



**RICHLAND COUNTY
FINANCIAL CONDITION**

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2005



**Auditor of State
Betty Montgomery**

RICHLAND COUNTY

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**Auditor of State
Betty Montgomery**

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

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

To the County Commissioners:

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 Richland County, Ohio, (the County) as of and for the year ended December 31, 2005, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 23, 2006 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 the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of the 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* and accordingly this report does not extend to that component unit.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting to determine our auditing procedures in order to express our opinions on the financial statements and not to opine on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the County's ability to record, process, summarize, and report financial data consistent with management's assertions in the financial statements. A reportable condition is described in the accompanying Schedule of Findings as item 2005-002.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered material weaknesses. However, we do not believe the reportable condition described above is a material weakness. In a separate letter to the County's management dated June 23, 2006, we reported other matters involving internal control over financial reporting we did not deem reportable conditions.

101 Central Plaza South / 700 Chase Tower / Canton, OH 44702
Telephone: (330) 438-0617 (800) 443-9272 Fax: (330) 471-0001
www.auditor.state.oh.us

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that we must report under *Government Auditing Standards* which is described in the accompanying Schedule of Findings as item 2005-001. In a separate letter to the County's management dated June 23, 2006, we reported other matters related to noncompliance we deemed immaterial.

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

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

Betty Montgomery
Auditor of State

June 23, 2006



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 apply to each of its major federal programs for the year ended December 31, 2005. The summary of auditor's results section of the accompanying Schedule of Findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2005. In a separate letter to the County's management dated June 23, 2006, we reported other matters related to federal noncompliance not requiring inclusion in this report.

Internal Control Over Compliance

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

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Telephone: (330) 438-0617 (800) 443-9272 Fax: (330) 471-0001
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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 reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

Federal Awards Expenditures Schedule

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, 2005, and have issued our report thereon dated June 23, 2006 wherein we indicated the financial statements of the discretely presented component unit were audited by other auditors. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Federal Awards Expenditures Schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



Betty Montgomery
Auditor of State

June 23, 2006

RICHLAND COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2005

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>			
Child and Adult Care Food Program	10.558	N/A	\$29,359
Commodity Supplemental Food Program	10.565	N/A	147,970
<i>Direct:</i>			
Communities Facilities Loans and Grants	10.766	N/A	<u>2,188,128</u>
Total U.S. Department of Agriculture			2,365,457
<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	2003 2004	126,088 <u>121,252</u>
Total U.S. Department of Housing and Urban Development			247,340
<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	34,323
Crime Victim Assistance	16.575	N/A N/A N/A	56,753 26,706 <u>25,755</u>
Total Crime Victim Assistance			109,214
Byrne Formula Grant Program	16.579	N/A	28,676
Community Prosecution and Project Safe Neighborhoods	16.609	N/A	<u>50,735</u>
Total U.S. Department of Justice			222,948
<u>U.S. Department of Labor</u>			
<i>Passed through the Ohio Department of Jobs and Family Services:</i>			
<i>Passed through WIA Area 10:</i>			
WIA Cluster:			
WIA Adult Program	17.258	N/A N/A	671,783 21,823
WIA Adult Program/Administration			<u>693,606</u>
Total WIA Adult Program			
WIA Dislocated Workers	17.260	N/A N/A	449,373 14,589
WIA Dislocated Workers/Administration			<u>463,962</u>
Total WIA Dislocated Workers			
Total U.S. Department of Labor and WIA Cluster			1,157,568
<u>U.S. Department of Transportation</u>			
<i>Passed through the Ohio Department of Transportation:</i>			
Highway Planning and Construction	20.205	N/A	1,382,672
<i>Passed through the Ohio Department of Public Safety:</i>			
State and Community Highway Safety	20.600	N/A	<u>68,449</u>
Total U.S. Department of Transportation			1,451,121

RICHLAND COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2005
(Continued)

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Federal Expenditures
U.S. Department of Education			
Passed through the Ohio Department of Education:			
Special Education Cluster:			
Special Education_Grants to States	84.027	N/A	113,406
Special Education_Preschool Grants	84.173	N/A	<u>65,207</u>
Total Special Education Cluster			178,613
State Grants for Innovative Programs	84.298	N/A	<u>495</u>
Total U.S. Department of Education			179,108
U.S. Department of Health and Human Services			
Passed through the Ohio Department of Jobs and Family Services:			
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	N/A	86,251
Child Welfare Services_State Grants	93.645	N/A	78,166
Passed through the Ohio Department of Mental Health:			
Social Services Block Grant	93.667	05D910	115,404
Passed through the Ohio Department of Mental Retardation and Development Disabilities:			
Social Services Block Grant	93.667	N/A	<u>113,516</u>
Total Social Services Block Grant			228,920
Passed through the Ohio Department of Mental Health:			
State Children's Insurance Program	93.767	05D CHIPS	201,488
Passed through the Ohio Department of Alcohol and Drug Addiction Services:			
State Children's Insurance Program	93.767	70 CHIPS	<u>58,027</u>
Total State Children's Insurance Program			259,515
Passed through the Ohio Department of Mental Retardation and Development Disabilities:			
Medical Assistance Program	93.778	N/A	5,561,778
CAFS		N/A	1,393,235
TCM		N/A	292,853
SCHIP		N/A	4,255
Waiver Administration		N/A	<u>120,811</u>
			7,372,932
Passed through the Ohio Department of Mental Health:			
Medical Assistance Program	93.778	05D Regular 05D OBRA	2,552,949 <u>12,687</u> 2,565,636
Passed through the Ohio Department of Alcohol and Drug Addiction Services:			
Medical Assistance Program	93.778	70 Regular	<u>387,948</u>
Total Medical Assistance Program			10,326,516
Block Grants for Community Mental Health Services	93.958	05D91	123,031
Block Grants for Prevention and Treatment of Substance Abuse	93.959	*	<u>938,126</u>
Total U.S. Department of Health and Human Services			12,040,525
Election Assistance Commission			
Passed through the Ohio Secretary of State:			
Election Reform Payments	39.011	05-SOS-HAVA-70	11,000
Help America Vote Act Requirments Payments	90.401	E05-0491-70	<u>1,258,798</u>
Total Election Assistance Commission			1,269,798

RICHLAND COUNTY

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2005
(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	2003-TE-TX-0199	104
		2003-MUP-30015	6,012
		2004-GE-T4-0025	<u>363,098</u>
Total State Domestic Preparedness Equipment Support Program			369,214
Emergency Management Performance Grants	97.042	EMC-2004-GR-7007	93,476
		2005-EM-T5-0001	<u>51,844</u>
Total Emergency Management Performance Grants			145,320
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-1580-DR-139U6EBF	3,530
		FEMA-1580-DR-139-0EA54	7,781
		FEMA-1580-DR-139UF6QC	4,474
		FEMA-3198-EM-139UMBIG	4,139
		FEMA-1580-DR-139UGYAK	7,147
		FEMA-1580-DR-139-0EE75	63,731
		FEMA-3198-EM-139-0EE75	47,445
		FEMA-1580-DR-139-0EE75	<u>5,428</u>
Total Disaster Grants - Public Assistance (Presidentially Declared Disasters)			143,675
Citizen Corps	97.053	2002-TE-CX-0106	<u>7,011</u>
Total U.S. Department of Homeland Security			<u>665,220</u>
Total Federal Expenditures			<u>\$19,599,085</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-06-9202, 70-5005-00-UM-P-05-9202, 70-08169-DCRT-T-06-9761,
70-08169-DCRT-T-05-9761, 70-SAPT-BG, 70-7137-00-W-T-06-8968, 70-7137-00-W-T-05-8968

RICHLAND COUNTY

NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE FOR THE YEAR ENDED DECEMBER 31, 2005

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B - SUBRECIPIENTS

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

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

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

The County has established a revolving loan program to provide low-interest loans to businesses to create jobs for persons from low-moderate income households. The U.S. Department of Housing and Urban Development (HUD) grants money for these loans to the County passed through the Ohio Department of Development. 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, 2005, the gross amount of loans outstanding was \$346,355 in Community Development Block Grant Loans. Delinquent amounts due are \$2,488.

NOTE D - MATCHING REQUIREMENTS

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

RICHLAND COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 § .505
DECEMBER 31, 2005

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 # 93.959 - Block Grants for Prevention and Treatment of Substance Abuse CFDA # 93.778 - Medical Assistance Program CFDA # 90.401 - Help America Vote Act Requirements Payments CFDA # 20.205 - Highway Planning and Construction CFDA # 17.258, 17.259, 17.260 - Workforce Investment Act Cluster CFDA # 10.766 - Community Facilities Loans and Grants
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$587,973 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

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

FINDING NUMBER 2005-001

Noncompliance Citation

Ohio Rev. Code Section 5705.41(D) requires 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 stating 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.

There are several exceptions to the standard requirement stated above that a fiscal officer's certificate must be obtained prior to a subdivision or taxing authority entering into a contract or order involving the expenditure of money. The main exceptions are: "then and now" certificates, blanket certificates, and super blanket certificates, which are provided for in sections 5705.41(D)(1) and 5705.41(D)(3), respectively, of the Ohio Revised Code.

1. **"Then and Now" Certificate** – If the fiscal officer can certify that both at the time that the contract or order was made ("then"), and at the time that the fiscal officer is completing the certification ("now"), that sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any previous encumbrance, the Board of Commissioners can authorize the drawing of a warrant for the payment of the amount due. The Board of Commissioners has thirty days from the receipt of the "then and now" certificate to approve payment by ordinance or resolution.

Amounts of less than \$100 may be paid by the fiscal officer without a resolution or ordinance upon completion of the "then and now" certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the County.

2. **Blanket Certificate** – Fiscal officers may prepare "blanket" certificates for a certain sum of money not in excess of an amount established by resolution or ordinance adopted by a majority of the members of the legislative authority against any specific line item account over a period not running beyond the end of the current fiscal year. The blanket certificates may, but need not, be limited to a specific vendor. Only one blanket certificate may be outstanding at one particular time for any one particular line item appropriation.
3. **Super Blanket Certificate** – The County may also make expenditures and contracts for any amount from a specific line-item appropriation account in a specified fund upon certification of the fiscal officer for most professional services, fuel, oil, food items, and any other specific recurring and reasonably predictable operating expense. This certification is not to extend beyond the current year. More than one super blanket certificate may be outstanding at a particular time for any line item appropriation.

We noted that 36% 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 none of the three exceptions above were utilized for the items found to be in non-compliance. Failure to properly certify the availability of funds can result in overspending funds and negative cash fund balance.

FINDING NUMBER 2005-001 (Continued)

Noncompliance Citation (Continued)

Unless the exceptions noted above are used, prior certification is not only required by statute, but is a key control in the disbursement process to assure purchase commitments receive prior approval. To improve control over disbursements and to help reduce the possibility of the County's funds exceeding budgetary spending limitations, we recommend the County Auditor certify the funds are or will be available prior to obligation by the County. When prior certification is not possible, "then and now" certification should be used.

Officials' Response: Management has indicated that certification of transactions will be closely monitored to correct the issue.

FINDING NUMBER 2005-002

Reportable Condition

Capital Assets

During testing of the capital assets, the following conditions were noted:

- There were two assets not valued at the correct cost, and there was one asset purchased in 2004, but was not recorded on the County's asset system until 2005. This could cause the capital assets to be misstated.
- There were some asset tag numbers that included numerous assets under the same tag number. As a result, the County disposed of six computers during 2005 that all had different tag numbers, however, there were other computers included in these tag numbers. As a result, the County removed the entire cost and depreciation of the tag numbers even though only one of numerous computers was disposed. This could cause the capital assets to be understated.
- There were numerous assets tested that did not have the correct accumulated depreciation. This resulted from various errors, such as assets not being entered into the system in the correct year, assets having improvements added to them after the original acquisition, and various calculation errors by the computer system. It was also noted the County had numerous assets that were fully depreciated. Depreciation adjustments were made to the financial statements.
- There were five bridges recorded twice in 2004, and those five bridges still remained on the County's capital asset system as of December 31, 2005. It was also noted two bridges started in 2005 and were not completed until 2006. These bridges should have been included as construction in progress by the County, but were not. These items were adjusted in the financial statements.
- There was one asset included in construction in progress that was completed during 2005; however, the 2005 expenditures to complete the project were not recorded and the asset was not deleted from construction in progress and moved to buildings. Also, there were two items added to construction in progress that actually started in 2004 or before. As a result, all of the expenditures prior to 2005 were included as current year expenditures. Also, with these two items, there were 2006 expenditures that were included in the 2005 additions. It was also noted that some of the construction in progress was erroneously being depreciated. These items were adjusted in the financial statements.
- There were eight assets found not recorded in the asset system. This could cause the capital assets to be understated.

FINDING NUMBER 2005-002 (Continued)

Reportable Condition (Continued)

Capital Assets (Continued)

- The road additions were not correct. The addition recorded by the County was for a road started in 2005 and not completed until 2006. This road should have been included as construction in progress. Also, there was a road completed in 2005 that was originally recorded in 2004. This road work was to straighten a road, which involved additions and deletions to the road surface and the foundation; however, the County did not distinguish between the surface and the foundation. The road amounts being deleted for the asphalt and chip and seal roads recorded by the County was a fixed amount that has been used by the County over the past three years instead of basing the deletion on the number of lane miles surfaced and multiplying that by the original cost of surfacing a lane mile. These adjustments were made to the financial statements.
- The County does not have a Commissioner approved capital asset policy for reporting its land and improvements, buildings and improvements, machinery and equipment, vehicles, infrastructure and construction in progress. This may allow items to be inadvertently omitted from the capital asset accounting records or allow those items which are not intended to be recognized to be included in the capital asset accounting records.

To correct these issues, the County should implement the following:

- We recommend the County require invoices and other supporting documentation be submitted along with the capital asset acquisition form to help ensure the amount is recorded at the correct amount.
- We recommend the County only record one asset for each tag number. If the County wishes to record more than one asset for each tag number, then documentation must be maintained so when the assets are disposed, the County knows how much each asset was and can dispose of only that asset and the cost and depreciation associated with that asset, rather than removing the entire tag amount from the system.
- We recommend the County enter the assets in the correct year so the correct depreciation is calculated, along with entering the correct data into the computer system so that the asset will be depreciated correctly. Also, the County needs to ensure the computer system is adequate to calculate the depreciation correctly, especially for improvements to current assets and other adjustments that are made to assets. In addition, the County should reassess its useful life estimates to ensure they properly reflect the actual useful lives of the assets.
- We recommend the County identify which bridges are completed each year and which bridges are in progress so the correct amounts can be reflected in the financial statements.
- We recommend the County ensure all expenditures associated with a project that is in progress are recorded, and when the project is completed, it is moved out of construction in progress and moved to the correct classification. Also, the County needs to ensure only the current year expenditures are being added. Finally, the County needs to ensure construction in progress is not depreciated, and those items are currently being depreciated need to be corrected on the system.
- We recommend the County ensure all departments are tracking their capital assets and they are submitting acquisition forms for the newly acquired assets to the County Auditor's Office. The failure to track and record assets could result in assets being misused or stolen.
- We recommend the County ensure only roads that are completed during a year are added as road additions. The actual cost of the roads should be used, based on the actual invoices paid. Any roads that are started, but are not completed, should be included as construction in progress. The cost of the roads that are deleted should be based on the lane miles of the road additions and the cost of the lane miles based upon the year the road was last resurfaced.

FINDING NUMBER 2005-002 (Continued)

Reportable Condition (Continued)

Capital Assets (Continued)

- We recommend the County adopt a written Capital Asset policy that includes, but is not limited to, the following:
 - The threshold amount for the capitalization of assets, including the useful life,
 - Whether items that are purchased which, in aggregate, exceed the threshold, but individually do not, should be capitalized,
 - Whether the County will capitalize software,
 - How will depreciation be computed (straight-line, fraction of years),
 - How will assets be added and deleted,
 - How will improvements be added and how that will effect the useful life of an asset,
 - How infrastructure will be added and deleted, and at what cost will infrastructure be added and deleted,
 - Accounting procedures for capital asset changes.

In addition, the County should physically tag assets in an effort to track the movement of assets. The County should routinely perform physical observations to ensure the capital asset list is complete and accurate. Finally, given the large amount of capital assets held by the County, the County should increase its capitalization threshold for reporting purposes.

We reported a similar matter in the management letter of the December 31, 2004, audit of the financial statements.

Officials' Response: Management is aware of problems and has taken various actions to correct the problems.

To correct the problems management has notified the software company of errors in calculation of depreciation. Management has identified assets that have been incorrectly entered into the system, these assets have been corrected. Disbursement are reviewed to determine whether or not they are capital assets.

3. FINDINGS FOR FEDERAL AWARDS

None

RICHLAND COUNTY

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2005**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
2004-001	Ohio Rev. Code Section 5705.41(D), Certification of funds	No	Not Corrected. See Finding Number 2005-001.



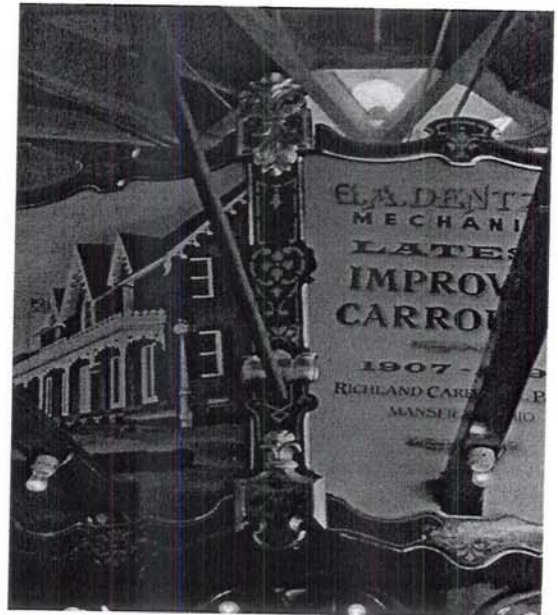
RICHLAND
county **OHIO**



Comprehensive Annual Financial Report
For the Year Ending December 31, 2005

About the Cover.....

Richland Carrousel Park opened in 1991 as the first new, hand carved carrousel to be built and operated in the United States since the 1930's. All fifty-two figures were designed, carved and painted by Carrousel Works in Mansfield, Ohio.



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RICHLAND COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED

December 31, 2005

Prepared by The Richland County Auditor's Office

Patrick W. Dropsey, County Auditor

Introductory Section

Richland County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2005
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PATRICK W. DROPSEY

RICHLAND COUNTY AUDITOR

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



June 23, 2006

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, 2005. This CAFR conforms to Generally Accepted Accounting Principles (GAAP) as applicable to government entities and includes the 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 127,949, 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, thirteen 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, a Juvenile Judge, a Domestic Relations Judge, and Probate Judge.

Richland County employs 1,600 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 Richland County Regional Solid Waste Management Authority and the Richland County Youth and Family Council, 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

Malabar Farm tops the list of the five most popular sites visited in Richland County. Now a state park, Malabar Farm 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. Tourists can enjoy the formal gardens, trails, and a 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. The revival of this historic theater draws people from all over Ohio. The theater offers a wide range of events including The Miss Ohio Scholarship Pageant, comedy, gospel, country, family entertainment, and much more. Fifth on the list is the Living Bible Museum. This Christian museum houses twenty-six dioramas with special effects from the entire span of the Christian Bible.

In 2005, the renovations to the Mid-Ohio Conference Center were completed. The Mid-Ohio Conference Center is an 89,000 square foot facility with 33,000 square feet of conference space. The conference rooms can accommodate groups ranging from 24 to 1,000. They feature wireless internet access, a full array of audio-visual capabilities, basic catering facilities, private parking lot, and a professional atmosphere. The Mid-Ohio Conference Center also houses the Mid-Ohio Educational Service Center.

Travel and tourism is big business in Richland County. According to the Ohio tourism director, travelers spend \$271 million annually in our County.

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

Fans from across the United States and Canada are coming to Richland County to enjoy motorsports entertainment. Mansfield Motorsports Speedway hosts a variety of races throughout the year with its most popular event being the NASCAR Craftsman Truck Series. Over 100,000 people visit the Speedway yearly to enjoy many of the races held at the half mile track. Mid Ohio Sports Car Course is another well known track in our County. This 2.4 mile road course features national and international events such as the Vintage Grand Prix, the American Le Mans Series, the Vintage Motorcycle Days, the Super Cycle Weekend, and much more.

The B&O Bike Trail, a popular attraction in Richland County, celebrated its 10th anniversary in October 2005. The trail runs from North Lake Park in Mansfield to the quiet Village of Butler. Built on the former Baltimore & Ohio Railway, the 18.4 mile trail winds its way across the Mohican River, through quiet wooded areas, open farmland, and marshes.

The Mansfield Art Center is an award winning, modern wood and glass building that sits on 8 ½ acres of wooded meadow. The annual exhibition schedule includes two juried shows, four invitational theme shows combing the newest works in all media by contemporary Ohio artists, one very special exhibition borrowed from many of the nation's most important museums, and the Holiday Fair.

Major Initiatives

The Richland County One-Stop Employment and Training Center offers free employment services for businesses and job seekers. Employers can use the Training Center to seek out available applicants, while job seekers can use the facility for help with resume writing and locating available job opportunities. The Training Center also features a resource room furnished with seven computer stations, one of which offers software for people with physical and visual impairments.

The People's Community Center added a new tenant during 2005. The Richland County Alternative Center opened in October. The 85 bed facility is designed to help ease the backlog for offenders waiting to serve sentences at the County jail. It houses people who are convicted of nonviolent crimes and allows them to maintain their current employment. The Center offers drug and alcohol counseling, educational activities, anger management counseling, Bible study, and work details. Inmates pay \$30 a day to stay at the facility.

Richland County continues to use the internet to sell used items such as cars, office furniture, computer equipment, and more. The results have been better than expected. During the year, the County made approximately \$51,000. We hope to continue this practice as we search for ways to increase our revenues.

The Richland County Dog Shelter & Adoption Center was honored in 2005 as one of the nation's best shelters by the Iams dog food company. The shelter, along with 1,800 other shelters, participated in the Home for the Holidays contest. The shelters were judged on various criteria, the most important being the number of dogs placed in adoption. They were selected as one of the top 20 shelters in the nation. The 8,000 square foot facility has 140 kennels, provides vaccinations, grooming, and adoptions, and also has its own pet supply store.

Brochures of local and regional attractions, lodging facilities, restaurants, maps and other items of interest for tourists will be available at the new Visitor Information Center. The Center also has a wireless Internet based interactive kiosk and a phone for visitors who wish to talk to a staff member from the Richland County Convention and Visitors Bureau. The Center can be found off Ohio 13 and Interstate 71 on Stander Road.

The Kehoe Center for Advanced Learning opened its new state-of-the-art Tool and Die Training Center in September. The 4,400 square-foot addition includes two giant presses that were donated by Taylor Manufacturing and General Motors. The new training center will allow local industries to send their employees there for additional training. The underemployed or unemployed will also be able to use the training center to increase their skill level.

The Richland County Department of Job & 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. They can be reached by calling 419-522-INFO or rcinformationline.org.

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.

Financial Reporting The County prepares financial statements following GASB Statement No. 34 – “Basic Financial Statements and Management’s Discussion and Analysis – for State and Local Governments.” GASB Statement No. 34 provides basic financial statements for reporting on the County’s financial activities as follows:

Government-wide financial statements These statements are prepared on an accrual basis of accounting, which is similar to the basis of accounting followed by many businesses. The government-wide statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

Fund financial statements These statements present information for individual major funds rather than by fund type. Nonmajor funds are presented in total in one column. Governmental funds use the modified accrual basis of accounting and include a reconciliation to the governmental activities accrual information presented in the government-wide financial statements. Proprietary and fiduciary funds use the accrual basis of accounting.

Statements of budgetary comparisons These statements present comparisons of actual information to the legally adopted budget. The budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances.

As a part of this 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 2005.

Financial Highlights - Internal Service Funds There are two internal service funds carried on the County’s financial records. The self insurance-internal service fund and the county phone system fund had combined net assets of \$2,193,794 as of December 31, 2005. These funds are 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’s Services Trust. These funds had net assets at December 31, 2005 of \$46,067 and \$640, respectively, while the agency funds had assets and liabilities of \$136,291,839.

Cash Management All County cash is pooled for investment purposes. During the year ended December 31, 2005, the County's cash resources were divided among the following types of deposits and investments: U.S. Treasury Bills, Federal Home Loan Bank Bonds, Federal Home Loan Mortgage Corporation Bonds, Federal National Mortgage Association Bonds, Commercial Paper, Annuity, and STAR Ohio. As shown in the Statement of Activities, interest income earned in 2005 totaled \$1,219,003 for business-type and governmental activities, and \$37,005 for the component unit.

A further assessment of the County's finances for 2005 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 / Underinsured Motorists Liability	Crime
Ohio Stop Gap	Sewer Line Coverage
Equipment	Medical Professional Liability
Property	Jail Doctor Coverage
Excess Liability	

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 Omissions 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, 2005. 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, 2004. 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.

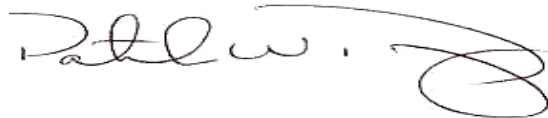
A Certificate is valid for the period of one year. Richland County has received a Certificate of Achievement for the last fifteen consecutive years (1990 - 2004). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to the 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 the Local Government Services Section of Auditor of State, Betty Montgomery's Office for their guidance and constructive assistance.

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

Sincerely,

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

Patrick W. 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, 2004

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.



Carla E. Perry

President

Jeffrey R. Emen

Executive Director

Richland County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2005
Elected Officials

Board of Commissioners

Gary Utt
Ed Olsen
Timothy Wert

Auditor

Patrick W. Dropsey

Treasurer

Daniel Smith

Recorder

Sarah Davis

Clerk of Courts

Linda Frary

Coroner

Dr. Stewart D. Ryckman

Engineer

Thomas Beck

Prosecutor

James Mayer, Jr.

