

**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 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, 2003, and have issued our report thereon dated June 25, 2004 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 2003-001.

We also noted certain immaterial instances of noncompliance that we have reported to the management of the County in a separate letter dated June 25, 2004.

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 2003-002.

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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 25, 2004.

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

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

Betty Montgomery
Auditor of State

June 25, 2004



**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, 2003. The County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

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

Internal Control Over Compliance

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

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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.

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, 2003, which collectively comprises the County's basic financial statements, and have issued our report thereon dated June 25, 2004 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 opinions 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 25, 2004

RICHLAND COUNTY

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

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Federal Expenditures
<u>U.S. Department of Agriculture</u>			
<i>Passed through the Ohio Department of Education:</i>			
National School Lunch Program	10.555	N/A	\$19,835
Child and Adult Care Food Program	10.558	N/A	12,073
Commodity Supplemental Food Program	10.565	N/A	<u>81,769</u>
Total U.S. Department of Agriculture			113,677
<u>U.S. Department of Housing and Urban Development</u>			
<i>Passed through the Ohio Department of Development:</i>			
Community Development Block Grants/State's Program	14.228	2001 2002	92,731 <u>247,591</u>
Total Community Development Block Grants/State's Program			340,322
Community Development Block Grants/Brownfields Economic Development Initiative	14.246	N/A	<u>222,800</u>
Total U.S. Department of Housing and Urban Development			563,122
<u>U.S. Department of Justice</u>			
<i>Passed through the Ohio Criminal Justice Service:</i>			
Juvenile Accountability Incentive Block Grants	16.523	N/A	80,224
Victims of Child Abuse	16.547	N/A	34,150
Crime Victim Assistance	16.575	N/A N/A N/A N/A	56,555 16,282 6,865 <u>26,127</u>
Total Crime Victim Assistance			105,829
Byrne Formula Grant Program	16.579	95CCWX0063	30,325
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	16.580	N/A	1,729
Local Law Enforcement Block Grants Program	16.592	N/A	13,220
Community Prosecution and Project Safe Neighborhoods	16.609	N/A	34,436
Public Safety Partnership and Community Policing Grants	16.710	N/A	<u>9,180</u>
Total U.S. Department of Justice			309,093
<u>U.S. Department of Labor</u>			
<i>Passed through the Ohio Department of Jobs and Family Services:</i>			
WIA Cluster:			
WIA Adult Program	17.258	N/A	506,726
WIA Adult Program/Administration		N/A	<u>180,593</u>
Total WIA Adult Program			687,319
WIA Youth Activities	17.259	N/A	675,709
WIA Youth Activities/Administration		N/A	<u>15,904</u>
Total WIA Youth Activities			691,613
WIA Dislocated Workers	17.260	N/A	475,298
WIA Dislocated Workers/Administration		N/A	<u>59,060</u>
Total WIA Dislocated Workers			<u>534,358</u>
Total U.S. Department of Labor and WIA Cluster			1,913,290

RICHLAND COUNTY

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

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Federal Expenditures
<u>U.S. Department of Transportation</u>			
<i>Passed through the Ohio Department of Transportation.</i>			
Highway Planning and Construction	20.205	N/A	1,108,524
<i>Passed through the Ohio Department of Public Safety:</i>			
State and Community Highway Safety	20.600	N/A	<u>51,166</u>
Total U.S. Department of Transportation			1,159,690
<u>U.S. Department of Education</u>			
<i>Passed through the Ohio Department of Education:</i>			
Special Education Cluster:			
Special Education - Grants to States	84.027	N/A	83,942
Special Education - Preschool Grants	84.173	N/A	<u>47,584</u>
Total Special Education Cluster			131,526
Innovative Education Program Strategies	84.298	N/A	<u>726</u>
Total U.S. Department of Education			132,252
<u>U.S. Department of Health and Human Services</u>			
<i>Passed through the Ohio Department of Jobs and Family Services:</i>			
Child Welfare Services - State Grants	93.645	N/A	73,374
<i>Passed through the Ohio Department of Mental Health:</i>			
Social Services Block Grant	93.667	05D910	70,818
<i>Passed through the Ohio Department of Mental Retardation and Development Disabilities</i>			
Social Services Block Grant	93.667	N/A	<u>134,118</u>
Total Social Services Block Grant			204,936
<i>Passed through the Ohio Department of Mental Health:</i>			
State Children's Insurance Program	93.767	05D CHIPS 70 CHIPS	192,490 <u>90,835</u>
Total State Children's Insurance Program			283,325
<i>Passed through the Ohio Department of Mental Retardation and Development Disabilities</i>			
Medical Assistance Program	93.778	N/A	7,835,070
<i>Passed through the Ohio Department of Mental Health:</i>			
Medical Assistance Program	93.778	05D Regular 05D OBRA	2,636,213 <u>18,139</u>
			2,654,352
<i>Passed through the Ohio Department of Alcohol and Drug Addiction Services.</i>			
Medical Assistance Program	93.778	70 Regular	<u>430,232</u>
Total Medical Assistance Program			10,919,654
Block Grants for Community Mental Health Services	93.958	05D91	91,325
Block Grants for Prevention and Treatment of Substance Abuse	93.959	*	<u>763,457</u>
Total U.S. Department of Health and Human Services			12,336,071
<u>Corporation for National and Community Service</u>			
<i>Passed through the Ohio Department of Jobs and Family Services:</i>			
Americorps	94.006	N/A	11,347

RICHLAND COUNTY

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

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Federal Expenditures
U.S. Department of Homeland Security			
<i>Passed through the Ohio Department of Homeland Security.</i>			
State Domestic Preparedness Equipment Support Program	97.004	2002-TE-CX-0106 N/A	9,186 <u>47,546</u>
Total State Domestic Preparedness Equipment Support Program			<u>56,732</u>
Emergency Management Performance Grants	97.042	2001-TE-CX-0016 EMC-2003-GR-7006	1,230 <u>49,762</u>
Total Emergency Management Performance Grants			<u>50,992</u>
State and Local All Hazards Emergency Operations Planning	97.051	EMC-2003-GR-7026	<u>30,872</u>
Total U.S. Department of Homeland Security			<u>138,596</u>
Total Federal Expenditures			<u><u>\$16,677,138</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, 70-5005-00-UM-P-03-9202, 70-70978-01-TASC-T-02-9761,
70-70978-01-TASC-T-03-9761, 70-SAPT-BG, 70-7137-00-W-T-02-8968, 70-7137-00-W-T-03-8966
70-0441-00-SAMI-T-02-0044*

RICHLAND COUNTY

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

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, 2003, the gross amount of loans outstanding was \$298,438 in Community Development Block Grant Loans. Delinquent amounts due are \$45,143.

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.

NOTE E - U.S. DEPARTMENT OF HOMELAND SECURITY FEDERAL AWARDS

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

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

RICHLAND COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 §.505
DECEMBER 31, 2003

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	Yes
(d)(1)(iii)	Was there any reported material non-compliance at the financial statement level (GAGAS)?	Yes
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	CFDA #14.228 - Community Development Block Grants/State's Program Special Education Cluster: CFDA #84.027 - Special Education_Grants to States CFDA #84.173 - Special Education_Preschool Grants CFDA #93.667 - Social Services Block Grant CFDA #93.778 - Medical Assistance Program
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$500,314 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

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

NONCOMPLIANCE CITATION

Finding Number	2003-001
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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 44% 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

Finding Number	2003-002
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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 the monthly reconciliations did not agree to the Open Items Listing. Also the bank reconciliations were not completed timely, the July through December 2003 monthly reconciliations were not completed until March, 2004. The reconciliations included reconciling items resulting from; numerous errors in recording deposits, errors in recording checks, monies not being posted to the case files, duplicate payments issued to individuals, stale dated checks on the outstanding check list, January 2004 checks being included on the December 31, 2003 outstanding check list, and deposits to the wrong bank account. Additionally, the reconciliations included items that had been carried on prior year reconciliations and for six to eight months on the current year reconciliations without being corrected. We noted that bank charges were posted to the books by reducing the interest revenue by the amount of bank charges rather than individually posting these reconciling items. These weaknesses increase the likelihood of material errors occurring.

REPORTABLE CONDITION (Continued)

Finding Number	2003-002 (Continued)
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Review of Reports

There were various reports (budget report from County Auditor's Office and monthly reports of activity and outstanding items generated by the Clerk of Courts Office) that did not have the initials or signature of the Clerk of Courts to document his review. Failure to review these reports timely could allow errors or irregularities to occur and not be detected in a timely manner.

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 without compensating internal controls allows for errors or irregularities to occur and not be detected in a timely manner.

Check Signatures

The checks issued by the Clerk of Courts office were only signed by the Bookkeeper. Since the Bookkeeper is the only individual reviewing the checks and certain duties have not been segregated, there is a heightened risk that errors or irregularities concerning the checks could occur and not be detected in a timely manner.

Disbursement Allocation

Pay-in certificates that are prepared by the Bookkeeper to document the allocation of receipts were not reviewed or approved by the Clerk of Courts. This could allow inaccurate distributions to various agencies to occur and not be detected timely.

Open Items List

The Clerk of Courts Open Items Listing at December 31, 2003, approximately \$1,600,000, contained cases dating back to 1983. It was further noted the list contained cases that had:

- Bond money that was being held for long periods of time because the parties that were owed the monies were required to pick up the money in person and had not done so;
- Cases closed for a number of years which still had undistributed court costs, restitution, and escrow monies.

These items remain undistributed because the court has not properly reconciled the open items list to the bank account and has not taken timely action to identify and notify those to whom money is owed, or otherwise follow Ohio's unclaimed funds procedures. Allowing cases to accumulate in the Open Items Listing that have been closed complicates reconciliation of the Open Items Listing, is a failure to timely distribute monies to the respective parties, and increases the risk of errors or fraud. The County contracted with the Local Government Services (LGS) Section of the Auditor of State's Office to assist the Clerk of Courts with the bank reconciliations and open items listing. In August 2003, LGS notified the Clerk of Courts of the corrections that needed to be made. Approximately 25 percent of these corrections to the individual case files have been made as of the date of this report; the remaining uncorrected individual case files have contributed to the numerous reconciling errors.

Uncollected Funds

The Clerk of Courts reconciliation at December 31, 2003 contained an uncollected amount of \$2,090 resulting from duplicate payments made to individuals by the Clerk of Courts in 2000 and 2001. The failure to timely update and reconcile the system and to properly review transactions by management resulted in the distribution error going undetected and not being corrected in a timely manner. As of the date of this report, the \$2,090 has been repaid to the County.

REPORTABLE CONDITION (Continued)

Finding Number	2003-002 (Continued)
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We recommend that the following policies and procedures be implemented to address the control weaknesses in the Clerk of Courts office:

- The bank account should be reconciled to the open items list within a week after receiving the bank statement and reconciling items should be corrected before the next month ends, whenever possible. The reconciliations should be reviewed and signed off by someone other than the preparer. The Clerks should exercise due care when preparing deposits, writing checks, and posting to the system. The outstanding checklist should reflect only those checks actually outstanding at month end. In addition, stale-dated checks should be moved to an unclaimed monies fund as appropriate. Bank charges should be posted to the books and processed as expenditures rather than a reduction to interest revenue.
- The various reports used to monitor the Courts' activity should be reviewed and initialed by the Clerk of Courts to indicate his review and approval of the reports.
- Some of the Bookkeeper's current duties should be segregated between other individuals.
- If duties such as performing deposit and bank reconciliations and writing checks are not segregated, all checks should have two signatures and additional monitoring procedures should be implemented. This will help ensure that all checks written by the Court have been reviewed by more than one person and help reduce the risk of errors and/or irregularities occurring.
- The pay-in certificates documenting the allocation of receipts should be reviewed and approved by the Clerk of Courts.
- The Clerk of Courts should review and post the corrections to the individual cases as advised by LGS. The Clerk should also review and update the open items listing monthly. Any undistributed funds related to stale dated open items should be investigated and distributed as appropriate.

The Clerk of Courts should develop written formal policies and procedures. The policies and procedures should cover such items as: who is to prepare the bank reconciliation, when it should be done, and who is to review it; who is to review the various Clerk of Court reports; what the job descriptions are for various employees handling the financial function of the Clerk of Courts; who is authorized to sign and how many signatures are required on checks; who is to prepare the pay-in certificates and who is to review them; and who is to review and update the open items listing and what is to be done with cases that are found to be closed, but still have not had the monies disbursed.

3. FINDINGS FOR FEDERAL AWARDS

None

RICHLAND COUNTY

**SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A -133 §.315 (b)
DECEMBER 31, 2003**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain:
2002-001	Certification of funds	No	Not Corrected. See Finding Number 2003-001.
2002-002	Clerk of Courts cash reconciliation and control weaknesses	No	Not Corrected. See Finding Number 2003-002.

RICHLAND COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED

December 31, 2003

Prepared by The Richland County Auditor's Office

Patrick Dropsey, County Auditor

Richland County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2003
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Richland County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2003
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PATRICK W. DROPSEY

RICHLAND COUNTY AUDITOR

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



June 25, 2004

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, 2003. 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 128,004, 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 Motorsports Speedway; musical groups such as the Mansfield Symphony Orchestra, Fun Center Chordsmen, Mansfield Choral Society, Mastersingers, Sweet Adelines and the Y-youth Choir; the Renaissance Theater, a restored, 1,430 seat, grand baroque theater, and the Mansfield Playhouse; the Mansfield Art Center, with monthly shows featuring the work of regional artists

as well as exhibits loaned from major galleries and private collections; and special events such as the Miss Ohio Pageant, Ohio Winter Carnival at Snow Trails Ski Area, and the Mansfield Mehock Relays.

County Organization and Reporting Entity

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

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

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

Richland County employs 1,320 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 2003 General Motors announced it is adding a \$42 million production upgrade at the Ontario plant.

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 4th 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 enjoy the formal gardens, trails and bird sanctuary. Third, is the Richland Carrousel Park, a restored vintage carrousel enclosed in an attractive building. The carrousel is open year-round for the delightment of all ages. The fourth most visited site is the Renaissance Theater in downtown Mansfield. The revival of this historic theater draws people from everywhere. The theater hosts a large assortment of events. The fifth attraction is the Living Bible Museum. This Christian museum houses twenty-six dioramas with special effects from the entire span of the Christian Bible.

Richland County is well represented on the National Register of Historic Places. The list includes the following: Kingwood Center, the Mansfield Reformatory, the City Mills Building, and the Oak Hill Cottage.

All of Richland County benefits from the Mid Ohio Sports Car course located in Lexington, Ohio. Every summer some of racing's largest and most popular races are held here. The Mid Ohio summer begins with the Trans-Am race held in June. The Motorcycle race is also in June, followed by the Vintage car 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, and there are plans to expand the trail into Knox County. This expansion will link the B&O Trail with the Kokosing Gap Trail.

NASCAR is coming to the Mansfield Motorsports Speedway, located in Mansfield, during 2004. The Speedway 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.

Major Initiatives

The Richland County Office of Homeland Security and Emergency Management Agency received grants totaling \$160,857 to be used for Homeland Defense. The money was used to purchase equipment for the hazmat teams and fire departments in the County.

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.

The Richland County One-Stop Employment and Training Center opened in November of 2003. The center will be used to help with resume writing and locating available job opportunities. The center also features a resource room furnished with seven computer stations, one of which offers software for people with physical and visual impairments.

Richland Newhope celebrated 40 years in December 2003. Newhope has more than 240 employees in its workshop and 100 workers with special needs in work sites. More than 300 customers and employers contract with Newhope to hire people with disabilities.

The Richland County Sheriff's Office moved to its new facilities on the second floor of the People's Community Center. This will provide easy access to Cook Road and U.S. 30, which will cut response time. The consolidation of over half of its employees under one roof will help improve the department's team efforts and morale while providing better service to the community.

Richland County has begun to use the internet to sell used items such as cars, printers, computer equipment and more. The results have been better than expected. In the first year, the County made \$53,000 and in 2003 we made \$53,838, which is approximately twice the amount that Richland County made during our annual auction. We hope to continue this practice as we search for ways to increase our revenue.

Ground was broken in October 2003 for a 12-unit one bedroom apartment complex for adults with mental illnesses. The complex is funded by the Ohio Department of Health, the City of Mansfield/HUD, Richland County Mental Health and Recovery Board and the Richland County Foundation. The project will provide safe and affordable housing for adults with a mental illness who are able to live independently.

In September 2003 the County's Visitors Information Center completed a 20-foot-tall gazebo-like structure. This will be used to provide information to tourists about the many attractions in the area. This new structure can be found on the corner of Stander Avenue and O'Possum Run Road.

The Richland County Department of Job and Family Services and the Mansfield/Richland County Public Library have worked together to form an Information Line. This service offers basic information on a variety of services available in Richland County such as community services, emergency services, and services for children and older adults. The Information Line Staff will be able to assess the caller's problem and provide them with direction to find the help that they need. The phone number is 419-522-INFO.

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 2003.

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 \$812,842 as of December 31, 2003. 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, 2003 of \$10,037 and \$0, respectively, while the agency funds had assets and liabilities of \$130,410,128.

Cash Management All County cash is pooled for investment purposes. During the year ended December 31, 2003, 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, Federal Farm Credit Bank Bonds, Federal National Mortgage Association Bonds, STAR Ohio, and a Money Market Mutual Fund. As shown in the Statement of Activities, interest income earned in 2003 totaled \$857,496 for business-type and governmental activities, and \$34,808 for the component unit.

A further assessment of the County's finances for 2003 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.

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, 2003. 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, 2002. 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.

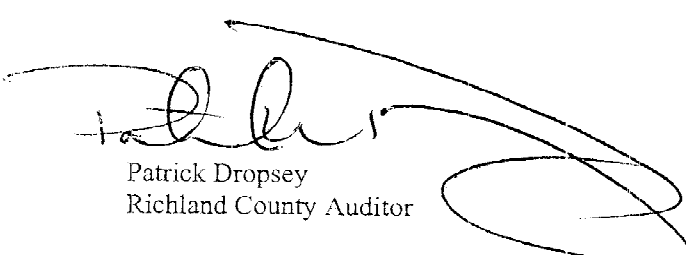
A Certificate is valid for the period of one year. Richland County has received a Certificate of Achievement for the last thirteen consecutive years (1990 - 2002). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to the 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,



Patrick 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, 2002

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



A handwritten signature in cursive script, appearing to read "Edward Henry".

President

A handwritten signature in cursive script, appearing to read "Jeffrey R. Egan".

Executive Director

Richland County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2003
Elected Officials

Board of Commissioners

Daniel Hardwick
Ed Olsen
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

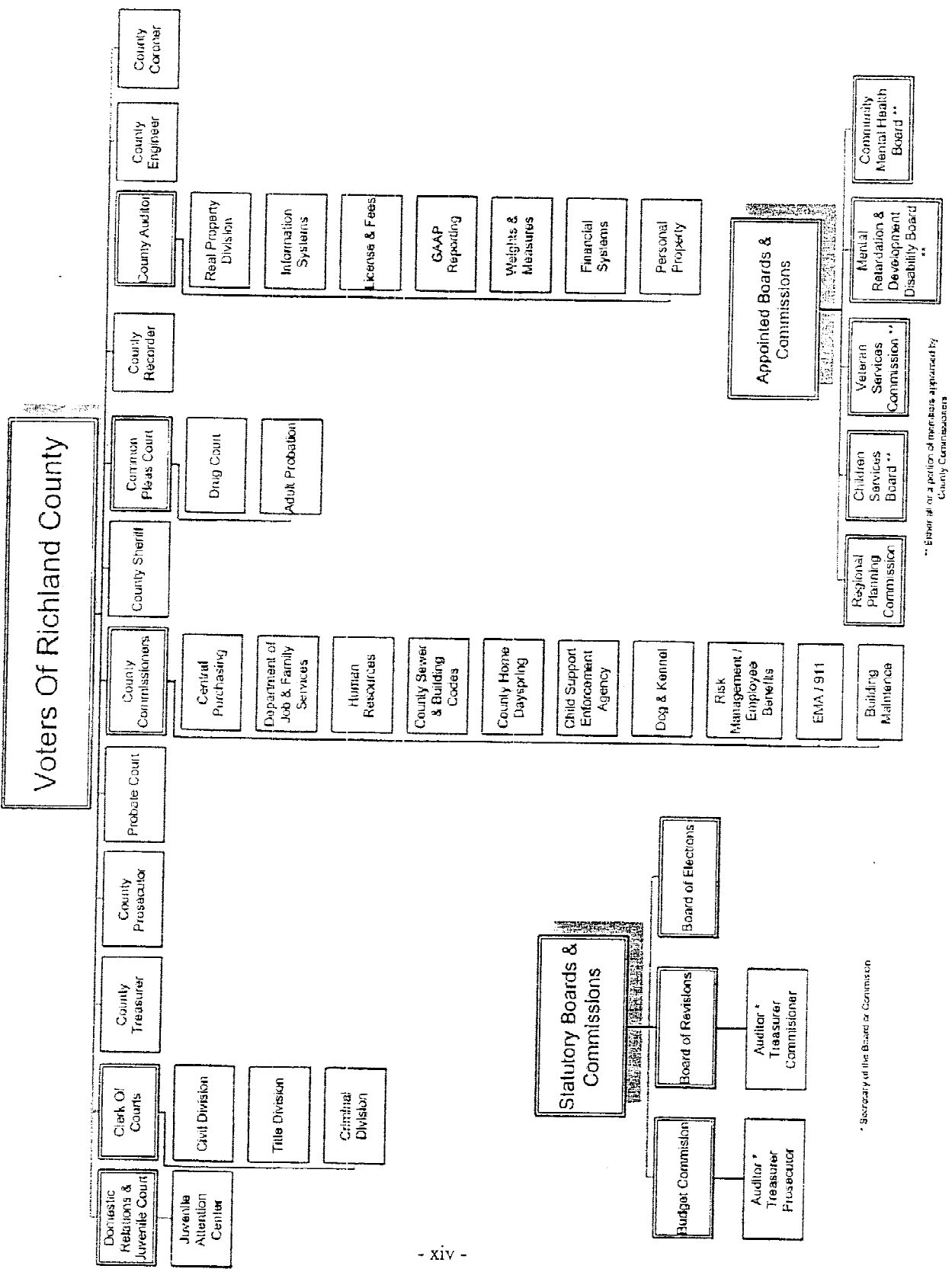
Judge Phillip Mayer Jr.

Domestic Relations Court

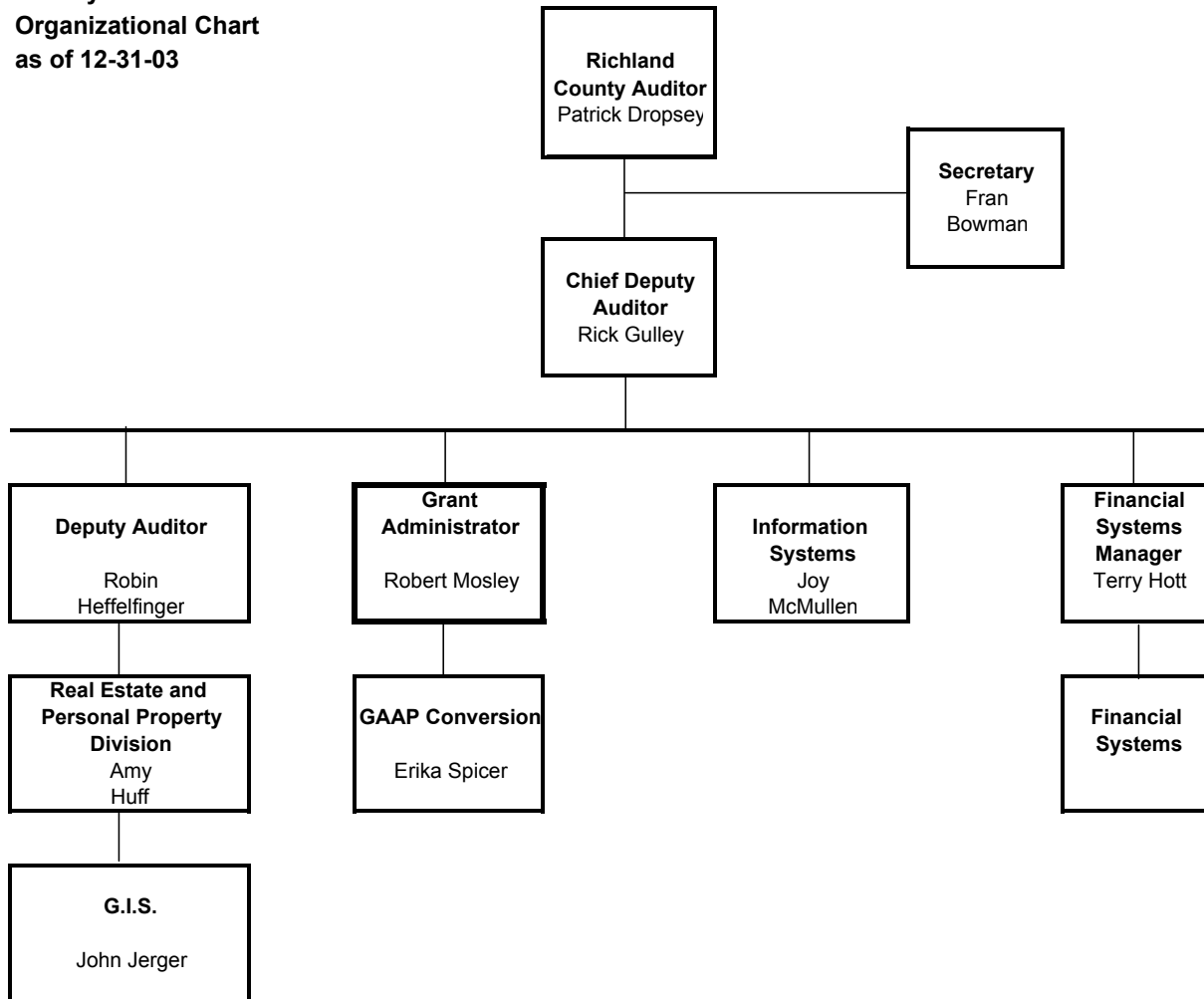
Judge Ron Spon

Richland County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2003
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's 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 McMullen
Child Support Enforcement Agency, Director	Richard Prater
Financial Systems, Manager	Terry Hott



**County Auditor
Organizational Chart
as of 12-31-03**



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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, 2003, 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, 2003, 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 25, 2004, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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

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 25, 2004

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

The discussion and analysis of Richland County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2003. 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 2003 are as follows:

In total, net assets increased \$7,265,554. Net assets of governmental activities increased \$7,245,340, which represents a 7.1 percent increase from 2002. Net assets of business-type activities increased \$20,214 or 0.08 percent from 2002.

For governmental activities, general revenues accounted for \$38,236,260 in revenue or 38.0 percent of all revenues. Program specific revenues in the form of charges for services and sales, grants and contributions accounted for \$62,496,657 or 62.0 percent of total revenues of \$100,732,917.

Total assets of governmental activities increased by \$11,279,106.

