enforcement:				
Other	20,000	20,000	19,322	678
<i>Net Change in Fund Balance</i>	(8,000)	(8,000)	549	8,549
<i>Fund Balance Beginning of Year</i>	97,925	97,925	97,925	0
<i>Fund Balance End of Year</i>	<u>\$89,925</u>	<u>\$89,925</u>	<u>\$98,474</u>	<u>\$8,549</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, 2002*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Other	\$10,306	\$10,306	\$22,201	\$11,895
<b>Expenditures</b>				
Current:				
Public Safety:				
Drug Abuse Resistance Education:				
Other	3,320	4,500	4,045	455
<i>Excess of Revenues Over Expenditures</i>	6,986	5,806	18,156	12,350
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	0	1,425	1,425
Transfers Out	(6,497)	(8,806)	(8,806)	0
<i>Total Other Financing Sources (Uses)</i>	(6,497)	(8,806)	(7,381)	1,425
<i>Net Change in Fund Balance</i>	489	(3,000)	10,775	13,775
<i>Fund Balance Beginning of Year</i>	3,518	3,518	3,518	0
<i>Fund Balance End of Year</i>	<u>\$4,007</u>	<u>\$518</u>	<u>\$14,293</u>	<u>\$13,775</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, 2002*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$32,000	\$32,000	\$56,091	\$24,091
<b>Expenditures</b>				
Current:				
Public Safety:				
Commissary Rotary Jail:				
Other	34,500	62,500	39,621	22,879
<i>Net Change in Fund Balance</i>	(2,500)	(30,500)	16,470	46,970
<i>Fund Balance Beginning of Year</i>	30,712	30,712	30,712	0
<i>Fund Balance End of Year</i>	<u>\$28,212</u>	<u>\$212</u>	<u>\$47,182</u>	<u>\$46,970</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, 2002*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$27,525	\$27,525	\$23,077	(\$4,448)
<b>Expenditures</b>				
Current:				
Public Safety:				
Community Policing:				
Personal Services	34,110	34,110	32,392	1,718
Materials and Supplies	852	852	100	752
Capital Outlay	1,054	1,054	0	1,054
Other	4,673	4,673	1,924	2,749
<i>Total Expenditures</i>	<u>40,689</u>	<u>40,689</u>	<u>34,416</u>	<u>6,273</u>
<i>Excess of Revenues Under Expenditures</i>	(13,164)	(13,164)	(11,339)	1,825
<b>Other Financing Sources</b>				
Transfers In	13,165	13,165	13,165	0
<i>Net Change in Fund Balance</i>	1	1	1,826	1,825
<i>Fund Balance Beginning of Year</i>	<u>4,491</u>	<u>4,491</u>	<u>4,491</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,492</u></u>	<u><u>\$4,492</u></u>	<u><u>\$6,317</u></u>	<u><u>\$1,825</u></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, 2002*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$63,100	\$63,100	\$60,309	(\$2,791)
<b>Expenditures</b>				
Current:				
Public Safety:				
Speed DUI:				
Personal Services	45,991	45,991	43,188	2,803
Capital Outlay	5,000	5,000	4,995	5
Other	1,297	1,297	1,297	0
<i>Total Expenditures</i>	<u>52,288</u>	<u>52,288</u>	<u>49,480</u>	<u>2,808</u>
<i>Excess of Revenues Over Expenditures</i>	<u>10,812</u>	<u>10,812</u>	<u>10,829</u>	<u>17</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	5,982	5,982	5,982	0
Transfers Out	(17,835)	(17,835)	(17,835)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(11,853)</u>	<u>(11,853)</u>	<u>(11,853)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(1,041)	(1,041)	(1,024)	17
<i>Fund Balance Beginning of Year</i>	<u>1,356</u>	<u>1,356</u>	<u>1,356</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$315</u></u>	<u><u>\$315</u></u>	<u><u>\$332</u></u>	<u><u>\$17</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, 2002*

	<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	\$55,600	\$60,000	\$43,373	(\$16,627)
Intergovernmental	323,532	349,132	174,566	(174,566)
Other	<u>0</u>	<u>0</u>	<u>106</u>	<u>106</u>
<i>Total Revenues</i>	<u>379,132</u>	<u>409,132</u>	<u>218,045</u>	<u>(191,087)</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Intensive Supervision:				
Personal Services	299,825	323,550	185,120	138,430
Materials and Supplies	2,584	2,788	1,796	992
Contractual Services	37,729	40,714	23,787	16,927
Capital Outlay	15,828	17,080	13,000	4,080
Other	<u>23,167</u>	<u>25,000</u>	<u>20,203</u>	<u>4,797</u>
<i>Total Expenditures</i>	<u>379,133</u>	<u>409,132</u>	<u>243,906</u>	<u>165,226</u>
<i>Excess of Revenues Under Expenditures</i>	(1)	0	(25,861)	(25,861)
<b>Other Financing Sources</b>				
Operating Transfers In	<u>0</u>	<u>0</u>	<u>7,218</u>	<u>7,218</u>
<i>Net Change in Fund Balance</i>	(1)	0	(18,643)	(18,643)
<i>Fund Balance Beginning of Year</i>	<u>27,089</u>	<u>27,089</u>	<u>27,089</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$27,088</u></u>	<u><u>\$27,089</u></u>	<u><u>\$8,446</u></u>	<u><u>(\$18,643)</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, 2002*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$37,500	\$50,000	\$49,409	(\$591)
Contributions and Donations	1,500	2,000	60	(1,940)
Other	21,000	28,000	23,795	(4,205)
<i>Total Revenues</i>	60,000	80,000	73,264	(6,736)
<b>Expenditures</b>				
Current:				
Public Safety:				
Sanction Cost Reimbursement:				
Personal Services	6,000	8,000	7,740	260
Contractual Services	17,250	23,000	20,500	2,500
Capital Outlay	9,750	13,000	12,032	968
Other	27,000	36,000	35,185	815
<i>Total Expenditures</i>	60,000	80,000	75,457	4,543
<i>Net Change in Fund Balance</i>	0	0	(2,193)	(2,193)
<i>Fund Balance Beginning of Year</i>	9,132	9,132	9,132	0
<i>Fund Balance End of Year</i>	\$9,132	\$9,132	\$6,939	(\$2,193)

**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, 2002*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	\$21,250	\$21,250	\$16,661	(\$4,589)
<b>Expenditures</b>				
Current:				
Public Safety:				
Universal Hiring:				
Personal Services	34,083	37,752	34,873	2,879
Contractual Services	4,015	4,447	4,391	56
<i>Total Expenditures</i>	<u>38,098</u>	<u>42,199</u>	<u>39,264</u>	<u>2,935</u>
<i>Excess of Revenues Under Expenditures</i>	(16,848)	(20,949)	(22,603)	(1,654)
<b>Other Financing Sources</b>				
Transfers In	<u>16,848</u>	<u>16,406</u>	<u>18,913</u>	<u>2,507</u>
<i>Net Change in Fund Balance</i>	0	(4,543)	(3,690)	853
<i>Fund Balance Beginning of Year</i>	<u>6,354</u>	<u>6,354</u>	<u>6,354</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$6,354</u></u>	<u><u>\$1,811</u></u>	<u><u>\$2,664</u></u>	<u><u>\$853</u></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, 2002*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Contributions and Donations	\$1,236	\$1,236	\$1,298	\$62
<b>Expenditures</b>				
Current:				
Public Safety:				
Big Wheel:				
Other	<u>1,236</u>	<u>1,409</u>	<u>1,207</u>	<u>202</u>
<i>Net Change in Fund Balance</i>	0	(173)	91	264
<i>Fund Balance Beginning of Year</i>	<u>173</u>	<u>173</u>	<u>173</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$173</u></u>	<u><u>\$0</u></u>	<u><u>\$264</u></u>	<u><u>\$264</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, 2002*