Sheriff

J. Steve Sheldon

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 Robert Konstam

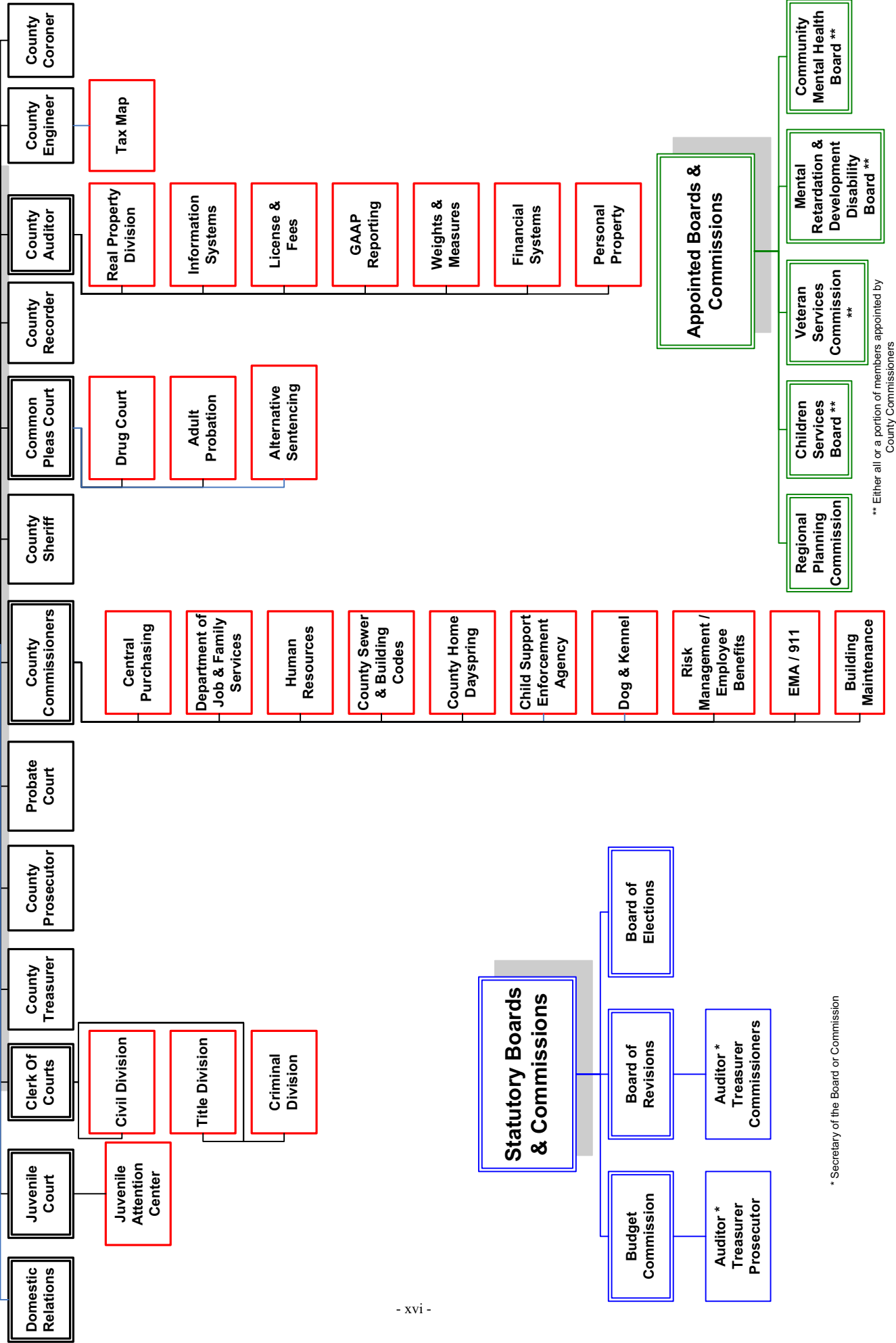
Juvenile Court

Judge Ron Spon

Richland County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2005
Principal Appointed Officials and Department Heads

Clerk of Commissioners	Stacey Crall
Board of Elections, Director	Jeff Wilkinson
Buildings and Grounds, Superintendent	Chuck Minich
Dog Warden	David Jordan
Sanitary Engineer	Steve Risser
Children's Services, Executive Director	Randy Parker
Mental Health and Recovery Services Board, Executive Director	James Kinnan
Mental Retardation and Developmental Disabilities, Superintendent	Howard Miller
Department of Job and Family Services, Director	Sharlene Neumann
Emergency Services Administrator	Keith Markley
Veteran's Services, Director	Larry Moore
Child Support Enforcement Agency, Director	Robert Sparks

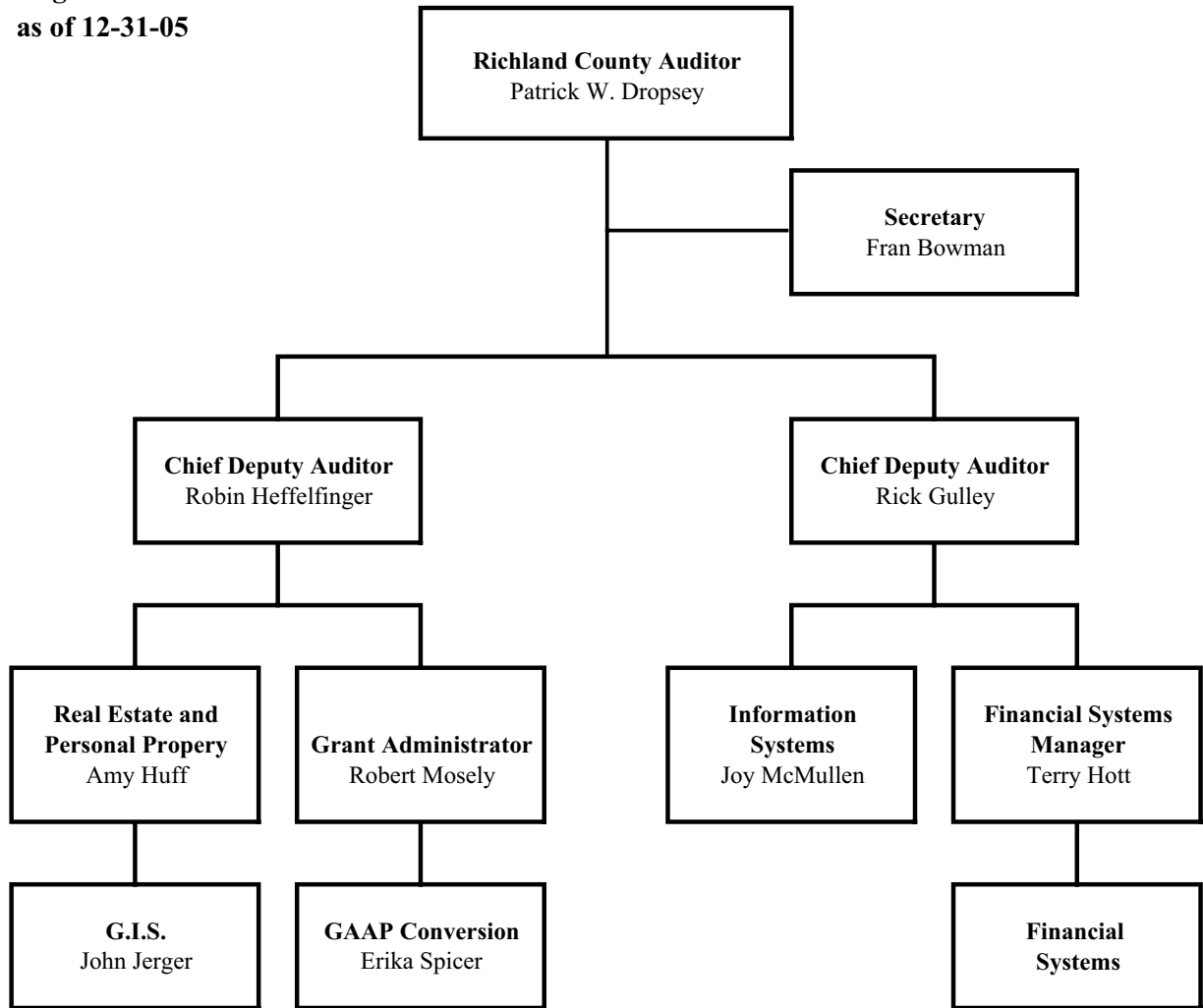
Voters Of Richland County



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

* Secretary of the Board or Commission

**County Auditor
Organizational Chart
as of 12-31-05**



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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, 2005, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of 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 the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. The other auditors audited the financial statements of 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 our audit and the report of the other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of December 31, 2005, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Mental Health Board, Mental Retardation Board, Public Assistance, and Children's Services funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

101 Central Plaza South / 700 Chase Tower / Canton, OH 44702
Telephone: (330) 438-0617 (800) 443-9272 Fax: (330) 471-0001
www.auditor.state.oh.us

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2006, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

The Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information accounting principles generally accepted in the United States of America requires. We and the other auditors have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining nonmajor fund statements and schedules and statistical tables provide additional information 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 section and statistical tables to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.



Betty Montgomery
Auditor of State

June 23, 2006

Richland County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2005
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, 2005. 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 2005 are as follows:

In total, net assets increased \$3,435,547. Net assets of governmental activities increased \$1,892,406, which represents a 1.6 percent increase from 2004. Net assets of business-type activities increased \$1,543,141 or 6.1 percent from 2004.

For governmental activities, general revenues accounted for \$37,900,384 in revenue or 36 percent of all revenues. Program specific revenues in the form of charges for services and sales, grants and contributions accounted for \$67,373,795 or 64 percent of total revenues of \$105,274,179.

Total assets of governmental activities increased by \$2,573,805.

The County had \$102,066,130 in expenses related to governmental activities; \$67,373,795 of these expenses were offset by program specific charges for services, grants or contributions. General revenues (primarily taxes) of \$37,900,384 were adequate to provide for these programs.

Among major funds, the general fund had \$26,058,937 in revenues and \$27,261,683 in expenditures. The general fund's balance decreased from \$4,409,777 to \$1,251,609.

Net assets for the enterprise fund increased slightly. This increase resulted from revenues exceeding expenses by \$1,543,141.

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
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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 2005?" 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 internal service funds account for the medical benefit self-insurance program for employees of the County and phone system charges incurred by 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 - 66 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 67 - 213 of this report.

Richland County, Ohio
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For the Year Ended December 31, 2005
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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 \$144,072,043 (\$117,396,164 in governmental activities and \$26,675,879 in business-type activities) at the close of the most recent year.

A large portion of all of the County's net assets (61.5 percent) reflect its investment in capital assets (e.g., land, buildings, infrastructure and machinery and equipment), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending.

Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since capital assets themselves cannot be used to liquidate these liabilities.

Table 1 provides a summary of the County's net assets for 2005 compared to 2004:

(Table 1)
 Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2005	2004	2005	2004	2005	2004
Assets						
Current and Other Assets	\$98,485,316	\$99,190,142	\$2,822,011	\$3,066,172	\$101,307,327	\$102,256,314
Capital Assets, Net	83,462,073	80,183,442	24,084,501	22,170,842	107,546,574	102,354,284
<i>Total Assets</i>	<u>181,947,389</u>	<u>179,373,584</u>	<u>26,906,512</u>	<u>25,237,014</u>	<u>208,853,901</u>	<u>204,610,598</u>
Liabilities						
Long-Term Liabilities	26,948,849	25,083,500	50,275	46,307	26,999,124	25,129,807
Other Liabilities	37,602,376	38,786,326	180,358	57,969	37,782,734	38,844,295
<i>Total Liabilities</i>	<u>64,551,225</u>	<u>63,869,826</u>	<u>230,633</u>	<u>104,276</u>	<u>64,781,858</u>	<u>63,974,102</u>
Net Assets						
Invested in Capital Assets, Net of Related Debt	64,486,902	61,169,995	24,084,501	22,170,842	88,571,403	83,340,837
Restricted	46,628,588	45,698,555	0	0	46,628,588	45,698,555
Unrestricted	6,280,674	8,635,208	2,591,378	2,961,896	8,872,052	11,597,104
<i>Total Net Assets</i>	<u>\$117,396,164</u>	<u>\$115,503,758</u>	<u>\$26,675,879</u>	<u>\$25,132,738</u>	<u>\$144,072,043</u>	<u>\$140,636,496</u>

An additional portion of the County's net assets, \$46,628,588, represent resources that are subject to external restrictions on how they may be used. The remaining balance, \$8,872,052 (6.2 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.

Richland County, Ohio
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Total governmental activities assets increased \$2,573,805. This increase in assets occurred in property taxes receivable, cash and capital assets.

Table 2 shows the changes in net assets for year 2005.

(Table 2)
Changes in Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2005	2004	2005	2004	2005	2004
Revenues						
Program Revenues:						
Charges for Services	\$12,081,749	\$12,174,268	\$2,712,188	\$2,621,388	\$14,793,937	\$14,795,656
Operating Grants and Contributions	51,222,216	43,408,480	0	0	51,222,216	43,408,480
Capital Grants and Contributions	4,069,830	8,823,388	0	0	4,069,830	8,823,388
Total Program Revenues	67,373,795	64,406,136	2,712,188	2,621,388	70,085,983	67,027,524
General Revenues:						
Property Taxes	17,123,494	17,651,306	0	0	17,123,494	17,651,306
Permissive Sales Taxes	13,505,295	15,752,188	0	0	13,505,295	15,752,188
Grants and Entitlements	4,754,975	6,570,975	0	0	4,754,975	6,570,975
Investment Earnings	1,218,825	923,113	178	126	1,219,003	923,239
Other	1,297,795	2,937,615	47	298	1,297,842	2,937,913
Gain on Sale of Capital Asset	0	0	890	0	890	0
Total General Revenues	37,900,384	43,835,197	1,115	424	37,901,499	43,835,621
Total Revenues	105,274,179	108,241,333	2,713,303	2,621,812	107,987,482	110,863,145
Program Expenses						
General Government:						
Legislative and Executive	11,122,045	11,410,468	0	0	11,122,045	11,410,468
Judicial	7,918,536	6,293,752	0	0	7,918,536	6,293,752
Public Safety	11,967,500	12,828,312	0	0	11,967,500	12,828,312
Public Works	8,853,836	10,170,896	0	0	8,853,836	10,170,896
Health	30,302,006	30,549,331	0	0	30,302,006	30,549,331
Human Services	27,494,646	27,809,547	0	0	27,494,646	27,809,547
Conservation and Recreation	205,011	170,428	0	0	205,011	170,428
Economic Development	805,109	394,120	0	0	805,109	394,120
Intergovernmental	1,807,321	1,764,554	0	0	1,807,321	1,764,554
Interest and Fiscal Charges	1,590,120	1,234,206	0	0	1,590,120	1,234,206
Sewer	0	0	2,485,805	3,093,839	2,485,805	3,093,839
Total Expenses	102,066,130	102,625,614	2,485,805	3,093,839	104,551,935	105,719,453
Excess (Deficiency) before Transfers	3,208,049	5,615,719	227,498	(472,027)	3,435,547	5,143,692
Transfers	(1,315,643)	250,500	1,315,643	(250,500)	0	0
Increase (Decrease) in Net Assets	1,892,406	5,866,219	1,543,141	(722,527)	3,435,547	5,143,692
Net Assets Beginning of Year	115,503,758	109,637,539	25,132,738	25,855,265	140,636,496	135,492,804
Net Assets End of Year	\$117,396,164	\$115,503,758	\$26,675,879	\$25,132,738	\$144,072,043	\$140,636,496

Richland County, Ohio
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Health and Human Services account for \$57,796,652 of expenses out of \$102,066,130 total expenses for governmental activities, or 56.6 percent of that total. Of that \$102,066,130 in governmental activities expenses, \$12,081,749 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.

Judicial expenses increased \$1,624,784 during 2005. The majority of this increase was due to the creation of the Domestic Court division in the County. The remainder of this increase was due to a rise in overall spending.

Public works expenses decreased by \$1,317,060. This decrease was due to a reduction in grant money received by the County Engineers office during 2005.

Additional revenues provided by the State and Federal governments included \$51,222,216 for operations, \$4,069,830 for capital improvements or acquisitions and \$4,754,975 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.

Capital grants and contributions revenues decreased by \$4,753,558. This decrease was due to a reduction of grant money received by the County.

During 2004, the County's permissive sales tax had been reduced by .25 percent, resulting in a reduction in sales tax. During 2005, the last three months of 2004 permissive sales tax was collected, causing a reduction in sales tax for 2005 of \$2,246,893.

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 \$32,677,876. \$29,902,752 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 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.

Richland County, Ohio
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Unaudited

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 \$799,532, while total fund balance reached \$1,251,609. 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 2.9 percent of total general fund expenditures, while total fund balance represents 4.6 percent of that same amount.

The fund balance of the County's general fund decreased by \$3,158,168 during the current year.

Transfers out from the general fund, the children's services fund, and other nonmajor funds to other governmental funds amounted to \$6,165,933.

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 \$20,050,609 in 2005 and had an ending fund balance of \$21,750,772.

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 \$2,713,303, which exceeded expenses of \$2,485,805 by \$227,498 or 8.4 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 revenues which increased from \$21,842,818 to \$25,985,481, with sales tax being the largest piece of this change.

Capital Assets and Debt Administration

Capital Assets. The County's investment in capital assets for its governmental activities as of December 31, 2005, amounts to \$64,486,902 (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings, infrastructure and machinery and equipment.

Richland County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2005
Unaudited

MRDD made purchases of \$873,061 which included building improvements, a new bus and additional equipment. The Board of Elections purchased \$1,427,200 in new voting machines and equipment to upgrade to the computerized voting system. The County Engineer purchased two new trucks, a dump truck, a tractor, other equipment, and replaced three bridges for a total of \$734,167. Children's Services purchased nineteen new vehicles and new computer equipment at a cost of \$272,867. The Sheriff purchased fifteen new vehicles and other miscellaneous equipment for \$330,979. The Commissioners office purchased defibrillators for all County buildings, the County phone system, and other equipment at a cost of \$3,238,222. Additional information on the County's capital assets can be found in Note 11 of this report.

Long-term Debt. At the end of the 2005 year, the County had total bonded debt outstanding of \$17,524,999 net of the unamortized premium and discount. Of this amount, \$8,811,128 comprises debt backed by the full faith and credit of the County and \$8,713,871 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 \$2,370,536 (11.9 percent) during the 2005 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 \$57,029,429, which is significantly higher than the County's outstanding net debt.

In addition to the bonded debt, County long-term obligations include compensated absences, long-term notes payable, 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 1.6 percent of the total expenses for governmental activities.

Economic Factors and Next Year's Budgets and Rates

The unemployment rate for the County is currently 6.7 percent, which decreased from a rate of 7.4 percent a year ago. This rate exceeds the State's average unemployment rate of 6.1 percent and the national average of 5.1 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 2005 year. At the end of the 2005 year, unreserved fund balance in the general fund decreased to \$799,532.

Richland County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2005
Unaudited

Requests for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Patrick W. Dropsey, Richland County Auditor's Office, 50 Park Avenue East, Mansfield, Ohio 44902 or by telephone at 419-774-5501.

Basic Financial Statements

Richland County, Ohio
Statement of Net Assets
Primary Government as of December 31, 2005
Component Unit as of August 31, 2005

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activity	Total	
Assets				
Equity in Pooled Cash and Cash Equivalents	\$51,232,928	\$1,891,011	\$53,123,939	\$0
Cash and Cash Equivalents in Segregated Accounts	45,602	24,528	70,130	1,964,720
Cash and Cash Equivalents with Trustee	0	0	0	105,579
Deposits	0	0	0	1,000
Materials and Supplies Inventory	574,404	3,267	577,671	183,303
Accrued Interest Receivable	0	0	0	8,611
Accounts Receivable	716,272	904,382	1,620,654	197,386
Intergovernmental Receivable	13,598,881	0	13,598,881	0
Internal Balances	1,177	(1,177)	0	0
Prepaid Items	190,012	0	190,012	17,037
Permissive Sales Taxes Receivable	3,960,817	0	3,960,817	0
Property Taxes Receivable	18,411,948	0	18,411,948	0
Special Assessments Receivable	9,282,985	0	9,282,985	0
Loans Receivable	334,692	0	334,692	0
Contributions Receivable	0	0	0	2,500
Deferred Charges	135,598	0	135,598	0
Land and Construction in Progress	4,922,364	3,451,630	8,373,994	137,154
Depreciable Capital Assets, Net	78,539,709	20,632,871	99,172,580	635,909
<i>Total Assets</i>	<u>181,947,389</u>	<u>26,906,512</u>	<u>208,853,901</u>	<u>3,253,199</u>
Liabilities				
Accounts Payable	3,059,736	53,651	3,113,387	47,693
Contracts Payable	1,606,058	102,990	1,709,048	0
Accrued Wages	1,800,063	13,492	1,813,555	17,636
Payroll Withholding Payable	0	0	0	3,339
Intergovernmental Payable	2,065,778	10,225	2,076,003	0
Deferred Revenue	16,059,138	0	16,059,138	0
Accrued Vacation Payable	0	0	0	5,098
Accrued Interest Payable	335,457	0	335,457	0
Notes Payable	10,714,845	0	10,714,845	0
Claims Payable	1,961,301	0	1,961,301	0
Long-Term Liabilities:				
Due Within One Year	7,518,396	16,907	7,535,303	0
Due In More Than One Year	19,430,453	33,368	19,463,821	0
<i>Total Liabilities</i>	<u>64,551,225</u>	<u>230,633</u>	<u>64,781,858</u>	<u>73,766</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	64,486,902	24,084,501	88,571,403	773,063
Restricted for:				
Capital Projects	1,189,230	0	1,189,230	0
Debt Service	287,037	0	287,037	0
Mental Health	4,960,770	0	4,960,770	0
Mental Retardation Board	23,414,215	0	23,414,215	0
Children's Services	8,306,805	0	8,306,805	0
Street Repair and Maintenance	2,622,660	0	2,622,660	0
Dayspring	487,729	0	487,729	0
Delinquent Real Estate Collections	473,667	0	473,667	0
Community Development	288,775	0	288,775	0
Youth Services	1,114,560	0	1,114,560	0
Public Safety	369,858	0	369,858	0
Mental Retardation and Developmental Disability Gifts:				
Nonexpendable	100,314	0	100,314	0
Other Purposes	3,012,968	0	3,012,968	0
Unrestricted	6,280,674	2,591,378	8,872,052	2,406,370
<i>Total Net Assets</i>	<u>\$117,396,164</u>	<u>\$26,675,879</u>	<u>\$144,072,043</u>	<u>\$3,179,433</u>

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Activities
For the Year Ended December 31, 2005
Component Unit August 31, 2005

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General Government:				
Legislative and Executive	\$11,122,045	\$5,792,145	\$1,992,023	\$0
Judicial System	7,918,536	1,081,129	660,228	0
Public Safety	11,967,500	1,085,560	1,505,614	0
Public Works	8,853,836	1,775,770	4,540,426	4,032,090
Health	30,302,006	1,119,799	21,249,954	37,740
Human Services	27,494,646	1,227,346	21,273,971	0
Conservation and Recreation	205,011	0	0	0
Economic Development	805,109	0	0	0
Intergovernmental	1,807,321	0	0	0
Interest and Fiscal Charges	1,590,120	0	0	0
<i>Total Governmental Activities</i>	102,066,130	12,081,749	51,222,216	4,069,830
Business-Type Activity				
Sewer	2,485,805	2,712,188	0	0
<i>Total Primary Government</i>	<u>\$104,551,935</u>	<u>\$14,793,937</u>	<u>\$51,222,216</u>	<u>\$4,069,830</u>
Component Unit:				
Richland Newhope Industries, Inc.	<u>\$1,281,321</u>	<u>\$1,423,016</u>	<u>\$4,604</u>	<u>\$0</u>

General Revenues

Property Taxes Levied for:

General Fund

Health - Mental Health Board

Health - Mental Retardation Board

Human Services - Children's Services

Human Services - Dayspring

Permissive Sales Taxes

Grants and Entitlements not Restricted to Specific Programs

Investment Earnings

Gain on Disposal of Capital Assets

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 Activity	Total	Component Unit
(\$3,337,877)	\$0	(\$3,337,877)	\$0
(6,177,179)	0	(6,177,179)	0
(9,376,326)	0	(9,376,326)	0
1,494,450	0	1,494,450	0
(7,894,513)	0	(7,894,513)	0
(4,993,329)	0	(4,993,329)	0
(205,011)	0	(205,011)	0
(805,109)	0	(805,109)	0
(1,807,321)	0	(1,807,321)	0
(1,590,120)	0	(1,590,120)	0
(34,692,335)	0	(34,692,335)	0
0	226,383	226,383	0
(34,692,335)	226,383	(34,465,952)	0
0	0	0	146,299
3,277,212	0	3,277,212	0
1,612,797	0	1,612,797	0
8,508,515	0	8,508,515	0
2,950,559	0	2,950,559	0
774,411	0	774,411	0
13,505,295	0	13,505,295	0
4,754,975	0	4,754,975	0
1,218,825	178	1,219,003	37,005
0	890	890	0
1,297,795	47	1,297,842	12,352
37,900,384	1,115	37,901,499	49,357
(1,315,643)	1,315,643	0	0
36,584,741	1,316,758	37,901,499	49,357
1,892,406	1,543,141	3,435,547	195,656
115,503,758	25,132,738	140,636,496	2,983,777
\$117,396,164	\$26,675,879	\$144,072,043	\$3,179,433

Richland County, Ohio

*Balance Sheet
Governmental Funds
December 31, 2005*

	General	Mental Health Board	Mental Retardation Board	Public Assistance	Children's Services
Assets					
Equity in Pooled Cash and Cash Equivalents	\$2,209,154	\$3,251,523	\$22,176,364	\$1,047,915	\$5,708,024
Cash and Cash Equivalents					
In Segregated Accounts	20,719	0	2,013	0	3,260
Materials and Supplies Inventory	110,093	2,154	83,413	22,000	4,509
Accounts Receivable	33,681	0	2,467	0	0
Interfund Receivable	20,909	0	0	0	105,538
Intergovernmental Receivable	1,759,629	2,949,654	1,593,517	456,558	2,832,010
Prepaid Items	190,012	0	0	0	0
Permissive Sales Taxes Receivable	3,960,817	0	0	0	0
Property Taxes Receivable	3,305,833	1,824,931	9,111,702	0	3,305,833
Special Assessments Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
<i>Total Assets</i>	<u>\$11,610,847</u>	<u>\$8,028,262</u>	<u>\$32,969,476</u>	<u>\$1,526,473</u>	<u>\$11,959,174</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$241,138	\$489,029	\$310,233	\$558,813	\$190,370
Contracts Payable	0	910,914	21,238	0	0
Accrued Wages	693,733	16,935	489,983	227,030	166,193
Interfund Payable	0	2,354	2,354	7,252	2,354
Intergovernmental Payable	655,498	17,055	302,574	151,635	125,738
Deferred Revenue	8,768,869	3,519,522	10,092,322	0	5,762,646
Accrued Interest Payable	0	0	0	0	0
Notes Payable	0	0	0	0	0
<i>Total Liabilities</i>	<u>10,359,238</u>	<u>4,955,809</u>	<u>11,218,704</u>	<u>944,730</u>	<u>6,247,301</u>
Fund Balances					
Reserved for Encumbrances	68,380	0	866,874	997,300	0
Reserved for Loans Receivable	0	0	0	0	0
Reserved for Unclaimed Monies	383,697	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	799,532	0	0	0	0
Special Revenue Funds	0	3,072,453	20,883,898	(415,557)	5,711,873
Debt Service Funds	0	0	0	0	0
Capital Projects Funds	0	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>1,251,609</u>	<u>3,072,453</u>	<u>21,750,772</u>	<u>581,743</u>	<u>5,711,873</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$11,610,847</u>	<u>\$8,028,262</u>	<u>\$32,969,476</u>	<u>\$1,526,473</u>	<u>\$11,959,174</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, 2005*

Special Assessment Debt Retirement	Other Governmental Funds	Total Governmental Funds
\$34,456	\$12,589,702	\$47,017,138
0	19,610	45,602
0	352,235	574,404
0	680,124	716,272
0	1,539	127,986
0	4,007,513	13,598,881
0	0	190,012
0	0	3,960,817
0	863,649	18,411,948
9,214,362	68,623	9,282,985
0	334,692	334,692
<u>\$9,248,818</u>	<u>\$18,917,687</u>	<u>\$94,260,737</u>
\$0	\$1,209,458	\$2,999,041
0	673,906	1,606,058
0	206,189	1,800,063
0	112,495	126,809
0	813,278	2,065,778
9,214,362	4,787,606	42,145,327
0	124,940	124,940
0	10,714,845	10,714,845
<u>9,214,362</u>	<u>18,642,717</u>	<u>61,582,861</u>
0	23,867	1,956,421
0	334,692	334,692
0	0	383,697
0	100,314	100,314
0	0	799,532
0	4,602,616	33,855,283
34,456	(260,553)	(226,097)
0	(4,525,966)	(4,525,966)
<u>34,456</u>	<u>274,970</u>	<u>32,677,876</u>
<u>\$9,248,818</u>	<u>\$18,917,687</u>	<u>\$94,260,737</u>

Total Governmental Fund Balances	\$32,677,876
<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.	83,462,073
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:	
Special Assessments	9,282,985
Intergovernmental Revenues	10,908,709
Property Taxes	2,352,810
Sales Taxes	2,872,661
Rentals	<u>669,024</u>
Total	26,086,189
An internal service fund is used by management to charge the costs of insurance and telephone usage fees to individual funds. The assets and liabilities of the internal service fund are included in governmental activities on the statement of net assets.	2,193,794
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	152,218
Current year expense	<u>(16,620)</u>
Total	135,598
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
General Obligation Bonds	(8,811,128)
General Obligation Bond Premium	(44,217)
General Obligation Bond Discount	20,709
Special Assessment Bonds	(8,713,871)
Special Assessment Bond Premium	(15,578)
Long-term Note Payable	(4,000,000)
Capital Lease Payable	(1,723,545)
Compensated Absences	<u>(3,661,219)</u>
Total	(26,948,849)
Accrued interest payable is not due and payable in the current period and therefore is not reported in the funds.	<u>(210,517)</u>
<i>Net Assets of Governmental Activities</i>	<u><u>\$117,396,164</u></u>