The County had \$93,780,836 in expenses related to governmental activities; only \$62,496,657 of these expenses were offset by program specific charges for services, grants or contributions. General revenues (primarily taxes) of \$38,236,260 were adequate to provide for these programs.

Among major funds, the general fund had \$26,816,733 in revenues and \$24,965,543 in expenditures. The general fund's balance decreased from \$3,004,086 to \$2,403,280.

Net assets for the enterprise fund increased slightly. This increase resulted from revenues exceeding expenses by \$20,214.

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, 2003
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 2003?" 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. The County's major business-type fund is the sewer fund.

Richland County, Ohio
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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 the medical benefit self-insurance program for employees of the County. The basic proprietary fund financial statements can be found on pages 25 - 28 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The basic fiduciary fund financial statements can be found on pages 29 - 30 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 31 - 67 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules which can be found on pages 69 - 189 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 \$135,492,804 (\$109,637,539 in governmental activities and \$25,855,265 in business type activities) at the close of the most recent year.

A large portion of all of the County's net assets (61.9 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 2003 compared to 2002:

(Table 1)
Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2003	2002	2003	2002	2003	2002
Assets						
Current and Other Assets	\$93,091,967	\$84,532,013	\$2,304,935	\$1,910,368	\$95,396,902	\$86,442,381
Capital Assets	75,346,052	72,626,900	23,636,431	24,183,758	98,982,483	96,810,658
Total Assets	168,438,019	157,158,913	25,941,366	26,094,126	194,379,385	183,253,039
Liabilities						
Long-Term Liabilities	23,510,004	25,158,863	32,979	37,497	23,542,983	25,196,360
Other Liabilities	35,290,476	29,607,851	53,122	221,578	35,343,598	29,829,429
Total Liabilities	58,800,480	54,766,714	86,101	259,075	58,886,581	55,025,789
Net Assets:						
Invested in Capital Assets, Net of Related Debt	60,297,638	56,055,874	23,636,431	24,023,488	83,934,069	80,079,362
Restricted	42,225,429	39,367,039	0	0	42,225,429	39,367,039
Unrestricted	7,114,472	6,969,286	2,218,834	1,811,563	9,333,306	8,780,849
Total Net Assets	\$109,637,539	\$102,392,199	\$25,855,265	\$25,835,051	\$135,492,804	\$128,227,250

An additional portion of the County's net assets, \$42,225,429, represent resources that are subject to external restrictions on how they may be used. The remaining balance, \$9,333,306 (6.9 percent), is unrestricted net assets and 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 \$11,126,346. Capital assets increased by \$2,171,825.

Table 2 shows the changes in net assets for year 2003.

(Table 2)
Changes in Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2003	2002	2003	2002	2003	2002
Revenues						
Program Revenues:						
Charges for Services	\$10,852,362	\$10,376,112	\$2,494,922	\$1,886,555	\$13,347,284	\$12,262,667
Operating Grants and Contributions	48,529,257	49,696,040	0	38,412	48,529,257	49,734,452
Capital Grants and Contributions	3,115,038	2,602,783	0	0	3,115,038	2,602,783
Total Program Revenues	62,496,657	62,674,935	2,494,922	1,924,967	64,991,579	64,599,902
General Revenues:						
Property Taxes	12,776,372	12,689,754	0	0	12,776,372	12,689,754
Permissive Sales Taxes	17,844,725	15,034,063	0	0	17,844,725	15,034,063
Grants and Entitlements	4,345,584	3,393,896	0	0	4,345,584	3,393,896
Unrestricted Contributions	0	18,727	0	0	0	18,727
Investment Earnings	857,238	2,269,870	258	978	857,496	2,270,848
Other	2,412,341	2,059,161	10,735	229	2,423,076	2,059,390
Gain on Sale of Capital Asset	0	19,339	0	0	0	19,339
Total General Revenues	38,236,260	35,484,810	10,993	1,207	38,247,253	35,486,017
Total Revenues	100,732,917	98,159,745	2,505,915	1,926,174	103,238,832	100,085,919
Program Expenses						
General Government:						
Legislative and Executive	10,549,018	9,147,034	0	0	10,549,018	9,147,034
Judicial	5,830,669	5,770,357	0	0	5,830,669	5,770,357
Public Safety	11,417,418	11,368,971	0	0	11,417,418	11,368,971
Public Works	7,953,513	7,392,923	0	0	7,953,513	7,392,923
Health	27,776,858	31,398,547	0	0	27,776,858	31,398,547
Human Services	26,511,389	31,440,480	0	0	26,511,389	31,440,480
Conservation and Recreation	194,523	222,844	0	0	194,523	222,844
Economic Development	634,927	359,831	0	0	634,927	359,831
Intergovernmental	1,465,399	998,986	0	0	1,465,399	998,986
Interest and Fiscal Charges	1,447,122	1,312,864	0	0	1,447,122	1,312,864
Sewer	0	0	2,192,442	1,651,852	2,192,442	1,651,852
Total Expenses	93,780,836	99,412,837	2,192,442	1,651,852	95,973,278	101,064,689
Excess (Deficiency) before Transfers	6,952,081	(1,253,092)	313,473	274,322	7,265,554	(978,770)
Transfers	293,259	(1,166,686)	(293,259)	1,166,686	0	0
Increase (Decrease) in Net Assets	7,245,340	(2,419,778)	20,214	1,441,008	7,265,554	(978,770)
Net Assets Beginning of Year	102,392,199	104,811,977	25,835,051	24,394,043	128,227,250	129,206,020
Net Assets End of Year	\$109,637,539	\$102,392,199	\$25,855,265	\$25,835,051	\$135,492,804	\$128,227,250

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Health and Human Services account for \$54,288,247 of expenses out of \$93,780,836 total expenses for governmental activities, or 57.9 percent of that total. Of that \$93,780,836 in governmental activities expenses, \$10,852,362 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 decreased \$3,621,689 because of capital improvements being completed in 2002.

Human Service expenses, which includes Job and Family Services, Child Support and Children's Services has decreased from 2002 to 2003 by \$4,929,091. Job and Family Services suffered the majority of the decrease as funding was not at the 2002 level.

Legislative and executive expenses increased \$1,401,984 during 2003. Health insurance costs accounted for 74 percent of this increase. The remaining increase resulted from an overall rise in spending.

Charges for services totaled \$10,852,362 in 2003 which is an increase of \$476,250 from 2002. This is due to an increase in real estate conveyance fees, fees charged by Children's Services and Recorder's fees. The real estate conveyance fees and Recorder's fees increased during 2002 and 2003 benefited from a full year of the increase. The Children's Services fees are based upon collections which were up in 2003. The State implemented a SETS collection system which increased collections.

Additional revenues provided by the State and Federal governments included \$48,529,257 for operations, \$3,115,038 for capital improvements or acquisitions and \$4,345,584 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.

During 2003, a one quarter percent sales tax was enacted just for 2003. The results of this action generated 2.1 million additional dollars.

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 \$30,490,330. \$28,173,236 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 \$1,855,030, while total fund balance reached \$2,403,280. 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 7.4 percent of total general fund expenditures, while total fund balance represents 9.6 percent of that same amount.

The fund balance of the County's general fund decreased by \$600,806 during the current year.

Operating transfers out to other governmental funds amounted to \$2,473,728.

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 \$17,922,993 in 2003 and had an ending fund balance of \$23,405,078.

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. The sewer enterprise fund had revenues of \$2,505,915, which exceeded expenses of \$2,192,442 by \$313,473 or 12.5 percent of revenues.

Budgeting Highlights

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 expenditures which decreased from \$26,025,168 to \$25,412,035, with intergovernmental being the largest piece of this change.

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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, 2003, amounts to \$83,934,069 (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 2003 year. The Engineer's Department purchased new equipment during 2003 including dump trucks, a pick-up truck, tractors, and other equipment totaling \$363,639. The Emergency Services Department upgraded 911 equipment and tornado sirens totaling \$222,800. Sheriff's Department purchased \$102,105 in autos. MRDD bought \$855,663 in computer equipment, buses, office furniture, and building additions and remodeling. Auditor's office upgraded computer hardware totaling \$129,977. The new Animal Shelter is still under construction. The new cost of the animal shelter in 2003 is \$1,709,139.

Long-term Debt. At the end of the 2003 year, the County had total bonded debt outstanding of \$19,105,001 net of the unamortized premium. Of this amount, \$8,836,004 comprises debt backed by the full faith and credit of the County and \$10,268,997 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 \$1,539,999 (7.5 percent) during the 2003 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 \$51,259,445, 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 1.5 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 8.7 percent, which increased from a rate of 6.0 percent a year ago. This rate exceeds the State's average unemployment rate of 6.6 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 2004 year. At the end of the 2003 year, unreserved fund balance in the general fund decreased to \$1,855,030.

Richland County, Ohio
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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 Erika Spicer, Richland County Auditor's Office, 50 Park Avenue East, Mansfield, Ohio 44902 or by email at espicer@richlandcountyoh.us.

**Basic Financial
Statements**

Richland County, Ohio
Statement of Net Assets
Primary Government as of December 31, 2003
Component Unit as of August 31, 2003

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activity	Total	
Assets				
Equity in Pooled Cash and Cash Equivalents	\$45,329,476	\$1,636,260	\$46,965,736	\$0
Cash and Cash Equivalents in Segregated Accounts	40,626	158,110	198,736	1,704,897
Deposits	0	0	0	1,000
Materials and Supplies Inventory	475,140	5,195	480,335	116,320
Accrued Interest Receivable	0	0	0	3,280
Accounts Receivable	1,271,530	530,135	1,801,665	185,500
Internal Balances	24,765	(24,765)	0	0
Intergovernmental Receivable	12,416,134	0	12,416,134	0
Prepaid Items	185,615	0	185,615	13,102
Permissive Sales Taxes Receivable	5,011,636	0	5,011,636	0
Property Taxes Receivable	17,264,318	0	17,264,318	0
Special Assessments Receivable	10,665,902	0	10,665,902	0
Loans Receivable	339,057	0	339,057	0
Deferred Charges	67,768	0	67,768	0
Land and Construction in Progress	4,487,855	31,000	4,518,855	102,541
Depreciable Capital Assets, Net	70,858,197	23,605,431	94,463,628	634,065
<i>Total Assets</i>	<u>168,438,019</u>	<u>25,941,366</u>	<u>194,379,385</u>	<u>2,760,705</u>
Liabilities				
Accounts Payable	2,445,798	27,490	2,473,288	498
Accrued Wages	1,333,084	9,588	1,342,672	10,917
Payroll Withholding Payable	0	0	0	2,864
Contracts Payable	2,082,583	0	2,082,583	0
Intergovernmental Payable	3,309,859	16,044	3,325,903	0
Deferred Revenue	15,360,599	0	15,360,599	0
Accrued Vacation Payable	0	0	0	3,766
Accrued Interest Payable	172,570	0	172,570	0
Notes Payable	9,010,000	0	9,010,000	0
Claims Payable	1,575,983	0	1,575,983	0
Long-Term Liabilities:				
Due Within One Year	2,938,600	6,124	2,944,724	0
Due In More Than One Year	20,571,404	26,855	20,598,259	0
<i>Total Liabilities</i>	<u>58,800,480</u>	<u>86,101</u>	<u>58,886,581</u>	<u>18,045</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	60,297,638	23,636,431	83,934,069	0
Restricted for:				
Capital Projects	1,277,271	0	1,277,271	0
Debt Service	437,606	0	437,606	0
Mental Health	3,016,684	0	3,016,684	0
Mental Retardation Board	26,454,347	0	26,454,347	0
Children's Services	6,278,007	0	6,278,007	0
Street Repair and Maintenance	1,962,966	0	1,962,966	0
Delinquent Real Estate Collections	406,200	0	406,200	0
Community Development	369,946	0	369,946	0
Youth Services	468,807	0	468,807	0
Public Safety	564,870	0	564,870	0
Mental Retardation and Developmental Disability Gifts:				
Nonexpendable	100,314	0	100,314	0
Other Purposes	888,411	0	888,411	0
Unrestricted	7,114,472	2,218,834	9,333,306	2,742,660
<i>Total Net Assets</i>	<u>\$109,637,539</u>	<u>\$25,855,265</u>	<u>\$135,492,804</u>	<u>\$2,742,660</u>

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Activities
For the Year Ended December 31, 2003
Component Unit August 31, 2003

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General Government:				
Legislative and Executive	\$10,549,018	\$5,510,291	\$382,675	\$0
Judicial System	5,830,669	1,120,036	482,970	0
Public Safety	11,417,418	1,019,330	1,380,618	0
Public Works	7,953,513	1,593,561	4,106,620	3,082,345
Health	27,776,858	699,876	19,757,797	32,693
Human Services	26,511,389	909,268	22,418,577	0
Conservation and Recreation	194,523	0	0	0
Economic Development	634,927	0	0	0
Intergovernmental	1,465,399	0	0	0
Interest and Fiscal Charges	1,447,122	0	0	0
<i>Total Governmental Activities</i>	93,780,836	10,852,362	48,529,257	3,115,038
Business-Type Activity				
Sewer	2,192,442	2,494,922	0	0
<i>Total Primary Government</i>	\$95,973,278	\$13,347,284	\$48,529,257	\$3,115,038
Component Unit:				
Richland Newhope Industries, Inc.	\$1,166,953	\$1,429,150	\$10,059	\$0

General Revenues

Property Taxes Levied for:

- Health - Mental Health Board
- Health - Mental Retardation Board
- Human Services - Children's Services
- General Fund

Permissive Sales Taxes

Grants and Entitlements not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Total General Revenues

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
(\$4,656,052)	\$0	(\$4,656,052)	\$0
(4,227,663)	0	(4,227,663)	0
(9,017,470)	0	(9,017,470)	0
829,013	0	829,013	0
(7,286,492)	0	(7,286,492)	0
(3,183,544)	0	(3,183,544)	0
(194,523)	0	(194,523)	0
(634,927)	0	(634,927)	0
(1,465,399)	0	(1,465,399)	0
(1,447,122)	0	(1,447,122)	0
(31,284,179)	0	(31,284,179)	0
0	302,480	302,480	0
(31,284,179)	302,480	(30,981,699)	0
0	0	0	272,256
1,404,904	0	1,404,904	0
8,105,123	0	8,105,123	0
2,806,618	0	2,806,618	0
459,727	0	459,727	0
17,844,725	0	17,844,725	0
4,345,584	0	4,345,584	0
857,238	258	857,496	34,808
2,412,341	10,735	2,423,076	9,914
38,236,260	10,993	38,247,253	44,722
293,259	(293,259)	0	0
38,529,519	(282,266)	38,247,253	44,722
7,245,340	20,214	7,265,554	316,978
102,392,199	25,835,051	128,227,250	2,425,682
\$109,637,539	\$25,855,265	\$135,492,804	\$2,742,660

Richland County, Ohio
Balance Sheet
Governmental Funds
December 31, 2003

	General	Mental Health Board	Mental Retardation Board	Public Assistance	Children's Services
Assets					
Equity in Pooled Cash and					
Cash Equivalents	\$1,751,656	\$3,007,507	\$23,191,774	\$2,231,462	\$4,438,121
Cash and Cash Equivalents					
In Segregated Accounts	25,246	0	466	0	4,821
Materials and Supplies Inventory	86,193	1,515	65,441	49,038	1,496
Accounts Receivable	104,464	11,934	111,262	5,593	134,539
Interfund Receivable	41,475	0	0	0	0
Intergovernmental Receivable	1,670,468	1,737,648	3,772,107	0	2,144,331
Prepaid Items	185,615	0	0	0	0
Permissive Sales Taxes Receivable	5,011,636	0	0	0	0
Property Taxes Receivable	3,801,597	1,520,639	8,819,704	0	3,122,378
Special Assessments Receivable	0	0	0	0	0
Loans Receivable	41,353	0	0	0	0
<i>Total Assets</i>	<u>\$12,719,703</u>	<u>\$6,279,243</u>	<u>\$35,960,754</u>	<u>\$2,286,093</u>	<u>\$9,845,686</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$250,970	\$895,552	\$305,022	\$303,256	\$222,024
Contracts Payable	0	954,802	25,946	0	0
Accrued Wages	512,442	13,147	317,269	183,801	129,202
Interfund Payable	0	3,713	3,713	1,857	3,713
Intergovernmental Payable	709,310	19,381	485,959	785,390	158,910
Deferred Revenue	8,827,693	2,938,097	11,416,428	0	5,117,918
Accrued Interest Payable	16,008	0	1,339	0	0
Notes Payable	0	0	0	0	0
<i>Total Liabilities</i>	<u>10,316,423</u>	<u>4,824,692</u>	<u>12,555,676</u>	<u>1,274,304</u>	<u>5,631,767</u>
Fund Balances					
Reserved for Encumbrances	193,261	0	866,870	475,874	0
Reserved for Loans Receivable	41,353	0	0	0	0
Reserved for Unclaimed Monies	313,636	0	0	0	0
Reserved for Mental Retardation and Developmental Disability Gifts Endowment	0	0	0	0	0
Unreserved, Undesignated (Deficit), Reported in:					
General Fund	1,855,030	0	0	0	0
Special Revenue Funds	0	1,454,551	22,538,208	535,915	4,213,919
Debt Service Funds	0	0	0	0	0
Capital Projects Funds	0	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>2,403,280</u>	<u>1,454,551</u>	<u>23,405,078</u>	<u>1,011,789</u>	<u>4,213,919</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$12,719,703</u>	<u>\$6,279,243</u>	<u>\$35,960,754</u>	<u>\$2,286,093</u>	<u>\$9,845,686</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, 2003*

Special Assessment Debt Retirement	Other Governmental Funds	Total Governmental Funds
\$54,077	\$8,148,463	\$42,823,060
0	10,093	40,626
0	271,457	475,140
5,723	857,777	1,231,292
0	0	41,475
0	3,091,580	12,416,134
0	0	185,615
0	0	5,011,636
0	0	17,264,318
10,573,759	92,143	10,665,902
0	297,704	339,057
<u>\$10,633,559</u>	<u>\$12,769,217</u>	<u>\$90,494,255</u>
\$0	\$311,145	\$2,287,969
0	1,101,835	2,082,583
0	177,223	1,333,084
0	3,714	16,710
0	970,849	3,129,799
10,573,759	3,212,222	42,086,117
0	40,316	57,663
0	9,010,000	9,010,000
<u>10,573,759</u>	<u>14,827,304</u>	<u>60,003,925</u>
0	28,082	1,564,087
0	297,704	339,057
0	0	313,636
0	100,314	100,314
0	0	1,855,030
0	1,570,447	30,313,040
59,800	79,303	139,103
0	(4,133,937)	(4,133,937)
<u>59,800</u>	<u>(2,058,087)</u>	<u>30,490,330</u>
<u>\$10,633,559</u>	<u>\$12,769,217</u>	<u>\$90,494,255</u>

Total Governmental Fund Balances	\$30,490,330
<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.	75,346,052
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:	
Special Assessments	10,665,902
Intergovernmental Revenues	9,895,498
Property Taxes	1,903,719
Sales Taxes	3,590,359
Rentals	670,040
Total	26,725,518
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.	812,842
Intergovernmental payable includes contractually required pension contributions not expected to be paid with expendable available financial resources and therefore not reported in the funds.	(180,060)
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	71,754
Current year expense	(3,986)
Total	67,768
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
General Obligation Bonds	(8,836,004)
General Obligation Bond Premium	(50,113)
Special Assessment Bonds	(10,268,997)
Special Assessment Bond Premium	(17,655)
Capital Lease Payable	(1,664,244)
Compensated Absences	(2,672,991)
Total	(23,510,004)
Accrued interest payable is not due and payable in the current period and therefore is not reported in the funds.	(114,907)
<i>Net Assets of Governmental Activities</i>	<u>\$109,637,539</u>

Richland County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2003

	General	Mental Health Board	Mental Retardation Board	Public Assistance	Children's Services	Special Assessment Debt Retirement
Revenues						
Property and Other Taxes	\$40,529	\$1,416,562	\$8,172,737	\$0	\$2,830,555	\$0
Sales Taxes	16,948,298	0	0	0	0	0
Charges for Services	3,898,813	0	378,849	0	2,871	5,723
Licenses and Permits	302,565	0	0	0	0	0
Fines and Forfeitures	188,855	0	0	0	0	0
Intergovernmental	4,366,923	9,161,850	10,192,690	14,991,167	5,596,585	0
Special Assessments	0	0	0	0	0	1,202,029
Interest	759,864	0	11,028	0	0	0
Rentals	15,928	0	0	0	0	0
Contributions and Donations	0	0	0	0	0	0
Other	294,958	118,722	0	1,507,237	0	0
Total Revenues	26,816,733	10,697,134	18,755,304	16,498,404	8,430,011	1,207,752
Expenditures						
Current:						
General Government:						
Legislative and Executive	6,783,834	0	0	0	0	0
Judicial System	4,099,023	0	0	0	0	0
Public Safety	9,937,457	0	0	0	0	0
Public Works	489,315	0	0	0	0	0
Health	1,394,685	9,363,653	17,747,992	0	0	0
Human Services	562,673	0	0	14,940,353	7,584,858	0
Conservation and Recreation	160,223	0	0	0	0	0
Economic Development	0	0	0	0	0	0
Other	72,934	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Intergovernmental	1,465,399	0	0	0	0	0
Debt Service:						
Principal Retirement	0	0	241	0	0	690,000
Interest and Fiscal Charges	0	0	174,760	0	0	563,259
Total Expenditures	24,965,543	9,363,653	17,922,993	14,940,353	7,584,858	1,253,259
Excess of Revenues Over (Under) Expenditures	1,851,190	1,333,481	832,311	1,558,051	845,153	(45,507)
Other Financing Sources (Uses)						
Proceeds from Sale of Capital Assets	21,732	0	741	0	0	0
Transfers In	0	0	0	0	50,000	49,172
Transfers Out	(2,473,728)	0	0	0	0	0
Total Other Financing Sources (Uses)	(2,451,996)	0	741	0	50,000	49,172
Net Change in Fund Balances	(600,806)	1,333,481	833,052	1,558,051	895,153	3,665
Fund Balances (Deficit) Beginning of Year						
Restated (See Note 3)	3,004,086	121,070	22,572,026	(546,262)	3,318,766	56,135
Fund Balances (Deficit) End of Year	\$2,403,280	\$1,454,551	\$23,405,078	\$1,011,789	\$4,213,919	\$59,800

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, 2003*

Other Governmental Funds	Total Governmental Funds
\$0	\$12,460,383
0	16,948,298
4,809,551	9,095,807
322,797	625,362
71,499	260,354
11,439,664	55,748,879
5,293	1,207,322
49,811	820,703
153,868	169,796
16,207	16,207
325,629	2,246,546
<hr/>	
17,194,319	99,599,657
<hr/>	
3,005,775	9,789,609
1,580,833	5,679,856
1,805,160	11,742,617
4,395,120	4,884,435
343,547	28,849,877
3,715,394	26,803,278
0	160,223
634,927	634,927
0	72,934
5,515,410	5,515,410
0	1,465,399
<hr/>	
849,999	1,540,240
675,501	1,413,520
<hr/>	
22,521,666	98,552,325
<hr/>	
(5,327,347)	1,047,332
<hr/>	
11,481	33,954
2,982,263	3,081,435
(314,448)	(2,788,176)
<hr/>	
2,679,296	327,213
<hr/>	
(2,648,051)	1,374,545
<hr/>	
589,964	29,115,785
<hr/>	
(\$2,058,087)	\$30,490,330

Net Change in Fund Balances - Total Governmental Funds \$1,374,545

*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	7,386,160	
Current Year Depreciation	(4,499,690)	
	<hr/>	
Total		2,886,470

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. (167,318)

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

Property Taxes	315,989	
Sales Taxes	896,427	
Grants	224,793	
Charges for Services	(59,394)	
Rentals	(110,948)	
Special Assessments	(335,937)	
	<hr/>	
Total		930,930

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. 1,540,240

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

Deferred Charges	3,986	
Bond Premium	(3,986)	
Accrued Interest	(33,602)	
	<hr/>	
Total		(33,602)

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	104,633	
Pension Obligation	5,308	
	<hr/>	
Total		109,941

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. 604,134

Change in Net Assets of Governmental Activities \$7,245,340

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, 2003

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property and Other Taxes	\$30,346	\$43,099	\$40,529	(\$2,570)
Sales Taxes	16,733,559	16,708,000	16,723,735	15,735
Charges for Services	3,141,278	3,136,480	3,883,909	747,429
Licenses and Permits	241,369	241,000	305,845	64,845
Fines and Forfeitures	60,092	110,000	188,432	78,432
Intergovernmental	4,412,491	4,405,751	4,349,968	(55,783)
Interest	1,769,066	1,766,364	1,301,024	(465,340)
Rentals	15,023	15,000	15,928	928
Other	131,470	131,269	306,256	174,987
<i>Total Revenues</i>	<u>26,534,694</u>	<u>26,556,963</u>	<u>27,115,626</u>	<u>558,663</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive	10,295,473	10,396,611	10,396,611	0
Judicial System	3,111,184	3,070,432	3,069,691	741
Public Safety	7,621,884	7,790,820	7,768,270	22,550
Public Works	338,077	379,246	379,246	0
Health	1,408,076	1,348,735	1,348,735	0
Human Services	634,264	635,909	635,909	0
Conservation and Recreation	127,229	126,147	126,147	0
Other	75,007	82,847	57,694	25,153
Intergovernmental	2,313,974	1,481,288	1,481,285	3
Debt Service:				
Principal Retirement	100,000	100,000	100,000	0
<i>Total Expenditures</i>	<u>26,025,168</u>	<u>25,412,035</u>	<u>25,363,588</u>	<u>48,447</u>
<i>Excess of Revenues Over Expenditures</i>	<u>509,526</u>	<u>1,144,928</u>	<u>1,752,038</u>	<u>607,110</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	21,732	21,732
Transfers In	0	20,000	0	(20,000)
Transfers Out	(839,092)	(2,473,728)	(2,473,728)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(839,092)</u>	<u>(2,453,728)</u>	<u>(2,451,996)</u>	<u>1,732</u>
<i>Net Change in Fund Balance</i>	(329,566)	(1,308,800)	(699,958)	608,842
<i>Fund Balance Beginning of Year</i>	1,738,824	1,738,824	1,738,824	0
Prior Year Encumbrances Appropriated	478,997	478,997	478,997	0
<i>Fund Balance End of Year</i>	<u>\$1,888,255</u>	<u>\$909,021</u>	<u>\$1,517,863</u>	<u>\$608,842</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, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property and Other Taxes	\$1,175,305	\$1,209,500	\$1,429,803	\$220,303
Intergovernmental	8,824,845	9,081,600	9,384,697	303,097
Other	311,050	320,100	118,722	(201,378)
<i>Total Revenues</i>	10,311,200	10,611,200	10,933,222	322,022
Expenditures				
Current:				
Health	11,279,631	11,429,631	9,199,717	2,229,914
<i>Net Change in Fund Balance</i>	(968,431)	(818,431)	1,733,505	2,551,936
<i>Fund Balance Beginning of Year</i>	1,274,002	1,274,002	1,274,002	0
<i>Fund Balance End of Year</i>	<u>\$305,571</u>	<u>\$455,571</u>	<u>\$3,007,507</u>	<u>\$2,551,936</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, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property and Other Taxes	\$7,960,000	\$7,960,000	\$8,252,184	\$292,184
Charges for Services	312,100	312,100	432,687	120,587
Intergovernmental	8,843,762	8,843,762	10,453,823	1,610,061
Interest	30,000	30,000	15,954	(14,046)
<i>Total Revenues</i>	17,145,862	17,145,862	19,154,648	2,008,786
Expenditures				
Current:				
Health	38,083,604	38,083,604	19,801,987	18,281,617
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(20,937,742)	(20,937,742)	(647,339)	20,290,403
Other Financing Sources				
Sale of Capital Assets	0	0	741	741
<i>Net Change in Fund Balance</i>	(20,937,742)	(20,937,742)	(646,598)	20,291,144
<i>Fund Balance Beginning of Year</i>	21,781,728	21,781,728	21,781,728	0
Prior Year Encumbrances Appropriated	862,328	862,328	862,328	0
<i>Fund Balance End of Year</i>	\$1,706,314	\$1,706,314	\$21,997,458	\$20,291,144