	<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	\$112,514	\$145,000	\$146,612	\$1,612
Intergovernmental	60,660	78,174	39,750	(38,424)
<i>Total Revenues</i>	<u>173,174</u>	<u>223,174</u>	<u>186,362</u>	<u>(36,812)</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Jail Education:				
Personal Services	79,090	101,926	60,034	41,892
Materials and Supplies	4,848	6,248	5,310	938
Contractual Services	776	1,000	0	1,000
Capital Outlay	33,197	42,782	42,356	426
Other	48,109	62,000	59,682	2,318
<i>Total Expenditures</i>	<u>166,020</u>	<u>213,956</u>	<u>167,382</u>	<u>46,574</u>
<i>Excess of Revenues Over Expenditures</i>	7,154	9,218	18,980	9,762
<b>Other Financing Uses</b>				
Transfers Out	(7,153)	(9,218)	(9,218)	0
<i>Net Change in Fund Balance</i>	1	0	9,762	9,762
<i>Fund Balance Beginning of Year</i>	<u>13,643</u>	<u>13,643</u>	<u>13,643</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$13,644</u></u>	<u><u>\$13,643</u></u>	<u><u>\$23,405</u></u>	<u><u>\$9,762</u></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, 2002*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$3,000	\$5,000	\$9,000	\$4,000
<b>Expenditures</b>				
Current:				
Public Safety:				
Prisoner Incentive:				
Other	3,600	7,200	6,608	592
<i>Net Change in Fund Balance</i>	(600)	(2,200)	2,392	4,592
<i>Fund Balance Beginning of Year</i>	2,208	2,208	2,208	0
<i>Fund Balance End of Year</i>	<u>\$1,608</u>	<u>\$8</u>	<u>\$4,600</u>	<u>\$4,592</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, 2002*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$49,231	\$49,636	\$49,632	(\$4)
Interest	17	17	275	258
<i>Total Revenues</i>	<u>49,248</u>	<u>49,653</u>	<u>49,907</u>	<u>254</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Law Enforcement Block Grant:				
Personal Services	20,731	20,895	9,384	11,511
Contractual Services	21,991	22,165	13,761	8,404
Capital Outlay	124,388	125,373	85,173	40,200
Other	1,846	1,861	1,233	628
<i>Total Expenditures</i>	<u>168,956</u>	<u>170,294</u>	<u>109,551</u>	<u>60,743</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(119,708)</u>	<u>(120,641)</u>	<u>(59,644)</u>	<u>60,997</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	11,622	11,717	11,717	0
Transfers Out	(86)	(87)	(87)	0
<i>Total Other Financing Sources (Uses)</i>	<u>11,536</u>	<u>11,630</u>	<u>11,630</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(108,172)	(109,011)	(48,014)	60,997
<i>Fund Balance Beginning of Year</i>	<u>109,011</u>	<u>109,011</u>	<u>109,011</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$839</u></u>	<u><u>\$0</u></u>	<u><u>\$60,997</u></u>	<u><u>\$60,997</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, 2002*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$3,270	\$3,270	\$1,349	(\$1,921)
<b>Expenditures</b>				
Current:				
Public Safety:				
Third Grade Safety Belt:				
Materials and Supplies	1,020	1,020	1,020	0
Other	900	900	249	651
<i>Total Expenditures</i>	<u>1,920</u>	<u>1,920</u>	<u>1,269</u>	<u>651</u>
<i>Excess of Revenues Over Expenditures</i>	1,350	1,350	80	(1,270)
<b>Other Financing Uses</b>				
Transfers Out	(1,350)	(1,350)	(1,350)	0
<i>Net Change in Fund Balance</i>	0	0	(1,270)	(1,270)
<i>Fund Balance Beginning of Year</i>	<u>1,879</u>	<u>1,879</u>	<u>1,879</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,879</u></u>	<u><u>\$1,879</u></u>	<u><u>\$609</u></u>	<u><u>(\$1,270)</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, 2002*

	<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				
Dare Robot Cruiser:				
Capital Outlay	<u>800</u>	<u>800</u>	<u>800</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(800)	(800)	(800)	0
<b>Other Financing Uses</b>				
Operating Transfers Out	<u>(1,425)</u>	<u>(1,425)</u>	<u>(1,425)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(2,225)	(2,225)	(2,225)	0
<i>Fund Balance Beginning of Year</i>	<u>2,225</u>	<u>2,225</u>	<u>2,225</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*  
*HUD EI Sirens Fund*  
*For the Year Ended December 31, 2002*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$231,725	\$231,725	\$354,375	\$122,650
<b>Expenditures</b>				
Current:				
Public Works:				
HUD EI Sirens:				
Capital Outlay	231,725	231,725	231,725	0
<i>Net Change in Fund Balance</i>	0	0	122,650	122,650
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$122,650	\$122,650

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Department of Justice Fund*  
*For the Year Ended December 31, 2002*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$180,998	\$227,558	\$227,558	\$0
<b>Expenditures</b>				
Current:				
Public Safety:				
Department of Justice:				
Contractual Services	1,883	2,368	2,368	0
Capital Outlay	179,115	225,190	224,637	553
<i>Total Expenditures</i>	180,998	227,558	227,005	553
<i>Net Change in Fund Balance</i>	0	0	553	553
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$553	\$553

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Voting Equipment Fund*  
*For the Year Ended December 31, 2002*

	<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	\$30	\$30
Intergovernmental	<u>0</u>	<u>0</u>	<u>6,067</u>	<u>6,067</u>
<i>Total Revenues</i>	0	0	6,097	6,097
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	6,097	6,097
<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>\$6,097</u></u>	<u><u>\$6,097</u></u>

**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, 2002*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Licenses and Permits	\$9,248	\$35,265	\$38,409	\$3,144
<b>Expenditures</b>				
Current:				
Human Services:				
Domestic Violence:				
Personal Services	2,040	40,433	40,433	0
<i>Net Change in Fund Balance</i>	7,208	(5,168)	(2,024)	3,144
<i>Fund Balance Beginning of Year</i>	5,767	5,767	5,767	0
<i>Fund Balance End of Year</i>	\$12,975	\$599	\$3,743	\$3,144

**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, 2002*

	<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	\$2,766	\$2,766
<b>Expenditures</b>				
Current:				
General Government - Judicial:				
Probate Conduct of Business:				
Capital Outlay	1,485	5,636	5,414	222
Other	488	1,852	1,852	0
<i>Total Expenditures</i>	<u>1,973</u>	<u>7,488</u>	<u>7,266</u>	<u>222</u>
<i>Excess of Revenues Under Expenditures</i>	(1,973)	(7,488)	(4,500)	2,988
<b>Other Financing Uses</b>				
Transfers Out	(28)	(105)	(105)	0
<i>Net Change in Fund Balance</i>	(2,001)	(7,593)	(4,605)	2,988
<i>Fund Balance Beginning of Year</i>	<u>14,871</u>	<u>14,871</u>	<u>14,871</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$12,870</u></u>	<u><u>\$7,278</u></u>	<u><u>\$10,266</u></u>	<u><u>\$2,988</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, 2002*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Interest	\$0	\$0	\$1,096	\$1,096
Intergovernmental	0	0	3,764	3,764
<i>Total Revenues</i>	0	0	4,860	4,860
<b>Expenditures</b>	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	4,860	4,860
<i>Fund Balance Beginning of Year</i>	16,947	16,947	16,947	0
<i>Fund Balance End of Year</i>	<u>\$16,947</u>	<u>\$16,947</u>	<u>\$21,807</u>	<u>\$4,860</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, 2002*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Other	\$0	\$0	\$5,226	\$5,226
<b>Expenditures</b>	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	5,226	5,226
<i>Fund Balance Beginning of Year</i>	35,990	35,990	35,990	0
<i>Fund Balance End of Year</i>	\$35,990	\$35,990	\$41,216	\$5,226