Richland County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2005

	General	Mental Health Board	Mental Retardation Board	Public Assistance	Children's Services	Special Assessment Debt Retirement
Revenues						
Property and Other Taxes	\$3,349,414	\$1,591,281	\$8,401,272	\$0	\$2,914,509	\$0
Sales Taxes	13,577,299	0	0	0	0	0
Charges for Services	3,488,154	0	467,721	0	13,596	0
Licenses and Permits	327,282	115,404	0	0	0	0
Fines and Forfeitures	273,618	0	0	0	0	0
Intergovernmental	3,809,272	10,368,951	10,611,342	11,500,868	4,667,185	0
Special Assessments	0	0	0	0	0	1,179,469
Interest	989,980	0	17,410	0	25	0
Rentals	8,768	0	0	0	0	0
Contributions and Donations	0	0	0	0	0	0
Other	235,150	50,947	9,603	691,122	85,693	0
<i>Total Revenues</i>	<u>26,058,937</u>	<u>12,126,583</u>	<u>19,507,348</u>	<u>12,191,990</u>	<u>7,681,008</u>	<u>1,179,469</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	8,163,683	0	0	0	0	0
Judicial System	5,067,569	0	0	0	0	0
Public Safety	10,271,306	0	0	0	0	0
Public Works	526,204	0	0	0	0	0
Health	580,902	10,415,462	19,875,609	0	0	0
Human Services	595,477	0	0	13,039,194	7,611,418	0
Conservation and Recreation	181,376	0	0	0	0	0
Economic Development	0	0	0	0	0	0
Other	67,845	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Intergovernmental	1,807,321	0	0	0	0	0
Debt Service:						
Principal Retirement	0	0	297	0	0	765,000
Interest and Fiscal Charges	0	0	174,703	0	0	482,081
<i>Total Expenditures</i>	<u>27,261,683</u>	<u>10,415,462</u>	<u>20,050,609</u>	<u>13,039,194</u>	<u>7,611,418</u>	<u>1,247,081</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,202,746)</u>	<u>1,711,121</u>	<u>(543,261)</u>	<u>(847,204)</u>	<u>69,590</u>	<u>(67,612)</u>
Other Financing Sources (Uses)						
Sale of Capital Assets	30,803	0	1,315	54	0	0
Inception of Capital Lease	59,865	0	0	0	0	0
Notes Issued	0	0	0	0	0	0
Transfers In	74,068	0	0	573,662	50,000	65,261
Transfers Out	(2,120,158)	0	0	0	(21)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(1,955,422)</u>	<u>0</u>	<u>1,315</u>	<u>573,716</u>	<u>49,979</u>	<u>65,261</u>
<i>Net Change in Fund Balances</i>	<u>(3,158,168)</u>	<u>1,711,121</u>	<u>(541,946)</u>	<u>(273,488)</u>	<u>119,569</u>	<u>(2,351)</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>4,409,777</u>	<u>1,361,332</u>	<u>22,292,718</u>	<u>855,231</u>	<u>5,592,304</u>	<u>36,807</u>
<i>Fund Balances End of Year</i>	<u>\$1,251,609</u>	<u>\$3,072,453</u>	<u>\$21,750,772</u>	<u>\$581,743</u>	<u>\$5,711,873</u>	<u>\$34,456</u>

See accompanying notes to the basic financial statements

Richland County, Ohio
*Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2005*

Other Governmental Funds	Total Governmental Funds
\$757,561	\$17,014,037
0	13,577,299
5,287,851	9,257,322
736,547	1,179,233
172,580	446,198
16,603,700	57,561,318
10,497	1,189,966
211,410	1,218,825
721,466	730,234
743,033	743,033
226,919	1,299,434
<u>25,471,564</u>	<u>104,216,899</u>
4,175,934	12,339,617
1,701,195	6,768,764
1,604,457	11,875,763
4,808,455	5,334,659
458,041	31,330,014
6,183,151	27,429,240
0	181,376
376,427	376,427
0	67,845
7,680,390	7,680,390
0	1,807,321
1,605,001	2,370,298
788,128	1,444,912
<u>29,381,179</u>	<u>109,006,626</u>
(3,909,615)	(4,789,727)
314,535	346,707
0	59,865
4,000,000	4,000,000
4,105,564	4,868,555
(4,045,754)	(6,165,933)
<u>4,374,345</u>	<u>3,109,194</u>
464,730	(1,680,533)
(189,760)	34,358,409
<u>\$274,970</u>	<u>\$32,677,876</u>

Net Change in Fund Balances - Total Governmental Funds (\$1,680,533)

*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	8,474,944	
Current Year Depreciation	(5,067,197)	
Total		3,407,747

Governmental 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.

(129,116)

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

Property Taxes	109,457	
Sales Taxes	(72,004)	
Grants	1,742,670	
Rentals	111,240	
Special Assessments	(832,444)	
Other	(1,639)	
Total		1,057,280

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.

2,370,298

In the statement of activities, interest is accrued on outstanding debt, whereas in the governmental funds, interest expenditures are reported when due.

Amortization of Deferred Charges	3,986	
Amortization of Bond Premium	(3,986)	
Amortization of Bond Discount	3,451	
Accrued Interest on Debt	(148,659)	
Total		(145,208)

Proceeds of notes is an other financing source in the governmental funds, but increases liabilities in governmental activities.

(4,000,000)

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	(176,317)
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Inception of a capital lease is an other financing source in the governmental funds, but increases liabilities in the governmental activities.

(59,865)

The internal service fund used by management to charge the costs of insurance and telephone system charges 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.

1,248,120

Change in Net Assets of Governmental Activities

\$1,892,406

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, 2005

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property and Other Taxes	\$4,060,000	\$3,770,000	\$3,349,414	(\$420,586)
Sales Taxes	10,043,174	13,105,700	13,726,165	620,465
Charges for Services	2,565,091	3,718,672	3,505,751	(212,921)
Licenses and Permits	263,761	295,000	360,487	65,487
Fines and Forfeitures	166,297	73,000	275,439	202,439
Intergovernmental	3,613,551	4,011,635	4,938,698	927,063
Interest	1,037,304	1,000,000	1,417,700	417,700
Rentals	6,415	0	8,768	8,768
Other	87,225	11,474	231,011	219,537
<i>Total Revenues</i>	<u>21,842,818</u>	<u>25,985,481</u>	<u>27,813,433</u>	<u>1,827,952</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive	11,128,623	12,397,839	12,215,096	182,743
Judicial System	3,368,612	3,371,059	3,369,143	1,916
Public Safety	8,430,237	8,747,009	8,210,335	536,674
Public Works	364,771	406,093	405,831	262
Health	624,781	530,440	530,255	185
Human Services	623,340	579,262	579,093	169
Conservation and Recreation	134,388	130,953	130,612	341
Other	5,000	63,652	63,460	192
Intergovernmental	1,882,460	1,625,689	1,807,321	(181,632)
<i>Total Expenditures</i>	<u>26,562,212</u>	<u>27,851,996</u>	<u>27,311,146</u>	<u>540,850</u>
<i>Excess of Revenues Over (Under)</i> <i>Expenditures</i>	<u>(4,719,394)</u>	<u>(1,866,515)</u>	<u>502,287</u>	<u>2,368,802</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	11,000	30,803	19,803
Transfers In	258,681	450,447	74,068	(376,379)
Transfers Out	(1,567,315)	(2,170,040)	(2,120,158)	49,882
<i>Total Other Financing Sources (Uses)</i>	<u>(1,308,634)</u>	<u>(1,708,593)</u>	<u>(2,015,287)</u>	<u>(306,694)</u>
<i>Net Change in Fund Balance</i>	(6,028,028)	(3,575,108)	(1,513,000)	2,062,108
<i>Fund Balance Beginning of Year</i>	3,824,739	3,824,739	3,824,739	0
Prior Year Encumbrances Appropriated	211,105	211,105	211,105	0
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$1,992,184)</u>	<u>\$460,736</u>	<u>\$2,522,844</u>	<u>\$2,062,108</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, 2005

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property and Other Taxes	\$1,737,508	\$1,568,008	\$1,591,281	\$23,273
Licenses and Permits	113,896	90,000	115,404	25,404
Intergovernmental	9,501,887	9,946,924	9,627,733	(319,191)
Other	50,281	127,000	50,947	(76,053)
<i>Total Revenues</i>	11,403,572	11,731,932	11,385,365	(346,567)
Expenditures				
Current:				
Health	11,823,200	11,823,200	10,354,807	1,468,393
<i>Net Change in Fund Balance</i>	(419,628)	(91,268)	1,030,558	1,121,826
<i>Fund Balance Beginning of Year</i>	2,220,965	2,220,965	2,220,965	0
<i>Fund Balance End of Year</i>	<u>\$1,801,337</u>	<u>\$2,129,697</u>	<u>\$3,251,523</u>	<u>\$1,121,826</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, 2005

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property and Other Taxes	\$735,000	\$8,020,000	\$8,401,272	\$381,272
Charges for Services	383,204	362,000	468,051	106,051
Intergovernmental	9,487,786	10,167,700	11,588,509	1,420,809
Interest	17,010	15,000	20,776	5,776
<i>Total Revenues</i>	10,623,000	18,564,700	20,478,608	1,913,908
Expenditures				
Current:				
Health	21,439,440	22,906,105	21,514,320	1,391,785
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(10,816,440)	(4,341,405)	(1,035,712)	3,305,693
Other Financing Sources				
Sale of Capital Assets	0	0	1,315	1,315
<i>Net Change in Fund Balance</i>	(10,816,440)	(4,341,405)	(1,034,397)	3,307,008
<i>Fund Balance Beginning of Year</i>	20,612,873	20,612,873	20,612,873	0
Prior Year Encumbrances Appropriated	1,466,667	1,466,667	1,466,667	0
<i>Fund Balance End of Year</i>	<u>\$11,263,100</u>	<u>\$17,738,135</u>	<u>\$21,045,143</u>	<u>\$3,307,008</u>

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$0	\$15,533,165	\$11,044,310	(\$4,488,855)
Other	<u>0</u>	<u>1,445,110</u>	<u>691,122</u>	<u>(753,988)</u>
<i>Total Revenues</i>	0	16,978,275	11,735,432	(5,242,843)
Expenditures				
Current:				
Human Services	<u>17,536,503</u>	<u>17,536,503</u>	<u>14,369,193</u>	<u>3,167,310</u>
<i>Excess of Revenues</i> <i>Under Expenditures</i>	<u>(17,536,503)</u>	<u>(558,228)</u>	<u>(2,633,761)</u>	<u>(2,075,533)</u>
Other Financing Sources				
Sale of Capital Assets	0	0	54	54
Transfers In	<u>0</u>	<u>0</u>	<u>573,662</u>	<u>573,662</u>
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>573,716</u>	<u>573,716</u>
<i>Net Change in Fund Balance</i>	(17,536,503)	(558,228)	(2,060,045)	(1,501,817)
<i>Fund Balance Beginning of Year</i>	1,456,562	1,456,562	1,456,562	0
Prior Year Encumbrances Appropriated	<u>654,100</u>	<u>654,100</u>	<u>654,100</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$15,425,841)</u>	<u>\$1,552,434</u>	<u>\$50,617</u>	<u>(\$1,501,817)</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, 2005

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Property and Other Taxes	\$3,171,473	\$2,935,131	\$2,914,509	(\$20,622)
Charges for Services	20,331	30,000	19,969	(10,031)
Intergovernmental	4,808,344	4,939,068	4,783,227	(155,841)
Other	87,247	70,000	85,693	15,693
<i>Total Revenues</i>	8,087,395	7,974,199	7,803,398	(170,801)
Expenditures				
Current:				
Human Services	7,934,456	7,834,456	7,636,799	197,657
<i>Excess of Revenues Over Expenditures</i>	152,939	139,743	166,599	26,856
Other Financing Sources (Uses)				
Advances Out	0	(100,000)	(100,000)	0
Transfers In	55,965	50,000	50,000	0
Transfers Out	(21)	(21)	(21)	0
<i>Total Other Financing Sources (Uses)</i>	55,944	(50,021)	(50,021)	0
<i>Net Change in Fund Balance</i>	208,883	89,722	116,578	26,856
<i>Fund Balance Beginning of Year</i>	5,591,446	5,591,446	5,591,446	0
<i>Fund Balance End of Year</i>	<u>\$5,800,329</u>	<u>\$5,681,168</u>	<u>\$5,708,024</u>	<u>\$26,856</u>

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2005

	Business-Type Activity - Sewer <u>Enterprise Fund</u>	Governmental Activity - Internal <u>Service Funds</u>
Assets		
Current Assets:		
Equity in Pooled Cash and Cash Equivalents	\$1,891,011	\$4,215,790
Cash and Cash Equivalents in Segregated Accounts	24,528	0
Materials and Supplies Inventory	3,267	0
Accounts Receivable	904,382	0
<i>Total Current Assets</i>	<u>2,823,188</u>	<u>4,215,790</u>
Noncurrent Assets:		
Capital Assets:		
Land and Construction in Progress	3,451,630	0
Depreciable Capital Assets, Net	20,632,871	0
<i>Total Noncurrent Assets</i>	<u>24,084,501</u>	<u>0</u>
<i>Total Assets</i>	<u>26,907,689</u>	<u>4,215,790</u>
Liabilities		
Current Liabilities:		
Accounts Payable	53,651	60,695
Contracts Payable	102,990	0
Accrued Wages	13,492	0
Interfund Payable	1,177	0
Intergovernmental Payable	10,225	0
Compensated Absences Payable	16,907	0
Claims Payable	0	1,961,301
<i>Total Current Liabilities</i>	198,442	2,021,996
Long-Term Liabilities:		
Compensated Absences Payable	33,368	0
<i>Total Liabilities</i>	<u>231,810</u>	<u>2,021,996</u>
Net Assets		
Invested in Capital Assets	24,084,501	0
Unrestricted	2,591,378	2,193,794
<i>Total Net Assets</i>	<u>\$26,675,879</u>	<u>\$2,193,794</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, 2005*

	Business-Type Activity- Sewer Enterprise Fund	Governmental Activity - Internal Service Funds
Operating Revenues		
Charges for Services	\$2,712,188	\$10,392,171
Other	47	174,213
<i>Total Operating Revenues</i>	<u>2,712,235</u>	<u>10,566,384</u>
Operating Expenses		
Personal Services	591,503	0
Materials and Supplies	17,335	0
Contractual Services	359,755	665,024
Claims	0	8,701,712
Depreciation	1,506,971	0
Other	10,241	0
<i>Total Operating Expenses</i>	<u>2,485,805</u>	<u>9,366,736</u>
<i>Operating Income</i>	<u>226,430</u>	<u>1,199,648</u>
Non-Operating Revenues		
Interest	178	66,737
Gain on Disposal of Capital Assets	890	0
<i>Total Non-Operating Revenues</i>	<u>1,068</u>	<u>66,737</u>
<i>Income Before Transfers</i>	227,498	1,266,385
Transfers In	1,536,505	0
Transfers Out	(220,862)	(18,265)
<i>Change in Net Assets</i>	1,543,141	1,248,120
<i>Net Assets Beginning of Year</i>	<u>25,132,738</u>	<u>945,674</u>
<i>Net Assets End of Year</i>	<u><u>\$26,675,879</u></u>	<u><u>\$2,193,794</u></u>

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2005

	Business-Type Activity - Sewer Enterprise Fund	Governmental Activity - Internal Service Funds
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash Received from Customers	\$2,571,155	\$0
Cash Received from Interfund Services Provided	0	10,392,171
Other Cash Receipts	47	174,213
Cash Payments to Suppliers	(374,216)	(604,329)
Cash Payments to Employees	(465,146)	0
Cash Payments for Claims	0	(8,769,588)
Other Cash Payments	(10,241)	0
<i>Net Cash Provided by Operating Activities</i>	<u>1,721,599</u>	<u>1,192,467</u>
Cash Flows from Noncapital Financing Activities		
Transfers In	1,536,505	0
Transfers Out	(220,862)	(18,265)
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>1,315,643</u>	<u>(18,265)</u>
Cash Flows from Capital and Related Financing Activities		
Purchase of Capital Assets	(3,420,630)	0
Sale of Capital Assets	890	0
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(3,419,740)</u>	<u>0</u>
Cash Flows from Investing Activities		
Interest on Investments	161	85,956
Change in Fair Value of Cash Equivalents	17	(19,219)
<i>Net Cash Provided by Investing Activities</i>	<u>178</u>	<u>66,737</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(382,320)	1,240,939
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>2,297,859</u>	<u>2,974,851</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$1,915,539</u>	<u>\$4,215,790</u>

(continued)

Richland County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2005

	Business-Type Activity - Sewer Enterprise Fund	Governmental Activity - Internal Service Funds
Reconciliation of Operating Income to Net Cash Provided by Operating Activities		
Operating Income	\$226,430	\$1,199,648
Adjustments:		
Depreciation Expense	1,506,971	0
(Increase) Decrease in Assets:		
Accounts Receivable	(141,033)	0
Materials and Supplies Inventory	2,829	0
Increase (Decrease) in Liabilities:		
Accounts Payable	34,737	60,695
Contracts Payable	102,990	0
Accrued Wages	579	0
Compensated Absences Payable	3,968	0
Interfund Payable	45	0
Intergovernmental Payable	(15,917)	0
Claims Payable	0	(67,876)
<i>Net Cash Provided by Operating Activities</i>	<u>\$1,721,599</u>	<u>\$1,192,467</u>

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2005

	Private Purpose Trust	Agency
Assets		
Equity in Pooled Cash and Cash Equivalents	\$3,005	\$8,435,996
Cash and Cash Equivalents in Segregated Accounts	43,702	1,531,839
Accrued Interest Receivable	0	11,526
Intergovernmental Receivable	0	6,438,058
Permissive Sales Taxes Receivable	0	22,173
Property Taxes Receivable	0	118,730,038
Special Assessments Receivable	0	1,122,209
<i>Total Assets</i>	46,707	\$136,291,839
Liabilities		
Intergovernmental Payable	0	\$77,017
Undistributed Assets	0	136,202,126
Deposits Held and Due to Others	0	12,696
<i>Total Liabilities</i>	0	\$136,291,839
Net Assets		
Held in Trust for Children's Services	640	
Held in Trust for County Home	46,067	
<i>Total Net Assets</i>	\$46,707	

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, 2005

	Private Purpose Trust
Additions	
Contributions:	
Private Donations	\$329,974
Investment Earnings	2,716
Other	340
<i>Total Additions</i>	333,030
 Deductions	
Benefits	307,809
<i>Change in Net Assets</i>	25,221
Net Assets - Beginning	21,486
Net Assets - Ending	\$46,707

See accompanying notes to the basic financial statements

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

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, a Domestic Relations Judge, and a 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, 2005

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
Richland County Regional Solid Waste Management Authority
Richland County Youth and Family Council
Richland County Metropolitan Park District
Richland County Transit Board
Mansfield/Richland County Public Library

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 unless those pronouncements conflict with or contradict GASB pronouncements. The County has elected not to apply FASB statements and interpretations issued after November 30, 1989, to its business-type activities and enterprise fund. 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 funds 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, 2005

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 funds are 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 a County-wide property tax levy and 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, 2005

Children's Services Fund The children's services fund accounts for a 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 Funds 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 funds account for a medical benefit self-insurance program for employees and phone system charges incurred by 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, 2005

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 Nonexchange 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, 2005, but which were levied to finance year 2006 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

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

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

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

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 County Auditor has been authorized to allocate appropriations to the department and object level in these 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 2005, investments were limited to U.S. Treasury Bills, Federal Home Loan Bank Bonds, Federal Home Loan Mortgage Corporation Bonds, Federal National Mortgage Association Bonds, Commercial Paper, Bonus Max Annuity, and STAR Ohio.

Except for nonparticipating investment contracts, investments are reported at fair value, which is based on quoted market prices. Nonparticipating investment contracts such as repurchase agreements and nonnegotiable certificates of deposit are reported at cost. Any increase or decrease in fair value is reported as a component of interest income.

The County has invested funds in the State Treasury Assets Reserve of Ohio (STAROhio) during 2005. 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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

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, 2005.

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 2005 amounted to \$989,980, which includes \$943,744 assigned from other County funds.

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

G. Inventory

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

H. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2005, 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 fund are reported both in the business-type activities column of the government-wide statement of net assets and in the respective fund.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and reductions during the year. The County was able to estimate the historical cost for the initial reporting of infrastructure by backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition 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:

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

The County's infrastructure consists of roads, bridges and sanitary sewers and includes infrastructure acquired prior to December 31, 1980.

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, and special termination benefits 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), 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.

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

constitutional provisions or enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The government-wide statement of net assets reports \$46,628,588 of restricted net assets, of which \$38,153,425 is restricted by enabling legislation. Net assets restricted for other purposes include funds for the operations of dog and kennel, real estate assessment, court computerization, county home, public defender and public assistance activities.

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, and the County phone system. 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, 2005

Note 3 – Change in Accounting Principles and Restatement of Net Assets

A. Changes in Accounting Principle

For 2005, The County has implemented GASB Statement No. 40, “Deposit and Investment Risk Disclosures” and GASB Statement No. 42, “Accounting and Financial Reporting for Impairment of Capital Assets for Insurance Recoveries.”

GASB Statement No. 40 establishes new disclosure requirements for risks associated with deposits and investments.

GASB Statement No. 42 establishes accounting and financial reporting standards for impairment of capital assets and clarifies and establishes accounting requirements for insurance recoveries.

The implementation of GASB Statement No. 42 did not affect the presentation of the financial statements of the County.

B. Restatement of Net Assets

The County’s capital assets were understated at December 31, 2004, due to the fact that a large road project was not properly capitalized. This caused net assets of governmental activities to increase by \$3,353,720 from \$112,150,038 to \$115,503,758. Capital assets increased from \$76,829,722 to \$80,183,442.

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 and other uses 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 (budget) rather than as a reservation of fund balance (GAAP).
4. Investments are reported at cost (budget) rather than fair value (GAAP).
5. Unreported cash represents amounts received but not included as revenue (budget) but 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:

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

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	(\$3,158,168)	\$1,711,121	(\$541,946)	(\$273,488)	\$119,569
Net Adjustment for					
Revenue Accruals	2,234,175	(741,218)	979,331	(456,558)	122,390
Unreported Cash	81,900	0	2,067	0	0
Beginning Fair Value					
Adjustment for Investments	(134,806)	0	(3,006)	0	0
Ending Fair Value					
Adjustment for Investments	(486,638)	0	(7,132)	0	0
Net Adjustment for					
Expenditure Accruals	41,585	60,655	(327,425)	(332,701)	(25,381)
Advance Out	0	0	0	0	(100,000)
Encumbrances	(91,048)	0	(1,136,286)	(997,298)	0
Budget Basis	<u>(\$1,513,000)</u>	<u>\$1,030,558</u>	<u>(\$1,034,397)</u>	<u>(\$2,060,045)</u>	<u>\$116,578</u>

Note 5 - Accountability and Compliance

A. Accountability

The following funds had a deficit fund balance as of December 31, 2005:

Special Revenue Funds:	
Certificate of Title	\$248,502
Real Estate Assessment	120,254
Child Support Agency	89,875
Debt Service Fund:	
General Obligation Debt	260,553
Capital Projects Funds:	
Road and Bridge	34,304
Phone System	1,419,992
Geographic Information System	253,820
Courts Computers	807,375
Children's Services Addition	54,846
Eastveiw / Heatherwood	3,043,178
Dog and Kennal Shelter	1,504,421
Road Improvement	84,869
Job and Family Renovation	607,733
Engineer	509,681
Internal Service Fund:	
County Phone System	44,105

Richland County, Ohio
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The deficits in the special revenue funds, debt service fund, internal service fund and some capital projects funds are caused by the application of generally accepted accounting principles to this fund. The general fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

The remaining 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 5705.41, Ohio Revised Code, the following funds had expenditures plus encumbrances in excess of appropriations at the legal level of control.

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Excess</u>
General Fund:			
Intergovernmental Expenditures	\$1,625,689	\$1,807,321	(\$181,632)
Special Revenue Fund:			
Voting Equipment	181,814	1,432,193	(1,250,379)
Capital Projects Fund:			
Road and Bridge	1,542,858	2,510,998	(968,140)

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 Section 5709.39, Ohio Revised Code, the following funds had original appropriations in excess of original certificates plus beginning balances:

	<u>Original Certifications Plus Beginning Balances</u>	<u>Original Appropriations</u>	<u>Excess</u>
General Fund	\$26,137,343	\$28,129,527	(\$1,992,184)
Special Revenue Fund:			
Public Assistance	2,110,662	17,536,503	(15,425,841)

Although these budgetary violations were corrected by year end, management has indicated that appropriations will be closely monitored to ensure no future violations.

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

Note 6 - Deposits and Investments

State statutes classify monies held by the County into three categories.

Active deposits are public deposits necessary to meet current demands on the treasury. Such monies must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Richland County, Ohio
Notes to the Basic Financial Statements
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Inactive deposits are public deposits the Commissioners have identified as not required for use within the current five year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.

Interim deposits are deposits of interim monies. Interim monies are those monies which are not needed for immediate use but which will be needed before the end of the current period of designation of depositories. Interim deposits must be evidenced by time certificates of deposit maturing not more than one year from the date of deposit or by savings or deposit accounts including passbook accounts.

Interim monies held by the County can be deposited or invested in the following securities:

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to payment of 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, 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;
4. Bonds and other obligations of the State of Ohio or Ohio local governments;
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;
7. The State Treasurer's investment pool (STAROhio); and
8. Commercial paper and bankers acceptances if training requirements have been met.

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. Investments may only be made through specified dealers and institutions.

Deposits

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year-end, the carrying amount of the County's deposits was \$15,058,216 and the bank balance was \$17,416,639. Of the bank balance, \$1,089,977 was covered by federal depository insurance and \$19,011 was covered by National Credit Union Association. The remaining \$16,307,651 was exposed to custodial credit risk because it was 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.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

Investments

Investments are reported at fair value. As of December 31, 2005, the County had the following investments:

Investment Type	Fair Value	Investment Maturities (in Years)				
		Less than 1	1-2	2-3	3-5	5+
U.S. Treasury Bills	\$4,903,325	\$0	\$1,305,297	\$1,250,242	\$2,347,786	\$0
Commercial Paper	3,629,015	0	974,647	1,939,490	714,878	0
Federal Home Loan Bank Bonds	27,195,426	1,965,000	7,214,765	10,057,411	7,958,250	0
Federal National Mortgage Association Bonds	4,564,270	0	493,440	143,790	3,927,040	0
Federal Home Loan Mortgage Corporation Bonds	3,889,430	0	2,926,110	963,320	0	0
Bonus Max Annuity	3,584,362	0	0	0	0	3,584,362
STAROhio	384,567	384,567	0	0	0	0
Total Investments	\$48,150,395	\$2,349,567	\$12,914,259	\$14,354,253	\$14,947,954	\$3,584,362

Interest Rate Risk As a means of limiting its exposure to fair value losses caused by rising interest rates, the County's investment policy requires that operating funds be invested primarily in short-term investments maturing within five years from the date of purchase and that the County's investment portfolio be structured so that securities mature to meet cash requirements for ongoing operations and/or long-term debt payments. The stated intent of the policy is to avoid the need to sell securities prior to maturity.

Credit Risk The Federal National Mortgage Association Bonds, Federal Home Loan Mortgage Corporation Bonds and Federal Home Loan Bank Bonds carry a rating between AAA and Aaa by Moody's. The commercial paper carries a rating between AAA and AA3 by Moody's. STAROhio carries a rating of AAAM by Standard and Poor's. The County's investment policy requires that they follow the investment guidelines in State statute. Ohio law requires that STAROhio maintain the highest rating provided by at least one nationally recognized standard rating service. Investments in commercial paper are limited to notes rated at the time of purchase to the highest classification established by two nationally recognized standard rating services.