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, 2003

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$16,121,411	\$18,897,829	\$15,341,176	(\$3,556,653)
Other	1,154,449	1,353,268	1,507,237	153,969
<i>Total Revenues</i>	17,275,860	20,251,097	16,848,413	(3,402,684)
Expenditures				
Current:				
Human Services	20,406,941	20,406,941	15,773,968	4,632,973
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,131,081)	(155,844)	1,074,445	1,230,289
Other Financing Sources				
Sale of Capital Assets	0	1,500	0	(1,500)
<i>Net Change in Fund Balance</i>	(3,131,081)	(154,344)	1,074,445	1,228,789
<i>Fund Balance Beginning of Year</i>	7,969	7,969	7,969	0
Prior Year Encumbrances Appropriated	396,250	396,250	396,250	0
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$2,726,862)</u>	<u>\$249,875</u>	<u>\$1,478,664</u>	<u>\$1,228,789</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, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property and Other Taxes	\$1,004,823	\$2,813,914	\$2,857,038	\$43,124
Charges for Services	17,564	49,187	39,506	(9,681)
Intergovernmental	2,085,643	2,451,708	5,770,189	3,318,481
<i>Total Revenues</i>	3,108,030	5,314,809	8,666,733	3,351,924
Expenditures				
Current:				
Human Services	8,586,469	8,606,661	7,689,496	917,165
<i>Excess of Revenues Over (Under) Expenditures</i>	(5,478,439)	(3,291,852)	977,237	4,269,089
Other Financing Sources				
Transfers In	0	50,000	50,000	0
<i>Net Change in Fund Balance</i>	(5,478,439)	(3,241,852)	1,027,237	4,269,089
<i>Fund Balance Beginning of Year</i>	3,410,884	3,410,884	3,410,884	0
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$2,067,555)</u>	<u>\$169,032</u>	<u>\$4,438,121</u>	<u>\$4,269,089</u>

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2003

	Business - Type Activity - Sewer Enterprise Fund	Governmental Activity - Insurance Internal Service Fund
Assets		
Current Assets:		
Equity in Pooled Cash and Cash Equivalents	\$1,636,260	\$2,506,416
Cash and Cash Equivalents in Segregated Accounts	158,110	0
Materials and Supplies Inventory	5,195	0
Accounts Receivable	530,135	40,238
<i>Total Current Assets</i>	<u>2,329,700</u>	<u>2,546,654</u>
Noncurrent Assets:		
Capital Assets:		
Land and Construction in Progress	31,000	0
Depreciable Capital Assets, Net	23,605,431	0
<i>Total Noncurrent Assets</i>	<u>23,636,431</u>	<u>0</u>
<i>Total Assets</i>	<u>25,966,131</u>	<u>2,546,654</u>
Liabilities		
Current Liabilities:		
Accounts Payable	27,490	157,829
Accrued Wages	9,588	0
Interfund Payable	24,765	0
Intergovernmental Payable	16,044	0
Compensated Absences Payable	6,124	0
Claims Payable	0	1,575,983
<i>Total Current Liabilities</i>	84,011	1,733,812
Long-Term Liabilities:		
Compensated Absences Payable	26,855	0
<i>Total Liabilities</i>	<u>110,866</u>	<u>1,733,812</u>
Net Assets		
Invested in Capital Assets, Net of Related Debt	23,636,431	0
Unrestricted	2,218,834	812,842
<i>Total Net Assets</i>	<u>\$25,855,265</u>	<u>\$812,842</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, 2003*

	Business-Type Activity- Sewer Enterprise Fund	Governmental Activity - Insurance Internal Service Fund
Operating Revenues		
Charges for Services	\$2,494,922	\$9,028,248
Other	10,735	165,795
<i>Total Operating Revenues</i>	<u>2,505,657</u>	<u>9,194,043</u>
Operating Expenses		
Personal Services	350,676	0
Materials and Supplies	16,279	0
Contractual Services	631,848	249,700
Claims	0	8,105,392
Depreciation	1,133,739	0
Other	12,389	271,352
<i>Total Operating Expenses</i>	<u>2,144,931</u>	<u>8,626,444</u>
<i>Operating Income</i>	<u>360,726</u>	<u>567,599</u>
Non-Operating Revenues (Expenses)		
Interest	258	36,535
Interest and Fiscal Charges	(3,356)	0
Loss on Disposal of Capital Assets	(44,155)	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(47,253)</u>	<u>36,535</u>
<i>Income Before Transfers</i>	313,473	604,134
Transfers Out	(293,259)	0
<i>Change in Net Assets</i>	20,214	604,134
<i>Net Assets Beginning of Year -- Restated (See Note 3)</i>	<u>25,835,051</u>	<u>208,708</u>
<i>Net Assets End of Year</i>	<u>\$25,855,265</u>	<u>\$812,842</u>

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2003

	Business-Type Activity - Sewer Enterprise Fund	Governmental Activity - Insurance Internal Service Fund
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash Received from Customers	\$2,232,489	\$0
Cash Received from Interfund Services Provided	0	9,276,274
Other Cash Receipts	10,735	165,795
Cash Payments to Suppliers	(627,881)	(249,700)
Cash Payments to Employees	(360,591)	0
Cash Payments for Claims	0	(7,948,218)
Other Cash Payments	(12,847)	(151,044)
<i>Net Cash Provided by Operating Activities</i>	<u>1,241,905</u>	<u>1,093,107</u>
Cash Flows from Noncapital Financing Activities		
Transfers Out	(293,259)	0
<i>Net Cash Used for Noncapital Financing Activities</i>	<u>(293,259)</u>	<u>0</u>
Cash Flows from Capital and Related Financing Activities		
Purchase of Capital Assets	(630,567)	0
Principal Payments - Notes	(160,270)	0
Interest Payments - Notes	(3,356)	0
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(794,193)</u>	<u>0</u>
Cash Flows from Investing Activities		
Interest on Investments	391	45,003
Change in Fair Value of Cash Equivalents	(133)	(8,468)
<i>Net Cash Provided By Investing Activities</i>	<u>258</u>	<u>36,535</u>
<i>Net Increase in Cash and Cash Equivalents</i>	154,711	1,129,642
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>1,639,659</u>	<u>1,376,774</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$1,794,370</u>	<u>\$2,506,416</u>

(continued)

Richland County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2003

	Business - Type Activity - Sewer Enterprise Fund	Governmental Activity - Insurance Internal Service Fund
Reconciliation of Operating Income to Net Cash Provided by Operating Activities		
Operating Income	\$360,726	\$567,599
Adjustments:		
Depreciation Expense	1,133,739	0
(Increase) Decrease in Assets:		
Accounts Receivable	(262,433)	248,026
Materials and Supplies Inventory	(2,100)	0
Increase (Decrease) in Liabilities:		
Accounts Payable	5,141	122,609
Accrued Interest Payable	0	(2,301)
Accrued Wages	(8,200)	0
Compensated Absences Payable	(4,518)	0
Interfund Payable	24,677	0
Intergovernmental Payable	(5,127)	0
Claims Payable	0	157,174
<i>Net Cash Provided by Operating Activities</i>	<u>\$1,241,905</u>	<u>\$1,093,107</u>

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2003

	Private Purpose Trust	Agency
Assets		
Equity in Pooled Cash and Cash Equivalents	\$1,705	\$8,667,169
Cash and Cash Equivalents in Segregated Accounts	8,070	1,734,540
Accrued Interest Receivable	0	8,146
Accounts Receivable	262	0
Intergovernmental Receivable	0	6,631,807
Permissive Sales Taxes Receivable	0	18,729
Property Taxes Receivable	0	112,137,207
Special Assessments Receivable	0	1,212,530
	<u>\$10,037</u>	<u>\$130,410,128</u>
<i>Total Assets</i>		
Liabilities		
Intergovernmental Payable	\$0	\$77,560
Undistributed Assets	0	130,316,214
Deposits Held and Due to Others	0	16,354
	<u>\$0</u>	<u>\$130,410,128</u>
<i>Total Liabilities</i>		
Net Assets		
Held in Trust for County Home	<u>\$10,037</u>	

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, 2003

	Private Purpose Trust
Additions	
Contributions:	
Private Donations	\$202,685
Investment Earnings	148
	202,833
<i>Total Additions</i>	202,833
 Deductions	
Benefits	214,220
<i>Change in Net Assets</i>	(11,387)
Net Assets - Beginning	21,424
Net Assets - Ending	\$10,037

See accompanying notes to the basic financial statements

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

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's 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, 2003

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 County has elected not to apply FASB pronouncements and interpretations issued after November 30, 1989, to its business-type activities and enterprise funds. 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, 2003

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.

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

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

Special Assessment Debt Retirement Fund The special assessment 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.

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

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

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

D. Basis of Accounting

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

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

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

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales tax (see Note 8), interest, Federal and State grants and subsidies, State-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees and rentals.

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

Property taxes for which there is an enforceable legal claim as of December 31, 2003, but which were levied to finance year 2004 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

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

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

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

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

E. Budgetary Process

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

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

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 2003, investments were limited to Federal Home Loan Bank Bonds, Repurchase Agreements, Federal Farm Credit Bank Bonds, Federal National Mortgage Association Bonds, Government Treasury Certificates, Federal Home Loan Mortgage Corporation Bonds, Federated Fortress Government Mutual Fund, 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, 2003, share price. Any increase or decrease in fair value is reported as a component of interest income.

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

The County has invested funds in the State Treasury Assets Reserve of Ohio (STAROhio) during 2003. STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price, which is the price the investment could be sold for on December 31, 2003.

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 2003 amounted to \$759,864, which includes \$724,312 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 expended/expensed when used. Inventory consists of expendable supplies.

H. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2003, are recorded as prepaid items using the consumption method 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 reductions 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:

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

<u>Description</u>	<u>Estimated Lives</u>
Land Improvements	20 year
Buildings	45 years
Machinery and Equipment	6 - 20 years
Infrastructure	30 - 40 years

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

J. Interfund Balances

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

K. Compensated Absences

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

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

L. Accrued Liabilities and Long-term Obligations

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

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, claims and judgments, 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), mental retardation and developmental disability gifts endowment, 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, 2003

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 operations of dog and kennel, real estate assessment, and court computerization.

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

Q. Interfund Activity

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

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after 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, 2003

Note 3 – Restatement of Prior Year Fund Balance/Net Assets

In the nonmajor governmental funds and governmental activities, notes payable were understated and in the governmental activities capital assets were overstated at December 31, 2002. This restatement had the following effect on fund balance/net assets as previously reported:

	General	Mental Health Board	Mental Retardation Board	Public Assistance
Fund Balances, December 31, 2002	\$3,004,086	\$121,070	\$22,572,026	(\$546,262)
Notes Payable	0	0	0	0
Adjusted Fund Balance, December 31, 2002	<u>\$3,004,086</u>	<u>\$121,070</u>	<u>\$22,572,026</u>	<u>(\$546,262)</u>

	Children's Services	Special Assessment Debt Retirement	Other Governmental Funds	Total
Fund Balances, December 31, 2002	\$3,318,766	\$56,135	\$709,964	\$29,235,785
Notes Payable	0	0	(120,000)	(\$120,000)
Adjusted Fund Balance, December 31, 2002	<u>\$3,318,766</u>	<u>\$56,135</u>	<u>\$589,964</u>	<u>\$29,115,785</u>

	Governmental Activities
Net Assets, December 31, 2002	\$103,407,102
Notes Payable	(120,000)
Capital Assets	(894,903)
Adjusted Net Assets, December 31, 2002	<u>\$102,392,199</u>

The understatement of notes payable has the following effect on net change in fund balance/net assets as previously reported December 31, 2002:

	General	Mental Health Board	Mental Retardation Board	Public Assistance
Net Change in Fund Balances, December 31, 2002	\$130,158	(\$1,579,583)	\$462,405	(\$3,737,790)
Notes Payable	0	0	0	0
Adjusted Net Change in Fund Balance December 31, 2002	<u>\$130,158</u>	<u>(\$1,579,583)</u>	<u>\$462,405</u>	<u>(\$3,737,790)</u>

	Children's Services	Special Assessment Debt Retirement	Other Governmental Funds	Total
Net Change in Fund Balances, December 31, 2002	\$1,437,944	\$13,294	(\$4,036,238)	(\$7,309,810)
Notes Payable	0	0	(120,000)	(\$120,000)
Adjusted Net Change in Fund Balance December 31, 2002	<u>\$1,437,944</u>	<u>\$13,294</u>	<u>(\$4,156,238)</u>	<u>(\$7,429,810)</u>

	Governmental Activities
Net Change in Net Assets, December 31, 2002	(\$2,419,778)
Notes Payable	(120,000)
Adjusted Net Change in Net Assets, December 31, 2002	<u>(\$2,539,778)</u>

Richland County, Ohio
Notes to the Basic Financial Statements
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Capital assets in the business-type activities were understated by \$871,012 at December 31, 2002. As a result, net assets increased from \$24,964,039 to \$25,835,051. This restatement had no effect on net income as previously reported.

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 cost (budget) rather than fair value (GAAP).
5. Unreported cash represents amounts received but not included as revenue (budget) rather than being included as revenue on operating statement (GAAP).

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

	Net Change in Fund Balance General and Major Special Revenue Funds				
	General	Mental Health Board	Mental Retardation Board	Public Assistance	Children's Services
GAAP Basis	(\$600,806)	\$1,333,481	\$833,052	\$1,558,051	\$895,153
Net Adjustment for					
Revenue Accruals	(568,126)	236,088	386,985	350,009	236,722
Unreported Cash	(204,141)	0	16	0	0
Beginning Fair Value					
Adjustment for Investments	1,101,619	0	12,717	0	0
Ending Fair Value					
Adjustment for Investments	(30,459)	0	(374)	0	0
Net Adjustment for					
Expenditure Accruals	(620,644)	163,936	(3,072,345)	(1,586,413)	(104,638)
Encumbrances	222,599	0	1,193,351	752,798	0
Budget Basis	<u>(\$699,958)</u>	<u>\$1,733,505</u>	<u>(\$646,598)</u>	<u>\$1,074,445</u>	<u>\$1,027,237</u>

Richland County, Ohio
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Note 5 - Accountability and Compliance

A. Accountability

The following funds had a deficit fund balance as of December 31, 2003:

Special Revenue Funds:	
Certificate of Title	\$269,019
Dayspring	31,846
Child Support Enforcement Agency	36,678
Energy Management	520,383
Capital Projects Funds:	
Energy Conservation	1,305,875
Eastview/Heatherwood	1,539,261
Dog and Kennel Shelter	1,469,781
Road Improvement	93,793
Job and Family Renovation	602,744
Engineer	115,843
Energy/911 Notes	1,573

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 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 5705.39, Ohio Revised Code, the following funds had original appropriations in excess of certified available resources:

Fund	Carry-Over Balance plus Revenue	Appropriations	Excess
Major Governmental Funds:			
Public Assistance	\$17,680,079	\$20,406,941	(\$2,726,862)
Children's Services	6,518,914	8,586,469	(2,067,555)

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

	Appropriations	Expenditures	Excess
Special Revenue Fund:			
MRDD Gift Fund	\$20,500	\$22,163	(\$1,663)
Capital Projects Fund:			
Road and Bridge	1,103,063	1,952,766	(849,703)

Richland County, Ohio
Notes to the Basic Financial Statements
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Although these budgetary violations were not corrected by year end, management has indicated that appropriations will be closely monitored to ensure no future violations.

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;
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;

Richland County, Ohio
Notes to the Basic Financial Statements
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7. The State Treasurer's investment pool (STAROhio);
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 \$400,274 in undeposited cash on hand which is included on the financial statements 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 \$9,685,944 and the bank balance was \$11,121,371. Of the bank balance \$654,500 was covered by federal depository insurance and \$34,302 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 County's name. STAROhio and the Money Market Mutual Fund are unclassified investments since they are not evidenced by securities that exist in physical or book entry form.

Richland County, Ohio
Notes to the Basic Financial Statements
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	Category 3	Carrying Value	Fair Value
Repurchase Agreements	\$4,985,617	\$4,985,617	\$4,985,617
Government Treasury Certificates	17,460,708	17,460,708	17,460,708
Federal Home Loan Bank Bonds	8,709,901	8,709,901	8,709,901
Federal Farm Credit Bank Bonds	1,988,750	1,988,750	1,988,750
Federal Home Loan Mortgage Corporation Bonds	4,231,410	4,231,410	4,231,410
Federal National Mortgage Association Bonds	2,862,555	2,862,555	2,862,555
STAROhio		368,247	368,247
Money Market Mutual Fund		6,882,550	6,882,550
Total	\$40,238,941	\$47,489,738	\$47,489,738

The classification of cash and cash equivalents, and investments on the 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 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	\$57,575,956	\$0
Investments which are part of a cash management pool:		
Repurchase Agreements	(4,985,617)	4,985,617
Government Treasury Certificates	(17,460,708)	17,460,708
Federal Home Loan Bank Bonds	(8,709,901)	8,709,901
Federal Farm Credit Bank Bonds	(1,988,750)	1,988,750
Federal Home Loan Mortgage Corporation Bonds	(4,231,410)	4,231,410
Federal National Mortgage Association Bonds	(2,862,555)	2,862,555
STAROhio	(368,247)	368,247
Money Market Mutual Fund	(6,882,550)	6,882,550
Unreported Cash	(400,274)	0
GASB Statement No. 3	\$9,685,944	\$47,489,738

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 2003 for real and public utility property taxes represents collections of 2002 taxes. Property tax payments received during 2003 for tangible personal property (other than public utility property) are for 2003 taxes.

Richland County, Ohio
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For the Year Ended December 31, 2003

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

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2003 public utility property taxes, which became a lien December 31, 2002, are levied after October 1, 2003, and are collected in 2004 with real property taxes.

2003 tangible personal property taxes are levied after October 1, 2002, on the value as of December 31, 2002. Collections are made in 2003. Tangible personal property assessments are 25 percent of true value for capital assets and 23 percent for inventory.

The full tax rate for all County operations for the year ended December 31, 2003, 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 2003 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, 2003, 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 2003 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as revenue while the remainder of the receivable is deferred.

Note 8 - Permissive Sales and Use Tax

In 2003, the County Commissioners by resolution increased the permissive sales and use tax from 1.25 percent to 1.50 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. This increase was only for 2003 and was reduced back to 1.25 starting January 1, 2004. 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

Richland County, Ohio
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For the Year Ended December 31, 2003

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 2003. 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, 2003, primarily consisted of taxes, interest, loans, 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 \$9,822,183. The County has \$1,488,885 in delinquent special assessments at December 31, 2003. A summary of the principal items of intergovernmental receivable follows:

Governmental Activities

Local Government and Local Government	
Revenue Assistance	\$1,610,823
Homestead and Rollback	625,332
Gasoline and Excise Tax	1,962,995
Victim Witness Grant and Subsidies	49,826
Mental Health Grant and Subsidies	1,656,766
Public Defender Grant and Subsidies	23,105
MRDD Grant and Subsidies	3,369,841
Youth Services Grant and Subsidies	254,351
Children's Services Grant and Subsidies	2,002,147
Other Public Safety Grants and Subsidies	259,476
Other Grants and Subsidies	2,287
Dog and Kennel Grants and Subsidies	30,000
Road and Bridge Grant and Subsidies	509,540
Miscellaneous	59,645
	<hr/>
Total	<u><u>\$12,416,134</u></u>

In 2000 the County loaned the Richland County Fair Board \$159,000. The County received payment of \$26,647 from the Richland County Fair Board during 2003. These loans and community development block grant monies loaned to local businesses are reported as loans receivable 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.

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

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	\$27,105
Amount received	61
Balance at end of year	\$27,166

Note 11 - Capital Assets

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

	Balance 12/31/2002	Additions	Reductions	Balance 12/31/2003
Governmental activities:				
Capital assets not being depreciated:				
Land	\$2,303,333	\$0	\$242,048	\$2,061,285
Construction in process	3,345,784	1,747,348	2,666,562	2,426,570
Total capital assets not being depreciated	5,649,117	1,747,348	2,908,610	4,487,855
Capital assets being depreciated:				
Land improvements	192,784	13,760	0	206,544
Buildings	23,709,937	2,965,250	85,472	26,589,715
Machinery and equipment	15,572,380	2,258,313	574,062	17,256,631
Infrastructure	85,524,481	3,310,099	1,559,487	87,275,093
Total capital assets being depreciated	124,999,582	8,547,422	2,219,021	131,327,983
Accumulated Depreciation:				
Land improvements	(28,176)	(10,469)	0	(38,645)
Buildings	(8,000,835)	(982,841)	19,008	(8,964,668)
Machinery and equipment	(9,770,445)	(1,205,057)	523,050	(10,452,452)
Infrastructure	(40,222,343)	(2,301,323)	1,509,645	(41,014,021)
Total accumulated depreciation	(58,021,799)	(4,499,690) *	2,051,703	(60,469,786)
Capital assets being depreciated, net	66,977,783	4,047,732	167,318	70,858,197
Governmental activities capital assets, net	\$72,626,900	\$5,795,080	\$3,075,928	\$75,346,052

Richland County, Ohio
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For the Year Ended December 31, 2003

*Depreciation expense was charged to governmental activities as follows:

Governmental Activities:	
Legislative and Executive	\$553,717
Judicial System	168,751
Public Safety	231,232
Public Works	2,564,941
Health	675,870
Human Services	269,323
Conservation and Recreation	35,856
Total Depreciation Expense	\$4,499,690

	Balance 12/31/2002	Additions	Reductions	Balance 12/31/2003
Business-type activities:				
Capital assets not being depreciated:				
Land	\$31,000	\$0	\$0	\$31,000
Construction in process	1,388,688	0	1,388,688	0
Total capital assets not being depreciated	1,419,688	0	1,388,688	31,000
Capital assets being depreciated:				
Buildings	6,180,075	239,512	0	6,419,587
Machinery and equipment	365,955	316,802	150,110	532,647
Infrastructure	27,475,859	1,462,941	0	28,938,800
Total capital assets being depreciated	34,021,889	2,019,255	150,110	35,891,034
Accumulated Depreciation:				
Buildings	(2,137,523)	(137,333)	0	(2,274,856)
Machinery and equipment	(268,843)	(8,407)	105,955	(171,295)
Infrastructure	(8,851,453)	(987,999)	0	(9,839,452)
Total accumulated depreciation	(11,257,819)	(1,133,739)	105,955	(12,285,603)
Capital assets being depreciated, net	22,764,070	885,516	44,155	23,605,431
Business-type activities capital assets, net	\$24,183,758	\$885,516	\$1,432,843	\$23,636,431

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

Richland County, Ohio
Notes to the Basic Financial Statements
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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 2003, 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	112,764,039
Equipment	100,000,000
Crime Insurance	1,000,000
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 2003, 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.

Richland County, Ohio
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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 \$1,575,983 at December 31, 2003 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 2002 and 2003 were:

	Balance Beginning of Year	Current Year Claims	Claim Payments	Balance End of Year
2002	\$1,312,000	\$8,313,314	\$8,206,505	\$1,418,809
2003	1,418,809	8,105,392	7,948,218	1,575,983

Note 13 - Defined Benefit Retirement Plans

A. Ohio Public Employees Retirement System (OPERS)

The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Under the member directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan. Under the combined plan, employer contributions are invested by the retirement system to provide a formula retirement benefit similar to the traditional plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the member directed plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the traditional and combined plans. Members of the member-directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by writing to OPERS, 277 E. Town St., Columbus, OH 43215-4642 or by calling (614) 222-6705.

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

The County's required contributions for pension obligations to the traditional and combined plans for the years ended December 31, 2003, 2002, and 2001 were \$3,498,593, \$3,435,435, and \$3,506,511 respectively; 90.17 percent has been contributed for 2003 and 100 percent for 2002 and 2001.

Richland County, Ohio
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Contributions to the member-directed plan for 2003 were \$27,721 made by the County and \$17,390 made by the plan members.

B. State Teachers Retirement System (STRS)

Certified teachers employed by the school for Mentally Retarded/Developmentally Disabled participate in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing, multiple-employer public employee retirement system. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that may be obtained by writing to STRS Ohio, 275 E. Broad St., Columbus, OH 43215-3371 or by calling (614) 227-4090.

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service, or an allowance based on member contributions and earned interest matched by STRS Ohio funds times an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. DC and Combined Plan members will transfer to the Defined Benefit Plan during their fifth year of membership unless they permanently select the DC or Combined Plan. Existing members with less than five years of service credit as of June 30, 2001, were given the option of making a one time irrevocable decision to transfer their account balances from the existing DB Plan into the DC Plan or the Combined Plan. This option expired on December 31, 2001. Benefits are established by Chapter 3307 of the Ohio Revised Code.

A DB or Combined Plan member with five or more years credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

For the year ended December 31, 2003, plan members were required to contribute 9.3 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. For year 2002, the portion used to fund pension obligations was 9.5 percent. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to the DB Plan for the years ended December 31, 2003, 2002, and 2001 were \$70,730, \$67,562, and \$67,421 respectively; 67.87 percent has been contributed for year 2003 and 100 percent for years 2002 and 2001. Neither the County nor the school for Mentally Retarded/Developmentally Disabled made contributions to the DC and Combined Plans for year 2003.

Note 14 - Postemployment Benefits

A. Ohio Public Employees Retirement System (OPERS)

The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit with either the traditional or combined plans. Health care coverage for disability recipients and primary survivor recipients is available. Members of the member-directed plan do not qualify for postretirement health care coverage. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit as described in *GASB Statement No. 12*. A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postretirement health care based on authority granted by State statute. The 2003 local government employer contribution rate was 13.55 percent of covered payroll (16.7 percent for public safety and law enforcement); 5.00 percent of covered payroll was the portion that was used to fund health care.

Benefits are advance-funded using the entry age normal actuarial cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2002, include a rate of return on investments of 8.00 percent, an annual increase in active employee total payroll of 4.00 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .50 percent and 6.3 percent based on additional annual pay increases. Health care premiums were assumed to increase 4.00 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 annually.