**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, 2002*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Other	\$0	\$0	\$2,640	\$2,640
<b>Expenditures</b>				
Current:				
Human Services:				
Veterans' Cemetery:				
Other	230	1,430	1,052	378
<i>Net Change in Fund Balance</i>	(230)	(1,430)	1,588	3,018
<i>Fund Balance Beginning of Year</i>	35,047	35,047	35,047	0
<i>Fund Balance End of Year</i>	<u>\$34,817</u>	<u>\$33,617</u>	<u>\$36,635</u>	<u>\$3,018</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, 2002*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$53,562	\$46,623	\$80,966	\$34,343
Contributions and Donations	0	0	117	117
<i>Total Revenues</i>	<u>53,562</u>	<u>46,623</u>	<u>81,083</u>	<u>34,460</u>
<b>Expenditures</b>				
Current:				
General Government -				
Judicial:				
Victim Witness Program:				
Personal Services	50,198	102,445	100,197	2,248
Contractual Services	586	1,195	372	823
Capital Outlay	122	250	0	250
Other	1,612	3,289	1,499	1,790
<i>Total Expenditures</i>	<u>52,518</u>	<u>107,179</u>	<u>102,068</u>	<u>5,111</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	1,044	(60,556)	(20,985)	39,571
<b>Other Financing Sources</b>				
Transfers In	58,081	46,568	25,547	(21,021)
<i>Net Change in Fund Balance</i>	59,125	(13,988)	4,562	18,550
<i>Fund Balance Beginning of Year</i>	<u>25,711</u>	<u>25,711</u>	<u>25,711</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$84,836</u></u>	<u><u>\$11,723</u></u>	<u><u>\$30,273</u></u>	<u><u>\$18,550</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Victim Witness Program Donations Fund*  
*For the Year Ended December 31, 2002*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Contributions and Donations	\$0	\$0	\$117	\$117
<b>Expenditures</b>	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	117	117
<i>Fund Balance Beginning of Year</i>	520	520	520	0
<i>Fund Balance End of Year</i>	\$520	\$520	\$637	\$117

**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, 2002*

	<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	\$86,750	\$124,925	\$95,674	(\$29,251)
Intergovernmental	3,472	5,000	5,000	0
<i>Total Revenues</i>	<u>90,222</u>	<u>129,925</u>	<u>100,674</u>	<u>(29,251)</u>
<b>Expenditures</b>				
Current:				
General Government -				
Judicial:				
Mediation:				
Personal Services	102,688	127,263	114,155	13,108
Materials and Supplies	609	755	150	605
Contractual Services	2,683	3,325	3,074	251
Capital Outlay	592	734	734	0
<i>Total Expenditures</i>	<u>106,572</u>	<u>132,077</u>	<u>118,113</u>	<u>13,964</u>
<i>Excess of Revenues Under Expenditures</i>	(16,350)	(2,152)	(17,439)	(15,287)
<b>Other Financing Sources</b>				
Transfers In	3,112	8,480	6,396	(2,084)
<i>Net Change in Fund Balance</i>	(13,238)	6,328	(11,043)	(17,371)
<i>Fund Balance Beginning of Year</i>	<u>22,757</u>	<u>22,757</u>	<u>22,757</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$9,519</u></u>	<u><u>\$29,085</u></u>	<u><u>\$11,714</u></u>	<u><u>(\$17,371)</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, 2002*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Current:				
General Government -				
Judicial:				
Common Pleas Security:				
Contractual Services	3,374	3,374	214	3,160
Capital Outlay	20,000	20,000	11,259	8,741
<i>Total Expenditures</i>	23,374	23,374	11,473	11,901
<i>Net Change in Fund Balance</i>	(23,374)	(23,374)	(11,473)	11,901
<i>Fund Balance Beginning of Year</i>	23,374	23,374	23,374	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$11,901	\$11,901

**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, 2002*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Special Assessments	\$0	\$0	\$2,155	\$2,155
<b>Expenditures</b>	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	2,155	2,155
<i>Fund Balance Beginning of Year</i>	7,862	7,862	7,862	0
<i>Fund Balance End of Year</i>	\$7,862	\$7,862	\$10,017	\$2,155

**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, 2002*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Interest	\$20,850	\$20,850	\$7,710	(\$13,140)
Contributions and Donations	0	0	6,478	6,478
<i>Total Revenues</i>	20,850	20,850	14,188	(6,662)
<b>Expenditures</b>				
Current:				
Health:				
MRDD Gift:				
Other	14,500	14,500	8,447	6,053
<i>Net Change in Fund Balance</i>	6,350	6,350	5,741	(609)
<i>Fund Balance Beginning of Year</i>	87,713	87,713	87,713	0
<i>Fund Balance End of Year</i>	\$94,063	\$94,063	\$93,454	(\$609)

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Terrorism Consequence Management Preparedness Grant Fund*  
*For the Year Ended December 31, 2002*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$0	\$0	\$28	\$28
<b>Expenditures</b>	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	28	28
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$28	\$28



**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, 2002*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Rentals	\$337,730	\$572,902	\$647,805	\$74,903
Interest	73,083	73,083	191,450	118,367
Other	18,020	36,040	156,040	120,000
<i>Total Revenues</i>	<u>428,833</u>	<u>682,025</u>	<u>995,295</u>	<u>313,270</u>
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive:	8,205	8,216	8,216	0
Debt Service:				
Principal Retirement	4,100,050	4,632,000	4,632,000	0
Interest and Fiscal Charges	139,097	519,458	519,458	0
<i>Total Debt Service</i>	<u>4,239,147</u>	<u>5,151,458</u>	<u>5,151,458</u>	<u>0</u>
<i>Total Expenditures</i>	<u>4,247,352</u>	<u>5,159,674</u>	<u>5,159,674</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(3,818,519)</u>	<u>(4,477,649)</u>	<u>(4,164,379)</u>	<u>313,270</u>
<b>Other Financing Sources (Uses)</b>				
Notes Issued	4,125,278	5,804,915	5,695,000	(109,915)
Bonds Issued	0	86,653	0	(86,653)
Transfers In	307,570	743,025	670,016	(73,009)
Transfers Out	(686,412)	(2,186,412)	(2,186,412)	0
<i>Total Other Financing Sources (Uses)</i>	<u>3,746,436</u>	<u>4,448,181</u>	<u>4,178,604</u>	<u>(269,577)</u>
<i>Net Change in Fund Balance</i>	(72,083)	(29,468)	14,225	43,693
<i>Fund Balance Beginning of Year</i>	<u>55,520</u>	<u>55,520</u>	<u>55,520</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>(\$16,563)</u></u>	<u><u>\$26,052</u></u>	<u><u>\$69,745</u></u>	<u><u>\$43,693</u></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, 2002*