Custodial Credit Risk For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Commercial Paper, Federal National Mortgage Association Bonds, Federal Home Loan Mortgage Corporation Bonds, and the Federal Home Loan Bank Bonds are exposed to custodial credit risk in that they are uninsured, unregistered, and held by the counterparty's trust department or agent but not in the County's name. The County has no investment policy dealing with investment custodial risk beyond the requirement in state statute that prohibits payment for investments prior to the delivery of the securities representing such investments to the treasurer or qualified trustee.

Concentration of Credit Risk The County follows State statute that limits investments in commercial paper and bankers' acceptances to 25% of the interim monies available for investment at any one time. The County's investment policy also limits that no more than 70% of their investment be held in one type of investment.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

The County's major investment holdings at year end are as follows:

U.S. Treasury Bills	10.18%
Commercial Paper	7.54
Federal Home Loan Bank Bonds	56.48
Federal National Mortgage Association Bonds	9.48
Federal Home Loan Mortgage Corporation Bonds	8.08
Bonus Max Annuity	7.44

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 2005 for real and public utility property taxes represents collections of 2004 taxes. Property tax payments received during 2005 for tangible personal property (other than public utility property) are for 2005 taxes.

2005 real property taxes are levied after October 1, 2005 on the assessed value as of January 1, 2005, the lien date. Assessed values are established by state law at 35 percent of appraised market value. 2005 real property taxes are collected in and intended to finance 2006.

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. 2005 public utility property taxes, which became a lien December 31, 2004, are levied after October 1, 2005, and are collected in 2006 with real property taxes.

2005 tangible personal property taxes are levied after October 1, 2004, on the value as of December 31, 2004. Collections are made in 2005. 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, 2005, was \$11.40 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2005 property tax receipts were based are as follows:

Real Property	\$1,723,977,230
Public Utility	102,081,530
Tangible Personal Property	<u>297,317,376</u>
Total Assessed Value	<u><u>\$2,123,376,136</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, 2005, and for which there is an enforceable legal claim. In the general fund, the mental health board fund, the mental retardation board fund, the children's

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

services fund and the dayspring fund, the entire receivable has been offset by deferred revenue since the current taxes were not levied to finance 2005 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

The permissive sales tax rate for the County is 1.25 percent. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month. The State Auditor then has five days in which to draw the warrant payable to the County.

A receivable is recognized at year-end for amounts that will be received from sales which occurred during 2005. 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, 2005, 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 \$7,266,662. The County has \$1,434,623 in delinquent special assessments at December 31, 2005. A summary of the principal items of intergovernmental receivable follows:

Governmental Activities	
Local Government and Local Government	
Revenue Assistance	\$1,449,256
Homestead and Rollback	901,083
Gasoline and Excise Tax	2,440,220
Mental Health Grants and Subsidies	2,858,206
Public Assistance Grants and Subsidies	456,558
MRDD Grants and Subsidies	784,132
Youth Services Grants and Subsidies	388,416
Children's Services Grants and Subsidies	2,661,066
Other Public Safety Grants and Subsidies	212,003
Homeland Securities Grants and Subsidies	50,485
Road and Bridge Grants and Subsidies	606,689
Other Grants and Subsidies	115,095
Miscellaneous	675,672
Total	<u><u>\$13,598,881</u></u>

The community development block grant monies loaned to local businesses are reported as loans receivable and are also considered collectible in full.

Receivables and payables 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.

Richland County, Ohio
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Using this criteria, the County has elected not to record child support arrearages within the special revenue and agency fund types. These amounts, while potentially significant, are not considered measurable, and because collections are often significantly in arrears, the County is unable to determine a reasonable value.

Note 10 - Federal Food Stamp Program

The County's Department of Job and Family Services distributed through contracting issuance centers, Federal food stamps to entitled recipients within Richland County. The receipt and issuance of these stamps have the characteristics of Federal "grants"; however, the Department of 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	\$11,840
Amount issued	<u>(9,753)</u>
Balance at end of year	<u><u>\$2,087</u></u>

Note 11 - Capital Assets

Capital asset activity for the year ended December 31, 2005, was as follows:

	Balance 12/31/2004	Additions	Reductions	Balance 12/31/2005
Governmental activities:				
Capital assets not being depreciated:				
Land	\$2,061,093	\$128,230	(\$11,919)	\$2,177,404
Construction in process	<u>889,307</u>	<u>2,691,892</u>	<u>(836,239)</u>	<u>2,744,960</u>
Total capital assets not being depreciated	<u>2,950,400</u>	<u>2,820,122</u>	<u>(848,158)</u>	<u>4,922,364</u>
Capital assets being depreciated:				
Land improvements	177,216	7,175	0	184,391
Buildings	30,037,740	1,153,069	0	31,190,809
Machinery and equipment	17,189,499	3,792,522	(1,099,770)	19,882,251
Infrastructure	<u>92,613,703</u>	<u>1,538,295</u>	<u>(929,296)</u>	<u>93,222,702</u>
Total capital assets being depreciated	<u>140,018,158</u>	<u>6,491,061</u>	<u>(2,029,066)</u>	<u>144,480,153</u>
Accumulated Depreciation:				
Land improvements	(43,598)	(15,180)	0	(58,778)
Buildings	(9,609,946)	(1,053,453)	0	(10,663,399)
Machinery and equipment	(10,211,150)	(1,563,240)	1,029,068	(10,745,322)
Infrastructure	<u>(42,920,422)</u>	<u>(2,435,324)</u>	<u>882,801</u>	<u>(44,472,945)</u>
Total accumulated depreciation	<u>(62,785,116)</u>	<u>(5,067,197) *</u>	<u>1,911,869</u>	<u>(65,940,444)</u>
Other capital assets, net	<u>77,233,042</u>	<u>1,423,864</u>	<u>(117,197)</u>	<u>78,539,709</u>
Governmental activities capital assets, net	<u><u>\$80,183,442</u></u>	<u><u>\$4,243,986</u></u>	<u><u>(\$965,355)</u></u>	<u><u>\$83,462,073</u></u>

Richland County, Ohio
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*Depreciation expense was charged to governmental activities as follows:

Governmental Activities:	
Legislative and Executive	\$677,973
Judicial System	189,026
Public Safety	279,205
Public Works	2,878,965
Health	760,314
Human Services	245,114
Conservation and Recreation	36,600
Total Depreciation Expense	<u>\$5,067,197</u>

	Balance 12/31/2004	Additions	Reductions	Balance 12/31/2005
Business-type activities:				
Capital assets not being depreciated:				
Land	\$31,000	\$0	\$0	\$31,000
Construction in process	0	3,420,630	0	3,420,630
Total capital assets not being depreciated	<u>31,000</u>	<u>3,420,630</u>	<u>0</u>	<u>3,451,630</u>
Capital assets being depreciated:				
Buildings	6,419,587	0	0	6,419,587
Machinery and equipment	488,883	0	(1,555)	487,328
Infrastructure	28,938,800	0	0	28,938,800
Total capital assets being depreciated	<u>35,847,270</u>	<u>0</u>	<u>(1,555)</u>	<u>35,845,715</u>
Accumulated Depreciation:				
Buildings	(2,419,348)	(241,552)	0	(2,660,900)
Machinery and equipment	(184,481)	(44,059)	1,555	(226,985)
Infrastructure	(11,103,599)	(1,221,360)	0	(12,324,959)
Total accumulated depreciation	<u>(13,707,428)</u>	<u>(1,506,971)</u>	<u>1,555</u>	<u>(15,212,844)</u>
Capital assets being depreciated, net	<u>22,139,842</u>	<u>(1,506,971)</u>	<u>0</u>	<u>20,632,871</u>
Business-type activities capital assets, net	<u>\$22,170,842</u>	<u>\$1,913,659</u>	<u>\$0</u>	<u>\$24,084,501</u>

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

Richland County, Ohio
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For the Year Ended December 31, 2005

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 2005, 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 Officials Errors and Omissions Liability	1,000,000
Automobile Liability	1,000,000
Uninsured/Underinsured Motorists Liability	250,000
Ohio Stop Gap (Additional Workers' Compensation Coverage)	1,000,000
Property	112,191,250
Equipment	100,000,000
Crime	1,000,000
Excess Liability	5,000,000
Medical Professional Liability	6,000,000
Sewer Line Coverage	16,189,304
Jail Doctor Coverage	1,000,000

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

For 2005, the County participated in the County Commissioners Association of Ohio Workers' Compensation Group Rating Plan (the 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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

coverage for up to a maximum of \$100,000 for each individual claim. The County purchases commercial insurance for claims in excess of coverage provided by the Fund and for all other risks of loss.

All funds of the County participate in the program and make payments to the Employee Health Insurance Fund based on actuarial estimates of the amounts needed to pay prior and current-year claims. The liability for unpaid claims costs of \$1,961,301 at December 31, 2005 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 2004 and 2005 were:

	Balance Beginning of Year	Current Year Claims	Claim Payments	Balance End of Year
2004	\$1,575,983	\$9,339,591	\$8,886,397	\$2,029,177
2005	2,029,177	8,701,712	8,769,588	1,961,301

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 percent 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 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-6701 or (800) 222-7377.

For the year ended December 31, 2005, 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 employer contribution rate for pension benefits for 2005 was 9.55 percent, except for those plan members in law enforcement or public safety. For those classifications, the employer's pension contributions were 12.7 percent of covered payroll. The Ohio Revised Code provides statutory authority for member and employer contributions.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

The County's required contributions for pension obligations to the traditional and combined plans for the years ended December 31, 2005, 2004, and 2003 were \$4,225,899, \$3,991,883, and \$3,498,593 respectively; 93.38 percent has been contributed for 2005 and 100 percent for 2004 and 2003. Contributions to the member-directed plan for 2005 were \$43,883 made by the County and \$27,528 made by the plan members.

B. State Teachers Retirement System of Ohio (STRS Ohio)

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 East Broad Street, Columbus, Ohio 43215-3371, by calling (614) 227-4090, or by visiting the STRS Ohio website at www.strsoh.org.

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, 2005, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. 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, 2005, 2004, and 2003 were \$60,775, \$65,495, and \$70,730 respectively; 92.03 percent has been contributed for year 2005 and 100 percent for years 2004 and 2003. Neither the County nor the school for Mentally Retarded/Developmentally Disabled made contributions to the DC and Combined Plans for year 2005.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

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 benefit recipients and qualified survivor benefit 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 2005 local government employer contribution rate was 13.55 percent of covered payroll (16.7 percent for public safety and law enforcement); 4 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, 2004, include a rate of return on investments of 8 percent, an annual increase in active employee total payroll of 4 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between 0.50 percent and 6.3 percent based on additional annual pay increases. Health care premiums were assumed to increase at the projected wage inflation rate plus an additional factor ranging from 1 to 6 percent annually for the next eight years and 4 percent annually after eight years.

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 376,109. Actual County contributions for 2005 which were used to fund postemployment benefits were \$1,729,047. The actual contribution and the actuarially required contribution amounts are the same. The actuarial value of OPERS's net assets available for payment of benefits at December 31, 2004, (the latest information available) was \$10.8 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$29.5 billion and \$18.7 billion, respectively.

On September 9, 2004, the OPERS Retirement Board adopted a Health Care Preservation Plan (HCPP) with an effective date of January 1, 2007. The HCPP restructures OPERS' health care coverage to improve the financial solvency of the fund in response to increasing health care costs. Member and employer contribution rates increased as of January 1, 2006, which will allow additional funds to be allocated to the health care plan.

B. State Teachers Retirement System of Ohio (STRS Ohio)

The County provides comprehensive health care benefits to retired teachers and their dependents through the State Teachers Retirement System of Ohio (STRS Ohio). Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare premiums. Benefit provisions and the obligations to contribute are established by STRS Ohio 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, 2005

All retirees from the DB and Combined Plans and their dependents are eligible for health care coverage. The STRS Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. All 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 STRS Ohio funds is included in the employer contribution rate, currently 14 percent of covered payroll. For the year ended December 31, 2005, the STRS Board allocated employer contributions equal to 1.0 percent of covered payroll to the Health Care Stabilization Fund. For the County, this amount equaled \$4,675 for year 2005.

STRS Ohio pays health care benefits from the Health Care Stabilization Fund. At June 30, 2005, the balance in the Fund was \$3.3 billion. For the year ended June 30, 2005, net health care costs paid by STRS Ohio were \$254,780,000 and STRS Ohio had 115,395 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 to 75 days, depending on the department and 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. During 2005, the County entered into a capital lease for various computer equipment. The leases meet 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. These expenditures are reflected as program/function expenditures on a budgetary basis. The building and equipment acquired by leases is included in governmental activities general capital assets. A corresponding liability is included in governmental activities general long-term obligations. Principal payments in 2005 totaled \$297.

The assets acquired through a capital lease is as follows:

	<u>Governmental Activities</u>
Asset:	
Building	\$1,680,914
Equipment	59,865
Less: Accumulated depreciation	<u>(784,427)</u>
Total	<u><u>\$956,352</u></u>

Richland County, Ohio
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Future minimum lease payments are as follows:

Year	Amount
2006	\$198,136
2007	198,136
2008	198,136
2009	175,000
2010	175,000
2011-2015	875,000
2016-2020	875,000
2021-2025	875,000
2026-2030	875,000
2031-2035	875,000
2036-2040	875,000
2041-2045	875,000
2046-2050	875,000
2051-2055	875,000
2056-2060	875,000
2061-2065	875,000
2066	87,500
Total	10,656,908
Less: Amount Representing Interest	(8,933,363)
Present Value of Net Minimum Lease Payments	\$1,723,545

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
Capital Facilities Refunding and Improvements	2004	2.5-3.5	2,355,000
Special Assessment Bonds			
Crestwood Hills Sewer Improvement	1988	7.50	805,000
Series A Hanna Road and I-71 Sewers	1988	0.05-15	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
Long-Term Note Payable			
Correctional Facilities Bond Anticipation Note	2005	3.25	4,000,000

Richland County, Ohio
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For the Year Ended December 31, 2005

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

	Outstanding 12/31/2004	Additions	Reductions	Outstanding 12/31/2005	Amounts Due in One Year
Governmental Activities:					
General Obligation Bonds:					
Series B Human Services	\$372,283	\$0	\$63,352	\$308,931	\$67,720
Series B Refuse Station Building	467,718	0	81,649	386,069	87,281
Series A Park Building					
Acquisition and Renovation	240,000	0	30,000	210,000	35,000
Capital Facilities	3,075,000	0	365,000	2,710,000	170,000
Capital Facilities Refunding	1,355,000	0	155,000	1,200,000	165,000
Health Facility Improvements	485,000	0	485,000	0	0
Juvenile Detention Center Improvements	2,033,565	0	92,437	1,941,128	92,438
Unamortized Premium	47,165	0	2,948	44,217	0
Capital Facilities Refunding and Improvement	2,355,000	0	300,000	2,055,000	315,000
Unamortized Discount	(24,160)	0	(3,451)	(20,709)	0
Total General Obligation Bonds	10,406,571	0	1,571,935	8,834,636	932,439
Special Assessment Debt with Governmental Commitment:					
Crestwood Hills Sewer Improvement					
	160,000	0	40,000	120,000	40,000
Series A Hanna Road and I-71 Sewers	1,480,000	0	255,000	1,225,000	275,000
Madison Sewer Improvement	6,525,000	0	445,000	6,080,000	465,000
Marlow Heights Sewer	630,000	0	25,000	605,000	25,000
Sanitary Sewer District Improvements	716,434	0	32,563	683,871	32,563
Unamortized Premium	16,616	0	1,038	15,578	0
Total Special Assessment Bonds	9,528,050	0	798,601	8,729,449	837,563
Other General Long-Term Obligations:					
Compensated Absences	3,484,902	1,951,427	1,775,110	3,661,219	1,729,779
Long-Term Note Payable	0	4,000,000	0	4,000,000	4,000,000
Capital Leases	1,663,977	59,865	297	1,723,545	18,615
Total Other General Long-Term Obligations	5,148,879	6,011,292	1,775,407	9,384,764	5,748,394
Total Governmental Activities	\$25,083,500	\$6,011,292	\$4,145,943	\$26,948,849	\$7,518,396
Business-Type Activities:					
Compensated Absences	\$46,307	\$18,570	\$14,602	\$50,275	\$16,907

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 (\$4,246,884) 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, 2005 are subject to optional redemption at the direction of the County, either in whole or in part in

Richland County, Ohio
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For the Year Ended December 31, 2005

integral multiples of \$5,000, in inverse order of maturity, on any June 1 or December 1, commencing December 1, 2005, at the redemption prices (expressed as percentages of the principal amount redeemed) set forth below:

Redemption Dates (Dates Inclusive)	Redemption Prices
December 1, 2000 and thereafter	100%

The Capital Facilities general obligation bonds maturing on or after December 1, 2005 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, 2005, at the redemption prices (expressed as percentages of the principal amount redeemed) set forth below:

Redemption Dates (Dates Inclusive)	Redemption Prices
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, child support enforcement agency, and sewer fund. The correctional facilities bond anticipation note will be paid from the correctional construction capital projects fund. On February 28, 2006, the County refinanced this \$4,000,000 bond anticipation note. The note had an interest rate of 4.25 percent and matures on February 27, 2007. The capital lease obligation for the building will be paid from the mental retardation board special revenue fund as that department occupies the building and the capital lease for the computer equipment will be paid from the general fund.

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 the next \$200,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000. The effects of the debt limitations at December 31, 2005, are an overall debt margin of \$37,809,185 and an unvoted debt margin of \$4,191,528.

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
2006	\$932,439	\$401,677	\$837,563	\$471,839
2007	976,135	359,768	883,865	422,411
2008	1,014,829	314,650	930,168	369,650
2009	1,068,530	279,598	946,465	336,932
2010	912,228	242,538	647,773	296,079
2011-2015	2,507,484	728,899	3,902,519	826,095
2016-2020	1,399,483	185,434	565,518	98,625
Total	\$8,811,128	\$2,512,564	\$8,713,871	\$2,821,631

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

Note 18 - Notes Payable

A summary of the note transactions for the year ended December 31, 2005, follows:

	Outstanding 12/31/2004	Issued	Retired	Outstanding 12/31/2005
Capital Projects Funds:				
2.15-4.0% Road Improvement Note	\$120,000	\$110,000	\$120,000	\$110,000
1.5-3.25% Court Computers	1,192,000	965,000	1,192,000	965,000
Unamortized Premium	0	2,624	1,968	656
2.5% Energy Conservation	318,000	0	318,000	0
2.25-4.0% Dog and Kennel	1,500,000	1,478,000	1,500,000	1,478,000
Unamortized Premium	0	9,833	2,458	7,375
2.25-4.0% Job and Family Renovations	600,000	600,000	600,000	600,000
3.0-4.25% Eastview Sewer	3,000,000	3,000,000	3,000,000	3,000,000
Unamortized Premium	0	28,863	4,810	24,053
3.0-4.25% Geographic Information System	1,000,000	620,000	1,000,000	620,000
4.25% Correctional Facilities Construction	0	1,000,000	0	1,000,000
Unamortized Premium	0	18,055	3,009	15,046
2.25-4.0% Phone System	1,500,000	1,478,000	1,500,000	1,478,000
Unamortized Premium	0	9,833	2,458	7,375
4.0% Road Improvement Note	880,000	840,000	880,000	840,000
Unamortized Premium	0	6,149	2,050	4,099
Total Capital Projects Funds	10,110,000	10,166,357	10,126,753	10,149,604
Debt Service Fund:				
2.6-3.5% Special Economic Development	565,000	565,000	565,000	565,000
Unamortized Premium	0	481	240	241
Total Notes Payable	\$10,675,000	\$10,731,838	\$10,691,993	\$10,714,845

All of the notes are bond anticipation notes; they are backed by the full faith and credit of the County, and mature within one year. The note liability is reflected in the fund which received the proceeds.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

Note 19 – Interfund Balances

Interfund receivables/payables balances at December 31, 2005, consist of the following individual fund receivables and payables:

Interfund Payable	Interfund Receivable			
	General	Children's Services	Nonmajor Funds	Total
Nonmajor Funds	\$11,493	\$101,002	\$0	\$112,495
Mental Health Board	2,354	0	0	2,354
Mental Retardation Board	2,354	0	0	2,354
Public Assistance	1,177	4,536	1,539	7,252
Children's Services	2,354	0	0	2,354
Total Governmental Funds	19,732	105,538	1,539	126,809
Sewer	1,177	0	0	1,177
Total	\$20,909	\$105,538	\$1,539	\$127,986

Children's services, mental health board, mental retardation board, public assistance, child support enforcement agency, dayspring, and sewer owe a total of \$11,770 to the general fund for their share of audit costs. During 2005, the children's services fund advanced \$100,000 to the children's services addition capital projects fund. All interfund balances will be repaid within one year.

Interfund transfers for the year ended December 31, 2005, consisted of the following:

Transfer to	Transfer From					Totals
	General	Children's Services	Nonmajor Funds	Sewer	Internal Service	
Nonmajor Funds	\$2,070,158	\$0	\$1,879,805	\$155,601	\$0	\$4,105,564
General	0	21	55,782	0	18,265	74,068
Public Assistance	0	0	573,662	0	0	573,662
Children's Services	50,000	0	0	0	0	50,000
Special Assessment Debt						
Retirement	0	0	0	65,261	0	65,261
Sewer	0	0	1,536,505	0	0	1,536,505
	\$2,120,158	\$21	\$4,045,754	\$220,862	\$18,265	\$6,405,060

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. Transfers between the nonmajor funds and the sewer fund were to account for debt payments. The majority of transfers between nonmajor funds are between nonmajor debt service funds and nonmajor capital projects funds to account for debt payments.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

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 sixty 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 2005 was \$446,467.

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

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

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

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

Note 21 – Joint Venture

County Regional Planning Commission

The County participates in the Richland County Regional Planning Commission (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 board members, the County appoints eight.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

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 2005, the County contributed \$40,000 which represents 6.31 percent of revenues received. Complete financial statements can be obtained from the Regional Planning Commission, Richland County, Ohio.

Note 22 – Jointly Governed Organizations

A. 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 is 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-Ontario-Richland County Board of Health 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 2005.

B. 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, Mid-Ohio Educational Service Center, Mansfield-Ontario-Richland County Board of Health, 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 the Juvenile Court of Richland County and three members from the Advisory Committee. The degree of control exercised by any participating entity is limited to its representation on the Board. The County does not maintain an ongoing financial interest in or an ongoing financial responsibility for the Council. Mansfield City Schools acts as the fiscal agent for the Council. The County did not contribute to the Council during 2005.

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.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

B. Richland County Transit Board

The seven members of the Richland County Transit Board (the 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.

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, 2005, there were three series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of \$44,640,000.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

Note 26 - Related Party Transactions

During 2005, 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 \$4,604 for such contributions. Richland Newhope Industries, Inc. recorded operating revenues and expenses at cost or fair value as applicable, to the extent the contribution is related to the vocational purpose of the Workshop. Additional habilitative services provided directly to Workshop clients by the County amounted to \$3,607,512.

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 Note 26. Major departmental programs include (with the percentage of revenue derived in each department in the current year) Subcontract (32%), Community Services (22%), Manufacturing (39%), and Document Imaging (7%).

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

Financial Statement Presentation - The Workshop uses an enterprise fund to report its financial position and the results of its operations. This fund uses the economic resources measurement focus and the accrual basis of accounting. The Workshop has an August 31 fiscal year end.

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.

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, 2005, 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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

contributions to the extent the total amount that could have been charged for these services exceeds the amount actually charged. As of August 31, 2005, all of the Workshop's contributions were unrestricted.

Accounts Receivable - Accounts receivable are derived from sales and services within the north central Ohio area. As a result, the economic conditions of the area affect the revenue of the Workshop. Accounts receivable are recorded at their estimated net realizable value and are reviewed on a regular basis by the Workshop personnel for collectibility. Collection history indicates that an insignificant amount of accounts receivable will be uncollectible, therefore no allowance for doubtful accounts is considered necessary and the direct write off method is used for the few accounts written off.

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	\$116,134
Manufacturing Work In Process and Finished Goods	21,532
Subcontract Materials, Supplies and Work In Process	39,182
Document Management Supplies and Work In Process	3,511
CS Supplies	<u>2,944</u>
Total	<u><u>\$183,303</u></u>

Property and Equipment - It is the Workshop's policy to capitalize expenditures in excess of \$500 with an estimated life of more than one year. Property and equipment accounts are stated at cost or donated value and are being depreciated using the straight-line method over their estimated useful lives of three to forty years. When sold, retired, or otherwise disposed of, the related cost and accumulated depreciation are removed from the applicable accounts and any gain or loss resulting there from is included in the statement of activities. Routine maintenance, repairs and renewals are charged to operating cost and expenses as incurred. Property and equipment additions and expenditures which materially increase values or extend useful lives are capitalized.

During the year ended August 31, 2005, depreciation expense was \$85,245. A summary of the component unit's capital assets at August 31, 2005, follows:

Capital assets not being depreciated:	
Land and Land Improvements	\$137,154
Capital assets being depreciated:	
Buildings and Improvements	616,230
Vehicles	117,683
Furniture and Office Equipment	68,713
Shop Equipment	<u>636,788</u>
Subtotal	1,576,568
Less: Accumulated Depreciation	<u>(803,505)</u>
Total	<u><u>\$773,063</u></u>

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.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

Advertising Costs - Advertising costs are expensed as incurred. Advertising expense was \$20,606 for the year ended August 31, 2005.

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, 2005 were \$8,848.

B. Cash and Cash Equivalents

Custodial credit risk for deposits is the risk that in the event of bank failure, the component unit will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year-end, the carrying amount of the component unit's deposits was \$1,964,720 and the bank balance was \$1,964,720. Of the bank balance \$789,701 was covered by Federal depository insurance and \$1,175,019 was exposed to custodial credit risk because it was uninsured and collateralized with securities held by the pledging financial institutions' trust department or agent, but not in the component unit's name.

The component unit has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by eligible securities pledged to and deposited either with the component unit or a qualified trustee by the financial institution as security for repayment, or by a collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least one hundred five percent of the deposits being secured.

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 financial statements.

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, 2005 is \$5,098.

D. Beneficial Interest in Assets Held by Foundation

A designated fund was established during the year ended August 31, 2005 with the Richland County Foundation where principal is invested and then the earnings could be transferred to Richland Newhope Industries, Inc. at the discretion of the Foundation. The Workshop can, at any time, request all principal be returned to use for their mission as determined by their Board of Directors. The Foundation, however, has variance power to redirect funds at its discretion. In accordance with Financial Accounting Standards Board Statement 136, the fund is included in the Workshop's assets as a beneficial interest in assets held by the Foundation at fair value and any earnings on the fund will be included in investment income on the statement of activities.

During the year ended August 31, 2005, the Workshop transferred \$105,539 to the fund at the Foundation. The fund balance included on the financial statements at August 31, 2005 was \$105,579 and is shown as cash and cash equivalents with trustee. Included in investment income for the year ended August 31, 2005 is \$41 of net earnings for the fund.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

E. In-Kind Contributions

During the year ended August 31, 2005, 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, \$4,604 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>\$4,604</u></u>
Expenses	
Direct services salaries	2,546
Building/capital costs	90
Administrative costs	1,293
Building services costs	<u>675</u>
Total	<u><u>\$4,604</u></u>

Additional habilitative services provided directly to the Workshop clients by Richland County amounted to approximately \$3,607,512 for the year ended August 31, 2005.

F. 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) for banks and the National Credit Union Administration (NCUA) for credit unions up to \$100,000 per financial institution. At August 31, 2005, the Workshop's uninsured account balances total \$1,175,019.

G. Major Customers

During the year ended August 31, 2005, the Workshop had one major customer whose revenues exceeded 10 percent of total revenues. The total revenue from this customer was \$248,371. Accounts receivable from this customer totaled \$29,064 at August 31, 2005.

H. Rental Income

During the year ended August 31, 1999, the Workshop entered into an agreement with the Richland County Board of Mental Retardation and Developmental Disabilities for the rental of space at the Workshop's 971 West Longview Avenue and 67 North Willis Avenue buildings. The agreement requires monthly rental of \$0.40 per square foot of space. The agreement can be terminated by any party with 30 days notice. Included in other revenue on the statement of activities for the year ended August 31, 2005 is rental income of \$9,930.