The number of active contributing participants in the traditional and combined plans was 364,881. Actual employer contributions for 2003 which were used to fund postemployment benefits were \$1,995,717. The actual contribution and the actuarially required contribution amounts are the same. OPERS's net assets available for payment of benefits at December 31, 2002, (the latest information available) were \$10.0 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$18.7 billion and \$8.7 billion, respectively.

In December 2001, the Board adopted the Health Care "Choices" Plan. The Choices Plan will be offered to all persons newly hired in an OPERS covered position after January 1, 2003, with no prior service credit accumulated toward health care coverage. Choices will incorporate a cafeteria approach, offering a broader range of health care options. The Plan uses a graded scale from ten to thirty years to calculate a monthly health care benefit. This is in contrast to the ten-year "cliff" eligibility standard for the present Plan.

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

B. State Teachers Retirement System (STRS)

The County provides comprehensive health care benefits to retired teachers and their dependents through the State Teachers Retirement System (STRSOhio). Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare premiums. Benefit provisions and the obligations to contribute are established by STRSOhio based on authority granted by State statute. Benefits are funded on a pay-as-you-go basis.

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

All STRSOhio benefit recipients and sponsored dependents are eligible for health care coverage. The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRSOhio. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By law, the cost of coverage paid from STRSOhio funds is included in the employer contribution rate, currently 14 percent of covered payroll. For the year ended December 31, 2003, the STRS Board allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. For the County, this amount equaled \$5,441 for year 2003.

STRSOhio pays health care benefits from the Health Care Stabilization Fund. At June 30, 2003, (the latest information available) the balance in the Fund was \$2.8 billion. For the year ended June 30, 2003, (the latest information available) net health care costs paid by STRSOhio were \$352,301,000 and STRS had 108,294 eligible benefit recipients.

Note 15 - Compensated Absences

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

Note 16 - Capital Leases - Lessee Disclosure

During 1985, the County 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 basic financial statements for the governmental funds. The building acquired by lease is included in governmental activities general capital assets. A corresponding liability is included in governmental activities general long-term obligations. Principal payments in 2003 totaled \$241.

The asset acquired through a capital lease is as follows:

	<u>Governmental Activites</u>
Asset:	
Building	\$1,680,914
Less: Accumulated depreciation	<u>(709,719)</u>
Total	<u><u>\$971,195</u></u>

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

Future minimum lease payments are as follows:

Year	Amount
2004	\$175,000
2005	175,000
2006	175,000
2007	175,000
2008	175,000
2009-2013	875,000
2014-2018	875,000
2019-2023	875,000
2024-2028	875,000
2029-2033	875,000
2034-2038	875,000
2039-2043	875,000
2044-2048	875,000
2049-2053	875,000
2054-2058	875,000
2059-2063	875,000
2064-2066	437,501
Total	10,937,501
Less: Amount Representing Interest	(9,273,257)
Present Value of Net Minimum Lease Payments	\$1,664,244

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
General Obligation Bonds			
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
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

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

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

	<u>Outstanding 12/31/2002</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2003</u>	<u>Amounts Due in One Year</u>
Governmental Activities:					
General Obligation Bonds:					
Series B Human Services	\$485,876	\$0	\$54,612	\$431,264	\$58,981
Series B Refuse Station Building	614,124	0	70,387	543,737	76,019
Series A Park Building Acquisition and Renovation	295,000	0	25,000	270,000	30,000
Capital Facilities	3,815,000	0	390,000	3,425,000	350,000
Capital Facilities Refunding	1,655,000	0	145,000	1,510,000	155,000
Health Facility Improvements	575,000	0	45,000	530,000	45,000
Juvenile Detention Center Improvements	2,214,743	0	88,740	2,126,003	92,438
Unamortized Premium	<u>53,061</u>	<u>0</u>	<u>2,948</u>	<u>50,113</u>	<u>2,948</u>
Total General Obligation Bonds	<u>9,707,804</u>	<u>0</u>	<u>821,687</u>	<u>8,886,117</u>	<u>810,386</u>
Special Assessment Debt with Governmental Commitment:					
Crestwood Hills Sewer Improvement	240,000	0	40,000	200,000	40,000
Series A Hanna Road and I-71 Sewers	1,935,000	0	220,000	1,715,000	235,000
Madison Sewer Improvement	7,355,000	0	405,000	6,950,000	425,000
Marlow Heights Sewer	680,000	0	25,000	655,000	25,000
Sanitary Sewer District Improvements	780,257	0	31,260	748,997	32,563
Unamortized Premium	<u>18,693</u>	<u>0</u>	<u>1,038</u>	<u>17,655</u>	<u>1,039</u>
Total Special Assessment Bonds	<u>\$11,008,950</u>	<u>\$0</u>	<u>\$722,298</u>	<u>\$10,286,652</u>	<u>\$758,602</u>

(continued)

Richland County, Ohio
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For the Year Ended December 31, 2003

	<u>Outstanding 12/31/2002</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2003</u>	<u>Amounts Due in One Year</u>
Other General Long-Term Obligations:					
Compensated Absences	\$2,777,624	\$676,609	\$781,242	\$2,672,991	\$1,369,345
Capital Leases	1,664,485	0	241	1,664,244	267
Total Other General Long-Term Obligations	<u>4,442,109</u>	<u>676,609</u>	<u>781,483</u>	<u>4,337,235</u>	<u>1,369,612</u>
Total Governmental Activities	<u>\$25,158,863</u>	<u>\$676,609</u>	<u>\$2,325,468</u>	<u>\$23,510,004</u>	<u>\$2,938,600</u>
Business Type-Activities					
Compensated Absences	<u>\$37,497</u>	<u>\$0</u>	<u>\$4,518</u>	<u>\$32,979</u>	<u>\$6,124</u>

All general obligation bonds are supported by the full faith and credit of the County. General obligation bonds will be paid from rental charges to the County departments and other tenants who occupy the facilities (\$5,391,508) and from taxes.

Special assessment debt will be paid from the proceeds of special assessments levied against benefited 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, 2003 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, 2003, at the redemption prices (expressed as percentages of the principal amount redeemed) set forth below:

<u>Redemption Dates (Dates Inclusive)</u>	<u>Redemption Prices</u>
December 1, 2000 and thereafter	100%

The Capital Facilities general obligation bonds maturing on or after December 1, 2003 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>	<u>Redemption Prices</u>
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 obligation will be paid from the mental retardation board special revenue fund as that department occupies the building.

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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, 2003, are an overall debt margin of \$38,884,252 and an unvoted debt margin of \$8,728,585.

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

Year	Governmental Activities			
	General Obligation Bonds		Special Assessment Bonds	
	Principal	Interest	Principal	Interest
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	739,829	288,465	930,168	369,650
2009-2013	2,897,021	997,615	3,807,976	1,256,518
2014-2018	1,827,106	379,021	2,002,896	280,555
2019-2020	358,599	27,633	251,403	20,658
Total	<u>\$8,836,004</u>	<u>\$3,247,695</u>	<u>\$10,268,997</u>	<u>\$3,901,341</u>

Note 18 - Notes Payable

A summary of the note transactions for the year ended December 31, 2003, follows:

	Outstanding 12/31/2002	Issued	Retired	Outstanding 12/31/2003
Capital Projects Funds:				
2.65% Road Improvement Note	\$120,000	\$120,000	\$120,000	\$120,000
2.05-5.00% Energy Conservation	1,780,000	1,874,000	1,780,000	1,874,000
1.90-2.42% Dog and Kennel	1,500,000	1,500,000	1,500,000	1,500,000
1.90-2.42% Job and Family Renovations	600,000	600,000	600,000	600,000
1.90-2.42% CSEA	3,006,730	1,536,000	3,006,730	1,536,000
1.51% Capital Facilities Note	0	2,500,000	0	2,500,000
1.47% Road Improvement Note	0	880,000	0	880,000
Total Capital Projects Funds	<u>7,006,730</u>	<u>9,010,000</u>	<u>7,006,730</u>	<u>9,010,000</u>
Enterprise Fund:				
2.42% Sewer Planning Note	160,270	0	160,270	0
Total	<u>\$7,167,000</u>	<u>\$9,010,000</u>	<u>\$7,167,000</u>	<u>\$9,010,000</u>

Richland County, Ohio
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For the Year Ended December 31, 2003

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.

Note 19 – Internal Balances

Interfund receivables/payables balances at December 31, 2003, consist of the following individual fund receivables and payables:

Interfund Payable	Interfund Receivable General
Nonmajor Funds	\$3,714
Mental Health Board	3,713
Mental Retardation Board	3,713
Public Assistance	1,857
Children's Services	3,713
Total Governmental Funds	16,710
Sewer Enterprise Fund	24,765
Total	\$41,475

The sewer fund owes \$22,908 to the general fund for reimbursement of expenses. Children's services, mental health board, mental retardation board, public assistance, child support enforcement agency, dayspring, and sewer owe a total of \$18,567 to the general fund for their share of audit costs. All interfund balances will be repaid within one year.

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

Transfer to	Transfer From		
	General	Nonmajor Funds	Sewer Fund
Nonmajor Funds	\$2,423,728	\$314,448	\$244,087
Children's Services Fund	50,000	0	0
Special Assessment Debt Retirement Fund	0	0	49,172
	\$2,473,728	\$314,448	\$293,259

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

Richland County, Ohio
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For the Year Ended December 31, 2003

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 2003 was \$434,127.

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.

Richland County, Ohio
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For the Year Ended December 31, 2003

Note 21 – Joint Venture

County Regional Planning Commission

The County participates in the Richland County Regional Planning Commission (the 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 2003, the County contributed \$40,000 which represents 6.33 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 was 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 2003, the County did not make any contributions to MARC. MARC was disbanded effective July 1, 2003.

B. Richland County Regional Solid Waste Management Authority

The Richland County Regional Solid Waste Management Authority (the 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 2003.

C. Richland County Youth and Family Council

The Richland County Youth and Family Council (the Council) is a jointly governed organization between the Richland County Mental Health Board, Richland County Children Services Board, Mansfield City Schools, Richland County School Board, Richland-Mansfield Public Health Board, and the Richland County Board of MR/DD. The Council 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

Richland County, Ohio
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For the Year Ended December 31, 2003

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 2003.

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 2003.

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 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. Complete financial statements can be obtained from the Mansfield/Richland County Public Library, Richland County, Ohio.

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.

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

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, 2003, there were three series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of \$46,725,000.

Note 26 - Related Party Transactions

During 2003, 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 \$10,059 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 \$2,930,322.

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 derived in each department in the current year) Subcontract (40%), Community Services (21%), Manufacturing (34%), and Microfilm (5%).

The Workshop is exempt under Internal Revenue Code Section 501(c) (3) from Federal income tax. It is also currently exempt from Federal unemployment tax and Ohio franchise, personal property, and sales taxes. The payroll of the Workshop 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 Workshop 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.

Richland County, Ohio
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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, 2003, 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, 2003, all of the Workshop's 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, 2003, accounts receivable, trade were reported net of a \$0 allowance for doubtful accounts.

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

Manufacturing Materials	\$48,173
Manufacturing Work-In Process and Finished Goods	22,616
Subcontract Material, Supplies and Work-In Process	36,339
Microfilm Supplies and Work-In Process	5,611
CS Supplies	3,581
Total	\$116,320

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.

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

During the year ended August 31, 2003, depreciation expense was \$72,122. A summary of the component unit's capital assets at August 31, 2003, follows:

Capital Assets not being depreciated:	
Land and Land Improvements	\$102,541
Other Capital Assets, Net:	
Buildings and Improvements	619,641
Vehicles	144,983
Furniture and Office Equipment	115,719
Shop Equipment	628,383
Subtotal	1,611,267
Less: Accumulated Depreciation	(874,661)
Total	\$736,606

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 \$18,046 for the year ended August 31, 2003.

Shipping and Handling Costs - Shipping and handling costs are expensed as incurred and are included as program expenses on the statement of activities. Total shipping and handling costs for the year ended August 31, 2003 were \$8,148.

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	\$15,110
First Federal Bank of Ohio	3.10	04/21/04	102,172
First Federal Bank of Ohio	3.02	10/21/03	204,216
First National Bank of Shelby	3.45	11/22/03	103,505
First National Bank of Shelby	2.72	04/24/04	101,590
Richland Bank	3.45	09/18/04	13,765
Richland Bank	1.90	09/24/04	105,098
First Knox National Bank	3.72	02/26/05	89,716
United Bank	2.55	10/19/04	101,265
Galion Building and Loan	3.25	06/19/04	111,880
Galion Building and Loan	4.10	05/14/04	93,895
			\$1,042,212

C. Accrued Vacation and Sick Pay

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

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

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, 2003 is \$3,766.

D. In-Kind Contributions

During the year ended August 31, 2003, 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, \$10,059 for 2003 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:

Income	
Contributions	<u><u>\$10,059</u></u>
Expenses	
Direct Services Salaries	5,109
Building/Capital Costs	775
Administrative Costs	2,322
Building Services Costs	<u><u>1,853</u></u>
	<u><u>\$10,059</u></u>

Additional habilitative services provided directly to the Workshop clients by Richland County amounted to approximately \$2,930,322 for the year ended August 31, 2003.

E. Contingencies

The Workshop maintains its checking, savings, and certificate of deposits in financial institutions located in the north central Ohio area. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$100,000 per financial institution. At August 31, 2003, the Workshop's uninsured account balances total \$1,136,534.

F. Major Customers

During the year ended August 31, 2003, the Workshop had three major customers whose revenues exceeded 10 percent of total revenues. The total revenues from these customers were \$629,292. Accounts receivable from these customers totaled \$86,663 at August 31, 2003.

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 miscellaneous revenue on the statement of activities for the year ended August 31, 2003 is rental income of \$8,570.

H. Related Party Transactions

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, 2003, the Workshop received total revenues from the Board of \$18,042 and had a receivable of \$3,007 at August 31, 2003.

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

In addition to the amounts paid to the Board for the food services department, the Workshop paid the Board \$61,542 for services during the year ended August 31, 2003. There were no accounts payable to the Board at August 31, 2003.

I. Noncash Investing and Financing Activities

During the year ended August 31, 2003, the Workshop purchased a piece of equipment with a cost of \$25,022, of which \$10,000 was donated.

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

Fund Descriptions - 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 Fund – To account for auto title fees. Expenditures in this special revenue fund are used to operate the title department.

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

Real Estate Assessment Fund - 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 Fund - 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 Fund - 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 Fund - 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 Fund - To account for additional filing fees. This fund is used for future computerization expenditures.

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

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

Delinquent Real Estate Collection Fund - 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

Fund Descriptions
Nonmajor Special Revenue Funds
(continued)

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

Youth Services Fund - 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.

Energy Management Fund – To account for monies related to the improving of various County buildings with energy conservation measures. This fund did not have any budgetary activity in 2003, therefore, budgetary information is not provided.

Public Defender Fund - 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 Fund - 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. During 2003, the County had several funds with small cash balances and no budgetary activity. Therefore, budgetary information is not provided for these funds. The other public safety 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*
- 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*
- HUD EI Sirens Fund*
- Department of Justice Fund*
- Voting Equipment Fund*
- Pre-Disaster Mitigation Fund*
- Gun Prosecutor Grant Fund*

(continued)

Richland County, Ohio

Fund Descriptions
Nonmajor Special Revenue Funds
(continued)

Other Fund - Smaller special revenue funds operated by the County and subsidized in part by local, State and Federal monies as well as miscellaneous sources. During 2003, the County had several funds with small cash balances and no budgetary activity. Therefore, budgetary information is not provided for these funds. The other 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
Mediation Fund
Common Pleas Security Fund
Ditch Maintenance Fund
MRDD Gift Fund
Federal Emergency Management Agency Fund
Exercise Grant Fund
Adult Probation Parking Fund
Common Pleas Special Projects 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 Fund - 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 Fund - 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

Fund Descriptions
Nonmajor Capital Projects Funds
(continued)

Supplemental Equipment – Recorder Fund - To account for additional recorder 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 Fund - To account for revenues and expenditures to provide for the study of a convention center. This fund did not have any budgetary activity in 2003, therefore, budgetary information is not provided.

Regional Correction Juvenile Facility Fund - 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 2003, therefore, budgetary information is not provided.

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

Issue II Fund - 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 Fund - To account for monies that are used to develop the County Auditor's geographic information system.

Gorman Nature Capital Improvement Fund - To account for renovation of the Gorman Nature Center.

Multi-Agency Building Fund - 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 2003, therefore, budgetary information is not provided.

Children's Services Building Fund - To account for note proceeds that are used for the children's services building renovation. This fund did not have any budgetary activity in 2003, therefore, budgetary information is not provided.

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

Beatty Clinic Fund - 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 2003, therefore, budgetary information is not provided.

Mental Health Housing Fund - 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

Fund Descriptions
Nonmajor Capital Projects Funds
(continued)

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

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

Bike Trail Improvement Fund - To account for grant monies received to work on the County's bike trail. This fund did not have any budgetary activity in 2003, therefore, budgetary information is not provided.

Rocky Fork Improvement Fund - To account for special assessments that have been collected for the improvement of existing ditches. This fund did not have any budgetary activity in 2003, therefore, budgetary information is not provided.

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

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

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

Road Improvement Fund - 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 2003, therefore, budgetary information is not provided.

Job and Family Renovation Fund – To account for the monies that provide renovations for Job and Family Services.

JAIBG Equipment Fund – To account for the monies to purchase equipment for the Detention Facility.

Engineer Fund – To account for the monies to pay out capital improvement projects financed through a bond.

Energy/911 Notes Fund – To account for monies received as note proceeds for energy conservation and 911 equipment purchase and creation of an Emergency Operation Center at Peoples Community Center.

Homeland Security Fund - To account for the monies received from the United States Department of Homeland Security's Office of Domestic Preparedness.

Richland County, Ohio

Fund Descriptions
Nonmajor Permanent Fund

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

A G Cuning Trust Fund - To account for and distribute monies to the MRDD Gift fund on a quarterly or semi annual basis. This fund did not have any budgetary activity in 2003, therefore, budgetary information is not provided.

Richland County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2003

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
Assets					
Equity in Pooled Cash and Cash Equivalents	\$2,886,115	\$53,568	\$5,108,466	\$100,314	\$8,148,463
Cash and Cash Equivalents					
In Segregated Accounts	9,293	0	800	0	10,093
Materials and Supplies Inventory	271,457	0	0	0	271,457
Accounts Receivable	103,011	695,775	58,991	0	857,777
Intergovernmental Receivable	2,582,040	0	509,540	0	3,091,580
Special Assessments Receivable	92,143	0	0	0	92,143
Loans Receivable	297,704	0	0	0	297,704
<i>Total Assets</i>	<u>\$6,241,763</u>	<u>\$749,343</u>	<u>\$5,677,797</u>	<u>\$100,314</u>	<u>\$12,769,217</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$238,123	\$0	\$73,022	\$0	\$311,145
Contracts Payable	729,625	0	372,210	0	1,101,835
Accrued Wages	177,223	0	0	0	177,223
Interfund Payable	3,714	0	0	0	3,714
Intergovernmental Payable	955,571	0	15,278	0	970,849
Deferred Revenue	2,240,532	670,040	301,650	0	3,212,222
Accrued Interest Payable	742	0	39,574	0	40,316
Notes Payable	0	0	9,010,000	0	9,010,000
<i>Total Liabilities</i>	<u>4,345,530</u>	<u>670,040</u>	<u>9,811,734</u>	<u>0</u>	<u>14,827,304</u>
Fund Balances					
Reserved for Encumbrances	28,082	0	0	0	28,082
Reserved for Loans Receivable	297,704	0	0	0	297,704
Reserved for Mental Retardation and Developmental Disability Gifts Endowment	0	0	0	100,314	100,314
Unreserved, Undesignated (Deficit), Reported in:					
Special Revenue Funds	1,570,447	0	0	0	1,570,447
Debt Service Funds	0	79,303	0	0	79,303
Capital Projects Funds	0	0	(4,133,937)	0	(4,133,937)
<i>Total Fund Balances (Deficit)</i>	<u>1,896,233</u>	<u>79,303</u>	<u>(4,133,937)</u>	<u>100,314</u>	<u>(2,058,087)</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$6,241,763</u>	<u>\$749,343</u>	<u>\$5,677,797</u>	<u>\$100,314</u>	<u>\$12,769,217</u>

Richland County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2003

	Certificate of Title	Dog and Kennel	Real Estate Assessment
Assets			
Equity in Pooled Cash and Cash Equivalents	\$309,645	\$82,531	\$234,705
Cash and Cash Equivalents:			
In Segregated Accounts	0	0	0
Materials and Supplies Inventory	0	2,532	0
Accounts Receivable	0	0	0
Intergovernmental Receivable	0	30,000	0
Special Assessments Receivable	0	0	0
Loans Receivable	0	0	0
<i>Total Assets</i>	<u>\$309,645</u>	<u>\$115,063</u>	<u>\$234,705</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$16,715	\$6,362	\$35,521
Contracts Payable	0	0	86,952
Accrued Wages	12,190	7,384	0
Interfund Payable	0	0	0
Intergovernmental Payable	549,759	7,837	29,145
Deferred Revenue	0	30,000	0
Accrued Interest Payable	0	0	0
<i>Total Liabilities</i>	<u>578,664</u>	<u>51,583</u>	<u>151,618</u>
Fund Balances			
Reserved for Encumbrances	0	0	22,500
Reserved for Loans Receivable	0	0	0
Unreserved, Undesignated (Deficit)	<u>(269,019)</u>	<u>63,480</u>	<u>60,587</u>
<i>Total Fund Balances (Deficit)</i>	<u>(269,019)</u>	<u>63,480</u>	<u>83,087</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$309,645</u>	<u>\$115,063</u>	<u>\$234,705</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>
\$194,365	\$7,343	\$47,220	\$232,997	\$5,400
0	0	0	0	0
260,883	0	0	0	3,568
1,086	400	2,410	0	45,560
1,962,995	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>\$2,419,329</u>	<u>\$7,743</u>	<u>\$49,630</u>	<u>\$232,997</u>	<u>\$54,528</u>
\$105,333	\$0	\$0	\$0	\$11,284
0	0	0	0	0
73,996	0	0	0	24,731
0	0	0	0	1,857
85,183	0	0	0	27,046
1,698,825	0	0	0	21,456
0	0	0	0	0
<u>1,963,337</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>86,374</u>
0	0	0	0	0
0	0	0	0	0
<u>455,992</u>	<u>7,743</u>	<u>49,630</u>	<u>232,997</u>	<u>(31,846)</u>
<u>455,992</u>	<u>7,743</u>	<u>49,630</u>	<u>232,997</u>	<u>(31,846)</u>
<u>\$2,419,329</u>	<u>\$7,743</u>	<u>\$49,630</u>	<u>\$232,997</u>	<u>\$54,528</u>

(continued)

Richland County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2003

	Child Support Enforcement Agency	Delinquent Real Estate Collection	Community Development Block Grant	Youth Services
Assets				
Equity in Pooled Cash and Cash Equivalents	\$188,794	\$417,308	\$219,238	\$216,059
Cash and Cash Equivalents:				
In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	4,474	0	0	0
Accounts Receivable	42,832	0	0	1,450
Intergovernmental Receivable	0	0	0	254,351
Special Assessments Receivable	0	0	0	0
Loans Receivable	0	0	297,704	0
<i>Total Assets</i>	<u>\$236,100</u>	<u>\$417,308</u>	<u>\$516,942</u>	<u>\$471,860</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$14,251	\$4,488	\$12,343	\$0
Contracts Payable	0	0	122,290	0
Accrued Wages	58,922	0	0	0
Interfund Payable	1,857	0	0	0
Intergovernmental Payable	197,748	6,620	12,100	3,053
Deferred Revenue	0	0	0	156,783
Accrued Interest Payable	0	0	263	0
<i>Total Liabilities</i>	<u>272,778</u>	<u>11,108</u>	<u>146,996</u>	<u>159,836</u>
Fund Balances				
Reserved for Encumbrances	0	0	0	0
Reserved for Loans Receivable	0	0	297,704	0
Unreserved, Undesignated (Deficit)	<u>(36,678)</u>	<u>406,200</u>	<u>72,242</u>	<u>312,024</u>
<i>Total Fund Balances (Deficit)</i>	<u>(36,678)</u>	<u>406,200</u>	<u>369,946</u>	<u>312,024</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$236,100</u>	<u>\$417,308</u>	<u>\$516,942</u>	<u>\$471,860</u>

<u>Energy Management</u>	<u>Public Defender</u>	<u>Other Public Safety</u>	<u>Other</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$0	\$0	\$329,846	\$400,664	\$2,886,115
0	0	6,775	2,518	9,293
0	0	0	0	271,457
0	3,554	3,658	2,061	103,011
0	23,105	259,476	52,113	2,582,040
0	0	0	92,143	92,143
0	0	0	0	297,704
<u>\$0</u>	<u>\$26,659</u>	<u>\$599,755</u>	<u>\$549,499</u>	<u>\$6,241,763</u>
\$0	\$0	\$24,494	\$7,332	\$238,123
520,383	0	0	0	729,625
0	0	0	0	177,223
0	0	0	0	3,714
0	11,969	10,391	14,720	955,571
0	0	195,440	138,028	2,240,532
0	0	0	479	742
<u>520,383</u>	<u>11,969</u>	<u>230,325</u>	<u>160,559</u>	<u>4,345,530</u>
0	0	1,942	3,640	28,082
0	0	0	0	297,704
<u>(520,383)</u>	<u>14,690</u>	<u>367,488</u>	<u>385,300</u>	<u>1,570,447</u>
<u>(520,383)</u>	<u>14,690</u>	<u>369,430</u>	<u>388,940</u>	<u>1,896,233</u>
<u>\$0</u>	<u>\$26,659</u>	<u>\$599,755</u>	<u>\$549,499</u>	<u>\$6,241,763</u>

Richland County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2003

	Road and Bridge	Supplemental Equipment- Recorder	Visitor's Convention Center
Assets			
Equity in Pooled Cash and Cash Equivalents	\$25,221	\$179,586	\$3,497
Cash and Cash Equivalents:			
In Segregated Accounts	0	0	0
Accounts Receivable	58,991	0	0
Intergovernmental Receivable	509,540	0	0
<i>Total Assets</i>	<u>\$593,752</u>	<u>\$179,586</u>	<u>\$3,497</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$7,211	\$120	\$0
Contracts Payable	264,112	0	0
Intergovernmental Payable	0	0	0
Deferred Revenue	301,650	0	0
Accrued Interest Payable	0	0	0
Notes Payable	0	0	0
<i>Total Liabilities</i>	572,973	120	0
Fund Balances			
Unreserved, Undesignated (Deficit)	20,779	179,466	3,497
<i>Total Liabilities and Fund Balances</i>	<u>\$593,752</u>	<u>\$179,586</u>	<u>\$3,497</u>

Regional Correction Juvenile Facility	Capital Equipment Purchases	Issue II	Geographic Information System	Gorman Nature Capital Improvement
\$2,000	\$32,081	\$7,227	\$98,944	\$37,716
0	800	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>\$2,000</u>	<u>\$32,881</u>	<u>\$7,227</u>	<u>\$98,944</u>	<u>\$37,716</u>
\$0	\$0	\$0	\$0	\$0
0	0	0	0	0
0	0	0	15,278	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	15,278	0
2,000	32,881	7,227	83,666	37,716
<u>\$2,000</u>	<u>\$32,881</u>	<u>\$7,227</u>	<u>\$98,944</u>	<u>\$37,716</u>