	<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	\$366,739	\$1,346,274	\$1,215,208	(\$131,066)
Intergovernmental	158,261	580,963	1,443,241	862,278
<i>Total Revenues</i>	525,000	1,927,237	2,658,449	731,212
<b>Expenditures</b>				
Capital Outlay	600,000	1,911,020	2,682,439	(771,419)
<i>Excess of Revenues Over (Under) Expenditures</i>	(75,000)	16,217	(23,990)	(40,207)
<b>Other Financing Uses</b>				
Transfers Out	0	(140,261)	(140,261)	0
<i>Net Change in Fund Balance</i>	(75,000)	(124,044)	(164,251)	(40,207)
<i>Fund Balance Beginning of Year</i>	286,060	286,060	286,060	0
<i>Fund Balance End of Year</i>	<u>\$211,060</u>	<u>\$162,016</u>	<u>\$121,809</u>	<u>(\$40,207)</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, 2002*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$110,212	\$110,213	\$135,180	\$24,967
<b>Expenditures</b>				
Capital Outlay	155,097	134,302	125,513	8,789
<i>Net Change in Fund Balance</i>	(44,885)	(24,089)	9,667	33,756
<i>Fund Balance Beginning of Year</i>	21,276	21,276	21,276	0
Prior Year Encumbrances Appropriated	2,813	2,813	2,813	0
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$20,796)</u>	<u>\$0</u>	<u>\$33,756</u>	<u>\$33,756</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, 2002*

	<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	\$0	\$0	\$10,400	\$10,400
<b>Expenditures</b>				
Capital Outlay	<u>17,108</u>	<u>17,108</u>	<u>17,108</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(17,108)	(17,108)	(6,708)	10,400
<i>Fund Balance Beginning of Year</i>	<u>39,630</u>	<u>39,630</u>	<u>39,630</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$22,522</u></u>	<u><u>\$22,522</u></u>	<u><u>\$32,922</u></u>	<u><u>\$10,400</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Cook Road Extension Fund*  
*For the Year Ended December 31, 2002*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenue Over Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Other Financing Uses</b>				
Transfers Out	<u>(60,855)</u>	<u>(60,855)</u>	<u>(60,855)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(60,855)	(60,855)	(60,855)	0
<i>Fund Balance Beginning of Year</i>	<u>60,855</u>	<u>60,855</u>	<u>60,855</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*  
*Issue II Fund*  
*For the Year Ended December 31, 2002*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$0	\$50,000	\$928,552	\$878,552
<b>Expenditures</b>				
Capital Outlay	36,424	195,860	1,073,668	(877,808)
<i>Excess of Revenues Under Expenditures</i>	(36,424)	(145,860)	(145,116)	744
<b>Other Financing Sources (Uses)</b>				
Transfers In	50,000	213,261	213,261	0
Transfers Out	(13,576)	(73,000)	(73,000)	0
<i>Total Other Financing Sources (Uses)</i>	36,424	140,261	140,261	0
<i>Net Change in Fund Balance</i>	0	(5,599)	(4,855)	744
<i>Fund Balance Beginning of Year</i>	5,599	5,599	5,599	0
<i>Fund Balance End of Year</i>	\$5,599	\$0	\$744	\$744

**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, 2002*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$58,088	\$58,088	\$52,086	(\$6,002)
<b>Expenditures</b>				
Capital Outlay	28,755	55,190	43,325	11,865
<i>Excess of Revenues Over Expenditures</i>	29,333	2,898	8,761	5,863
<b>Other Financing Uses</b>				
Transfers Out	(26,435)	(50,736)	(50,736)	0
<i>Net Change in Fund Balance</i>	2,898	(47,838)	(41,975)	5,863
<i>Fund Balance Beginning of Year</i>	111,768	111,768	111,768	0
Prior Year Encumbrances Appropriated	190	190	190	0
<i>Fund Balance End of Year</i>	<u>\$114,856</u>	<u>\$64,120</u>	<u>\$69,983</u>	<u>\$5,863</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, 2002*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$490,000	\$490,000	\$275,000	(\$215,000)
<b>Expenditures</b>				
Capital Outlay	600,000	589,554	57,263	532,291
<i>Net Change in Fund Balance</i>	(110,000)	(99,554)	217,737	317,291
<i>Fund Balance Beginning of Year</i>	99,554	99,554	99,554	0
<i>Fund Balance (Deficit) End of Year</i>	(\$10,446)	\$0	\$317,291	\$317,291



**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, 2002*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Expenditures</b>				
Capital Outlay	5,805	1,375,129	1,069,774	305,355
Debt Services:				
Principal Retirement	5,707	1,352,000	1,352,000	0
Interest and Fiscal Charges	199	47,189	47,189	0
<i>Total Expenditures</i>	<u>11,711</u>	<u>2,774,318</u>	<u>2,468,963</u>	<u>305,355</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(11,711)</u>	<u>(2,774,318)</u>	<u>(2,468,963)</u>	<u>305,355</u>
<b>Other Financing Sources (Uses)</b>				
Notes Issued	1,352,000	1,352,000	1,352,000	0
Transfers In	0	0	217,994	217,994
Transfers Out	0	(94)	(94)	0
<i>Total Other Financing Sources (Uses)</i>	<u>1,352,000</u>	<u>1,351,906</u>	<u>1,569,900</u>	<u>217,994</u>
<i>Net Change in Fund Balance</i>	1,340,289	(1,422,412)	(899,063)	523,349
<i>Fund Balance Beginning of Year</i>	1,410,725	1,410,725	1,410,725	0
Prior Year Encumbrances Appropriated	11,712	11,712	11,712	0
<i>Fund Balance End of Year</i>	<u>\$2,762,726</u>	<u>\$25</u>	<u>\$523,374</u>	<u>\$523,349</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, 2002*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Other	\$91	\$91	\$91	\$0
<b>Expenditures</b>				
Capital Outlay	<u>7,799</u>	<u>7,890</u>	<u>7,890</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(7,708)	(7,799)	(7,799)	0
<i>Fund Balance Beginning of Year</i>	<u>7,799</u>	<u>7,799</u>	<u>7,799</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$91</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*  
*North Mulberry Building Fund*  
*For the Year Ended December 31, 2002*

	<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>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Other Financing Sources (Uses)</b>				
Transfers Out	<u>(49,529)</u>	<u>(49,529)</u>	<u>(49,529)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(49,529)	(49,529)	(49,529)	0
<i>Fund Balance Beginning of Year</i>	<u>49,529</u>	<u>49,529</u>	<u>49,529</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  
 Eastview/Heatherwood Fund  
 For the Year Ended December 31, 2002*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Capital Outlay	58,862	59,248	29,962	29,286
<i>Excess of Revenues Under Expenditures</i>	(58,862)	(59,248)	(29,962)	29,286
<b>Other Financing Uses</b>				
Transfers Out	(1,349,864)	(1,358,726)	(1,358,726)	0
<i>Net Change in Fund Balance</i>	(1,408,726)	(1,417,974)	(1,388,688)	29,286
<i>Fund Balance Beginning of Year</i>	2,995,964	2,995,964	2,995,964	0
<i>Fund Balance End of Year</i>	<u>\$1,587,238</u>	<u>\$1,577,990</u>	<u>\$1,607,276</u>	<u>\$29,286</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, 2002*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Expenditures</b>				
Debt Service:				
Principal Retirement	31,912	110,000	110,000	0
Interest and Fiscal Charges	<u>44,107</u>	<u>152,038</u>	<u>152,038</u>	<u>0</u>
<i>Total Expenditures</i>	<u>76,019</u>	<u>262,038</u>	<u>262,038</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(76,019)</u>	<u>(262,038)</u>	<u>(262,038)</u>	<u>0</u>
<b>Other Financing Sources</b>				
Notes Issued	76,019	76,019	0	(76,019)
Transfers In	<u>0</u>	<u>186,019</u>	<u>262,038</u>	<u>76,019</u>
<i>Total Other Financing Sources</i>	<u>76,019</u>	<u>262,038</u>	<u>262,038</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*  
*Dog and Kennel Shelter Fund*  
*For the Year Ended December 31, 2002*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Licenses and Permits	\$10,435	\$40,105	\$84,153	\$44,048
Contributions and Donations	260	1,000	1,833	833
<i>Total Revenues</i>	10,695	41,105	85,986	44,881
<b>Expenditures</b>				
Capital Outlay	522,000	2,081,389	486,039	1,595,350
<i>Excess of Revenues Under Expenditures</i>	(511,305)	(2,040,284)	(400,053)	1,640,231
<b>Other Financing Sources</b>				
Notes Issued	130,101	500,000	0	(500,000)
Transfers In	391,308	1,503,867	1,503,866	(1)
<i>Total Other Financing Sources</i>	521,409	2,003,867	1,503,866	(500,001)
<i>Net Change in Fund Balance</i>	10,104	(36,417)	1,103,813	1,140,230
<i>Fund Balance Beginning of Year</i>	36,417	36,417	36,417	0
<i>Fund Balance End of Year</i>	<u>\$46,521</u>	<u>\$0</u>	<u>\$1,140,230</u>	<u>\$1,140,230</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Job and Family Renovation Fund*  
*For the Year Ended December 31, 2002*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Capital Outlay	21,929	21,929	21,929	0
<i>Excess of Revenues Under Expenditures</i>	(21,929)	(21,929)	(21,929)	0
<b>Other Financing Sources</b>				
Transfers In	21,929	21,929	600,000	578,071
<i>Net Change in Fund Balance</i>	0	0	578,071	578,071
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$578,071	\$578,071