I. Related Party Transactions

In addition to the items mentioned in Notes E and H above, the Workshop provides services to the Richland County Board of MR/DD. During the year ended August 31, 2005, the Workshop received total revenues from the Board of \$20,252 and had a receivable of \$3,369 at August 31, 2005.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

In addition to the amounts paid to the Board for the food services department, the Workshop paid the Board \$44,203 for services during the year ended August 31, 2005. There was \$1,581 in accounts payable to the Board at August 31, 2005.

J. Conditional Grants

During the year ended August 31, 2004, the Workshop was the recipient of a grant for \$900 from a local foundation. The grant is to be used for ceramic classes at the Mansfield Art Center. The condition was met in the year ended August 31, 2005 and \$900 of grant income was recognized by the Workshop.

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 currently 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.

Note 29 - Subsequent Events

On February 28, 2006, the County issued notes in an aggregate principal amount of \$9,000,000 to be issued in anticipation of the issuance of Bonds. The \$9,000,000 was to retire an outstanding note of \$4,000,000, and included an additional \$5,000,000 in notes. The purpose of the notes is to pay costs of constructing an alternative sentencing correctional facility, a county jail and additional offices for the Prosecuting Attorney. The notes mature on February 27, 2007 and have an interest rate of 4.25 percent.

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.

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.

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.

Alternative Sentencing Fund - To account for the collection of fees paid by prisoners for the operation of the Community Alternative Center.

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

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

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.

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.

Energy Management Fund - To account for monies related to the improving of various County buildings with energy conservation measures.

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 2005, 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:

Community Policing Fund
Intensive Supervision Fund
Sanction Cost Reimbursement Fund
Big Wheel Fund
Jail Education Program Fund
Safety Hotline Fund
Third Grade Safety Belt Fund
Prisoner Incentive Fund
Sheriff K-9 Fund
Sheriff Chaplain Program Fund
Enforcement and Education Fund
Law Enforcement Fund
Drug Law Enforcement Fund
Drug Abuse Resistance Education Fund
Speed DUI Fund
Gun Prosecutor Grant Fund
I-71 Construction Zone Fund
Commissary Rotary Jail Fund
Law Enforcement Block 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 2005, 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:

Probate Fees Fund
Workforce Investment Act Fund
Federal Revenue Sharing Fund
Willow Subdivision Fund
Common Pleas Security Fund
Domestic Violence Fund
Probate Conduct of Business Fund
Domestic Relations Special Projects Fund
Prepayment of Interest Fund
Bike Trail Maintenance Fund
Probate Court Mediation Fund
Economic Development Fund
Veterans' Cemetery Fund
Victim Witness Program Fund
911 Emergency on Call Center Fund
Mediation Fund
Federal Emergency Management Agency Fund
Marine Patrol Fund
Metrich Special Prosecutor Fund
Ditch Maintenance Fund
Exercise Grant Fund
HAVA Education and Training Fund
Help America Vote Act Fund
Voting Equipment Fund
Facilities Approval Services Team Fund
MRDD Gift Fund
Underwater Search Recovery Fund
Screening and Diversion 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.

Richland County, Ohio

***Fund Descriptions
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.

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.

Regional Correction Juvenile Facility Fund - To account for monies that provide for the study of a six county regional juvenile community corrections facility.

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.

Kehoe Addition Fund - To account for renovation of the Kehoe Center.

O'Possum Run Road Fund - To account for monies that provide for construction projects to improve traffic conditions at the O'Possum Run Road and State Route 13 intersection.

Phone System Fund - To account for the monies that provide for the equipment and installation of the County phone system.

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. This fund did not have any budgetary activity in 2005, therefore, budgetary information is not provided.

Multi-Agency Building Fund - To account for the note proceeds used for the construction of a new building that houses several county agencies.

(continued)

Richland County, Ohio

Fund Descriptions
Nonmajor Capital Projects Funds
(continued)

Children's Services Building Fund - To account for note proceeds that are used for the children's services building renovation.

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-Ontario-Richland County Board of Health.

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.

Courts Computer Fund - To account for the note proceeds used for the acquisition and installation of a computer system for the courts.

Correctional Construction Fund - To account for the note proceeds used for the construction of a new correctional facility for the County.

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 2005, therefore, budgetary information is not provided.

Children's Services Addition Fund - To account for monies that provide for the renovation of the children's services building.

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 2005, therefore, budgetary information is not provided.

Job and Family Renovation Fund - To account for the monies that provide for the renovations at the Job and Family Services building. This fund did not have any budgetary activity in 2005, therefore, budgetary information is not provided.

(continued)

Richland County, Ohio

Fund Descriptions
Nonmajor Capital Projects Funds
(continued)

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

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

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

Nonmajor Permanent Fund

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

A G Cunning 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 2005, therefore, budgetary information is not provided.

Richland County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2005

	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	\$5,401,209	\$314,905	\$6,773,274	\$100,314	\$12,589,702
Cash and Cash Equivalents					
In Segregated Accounts	18,810	0	800	0	19,610
Materials and Supplies Inventory	352,235	0	0	0	352,235
Accounts Receivable	11,100	669,024	0	0	680,124
Interfund Receivable	1,539	0	0	0	1,539
Intergovernmental Receivable	3,079,071	0	928,442	0	4,007,513
Property Taxes Receivable	863,649	0	0	0	863,649
Special Assessments Receivable	68,623	0	0	0	68,623
Loans Receivable	334,692	0	0	0	334,692
<i>Total Assets</i>	<u>\$10,130,928</u>	<u>\$983,929</u>	<u>\$7,702,516</u>	<u>\$100,314</u>	<u>\$18,917,687</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$752,020	\$0	\$457,438	\$0	\$1,209,458
Contracts Payable	0	0	673,906	0	673,906
Accrued Wages	206,189	0	0	0	206,189
Interfund Payable	12,495	0	100,000	0	112,495
Intergovernmental Payable	812,789	0	489	0	813,278
Deferred Revenue	3,386,260	669,024	732,322	0	4,787,606
Accrued Interest Payable	0	10,217	114,723	0	124,940
Notes Payable	0	565,241	10,149,604	0	10,714,845
<i>Total Liabilities</i>	<u>5,169,753</u>	<u>1,244,482</u>	<u>12,228,482</u>	<u>0</u>	<u>18,642,717</u>
Fund Balances					
Reserved for Encumbrances	23,867	0	0	0	23,867
Reserved for Loans Receivable	334,692	0	0	0	334,692
Reserved for Mental Retardation and Developmental Disability Gifts Endowment	0	0	0	100,314	100,314
Unreserved, Undesignated (Deficit), Reported in:					
Special Revenue Funds	4,602,616	0	0	0	4,602,616
Debt Service Fund	0	(260,553)	0	0	(260,553)
Capital Projects Funds	0	0	(4,525,966)	0	(4,525,966)
<i>Total Fund Balances (Deficit)</i>	<u>4,961,175</u>	<u>(260,553)</u>	<u>(4,525,966)</u>	<u>100,314</u>	<u>274,970</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$10,130,928</u>	<u>\$983,929</u>	<u>\$7,702,516</u>	<u>\$100,314</u>	<u>\$18,917,687</u>

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2005

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
Revenues					
Property and Other Taxes	\$757,561	\$0	\$0	\$0	\$757,561
Charges for Services	4,491,220	0	796,631	0	5,287,851
Licenses and Permits	736,547	0	0	0	736,547
Fines and Forfeitures	172,580	0	0	0	172,580
Intergovernmental	13,361,878	57,669	3,184,153	0	16,603,700
Special Assessments	10,497	0	0	0	10,497
Interest	22,420	188,988	2	0	211,410
Rentals	652	471,042	249,772	0	721,466
Contributions and Donations	35,193	0	707,840	0	743,033
Other	161,877	41,150	23,892	0	226,919
<i>Total Revenues</i>	<u>19,750,425</u>	<u>758,849</u>	<u>4,962,290</u>	<u>0</u>	<u>25,471,564</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	4,158,982	16,952	0	0	4,175,934
Judicial System	1,701,195	0	0	0	1,701,195
Public Safety	1,604,457	0	0	0	1,604,457
Public Works	4,808,455	0	0	0	4,808,455
Health	458,041	0	0	0	458,041
Human Services	6,183,151	0	0	0	6,183,151
Economic Development	376,427	0	0	0	376,427
Capital Outlay	0	0	7,680,390	0	7,680,390
Debt Service:					
Principal Retirement	0	1,245,001	360,000	0	1,605,001
Interest and Fiscal Charges	0	315,471	472,657	0	788,128
<i>Total Expenditures</i>	<u>19,290,708</u>	<u>1,577,424</u>	<u>8,513,047</u>	<u>0</u>	<u>29,381,179</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>459,717</u>	<u>(818,575)</u>	<u>(3,550,757)</u>	<u>0</u>	<u>(3,909,615)</u>
Other Financing Sources (Uses)					
Sale of Capital Assets	8,772	305,763	0	0	314,535
Notes Issued	0	0	4,000,000	0	4,000,000
Transfers In	1,645,958	410,530	2,049,076	0	4,105,564
Transfers Out	(1,204,464)	(730,741)	(2,110,549)	0	(4,045,754)
<i>Total Other Financing Sources (Uses)</i>	<u>450,266</u>	<u>(14,448)</u>	<u>3,938,527</u>	<u>0</u>	<u>4,374,345</u>
<i>Net Change in Fund Balances</i>	909,983	(833,023)	387,770	0	464,730
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>4,051,192</u>	<u>572,470</u>	<u>(4,913,736)</u>	<u>100,314</u>	<u>(189,760)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$4,961,175</u>	<u>(\$260,553)</u>	<u>(\$4,525,966)</u>	<u>\$100,314</u>	<u>\$274,970</u>

Richland County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2005

	Certificate of Title	Dog and Kennel	Real Estate Assessment	Youth Services
Assets				
Equity in Pooled Cash and Cash Equivalents	\$365,539	\$132,005	\$10,207	\$701,357
Cash and Cash Equivalents:				
In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	0	3,317	0	0
Accounts Receivable	0	0	0	0
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	30,883	0	425,306
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$365,539</u>	<u>\$166,205</u>	<u>\$10,207</u>	<u>\$1,126,663</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$15,093	\$5,289	\$124,378	\$10,812
Accrued Wages	13,544	11,309	0	0
Interfund Payable	0	0	0	1,232
Intergovernmental Payable	585,404	6,962	6,083	59
Deferred Revenue	0	30,000	0	323,331
<i>Total Liabilities</i>	<u>614,041</u>	<u>53,560</u>	<u>130,461</u>	<u>335,434</u>
Fund Balances				
Reserved for Encumbrances	0	0	0	0
Reserved for Loans Receivable	0	0	0	0
Unreserved, Undesignated (Deficit)	<u>(248,502)</u>	<u>112,645</u>	<u>(120,254)</u>	<u>791,229</u>
<i>Total Fund Balances (Deficit)</i>	<u>(248,502)</u>	<u>112,645</u>	<u>(120,254)</u>	<u>791,229</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$365,539</u>	<u>\$166,205</u>	<u>\$10,207</u>	<u>\$1,126,663</u>

Motor Vehicle License and Gas Tax	Alternative Sentencing	Divorce Orientation	Court Computers	Indigent Guardianship
\$686,473	\$69,442	\$7,400	\$328,625	\$39,314
0	0	0	0	0
337,182	0	0	0	0
0	0	0	2,509	1,260
0	0	0	0	0
2,180,592	21,187	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>\$3,204,247</u>	<u>\$90,629</u>	<u>\$7,400</u>	<u>\$331,134</u>	<u>\$40,574</u>
\$202,763	\$26,993	\$400	\$6,880	\$341
95,825	0	0	0	0
0	660	0	0	0
36,039	0	0	0	0
1,777,451	10,507	0	0	0
<u>2,112,078</u>	<u>38,160</u>	<u>400</u>	<u>6,880</u>	<u>341</u>
0	5,621	0	11,571	0
0	0	0	0	0
1,092,169	46,848	7,000	312,683	40,233
<u>1,092,169</u>	<u>52,469</u>	<u>7,000</u>	<u>324,254</u>	<u>40,233</u>
<u>\$3,204,247</u>	<u>\$90,629</u>	<u>\$7,400</u>	<u>\$331,134</u>	<u>\$40,574</u>

(continued)

Richland County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2005

	Dayspring	Child Support Enforcement Agency	Delinquent Real Estate Collection	Community Development Block Grant
Assets				
Equity in Pooled Cash and Cash Equivalents	\$452,484	\$30,601	\$506,051	\$115,010
Cash and Cash Equivalents:				
In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	6,594	5,142	0	0
Accounts Receivable	0	0	0	0
Interfund Receivable	0	1,539	0	0
Intergovernmental Receivable	46,375	0	0	0
Property Taxes Receivable	863,649	0	0	0
Special Assessments Receivable	0	0	0	0
Loans Receivable	0	0	0	334,692
<i>Total Assets</i>	<u>\$1,369,102</u>	<u>\$37,282</u>	<u>\$506,051</u>	<u>\$449,702</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$24,052	\$11,252	\$22,643	\$153,277
Accrued Wages	32,465	53,046	0	0
Interfund Payable	1,177	8,826	0	600
Intergovernmental Payable	11,714	54,033	9,741	7,050
Deferred Revenue	906,770	0	0	0
<i>Total Liabilities</i>	<u>976,178</u>	<u>127,157</u>	<u>32,384</u>	<u>160,927</u>
Fund Balances				
Reserved for Encumbrances	0	0	0	0
Reserved for Loans Receivable	0	0	0	334,692
Unreserved, Undesignated (Deficit)	392,924	(89,875)	473,667	(45,917)
<i>Total Fund Balances (Deficit)</i>	<u>392,924</u>	<u>(89,875)</u>	<u>473,667</u>	<u>288,775</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$1,369,102</u>	<u>\$37,282</u>	<u>\$506,051</u>	<u>\$449,702</u>

<u>Energy Management</u>	<u>Public Defender</u>	<u>Other Public Safety</u>	<u>Other</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$18,645	\$187,334	\$232,728	\$1,517,994	\$5,401,209
0	0	16,617	2,193	18,810
0	0	0	0	352,235
0	191	4,315	2,825	11,100
0	0	0	0	1,539
0	33,590	212,179	128,959	3,079,071
0	0	0	0	863,649
0	0	0	68,623	68,623
0	0	0	0	334,692
<u>\$18,645</u>	<u>\$221,115</u>	<u>\$465,839</u>	<u>\$1,720,594</u>	<u>\$10,130,928</u>
\$0	\$457	\$17,462	\$129,928	\$752,020
0	0	0	0	206,189
0	0	0	0	12,495
0	15,416	78,519	1,769	812,789
0	0	154,483	183,718	3,386,260
<u>0</u>	<u>15,873</u>	<u>250,464</u>	<u>315,415</u>	<u>5,169,753</u>
0	0	781	5,894	23,867
0	0	0	0	334,692
18,645	205,242	214,594	1,399,285	4,602,616
<u>18,645</u>	<u>205,242</u>	<u>215,375</u>	<u>1,405,179</u>	<u>4,961,175</u>
<u>\$18,645</u>	<u>\$221,115</u>	<u>\$465,839</u>	<u>\$1,720,594</u>	<u>\$10,130,928</u>

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005

	Certificate of Title	Dog and Kennel	Real Estate Assessment	Youth Services
Revenues				
Property and Other Taxes	\$0	\$0	\$0	\$0
Charges for Services	639,840	0	1,270,242	412
Licenses and Permits	0	356,030	107	0
Fines and Forfeitures	0	141,823	0	0
Intergovernmental	0	22,500	0	1,038,093
Special Assessments	0	0	0	0
Interest	0	0	0	0
Rentals	0	0	0	0
Contributions and Donations	0	10,787	0	0
Other	0	0	951	0
<i>Total Revenues</i>	<u>639,840</u>	<u>531,140</u>	<u>1,271,300</u>	<u>1,038,505</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	724,172	0	1,546,161	0
Judicial System	0	0	0	0
Public Safety	0	0	0	758,568
Public Works	0	0	0	0
Health	0	451,670	0	0
Human Services	0	0	0	0
Economic Development	0	0	0	0
<i>Total Expenditures</i>	<u>724,172</u>	<u>451,670</u>	<u>1,546,161</u>	<u>758,568</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(84,332)</u>	<u>79,470</u>	<u>(274,861)</u>	<u>279,937</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	581	0
Transfers In	0	0	0	819
Transfers Out	0	(47,142)	0	(22,023)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(47,142)</u>	<u>581</u>	<u>(21,204)</u>
<i>Net Change in Fund Balances</i>	(84,332)	32,328	(274,280)	258,733
<i>Fund Balances (Deficit) Beginning of Year</i>	(164,170)	80,317	154,026	532,496
<i>Fund Balances (Deficit) End of Year</i>	<u>(\$248,502)</u>	<u>\$112,645</u>	<u>(\$120,254)</u>	<u>\$791,229</u>

Motor Vehicle License and Gas Tax	Alternative Sentencing	Divorce Orientation	Court Computers	Indigent Guardianship
\$0	\$0	\$0	\$0	\$0
479,806	10,830	6,113	79,111	16,770
0	0	0	0	0
0	0	0	0	0
4,335,166	0	0	0	0
0	0	0	0	0
8,516	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	260	0	0
<u>4,823,488</u>	<u>10,830</u>	<u>6,373</u>	<u>79,111</u>	<u>16,770</u>
0	0	0	0	0
0	204,647	5,375	69,292	0
0	0	0	0	0
4,649,988	0	0	0	0
0	0	0	0	0
0	0	0	0	16,486
0	0	0	0	0
<u>4,649,988</u>	<u>204,647</u>	<u>5,375</u>	<u>69,292</u>	<u>16,486</u>
<u>173,500</u>	<u>(193,817)</u>	<u>998</u>	<u>9,819</u>	<u>284</u>
6,613	0	0	0	0
125,449	579,400	0	0	0
<u>(25,109)</u>	<u>(333,114)</u>	<u>(2,874)</u>	<u>0</u>	<u>0</u>
<u>106,953</u>	<u>246,286</u>	<u>(2,874)</u>	<u>0</u>	<u>0</u>
280,453	52,469	(1,876)	9,819	284
811,716	0	8,876	314,435	39,949
<u>\$1,092,169</u>	<u>\$52,469</u>	<u>\$7,000</u>	<u>\$324,254</u>	<u>\$40,233</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, 2005

	Dayspring	Child Support Enforcement Agency	Delinquent Real Estate Collection	Community Development Block Grant
Revenues				
Property and Other Taxes	\$757,561	\$0	\$0	\$0
Charges for Services	513,423	407,523	349,366	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	83,646	2,311,574	0	248,058
Special Assessments	0	0	0	0
Interest	0	0	0	9,256
Rentals	652	0	0	0
Contributions and Donations	0	0	0	0
Other	12,110	2,707	81,370	0
<i>Total Revenues</i>	<u>1,367,392</u>	<u>2,721,804</u>	<u>430,736</u>	<u>257,314</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	405,745	0
Judicial System	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	1,136,911	2,963,239	0	0
Economic Development	0	0	0	376,427
<i>Total Expenditures</i>	<u>1,136,911</u>	<u>2,963,239</u>	<u>405,745</u>	<u>376,427</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>230,481</u>	<u>(241,435)</u>	<u>24,991</u>	<u>(119,113)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	0	0
Transfers In	4,474	97,000	0	0
Transfers Out	(10,002)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(5,528)</u>	<u>97,000</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	224,953	(144,435)	24,991	(119,113)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>167,971</u>	<u>54,560</u>	<u>448,676</u>	<u>407,888</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$392,924</u>	<u>(\$89,875)</u>	<u>\$473,667</u>	<u>\$288,775</u>

Energy Management	Public Defender	Other Public Safety	Other	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$757,561
0	258,633	302,263	156,888	4,491,220
0	0	0	380,410	736,547
0	0	30,757	0	172,580
0	418,547	381,996	4,522,298	13,361,878
0	0	0	10,497	10,497
0	0	23	4,625	22,420
0	0	0	0	652
0	0	16,705	7,701	35,193
0	0	51,410	13,069	161,877
0	677,180	783,154	5,095,488	19,750,425
53,247	0	0	1,429,657	4,158,982
0	1,226,190	0	195,691	1,701,195
0	0	845,889	0	1,604,457
0	0	0	158,467	4,808,455
0	0	0	6,371	458,041
0	0	0	2,066,515	6,183,151
0	0	0	0	376,427
53,247	1,226,190	845,889	3,856,701	19,290,708
(53,247)	(549,010)	(62,735)	1,238,787	459,717
0	0	1,578	0	8,772
0	500,000	98,948	239,868	1,645,958
0	0	(37,000)	(727,200)	(1,204,464)
0	500,000	63,526	(487,332)	450,266
(53,247)	(49,010)	791	751,455	909,983
71,892	254,252	214,584	653,724	4,051,192
\$18,645	\$205,242	\$215,375	\$1,405,179	\$4,961,175

Richland County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2005

	Road and Bridge	Supplemental Equipment- Recorder	Energy/911 Notes	Kehoe Addition
Assets				
Equity in Pooled Cash and Cash Equivalents	\$257,954	\$40,666	\$1,111	\$133,363
Cash and Cash Equivalents:				
In Segregated Accounts	0	0	0	0
Intergovernmental Receivable	877,957	0	0	0
<i>Total Assets</i>	<u>\$1,135,911</u>	<u>\$40,666</u>	<u>\$1,111</u>	<u>\$133,363</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$30,382	\$0	\$0	\$0
Contracts Payable	457,996	0	0	0
Interfund Payable	0	0	0	0
Intergovernmental Payable	0	0	0	0
Deferred Revenue	681,837	0	0	0
Accrued Interest Payable	0	0	0	0
Notes Payable	0	0	0	0
<i>Total Liabilities</i>	1,170,215	0	0	0
Fund Balances				
Unreserved, Undesignated (Deficit)	(34,304)	40,666	1,111	133,363
<i>Total Liabilities and Fund Balances</i>	<u>\$1,135,911</u>	<u>\$40,666</u>	<u>\$1,111</u>	<u>\$133,363</u>

O'Possum Run Road	Phone System	Capital Equipment Purchases	Issue II	Geographic Information System
\$603,848	\$415,674	\$37,768	\$15,101	\$432,901
0	0	800	0	0
0	0	0	0	0
<u>\$603,848</u>	<u>\$415,674</u>	<u>\$38,568</u>	<u>\$15,101</u>	<u>\$432,901</u>
\$0	\$331,241	\$540	\$0	\$62,279
0	0	0	0	0
0	0	0	0	0
0	0	0	0	489
0	0	0	0	0
0	19,050	0	0	3,953
0	1,485,375	0	0	620,000
0	1,835,666	540	0	686,721
603,848	(1,419,992)	38,028	15,101	(253,820)
<u>\$603,848</u>	<u>\$415,674</u>	<u>\$38,568</u>	<u>\$15,101</u>	<u>\$432,901</u>

(continued)

Richland County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds (continued)
December 31, 2005

	Gorman Nature Capital Improvement	Madison Township Sewer A	Mental Health Housing	Courts Computer
Assets				
Equity in Pooled Cash and Cash Equivalents	\$37,716	\$163,870	\$243,670	\$189,734
Cash and Cash Equivalents:				
In Segregated Accounts	0	0	0	0
Intergovernmental Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$37,716</u>	<u>\$163,870</u>	<u>\$243,670</u>	<u>\$189,734</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$0	\$0	\$0	\$7,321
Contracts Payable	0	0	0	0
Interfund Payable	0	0	0	0
Intergovernmental Payable	0	0	0	0
Deferred Revenue	0	0	0	0
Accrued Interest Payable	0	0	0	24,132
Notes Payable	0	0	0	965,656
<i>Total Liabilities</i>	0	0	0	997,109
Fund Balances				
Unreserved, Undesignated (Deficit)	37,716	163,870	243,670	(807,375)
<i>Total Liabilities and Fund Balances</i>	<u>\$37,716</u>	<u>\$163,870</u>	<u>\$243,670</u>	<u>\$189,734</u>

<u>Correctional Construction</u>	<u>Rocky Fork Improvement</u>	<u>Children's Services Addition</u>	<u>Eastview/ Heatherwood</u>	<u>Dog and Kennel Shelter</u>
\$3,834,567	\$625	\$70,829	\$0	\$4
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$3,834,567</u>	<u>\$625</u>	<u>\$70,829</u>	<u>\$0</u>	<u>\$4</u>
\$0	\$0	\$25,675	\$0	\$0
215,910	0	0	0	0
0	0	100,000		0
0	0	0	0	0
0	0	0	0	0
6,375	0	0	19,125	19,050
<u>1,015,046</u>	<u>0</u>	<u>0</u>	<u>3,024,053</u>	<u>1,485,375</u>
1,237,331	0	125,675	3,043,178	1,504,425
<u>2,597,236</u>	<u>625</u>	<u>(54,846)</u>	<u>(3,043,178)</u>	<u>(1,504,421)</u>
<u>\$3,834,567</u>	<u>\$625</u>	<u>\$70,829</u>	<u>\$0</u>	<u>\$4</u>

(continued)

Richland County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds (continued)
December 31, 2005

	Road Improvement	Job and Family Renovation	Engineer	Homeland Security	Total Nonmajor Capital Projects Funds
Assets					
Equity in Pooled Cash and Cash Equivalents	\$26,903	\$0	\$266,951	\$19	\$6,773,274
Cash and Cash Equivalents:					
In Segregated Accounts	0	0	0	0	800
Intergovernmental Receivable	0	0	0	50,485	928,442
<i>Total Assets</i>	<u>\$26,903</u>	<u>\$0</u>	<u>\$266,951</u>	<u>\$50,504</u>	<u>\$7,702,516</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$0	\$0	\$0	\$0	\$457,438
Contracts Payable	0	0	0	0	673,906
Interfund Payable	0	0	0	0	100,000
Intergovernmental Payable	0	0	0	0	489
Deferred Revenue	0	0	0	50,485	732,322
Accrued Interest Payable	1,772	7,733	13,533	0	114,723
Notes Payable	110,000	600,000	844,099	0	10,149,604
<i>Total Liabilities</i>	111,772	607,733	857,632	50,485	12,228,482
Fund Balances					
Unreserved, Undesignated (Deficit)	(84,869)	(607,733)	(590,681)	19	(4,525,966)
<i>Total Liabilities and Fund Balances</i>	<u>\$26,903</u>	<u>\$0</u>	<u>\$266,951</u>	<u>\$50,504</u>	<u>\$7,702,516</u>

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Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2005

	Road and Bridge	Supplemental Equipment- Recorder	Visitor's Convention Center	Regional Correction Juvenile Facility
Revenues				
Charges for Services	\$683,503	\$103,528	\$0	\$0
Intergovernmental	885,598	0	0	0
Interest	0	0	1	0
Rentals	0	0	0	0
Contributions and Donations	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>1,569,101</u>	<u>103,528</u>	<u>1</u>	<u>0</u>
Expenditures				
Capital Outlay	1,715,973	238,090	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>1,715,973</u>	<u>238,090</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(146,872)</u>	<u>(134,562)</u>	<u>1</u>	<u>0</u>
Other Financing Sources (Uses)				
Notes Issued	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	0	0	(3,498)	(2,000)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>(3,498)</u>	<u>(2,000)</u>
<i>Net Change in Fund Balances</i>	(146,872)	(134,562)	(3,497)	(2,000)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>112,568</u>	<u>175,228</u>	<u>3,497</u>	<u>2,000</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>(\$34,304)</u></u>	<u><u>\$40,666</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Energy/ 911 Notes	Kehoe Addition	O'Possum Run Road	Phone System	Capital Equipment Purchases	Issue II
\$0	\$0	\$0	\$0	\$9,600	\$0
108,856	0	0	501,936	0	1,221,312
0	0	0	0	0	0
71,526	0	0	45,917	0	0
0	0	707,800	0	0	0
18,892	0	0	0	0	3,574
199,274	0	707,800	547,853	9,600	1,224,886
0	428,682	103,952	1,676,350	17,000	1,221,312
235,000	0	0	0	0	0
55,425	0	0	39,561	0	0
290,425	428,682	103,952	1,715,911	17,000	1,221,312
(91,151)	(428,682)	603,848	(1,168,058)	(7,400)	3,574
0	0	0	0	0	0
148,050	562,045	0	0	1,747	0
(32,273)	0	0	0	0	0
115,777	562,045	0	0	1,747	0
24,626	133,363	603,848	(1,168,058)	(5,653)	3,574
(23,515)	0	0	(251,934)	43,681	11,527
\$1,111	\$133,363	\$603,848	(\$1,419,992)	\$38,028	\$15,101