(continued)

Richland County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds (continued)
December 31, 2003

	Multi- Agency Building	Children's Services Building	Madison Township Sewer A
Assets			
Equity in Pooled Cash and Cash Equivalents	\$7,177	\$6,521	\$165,785
Cash and Cash Equivalents:			
In Segregated Accounts	0	0	0
Accounts Receivable	0	0	0
Intergovernmental Receivable	0	0	0
<i>Total Assets</i>	<u>\$7,177</u>	<u>\$6,521</u>	<u>\$165,785</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$0	\$0	\$0
Contracts Payable	0	0	0
Intergovernmental Payable	0	0	0
Deferred Revenue	0	0	0
Accrued Interest Payable	0	0	0
Notes Payable	0	0	0
<i>Total Liabilities</i>	0	0	0
Fund Balances			
Unreserved, Undesignated (Deficit)	7,177	6,521	165,785
<i>Total Liabilities and Fund Balances</i>	<u>\$7,177</u>	<u>\$6,521</u>	<u>\$165,785</u>

Beatty Clinic	Mental Health Housing	Energy Conservation	Bike Trail Improvement	Rocky Fork Improvement
\$179	\$404,266	\$631,182	\$7,964	\$625
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>\$179</u>	<u>\$404,266</u>	<u>\$631,182</u>	<u>\$7,964</u>	<u>\$625</u>
\$0	\$4,247	\$43,720	\$0	\$0
0	103,702	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	19,337	0	0
0	0	1,874,000	0	0
0	107,949	1,937,057	0	0
179	296,317	(1,305,875)	7,964	625
<u>\$179</u>	<u>\$404,266</u>	<u>\$631,182</u>	<u>\$7,964</u>	<u>\$625</u>

(continued)

Richland County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds (continued)
December 31, 2003

	Eastview/ Heatherwood	Dog and Kennel Shelter	Road Improvement
Assets			
Equity in Pooled Cash and Cash Equivalents	\$0	\$41,475	\$26,903
Cash and Cash Equivalents:			
In Segregated Accounts	0	0	0
Accounts Receivable	0	0	0
Intergovernmental Receivable	0	0	0
<i>Total Assets</i>	<u>\$0</u>	<u>\$41,475</u>	<u>\$26,903</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$0	\$0	\$0
Contracts Payable	0	4,396	0
Intergovernmental Payable	0	0	0
Deferred Revenue	0	0	0
Accrued Interest Payable	3,261	6,860	696
Notes Payable	1,536,000	1,500,000	120,000
<i>Total Liabilities</i>	1,539,261	1,511,256	120,696
Fund Balances			
Unreserved, Undesignated (Deficit)	(1,539,261)	(1,469,781)	(93,793)
<i>Total Liabilities and Fund Balances</i>	<u>\$0</u>	<u>\$41,475</u>	<u>\$26,903</u>

Job and Family Renovation	Engineer	Energy/911 Notes	Homeland Security	Total Nonmajor Capital Projects Funds
\$0	\$769,260	\$2,500,000	\$160,857	\$5,108,466
0	0	0	0	800
0	0	0	0	58,991
0	0	0	0	509,540
<u>\$0</u>	<u>\$769,260</u>	<u>\$2,500,000</u>	<u>\$160,857</u>	<u>\$5,677,797</u>
\$0	\$0	\$0	\$17,724	\$73,022
0	0	0	0	372,210
0	0	0	0	15,278
0	0	0	0	301,650
2,744	5,103	1,573	0	39,574
600,000	880,000	2,500,000	0	9,010,000
602,744	885,103	2,501,573	17,724	9,811,734
(602,744)	(115,843)	(1,573)	143,133	(4,133,937)
<u>\$0</u>	<u>\$769,260</u>	<u>\$2,500,000</u>	<u>\$160,857</u>	<u>\$5,677,797</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, 2003

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Fund	Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
Revenues					
Charges for Services	\$3,799,083	\$501,698	\$508,770	\$0	\$4,809,551
Licenses and Permits	254,683	0	68,114	0	322,797
Fines and Forfeitures	71,499	0	0	0	71,499
Intergovernmental	8,337,145	70,965	3,031,554	0	11,439,664
Special Assessments	5,293	0	0	0	5,293
Interest	22,521	0	27,290	0	49,811
Rentals	0	153,868	0	0	153,868
Contributions and Donations	13,798	0	2,409	0	16,207
Other	204,845	33,196	87,588	0	325,629
<i>Total Revenues</i>	<u>12,708,867</u>	<u>759,727</u>	<u>3,725,725</u>	<u>0</u>	<u>17,194,319</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	3,005,775	0	0	0	3,005,775
Judicial System	1,580,833	0	0	0	1,580,833
Public Safety	1,805,160	0	0	0	1,805,160
Public Works	4,395,120	0	0	0	4,395,120
Health	343,547	0	0	0	343,547
Human Services	3,715,394	0	0	0	3,715,394
Economic Development	634,927	0	0	0	634,927
Capital Outlay	0	0	5,515,410	0	5,515,410
Debt Service:					
Principal Retirement	0	729,999	120,000	0	849,999
Interest and Fiscal Charges	0	384,574	290,927	0	675,501
<i>Total Expenditures</i>	<u>15,480,756</u>	<u>1,114,573</u>	<u>5,926,337</u>	<u>0</u>	<u>22,521,666</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,771,889)</u>	<u>(354,846)</u>	<u>(2,200,612)</u>	<u>0</u>	<u>(5,327,347)</u>
Other Financing Sources (Uses)					
Proceeds from Sale of Capital Assets	11,481	0	0	0	11,481
Transfers In	1,635,649	457,624	888,990	0	2,982,263
Transfers Out	(33,716)	(89,832)	(190,900)	0	(314,448)
<i>Total Other Financing Sources (Uses)</i>	<u>1,613,414</u>	<u>367,792</u>	<u>698,090</u>	<u>0</u>	<u>2,679,296</u>
<i>Net Change in Fund Balances</i>	(1,158,475)	12,946	(1,502,522)	0	(2,648,051)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>3,054,708</u>	<u>66,357</u>	<u>(2,631,415)</u>	<u>100,314</u>	<u>589,964</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$1,896,233</u>	<u>\$79,303</u>	<u>(\$4,133,937)</u>	<u>\$100,314</u>	<u>(\$2,058,087)</u>

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003

	Certificate of Title	Dog and Kennel	Real Estate Assessment	Motor Vehicle License and Gas Tax
Revenues				
Charges for Services	\$489,650	\$605	\$982,854	\$121,587
Licenses and Permits	0	254,497	186	0
Fines and Forfeitures	0	41,840	0	0
Intergovernmental	59,298	40	0	3,954,020
Special Assessments	0	0	0	0
Interest	0	0	0	5,487
Contributions and Donations	0	0	0	0
Other	0	3,254	100	0
<i>Total Revenues</i>	<u>548,948</u>	<u>300,236</u>	<u>983,140</u>	<u>4,081,094</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	373,891	0	1,838,444	0
Judicial System	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	4,393,120
Health	0	322,844	0	0
Human Services	0	0	0	0
Economic Development	0	0	0	0
<i>Total Expenditures</i>	<u>373,891</u>	<u>322,844</u>	<u>1,838,444</u>	<u>4,393,120</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>175,057</u>	<u>(22,608)</u>	<u>(855,304)</u>	<u>(312,026)</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	0	0	0	11,481
Transfers In	0	75,000	0	0
Transfers Out	0	0	0	(3,171)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>75,000</u>	<u>0</u>	<u>8,310</u>
<i>Net Change in Fund Balances</i>	175,057	52,392	(855,304)	(303,716)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>(444,076)</u>	<u>11,088</u>	<u>938,391</u>	<u>759,708</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>(\$269,019)</u>	<u>\$63,480</u>	<u>\$83,087</u>	<u>\$455,992</u>

<u>Divorce Orientation Program</u>	<u>Indigent Guardianship</u>	<u>Court Computers</u>	<u>Dayspring</u>
\$7,055	\$18,380	\$82,083	\$469,118
0	0	0	0
0	0	0	0
0	0	0	611
0	0	0	0
0	0	0	0
0	0	0	0
200	0	0	7,457
<u>7,255</u>	<u>18,380</u>	<u>82,083</u>	<u>477,186</u>
0	0	0	0
4,900	16,979	2,856	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	1,078,164
0	0	0	0
<u>4,900</u>	<u>16,979</u>	<u>2,856</u>	<u>1,078,164</u>
<u>2,355</u>	<u>1,401</u>	<u>79,227</u>	<u>(600,978)</u>
0	0	0	0
0	0	0	612,000
0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>612,000</u>
2,355	1,401	79,227	11,022
<u>5,388</u>	<u>48,229</u>	<u>153,770</u>	<u>(42,868)</u>
<u>\$7,743</u>	<u>\$49,630</u>	<u>\$232,997</u>	<u>(\$31,846)</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, 2003

	Child Support Enforcement Agency	Delinquent Real Estate Collection	Community Development Block Grant	Youth Services
Revenues				
Charges for Services	\$425,599	\$343,138	\$0	\$1,712
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	2,213,766	1,590	334,354	880,907
Special Assessments	0	0	0	0
Interest	0	0	9,291	0
Contributions and Donations	0	0	0	0
Other	12,807	8,284	0	51,852
<i>Total Revenues</i>	<u>2,652,172</u>	<u>353,012</u>	<u>343,645</u>	<u>934,471</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	271,830	0	0
Judicial System	0	0	0	0
Public Safety	0	0	0	789,797
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	2,560,531	0	0	0
Economic Development	0	0	634,927	0
<i>Total Expenditures</i>	<u>2,560,531</u>	<u>271,830</u>	<u>634,927</u>	<u>789,797</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>91,641</u>	<u>81,182</u>	<u>(291,282)</u>	<u>144,674</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	0	0	0	0
Transfers In	174,740	0	0	16,946
Transfers Out	0	0	0	(2,000)
<i>Total Other Financing Sources (Uses)</i>	<u>174,740</u>	<u>0</u>	<u>0</u>	<u>14,946</u>
<i>Net Change in Fund Balances</i>	266,381	81,182	(291,282)	159,620
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>(303,059)</u>	<u>325,018</u>	<u>661,228</u>	<u>152,404</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>(\$36,678)</u></u>	<u><u>\$406,200</u></u>	<u><u>\$369,946</u></u>	<u><u>\$312,024</u></u>

<u>Energy Management</u>	<u>Public Defender</u>	<u>Other Public Safety</u>	<u>Other</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$0	\$259,051	\$452,789	\$145,462	\$3,799,083
0	0	0	0	254,683
0	0	29,659	0	71,499
0	288,088	467,862	136,609	8,337,145
0	0	0	5,293	5,293
0	0	1,361	6,382	22,521
0	0	1,410	12,388	13,798
0	53,114	60,852	6,925	204,845
<u>0</u>	<u>600,253</u>	<u>1,013,933</u>	<u>313,059</u>	<u>12,708,867</u>
520,383	0	0	1,227	3,005,775
0	1,303,864	0	252,234	1,580,833
0	0	1,015,363	0	1,805,160
0	0	0	2,000	4,395,120
0	0	0	20,703	343,547
0	0	0	76,699	3,715,394
0	0	0	0	634,927
<u>520,383</u>	<u>1,303,864</u>	<u>1,015,363</u>	<u>352,863</u>	<u>15,480,756</u>
<u>(520,383)</u>	<u>(703,611)</u>	<u>(1,430)</u>	<u>(39,804)</u>	<u>(2,771,889)</u>
0	0	0	0	11,481
0	637,394	53,938	65,631	1,635,649
0	0	(28,545)	0	(33,716)
<u>0</u>	<u>637,394</u>	<u>25,393</u>	<u>65,631</u>	<u>1,613,414</u>
<u>(520,383)</u>	<u>(66,217)</u>	<u>23,963</u>	<u>25,827</u>	<u>(1,158,475)</u>
<u>0</u>	<u>80,907</u>	<u>345,467</u>	<u>363,113</u>	<u>3,054,708</u>
<u>(\$520,383)</u>	<u>\$14,690</u>	<u>\$369,430</u>	<u>\$388,940</u>	<u>\$1,896,233</u>

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2003

	Road and Bridge	Supplemental Equipment- Recorder	Visitor's Convention Center
Revenues			
Charges for Services	\$354,106	\$145,064	\$0
Licenses and Permits	0	0	0
Intergovernmental	1,820,046	0	0
Interest	0	0	0
Contributions and Donations	0	0	0
Other	0	0	0
<i>Total Revenues</i>	<u>2,174,152</u>	<u>145,064</u>	<u>0</u>
Expenditures			
Capital Outlay	2,146,349	126,314	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>2,146,349</u>	<u>126,314</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>27,803</u>	<u>18,750</u>	<u>0</u>
Other Financing Sources (Uses)			
Transfers In	0	136,000	0
Transfers Out	(76,000)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(76,000)</u>	<u>136,000</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>(48,197)</u>	<u>154,750</u>	<u>0</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>68,976</u>	<u>24,716</u>	<u>3,497</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$20,779</u>	<u>\$179,466</u>	<u>\$3,497</u>

Regional Correction Juvenile Facility	Capital Equipment Purchases	Issue II	Geographic Information System	Gorman Nature Capital Improvement
\$0	\$9,600	\$0	\$0	\$0
0	0	0	0	0
0	0	952,536	63,507	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	2,000
0	9,600	952,536	63,507	2,000
0	0	1,022,053	67,820	0
0	0	0	0	0
0	0	0	0	0
0	0	1,022,053	67,820	0
0	9,600	(69,517)	(4,313)	2,000
0	0	76,000	17,996	25,000
0	0	0	0	0
0	0	76,000	17,996	25,000
0	9,600	6,483	13,683	27,000
2,000	23,281	744	69,983	10,716
\$2,000	\$32,881	\$7,227	\$83,666	\$37,716

(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, 2003

	Multi- Agency Building	Children's Services Building	Madison Township Sewer A
Revenues			
Charges for Services	\$0	\$0	\$0
Licenses and Permits	0	0	0
Intergovernmental	0	0	1,915
Interest	0	0	0
Contributions and Donations	0	0	0
Other	0	4,925	0
<i>Total Revenues</i>	<u>0</u>	<u>4,925</u>	<u>1,915</u>
Expenditures			
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>4,925</u>	<u>1,915</u>
Other Financing Sources (Uses)			
Transfers In	0	0	0
Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	0	4,925	1,915
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>7,177</u>	<u>1,596</u>	<u>163,870</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$7,177</u>	<u>\$6,521</u>	<u>\$165,785</u>

Beatty Clinic	Mental Health Housing	Energy Conservation	Bike Trail Improvement	Rocky Fork Improvement	Eastview/ Heatherwood
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	32,693	0	0	0	0
0	0	0	0	0	27,290
0	0	0	0	0	0
0	80,413	250	0	0	0
0	113,106	250	0	0	27,290
0	131,200	96,163	0	0	258,660
0	0	0	0	0	0
0	0	37,417	0	0	57,633
0	131,200	133,580	0	0	316,293
0	(18,094)	(133,330)	0	0	(289,003)
0	0	165,000	0	0	157,790
0	0	0	0	0	0
0	0	165,000	0	0	157,790
0	(18,094)	31,670	0	0	(131,213)
179	314,411	(1,337,545)	7,964	625	(1,408,048)
\$179	\$296,317	(\$1,305,875)	\$7,964	\$625	(\$1,539,261)

(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, 2003

	Child Support Enforcement Agency	Dog and Kennel Shelter	Road Improvement
Revenues			
Charges for Services	\$0	\$0	\$0
Licenses and Permits	0	68,114	0
Intergovernmental	0	0	0
Interest	0	0	0
Contributions and Donations	0	2,409	0
Other	0	0	0
<i>Total Revenues</i>	<u>0</u>	<u>70,523</u>	<u>0</u>
Expenditures			
Capital Outlay	0	981,784	0
Debt Service:			
Principal Retirement	120,000	0	0
Interest and Fiscal Charges	148,133	26,572	3,867
<i>Total Expenditures</i>	<u>268,133</u>	<u>1,008,356</u>	<u>3,867</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(268,133)</u>	<u>(937,833)</u>	<u>(3,867)</u>
Other Financing Sources (Uses)			
Transfers In	268,133	28,500	3,171
Transfers Out	0	(114,900)	0
<i>Total Other Financing Sources (Uses)</i>	<u>268,133</u>	<u>(86,400)</u>	<u>3,171</u>
<i>Net Change in Fund Balances</i>	0	(1,024,233)	(696)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>0</u>	<u>(445,548)</u>	<u>(93,097)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$0</u>	<u>(\$1,469,781)</u>	<u>(\$93,793)</u>

Job and Family Renovation	JAIBG Equipment	Engineer	Energy/911 Notes	Homeland Security	Total Nonmajor Capital Projects Funds
\$0	\$0	\$0	\$0	\$0	\$508,770
0	0	0	0	0	68,114
0	0	0	0	160,857	3,031,554
0	0	0	0	0	27,290
0	0	0	0	0	2,409
0	0	0	0	0	87,588
0	0	0	0	160,857	3,725,725
556,593	10	110,740	0	17,724	5,515,410
0	0	0	0	0	120,000
10,629	0	5,103	1,573	0	290,927
567,222	10	115,843	1,573	17,724	5,926,337
(567,222)	(10)	(115,843)	(1,573)	143,133	(2,200,612)
11,400	0	0	0	0	888,990
0	0	0	0	0	(190,900)
11,400	0	0	0	0	698,090
(555,822)	(10)	(115,843)	(1,573)	143,133	(1,502,522)
(46,922)	10	0	0	0	(2,631,415)
(\$602,744)	\$0	(\$115,843)	(\$1,573)	\$143,133	(\$4,133,937)

Richland County, Ohio

Fund Descriptions ***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 Fund - To account for the money held in trust for the residents of the County Home.

Children Trust Fund - To account for money held by Children's Services for the children in the custody of the County. This fund is maintained by Children's 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 Fund - To account for the collection of various taxes. These taxes are periodically apportioned to local governments in the County.

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

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

Undivided Local Government Fund - 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

Fund Descriptions

Fiduciary Funds

(continued)

Board of Health Fund - 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 Fund - 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 Community Right to Know 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, 2003

	Private Purpose Trust Fund	
	County Home Resident Trust	Agency Funds
Assets		
Equity in Pooled Cash and Cash Equivalents	\$1,705	\$8,667,169
Cash and Cash Equivalents in Segregated Accounts	8,070	1,734,540
Accrued Interest Receivable	0	8,146
Accounts Receivable	262	0
Intergovernmental Receivable	0	6,631,807
Permissive Sales Tax Receivable	0	18,729
Property Taxes Receivable	0	112,137,207
Special Assessments Receivable	0	1,212,530
<i>Total Assets</i>	\$10,037	\$130,410,128
 Liabilities		
Intergovernmental Payable	\$0	\$77,560
Undistributed Assets	0	130,316,214
Deposits Held and Due to Others	0	16,354
<i>Total Liabilities</i>	0	\$130,410,128
 Net Assets		
Held in Trust for County Home	10,037	
<i>Total Net Assets</i>	\$10,037	

Richland County, Ohio
Combining Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
December 31, 2003

	Private Purpose Trust Funds		
	County Home Resident Trust	Children Trust	Totals
Additions			
Contributions:			
Private Donations	\$202,685	\$0	\$202,685
Investment Earnings	106	42	148
<i>Total Additions</i>	202,791	42	202,833
 Deductions			
Benefits	197,215	17,005	214,220
<i>Change in Net Assets</i>	5,576	(16,963)	(11,387)
Net Assets - Beginning	4,461	16,963	21,424
Net Assets - Ending	\$10,037	\$0	\$10,037

Richland County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2003

	Balance 1/1/03	Additions	Reductions	Balance 12/31/03
Undivided Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$24,297	\$22,798,934	\$22,792,384	\$30,847
Intergovernmental Receivable	52,033	1,978,920	52,033	1,978,920
Permissive Sales Tax Receivable	19,292	18,729	19,292	18,729
Special Assessments Receivable	1,427,508	1,212,530	1,427,508	1,212,530
<i>Total Assets</i>	<u>\$1,523,130</u>	<u>\$26,009,113</u>	<u>\$24,291,217</u>	<u>\$3,241,026</u>
Liabilities				
Undistributed Assets	<u>\$1,523,130</u>	<u>\$26,009,113</u>	<u>\$24,291,217</u>	<u>\$3,241,026</u>
Undivided Inheritance and Estate Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$831,306</u>	<u>\$1,782,963</u>	<u>\$1,769,066</u>	<u>\$845,203</u>
Liabilities				
Undistributed Assets	<u>\$831,306</u>	<u>\$1,782,963</u>	<u>\$1,769,066</u>	<u>\$845,203</u>
Undivided General Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,244,676	\$84,355,151	\$83,830,096	\$2,769,731
Property Taxes Receivable	71,971,802	88,369,979	71,971,802	88,369,979
<i>Total Assets</i>	<u>\$74,216,478</u>	<u>\$172,725,130</u>	<u>\$155,801,898</u>	<u>\$91,139,710</u>
Liabilities				
Undistributed Assets	<u>\$74,216,478</u>	<u>\$172,725,130</u>	<u>\$155,801,898</u>	<u>\$91,139,710</u>
Undivided Personal Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$144,995	\$23,044,980	\$22,884,470	\$305,505
Property Taxes Receivable	22,035,460	22,043,837	22,035,460	22,043,837
<i>Total Assets</i>	<u>\$22,180,455</u>	<u>\$45,088,817</u>	<u>\$44,919,930</u>	<u>\$22,349,342</u>
Liabilities				
Undistributed Assets	<u>\$22,180,455</u>	<u>\$45,088,817</u>	<u>\$44,919,930</u>	<u>\$22,349,342</u>

(continued)

Richland County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2003

	Balance 1/1/03	Additions	Reductions	Balance 12/31/03
Undivided Local Government				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$12,132,082	\$12,132,082	\$0
Intergovernmental Receivable	4,668,822	4,468,167	4,668,822	4,468,167
<i>Total Assets</i>	<u>\$4,668,822</u>	<u>\$16,600,249</u>	<u>\$16,800,904</u>	<u>\$4,468,167</u>
Liabilities				
Undistributed Assets	<u>\$4,668,822</u>	<u>\$16,600,249</u>	<u>\$16,800,904</u>	<u>\$4,468,167</u>
 Board of Health				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,761,017	\$5,016,317	\$4,969,901	\$2,807,433
Intergovernmental Receivable	62,576	0	62,576	0
Property Taxes Receivable	1,753,937	1,723,391	1,753,937	1,723,391
<i>Total Assets</i>	<u>\$4,577,530</u>	<u>\$6,739,708</u>	<u>\$6,786,414</u>	<u>\$4,530,824</u>
Liabilities				
Undistributed Assets	<u>\$4,577,530</u>	<u>\$6,739,708</u>	<u>\$6,786,414</u>	<u>\$4,530,824</u>
 County Court Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$1,551,031	\$2,224,979	\$2,184,022	\$1,591,988
Accrued Interest Receivable	8,146	0	0	8,146
<i>Total Assets</i>	<u>\$1,559,177</u>	<u>\$2,224,979</u>	<u>\$2,184,022</u>	<u>\$1,600,134</u>
Liabilities				
Intergovernmental Payable	\$41,496	\$809,261	\$773,197	\$77,560
Undistributed Assets	1,513,993	1,218,035	1,225,808	1,506,220
Deposits Held and Due to Others	3,688	197,683	185,017	16,354
<i>Total Liabilities</i>	<u>\$1,559,177</u>	<u>\$2,224,979</u>	<u>\$2,184,022</u>	<u>\$1,600,134</u>

(continued)

Richland County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2003

	Balance 1/1/03	Additions	Reductions	Balance 12/31/03
Other Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,102,997	\$8,366,129	\$7,560,676	\$1,908,450
Cash and Cash Equivalents in Segregated Accounts	100,488	4,421,571	4,379,507	142,552
Accounts Receivable	19,476	0	19,476	0
Intergovernmental Receivable	60,584	184,720	60,584	184,720
<i>Total Assets</i>	<u>\$1,283,545</u>	<u>\$12,972,420</u>	<u>\$12,020,243</u>	<u>\$2,235,722</u>
Liabilities				
Undistributed Assets	<u>\$1,283,545</u>	<u>\$12,972,420</u>	<u>\$12,020,243</u>	<u>\$2,235,722</u>
 All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$7,109,288	\$157,496,556	\$155,938,675	\$8,667,169
Cash and Cash Equivalents in Segregated Accounts	1,651,519	6,646,550	6,563,529	1,734,540
Accrued Interest Receivable	8,146	0	0	8,146
Accounts Receivable	19,476	0	19,476	0
Intergovernmental Receivable	4,844,015	6,631,807	4,844,015	6,631,807
Permissive Sales Tax Receivable	19,292	18,729	19,292	18,729
Property Taxes Receivable	95,761,199	112,137,207	95,761,199	112,137,207
Special Assessments Receivable	1,427,508	1,212,530	1,427,508	1,212,530
<i>Total Assets</i>	<u>\$110,840,443</u>	<u>\$284,143,379</u>	<u>\$264,573,694</u>	<u>\$130,410,128</u>
Liabilities				
Intergovernmental Payable	\$41,496	\$809,261	\$773,197	\$77,560
Undistributed Assets	110,795,259	283,136,435	263,615,480	130,316,214
Deposits Held and Due to Others	3,688	197,683	185,017	16,354
<i>Total Liabilities</i>	<u>\$110,840,443</u>	<u>\$284,143,379</u>	<u>\$264,573,694</u>	<u>\$130,410,128</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, 2003

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property and Other Taxes	\$30,346	\$43,099	\$40,529	(\$2,570)
Sales Taxes	16,733,559	16,708,000	16,723,735	15,735
Charges for Services	3,141,278	3,136,480	3,883,909	747,429
Licenses and Permits	241,369	241,000	305,845	64,845
Fines and Forfeitures	60,092	110,000	188,432	78,432
Intergovernmental	4,412,491	4,405,751	4,349,968	(55,783)
Interest	1,769,066	1,766,364	1,301,024	(465,340)
Rentals	15,023	15,000	15,928	928
Other	131,470	131,269	306,256	174,987
<i>Total Revenues</i>	<u>26,534,694</u>	<u>26,556,963</u>	<u>27,115,626</u>	<u>558,663</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Commissioners:				
Personal Services	235,012	240,398	240,398	0
Materials and Supplies	1,000	843	843	0
Contractual Services	94,700	122,896	122,896	0
Capital Outlay	3,500	2,896	2,896	0
Other	35,000	45,404	45,404	0
Total Commissioners	<u>369,212</u>	<u>412,437</u>	<u>412,437</u>	<u>0</u>
Auditor:				
Personal Services	315,808	319,269	319,269	0
Materials and Supplies	8,000	10,478	10,478	0
Contractual Services	26,000	33,518	33,518	0
Capital Outlay	4,000	5,066	5,066	0
Other	1,000	9,695	9,695	0
Total Auditor	<u>354,808</u>	<u>378,026</u>	<u>378,026</u>	<u>0</u>
Treasurer:				
Personal Services	154,321	155,774	155,774	0
Materials and Supplies	9,000	8,000	8,000	0
Contractual Services	5,700	2,834	2,834	0
Total Treasurer	<u>\$169,021</u>	<u>\$166,608</u>	<u>\$166,608</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, 2003