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*JAIBG Equipment Fund*  
*For the Year Ended December 31, 2002*

	<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	\$16,300	\$16,300	\$14,670	(\$1,630)
<b>Expenditures</b>				
Capital Outlay	<u>16,300</u>	<u>16,300</u>	<u>14,660</u>	<u>1,640</u>
<i>Net Change in Fund Balance</i>	0	0	10	10
<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>\$10</u></u>	<u><u>\$10</u></u>



**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Richland County Foundation Grant Fund*  
*For the Year Ended December 31, 2002*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Other	\$10,000	\$10,000	\$10,000	\$0
<b>Expenditures</b>				
Capital Outlay	<u>10,000</u>	<u>10,000</u>	<u>10,000</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, Expenses and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*AG Cunning Trust Fund*  
*For the Year Ended December 31, 2002*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Contributions and Donations	\$4,500	\$4,500	\$0	(\$4,500)
<b>Expenses</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	4,500	4,500	0	(4,500)
<i>Fund Balance Beginning of Year</i>	<u>100,314</u>	<u>100,314</u>	<u>100,314</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$104,814</u></u>	<u><u>\$104,814</u></u>	<u><u>\$100,314</u></u>	<u><u>(\$4,500)</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*County Home Resident Trust Fund*  
*For the Year Ended December 31, 2002*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Contributions and Donations	\$1,000	\$1,000	\$3,334	\$2,334
<b>Expenses</b>				
Current:				
Human Services:				
County Home Resident Trust:				
Other	<u>2,033</u>	<u>3,033</u>	<u>2,799</u>	<u>234</u>
<i>Net Change in Fund Balance</i>	(1,033)	(2,033)	535	2,568
<i>Fund Balance Beginning of Year</i>	<u>2,033</u>	<u>2,033</u>	<u>2,033</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,000</u></u>	<u><u>\$0</u></u>	<u><u>\$2,568</u></u>	<u><u>\$2,568</u></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, 2002*

	<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	\$1,683,403	\$1,980,000	\$2,046,256	\$66,256
Tap-In Fees	4,251	5,000	36,314	31,314
Interest Income	1,275	1,500	830	(670)
Other	0	0	229	229
<i>Total Revenues</i>	<u>1,688,929</u>	<u>1,986,500</u>	<u>2,083,629</u>	<u>97,129</u>
<b>Expenses</b>				
Personal Services	260,051	352,925	333,464	19,461
Materials and Supplies	18,797	10,478	0	10,478
Contractual Services	1,395,465	431,923	214,772	217,151
Capital Outlay	114,211	1,631,944	1,594,040	37,904
Other	11,065	15,017	12,280	2,737
<i>Total Expenses</i>	<u>1,799,589</u>	<u>2,442,287</u>	<u>2,154,556</u>	<u>287,731</u>
<i>Excess of Revenues Over (Under) Expenses</i>	(110,660)	(455,787)	(70,927)	384,860
Proceeds of Notes	297,571	350,000	0	(350,000)
Transfers In	0	0	1,358,726	1,358,726
Transfers Out	(197,033)	(267,400)	(192,040)	75,360
<i>Net Change in Fund Equity</i>	(10,122)	(373,187)	1,095,759	1,468,946
<i>Fund Equity Beginning of Year</i>	345,176	345,176	345,176	0
Prior Year Encumbrances Appropriated	28,012	28,012	28,012	0
<i>Fund Equity End of Year</i>	<u>\$363,066</u>	<u>\$1</u>	<u>\$1,468,947</u>	<u>\$1,468,946</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, 2002*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$0	\$6,575,512	\$7,887,256	\$1,311,744
Interest Income	0	41,100	45,551	4,451
Other	0	82,588	153,076	70,488
<i>Total Revenues</i>	0	6,699,200	8,085,883	1,386,683
<b>Expenses</b>				
Claims	0	8,425,243	8,426,159	(916)
Other	0	134,434	134,434	0
<i>Total Expenses</i>	0	8,559,677	8,560,593	(916)
<i>Excess of Revenues Under Expenses</i>	0	(1,860,477)	(474,710)	1,385,767
Transfers In	0	30,714	11,902	(18,812)
<i>Net Change in Fund Equity</i>	0	(1,829,763)	(462,808)	1,366,955
<i>Fund Equity Beginning of Year</i>	1,829,942	1,829,942	1,829,942	0
<i>Fund Equity End of Year</i>	\$1,829,942	\$179	\$1,367,134	\$1,366,955

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## **Statistical Section**

## 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 Activities Revenues by Source*  
*and Expenses by Function*  
*Last Three Years*

	Full Accrual		
	2002	2001	2000
<b>Program Revenues</b>			
Charges for Services	\$10,376,112	\$9,651,044	\$6,626,197
Operating Grants and Contributions	49,696,040	54,394,062	44,642,882
Capital Grants and Contributions	2,602,783	1,845,240	1,520,206
<b>General Revenues</b>			
Taxes	27,723,817	26,577,958	27,185,302
Intergovernmental	3,393,896	3,391,905	3,325,928
Interest	2,269,870	3,484,932	2,975,887
Contributions and Donations	18,727	126,625	38,064
Gain on Sale of Capital Assets	19,339	0	0
Other	2,059,161	1,465,232	2,123,962
<b>Total Revenues</b>	<b>\$98,159,745</b>	<b>\$100,936,998</b>	<b>\$88,438,428</b>
<b>Expenses</b>			
General Government:			
Legislative and Executive	\$8,999,054	\$7,802,173	\$6,597,835
Judicial	5,770,357	5,758,972	4,892,518
Public Safety	11,368,971	11,376,255	10,539,972
Public Works	7,392,923	7,357,306	5,402,528
Health	31,398,547	28,621,122	24,851,594
Human Services	31,440,480	29,249,478	25,295,451
Conservation and Recreation	222,844	208,879	150,351
Economic Development	359,831	736,451	761,761
Other	147,980	67,487	43,130
Intergovernmental	998,986	1,144,230	977,781
Debt Service:			
Interest and Fiscal Charges	1,312,864	1,627,622	1,637,391
<b>Total Expenses</b>	<b>\$99,412,837</b>	<b>\$93,949,975</b>	<b>\$81,150,312</b>

Source: Richland County Auditor

(1) The County first began reporting on a full accrual basis in 2000.