(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, 2005

	Geographic Information System	Gorman Nature Capital Improvement	Multi- Agency Building	Children's Services Building
Revenues				
Charges for Services	\$0	\$0	\$0	\$0
Intergovernmental	73,426	0	0	0
Interest	0	0	1	0
Rentals	0	0	0	0
Contributions and Donations	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>73,426</u>	<u>0</u>	<u>1</u>	<u>0</u>
Expenditures				
Capital Outlay	416,260	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	29,536	0	0	0
<i>Total Expenditures</i>	<u>445,796</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(372,370)</u>	<u>0</u>	<u>1</u>	<u>0</u>
Other Financing Sources (Uses)				
Notes Issued	0	0	0	0
Transfers In	4,000	0	0	0
Transfers Out	0	0	(7,178)	(6,521)
<i>Total Other Financing Sources (Uses)</i>	<u>4,000</u>	<u>0</u>	<u>(7,178)</u>	<u>(6,521)</u>
<i>Net Change in Fund Balances</i>	(368,370)	0	(7,177)	(6,521)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>114,550</u>	<u>37,716</u>	<u>7,177</u>	<u>6,521</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>(\$253,820)</u></u>	<u><u>\$37,716</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Madison Township Sewer A	Beatty Clinic	Mental Health Housing	Courts Computer	Correctional Construction	Rocky Fork Improvement
\$0	\$0	\$0	\$0	\$0	\$0
0	0	37,740	673	623	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	1,018	0
0	0	37,740	673	1,641	0
0	0	34,074	91,157	1,200,033	0
0	0	0	0	0	0
0	0	0	32,188	3,366	0
0	0	34,074	123,345	1,203,399	0
0	0	3,666	(122,672)	(1,201,758)	0
0	0	0	0	4,000,000	0
0	0	0	562,504	330,394	0
0	(179)	0	0	(531,400)	0
0	(179)	0	562,504	3,798,994	0
0	(179)	3,666	439,832	2,597,236	0
163,870	179	240,004	(1,247,207)	0	625
\$163,870	\$0	\$243,670	(\$807,375)	\$2,597,236	\$625

(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, 2005

	Children's Services Addition	Eastview/ Heatherwood	Child Support Enforcement Agency	Dog and Kennel Shelter
Revenues				
Charges for Services	\$0	\$0	\$0	\$0
Intergovernmental	0	0	0	0
Interest	0	0	0	0
Rentals	0	0	86,412	45,917
Contributions and Donations	0	0	0	40
Other	0	0	0	4
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>86,412</u>	<u>45,961</u>
Expenditures				
Capital Outlay	54,846	315	0	30,401
Debt Service:				
Principal Retirement	0	0	125,000	0
Interest and Fiscal Charges	0	91,065	138,880	39,561
<i>Total Expenditures</i>	<u>54,846</u>	<u>91,380</u>	<u>263,880</u>	<u>69,962</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(54,846)</u>	<u>(91,380)</u>	<u>(177,468)</u>	<u>(24,001)</u>
Other Financing Sources (Uses)				
Notes Issued	0	0	0	0
Transfers In	0	61,137	177,468	13,122
Transfers Out	0	(1,527,500)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(1,466,363)</u>	<u>177,468</u>	<u>13,122</u>
<i>Net Change in Fund Balances</i>	(54,846)	(1,557,743)	0	(10,879)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>0</u>	<u>(1,485,435)</u>	<u>0</u>	<u>(1,493,542)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>(\$54,846)</u></u>	<u><u>(\$3,043,178)</u></u>	<u><u>\$0</u></u>	<u><u>(\$1,504,421)</u></u>

Road Improvement	Job and Family Renovation	Engineer	JAIBG Equipment	Homeland Security	Total Nonmajor Capital Projects Funds
\$0	\$0	\$0	\$0	\$0	\$796,631
0	0	0	29,052	324,937	3,184,153
0	0	0	0	0	2
0	0	0	0	0	249,772
0	0	0	0	0	707,840
0	0	404	0	0	23,892
0	0	404	29,052	324,937	4,962,290
0	0	76,996	29,052	345,897	7,680,390
0	0	0	0	0	360,000
3,320	16,920	22,835	0	0	472,657
3,320	16,920	99,831	29,052	345,897	8,513,047
(3,320)	(16,920)	(99,427)	0	(20,960)	(3,550,757)
0	0	0	0	0	4,000,000
12,580	13,500	162,529	0	0	2,049,076
0	0	0	0	0	(2,110,549)
12,580	13,500	162,529	0	0	3,938,527
9,260	(3,420)	63,102	0	(20,960)	387,770
(94,129)	(604,313)	(653,783)	0	20,979	(4,913,736)
(\$84,869)	(\$607,733)	(\$590,681)	\$0	\$19	(\$4,525,966)

Richland County, Ohio

Fund Descriptions
Internal Service Funds

Internal service funds are established to 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.

Employee Health Insurance Fund – To account for revenues used to provide health benefits to employees.

County Phone System Fund – To account for a County-wide phone system where each department is billed for charges incurred.

Richland County, Ohio
Combining Statement of Fund Net Assets
Internal Service Funds
December 31, 2005

	<u>Employee Health Insurance</u>	<u>County Phone System</u>	<u>Total</u>
Assets			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$4,199,200	\$16,590	\$4,215,790
Liabilities			
Current Liabilities:			
Accounts Payable	0	60,695	60,695
Claims Payable	1,961,301	0	1,961,301
<i>Total Current Liabilities</i>	<u>1,961,301</u>	<u>60,695</u>	<u>2,021,996</u>
Net Assets			
Unrestricted (Deficit)	<u>\$2,237,899</u>	<u>(\$44,105)</u>	<u>\$2,193,794</u>

Richland County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended December 31, 2005*

	Employee Health Insurance	County Phone System	Total
Operating Revenues			
Charges for Services	\$10,212,815	\$179,356	\$10,392,171
Other	174,213	0	174,213
<i>Total Operating Revenues</i>	<u>10,387,028</u>	<u>179,356</u>	<u>10,566,384</u>
Operating Expenses			
Contractual Services	441,563	223,461	665,024
Claims	8,701,712	0	8,701,712
<i>Total Operating Expenses</i>	<u>9,143,275</u>	<u>223,461</u>	<u>9,366,736</u>
<i>Operating Income (Loss)</i>	1,243,753	(44,105)	1,199,648
Non-Operating Revenues			
Interest	66,737	0	66,737
<i>Income (Loss) Before Transfers</i>	1,310,490	(44,105)	1,266,385
Transfers Out	(18,265)	0	(18,265)
<i>Change in Net Assets</i>	1,292,225	(44,105)	1,248,120
<i>Net Assets Beginning of Year</i>	<u>945,674</u>	<u>0</u>	<u>945,674</u>
<i>Net Assets (Deficit) End of Year</i>	<u>\$2,237,899</u>	<u>(\$44,105)</u>	<u>\$2,193,794</u>

Richland County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2005

	Employee Health Insurance	County Phone System	Total
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash Received from Interfund Services Provided	\$10,212,815	\$179,356	\$10,392,171
Other Cash Receipts	174,213	0	174,213
Cash Payments to Suppliers	(441,563)	(162,766)	(604,329)
Cash Payments for Claims	(8,769,588)	0	(8,769,588)
<i>Net Cash Provided by Operating Activities</i>	<u>1,175,877</u>	<u>16,590</u>	<u>1,192,467</u>
Cash Flows from Noncapital Financing Activities			
Transfers Out	(18,265)	0	(18,265)
<i>Net Cash Used for Noncapital Financing Activities</i>	<u>(18,265)</u>	<u>0</u>	<u>(18,265)</u>
Cash Flows from Investing Activities			
Interest on Investments	85,956	0	85,956
Change in Fair Value of Cash Equivalents	(19,219)	0	(19,219)
<i>Net Cash Provided by Investing Activities</i>	<u>66,737</u>	<u>0</u>	<u>66,737</u>
<i>Net Increase in Cash and Cash Equivalents</i>	1,224,349	16,590	1,240,939
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>2,974,851</u>	<u>0</u>	<u>2,974,851</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$4,199,200</u></u>	<u><u>\$16,590</u></u>	<u><u>\$4,215,790</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities			
Operating Income (Loss)	<u>\$1,243,753</u>	<u>(\$44,105)</u>	<u>\$1,199,648</u>
Adjustments:			
Increase (Decrease) in Liabilities:			
Accounts Payable	0	60,695	60,695
Claims Payable	(67,876)	0	(67,876)
<i>Total Adjustments</i>	<u>(67,876)</u>	<u>60,695</u>	<u>(7,181)</u>
<i>Net Cash Provided by Operating Activities</i>	<u><u>\$1,175,877</u></u>	<u><u>\$16,590</u></u>	<u><u>\$1,192,467</u></u>

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's Services 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
Private Purpose Trust Funds
December 31, 2005

	<u>County Home Resident Trust</u>	<u>Children's Services Trust</u>	<u>Totals</u>
Assets			
Equity in Pooled Cash and Cash Equivalents	\$3,005	\$0	\$3,005
Cash and Cash Equivalents in Segregated Accounts	43,062	640	43,702
<i>Total Assets</i>	<u>46,067</u>	<u>640</u>	<u>46,707</u>
Net Assets			
Held in Trust for Children's Services	0	640	640
Held in Trust for County Home	46,067	0	46,067
<i>Total Net Assets</i>	<u><u>\$46,067</u></u>	<u><u>\$640</u></u>	<u><u>\$46,707</u></u>

Richland County, Ohio
Combining Statement of Changes in Fiduciary Net Assets
Private Purpose Trust Funds
For the Year Ended December 31, 2005

	<u>County Home Resident Trust</u>	<u>Children's Services Trust</u>	<u>Totals</u>
Additions			
Contributions:			
Private Donations	\$329,974	\$0	\$329,974
Investment Earnings	2,714	2	2,716
Other	0	340	340
<i>Total Additions</i>	332,688	342	333,030
Deductions			
Benefits	307,469	340	307,809
<i>Change in Net Assets</i>	25,219	2	25,221
Net Assets - Beginning	20,848	638	21,486
Net Assets - Ending	<u>\$46,067</u>	<u>\$640</u>	<u>\$46,707</u>

Richland County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2005

	Balance 1/1/05	Additions	Reductions	Balance 12/31/05
Undivided Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$24,732	\$20,269,612	\$20,266,773	\$27,571
Intergovernmental Receivable	2,142,627	2,152,985	2,142,627	2,152,985
Permissive Sales Tax Receivable	19,244	22,173	19,244	22,173
Special Assessments Receivable	1,131,434	1,122,209	1,131,434	1,122,209
<i>Total Assets</i>	<u>\$3,318,037</u>	<u>\$23,566,979</u>	<u>\$23,560,078</u>	<u>\$3,324,938</u>
Liabilities				
Undistributed Assets	<u>\$3,318,037</u>	<u>\$23,566,979</u>	<u>\$23,560,078</u>	<u>\$3,324,938</u>
Undivided Inheritance and Estate Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,132,566	\$1,667,345	\$1,879,311	\$920,600
Liabilities				
Undistributed Assets	<u>\$1,132,566</u>	<u>\$1,667,345</u>	<u>\$1,879,311</u>	<u>\$920,600</u>
Undivided General Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,454,553	\$87,119,640	\$87,745,682	\$2,828,511
Property Taxes Receivable	93,012,288	93,886,667	93,012,288	93,886,667
<i>Total Assets</i>	<u>\$96,466,841</u>	<u>\$181,006,307</u>	<u>\$180,757,970</u>	<u>\$96,715,178</u>
Liabilities				
Undistributed Assets	<u>\$96,466,841</u>	<u>\$181,006,307</u>	<u>\$180,757,970</u>	<u>\$96,715,178</u>
Undivided Personal Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$420,209	\$23,600,463	\$23,770,679	\$249,993
Property Taxes Receivable	23,398,063	22,799,540	23,398,063	22,799,540
<i>Total Assets</i>	<u>\$23,818,272</u>	<u>\$46,400,003</u>	<u>\$47,168,742</u>	<u>\$23,049,533</u>
Liabilities				
Undistributed Assets	<u>\$23,818,272</u>	<u>\$46,400,003</u>	<u>\$47,168,742</u>	<u>\$23,049,533</u>

(continued)

Richland County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2005

	Balance 1/1/05	Additions	Reductions	Balance 12/31/05
Undivided Local Government				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$12,184,339	\$12,184,339	\$0
Intergovernmental Receivable	4,635,482	4,285,073	4,635,482	4,285,073
<i>Total Assets</i>	<u>\$4,635,482</u>	<u>\$16,469,412</u>	<u>\$16,819,821</u>	<u>\$4,285,073</u>
Liabilities				
Undistributed Assets	<u>\$4,635,482</u>	<u>\$16,469,412</u>	<u>\$16,819,821</u>	<u>\$4,285,073</u>
 Board of Health				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,724,226	\$5,303,385	\$5,440,951	\$2,586,660
Property Taxes Receivable	2,208,667	2,043,831	2,208,667	2,043,831
<i>Total Assets</i>	<u>\$4,932,893</u>	<u>\$7,347,216</u>	<u>\$7,649,618</u>	<u>\$4,630,491</u>
Liabilities				
Undistributed Assets	<u>\$4,932,893</u>	<u>\$7,347,216</u>	<u>\$7,649,618</u>	<u>\$4,630,491</u>
 County Court Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$1,303,154	\$1,964,226	\$2,350,605	\$916,775
Accrued Interest Receivable	2,320	11,526	2,320	11,526
<i>Total Assets</i>	<u>\$1,305,474</u>	<u>\$1,975,752</u>	<u>\$2,352,925</u>	<u>\$928,301</u>
Liabilities				
Intergovernmental Payable	\$76,906	\$272,928	\$272,817	\$77,017
Undistributed Assets	1,217,088	667,189	1,045,689	838,588
Deposits Held and Due to Others	11,480	1,035,635	1,034,419	12,696
<i>Total Liabilities</i>	<u>\$1,305,474</u>	<u>\$1,975,752</u>	<u>\$2,352,925</u>	<u>\$928,301</u>

(continued)

Richland County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2005

	Balance 1/1/05	Additions	Reductions	Balance 12/31/05
Other Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,940,862	\$9,185,787	\$9,303,988	\$1,822,661
Cash and Cash Equivalents in Segregated Accounts	235,378	3,840,785	3,461,099	615,064
<i>Total Assets</i>	<u>\$2,176,240</u>	<u>\$13,026,572</u>	<u>\$12,765,087</u>	<u>\$2,437,725</u>
Liabilities				
Undistributed Assets	<u>\$2,176,240</u>	<u>\$13,026,572</u>	<u>\$12,765,087</u>	<u>\$2,437,725</u>
 All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$9,697,148	\$159,330,571	\$160,591,723	\$8,435,996
Cash and Cash Equivalents in Segregated Accounts	1,538,532	5,805,011	5,811,704	1,531,839
Accrued Interest Receivable	2,320	11,526	2,320	11,526
Intergovernmental Receivable	6,778,109	6,438,058	6,778,109	6,438,058
Permissive Sales Tax Receivable	19,244	22,173	19,244	22,173
Property Taxes Receivable	118,619,018	118,730,038	118,619,018	118,730,038
Special Assessments Receivable	1,131,434	1,122,209	1,131,434	1,122,209
<i>Total Assets</i>	<u>\$137,785,805</u>	<u>\$291,459,586</u>	<u>\$292,953,552</u>	<u>\$136,291,839</u>
Liabilities				
Intergovernmental Payable	\$76,906	\$272,928	\$272,817	\$77,017
Undistributed Assets	137,697,419	290,151,023	291,646,316	136,202,126
Deposits Held and Due to Others	11,480	1,035,635	1,034,419	12,696
<i>Total Liabilities</i>	<u>\$137,785,805</u>	<u>\$291,459,586</u>	<u>\$292,953,552</u>	<u>\$136,291,839</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, 2005

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property and Other Taxes	\$4,060,000	\$3,770,000	\$3,349,414	(\$420,586)
Sales Taxes	10,043,174	13,105,700	13,726,165	620,465
Charges for Services	2,565,091	3,718,672	3,505,751	(212,921)
Licenses and Permits	263,761	295,000	360,487	65,487
Fines and Forfeitures	166,297	73,000	275,439	202,439
Intergovernmental	3,613,551	4,011,635	4,938,698	927,063
Interest	1,037,304	1,000,000	1,417,700	417,700
Rentals	6,415	0	8,768	8,768
Other	87,225	11,474	231,011	219,537
<i>Total Revenues</i>	<u>21,842,818</u>	<u>25,985,481</u>	<u>27,813,433</u>	<u>1,827,952</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Commissioners:				
Personal Services	282,791	296,405	296,405	0
Materials and Supplies	1,200	143,177	138,663	4,514
Contractual Services	46,300	129,663	129,663	0
Capital Outlay	900	225,202	134,500	90,702
Other	800	460,180	377,445	82,735
Total Commissioners	<u>331,991</u>	<u>1,254,627</u>	<u>1,076,676</u>	<u>177,951</u>
Auditor:				
Personal Services	414,950	482,082	482,082	0
Materials and Supplies	0	4,260	4,260	0
Contractual Services	30,000	545	545	0
Capital Outlay	0	1,925	1,925	0
Other	3,000	5,412	5,373	39
Total Auditor	<u>447,950</u>	<u>494,224</u>	<u>494,185</u>	<u>39</u>
Treasurer:				
Personal Services	172,562	165,564	165,564	0
Materials and Supplies	10,000	10,909	10,909	0
Contractual Services	3,700	3,430	3,430	0
Other	1,000	0	0	0
Total Treasurer	<u>\$187,262</u>	<u>\$179,903</u>	<u>\$179,903</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, 2005

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Prosecuting Attorney:				
Personal Services	\$1,081,158	\$1,055,619	\$1,055,619	\$0
Materials and Supplies	3,675	3,675	3,675	0
Contractual Services	16,986	11,267	11,267	0
Capital Outlay	12,000	10,000	9,992	8
Other	67,689	75,407	75,388	19
Total Prosecuting Attorney	1,181,508	1,155,968	1,155,941	27
Bureau of Inspection:				
Contractual Services	87,500	78,464	78,464	0
Data Processing Board:				
Personal Services	85,986	225,359	225,359	0
Materials and Supplies	0	10,827	10,827	0
Contractual Services	20,000	17,078	17,078	0
Capital Outlay	50,000	46,158	46,158	0
Other	0	107	107	0
Total Data Processing Board	155,986	299,529	299,529	0
Board of Elections:				
Personal Services	357,525	344,247	344,247	0
Materials and Supplies	4,500	3,800	3,285	515
Contractual Services	95,138	98,687	98,687	0
Capital Outlay	10,500	0	0	0
Total Board of Elections	467,663	446,734	446,219	515
Building and Grounds:				
Personal Services	455,522	438,200	437,673	527
Materials and Supplies	110,000	115,483	115,298	185
Contractual Services	1,207,000	1,051,033	1,050,538	495
Capital Outlay	57,000	56,188	56,188	0
Other	0	1,194	1,194	0
Total Building and Grounds	1,829,522	1,662,098	1,660,891	1,207
Recorder:				
Personal Services	223,477	240,043	240,043	0
Materials and Supplies	6,667	2,186	2,186	0
Contractual Services	65,000	66,358	66,358	0
Capital Outlay	0	28,038	27,975	63
Other	0	2,167	2,167	0
Total Recorder	\$295,144	\$338,792	\$338,729	\$63

(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, 2005

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Central Purchasing:				
Personal Services	\$109,603	\$114,347	\$113,623	\$724
Materials and Supplies	180,000	157,069	157,069	0
Contractual Services	124,600	139,698	138,729	969
Capital Outlay	1,700	1,142	1,142	0
Other	1,100	1,524	961	563
Total Central Purchasing	417,003	413,780	411,524	2,256
Risk Management:				
Personal Services	89,863	121,573	121,301	272
Materials and Supplies	500	643	643	0
Contractual Services	1,200	332	332	0
Other	2,500	3,666	3,666	0
Total Risk Management	94,063	126,214	125,942	272
Insurance, Pensions and Taxes:				
Personal Services	5,151,577	5,474,166	5,473,916	250
Materials and Supplies	0	3,392	3,229	163
Contractual Services	481,454	469,948	469,948	0
Total Insurance, Pensions and Taxes	5,633,031	5,947,506	5,947,093	413
Total General Government - Legislative and Executive	11,128,623	12,397,839	12,215,096	182,743
General Government - Judicial:				
Court of Appeals:				
Contractual Services	22,886	16,043	16,043	0
Common Pleas Court:				
Personal Services	158,385	156,409	156,409	0
Materials and Supplies	450	83	83	0
Contractual Services	55,500	62,892	62,892	0
Capital Outlay	1,500	681	681	0
Other	6,823	8,621	8,621	0
Total Common Pleas Court	222,658	228,686	228,686	0
Jury Commission:				
Personal Services	5,032	4,781	4,771	10
Materials and Supplies	200	71	71	0
Total Jury Commission	\$5,232	\$4,852	\$4,842	\$10

(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, 2005

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Court Information Technology:				
Personal Services	\$69,377	\$63,673	\$63,673	\$0
Materials and Supplies	700	968	968	0
Contractual Services	17,210	13,489	13,489	0
Capital Outlay	5,000	3,129	3,129	0
Other	250	80	80	0
Total Court Information Technology	92,537	81,339	81,339	0
Probate Court:				
Personal Services	201,675	208,000	208,000	0
Materials and Supplies	15,000	11,237	11,237	0
Contractual Services	14,900	17,625	17,625	0
Capital Outlay	0	2,803	2,803	0
Other	1,500	739	739	0
Total Probate Court	233,075	240,404	240,404	0
Clerk of Courts:				
Personal Services	500,603	509,987	509,987	0
Materials and Supplies	11,000	17,304	17,304	0
Contractual Services	4,700	3,257	3,257	0
Capital Outlay	12,500	11,838	11,838	0
Other	1,000	432	432	0
Total Clerk of Courts	529,803	542,818	542,818	0
Municipal Court:				
Personal Services	207,652	208,084	207,781	303
Contractual Services	13,381	15,581	14,946	635
Total Municipal Court	221,033	223,665	222,727	938
Law Library:				
Personal Services	37,351	37,964	37,895	69
Attention Center:				
Personal Services	878,623	858,237	858,228	9
Materials and Supplies	100,443	82,971	82,971	0
Contractual Services	96,290	102,741	102,741	0
Capital Outlay	1,000	34,774	34,774	0
Total Attention Center	\$1,076,356	\$1,078,723	\$1,078,714	\$9

(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, 2005

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Joint Court:				
Personal Services	\$170,502	\$141,653	\$141,649	\$4
Materials and Supplies	200	0	0	0
Contractual Services	55,000	64,224	63,341	883
Capital Outlay	9,411	4,051	4,051	0
Other	3,000	3,755	3,755	0
Total Joint Court	238,113	213,683	212,796	887
Criminal Court Services:				
Personal Services	303,123	301,958	301,958	0
Materials and Supplies	500	700	700	0
Contractual Services	24,360	20,822	20,822	0
Other	2,000	1,800	1,797	3
Total Criminal Court Services	329,983	325,280	325,277	3
Domestic Relations:				
Personal Services	346,285	365,428	365,428	0
Materials and Supplies	1,650	2,336	2,336	0
Contractual Services	7,950	6,638	6,638	0
Capital Outlay	3,700	3,200	3,200	0
Total Domestic Relations	359,585	377,602	377,602	0
Total General Government - Judicial	3,368,612	3,371,059	3,369,143	1,916
Public Safety:				
Juvenile Probation Department:				
Personal Services	1,690,778	1,718,834	1,718,834	0
Materials and Supplies	9,025	10,667	10,667	0
Contractual Services	23,456	21,067	21,067	0
Capital Outlay	1,000	24,399	24,399	0
Total Juvenile Probation Department	1,724,259	1,774,967	1,774,967	0
Disaster Services:				
Personal Services	648,348	632,659	632,584	75
Materials and Supplies	1,200	5,076	4,991	85
Contractual Services	72,989	113,017	113,017	0
Capital Outlay	14,000	15,500	15,347	153
Other	10,000	11,969	11,969	0
Total Disaster Services	\$746,537	\$778,221	\$777,908	\$313

(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, 2005

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Coroner:				
Personal Services	\$129,009	\$126,877	\$126,845	\$32
Materials and Supplies	1,500	4,243	4,243	0
Contractual Services	105,900	107,443	107,443	0
Capital Outlay	700	7,580	7,580	0
Other	500	126	126	0
Total Coroner	237,609	246,269	246,237	32
Sheriff:				
Personal Services	5,017,147	5,196,012	4,659,889	536,123
Materials and Supplies	314,100	365,151	365,072	79
Contractual Services	289,700	282,307	282,275	32
Capital Outlay	66,000	69,197	69,102	95
Other	34,885	34,885	34,885	0
Total Sheriff	5,721,832	5,947,552	5,411,223	536,329
Total Public Safety	8,430,237	8,747,009	8,210,335	536,674
Public Works:				
Highway Engineer:				
Personal Services	70,000	69,823	69,823	0
Materials and Supplies	12,000	8,400	8,398	2
Contractual Services	12,900	6,742	6,742	0
Capital Outlay	5,000	13,397	13,397	0
Other	0	1,925	1,898	27
Total Highway Engineer	99,900	100,287	100,258	29
Building Department Regulations:				
Personal Services	253,337	294,300	294,300	0
Materials and Supplies	500	386	366	20
Contractual Services	7,214	8,222	8,051	171
Capital Outlay	500	391	391	0
Other	3,320	2,507	2,465	42
Total Building Department Regulations	264,871	305,806	305,573	233
Total Public Works	\$364,771	\$406,093	\$405,831	\$262

(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, 2005

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Health:				
Agriculture:				
Personal Services	\$860	\$961	\$908	\$53
Contractual Services	<u>327,278</u>	<u>327,377</u>	<u>327,377</u>	<u>0</u>
Total Agriculture	<u>328,138</u>	<u>328,338</u>	<u>328,285</u>	<u>53</u>
Other Health:				
Contractual Services	<u>2,298</u>	<u>2,298</u>	<u>2,273</u>	<u>25</u>
Ditch Maintenance:				
Personal Services	92,345	0	0	0
Materials and Supplies	2,000	19,000	18,893	107
Capital Outlay	<u>200,000</u>	<u>180,804</u>	<u>180,804</u>	<u>0</u>
Total Ditch Maintenance	<u>294,345</u>	<u>199,804</u>	<u>199,697</u>	<u>107</u>
Total Health	<u>624,781</u>	<u>530,440</u>	<u>530,255</u>	<u>185</u>
Human Services:				
Soldiers Relief:				
Personal Services	79,988	92,595	92,469	126
Materials and Supplies	500	0	0	0
Contractual Services	<u>4,400</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Soldiers Relief	<u>84,888</u>	<u>92,595</u>	<u>92,469</u>	<u>126</u>
Veteran Services:				
Personal Services	277,420	289,111	289,089	22
Materials and Supplies	16,882	16,882	16,882	0
Contractual Services	210,600	151,602	151,581	21
Capital Outlay	21,350	21,521	21,521	0
Other	<u>12,200</u>	<u>7,551</u>	<u>7,551</u>	<u>0</u>
Total Veteran Services	<u>538,452</u>	<u>486,667</u>	<u>486,624</u>	<u>43</u>
Total Human Services	<u>623,340</u>	<u>579,262</u>	<u>579,093</u>	<u>169</u>
Conservation and Recreation:				
Parks:				
Personal Services	116,738	116,926	116,765	161
Materials and Supplies	5,500	2,983	2,925	58
Contractual Services	8,150	6,004	5,882	122
Capital Outlay	<u>4,000</u>	<u>5,040</u>	<u>5,040</u>	<u>0</u>
Total Conservation and Recreation	<u>\$134,388</u>	<u>\$130,953</u>	<u>\$130,612</u>	<u>\$341</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, 2005