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Prosecuting Attorney:				
Personal Services	\$904,750	\$927,749	\$927,749	\$0
Materials and Supplies	4,400	2,750	2,750	0
Contractual Services	13,376	11,335	11,335	0
Capital Outlay	6,500	11,843	11,843	0
Other	70,734	70,500	70,500	0
Total Prosecuting Attorney	999,760	1,024,177	1,024,177	0
Bureau of Inspection:				
Contractual Services	87,500	123,774	123,774	0
Data Processing Board:				
Personal Services	176,180	175,645	175,645	0
Materials and Supplies	1,000	3,481	3,481	0
Contractual Services	68,000	39,218	39,218	0
Capital Outlay	4,000	75,821	75,821	0
Other	0	477	477	0
Total Data Processing Board	249,180	294,642	294,642	0
Board of Elections:				
Personal Services	342,084	323,951	323,951	0
Materials and Supplies	3,000	1,881	1,881	0
Contractual Services	98,490	91,496	91,496	0
Capital Outlay	500	924	924	0
Total Board of Elections	444,074	418,252	418,252	0
Building and Grounds:				
Personal Services	390,978	381,877	381,877	0
Materials and Supplies	88,000	80,138	80,138	0
Contractual Services	957,000	935,049	935,049	0
Capital Outlay	15,000	39,837	39,837	0
Other	500	904	904	0
Total Building and Grounds	1,451,478	1,437,805	1,437,805	0
Recorder:				
Personal Services	204,272	210,434	210,434	0
Materials and Supplies	3,000	2,640	2,640	0
Contractual Services	20,000	19,411	19,411	0
Capital Outlay	1,939	1,821	1,821	0
Other	293	293	293	0
Total Recorder	\$229,504	\$234,599	\$234,599	\$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, 2003

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Central Purchasing:				
Personal Services	\$69,914	\$74,582	\$74,582	\$0
Materials and Supplies	164,000	179,318	179,318	0
Contractual Services	120,110	120,057	120,057	0
Capital Outlay	1,100	7,104	7,104	0
Other	1,000	312	312	0
Total Central Purchasing	<u>356,124</u>	<u>381,373</u>	<u>381,373</u>	<u>0</u>
Risk Management:				
Personal Services	80,100	94,855	94,855	0
Materials and Supplies	1,278	1,039	1,039	0
Other	11,074	11,074	11,074	0
Total Risk Management	<u>92,452</u>	<u>106,968</u>	<u>106,968</u>	<u>0</u>
Insurance, Pensions and Taxes:				
Personal Services	5,047,383	4,972,973	4,972,973	0
Contractual Services	444,977	444,977	444,977	0
Total Insurance, Pensions and Taxes	<u>5,492,360</u>	<u>5,417,950</u>	<u>5,417,950</u>	<u>0</u>
Total General Government - Legislative and Executive	<u>10,295,473</u>	<u>10,396,611</u>	<u>10,396,611</u>	<u>0</u>
General Government - Judicial:				
Court of Appeals:				
Contractual Services	25,000	10,957	10,957	0
Common Pleas Court:				
Personal Services	196,072	174,197	174,197	0
Materials and Supplies	450	0	0	0
Contractual Services	27,500	48,184	48,184	0
Other	8,480	6,929	6,929	0
Total Common Pleas Court	<u>232,502</u>	<u>229,310</u>	<u>229,310</u>	<u>0</u>
Jury Commission:				
Personal Services	5,000	4,995	4,995	0
Materials and Supplies	500	100	100	0
Total Jury Commission	<u>\$5,500</u>	<u>\$5,095</u>	<u>\$5,095</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, 2003

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Court Information Technology:				
Personal Services	\$80,358	\$80,811	\$80,811	\$0
Materials and Supplies	1,000	404	404	0
Contractual Services	16,000	2,554	2,554	0
Capital Outlay	4,000	1,732	1,732	0
Total Court Information Technology	101,358	85,501	85,501	0
Probate Court:				
Personal Services	203,250	227,540	227,540	0
Materials and Supplies	15,000	10,963	10,963	0
Contractual Services	2,900	5,480	5,480	0
Capital Outlay	2,000	1,624	1,624	0
Other	500	1,048	1,048	0
Total Probate Court	223,650	246,655	246,655	0
Clerk of Courts:				
Personal Services	411,769	409,248	409,248	0
Materials and Supplies	26,000	20,555	20,555	0
Contractual Services	4,500	6,009	6,009	0
Capital Outlay	2,000	1,032	1,032	0
Other	500	3,311	3,311	0
Total Clerk of Courts	444,769	440,155	440,155	0
Municipal Court:				
Personal Services	198,531	198,748	198,748	0
Contractual Services	15,975	12,364	12,364	0
Total Municipal Court	214,506	211,112	211,112	0
Law Library:				
Personal Services	35,720	35,235	35,235	0
Attention Center:				
Personal Services	822,280	777,432	777,432	0
Materials and Supplies	73,000	84,976	84,976	0
Contractual Services	67,405	91,792	91,792	0
Capital Outlay	4,975	7,840	7,840	0
Total Attention Center	\$967,660	\$962,040	\$962,040	\$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, 2003

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Joint Court:				
Personal Services	\$102,120	\$102,051	\$102,051	\$0
Materials and Supplies	500	0	0	0
Contractual Services	55,000	46,607	45,866	741
Capital Outlay	3,500	3,763	3,763	0
Other	3,000	2,645	2,645	0
Total Joint Court	164,120	155,066	154,325	741
Criminal Court Services:				
Personal Services	251,859	253,533	253,533	0
Materials and Supplies	1,000	535	535	0
Capital Outlay	500	2,975	2,975	0
Other	2,000	1,957	1,957	0
Total Criminal Court Services	255,359	259,000	259,000	0
Domestic Relations:				
Personal Services	423,920	420,509	420,509	0
Materials and Supplies	1,000	966	966	0
Contractual Services	9,805	7,552	7,552	0
Capital Outlay	6,315	1,279	1,279	0
Total Domestic Relations	441,040	430,306	430,306	0
Total General Government - Judicial	3,111,184	3,070,432	3,069,691	741
Public Safety:				
Juvenile Probation Department:				
Personal Services	1,386,720	1,383,121	1,383,121	0
Materials and Supplies	9,000	7,229	7,229	0
Contractual Services	19,950	22,968	22,968	0
Capital Outlay	2,250	2,753	2,753	0
Total Juvenile Probation Department	1,417,920	1,416,071	1,416,071	0
Disaster Services:				
Personal Services	475,207	540,183	540,183	0
Materials and Supplies	2,000	1,758	1,758	0
Contractual Services	50,492	44,640	44,640	0
Capital Outlay	8,000	13,636	13,636	0
Total Disaster Services	\$535,699	\$600,217	\$600,217	\$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, 2003

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Coroner:				
Personal Services	\$107,395	\$100,800	\$100,800	\$0
Materials and Supplies	1,200	1,410	1,410	0
Contractual Services	55,000	72,206	72,206	0
Other	5,000	500	500	0
Total Coroner	<u>168,595</u>	<u>174,916</u>	<u>174,916</u>	<u>0</u>
Sheriff:				
Personal Services	4,768,849	4,538,300	4,519,531	18,769
Materials and Supplies	288,800	355,537	353,098	2,439
Contractual Services	119,631	317,314	317,314	0
Capital Outlay	131,000	197,075	197,075	0
Other	191,390	191,390	190,048	1,342
Total Sheriff	<u>5,499,670</u>	<u>5,599,616</u>	<u>5,577,066</u>	<u>22,550</u>
Total Public Safety	<u>7,621,884</u>	<u>7,790,820</u>	<u>7,768,270</u>	<u>22,550</u>
Public Works:				
Highway Engineer:				
Personal Services	93,294	67,747	67,747	0
Materials and Supplies	12,500	10,785	10,785	0
Contractual Services	9,700	8,165	8,165	0
Capital Outlay	6,000	5,081	5,081	0
Other	8,293	4,274	4,274	0
Total Highway Engineer	<u>129,787</u>	<u>96,052</u>	<u>96,052</u>	<u>0</u>
Building Department Regulations:				
Personal Services	199,790	276,608	276,608	0
Materials and Supplies	500	55	55	0
Contractual Services	1,000	485	485	0
Capital Outlay	1,000	876	876	0
Other	6,000	5,170	5,170	0
Total Building Department Regulations	<u>208,290</u>	<u>283,194</u>	<u>283,194</u>	<u>0</u>
Total Public Works	<u>\$338,077</u>	<u>\$379,246</u>	<u>\$379,246</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, 2003

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Health:				
Agriculture:				
Personal Services	\$900	\$858	\$858	\$0
Contractual Services	261,950	261,802	261,802	0
Total Agriculture	262,850	262,660	262,660	0
Other Health:				
Contractual Services	2,500	2,006	2,006	0
Ditch Maintenance:				
Personal Services	74,726	0	0	0
Materials and Supplies	2,000	25,418	25,418	0
Contractual Services	1,024,000	1,011,000	1,011,000	0
Capital Outlay	42,000	47,651	47,651	0
Total Ditch Maintenance	1,142,726	1,084,069	1,084,069	0
Total Health	1,408,076	1,348,735	1,348,735	0
Human Services:				
Soldiers Relief:				
Personal Services	67,660	76,948	76,948	0
Veteran Services:				
Personal Services	276,504	279,347	279,347	0
Materials and Supplies	15,500	18,116	18,116	0
Contractual Services	238,600	218,997	218,997	0
Capital Outlay	16,000	22,318	22,318	0
Other	20,000	20,183	20,183	0
Total Veteran Services	566,604	558,961	558,961	0
Total Human Services	634,264	635,909	635,909	0
Conservation and Recreation:				
Parks:				
Personal Services	111,029	110,249	110,249	0
Materials and Supplies	5,750	5,208	5,208	0
Contractual Services	5,750	7,866	7,866	0
Capital Outlay	4,700	2,824	2,824	0
Total Conservation and Recreation	\$127,229	\$126,147	\$126,147	\$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, 2003

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Other:				
Other Financing Administration:				
Personal Services	\$68,207	\$74,369	\$49,216	\$25,153
Materials and Supplies	1,000	424	424	0
Contractual Services	5,800	8,054	8,054	0
Total Other	75,007	82,847	57,694	25,153
Intergovernmental	2,313,974	1,481,288	1,481,285	3
Debt Service:				
Principal Retirement	100,000	100,000	100,000	0
<i>Total Expenditures</i>	26,025,168	25,412,035	25,363,588	48,447
<i>Excess of Revenues Over Expenditures</i>	509,526	1,144,928	1,752,038	607,110
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	21,732	21,732
Transfers In	0	20,000	0	(20,000)
Transfers Out	(839,092)	(2,473,728)	(2,473,728)	0
<i>Total Other Financing Sources (Uses)</i>	(839,092)	(2,453,728)	(2,451,996)	1,732
<i>Net Change in Fund Balance</i>	(329,566)	(1,308,800)	(699,958)	608,842
<i>Fund Balance Beginning of Year</i>	1,738,824	1,738,824	1,738,824	0
Prior Year Encumbrances Appropriated	478,997	478,997	478,997	0
<i>Fund Balance End of Year</i>	\$1,888,255	\$909,021	\$1,517,863	\$608,842

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, 2003

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property and Other Taxes	\$1,175,305	\$1,209,500	\$1,429,803	\$220,303
Intergovernmental	8,824,845	9,081,600	9,384,697	303,097
Other	311,050	320,100	118,722	(201,378)
<i>Total Revenues</i>	<u>10,311,200</u>	<u>10,611,200</u>	<u>10,933,222</u>	<u>322,022</u>
Expenditures				
Current:				
Health:				
Mental Health Board:				
Personal Services	482,060	488,471	463,561	24,910
Materials and Supplies	19,738	20,000	14,586	5,414
Contractual Services	10,624,487	10,765,775	8,587,710	2,178,065
Capital Outlay	10,905	11,050	3,231	7,819
Other	142,441	144,335	130,629	13,706
<i>Total Expenditures</i>	<u>11,279,631</u>	<u>11,429,631</u>	<u>9,199,717</u>	<u>2,229,914</u>
<i>Net Change in Fund Balance</i>	(968,431)	(818,431)	1,733,505	2,551,936
<i>Fund Balance Beginning of Year</i>	<u>1,274,002</u>	<u>1,274,002</u>	<u>1,274,002</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$305,571</u></u>	<u><u>\$455,571</u></u>	<u><u>\$3,007,507</u></u>	<u><u>\$2,551,936</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, 2003

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property and Other Taxes	\$7,960,000	\$7,960,000	\$8,252,184	\$292,184
Charges for Services	312,100	312,100	432,687	120,587
Intergovernmental	8,843,762	8,843,762	10,453,823	1,610,061
Interest	30,000	30,000	15,954	(14,046)
<i>Total Revenues</i>	<u>17,145,862</u>	<u>17,145,862</u>	<u>19,154,648</u>	<u>2,008,786</u>
Expenditures				
Current:				
Health:				
Mental Retardation Board:				
Personal Services	15,201,895	15,201,895	13,635,037	1,566,858
Materials and Supplies	975,011	975,011	805,107	169,904
Contractual Services	8,508,587	8,508,587	2,775,527	5,733,060
Capital Outlay	12,690,212	12,690,212	2,019,310	10,670,902
Other	707,899	707,899	567,006	140,893
<i>Total Expenditures</i>	<u>38,083,604</u>	<u>38,083,604</u>	<u>19,801,987</u>	<u>18,281,617</u>
<i>Excess of Revenues Under Expenditures</i>	(20,937,742)	(20,937,742)	(647,339)	20,290,403
Other Financing Sources				
Sale of Capital Assets	0	0	741	741
<i>Net Change in Fund Balance</i>	(20,937,742)	(20,937,742)	(646,598)	20,291,144
<i>Fund Balance Beginning of Year</i>	21,781,728	21,781,728	21,781,728	0
Prior Year Encumbrances Appropriated	862,328	862,328	862,328	0
<i>Fund Balance End of Year</i>	<u>\$1,706,314</u>	<u>\$1,706,314</u>	<u>\$21,997,458</u>	<u>\$20,291,144</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, 2003

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$16,121,411	\$18,897,829	\$15,341,176	(\$3,556,653)
Other	<u>1,154,449</u>	<u>1,353,268</u>	<u>1,507,237</u>	<u>153,969</u>
<i>Total Revenues</i>	<u>17,275,860</u>	<u>20,251,097</u>	<u>16,848,413</u>	<u>(3,402,684)</u>
Expenditures				
Current:				
Human Services:				
Public Assistance:				
Personal Services	6,386,193	6,386,193	6,260,228	125,965
Materials and Supplies	658,000	658,000	565,078	92,922
Contractual Services	13,198,681	13,198,681	8,793,299	4,405,382
Capital Outlay	164,000	164,000	155,297	8,703
Other	<u>67</u>	<u>67</u>	<u>66</u>	<u>1</u>
<i>Total Expenditures</i>	<u>20,406,941</u>	<u>20,406,941</u>	<u>15,773,968</u>	<u>4,632,973</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,131,081)	(155,844)	1,074,445	1,230,289
Other Financing Sources				
Sale of Capital Assets	<u>0</u>	<u>1,500</u>	<u>0</u>	<u>(1,500)</u>
<i>Net Change in Fund Balance</i>	(3,131,081)	(154,344)	1,074,445	1,228,789
<i>Fund Balance Beginning of Year</i>	7,969	7,969	7,969	0
Prior Year Encumbrances Appropriated	<u>396,250</u>	<u>396,250</u>	<u>396,250</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$2,726,862)</u>	<u>\$249,875</u>	<u>\$1,478,664</u>	<u>\$1,228,789</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, 2003

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property and Other Taxes	\$1,004,823	\$2,813,914	\$2,857,038	\$43,124
Charges for Services	17,564	49,187	39,506	(9,681)
Intergovernmental	<u>2,085,643</u>	<u>2,451,708</u>	<u>5,770,189</u>	<u>3,318,481</u>
<i>Total Revenues</i>	<u>3,108,030</u>	<u>5,314,809</u>	<u>8,666,733</u>	<u>3,351,924</u>
Expenditures				
Current:				
Human Services:				
Children's Services:				
Personal Services	5,779,287	5,792,878	5,284,744	508,134
Materials and Supplies	208,328	208,818	136,897	71,921
Contractual Services	2,352,501	2,358,033	2,072,967	285,066
Capital Outlay	205,370	205,853	160,804	45,049
Other	<u>40,983</u>	<u>41,079</u>	<u>34,084</u>	<u>6,995</u>
<i>Total Expenditures</i>	<u>8,586,469</u>	<u>8,606,661</u>	<u>7,689,496</u>	<u>917,165</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(5,478,439)	(3,291,852)	977,237	4,269,089
Other Financing Sources				
Transfers In	<u>0</u>	<u>50,000</u>	<u>50,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(5,478,439)	(3,241,852)	1,027,237	4,269,089
<i>Fund Balance Beginning of Year</i>	<u>3,410,884</u>	<u>3,410,884</u>	<u>3,410,884</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>(\$2,067,555)</u></u>	<u><u>\$169,032</u></u>	<u><u>\$4,438,121</u></u>	<u><u>\$4,269,089</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, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$1,110,161	\$1,202,829	\$92,668
Expenditures			
Debt Service:			
Principal Retirement	690,000	690,000	0
Interest and Fiscal Charges	563,259	563,259	0
<i>Total Expenditures</i>	1,253,259	1,253,259	0
<i>Excess of Revenues Under Expenditures</i>	(143,098)	(50,430)	92,668
Other Financing Sources			
Transfers In	88,000	49,172	(38,828)
<i>Net Change in Fund Balance</i>	(55,098)	(1,258)	53,840
<i>Fund Balance Beginning of Year</i>	55,335	55,335	0
<i>Fund Balance End of Year</i>	\$237	\$54,077	\$53,840

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, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$17,405,750	\$16,946,546	(\$459,204)
Intergovernmental	0	4,420	4,420
<i>Total Revenues</i>	<u>17,405,750</u>	<u>16,950,966</u>	<u>(454,784)</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Certificate of Title:			
Personal Services	481,611	444,920	36,691
Materials and Supplies	15,753	15,339	414
Contractual Services	16,855,165	16,400,204	454,961
Capital Outlay	12,789	12,781	8
Other	15,826	15,683	143
<i>Total Expenditures</i>	<u>17,381,144</u>	<u>16,888,927</u>	<u>492,217</u>
<i>Net Change in Fund Balance</i>	24,606	62,039	37,433
<i>Fund Balance Beginning of Year</i>	<u>190,190</u>	<u>190,190</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$214,796</u></u>	<u><u>\$252,229</u></u>	<u><u>\$37,433</u></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, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$0	\$9	\$9
Licenses and Permits	374,400	249,697	(124,703)
Fines and Forfeitures	29,096	41,575	12,479
Intergovernmental	30,000	30,040	40
Other	0	3,254	3,254
<i>Total Revenues</i>	<u>433,496</u>	<u>324,575</u>	<u>(108,921)</u>
Expenditures			
Current:			
Health:			
Dog and Kennel:			
Personal Services	307,870	264,926	42,944
Materials and Supplies	19,800	13,617	6,183
Contractual Services	40,000	18,207	21,793
Capital Outlay	2,000	519	1,481
Other	32,739	25,916	6,823
<i>Total Expenditures</i>	<u>402,409</u>	<u>323,185</u>	<u>79,224</u>
<i>Excess of Revenues Over Expenditures</i>	31,087	1,390	(29,697)
Other Financing Sources			
Transfers In	75,000	75,000	0
<i>Net Change in Fund Balance</i>	106,087	76,390	(29,697)
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$106,087</u></u>	<u><u>\$76,390</u></u>	<u><u>(\$29,697)</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Real Estate Assessment Fund
For the Year Ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$1,094,501	\$982,854	(\$111,647)
Licenses and Permits	150	186	36
Other	0	100	100
<i>Total Revenues</i>	<u>1,094,651</u>	<u>983,140</u>	<u>(111,511)</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Real Estate Assessment:			
Personal Services	920,801	905,256	15,545
Materials and Supplies	19,650	17,561	2,089
Contractual Services	861,519	627,054	234,465
Capital Outlay	232,332	220,781	11,551
Other	32,995	25,429	7,566
<i>Total Expenditures</i>	<u>2,067,297</u>	<u>1,796,081</u>	<u>271,216</u>
<i>Net Change in Fund Balance</i>	(972,646)	(812,941)	159,705
<i>Fund Balance Beginning of Year</i>	873,935	873,935	0
Prior Year Encumbrances Appropriated	<u>98,711</u>	<u>98,711</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$159,705</u></u>	<u><u>\$159,705</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, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$117,000	\$120,501	\$3,501
Intergovernmental	3,800,000	3,930,242	130,242
Interest	35,000	9,837	(25,163)
<i>Total Revenues</i>	<u>3,952,000</u>	<u>4,060,580</u>	<u>108,580</u>
Expenditures			
Current:			
Public Works:			
Motor Vehicle License and Gas Tax:			
Personal Services	3,030,680	2,854,193	176,487
Materials and Supplies	1,285,327	1,209,100	76,227
Contractual Services	216,495	174,855	41,640
Capital Outlay	176,627	150,089	26,538
Other	21,200	10,313	10,887
<i>Total Expenditures</i>	<u>4,730,329</u>	<u>4,398,550</u>	<u>331,779</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(778,329)</u>	<u>(337,970)</u>	<u>440,359</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	0	11,481	11,481
Transfers In	420,000	0	(420,000)
Transfers Out	(3,171)	(3,171)	0
<i>Total Other Financing Sources (Uses)</i>	<u>416,829</u>	<u>8,310</u>	<u>(408,519)</u>
<i>Net Change in Fund Balance</i>	(361,500)	(329,660)	31,840
<i>Fund Balance Beginning of Year</i>	<u>523,807</u>	<u>523,807</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$162,307</u>	<u>\$194,147</u>	<u>\$31,840</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, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$8,760	\$6,655	(\$2,105)
Other	250	200	(50)
<i>Total Revenues</i>	<u>9,010</u>	<u>6,855</u>	<u>(2,155)</u>
Expenditures			
Current:			
General Government - Judicial:			
Divorce Orientation Program:			
Materials and Supplies	775	0	775
Contractual Services	7,575	5,250	2,325
<i>Total Expenditures</i>	<u>8,350</u>	<u>5,250</u>	<u>3,100</u>
<i>Net Change in Fund Balance</i>	660	1,605	945
<i>Fund Balance Beginning of Year</i>	<u>5,738</u>	<u>5,738</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$6,398</u></u>	<u><u>\$7,343</u></u>	<u><u>\$945</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, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$18,850	\$17,110	(\$1,740)
Expenditures			
Current:			
General Government - Judicial:			
Indigent Guardianship:			
Contractual Services	6,000	5,240	760
Other	17,500	13,214	4,286
<i>Total Expenditures</i>	23,500	18,454	5,046
<i>Net Change in Fund Balance</i>	(4,650)	(1,344)	3,306
<i>Fund Balance Beginning of Year</i>	48,564	48,564	0
<i>Fund Balance End of Year</i>	\$43,914	\$47,220	\$3,306

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, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$29,081	\$83,267	\$54,186
Expenditures			
Current:			
General Government - Judicial:			
Court Computers:			
Personal Services	8,190	190	8,000
Materials and Supplies	13,000	456	12,544
Contractual Services	15,750	2,750	13,000
Capital Outlay	46,560	0	46,560
<i>Total Expenditures</i>	83,500	3,396	80,104
<i>Net Change in Fund Balance</i>	(54,419)	79,871	134,290
<i>Fund Balance Beginning of Year</i>	147,912	147,912	0
<i>Fund Balance End of Year</i>	\$93,493	\$227,783	\$134,290