**Richland County, Ohio**  
*General Governmental Revenues by Source  
and Expenditures by Function  
Last Ten Years*

	2002	2001	2000	1999
<b>Revenues</b>				
Taxes	\$27,688,701	\$26,447,760	\$27,124,818	\$24,894,419
Charges for Services	9,140,245	8,631,246	6,223,156	6,434,489
Licenses and Permits	554,545	524,084	621,849	604,992
Fines and Forfeitures	170,088	125,114	219,159	238,881
Intergovernmental	52,953,248	59,957,366	48,446,910	42,918,831
Special Assessments	1,173,055	810,762	1,127,662	2,385,008
Interest	2,269,870	3,430,428	2,968,147	1,006,748
Rentals (1)	639,697	694,086	557,732	547,817
Contributions and Donations (1)	18,727	126,625	38,064	33,953
Other	2,059,161	1,279,679	1,090,901	978,532
<b>Total Revenues</b>	<b>\$96,667,337</b>	<b>\$102,027,150</b>	<b>\$88,418,398</b>	<b>\$80,043,670</b>
<b>Expenditures</b>				
General Government:				
Legislative and Executive	\$8,843,404	\$7,936,660	\$6,389,798	\$7,323,740
Judicial	5,997,968	5,665,824	4,985,368	4,366,320
Public Safety	11,311,717	11,532,006	10,760,162	10,227,889
Public Works	4,570,674	4,873,131	4,145,484	5,003,459
Health	31,579,460	27,974,031	24,828,983	25,388,803
Human Services	30,987,709	29,295,315	26,355,023	23,142,733
Conservation and Recreation	210,787	208,265	157,480	121,131
Economic Development	359,831	449,517	294,408	392,881
Other	147,980	67,487	43,130	22,431
Capital Outlay	5,018,764	3,895,260	4,794,768	2,811,129
Intergovernmental	998,986	1,144,230	956,955	478,342
Debt Service:				
Principal Retirement	1,460,217	1,347,195	1,215,176	1,249,158
Interest and Fiscal Charges	1,330,401	1,695,006	1,651,370	1,584,313
<b>Total Expenditures</b>	<b>\$102,817,898</b>	<b>\$96,083,927</b>	<b>\$86,578,105</b>	<b>\$82,112,329</b>

Source: Richland County Auditor

(1) Prior to 1995 Rentals and Contributions and Donations were not separate reporting categories.

1998	1997	1996	1995	1994	1993
\$21,071,415	\$21,047,230	\$19,465,712	\$15,619,822	\$15,733,049	\$14,911,307
6,891,644	6,256,202	5,920,278	6,441,535	7,022,975	6,451,142
587,832	525,291	517,449	566,551	445,863	444,778
234,698	198,272	210,361	190,399	204,176	138,789
42,352,837	36,522,166	39,737,478	34,943,699	32,541,433	35,495,088
1,085,619	1,113,312	1,108,324	5,638,798	466,683	408,166
1,817,870	1,674,912	891,349	1,117,825	1,107,807	1,243,497
483,535	468,780	296,014	347,096	0	0
48,587	251,427	32,916	51,147	0	0
1,189,170	776,551	401,706	223,545	1,890,370	1,158,024
<u>\$75,763,207</u>	<u>\$68,834,143</u>	<u>\$68,581,587</u>	<u>\$65,140,417</u>	<u>\$59,412,356</u>	<u>\$60,250,791</u>
\$6,516,041	\$6,424,651	\$7,625,059	\$7,229,025	\$5,334,680	\$6,052,517
3,825,692	3,326,967	3,207,597	3,084,302	2,644,261	2,813,399
9,068,111	7,582,687	7,016,733	5,637,977	4,966,570	4,625,120
3,766,204	3,583,757	3,835,925	3,712,499	3,457,922	3,219,288
22,387,663	20,786,091	21,863,359	19,170,153	17,740,546	16,881,627
18,456,844	17,175,091	16,250,755	15,967,798	14,598,415	17,596,344
131,774	105,482	117,097	100,728	90,483	82,558
382,026	290,337	365,084	357,439	335,236	261,618
2,236	137,941	1,335,017	987,515	1,254,334	2,547,054
3,962,031	3,856,531	4,727,799	6,566,879	11,759,743	3,389,962
471,656	607,739	340,080	28,139	2,313,239	1,672,909
1,079,143	719,128	694,116	320,871	303,677	292,388
3,877,623	1,626,206	1,572,766	1,567,718	1,389,913	1,006,803
<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>

**Richland County, Ohio**  
*Property Tax Levies and Collections - Real and Public Utility Taxes*  
*Last Ten Years*

Fiscal Year	Total Tax Levy (2)*	Current Tax Collections	Percent of Current Taxes Collected to Total Tax Levy	Delinquent Taxes Collections#	Total Tax Collections
2002	\$85,508,187	\$81,588,815	95.42 %	\$3,597,687	\$85,186,502
2001	85,302,420	81,319,759	95.33	3,294,140	84,613,899
2000	85,682,822	80,721,296	94.21	2,629,268	83,350,564
1999	77,722,739	75,012,734	96.51	2,431,286	77,444,020
1998	75,744,088	73,223,176	96.67	2,403,487	75,626,663
1997	71,295,773	68,940,611	96.70	2,459,035	71,399,646
1996	68,026,222	65,725,640	96.62	2,064,565	67,790,205
1995	64,459,669	62,354,734	96.73	2,499,477	64,854,211
1994	54,313,787	52,688,641	97.01	2,422,393	55,111,034
1993	55,755,204	53,636,827	96.20	2,051,805	55,688,632

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

<u>Ratio of Total Tax Collections to Total Tax Levy</u>	<u>Outstanding Delinquent Taxes (1)(3)#</u>	<u>Ratio of Delinquent Taxes to Total Tax Levy</u>
99.62 %	\$3,752,589	4.39 %
99.19	3,954,622	4.64
97.28	3,459,771	4.04
99.64	2,686,087	3.46
99.84	2,495,222	3.29
100.15	2,469,710	3.46
99.65	2,232,543	3.28
100.61	1,964,163	3.05
101.47	2,131,546	3.92
99.88	2,083,945	3.74

**Richland County, Ohio**  
*Assessed and Estimated Actual Value of Taxable Property (1)*  
*Last Ten Years*

Year	Real Property (2)		Personal Property	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
2002	\$1,671,184,010	\$4,774,811,457	\$299,443,122	\$1,197,772,488
2001	1,548,026,680	4,422,933,371	308,034,085	1,232,136,340
2000	1,519,985,170	4,342,814,771	314,171,850	1,256,687,400
1999 (b)	1,510,772,820	4,316,493,771	289,601,136	1,158,404,544
1998	1,201,977,420	3,434,221,200	303,055,580	1,212,222,320
1997	1,180,164,650	3,371,899,000	292,573,128	1,170,292,512
1996 (a)	1,079,388,790	3,083,967,971	271,768,224	1,087,072,896
1995	1,058,709,290	3,024,883,686	240,547,879	962,191,516
1994	1,056,320,630	3,018,058,943	235,707,599	942,830,396
1993 (b)	891,291,580	2,546,547,371	231,356,131	925,424,524

Source: Richland County Auditor

(1) The percentages for 2002 are 35 percent for all real property, 35 percent for public utility real, 88 percent for public utility tangible, 25 percent for capital assets, and 24 percent for inventory for tangible personal.