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Other:				
Other Financing Administration:				
Personal Services	\$0	\$44,362	\$44,170	\$192
Contractual Services	5,000	19,290	19,290	0
Total Other	5,000	63,652	63,460	192
Intergovernmental	1,882,460	1,625,689	1,807,321	(181,632)
<i>Total Expenditures</i>	26,562,212	27,851,996	27,311,146	540,850
<i>Excess of Revenues Over (Under) Expenditures</i>	(4,719,394)	(1,866,515)	502,287	2,368,802
Other Financing Sources (Uses)				
Sale of Capital Assets	0	11,000	30,803	19,803
Transfers In	258,681	450,447	74,068	(376,379)
Transfers Out	(1,567,315)	(2,170,040)	(2,120,158)	49,882
<i>Total Other Financing Sources (Uses)</i>	(1,308,634)	(1,708,593)	(2,015,287)	(306,694)
<i>Net Change in Fund Balance</i>	(6,028,028)	(3,575,108)	(1,513,000)	2,062,108
<i>Fund Balance Beginning of Year</i>	3,824,739	3,824,739	3,824,739	0
Prior Year Encumbrances Appropriated	211,105	211,105	211,105	0
<i>Fund Balance (Deficit) End of Year</i>	(1,992,184)	\$460,736	\$2,522,844	\$2,062,108

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, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property and Other Taxes	\$1,737,508	\$1,568,008	\$1,591,281	\$23,273
Licenses and Permits	113,896	90,000	115,404	25,404
Intergovernmental	9,501,887	9,946,924	9,627,733	(319,191)
Other	50,281	127,000	50,947	(76,053)
<i>Total Revenues</i>	11,403,572	11,731,932	11,385,365	(346,567)
Expenditures				
Current:				
Health:				
Mental Health Board:				
Personal Services	511,238	511,238	505,715	5,523
Materials and Supplies	40,000	40,000	38,989	1,011
Contractual Services	11,089,456	11,089,456	9,675,255	1,414,201
Capital Outlay	42,400	42,400	15,735	26,665
Other	140,106	140,106	119,113	20,993
<i>Total Expenditures</i>	11,823,200	11,823,200	10,354,807	1,468,393
<i>Net Change in Fund Balance</i>	(419,628)	(91,268)	1,030,558	1,121,826
<i>Fund Balance Beginning of Year</i>	2,220,965	2,220,965	2,220,965	0
<i>Fund Balance End of Year</i>	\$1,801,337	\$2,129,697	\$3,251,523	\$1,121,826

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, 2005

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property and Other Taxes	\$735,000	\$8,020,000	\$8,401,272	\$381,272
Charges for Services	383,204	362,000	468,051	106,051
Intergovernmental	9,487,786	10,167,700	11,588,509	1,420,809
Interest	17,010	15,000	20,776	5,776
<i>Total Revenues</i>	<u>10,623,000</u>	<u>18,564,700</u>	<u>20,478,608</u>	<u>1,913,908</u>
Expenditures				
Current:				
Health:				
Mental Retardation Board:				
Personal Services	15,617,228	15,183,635	14,985,396	198,239
Materials and Supplies	788,422	966,675	898,798	67,877
Contractual Services	2,743,446	3,725,122	3,213,325	511,797
Capital Outlay	1,799,004	2,396,432	1,904,204	492,228
Other	491,340	634,241	512,597	121,644
<i>Total Expenditures</i>	<u>21,439,440</u>	<u>22,906,105</u>	<u>21,514,320</u>	<u>1,391,785</u>
<i>Excess of Revenues Under Expenditures</i>	(10,816,440)	(4,341,405)	(1,035,712)	3,305,693
Other Financing Sources				
Sale of Capital Assets	0	0	1,315	1,315
<i>Net Change in Fund Balance</i>	(10,816,440)	(4,341,405)	(1,034,397)	3,307,008
<i>Fund Balance Beginning of Year</i>	20,612,873	20,612,873	20,612,873	0
Prior Year Encumbrances Appropriated	1,466,667	1,466,667	1,466,667	0
<i>Fund Balance End of Year</i>	<u>\$11,263,100</u>	<u>\$17,738,135</u>	<u>\$21,045,143</u>	<u>\$3,307,008</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, 2005

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$0	\$15,533,165	\$11,044,310	(\$4,488,855)
Other	0	1,445,110	691,122	(753,988)
<i>Total Revenues</i>	<u>0</u>	<u>16,978,275</u>	<u>11,735,432</u>	<u>(5,242,843)</u>
Expenditures				
Current:				
Human Services:				
Public Assistance:				
Personal Services	7,557,567	7,557,567	6,689,588	867,979
Materials and Supplies	636,730	636,730	566,144	70,586
Contractual Services	9,258,806	9,258,806	7,031,106	2,227,700
Capital Outlay	83,300	83,300	82,355	945
Other	100	100	0	100
<i>Total Expenditures</i>	<u>17,536,503</u>	<u>17,536,503</u>	<u>14,369,193</u>	<u>3,167,310</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(17,536,503)</u>	<u>(558,228)</u>	<u>(2,633,761)</u>	<u>(2,075,533)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	54	54
Transfers In	0	0	573,662	573,662
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>573,716</u>	<u>573,716</u>
<i>Net Change in Fund Balance</i>	(17,536,503)	(558,228)	(2,060,045)	(1,501,817)
<i>Fund Balance Beginning of Year</i>	1,456,562	1,456,562	1,456,562	0
Prior Year Encumbrances Appropriated	654,100	654,100	654,100	0
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$15,425,841)</u>	<u>\$1,552,434</u>	<u>\$50,617</u>	<u>(\$1,501,817)</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, 2005

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property and Other Taxes	\$3,171,473	\$2,935,131	\$2,914,509	(\$20,622)
Charges for Services	20,331	30,000	19,969	(10,031)
Intergovernmental	4,808,344	4,939,068	4,783,227	(155,841)
Other	87,247	70,000	85,693	15,693
<i>Total Revenues</i>	8,087,395	7,974,199	7,803,398	(170,801)
Expenditures				
Current:				
Human Services:				
Children's Services:				
Personal Services	5,188,526	5,038,975	5,006,157	32,818
Materials and Supplies	66,583	73,600	64,243	9,357
Contractual Services	2,328,169	2,376,357	2,227,565	148,792
Capital Outlay	306,008	301,524	295,252	6,272
Other	45,170	44,000	43,582	418
<i>Total Expenditures</i>	7,934,456	7,834,456	7,636,799	197,657
<i>Excess of Revenues Over Expenditures</i>	152,939	139,743	166,599	26,856
Other Financing Sources (Uses)				
Advances Out	0	(100,000)	(100,000)	0
Transfers In	55,965	50,000	50,000	0
Transfers Out	(21)	(21)	(21)	0
<i>Total Other Financing Sources (Uses)</i>	55,944	(50,021)	(50,021)	0
<i>Net Change in Fund Balance</i>	208,883	89,722	116,578	26,856
<i>Fund Balance Beginning of Year</i>	5,591,446	5,591,446	5,591,446	0
<i>Fund Balance End of Year</i>	\$5,800,329	\$5,681,168	\$5,708,024	\$26,856

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, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$1,257,212	\$1,179,469	(\$77,743)
Expenditures			
Debt Service:			
Principal Retirement	765,000	765,000	0
Interest and Fiscal Charges	482,081	482,081	0
<i>Total Expenditures</i>	1,247,081	1,247,081	0
<i>Excess of Revenues Over (Under) Expenditures</i>	10,131	(67,612)	(77,743)
Other Financing Sources			
Transfers In	64,593	65,261	668
<i>Net Change in Fund Balance</i>	74,724	(2,351)	(77,075)
<i>Fund Balance Beginning of Year</i>	36,807	36,807	0
<i>Fund Balance End of Year</i>	\$111,531	\$34,456	(\$77,075)

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, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$2,350,000	\$2,571,415	\$221,415
Tap-In Fees	26,000	139,968	113,968
Interest Income	0	161	161
Sale of Capital Assets	0	890	890
Other	0	47	47
<i>Total Revenues</i>	<u>2,376,000</u>	<u>2,712,481</u>	<u>336,481</u>
Expenses			
Personal Services	432,465	465,146	(32,681)
Materials and Supplies	23,000	14,506	8,494
Contractual Services	863,958	359,710	504,248
Capital Outlay	3,432,555	3,420,630	11,925
Other	15,000	10,241	4,759
<i>Total Expenses</i>	<u>4,766,978</u>	<u>4,270,233</u>	<u>496,745</u>
<i>Excess of Revenues Under Expenses</i>	(2,390,978)	(1,557,752)	833,226
Transfers In	1,528,213	1,536,505	8,292
Transfers Out	(380,203)	(220,862)	159,341
<i>Net Change in Fund Equity</i>	(1,242,968)	(242,109)	1,000,859
<i>Fund Equity Beginning of Year</i>	<u>2,133,175</u>	<u>2,133,175</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$890,207</u></u>	<u><u>\$1,891,066</u></u>	<u><u>\$1,000,859</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Certificate of Title Fund
For the Year Ended December 31, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$17,813,000	\$16,013,437	(\$1,799,563)
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Certificate of Title:			
Personal Services	523,048	515,980	7,068
Materials and Supplies	18,569	17,554	1,015
Contractual Services	17,237,285	15,471,348	1,765,937
Capital Outlay	15,620	15,161	459
Other	17,135	16,818	317
<i>Total Expenditures</i>	17,811,657	16,036,861	1,774,796
<i>Net Change in Fund Balance</i>	1,343	(23,424)	(24,767)
<i>Fund Balance Beginning of Year</i>	261,442	261,442	0
<i>Fund Balance End of Year</i>	\$262,785	\$238,018	(\$24,767)

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, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Licenses and Permits	\$305,200	\$354,092	\$48,892
Fines and Forfeitures	91,500	141,242	49,742
Intergovernmental	30,000	22,500	(7,500)
Contributions and Donations	500	10,787	10,287
<i>Total Revenues</i>	<u>427,200</u>	<u>528,621</u>	<u>101,421</u>
Expenditures			
Current:			
Health:			
Dog and Kennel:			
Personal Services	326,182	320,409	5,773
Materials and Supplies	38,055	37,069	986
Contractual Services	69,224	61,298	7,926
Capital Outlay	7,500	6,049	1,451
Other	36,956	33,991	2,965
<i>Total Expenditures</i>	<u>477,917</u>	<u>458,816</u>	<u>19,101</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(50,717)</u>	<u>69,805</u>	<u>120,522</u>
Other Financing Sources (Uses)			
Transfers In	30,000	0	(30,000)
Transfers Out	(47,263)	(47,142)	121
<i>Total Other Financing Sources (Uses)</i>	<u>(17,263)</u>	<u>(47,142)</u>	<u>(29,879)</u>
<i>Net Change in Fund Balance</i>	(67,980)	22,663	90,643
<i>Fund Balance Beginning of Year</i>	<u>99,078</u>	<u>99,078</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$31,098</u></u>	<u><u>\$121,741</u></u>	<u><u>\$90,643</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, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$1,261,374	\$1,270,242	\$8,868
Licenses and Permits	200	107	(93)
Other	100	951	851
<i>Total Revenues</i>	<u>1,261,674</u>	<u>1,271,300</u>	<u>9,626</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Real Estate Assessment:			
Personal Services	844,358	844,358	0
Materials and Supplies	2,239	2,239	0
Contractual Services	437,331	437,331	0
Capital Outlay	110,512	110,512	0
Other	44,419	44,419	0
<i>Total Expenditures</i>	<u>1,438,859</u>	<u>1,438,859</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(177,185)	(167,559)	9,626
Other Financing Sources			
Sale of Capital Assets	0	581	581
<i>Net Change in Fund Balance</i>	(177,185)	(166,978)	10,207
<i>Fund Balance Beginning of Year</i>	<u>177,185</u>	<u>177,185</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$10,207</u></u>	<u><u>\$10,207</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Youth Services Fund
For the Year Ended December 31, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$300	\$412	\$112
Intergovernmental	1,177,809	936,118	(241,691)
Other	100	0	(100)
<i>Total Revenues</i>	<u>1,178,209</u>	<u>936,530</u>	<u>(241,679)</u>
Expenditures			
Current:			
Public Safety:			
Youth Services:			
Personal Services	286,965	595,390	(308,425)
Materials and Supplies	9,774	2,409	7,365
Contractual Services	216,883	107,599	109,284
Capital Outlay	89,983	40,763	49,220
Other	7,241	5,416	1,825
<i>Total Expenditures</i>	<u>610,846</u>	<u>751,577</u>	<u>(140,731)</u>
<i>Excess of Revenues Over Expenditures</i>	<u>567,363</u>	<u>184,953</u>	<u>(382,410)</u>
Other Financing Sources (Uses)			
Transfers In	0	819	819
Transfers Out	(636,831)	(22,023)	614,808
<i>Total Other Financing Sources (Uses)</i>	<u>(636,831)</u>	<u>(21,204)</u>	<u>615,627</u>
<i>Net Change in Fund Balance</i>	(69,468)	163,749	233,217
<i>Fund Balance Beginning of Year</i>	<u>537,608</u>	<u>537,608</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$468,140</u></u>	<u><u>\$701,357</u></u>	<u><u>\$233,217</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, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$413,705	\$479,806	\$66,101
Intergovernmental	4,131,239	4,290,086	158,847
Interest	10,000	9,815	(185)
Other	100,000	0	(100,000)
<i>Total Revenues</i>	<u>4,654,944</u>	<u>4,779,707</u>	<u>124,763</u>
Expenditures			
Current:			
Public Works:			
Motor Vehicle License and Gas Tax:			
Personal Services	2,926,447	2,887,942	38,505
Materials and Supplies	1,093,566	1,074,534	19,032
Contractual Services	371,976	365,233	6,743
Capital Outlay	258,737	244,497	14,240
Other	6,700	6,392	308
<i>Total Expenditures</i>	<u>4,657,426</u>	<u>4,578,598</u>	<u>78,828</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,482)</u>	<u>201,109</u>	<u>203,591</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	10,000	6,613	(3,387)
Transfers In	108,761	125,449	16,688
Transfers Out	(25,109)	(25,109)	0
<i>Total Other Financing Sources (Uses)</i>	<u>93,652</u>	<u>106,953</u>	<u>13,301</u>
<i>Net Change in Fund Balance</i>	91,170	308,062	216,892
<i>Fund Balance Beginning of Year</i>	<u>380,027</u>	<u>380,027</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$471,197</u></u>	<u><u>\$688,089</u></u>	<u><u>\$216,892</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Alternative Sentencing Fund
For the Year Ended December 31, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$48,000	\$150	(\$47,850)
Expenditures			
Current:			
General Government - Judicial:			
Alternative Sentencing:			
Personal Services	80,042	80,042	0
Materials and Supplies	23,958	12,760	11,198
Contractual Services	89,686	64,539	25,147
Capital Outlay	52,600	49,115	3,485
<i>Total Expenditures</i>	246,286	206,456	39,830
<i>Excess of Revenues Under Expenditures</i>	(198,286)	(206,306)	(8,020)
Other Financing Sources (Uses)			
Transfers In	531,400	579,400	48,000
Transfers Out	(333,114)	(333,114)	0
<i>Total Other Financing Sources (Uses)</i>	198,286	246,286	48,000
<i>Net Change in Fund Balance</i>	0	39,980	39,980
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$39,980	\$39,980

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Divorce Orientation Fund
For the Year Ended December 31, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$7,100	\$6,033	(\$1,067)
Other	300	260	(40)
<i>Total Revenues</i>	<u>7,400</u>	<u>6,293</u>	<u>(1,107)</u>
Expenditures			
Current:			
General Government - Judicial:			
Divorce Orientation:			
Materials and Supplies	126	0	126
Contractual Services	5,000	4,975	25
<i>Total Expenditures</i>	<u>5,126</u>	<u>4,975</u>	<u>151</u>
<i>Excess of Revenues Over Expenditures</i>	2,274	1,318	(956)
Other Financing Uses			
Transfers Out	(2,874)	(2,874)	0
<i>Net Change in Fund Balance</i>	(600)	(1,556)	(956)
<i>Fund Balance Beginning of Year</i>	<u>8,456</u>	<u>8,456</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$7,856</u></u>	<u><u>\$6,900</u></u>	<u><u>(\$956)</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Court Computers Fund
For the Year Ended December 31, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$70,310	\$79,715	\$9,405
Expenditures			
Current:			
General Government - Judicial:			
Court Computers:			
Personal Services	8,400	5,231	3,169
Materials and Supplies	8,000	4,811	3,189
Contractual Services	27,750	26,488	1,262
Capital Outlay	53,000	47,494	5,506
<i>Total Expenditures</i>	97,150	84,024	13,126
<i>Net Change in Fund Balance</i>	(26,840)	(4,309)	22,531
<i>Fund Balance Beginning of Year</i>	311,411	311,411	0
<i>Fund Balance End of Year</i>	\$284,571	\$307,102	\$22,531

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, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$18,320	\$17,260	(\$1,060)
Expenditures			
Current:			
General Government - Judicial:			
Indigent Guardianship:			
Contractual Services	12,300	9,772	2,528
Other	26,700	26,595	105
<i>Total Expenditures</i>	39,000	36,367	2,633
<i>Net Change in Fund Balance</i>	(20,680)	(19,107)	1,573
<i>Fund Balance Beginning of Year</i>	58,421	58,421	0
<i>Fund Balance End of Year</i>	\$37,741	\$39,314	\$1,573

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, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property and Other Taxes	\$800,000	\$757,561	(\$42,439)
Charges for Services	501,500	549,151	47,651
Intergovernmental	0	86,295	86,295
Rentals	7,000	652	(6,348)
Other	15,000	12,110	(2,890)
<i>Total Revenues</i>	<u>1,323,500</u>	<u>1,405,769</u>	<u>82,269</u>
Expenditures			
Current:			
Human Services:			
Dayspring:			
Personal Services	1,020,998	977,339	43,659
Materials and Supplies	135,300	119,159	16,141
Contractual Services	143,120	124,336	18,784
Capital Outlay	11,650	11,199	451
Other	20,000	1,574	18,426
<i>Total Expenditures</i>	<u>1,331,068</u>	<u>1,233,607</u>	<u>97,461</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(7,568)</u>	<u>172,162</u>	<u>179,730</u>
Other Financing Sources (Uses)			
Transfers In	0	4,474	4,474
Transfers Out	(10,002)	(10,002)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(10,002)</u>	<u>(5,528)</u>	<u>4,474</u>
<i>Net Change in Fund Balance</i>	(17,570)	166,634	184,204
<i>Fund Balance Beginning of Year</i>	<u>285,850</u>	<u>285,850</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$268,280</u></u>	<u><u>\$452,484</u></u>	<u><u>\$184,204</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, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
Revenues			
Charges for Services	\$410,000	\$405,984	(\$4,016)
Intergovernmental	2,672,658	2,469,864	(202,794)
Other	600	2,707	2,107
	<u> </u>	<u> </u>	<u> </u>
<i>Total Revenues</i>	<u>3,083,258</u>	<u>2,878,555</u>	<u>(204,703)</u>
Expenditures			
Current:			
Human Services:			
Child Support Enforcement Agency:			
Personal Services	1,640,839	1,576,991	63,848
Materials and Supplies	55,370	44,797	10,573
Contractual Services	1,604,120	1,348,283	255,837
Capital Outlay	6,700	4,894	1,806
Other	34,792	34,137	655
	<u> </u>	<u> </u>	<u> </u>
<i>Total Expenditures</i>	<u>3,341,821</u>	<u>3,009,102</u>	<u>332,719</u>
<i>Excess of Revenues Under Expenditures</i>	(258,563)	(130,547)	128,016
Other Financing Sources			
Transfers In	259,000	97,000	(162,000)
	<u> </u>	<u> </u>	<u> </u>
<i>Net Change in Fund Balance</i>	437	(33,547)	(33,984)
<i>Fund Balance Beginning of Year</i>	64,148	64,148	0
	<u> </u>	<u> </u>	<u> </u>
<i>Fund Balance End of Year</i>	<u>\$64,585</u>	<u>\$30,601</u>	<u>(\$33,984)</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, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$180,000	\$349,366	\$169,366
Intergovernmental	10,000	0	(10,000)
Other	500	81,370	80,870
<i>Total Revenues</i>	<u>190,500</u>	<u>430,736</u>	<u>240,236</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Delinquent Real Estate Collection:			
Personal Services	274,199	257,178	17,021
Materials and Supplies	13,639	13,639	0
Contractual Services	43,600	35,961	7,639
Capital Outlay	3,661	2,879	782
Other	88,333	88,231	102
<i>Total Expenditures</i>	<u>423,432</u>	<u>397,888</u>	<u>25,544</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(232,932)	32,848	265,780
Other Financing Uses			
Transfers Out	(3,000)	0	3,000
<i>Net Change in Fund Balance</i>	(235,932)	32,848	268,780
<i>Fund Balance Beginning of Year</i>	<u>473,203</u>	<u>473,203</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$237,271</u></u>	<u><u>\$506,051</u></u>	<u><u>\$268,780</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, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$541,350	\$289,190	(\$252,160)
Interest	0	2,321	2,321
<i>Total Revenues</i>	541,350	291,511	(249,839)
Expenditures			
Current:			
Economic Development:			
Community Development Block Grant:			
Other	578,335	247,339	330,996
<i>Excess of Revenues Over (Under) Expenditures</i>	(36,985)	44,172	81,157
Other Financing Uses			
Transfers Out	(26,165)	0	26,165
<i>Net Change in Fund Balance</i>	(63,150)	44,172	107,322
<i>Fund Balance Beginning of Year</i>	71,409	71,409	0
<i>Fund Balance End of Year</i>	\$8,259	\$115,581	\$107,322

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Energy Management Fund
For the Year Ended December 31, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Current:			
Human Services:			
Energy Management:			
Contractual Services	71,892	53,247	18,645
<i>Excess of Revenues Under Expenditures</i>	(71,892)	(53,247)	18,645
<i>Net Change in Fund Balance</i>	(71,892)	(53,247)	18,645
<i>Fund Balance Beginning of Year</i>	71,892	71,892	0
<i>Fund Balance End of Year</i>	\$0	\$18,645	\$18,645

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, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$300,000	\$255,830	(\$44,170)
Intergovernmental	486,000	413,393	(72,607)
<i>Total Revenues</i>	786,000	669,223	(116,777)
Expenditures			
Current:			
General Government - Judicial:			
Public Defender:			
Personal Services	1,472,000	1,231,326	240,674
<i>Excess of Revenues Under Expenditures</i>	(686,000)	(562,103)	123,897
Other Financing Sources			
Transfers In	686,000	500,000	(186,000)
<i>Net Change in Fund Balance</i>	0	(62,103)	(62,103)
<i>Fund Balance Beginning of Year</i>	246,063	246,063	0
<i>Fund Balance End of Year</i>	\$246,063	\$183,960	(\$62,103)

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, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$18,831	\$363	(\$18,468)
Expenditures			
Current:			
Public Safety:			
Community Policing:			
Personal Services	23,456	8,996	14,460
Materials and Supplies	300	74	226
Capital Outlay	5,820	485	5,335
Other	2,494	1,217	1,277
<i>Total Expenditures</i>	<u>32,070</u>	<u>10,772</u>	<u>21,298</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(13,239)</u>	<u>(10,409)</u>	<u>2,830</u>
Other Financing Sources (Uses)			
Transfers In	5,988	6,863	875
Transfers Out	(13)	(13)	0
<i>Total Other Financing Sources (Uses)</i>	<u>5,975</u>	<u>6,850</u>	<u>875</u>
<i>Net Change in Fund Balance</i>	(7,264)	(3,559)	3,705
<i>Fund Balance Beginning of Year</i>	<u>8,857</u>	<u>8,857</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,593</u></u>	<u><u>\$5,298</u></u>	<u><u>\$3,705</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, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
Revenues			
Charges for Services	\$50,000	\$40,784	(\$9,216)
Intergovernmental	353,540	220,963	(132,577)
	<u> </u>	<u> </u>	<u> </u>
<i>Total Revenues</i>	403,540	261,747	(141,793)
	<u> </u>	<u> </u>	<u> </u>
Expenditures			
Current:			
Public Safety:			
Intensive Supervision:			
Personal Services	316,319	180,388	135,931
Contractual Services	19,010	17,288	1,722
Capital Outlay	5,000	3,384	1,616
Other	29,000	28,335	665
	<u> </u>	<u> </u>	<u> </u>
<i>Total Expenditures</i>	369,329	229,395	139,934
	<u> </u>	<u> </u>	<u> </u>
<i>Excess of Revenues Over Expenditures</i>	34,211	32,352	(1,859)
	<u> </u>	<u> </u>	<u> </u>
Other Financing Sources (Uses)			
Transfers In	0	88	88
Transfers Out	(44,212)	(24,212)	20,000
	<u> </u>	<u> </u>	<u> </u>
<i>Total Other Financing Sources (Uses)</i>	(44,212)	(24,124)	20,088
	<u> </u>	<u> </u>	<u> </u>
<i>Net Change in Fund Balance</i>	(10,001)	8,228	18,229
	<u> </u>	<u> </u>	<u> </u>
<i>Fund Balance Beginning of Year</i>	13,389	13,389	0
	<u> </u>	<u> </u>	<u> </u>
<i>Fund Balance End of Year</i>	\$3,388	\$21,617	\$18,229
	<u> </u>	<u> </u>	<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, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$64,500	\$67,069	\$2,569
Contributions and Donations	20,500	880	(19,620)
Other	22,800	29,912	7,112
<i>Total Revenues</i>	<u>107,800</u>	<u>97,861</u>	<u>(9,939)</u>
Expenditures			
Current:			
Public Safety:			
Sanction Cost Reimbursement:			
Personal Services	27,054	22,281	4,773
Materials and Supplies	3,000	2,376	624
Contractual Services	21,603	18,524	3,079
Capital Outlay	27,800	25,728	2,072
Other	45,000	41,099	3,901
<i>Total Expenditures</i>	<u>124,457</u>	<u>110,008</u>	<u>14,449</u>
<i>Excess of Revenues</i> <i>Under Expenditures</i>	<u>(16,657)</u>	<u>(12,147)</u>	<u>4,510</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	0	930	930
Transfers In	0	14,087	14,087
Transfers Out	(443)	(443)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(443)</u>	<u>14,574</u>	<u>15,017</u>
<i>Net Change in Fund Balance</i>	(17,100)	2,427	19,527
<i>Fund Balance Beginning of Year</i>	<u>21,765</u>	<u>21,765</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,665</u></u>	<u><u>\$24,192</u></u>	<u><u>\$19,527</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Big Wheel Fund
For the Year Ended December 31, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Contributions and Donations	\$1,906	\$1,690	(\$216)
Expenditures			
Current:			
Public Safety:			
Big Wheel:			
Other	1,906	1,906	0
<i>Net Change in Fund Balance</i>	0	(216)	(216)
<i>Fund Balance Beginning of Year</i>	487	487	0
<i>Fund Balance End of Year</i>	\$487	\$271	(\$216)

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, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$125,000	\$133,327	\$8,327
Intergovernmental	79,152	49,470	(29,682)
Other	0	485	485
<i>Total Revenues</i>	<u>204,152</u>	<u>183,282</u>	<u>(20,870)</u>
Expenditures			
Current:			
Public Safety:			
Jail Education Program:			
Personal Services	80,530	49,154	31,376
Materials and Supplies	4,000	3,889	111
Contractual Services	29,760	24,016	5,744
Capital Outlay	50,947	50,014	933
Other	50,181	48,414	1,767
<i>Total Expenditures</i>	<u>215,418</u>	<u>175,487</u>	<u>39,931</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(11,266)</u>	<u>7,795</u>	<u>19,061</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	0	648	648
Transfers In	7,910	31,197	23,287
Transfers Out	(12,290)	(12,290)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(4,380)</u>	<u>19,555</u>	<u>23,935</u>
<i>Net Change in Fund Balance</i>	(15,646)	27,350	42,996
<i>Fund Balance Beginning of Year</i>	23,592	23,592	0
Prior Year Encumbrances Appropriated	<u>1,125</u>	<u>1,125</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$9,071</u></u>	<u><u>\$52,067</u></u>	<u><u>\$42,996</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Safety Hotline Fund
For the Year Ended December 31, 2005