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, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$687,200	\$477,853	(\$209,347)
Intergovernmental	0	611	611
Other	5,621	7,457	1,836
<i>Total Revenues</i>	<u>692,821</u>	<u>485,921</u>	<u>(206,900)</u>
Expenditures			
Current:			
Human Services:			
Dayspring:			
Personal Services	882,342	881,980	362
Materials and Supplies	98,283	97,375	908
Contractual Services	118,201	113,953	4,248
Other	1,091	845	246
<i>Total Expenditures</i>	<u>1,099,917</u>	<u>1,094,153</u>	<u>5,764</u>
<i>Excess of Revenues Under Expenditures</i>	(407,096)	(608,232)	(201,136)
Other Financing Sources			
Transfers In	612,000	612,000	0
<i>Net Change in Fund Balance</i>	204,904	3,768	(201,136)
<i>Fund Balance Beginning of Year</i>	<u>1,632</u>	<u>1,632</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$206,536</u></u>	<u><u>\$5,400</u></u>	<u><u>(\$201,136)</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Support Enforcement Agency Fund
For the Year Ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$280,000	\$387,243	\$107,243
Intergovernmental	2,140,403	2,269,740	129,337
Other	650	12,826	12,176
<i>Total Revenues</i>	<u>2,421,053</u>	<u>2,669,809</u>	<u>248,756</u>
Expenditures			
Current:			
Human Services:			
Child Support Enforcement Agency:			
Personal Services	2,057,650	2,043,200	14,450
Materials and Supplies	49,500	45,829	3,671
Contractual Services	660,444	630,044	30,400
Capital Outlay	6,750	1,953	4,797
Other	5,000	4,522	478
<i>Total Expenditures</i>	<u>2,779,344</u>	<u>2,725,548</u>	<u>53,796</u>
<i>Excess of Revenues Under Expenditures</i>	(358,291)	(55,739)	302,552
Other Financing Sources			
Transfers In	303,070	174,740	(128,330)
<i>Net Change in Fund Balance</i>	(55,221)	119,001	174,222
<i>Fund Balance Beginning of Year</i>	<u>69,793</u>	<u>69,793</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$14,572</u></u>	<u><u>\$188,794</u></u>	<u><u>\$174,222</u></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, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$0	\$343,138	\$343,138
Intergovernmental	0	1,590	1,590
Other	0	8,284	8,284
<i>Total Revenues</i>	<u>0</u>	<u>353,012</u>	<u>353,012</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Delinquent Real Estate-Treasurer:			
Personal Services	212,069	200,038	12,031
Materials and Supplies	10,996	10,996	0
Contractual Services	42,176	37,760	4,416
Capital Outlay	13,559	13,559	0
Other	7,600	7,502	98
<i>Total Expenditures</i>	<u>286,400</u>	<u>269,855</u>	<u>16,545</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(286,400)	83,157	369,557
Other Financing Uses			
Transfers Out	(4,000)	0	4,000
<i>Net Change in Fund Balance</i>	(290,400)	83,157	373,557
<i>Fund Balance Beginning of Year</i>	<u>334,151</u>	<u>334,151</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$43,751</u></u>	<u><u>\$417,308</u></u>	<u><u>\$373,557</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Development Block Grant Fund
For the Year Ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
Revenues			
Intergovernmental	\$310,000	\$334,354	\$24,354
Interest	78,467	61,829	(16,638)
Other	4,000	7,805	3,805
	<u> </u>	<u> </u>	<u> </u>
<i>Total Revenues</i>	392,467	403,988	11,521
Expenditures			
Current:			
Economic Development:			
Community Development Block Grant:			
Other	783,906	729,484	54,422
	<u> </u>	<u> </u>	<u> </u>
<i>Excess of Revenues Under Expenditures</i>	(391,439)	(325,496)	65,943
Other Financing Uses			
Transfers Out	(122,000)	0	122,000
	<u> </u>	<u> </u>	<u> </u>
<i>Net Change in Fund Balance</i>	(513,439)	(325,496)	187,943
<i>Fund Balance Beginning of Year</i>	544,654	544,654	0
	<u> </u>	<u> </u>	<u> </u>
<i>Fund Balance End of Year</i>	<u>\$31,215</u>	<u>\$219,158</u>	<u>\$187,943</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, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$300	\$262	(\$38)
Intergovernmental	1,163,094	838,188	(324,906)
Other	113,803	51,852	(61,951)
<i>Total Revenues</i>	<u>1,277,197</u>	<u>890,302</u>	<u>(386,895)</u>
Expenditures			
Current:			
Public Safety:			
Youth Services:			
Personal Services	742,698	612,504	130,194
Materials and Supplies	18,924	11,892	7,032
Contractual Services	194,203	174,900	19,303
Capital Outlay	1,000	180	820
Other	5,403	5,403	0
<i>Total Expenditures</i>	<u>962,228</u>	<u>804,879</u>	<u>157,349</u>
<i>Excess of Revenues Over Expenditures</i>	<u>314,969</u>	<u>85,423</u>	<u>(229,546)</u>
Other Financing Sources (Uses)			
Transfers In	0	16,946	16,946
Transfers Out	(110,518)	(2,000)	108,518
<i>Total Other Financing Sources (Uses)</i>	<u>(110,518)</u>	<u>14,946</u>	<u>125,464</u>
<i>Net Change in Fund Balance</i>	204,451	100,369	(104,082)
<i>Fund Balance Beginning of Year</i>	96,780	96,780	0
Prior Year Encumbrances Appropriated	18,910	18,910	0
<i>Fund Balance End of Year</i>	<u><u>\$320,141</u></u>	<u><u>\$216,059</u></u>	<u><u>(\$104,082)</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, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$251,245	\$293,177	\$41,932
Intergovernmental	385,000	328,443	(56,557)
Other	40,000	53,114	13,114
<i>Total Revenues</i>	676,245	674,734	(1,511)
Expenditures			
Current:			
General Government - Judicial:			
Public Defender:			
Contractual Services	1,313,640	1,313,640	0
<i>Excess of Revenues Under Expenditures</i>	(637,395)	(638,906)	(1,511)
Other Financing Sources			
Transfers In	637,395	637,394	(1)
<i>Net Change in Fund Balance</i>	0	(1,512)	(1,512)
<i>Fund Balance Beginning of Year</i>	1,512	1,512	0
<i>Fund Balance End of Year</i>	\$1,512	\$0	(\$1,512)

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, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Current:			
Public Safety:			
Sheriff K-9:			
Other	100	0	100
<i>Net Change in Fund Balance</i>	(100)	0	100
<i>Fund Balance Beginning of Year</i>	304	304	0
<i>Fund Balance End of Year</i>	\$204	\$304	\$100

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, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$2,500	\$1,898	(\$602)
Expenditures			
Current:			
Public Safety:			
Enforcement and Education:			
Other	4,000	0	4,000
<i>Net Change in Fund Balance</i>	(1,500)	1,898	3,398
<i>Fund Balance Beginning of Year</i>	6,711	6,711	0
<i>Fund Balance End of Year</i>	<u>\$5,211</u>	<u>\$8,609</u>	<u>\$3,398</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, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$8,603	\$13,180	\$4,577
Other	20,157	29,582	9,425
<i>Total Revenues</i>	<u>28,760</u>	<u>42,762</u>	<u>14,002</u>
Expenditures			
Current:			
Public Safety:			
Law Enforcement:			
Contractual Services	9,603	9,603	0
Other	33,000	14,655	18,345
<i>Total Expenditures</i>	<u>42,603</u>	<u>24,258</u>	<u>18,345</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(13,843)	18,504	32,347
Other Financing Sources			
Sale of Capital Assets	3,600	0	(3,600)
<i>Net Change in Fund Balance</i>	(10,243)	18,504	28,747
<i>Fund Balance Beginning of Year</i>	<u>10,243</u>	<u>10,243</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$28,747</u></u>	<u><u>\$28,747</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, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$13,000	\$14,131	\$1,131
Expenditures			
Current:			
Public Safety:			
Drug Law Enforcement:			
Other	20,000	0	20,000
<i>Net Change in Fund Balance</i>	(7,000)	14,131	21,131
<i>Fund Balance Beginning of Year</i>	98,474	98,474	0
<i>Fund Balance End of Year</i>	\$91,474	\$112,605	\$21,131

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, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$10,482	\$7,296	(\$3,186)
Other	3,200	6,080	2,880
<i>Total Revenues</i>	<u>13,682</u>	<u>13,376</u>	<u>(306)</u>
Expenditures			
Current:			
Public Safety:			
Drug Abuse Resistance Education:			
Personal Services	11,557	11,557	0
Other	9,100	6,666	2,434
<i>Total Expenditures</i>	<u>20,657</u>	<u>18,223</u>	<u>2,434</u>
<i>Net Change in Fund Balance</i>	(6,975)	(4,847)	2,128
<i>Fund Balance Beginning of Year</i>	<u>14,293</u>	<u>14,293</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$7,318</u></u>	<u><u>\$9,446</u></u>	<u><u>\$2,128</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Commissary Rotary Jail Fund
For the Year Ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$36,000	\$48,108	\$12,108
Expenditures			
Current:			
Public Safety:			
Commissary Rotary Jail:			
Other	45,000	44,146	854
<i>Net Change in Fund Balance</i>	(9,000)	3,962	12,962
<i>Fund Balance Beginning of Year</i>	47,182	47,182	0
<i>Fund Balance End of Year</i>	\$38,182	\$51,144	\$12,962

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, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$40,301	\$8,596	(\$31,705)
Expenditures			
Current:			
Public Safety:			
Community Policing:			
Personal Services	10,306	8,985	1,321
Materials and Supplies	2,000	300	1,700
Other	3,901	1,563	2,338
<i>Total Expenditures</i>	16,207	10,848	5,359
<i>Excess of Revenues Over (Under) Expenditures</i>	24,094	(2,252)	(26,346)
Other Financing Sources			
Transfers In	2,000	5,252	3,252
<i>Net Change in Fund Balance</i>	26,094	3,000	(23,094)
<i>Fund Balance Beginning of Year</i>	6,317	6,317	0
<i>Fund Balance End of Year</i>	\$32,411	\$9,317	(\$23,094)

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, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$107,014	\$47,336	(\$59,678)
Other	1,250	0	(1,250)
<i>Total Revenues</i>	<u>108,264</u>	<u>47,336</u>	<u>(60,928)</u>
Expenditures			
Current:			
Public Safety:			
Speed DUI:			
Personal Services	59,909	56,816	3,093
Capital Outlay	5,000	5,000	0
Other	332	332	0
<i>Total Expenditures</i>	<u>65,241</u>	<u>62,148</u>	<u>3,093</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	43,023	(14,812)	(57,835)
Other Financing Sources			
Transfers In	27,046	15,912	(11,134)
<i>Net Change in Fund Balance</i>	70,069	1,100	(68,969)
<i>Fund Balance Beginning of Year</i>	<u>332</u>	<u>332</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$70,401</u></u>	<u><u>\$1,432</u></u>	<u><u>(\$68,969)</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, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$35,000	\$45,571	\$10,571
Intergovernmental	349,132	170,202	(178,930)
<i>Total Revenues</i>	<u>384,132</u>	<u>215,773</u>	<u>(168,359)</u>
Expenditures			
Current:			
Public Safety:			
Intensive Supervision:			
Personal Services	343,564	172,273	171,291
Materials and Supplies	1,398	497	901
Contractual Services	12,588	10,159	2,429
Capital Outlay	5,000	439	4,561
Other	15,000	9,273	5,727
<i>Total Expenditures</i>	<u>377,550</u>	<u>192,641</u>	<u>184,909</u>
<i>Excess of Revenues Over Expenditures</i>	<u>6,582</u>	<u>23,132</u>	<u>16,550</u>
Other Financing Sources (Uses)			
Transfers In	0	4,381	4,381
Transfers Out	(7,218)	(7,218)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(7,218)</u>	<u>(2,837)</u>	<u>4,381</u>
<i>Net Change in Fund Balance</i>	(636)	20,295	20,931
<i>Fund Balance Beginning of Year</i>	<u>8,446</u>	<u>8,446</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$7,810</u></u>	<u><u>\$28,741</u></u>	<u><u>\$20,931</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, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$65,000	\$61,581	(\$3,419)
Contributions and Donations	2,000	0	(2,000)
Other	28,000	23,703	(4,297)
<i>Total Revenues</i>	<u>95,000</u>	<u>85,284</u>	<u>(9,716)</u>
Expenditures			
Current:			
Public Safety:			
Sanction Cost Reimbursement:			
Personal Services	7,438	6,854	584
Contractual Services	16,681	9,430	7,251
Capital Outlay	23,500	14,915	8,585
Other	43,000	41,138	1,862
<i>Total Expenditures</i>	<u>90,619</u>	<u>72,337</u>	<u>18,282</u>
<i>Excess of Revenues Over Expenditures</i>	4,381	12,947	8,566
Other Financing Uses			
Transfers Out	(4,381)	(4,381)	0
<i>Net Change in Fund Balance</i>	0	8,566	8,566
<i>Fund Balance Beginning of Year</i>	<u>6,939</u>	<u>6,939</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$6,939</u></u>	<u><u>\$15,505</u></u>	<u><u>\$8,566</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Universal Hiring Fund
For the Year Ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$4,963	\$4,963	\$0
Expenditures			
Current:			
Public Safety:			
Universal Hiring:			
Personal Services	7,627	7,627	0
<i>Net Change in Fund Balance</i>	(2,664)	(2,664)	0
<i>Fund Balance Beginning of Year</i>	2,664	2,664	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

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, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Contributions and Donations	\$824	\$1,410	\$586
Expenditures			
Current:			
Public Safety:			
Big Wheel:			
Other	965	965	0
<i>Net Change in Fund Balance</i>	(141)	445	586
<i>Fund Balance Beginning of Year</i>	264	264	0
<i>Fund Balance End of Year</i>	\$123	\$709	\$586

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, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$124,000	\$122,808	(\$1,192)
Intergovernmental	78,174	38,284	(39,890)
<i>Total Revenues</i>	<u>202,174</u>	<u>161,092</u>	<u>(41,082)</u>
Expenditures			
Current:			
Public Safety:			
Jail Education:			
Personal Services	99,890	61,763	38,127
Materials and Supplies	435	39	396
Contractual Services	920	920	0
Capital Outlay	39,606	39,606	0
Other	55,176	55,176	0
<i>Total Expenditures</i>	<u>196,027</u>	<u>157,504</u>	<u>38,523</u>
<i>Excess of Revenues Over Expenditures</i>	<u>6,147</u>	<u>3,588</u>	<u>(2,559)</u>
Other Financing Sources (Uses)			
Transfers In	0	9,218	9,218
Transfers Out	(17,170)	(16,946)	224
<i>Total Other Financing Sources (Uses)</i>	<u>(17,170)</u>	<u>(7,728)</u>	<u>9,442</u>
<i>Net Change in Fund Balance</i>	(11,023)	(4,140)	6,883
<i>Fund Balance Beginning of Year</i>	<u>23,405</u>	<u>23,405</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$12,382</u></u>	<u><u>\$19,265</u></u>	<u><u>\$6,883</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, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$6,400	\$7,000	\$600
Expenditures			
Current:			
Public Safety:			
Prisoner Incentive:			
Other	10,700	9,262	1,438
<i>Net Change in Fund Balance</i>	(4,300)	(2,262)	2,038
<i>Fund Balance Beginning of Year</i>	4,600	4,600	0
<i>Fund Balance End of Year</i>	<u>\$300</u>	<u>\$2,338</u>	<u>\$2,038</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, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$25,092	\$19,632	(\$5,460)
Interest	1,592	1,423	(169)
<i>Total Revenues</i>	<u>26,684</u>	<u>21,055</u>	<u>(5,629)</u>
Expenditures			
Current:			
Public Safety:			
Law Enforcement Block Grant:			
Personal Services	13,854	13,490	364
Contractual Services	8,404	8,404	0
Capital Outlay	44,400	44,400	0
Other	1,391	1,030	361
<i>Total Expenditures</i>	<u>68,049</u>	<u>67,324</u>	<u>725</u>
<i>Excess of Revenues Under Expenditures</i>	(41,365)	(46,269)	(4,904)
Other Financing Sources			
Transfers In	0	5,459	5,459
<i>Net Change in Fund Balance</i>	(41,365)	(40,810)	555
<i>Fund Balance Beginning of Year</i>	<u>60,997</u>	<u>60,997</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$19,632</u></u>	<u><u>\$20,187</u></u>	<u><u>\$555</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, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$1,350	\$1,120	(\$230)
Expenditures			
Current:			
Public Safety:			
Third Grade Safety Belt:			
Personal Services	1,230	1,230	0
Materials and Supplies	430	430	0
Other	299	69	230
<i>Total Expenditures</i>	1,959	1,729	230
<i>Net Change in Fund Balance</i>	(609)	(609)	0
<i>Fund Balance Beginning of Year</i>	609	609	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

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, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$190,275	\$67,625	(\$122,650)
Expenditures			
Current:			
Public Works:			
HUD EI Sirens:			
Capital Outlay	222,800	222,800	0
<i>Net Change in Fund Balance</i>	(32,525)	(155,175)	(122,650)
<i>Fund Balance Beginning of Year</i>	122,650	122,650	0
Prior Year Encumbrances Appropriated	32,525	32,525	0
<i>Fund Balance End of Year</i>	<u>\$122,650</u>	<u>\$0</u>	<u>(\$122,650)</u>

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, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Current:			
Public Safety:			
Department of Justice:			
Capital Outlay	47,755	47,755	0
<i>Net Change in Fund Balance</i>	(47,755)	(47,755)	0
<i>Fund Balance Beginning of Year</i>	553	553	0
Prior Year Encumbrances Appropriated	47,202	47,202	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Voting Equipment Fund
For the Year Ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$7,304	\$60	(\$7,244)
Intergovernmental	20,000	1,487	(18,513)
<i>Total Revenues</i>	27,304	1,547	(25,757)
Expenditures	0	0	0
<i>Net Change in Fund Balance</i>	27,304	1,547	(25,757)
<i>Fund Balance Beginning of Year</i>	6,097	6,097	0
<i>Fund Balance End of Year</i>	\$33,401	\$7,644	(\$25,757)

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Pre-Disaster Mitigation Fund
For the Year Ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$1,583	\$7,914	\$6,331
Expenditures			
Current:			
Public Safety:			
Pre-Disaster Mitigation:			
Contractual Services	1,583	0	1,583
<i>Net Change in Fund Balance</i>	0	7,914	7,914
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$7,914	\$7,914

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Gun Prosecutor Grant Fund
For the Year Ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$23,329	\$24,708	\$1,379
Expenditures			
Current:			
Public Safety:			
Gun Prosecutor Grant:			
Personal Services	37,045	34,436	2,609
<i>Excess of Revenues Under Expenditures</i>	(13,716)	(9,728)	3,988
Other Financing Sources			
Operating Transfers In	13,716	13,716	0
<i>Net Change in Fund Balance</i>	0	3,988	3,988
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$3,988</u>	<u>\$3,988</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, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Licenses and Permits	\$38,900	\$36,382	(\$2,518)
Expenditures			
Current:			
Human Services:			
Domestic Violence:			
Personal Services	37,400	36,853	547
<i>Net Change in Fund Balance</i>	1,500	(471)	(1,971)
<i>Fund Balance Beginning of Year</i>	3,743	3,743	0
<i>Fund Balance End of Year</i>	<u>\$5,243</u>	<u>\$3,272</u>	<u>(\$1,971)</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Probate Conduct of Business Fund
For the Year Ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$3,000	\$2,883	(\$117)
Expenditures			
Current:			
General Government - Judicial:			
Probate Conduct of Business:			
Other	4,337	3,925	412
<i>Net Change in Fund Balance</i>	(1,337)	(1,042)	295
<i>Fund Balance Beginning of Year</i>	10,266	10,266	0
<i>Fund Balance End of Year</i>	\$8,929	\$9,224	\$295

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, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Interest	\$0	\$2,650	\$2,650
Expenditures	0	0	0
<i>Net Change in Fund Balance</i>	0	2,650	2,650
<i>Fund Balance Beginning of Year</i>	21,807	21,807	0
<i>Fund Balance End of Year</i>	\$21,807	\$24,457	\$2,650

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, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$0	\$3,805	\$3,805
Expenditures			
Current:			
Public Works:			
Bike Trail Maintenance:			
Other	2,000	2,000	0
<i>Net Change in Fund Balance</i>	(2,000)	1,805	3,805
<i>Fund Balance Beginning of Year</i>	41,216	41,216	0
<i>Fund Balance End of Year</i>	\$39,216	\$43,021	\$3,805

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, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$0	\$3,120	\$3,120
Expenditures			
Current:			
Human Services:			
Veterans' Cemetery:			
Other	1,000	428	572
<i>Net Change in Fund Balance</i>	(1,000)	2,692	3,692
<i>Fund Balance Beginning of Year</i>	36,635	36,635	0
<i>Fund Balance End of Year</i>	<u>\$35,635</u>	<u>\$39,327</u>	<u>\$3,692</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, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$103,119	\$74,738	(\$28,381)
Expenditures			
Current:			
General Government -			
Judicial:			
Victim Witness Program:			
Personal Services	106,535	102,166	4,369
Other	259	0	259
<i>Total Expenditures</i>	106,794	102,166	4,628
<i>Excess of Revenues Under Expenditures</i>	(3,675)	(27,428)	(23,753)
Other Financing Sources			
Transfers In	7,087	30,982	23,895
<i>Net Change in Fund Balance</i>	3,412	3,554	142
<i>Fund Balance Beginning of Year</i>	30,273	30,273	0
<i>Fund Balance End of Year</i>	\$33,685	\$33,827	\$142

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, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$104,742	\$86,875	(\$17,867)
Intergovernmental	4,500	0	(4,500)
<i>Total Revenues</i>	<u>109,242</u>	<u>86,875</u>	<u>(22,367)</u>
Expenditures			
Current:			
General Government -			
Judicial:			
Mediation:			
Personal Services	126,962	126,374	588
Materials and Supplies	735	190	545
Contractual Services	3,950	3,400	550
<i>Total Expenditures</i>	<u>131,647</u>	<u>129,964</u>	<u>1,683</u>
<i>Excess of Revenues Under Expenditures</i>	(22,405)	(43,089)	(20,684)
Other Financing Sources			
Transfers In	20,270	31,905	11,635
<i>Net Change in Fund Balance</i>	(2,135)	(11,184)	(9,049)
<i>Fund Balance Beginning of Year</i>	<u>11,714</u>	<u>11,714</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$9,579</u></u>	<u><u>\$530</u></u>	<u><u>(\$9,049)</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, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures			
Current:			
General Government -			
Judicial:			
Common Pleas Security:			
Materials and Supplies	1,901	0	1,901
Contractual Services	2,000	0	2,000
Capital Outlay	8,000	4,217	3,783
	<u>11,901</u>	<u>4,217</u>	<u>7,684</u>
<i>Total Expenditures</i>	<u>11,901</u>	<u>4,217</u>	<u>7,684</u>
<i>Net Change in Fund Balance</i>	(11,901)	(4,217)	7,684
<i>Fund Balance Beginning of Year</i>	<u>11,901</u>	<u>11,901</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$7,684</u></u>	<u><u>\$7,684</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Ditch Maintenance Fund
For the Year Ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$0	\$5,293	\$5,293
Expenditures	0	0	0
<i>Net Change in Fund Balance</i>	0	5,293	5,293
<i>Fund Balance Beginning of Year</i>	10,017	10,017	0
<i>Fund Balance End of Year</i>	\$10,017	\$15,310	\$5,293

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, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Interest	\$0	\$8,293	\$8,293
Contributions and Donations	0	5,770	5,770
<i>Total Revenues</i>	0	14,063	14,063
Expenditures			
Current:			
Health:			
MRDD Gift:			
Other	20,500	22,163	(1,663)
<i>Net Change in Fund Balance</i>	(20,500)	(8,100)	12,400
<i>Fund Balance Beginning of Year</i>	93,454	93,454	0
Prior Year Encumbrances Appropriated	5,000	5,000	0
<i>Fund Balance End of Year</i>	<u>\$77,954</u>	<u>\$90,354</u>	<u>\$12,400</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Federal Emergency Management Agency Fund
For the Year Ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$45,831	\$45,830	(\$1)
Expenditures			
Current:			
Public Safety:			
Federal Emergency Management Agency:			
Contractual Services	36,410	28,910	7,500
Capital Outlay	9,420	1,962	7,458
<i>Total Expenditures</i>	45,830	30,872	14,958
<i>Net Change in Fund Balance</i>	1	14,958	14,957
<i>Fund Balance Beginning of Year</i>	67,188	67,188	0
<i>Fund Balance End of Year</i>	\$67,189	\$82,146	\$14,957

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Exercise Grant Fund
For the Year Ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$12,000	\$9,713	(\$2,287)
Expenditures			
Current:			
General Government - Judicial:			
Exercise Grant:			
Materials and Supplies	7,963	7,452	511
Other	1,750	1,734	16
<i>Total Expenditures</i>	9,713	9,186	527
<i>Net Change in Fund Balance</i>	2,287	527	(1,760)
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$2,287	\$527	(\$1,760)

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Adult Probation Parking Fund
For the Year Ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Adult Probation Parking:			
Contractual Services	2,744	2,744	0
<i>Excess of Revenues Under Expenditures</i>	(2,744)	(2,744)	0
Other Financing Sources			
Transfers In	2,744	2,744	0
<i>Net Change in Fund Balance</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Common Pleas Special Projects Fund
For the Year Ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$0	\$20,600	\$20,600
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	20,600	20,600
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$20,600</u></u>	<u><u>\$20,600</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Obligation Bond Retirement Fund
For the Year Ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Rentals	\$154,228	\$153,868	(\$360)
Intergovernmental	70,966	70,965	(1)
Charges for Services	483,145	476,103	(7,042)
Interest	66,323	27,290	(39,033)
Other	38,760	38,760	0
<i>Total Revenues</i>	<u>813,422</u>	<u>766,986</u>	<u>(46,436)</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive:	43	43	0
Debt Service:			
Principal Retirement	6,544,999	6,544,999	0
Interest and Fiscal Charges	502,717	502,717	0
Total Debt Service	<u>7,047,716</u>	<u>7,047,716</u>	<u>0</u>
<i>Total Expenditures</i>	<u>7,047,759</u>	<u>7,047,759</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(6,234,337)</u>	<u>(6,280,773)</u>	<u>(46,436)</u>
Other Financing Sources (Uses)			
Notes Issued	6,518,750	5,008,000	(1,510,750)
Transfers In	732,715	2,235,770	1,503,055
Transfers Out	(201,917)	(200,572)	1,345
<i>Total Other Financing Sources (Uses)</i>	<u>7,049,548</u>	<u>7,043,198</u>	<u>(6,350)</u>
<i>Net Change in Fund Balance</i>	815,211	762,425	(52,786)
<i>Fund Balance Beginning of Year</i>	<u>69,745</u>	<u>69,745</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$884,956</u></u>	<u><u>\$832,170</u></u>	<u><u>(\$52,786)</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, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$1,024,868	\$353,899	(\$670,969)
Intergovernmental	286,060	1,578,279	1,292,219
<i>Total Revenues</i>	1,310,928	1,932,178	621,250
Expenditures			
Capital Outlay	1,103,063	1,952,766	(849,703)
<i>Excess of Revenues Over (Under) Expenditures</i>	207,865	(20,588)	(228,453)
Other Financing Uses			
Transfers Out	(76,000)	(76,000)	0
<i>Net Change in Fund Balance</i>	131,865	(96,588)	(228,453)
<i>Fund Balance Beginning of Year</i>	121,809	121,809	0
<i>Fund Balance End of Year</i>	<u>\$253,674</u>	<u>\$25,221</u>	<u>(\$228,453)</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, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$110,212	\$144,744	\$34,532
Other	12,173	0	(12,173)
<i>Total Revenues</i>	122,385	144,744	22,359
Expenditures			
Capital Outlay	139,384	135,234	4,150
<i>Excess of Revenues Over (Under) Expenditures</i>	(16,999)	9,510	26,509
Other Financing Sources			
Transfers In	0	136,000	136,000
<i>Net Change in Fund Balance</i>	(16,999)	145,510	162,509
<i>Fund Balance Beginning of Year</i>	33,756	33,756	0
<i>Fund Balance End of Year</i>	<u>\$16,757</u>	<u>\$179,266</u>	<u>\$162,509</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, 2003