(2) Includes public utility real property and mineral rights  
 Excludes CAUV reduced values

(a) Update year

(b) Reappraisal year

Public Utilities		Total		Ratio
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
\$103,960,250	\$118,136,648	\$2,074,587,382	\$6,090,720,593	34.06 %
105,020,520	119,341,500	1,961,081,285	5,774,411,211	33.96
121,725,910	138,324,898	1,955,882,930	5,737,827,069	34.09
130,673,970	148,493,148	1,931,047,926	5,623,391,463	34.34
133,562,720	151,775,818	1,638,595,720	4,798,219,338	34.15
131,684,870	149,641,898	1,604,422,648	4,691,833,410	34.20
136,769,430	155,419,807	1,487,926,444	4,326,460,674	34.39
146,520,940	166,501,068	1,445,778,109	4,153,576,270	34.81
149,879,750	170,317,898	1,441,907,979	4,131,207,237	34.90
150,184,870	170,664,625	1,272,832,581	3,642,636,520	34.94

**Richland County, Ohio**  
*Property Tax Rates - Direct and Overlapping Governments*  
*(Per \$1,000 of Assessed Valuation)*  
*Last Ten Years*

Collection Year	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993
<b>County Units:</b>										
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$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	6.00	3.50	3.50	3.50
Child Welfare					0.00	0.00	0.00	0.00	0.00	0.00
<b>Total County Rate</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>8.50</b>	<b>8.50</b>	<b>8.50</b>
<b>School Districts Within County:</b>										
Clearfork LSD	50.20	50.20	50.20	50.80	52.38	52.38	46.20	46.60	46.60	46.80
Crestview LSD	48.90	48.90	45.90	46.40	47.55	47.55	48.30	48.50	48.50	48.50
Lexington LSD	41.10	41.20	41.20	42.05	39.95	39.95	40.30	38.70	38.90	41.10
Lucas LSD	42.60	42.50	43.87	43.70	46.80	46.80	48.80	42.40	41.80	43.60
Madison LSD	60.40	60.40	60.40	60.40	60.40	60.40	50.00	50.00	50.15	50.20
Mansfield CSD	66.15	66.15	66.15	66.15	59.40	59.40	60.15	59.95	59.75	49.65
Ontario LSD	44.40	44.40	44.40	44.50	39.10	39.10	40.30	40.60	40.60	41.10
Plymouth LSD	36.00	36.00	37.30	37.10	35.50	35.50	35.90	36.50	37.40	37.40
Shelby CSD	49.60	49.80	49.60	49.80	50.40	50.40	50.90	50.90	42.40	43.30
<b>Overlapping School Districts:</b>										
Ashland CSD	52.35	52.35	52.10	52.10	52.10	52.10	52.10	52.10	42.30	42.30
Buckeye Central LSD	45.00	45.00	45.00	45.00	46.55	46.55	46.80	46.30	46.26	48.71
Crestline EVSD	61.20	61.60	62.75	62.45	56.00	56.00	57.45	55.50	51.90	51.90
Galion CSD	61.63	61.63	53.90	53.90	53.90	53.90	53.90	53.90	53.90	46.21
Northmor LSD	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10	34.05	36.55
Loudonville-Perryville EVSD	35.00	35.60	35.70	35.70	36.80	36.80	37.40	37.40	37.90	37.90
South Central LSD	37.85	37.85	37.85	38.30	38.30	38.30	38.00	38.00	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	4.10
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	6.40	4.70	4.70
Pioneer	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	3.70	3.70
<b>Other:</b>										
C.B. & S. Fire District	4.00	4.00	4.00	4.00	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	1.40	0.90	0.90
Mansfield/Richland Co. Library	1.27	1.27	1.27	0.77	0.28	0.28	0.28	0.70	0.70	0.70
Ashland Public Library	0.10	0.10	0.10	0.50	0.90	0.90	0.90	0.90	0.90	0.90

(continued)



**Richland County, Ohio**  
*Property Tax Rates - Direct and Overlapping Governments (continued)*  
*(Per \$1,000 of Assessed Valuation)*  
*Last Ten Years*

Collection Year	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993
<b>Corporations:</b>										
Crestline City	\$7.00	\$5.80	\$7.50	\$8.60	\$9.10	\$9.10	\$8.75	\$7.00	\$7.00	\$7.00
Mansfield City	9.94	3.47	4.97	4.97	9.34	9.34	9.34	9.54	9.94	9.94
Shelby City	4.50	5.60	5.60	5.50	5.50	5.50	5.50	4.00	4.50	4.50
Ontario City	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
Bellville Village	9.40	10.10	8.40	8.40	8.40	8.40	4.40	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	6.20
Lucas Village	4.00	2.00	2.00	2.00	4.00	4.00	4.00	4.00	4.00	4.00
Plymouth Village	10.30	17.50	19.50	19.50	19.50	19.50	15.30	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	7.00	5.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Franklin	5.30	7.80	7.80	7.80	7.80	7.80	7.80	7.80	5.30	5.30
Jackson	4.70	7.10	5.30	5.30	5.30	5.30	5.30	5.30	4.70	4.70
Jefferson	14.20	16.40	16.40	16.40	15.20	15.20	15.20	15.20	12.20	14.20
Madison	9.50	7.50	7.50	7.50	7.50	7.50	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	13.05	14.05	11.05	14.05	14.05	14.05	13.05	13.05	13.05	13.05
Perry	6.50	9.00	9.00	9.00	9.00	9.00	6.50	6.50	6.50	6.50
Plymouth	8.30	8.30	8.30	9.00	8.30	8.30	8.30	8.30	8.30	8.30
Sandusky	6.50	7.50	7.50	7.50	7.50	7.50	6.50	6.50	6.50	6.50
Sharon	0.40	2.40	2.40	2.40	2.40	2.40	0.40	0.40	0.40	0.40
Springfield	5.40	12.40	8.40	9.00	8.40	8.40	8.40	8.40	5.40	5.40
Troy	11.00	9.00	11.30	8.40	11.30	11.30	9.00	9.00	11.00	11.00
Washington	8.10	5.50	5.50	5.50	5.50	5.50	10.60	8.10	8.10	8.10
Weller	3.75	7.00	4.00	4.00	4.00	4.00	3.75	3.75	3.75	3.75
Worthington	12.50	16.20	14.20	14.20	13.00	13.00	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>
2002	\$1,356,719	\$1,173,055	86.46 %
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

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>
2002	\$776,345	\$533,257	\$1,309,602	\$24,585,143	5.33 %
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

Source: Richland County Auditor's Office

**Richland County, Ohio**  
*Computation of Legal Debt Margin*  
*December 31, 2002*

	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County Collection Year 2002 (3)	\$2,074,587,382	\$2,074,587,382
Debt Limitation	50,364,685	20,745,874
Total Outstanding Debt:		
General Obligations Bonds	9,654,743	9,654,743
Special Assessment Bonds	10,990,257	10,990,257
General Obligation Notes	7,047,000	7,047,000
Total	27,692,000	27,692,000
Exemptions:		
General Obligations Bonds (paid from rentals)	5,545,376	5,545,376
Special Assessment Bonds	10,990,257	10,990,257
Enterprise Fund Notes	160,270	160,270
Debt Service Fund Balance	66,357	66,357
Total Exemptions	16,762,260	16,762,260
Net Debt	10,929,740	10,929,740
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$39,434,945	\$9,816,134

- (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, 2002*

<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>\$9,654,743</u>	100.00%	<u>\$9,654,743</u>
Schools Wholly Within County (2)	68,641,185	100.00	68,641,185
Clearfork LSD (2)	16,270,110	93.64	15,235,331
Crestview LSD (2)	8,962,402	73.41	6,579,299
Plymouth LSD (2)	<u>2,961,452</u>	79.07	<u>2,341,620</u>
Total Overlapping Debt	<u>96,835,149</u>		<u>92,797,435</u>
Total Direct and Overlapping	<u><u>\$106,489,892</u></u>		<u><u>\$102,452,178</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*