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues			
Charges for Services	\$4,800	\$9,600	\$4,800
Expenditures			
Capital Outlay	<u>10,441</u>	<u>10,441</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(5,641)	(841)	4,800
<i>Fund Balance Beginning of Year</i>	<u>32,922</u>	<u>32,922</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$27,281</u></u>	<u><u>\$32,081</u></u>	<u><u>\$4,800</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, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$952,539	\$952,536	(\$3)
Expenditures			
Capital Outlay	1,028,536	1,022,053	6,483
<i>Excess of Revenues Under Expenditures</i>	(75,997)	(69,517)	6,480
Other Financing Sources			
Transfers In	76,000	76,000	0
<i>Net Change in Fund Balance</i>	3	6,483	6,480
<i>Fund Balance Beginning of Year</i>	744	744	0
<i>Fund Balance End of Year</i>	<u>\$747</u>	<u>\$7,227</u>	<u>\$6,480</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Geographic Information System Fund
For the Year Ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$58,088	\$63,507	\$5,419
Expenditures			
Capital Outlay	80,000	52,542	27,458
<i>Excess of Revenues Over (Under) Expenditures</i>	(21,912)	10,965	32,877
Other Financing Sources			
Transfers In	12,000	17,996	5,996
<i>Net Change in Fund Balance</i>	(9,912)	28,961	38,873
<i>Fund Balance Beginning of Year</i>	69,983	69,983	0
<i>Fund Balance End of Year</i>	<u>\$60,071</u>	<u>\$98,944</u>	<u>\$38,873</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Gorman Nature Capital Improvement Fund
For the Year Ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$0	\$2,000	\$2,000
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	2,000	2,000
Other Financing Sources			
Transfers In	<u>0</u>	<u>25,000</u>	<u>25,000</u>
<i>Net Change in Fund Balance</i>	0	27,000	27,000
<i>Fund Balance Beginning of Year</i>	<u>10,716</u>	<u>10,716</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$10,716</u></u>	<u><u>\$37,716</u></u>	<u><u>\$27,000</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Madison Township Sewer A Fund
For the Year Ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$0	\$1,915	\$1,915
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	1,915	1,915
<i>Fund Balance Beginning of Year</i>	<u>163,870</u>	<u>163,870</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$163,870</u></u>	<u><u>\$165,785</u></u>	<u><u>\$1,915</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Mental Health Housing Fund
For the Year Ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$490,000	\$32,693	(\$457,307)
Other	0	80,413	80,413
<i>Total Revenues</i>	490,000	113,106	(376,894)
Expenditures			
Capital Outlay	100,000	26,131	73,869
<i>Net Change in Fund Balance</i>	390,000	86,975	(303,025)
<i>Fund Balance Beginning of Year</i>	317,291	317,291	0
<i>Fund Balance End of Year</i>	<u>\$707,291</u>	<u>\$404,266</u>	<u>(\$303,025)</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Energy Conservation Fund
For the Year Ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$0	\$250	\$250
Expenditures			
Capital Outlay	516,783	117,928	398,855
Debt Service:			
Principal Retirement	1,352,000	1,352,000	0
Interest and Fiscal Charges	33,706	33,706	0
<i>Total Expenditures</i>	<u>1,902,489</u>	<u>1,503,634</u>	<u>398,855</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,902,489)</u>	<u>(1,503,384)</u>	<u>399,105</u>
Other Financing Sources (Uses)			
Notes Issued	1,712,000	1,502,000	(210,000)
Transfers In	100,000	100,000	0
Transfers Out	(210,000)	0	210,000
<i>Total Other Financing Sources (Uses)</i>	<u>1,602,000</u>	<u>1,602,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(300,489)	98,616	399,105
<i>Fund Balance Beginning of Year</i>	523,374	523,374	0
Prior Year Encumbrances Appropriated	489	489	0
<i>Fund Balance End of Year</i>	<u><u>\$223,374</u></u>	<u><u>\$622,479</u></u>	<u><u>\$399,105</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Attention Center Fund
For the Year Ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Capital Outlay	31,500	0	31,500
<i>Excess of Revenues Under Expenditures</i>	(31,500)	0	31,500
Other Financing Sources			
Transfers In	31,500	0	(31,500)
<i>Net Change in Fund Balance</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Eastview/Heatherwood Fund
For the Year Ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Capital Outlay	1,000,000	258,617	741,383
<i>Excess of Revenues Under Expenditures</i>	<u>(1,000,000)</u>	<u>(258,617)</u>	<u>741,383</u>
Other Financing Sources (Uses)			
Notes Issued	1,312,622	0	(1,312,622)
Transfers In	0	3,329	3,329
Transfers Out	<u>(1,351,988)</u>	<u>(1,351,988)</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(39,366)</u>	<u>(1,348,659)</u>	<u>(1,309,293)</u>
<i>Net Change in Fund Balance</i>	(1,039,366)	(1,607,276)	(567,910)
<i>Fund Balance Beginning of Year</i>	<u>1,607,276</u>	<u>1,607,276</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$567,910</u></u>	<u><u>\$0</u></u>	<u><u>(\$567,910)</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Support Enforcement Agency Fund
For the Year Ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures			
Debt Service:			
Principal Retirement	120,000	120,000	0
Interest and Fiscal Charges	<u>148,133</u>	<u>148,132</u>	<u>1</u>
<i>Total Expenditures</i>	<u>268,133</u>	<u>268,132</u>	<u>1</u>
<i>Excess of Revenues Under Expenditures</i>	(268,133)	(268,132)	1
Other Financing Sources			
Transfers In	<u>268,133</u>	<u>268,132</u>	<u>(1)</u>
<i>Net Change in Fund Balance</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	<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>

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, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Licenses and Permits	\$41,600	\$68,114	\$26,514
Contributions and Donations	0	2,409	2,409
<i>Total Revenues</i>	41,600	70,523	28,923
Expenditures			
Capital Outlay	1,054,378	1,054,378	0
<i>Excess of Revenues Under Expenditures</i>	(1,012,778)	(983,855)	28,923
Other Financing Sources (Uses)			
Notes Issued	500,000	0	(500,000)
Transfers Out	(114,900)	(114,900)	0
<i>Total Other Financing Sources (Uses)</i>	385,100	(114,900)	(500,000)
<i>Net Change in Fund Balance</i>	(627,678)	(1,098,755)	(471,077)
<i>Fund Balance Beginning of Year</i>	1,140,230	1,140,230	0
<i>Fund Balance End of Year</i>	\$512,552	\$41,475	(\$471,077)

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, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Capital Outlay	578,071	578,071	0
<i>Net Change in Fund Balance</i>	(578,071)	(578,071)	0
<i>Fund Balance Beginning of Year</i>	578,071	578,071	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
JAIBG Equipment Fund
For the Year Ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
Revenues	\$0	\$0	\$0
Expenditures			
Capital Outlay	<u>10</u>	<u>10</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(10)	(10)	0
<i>Fund Balance Beginning of Year</i>	<u>10</u>	<u>10</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>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Engineer Fund
For the Year Ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Capital Outlay	110,740	110,740	0
<i>Excess of Revenues Under Expenditures</i>	(110,740)	(110,740)	0
Other Financing Sources			
Transfers In	110,741	110,740	(1)
<i>Net Change in Fund Balance</i>	1	0	(1)
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	<u>\$1</u>	<u>\$0</u>	<u>(\$1)</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Energy/911 Notes Fund
For the Year Ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0
Other Financing Sources			
Notes Issued	2,500,000	2,500,000	0
<i>Net Change in Fund Balance</i>	2,500,000	2,500,000	0
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	<u>\$2,500,000</u>	<u>\$2,500,000</u>	<u>\$0</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Homeland Security Fund
For the Year Ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$121,000	\$160,857	\$39,857
Expenditures			
Capital Outlay	121,000	0	121,000
<i>Net Change in Fund Balance</i>	0	160,857	160,857
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$160,857</u>	<u>\$160,857</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, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Contributions and Donations	\$1,000	\$2,465	\$1,465
Expenses			
Current:			
Human Services:			
County Home Resident Trust:			
Other	3,377	3,328	49
<i>Net Change in Fund Balance</i>	(2,377)	(863)	1,514
<i>Fund Balance Beginning of Year</i>	2,568	2,568	0
<i>Fund Balance End of Year</i>	\$191	\$1,705	\$1,514

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, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$2,080,000	\$2,185,896	\$105,896
Tap-In Fees	15,000	59,120	44,120
Interest Income	1,500	340	(1,160)
Other	10,500	10,735	235
<i>Total Revenues</i>	<u>2,107,000</u>	<u>2,256,091</u>	<u>149,091</u>
Expenses			
Personal Services	404,050	360,591	43,459
Materials and Supplies	23,700	18,379	5,321
Contractual Services	739,988	609,502	130,486
Capital Outlay	655,683	630,567	25,116
Other	15,000	12,847	2,153
<i>Total Expenses</i>	<u>1,838,421</u>	<u>1,631,886</u>	<u>206,535</u>
<i>Excess of Revenues Over Expenses</i>	268,579	624,205	355,626
Transfers Out	<u>(567,716)</u>	<u>(456,884)</u>	<u>110,832</u>
<i>Net Change in Fund Equity</i>	(299,137)	167,321	466,458
<i>Fund Equity Beginning of Year</i>	<u>1,468,947</u>	<u>1,468,947</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$1,169,810</u></u>	<u><u>\$1,636,268</u></u>	<u><u>\$466,458</u></u>

Richland County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Employee Health Insurance Fund
For the Year Ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$6,876,618	\$9,276,274	\$2,399,656
Interest Income	40,000	45,003	5,003
Other	115,323	165,795	50,472
<i>Total Revenues</i>	<u>7,031,941</u>	<u>9,487,072</u>	<u>2,455,131</u>
Expenses			
Claims	8,232,075	8,197,918	34,157
Other	167,000	151,044	15,956
<i>Total Expenses</i>	<u>8,399,075</u>	<u>8,348,962</u>	<u>50,113</u>
<i>Net Change in Fund Equity</i>	(1,367,134)	1,138,110	2,505,244
<i>Fund Equity Beginning of Year</i>	<u>1,367,134</u>	<u>1,367,134</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$0</u></u>	<u><u>\$2,505,244</u></u>	<u><u>\$2,505,244</u></u>

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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 Four Years*

	Full Accrual			
	2003	2002	2001	2000
Program Revenues				
Charges for Services and sales	\$10,852,362	\$10,376,112	\$9,651,044	\$6,626,197
Operating Grants and Contributions	48,529,257	49,696,040	54,394,062	44,642,882
Capital Grants and Contributions	3,115,038	2,602,783	1,845,240	1,520,206
General Revenues				
Property Taxes	12,776,372	12,689,754	12,400,101	12,745,547
Permissive Sales Taxes	17,844,725	15,034,063	14,177,857	14,439,755
Intergovernmental	4,345,584	3,393,896	3,391,905	3,325,928
Investment Earnings	857,238	2,269,870	3,484,932	2,975,887
Contributions and Donations	0	18,727	126,625	38,064
Gain on Sale of Capital Assets	0	19,339	0	0
Miscellaneous	2,412,341	2,059,161	1,465,232	2,123,962
Total Revenues	\$100,732,917	\$98,159,745	\$100,936,998	\$88,438,428
Expenses				
General Government:				
Legislative and Executive	\$10,549,018	\$9,147,034	\$7,869,660	\$6,640,965
Judicial	5,830,669	5,770,357	5,758,972	4,892,518
Public Safety	11,417,418	11,368,971	11,376,255	10,539,972
Public Works	7,953,513	7,392,923	7,357,306	5,402,528
Health	27,776,858	31,398,547	28,621,122	24,851,594
Human Services	26,511,389	31,440,480	29,249,478	25,295,451
Conservation and Recreation	194,523	222,844	208,879	150,351
Economic Development	634,927	359,831	736,451	761,761
Intergovernmental	1,465,399	998,986	1,144,230	977,781
Debt Service:				
Interest and Fiscal Charges	1,447,122	1,312,864	1,627,622	1,637,391
Total Expenses	\$93,780,836	\$99,412,837	\$93,949,975	\$81,150,312

Source: Richland County Auditor

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

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

	2003	2002	2001	2000
Revenues				
Taxes	\$29,408,681	\$27,688,701	\$26,447,760	\$27,124,818
Charges for Services	9,095,807	9,140,245	8,631,246	6,223,156
Licenses and Permits	625,362	554,545	524,084	621,849
Fines and Forfeitures	260,354	170,088	125,114	219,159
Intergovernmental	55,748,879	52,953,248	59,957,366	48,446,910
Special Assessments	1,207,322	1,173,055	810,762	1,127,662
Interest	820,703	2,269,870	3,430,428	2,968,147
Rentals (1)	169,796	639,697	694,086	557,732
Contributions and Donations (1)	16,207	18,727	126,625	38,064
Other	2,246,546	2,059,161	1,279,679	1,090,901
Total Revenues	\$99,599,657	\$96,667,337	\$102,027,150	\$88,418,398
Expenditures				
General Government:				
Legislative and Executive	\$9,789,609	\$8,843,404	\$7,936,660	\$6,389,798
Judicial	5,679,856	5,997,968	5,665,824	4,985,368
Public Safety	11,742,617	11,311,717	11,532,006	10,760,162
Public Works	4,884,435	4,570,674	4,873,131	4,145,484
Health	28,849,877	31,579,460	27,974,031	24,828,983
Human Services	26,803,278	30,987,709	29,295,315	26,355,023
Conservation and Recreation	160,223	210,787	208,265	157,480
Economic Development	634,927	359,831	449,517	294,408
Other	72,934	147,980	67,487	43,130
Capital Outlay	5,515,410	5,018,764	3,895,260	4,794,768
Intergovernmental	1,465,399	998,986	1,144,230	956,955
Debt Service:				
Principal Retirement	1,540,240	1,460,217	1,347,195	1,215,176
Interest and Fiscal Charges	1,413,520	1,330,401	1,695,006	1,651,370
Total Expenditures	\$98,552,325	\$102,817,898	\$96,083,927	\$86,578,105

Source: Richland County Auditor

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

1999	1998	1997	1996	1995	1994
\$24,894,419	\$21,071,415	\$21,047,230	\$19,465,712	\$15,619,822	\$15,733,049
6,434,489	6,891,644	6,256,202	5,920,278	6,441,535	7,022,975
604,992	587,832	525,291	517,449	566,551	445,863
238,881	234,698	198,272	210,361	190,399	204,176
42,918,831	42,352,837	36,522,166	39,737,478	34,943,699	32,541,433
2,385,008	1,085,619	1,113,312	1,108,324	5,638,798	466,683
1,006,748	1,817,870	1,674,912	891,349	1,117,825	1,107,807
547,817	483,535	468,780	296,014	347,096	0
33,953	48,587	251,427	32,916	51,147	0
978,532	1,189,170	776,551	401,706	223,545	1,890,370
<u>\$80,043,670</u>	<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>
\$7,323,740	\$6,516,041	\$6,424,651	\$7,625,059	\$7,229,025	\$5,334,680
4,366,320	3,825,692	3,326,967	3,207,597	3,084,302	2,644,261
10,227,889	9,068,111	7,582,687	7,016,733	5,637,977	4,966,570
5,003,459	3,766,204	3,583,757	3,835,925	3,712,499	3,457,922
25,388,803	22,387,663	20,786,091	21,863,359	19,170,153	17,740,546
23,142,733	18,456,844	17,175,091	16,250,755	15,967,798	14,598,415
121,131	131,774	105,482	117,097	100,728	90,483
392,881	382,026	290,337	365,084	357,439	335,236
22,431	2,236	137,941	1,335,017	987,515	1,254,334
2,811,129	3,962,031	3,856,531	4,727,799	6,566,879	11,759,743
478,342	471,656	607,739	340,080	28,139	2,313,239
1,249,158	1,079,143	719,128	694,116	320,871	303,677
1,584,313	3,877,623	1,626,206	1,572,766	1,567,718	1,389,913
<u>\$82,112,329</u>	<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>

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
2003	\$93,866,283	\$84,162,622	89.66%	\$4,312,655	\$88,475,277
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

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>
94.26%	\$4,450,199	4.74%
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

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

Tax Year	Real Property (2)		Personal Property	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
2003	\$1,700,226,030	\$4,857,788,657	\$306,622,655	\$1,277,594,396
2002 (a)	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

Source: Richland County Auditor

(1) The percentages for 2003 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 23 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	
\$103,529,130	\$117,646,739	\$2,110,377,815	\$6,253,029,792	33.75%
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

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

Assessed Year	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994
County Units:										
General Fund	\$2.00	\$0.00	\$0.00	\$0.00	\$0.00	\$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	6.00	3.50	3.50
Dayspring	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total County Rate	11.40	9.00	9.00	9.00	9.00	11.00	11.00	11.00	8.50	8.50
School Districts Within County:										
Clearfork LSD	50.20	50.20	50.20	50.20	50.80	52.38	52.38	46.20	46.60	46.60
Crestview LSD	48.90	48.90	48.90	45.90	46.40	47.55	47.55	48.30	48.50	48.50
Lexington LSD	41.10	41.10	41.20	41.20	42.05	39.95	39.95	40.30	38.70	38.90
Lucas LSD	42.60	42.60	42.50	43.87	43.70	46.80	46.80	48.80	42.40	41.80
Madison LSD	60.40	60.40	60.40	60.40	60.40	60.40	60.40	50.00	50.00	50.15
Mansfield CSD	66.05	66.15	66.15	66.15	66.15	59.40	59.40	60.15	59.95	59.75
Ontario LSD	44.40	44.40	44.40	44.40	44.50	39.10	39.10	40.30	40.60	40.60
Plymouth LSD	36.00	36.00	36.00	37.30	37.10	35.50	35.50	35.90	36.50	37.40
Shelby CSD	49.60	49.60	49.80	49.60	49.80	50.40	50.40	50.90	50.90	42.40
Overlapping School Districts:										
Ashland CSD	52.35	52.35	52.35	52.10	52.10	52.10	52.10	52.10	52.10	42.30
Buckeye Central LSD	45.00	45.00	45.00	45.00	45.00	46.55	46.55	46.80	46.30	46.26
Crestline EVSD	64.83	61.20	61.60	62.75	62.45	56.00	56.00	57.45	55.50	51.90
Galion CSD	68.47	61.63	61.63	53.90	53.90	53.90	53.90	53.90	53.90	53.90
Northmor LSD	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10	34.05
Loudonville-Perrysville EVSD	35.00	35.00	35.60	35.70	35.70	36.80	36.80	37.40	37.40	37.90
South Central LSD	37.75	37.85	37.85	37.85	38.30	38.30	38.30	38.00	38.00	34.50
Vocational Schools:										
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	6.40	4.70
Pioneer	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	3.70
Other:										
C.B. & S. Fire District	4.00	4.00	4.00	4.00	4.00	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	1.40	0.90
Mansfield/Richland Co. Library	2.27	1.27	1.27	1.27	0.77	0.28	0.28	0.28	0.70	0.70
Ashland Public Library	0.10	0.10	0.10	0.10	0.50	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

Assessed Year	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994
Corporations:										
Crestline City	\$7.20	\$7.20	\$5.80	\$7.50	\$8.60	\$9.10	\$9.10	\$8.75	\$7.00	\$7.00
Mansfield City	3.47	3.47	3.47	4.97	4.97	9.34	9.34	9.34	9.54	9.94
Ontario City	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
Shelby City	6.00	6.00	5.60	5.60	5.50	5.50	5.50	5.50	4.00	4.50
Bellville Village	10.10	10.10	10.10	8.40	8.40	8.40	8.40	4.40	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	2.00	2.00	2.00	2.00	2.00	4.00	4.00	4.00	4.00	4.00
Plymouth Village	19.50	19.50	17.50	19.50	19.50	19.50	19.50	15.30	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
Townships:										
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	5.00	7.00	7.00	5.00	7.00	7.00	7.00	7.00	7.00	7.00
Franklin	7.80	7.80	7.80	7.80	7.80	7.80	7.80	7.80	7.80	5.30
Jackson	5.30	5.30	7.10	5.30	5.30	5.30	5.30	5.30	5.30	4.70
Jefferson	16.40	16.40	16.40	16.40	16.40	15.20	15.20	15.20	15.20	12.20
Madison	7.50	7.50	7.50	7.50	7.50	7.50	7.50	9.50	9.50	9.50
Mansfield	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13
Mifflin	11.40	11.40	11.40	11.40	11.40	11.40	11.40	11.40	11.40	11.40
Monroe	14.05	14.05	14.05	11.05	14.05	14.05	14.05	13.05	13.05	13.05
Perry	9.00	9.00	9.00	9.00	9.00	9.00	9.00	6.50	6.50	6.50
Plymouth	8.30	8.30	8.30	8.30	9.00	8.30	8.30	8.30	8.30	8.30
Sandusky	6.00	6.00	7.50	7.50	7.50	7.50	7.50	6.50	6.50	6.50
Sharon	2.20	2.40	2.40	2.40	2.40	2.40	2.40	0.40	0.40	0.40
Springfield	12.40	12.40	12.40	8.40	9.00	8.40	8.40	8.40	8.40	5.40
Troy	9.00	9.00	9.00	11.30	8.40	11.30	11.30	9.00	9.00	11.00
Washington	5.50	5.50	5.50	5.50	5.50	5.50	5.50	10.60	8.10	8.10
Weller	6.00	6.00	7.00	4.00	4.00	4.00	4.00	3.75	3.75	3.75
Worthington	16.20	16.20	16.20	14.20	14.20	13.00	13.00	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</u>	<u>Net Amount Collected</u>	<u>Percent Collected</u>
2003	\$1,356,426	\$1,207,322	89.01 %
2002	1,356,719	1,173,055	86.46
2001	1,340,719	1,244,447	92.82
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

Source: Richland County Auditor

(1) Prior to 2001, figures include township and municipality in addition to county special assessments and does not include prepayments.

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>
2003	\$818,739	\$494,118	\$1,312,857	\$24,965,543	5.26%
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

Source: Richland County Auditor's Office

Richland County, Ohio
Computation of Legal Debt Margin
December 31, 2003

	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County Collection Year 2003 (3)	\$2,110,377,815	\$2,110,377,815
Debt Limitation	51,259,445	21,103,778
Total Outstanding Debt:		
General Obligations Bonds	8,836,004	8,836,004
Special Assessment Bonds	10,268,997	10,268,997
General Obligation Notes	9,010,000	9,010,000
Total	28,115,001	28,115,001
Exemptions:		
General Obligations Bonds (paid from rentals)	5,391,508	5,391,508
Special Assessment Bonds	10,268,997	10,268,997
Debt Service Fund Balance	79,303	79,303
Total Exemptions	15,739,808	15,739,808
Net Debt	12,375,193	12,375,193
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$38,884,252	\$8,728,585

- (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, 2003

<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>\$8,836,004</u>	100.00%	<u>\$8,836,004</u>
Schools Wholly Within County (2)	37,752,652	100.00	37,752,652
Clearfork LSD (2)	8,000,000	93.64	7,491,200
Crestview LSD (2)	5,600,000	73.41	4,110,960
Plymouth LSD (2)	<u>1,500,000</u>	79.07	<u>1,186,050</u>
Total Overlapping Debt	<u>52,852,652</u>		<u>50,540,862</u>
Total Direct and Overlapping	<u><u>\$61,688,656</u></u>		<u><u>\$59,376,866</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>
2003	128,004 *	\$2,110,377,815	\$19,105,001	\$79,303	\$10,268,997
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

Source: Richland County Auditor's Office

* Estimate

(1) Richland County Regional Planning Commission

Debt Payable from Enterprise Revenues	Net Bonded Debt	Ratio of Net General Bonded Debt to Assessed Value	Net General Bonded Debt Per Capita
\$0	\$8,756,701	0.41%	\$68.41
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

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

Year	Real Property Value (1)		
	Agriculture (3) Residential	Commercial Industrial	Tax Exempt
2003	\$1,346,228,660	\$353,411,380	\$269,730,180
2002	1,324,167,130	347,016,880	246,777,950
2001	1,197,973,750	350,052,930	242,578,680
2000	1,180,981,840	339,003,330	240,584,860
1999	1,167,527,770	343,245,050	234,879,240
1998	893,463,730	307,975,330	204,508,410
1997	872,531,220	307,127,200	201,794,530
1996	784,131,180	295,678,180	200,513,550
1995	770,040,310	288,668,980	200,583,710
1994	764,893,480	290,497,400	192,123,630

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

New Construction (1)			Financial Institutions Deposits (2)
Agriculture Residential	Commercial Industrial	Total	
\$20,279,060	\$4,470,510	\$24,749,570	\$754,933,000
16,680,950	10,013,940	26,694,890	858,312,000
21,009,630	4,167,130	25,176,760	828,782,000
21,478,920	11,233,330	32,712,250	768,325,000
15,608,250	6,531,990	22,140,240	774,137,000
15,468,690	6,023,880	21,492,570	746,517,000
14,614,180	9,096,620	23,710,800	685,174,000
14,016,450	6,550,510	20,566,960	1,013,018,000
10,459,970	6,933,370	17,393,340	693,824,000
10,199,910	3,184,930	13,384,840	664,814,000

Richland County, Ohio
Principal Taxpayers
Real Property and Public Utilities Taxes
December 31, 2003

<u>Taxpayer</u>	<u>Type of Business</u>	<u>Total Assessed Valuation (1)</u>	<u>Percentage of Total Assessed Valuation</u>
Columbia Gas Transmission Corp	Public Utility	\$29,874,043	1.66%
United Telephone Company of Ohio	Public Utility	22,393,600	1.23
Ohio Edison	Public Utility	21,323,950	1.18
General Motors	Automotive	14,228,380	0.79
American Transmissions	Manufacturing	8,703,550	0.48
WEA Richland LLC	Manufacturing	7,515,120	0.42
Ohio Power	Public Utility	7,290,730	0.40
Armco	Manufacturing	7,230,360	0.40
Copperweld Tubing Products	Manufacturing	7,128,950	0.40
Gumberg Associates	Manufacturing	<u>4,613,480</u>	<u>0.26</u>
Totals		<u><u>\$130,302,163</u></u>	<u><u>7.22%</u></u>
Total Real Property Assessed Valuation		\$1,700,226,030	
Total Public Utilities Personal Assessed Valuation		<u>103,529,130</u>	
Total		<u><u>\$1,803,755,160</u></u>	

(1) Includes Real Estate and Public Utility Assessed Valuations

Source: Richland County Auditor

Richland County, Ohio
Principal Taxpayers
Tangible Personal Property Tax
December 31, 2003

<u>Taxpayer</u>	<u>Type of Business</u>	<u>Total Assessed Valuation (1)</u>	<u>Percentage of Total Assessed Valuation</u>
General Motors	Automotive	\$34,575,820	11.28%
Newman Technology	Manufacturing	23,490,230	7.66
Copperweld Tubing Products	Manufacturing	21,127,510	6.89
AK Steel Corp	Manufacturing	14,726,340	4.80
Gorman Rupp Industries	Manufacturing	9,815,820	3.20
PPG Industries	Manufacturing	9,524,760	3.11
Jay Industries	Manufacturing	9,078,290	2.96
MTD Products Inc	Manufacturing	6,608,230	2.16
Thermo-O-Disc	Manufacturing	6,012,050	1.96
Hi-Stat	Manufacturing	<u>4,106,320</u>	<u>1.33</u>
Totals		<u><u>\$139,065,370</u></u>	<u><u>45.35%</u></u>
Total Personal Property Assessed Valuation		<u><u>\$306,622,655</u></u>	

(1) Includes Tangible Personal Property Assessed Valuations

Source: Richland County Auditor

Richland County, Ohio

Demographic Statistics

Last Ten Years

<u>Year</u>		<u>Population</u>	<u>School Enrollment (2)</u>	<u>Unemployment Rate</u>	
2003	(1)	128,004	22,183	8.70%	(4)
2002	(1)	128,051	21,412	6.0	(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)

Sources: (1) Richland County Regional Planning Commission
(2) Mid Ohio Educational Service Center
(3) Ohio Bureau of Employment Services
(4) The Labor Market Information Line
* Estimate

Richland County, Ohio

Miscellaneous Statistics

December 31, 2003

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	281 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 33,065; (Sunday 41,741)
The Daily Globe - Shelby (daily); The Bellville Star (weekly)
USA Today (daily); Columbus Dispatch (daily)
The Akron-Beacon Journal
Cleveland Plain Dealer (daily); Wall Street Journal (daily)

Voter Statistics (2)	2003	2002	2001
Number of Registered Voters	84,655	83,133	81,861
Number of Voters	35,894	39,057	29,533
Percentage of Registered Voters Voting	42.40%	46.98%	36.08%

* Estimate

(1) County Engineer's Office

(2) County Board of Elections

All other information obtained from Regional Planning Commission

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**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

RICHLAND COUNTY FINANCIAL CONDITION

RICHLAND COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
AUGUST 10, 2004**