<u>Year</u>	<u>Population</u>	<u>Assessed Value</u>	<u>Gross Bonded Debt</u>	<u>Debt Service Monies Available</u>	<u>Debt Payable from Special Assessments</u>
2002	128,051 *	\$2,074,587,382	\$20,645,000	\$66,357	\$10,990,257
2001	128,852 *	1,961,081,285	22,105,000	63,530	11,673,912
2000	131,198 *	1,955,882,930	20,280,000	48,307	11,485,000
1999	129,607 (1)	1,931,047,926	21,495,000	43,523	12,075,000
1998	127,342 *	1,638,595,720	22,004,000	74,785	11,894,000
1997	128,151 *	1,604,422,648	22,943,000	162,891	12,423,000
1996	128,151 (1)	1,487,926,444	17,942,000	247,010	12,937,000
1995	127,000 *	1,445,778,109	18,649,000	9,116	13,431,000
1994	127,000 *	1,441,907,979	9,274,000	18,041	3,859,000
1993	127,600 *	1,272,832,581	9,592,000	13,747	4,027,000

Source: Richland County Auditor's Office

\* Estimate

(1) Richland County Regional Planning Commission

<u>Debt Payable from Enterprise Revenues</u>	<u>Net Bonded Debt</u>	<u>Ratio of Net General Bonded Debt to Assessed Value</u>	<u>Net General Bonded Debt Per Capita</u>
\$0	\$9,588,386	0.46 %	\$74.88
0	10,367,558	0.53	80.46
0	8,746,693	0.45	66.67
0	9,376,477	0.49	72.35
0	10,035,215	0.61	78.81
0	10,357,109	0.65	80.82
0	4,757,990	0.32	37.13
1,018,133	4,190,751	0.29	33.00
1,072,366	4,324,593	0.30	34.05
1,124,783	4,426,470	0.35	34.69

**Richland County, Ohio**

*Demographic Statistics*

*Last Ten Years*

<u>Year</u>	<u>Population</u>	<u>School Enrollment (2)</u>	<u>Unemployment Rate</u>
2002	(1) 128,051	21,412	6.00% (4)
2001	(1) 128,852	22,058	5.2 (4)
2000	(1) 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)

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, 2002*

<u>Employer</u>	<u>Location</u>	<u>Products</u>	<u>Number of Employees</u>
CPC - General Motors	Ontario	Automotive	2,524
Mansfield General Hospital	Mansfield	Medical	2,510
Sprint	Mansfield	Public Utility	1,485
Mid Ohio Educational Service Center	Mansfield	Education	1,400
Richland County	Mansfield	Government	1,364
Jay Industries	Mansfield	Manufacturing	1,100
Therm-O-Disc	Mansfield	Manufacturing	1,000
Mansfield City Schools	Mansfield	Education	900
Mansfield Correctional Institute	Mansfield	Government	792
Crane Plumbing Products	Mansfield	Supplier	790

Source: Richland County Economic Development Corp.

**Richland County, Ohio**  
*Property Value, Construction and Financial Institution Deposits*  
*Last Ten Years*

Year	Real Property Value (1)			New Construction (1)
	Agriculture (3) Residential	Commercial Industrial	Tax Exempt	Agriculture Residential
2002	\$1,324,167,130	\$347,016,880	\$242,578,680	\$16,680,950
2001	1,197,973,750	350,052,930	240,584,860	21,009,630
2000	1,180,981,840	339,003,330	234,879,240	21,478,920
1999	1,167,527,770	343,245,050	204,508,410	15,608,250
1998	893,463,730	307,975,330	201,794,530	15,468,690
1997	872,531,220	307,127,200	200,513,550	14,614,180
1996	784,131,180	295,678,180	200,583,710	14,016,450
1995	770,040,310	288,668,980	192,123,630	10,459,970
1994	764,893,480	290,497,400	192,360,560	10,199,910
1993	643,601,720	247,324,190	125,552,360	8,378,390

Sources: (1) Richland County Auditor's Office  
(2) Federal Reserve Bank of Cleveland  
(3) Includes CAUV

<u>Commercial Industrial</u>	<u>Total</u>	<u>Financial Institutions Deposits (2)</u>
\$10,013,940	\$26,694,890	\$858,312,000
4,167,130	25,176,760	828,782,000
11,233,330	32,712,250	768,325,000
6,531,990	22,140,240	774,137,000
6,023,880	21,492,570	746,517,000
9,096,620	23,710,800	685,174,000
6,550,510	20,566,960	1,013,018,000
6,933,370	17,393,340	693,824,000
3,184,930	13,384,840	664,814,000
1,958,750	10,337,140	648,165,000

**Richland County, Ohio**  
*Principal Taxpayers*  
*Real Property and Public Utilities Taxes*  
*December 31, 2002*

<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	2.29 %
Columbia Gas Transmission Corp	Public Utility	23,649,410	1.33
United Telephone Company of Ohio	Manufacturing	21,406,930	1.21
Amco	Manufacturing	20,658,250	1.16
Copperweld	Manufacturing	20,375,150	1.15
Ohio Edison	Manufacturing	20,275,060	1.14
Gumberg Associates	Manufacturing	13,181,320	0.74
Newman Technology	Manufacturing	10,399,640	0.59
Central Ohio Association LTD	Manufacturing	8,285,980	0.47
American Transmission	Entertainment	<u>7,839,640</u>	<u>0.44</u>
Totals		<u><u>\$186,723,880</u></u>	<u><u>10.52 %</u></u>
Total Real Property Assessed Valuation		\$1,671,184,010	
Total Public Utilities Assessed Valuation		<u>103,960,250</u>	
Total		<u><u>\$1,775,144,260</u></u>	

Source: Richland County Auditor

**Richland County, Ohio**  
*Principal Taxpayers*  
*Tangible Personal Property Tax*  
*December 31, 2002*

<u>Taxpayer</u>	<u>Type of Business</u>	<u>Assessed Valuation</u>	<u>Percent of Total Personal Property Assessed Value</u>
General Motors	Automotive	\$34,186,070	11.42 %
Copperweld	Manufacturing	23,869,790	7.97
AK Steel Corp	Manufacturing	15,294,210	5.11
Newman Tech	Manufacturing	14,554,790	4.86
PPG Industries	Manufacturing	10,289,170	3.44
Gorman Rupp Industries	Manufacturing	9,409,010	3.14
Jay Industries	Manufacturing	9,154,680	3.06
Thermo-O-Disc	Manufacturing	6,156,740	2.06
Shiloh Corp	Manufacturing	5,421,570	1.81
Time Warner Entertainment	Entertainment	<u>3,209,940</u>	<u>1.07</u>
Totals		<u><u>\$131,545,970</u></u>	<u><u>43.93 %</u></u>
Total Personal Property Assessed Valuation		<u><u>\$299,443,122</u></u>	

Source: Richland County Auditor

**Richland County, Ohio**

*Miscellaneous Statistics*

*December 31, 2002*

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 33,379; (Sunday 42,650)  
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)	2002	2001	2000
Number of Registered Voters	83,133	81,861	82,059
Number of Voters	39,057	29,533	54,088
Percentage of Registered Voters Voting	46.98%	36.08%	65.91%

\* Estimate

(1) County Engineer's Office

(2) County Board of Elections

All other information obtained from Regional Planning Commission



**Auditor of State  
Betty Montgomery**

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P.O. Box 1140  
Columbus, Ohio 43216-1140

Telephone 614-466-4514  
800-282-0370

Facsimile 614-466-4490

## **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 22, 2003**