	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 Uses			
Transfers Out	(27)	(27)	0
<i>Net Change in Fund Balance</i>	(27)	(27)	0
<i>Fund Balance Beginning of Year</i>	27	27	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
Third Grade Safety Belt Fund
For the Year Ended December 31, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$2,232	\$1,082	(\$1,150)
Expenditures			
Current:			
Public Safety:			
Third Grade Safety Belt:			
Materials and Supplies	575	1,082	(507)
Other	575	0	575
<i>Total Expenditures</i>	1,150	1,082	68
<i>Excess of Revenues Over Expenditures</i>	1,082	0	(1,082)
Other Financing Uses			
Transfers Out	(1,082)	0	1,082
<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
Prisoner Incentive Fund
For the Year Ended December 31, 2005

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues			
Intergovernmental	\$7,000	\$4,000	(\$3,000)
Expenditures			
Current:			
Public Safety:			
Prisoner Incentive:			
Other	<u>8,000</u>	<u>5,433</u>	<u>2,567</u>
<i>Net Change in Fund Balance</i>	(1,000)	(1,433)	(433)
<i>Fund Balance Beginning of Year</i>	<u>3,137</u>	<u>3,137</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,137</u></u>	<u><u>\$1,704</u></u>	<u><u>(\$433)</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff K-9 Fund
For the Year Ended December 31, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Contributions and Donations	\$13,400	\$14,135	\$735
Other	4,000	100	(3,900)
<i>Total Revenues</i>	17,400	14,235	(3,165)
Expenditures			
Current:			
Public Safety:			
Sheriff K-9:			
Other	25,400	23,697	1,703
<i>Excess of Revenues Under Expenditures</i>	(8,000)	(9,462)	(1,462)
Other Financing Sources			
Transfers In	0	5,000	5,000
<i>Net Change in Fund Balance</i>	(8,000)	(4,462)	3,538
<i>Fund Balance Beginning of Year</i>	8,704	8,704	0
<i>Fund Balance End of Year</i>	\$704	\$4,242	\$3,538

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff Chaplain Program Fund
For the Year Ended December 31, 2005

	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 Uses			
Transfers Out	(15)	(15)	0
<i>Net Change in Fund Balance</i>	(15)	(15)	0
<i>Fund Balance Beginning of Year</i>	15	15	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
Enforcement and Education Fund
For the Year Ended December 31, 2005

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues			
Fines and Forfeitures	\$2,600	\$3,087	\$487
Expenditures			
Current:			
Public Safety:			
Enforcement and Education:			
Other	<u>6,000</u>	<u>0</u>	<u>6,000</u>
<i>Net Change in Fund Balance</i>	(3,400)	3,087	6,487
<i>Fund Balance Beginning of Year</i>	<u>11,976</u>	<u>11,976</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$8,576</u></u>	<u><u>\$15,063</u></u>	<u><u>\$6,487</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Enforcement Fund
For the Year Ended December 31, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$10,000	\$21,785	\$11,785
Other	2,000	6,778	4,778
<i>Total Revenues</i>	<u>12,000</u>	<u>28,563</u>	<u>16,563</u>
Expenditures			
Current:			
Public Safety:			
Law Enforcement:			
Contractual Services	16,200	15,509	691
Other	22,354	22,194	160
<i>Total Expenditures</i>	<u>38,554</u>	<u>37,703</u>	<u>851</u>
<i>Net Change in Fund Balance</i>	(26,554)	(9,140)	17,414
<i>Fund Balance Beginning of Year</i>	<u>35,602</u>	<u>35,602</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$9,048</u></u>	<u><u>\$26,462</u></u>	<u><u>\$17,414</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, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$12,000	\$3,965	(\$8,035)
Expenditures			
Current:			
Public Safety:			
Drug Law Enforcement:			
Capital Outlay	30,491	30,490	1
Other	49,888	49,888	0
<i>Total Expenditures</i>	80,379	80,378	1
<i>Net Change in Fund Balance</i>	(68,379)	(76,413)	(8,034)
<i>Fund Balance Beginning of Year</i>	123,709	123,709	0
<i>Fund Balance End of Year</i>	\$55,330	\$47,296	(\$8,034)

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, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$0	\$3,578	\$3,578
Other	8,118	8,967	849
<i>Total Revenues</i>	<u>8,118</u>	<u>12,545</u>	<u>4,427</u>
Expenditures			
Current:			
Public Safety:			
Drug Abuse Resistance Education:			
Personal Services	2,486	7,850	(5,364)
Other	8,355	8,278	77
<i>Total Expenditures</i>	<u>10,841</u>	<u>16,128</u>	<u>(5,287)</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,723)</u>	<u>(3,583)</u>	<u>(860)</u>
Other Financing Sources (Uses)			
Transfers In	0	3,925	3,925
Transfers Out	(5,364)	0	5,364
<i>Total Other Financing Sources (Uses)</i>	<u>(5,364)</u>	<u>3,925</u>	<u>9,289</u>
<i>Net Change in Fund Balance</i>	(8,087)	342	8,429
<i>Fund Balance Beginning of Year</i>	<u>8,088</u>	<u>8,088</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1</u></u>	<u><u>\$8,430</u></u>	<u><u>\$8,429</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Speed DUI Fund
For the Year Ended December 31, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$91,270	\$59,596	(\$31,674)
Expenditures			
Current:			
Public Safety:			
Speed DUI:			
Personal Services	61,564	74,533	(12,969)
<i>Excess of Revenues Over (Under) Expenditures</i>	29,706	(14,937)	(44,643)
Other Financing Sources (Uses)			
Transfers In	0	15,000	15,000
Transfers Out	(30,000)	0	30,000
<i>Total Other Financing Sources (Uses)</i>	(30,000)	15,000	45,000
<i>Net Change in Fund Balance</i>	(294)	63	357
<i>Fund Balance Beginning of Year</i>	294	294	0
<i>Fund Balance End of Year</i>	\$0	\$357	\$357

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, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$56,314	\$36,250	(\$20,064)
Expenditures			
Current:			
Public Safety:			
Gun Prosecutor Grant:			
Personal Services	59,712	57,871	1,841
<i>Excess of Revenues</i>			
<i>Under Expenditures</i>	(3,398)	(21,621)	(18,223)
Other Financing Sources			
Transfers In	0	16,000	16,000
<i>Net Change in Fund Balance</i>	(3,398)	(5,621)	(2,223)
<i>Fund Balance Beginning of Year</i>	10,310	10,310	0
<i>Fund Balance End of Year</i>	<u>\$6,912</u>	<u>\$4,689</u>	<u>(\$2,223)</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
I-71 Construction Zone Fund
For the Year Ended December 31, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$13,230	\$3,260	(\$9,970)
Expenditures			
Current:			
Public Safety:			
I-71 Construction Zone:			
Personal Services	13,230	8,916	4,314
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(5,656)	(5,656)
Other Financing Sources			
Transfers In		5,656	5,656
<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
Commissary Rotary Jail Fund
For the Year Ended December 31, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$48,942	\$53,449	\$4,507
Expenditures			
Current:			
Public Safety:			
Commissary Rotary Jail:			
Other	61,073	61,073	0
<i>Excess of Revenues Under Expenditures</i>	(12,131)	(7,624)	4,507
Other Financing Sources			
Transfers In	1,132	1,132	0
<i>Net Change in Fund Balance</i>	(10,999)	(6,492)	4,507
<i>Fund Balance Beginning of Year</i>	13,124	13,124	0
<i>Fund Balance End of Year</i>	<u>\$2,125</u>	<u>\$6,632</u>	<u>\$4,507</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, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures			
Current:			
Public Safety:			
Law Enforcement Block Grant:			
Materials and Supplies	758	758	0
Contractual Services	<u>8,000</u>	<u>8,000</u>	<u>0</u>
<i>Total Expenditures</i>	<u>8,758</u>	<u>8,758</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(8,758)	(8,758)	0
<i>Fund Balance Beginning of Year</i>	<u>8,758</u>	<u>8,758</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
Probate Fees Fund
For the Year Ended December 31, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$0	\$1,118	\$1,118
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	1,118	1,118
<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>\$1,118</u></u>	<u><u>\$1,118</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Workforce Investment Act Fund
For the Year Ended December 31, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$3,219,883	\$2,826,517	(\$393,366)
Expenditures			
Current:			
Human Services:			
Workforce Investment Act:			
Contractual Services	3,063,441	1,822,755	1,240,686
<i>Excess of Revenues Over Expenditures</i>	<u>156,442</u>	<u>1,003,762</u>	<u>847,320</u>
Other Financing Sources (Uses)			
Transfers In	450,000	0	(450,000)
Transfers Out	<u>(750,000)</u>	<u>(573,663)</u>	<u>176,337</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(300,000)</u>	<u>(573,663)</u>	<u>(273,663)</u>
<i>Net Change in Fund Balance</i>	(143,558)	430,099	573,657
<i>Fund Balance Beginning of Year</i>	79,485	79,485	0
Prior Year Encumbrances Appropriated	<u>150,000</u>	<u>150,000</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$85,927</u></u>	<u><u>\$659,584</u></u>	<u><u>\$573,657</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Federal Revenue Sharing Fund
For the Year Ended December 31, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Federal Revenue Sharing:			
Other	1,450	1,450	0
<i>Excess of Revenues</i>			
<i>Under Expenditures</i>	(1,450)	(1,450)	0
<i>Fund Balance Beginning of Year</i>	1,913	1,913	0
<i>Fund Balance End of Year</i>	\$463	\$463	\$0

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Willow Subdivision Fund
For the Year Ended December 31, 2005

	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 Uses			
Transfers Out	(1,242)	(1,242)	0
<i>Net Change in Fund Balance</i>	(1,242)	(1,242)	0
<i>Fund Balance Beginning of Year</i>	1,242	1,242	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
Common Pleas Security Fund
For the Year Ended December 31, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$1	\$21,438	\$21,437
Expenditures			
Current:			
General Government - Judicial:			
Common Pleas Security:			
Materials and Supplies	685	0	685
Capital Outlay	5,650	0	5,650
<i>Total Expenditures</i>	6,335	0	6,335
<i>Net Change in Fund Balance</i>	(6,334)	21,438	27,772
<i>Fund Balance Beginning of Year</i>	51,284	51,284	0
<i>Fund Balance End of Year</i>	\$44,950	\$72,722	\$27,772

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, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Licenses and Permits	\$36,262	\$32,772	(\$3,490)
Expenditures			
Current:			
Human Services:			
Domestic Violence:			
Contractual Services	15,997	15,997	0
Other	25,479	9,851	15,628
<i>Total Expenditures</i>	41,476	25,848	15,628
<i>Net Change in Fund Balance</i>	(5,214)	6,924	12,138
<i>Fund Balance Beginning of Year</i>	10,598	10,598	0
<i>Fund Balance End of Year</i>	\$5,384	\$17,522	\$12,138

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, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$2,943	\$2,640	(\$303)
Expenditures			
Current:			
General Government - Judicial:			
Probate Conduct of Business:			
Other	4,500	3,073	1,427
<i>Net Change in Fund Balance</i>	(1,557)	(433)	1,124
<i>Fund Balance Beginning of Year</i>	9,143	9,143	0
<i>Fund Balance End of Year</i>	<u>\$7,586</u>	<u>\$8,710</u>	<u>\$1,124</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Domestic Relations Special Projects Fund
For the Year Ended December 31, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$5,000	\$760	(\$4,240)
Expenditures			
Current:			
General Government - Judicial:			
Domestic Relations Special Projects:			
Contractual Services	5,000	0	5,000
<i>Net Change in Fund Balance</i>	0	760	760
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$760	\$760

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, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Interest	\$0	\$659	\$659
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	659	659
<i>Fund Balance Beginning of Year</i>	<u>25,212</u>	<u>25,212</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$25,212</u></u>	<u><u>\$25,871</u></u>	<u><u>\$659</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Bike Trail Maintenance Fund
For the Year Ended December 31, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$0	\$7,789	\$7,789
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	7,789	7,789
<i>Fund Balance Beginning of Year</i>	<u>54,546</u>	<u>54,546</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$54,546</u></u>	<u><u>\$62,335</u></u>	<u><u>\$7,789</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Probate Court Mediation Fund
For the Year Ended December 31, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$0	\$14,280	\$14,280
Expenditures	0	0	0
<i>Net Change in Fund Balance</i>	0	14,280	14,280
<i>Fund Balance Beginning of Year</i>	5,925	5,925	0
<i>Fund Balance End of Year</i>	\$5,925	\$20,205	\$14,280

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Economic Development Fund
For the Year Ended December 31, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Licenses and Permits	\$140,000	\$347,294	\$207,294
Expenditures			
Current:			
Human Services:			
Economic Development:			
Other	156,111	156,111	0
<i>Net Change in Fund Balance</i>	(16,111)	191,183	207,294
<i>Fund Balance Beginning of Year</i>	19,058	19,058	0
<i>Fund Balance End of Year</i>	<u>\$2,947</u>	<u>\$210,241</u>	<u>\$207,294</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Veterans' Cemetery Fund
For the Year Ended December 31, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$1,000	\$2,640	\$1,640
Expenditures			
Current:			
Human Services:			
Veterans' Cemetery:			
Other	1,000	473	527
<i>Net Change in Fund Balance</i>	0	2,167	2,167
<i>Fund Balance Beginning of Year</i>	43,137	43,137	0
<i>Fund Balance End of Year</i>	\$43,137	\$45,304	\$2,167

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, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$107,772	\$75,304	(\$32,468)
Contributions and Donations	520	0	(520)
<i>Total Revenues</i>	<u>108,292</u>	<u>75,304</u>	<u>(32,988)</u>
Expenditures			
Current:			
General Government -			
Judicial:			
Victim Witness Program:			
Personal Services	111,280	109,216	2,064
Other	520	520	0
<i>Total Expenditures</i>	<u>111,800</u>	<u>109,736</u>	<u>2,064</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(3,508)</u>	<u>(34,432)</u>	<u>(30,924)</u>
Other Financing Sources (Uses)			
Transfers In	0	36,069	36,069
Transfers Out	(3,844)	(13)	3,831
<i>Total Other Financing Sources (Uses)</i>	<u>(3,844)</u>	<u>36,056</u>	<u>39,900</u>
<i>Net Change in Fund Balance</i>	(7,352)	1,624	8,976
<i>Fund Balance Beginning of Year</i>	<u>30,931</u>	<u>30,931</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$23,579</u></u>	<u><u>\$32,555</u></u>	<u><u>\$8,976</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
911 Emergency on Call Center Fund
For the Year Ended December 31, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures			
Current:			
Human Services:			
911 Emergency On Call Center:			
Materials and Supplies	582	582	0
Contractual Services	34,636	34,636	0
Capital Outlay	<u>60,261</u>	<u>60,260</u>	<u>1</u>
<i>Total Expenditures</i>	<u>95,479</u>	<u>95,478</u>	<u>1</u>
<i>Excess of Revenues Under Expenditures</i>	(95,479)	(95,478)	1
Other Financing Sources			
Transfers In	<u>59,303</u>	<u>59,301</u>	<u>(2)</u>
<i>Net Change in Fund Balance</i>	(36,176)	(36,177)	(1)
<i>Fund Balance Beginning of Year</i>	<u>36,177</u>	<u>36,177</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1</u></u>	<u><u>\$0</u></u>	<u><u>(\$1)</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Mediation Fund
For the Year Ended December 31, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$76,404	\$98,328	\$21,924
Intergovernmental	7,500	2,950	(4,550)
<i>Total Revenues</i>	<u>83,904</u>	<u>101,278</u>	<u>17,374</u>
Expenditures			
Current:			
General Government -			
Judicial:			
Mediation:			
Personal Services	75,615	72,549	3,066
Materials and Supplies	3,100	2,114	986
Contractual Services	733	300	433
Other	3,567	3,567	0
<i>Total Expenditures</i>	<u>83,015</u>	<u>78,530</u>	<u>4,485</u>
<i>Excess of Revenues Over Expenditures</i>	889	22,748	21,859
Other Financing Sources			
Transfers In	19,911	0	(19,911)
<i>Net Change in Fund Balance</i>	20,800	22,748	1,948
<i>Fund Balance Beginning of Year</i>	<u>5,333</u>	<u>5,333</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$26,133</u></u>	<u><u>\$28,081</u></u>	<u><u>\$1,948</u></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, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$149,556	\$149,556	\$0
Expenditures			
Current:			
Public Safety:			
Federal Emergency Management Agency:			
Other	67,188	67,188	0
<i>Excess of Revenues Over Expenditures</i>	82,368	82,368	0
Other Financing Uses			
Transfers Out	(149,556)	(149,556)	0
<i>Net Change in Fund Balance</i>	(67,188)	(67,188)	0
<i>Fund Balance Beginning of Year</i>	67,188	67,188	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
Marine Patrol Fund
For the Year Ended December 31, 2005

	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			
Transfers In	0	277	277
<i>Net Change in Fund Balance</i>	0	277	277
<i>Fund Balance Beginning of Year</i>	50	50	0
<i>Fund Balance End of Year</i>	\$50	\$327	\$277

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Metrich Special Prosecutor Fund
For the Year Ended December 31, 2005

	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 Uses			
Transfers Out	(191)	(191)	0
<i>Net Change in Fund Balance</i>	(191)	(191)	0
<i>Fund Balance Beginning of Year</i>	191	191	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
Ditch Maintenance Fund
For the Year Ended December 31, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$809	\$10,497	\$9,688
Expenditures			
Current:			
Public Works:			
Ditch Maintenance:			
Capital Outlay	807	806	1
Other	2,500	1,550	950
<i>Total Expenditures</i>	3,307	2,356	951
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,498)	8,141	10,639
Other Financing Sources (Uses)			
Transfers In	0	3,877	3,877
Transfers Out	(383)	(383)	0
<i>Total Other Financing Sources (Uses)</i>	(383)	3,494	3,877
<i>Net Change in Fund Balance</i>	(2,881)	11,635	14,516
<i>Fund Balance Beginning of Year</i>	21,533	21,533	0
<i>Fund Balance End of Year</i>	\$18,652	\$33,168	\$14,516

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, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$7,011	\$7,011	\$0
Expenditures			
Current:			
General Government - Judicial:			
Exercise Grant:			
Other	7,011	7,011	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
HAVA Education and Training Fund
For the Year Ended December 31, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$28,380	\$28,380	\$0
Expenditures			
Current:			
Public Works:			
HAVA Education and Training:			
Materials and Supplies	4,660	0	4,660
Contractual Services	11,725	0	11,725
Capital Outlay	11,995	11,000	995
<i>Total Expenditures</i>	28,380	11,000	17,380
<i>Net Change in Fund Balance</i>	0	17,380	17,380
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$17,380	\$17,380

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Help America Vote Act Fund
For the Year Ended December 31, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures			
Current:			
Human Services:			
Help America Vote Act:			
Materials and Supplies	3,247	0	3,247
Capital Outlay	<u>10,813</u>	<u>10,813</u>	<u>0</u>
<i>Total Expenditures</i>	<u>14,060</u>	<u>10,813</u>	<u>3,247</u>
<i>Net Change in Fund Balance</i>	(14,060)	(10,813)	3,247
<i>Fund Balance Beginning of Year</i>	<u>14,060</u>	<u>14,060</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$3,247</u></u>	<u><u>\$3,247</u></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, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$40,815	\$1,418,716	\$1,377,901
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Voting Equipment:			
Materials and Supplies	25,000	0	25,000
Contractual Services	40,000	1,841	38,159
Capital Outlay	116,814	1,430,352	(1,313,538)
<i>Total Expenditures</i>	181,814	1,432,193	(1,250,379)
<i>Excess of Revenues</i>			
<i>Under Expenditures</i>	(140,999)	(13,477)	127,522
Other Financing Sources			
Transfers In	141,000	140,344	(656)
<i>Net Change in Fund Balance</i>	1	126,867	126,866
<i>Fund Balance Beginning of Year</i>	10,793	10,793	0
<i>Fund Balance End of Year</i>	\$10,794	\$137,660	\$126,866

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Facilities Approval Services Team Fund
For the Year Ended December 31, 2005

	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 Uses			
Transfers Out	(1,903)	(1,903)	0
<i>Net Change in Fund Balance</i>	(1,903)	(1,903)	0
<i>Fund Balance Beginning of Year</i>	1,903	1,903	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
MRDD Gift Fund
For the Year Ended December 31, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Interest	\$2,400	\$4,736	\$2,336
Contributions and Donations	9,300	7,701	(1,599)
<i>Total Revenues</i>	11,700	12,437	737
Expenditures			
Current:			
Health:			
MRDD Gift:			
Other	12,265	12,265	0
<i>Excess of Revenues Over (Under) Expenditures</i>	(565)	172	737
Other Financing Sources			
Transfers In	2,264	0	(2,264)
<i>Net Change in Fund Balance</i>	1,699	172	(1,527)
<i>Fund Balance Beginning of Year</i>	97,359	97,359	0
Prior Year Encumbrances Appropriated	3,792	3,792	0
<i>Fund Balance End of Year</i>	\$102,850	\$101,323	(\$1,527)

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Underwater Search Recovery Fund
For the Year Ended December 31, 2005

	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 Uses			
Transfers Out	(249)	(249)	0
<i>Net Change in Fund Balance</i>	(249)	(249)	0
<i>Fund Balance Beginning of Year</i>	249	249	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
Screening and Diversion Fund
For the Year Ended December 31, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$20,000	\$18,642	(\$1,358)
Expenditures			
Current:			
Human Services:			
Screening and Diversion:			
Materials and Supplies	12,000	2,557	9,443
Capital Outlay	20,000	7,236	12,764
Other	5,205	0	5,205
<i>Total Expenditures</i>	37,205	9,793	27,412
<i>Net Change in Fund Balance</i>	(17,205)	8,849	26,054
<i>Fund Balance Beginning of Year</i>	24,592	24,592	0
<i>Fund Balance End of Year</i>	\$7,387	\$33,441	\$26,054

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, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Rentals	\$652,352	\$563,128	(\$89,224)
Intergovernmental	5,186	57,669	52,483
Interest	34,020	287,766	253,746
Other	37,045	41,554	4,509
<i>Total Revenues</i>	<u>728,603</u>	<u>950,117</u>	<u>221,514</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive:	17,930	16,952	978
Debt Service:			
Principal Retirement	10,728,001	10,728,001	0
Interest and Fiscal Charges	543,493	543,493	0
<i>Total Debt Service</i>	<u>11,271,494</u>	<u>11,271,494</u>	<u>0</u>
<i>Total Expenditures</i>	<u>11,289,424</u>	<u>11,288,446</u>	<u>978</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(10,560,821)</u>	<u>(10,338,329)</u>	<u>222,492</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	0	305,763	305,763
Notes Issued	9,329,612	8,691,000	(638,612)
Note Premium	70,239	55,159	(15,080)
Transfers In	1,329,321	1,232,780	(96,541)
Transfers Out	(2,258,240)	(2,258,241)	(1)
<i>Total Other Financing Sources (Uses)</i>	<u>8,470,932</u>	<u>8,026,461</u>	<u>(444,471)</u>
<i>Net Change in Fund Balance</i>	<u>(2,089,889)</u>	<u>(2,311,868)</u>	<u>(221,979)</u>
<i>Fund Balance Beginning of Year</i>	<u>2,884,603</u>	<u>2,884,603</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$794,714</u></u>	<u><u>\$572,735</u></u>	<u><u>(\$221,979)</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, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$1,272,704	\$683,503	(\$589,201)
Intergovernmental	0	1,738,227	1,738,227
<i>Total Revenues</i>	1,272,704	2,421,730	1,149,026
Expenditures			
Capital Outlay	1,542,858	2,510,998	(968,140)
<i>Net Change in Fund Balance</i>	(270,154)	(89,268)	180,886
<i>Fund Balance Beginning of Year</i>	347,222	347,222	0
<i>Fund Balance End of Year</i>	<u>\$77,068</u>	<u>\$257,954</u>	<u>\$180,886</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, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$113,290	\$103,724	(\$9,566)
Expenditures			
Capital Outlay	287,106	246,242	40,864
<i>Net Change in Fund Balance</i>	(173,816)	(142,518)	31,298
<i>Fund Balance Beginning of Year</i>	182,920	182,920	0
<i>Fund Balance End of Year</i>	\$9,104	\$40,402	\$31,298

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Visitor's Convention Center Fund
For the Year Ended December 31, 2005

	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 Uses			
Transfers Out	(3,498)	(3,498)	0
<i>Net Change in Fund Balance</i>	(3,498)	(3,498)	0
<i>Fund Balance Beginning of Year</i>	3,498	3,498	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
Regional Correction Juvenile Facility Fund
For the Year Ended December 31, 2005

	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 Uses			
Transfers Out	(2,000)	(2,000)	0
<i>Net Change in Fund Balance</i>	(2,000)	(2,000)	0
<i>Fund Balance Beginning of Year</i>	2,000	2,000	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
Energy/911 Notes Fund
For the Year Ended December 31, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$76,224	\$76,223	(\$1)
Rentals	56,000	71,526	15,526
Other	19,000	18,892	(108)
<i>Total Revenues</i>	<u>151,224</u>	<u>166,641</u>	<u>15,417</u>
Expenditures			
Debt Service:			
Principal Retirement	235,000	235,000	0
Interest and Fiscal Charges	55,425	55,425	0
<i>Total Expenditures</i>	<u>290,425</u>	<u>290,425</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(139,201)</u>	<u>(123,784)</u>	<u>15,417</u>
Other Financing Sources (Uses)			
Transfers In	163,050	148,050	(15,000)
Transfers Out	(32,273)	(32,273)	0
<i>Total Other Financing Sources (Uses)</i>	<u>130,777</u>	<u>115,777</u>	<u>(15,000)</u>
<i>Net Change in Fund Balance</i>	(8,424)	(8,007)	417
<i>Fund Balance Beginning of Year</i>	<u>9,118</u>	<u>9,118</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$694</u></u>	<u><u>\$1,111</u></u>	<u><u>\$417</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Kehoe Addition Fund
For the Year Ended December 31, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Capital Outlay	500,000	428,682	71,318
<i>Excess of Revenues Under Expenditures</i>	(500,000)	(428,682)	71,318
Other Financing Sources			
Transfers In	500,000	562,045	62,045
<i>Net Change in Fund Balance</i>	0	133,363	133,363
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$133,363</u>	<u>\$133,363</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
O'Possum Run Road Fund
For the Year Ended December 31, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$103,954	\$707,800	\$603,846
Expenditures			
Capital Outlay	103,952	103,952	0
<i>Net Change in Fund Balance</i>	2	603,848	603,846
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	<u>\$2</u>	<u>\$603,848</u>	<u>\$603,846</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Phone System Fund
For the Year Ended December 31, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$86,262	\$501,936	\$415,674
Expenditures			
Capital Outlay	1,554,219	1,554,219	0
<i>Net Change in Fund Balance</i>	(1,467,957)	(1,052,283)	415,674
<i>Fund Balance Beginning of Year</i>	1,467,957	1,467,957	0
<i>Fund Balance End of Year</i>	\$0	\$415,674	\$415,674

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, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$9,600	\$9,600	\$0
Expenditures			
Capital Outlay	25,526	16,460	9,066
<i>Excess of Revenues Under Expenditures</i>	(15,926)	(6,860)	9,066
Other Financing Sources			
Transfers In	1,747	1,747	0
<i>Net Change in Fund Balance</i>	(14,179)	(5,113)	9,066
<i>Fund Balance Beginning of Year</i>	42,881	42,881	0
<i>Fund Balance End of Year</i>	<u>\$28,702</u>	<u>\$37,768</u>	<u>\$9,066</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, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$1,278,804	\$1,221,312	(\$57,492)
Other	0	3,574	3,574
<i>Total Revenues</i>	1,278,804	1,224,886	(53,918)
Expenditures			
Capital Outlay	1,278,804	1,221,312	57,492
<i>Excess of Revenues Over Expenditures</i>	0	3,574	3,574
Other Financing Sources			
Transfers In	156,000	0	(156,000)
<i>Net Change in Fund Balance</i>	156,000	3,574	(152,426)
<i>Fund Balance Beginning of Year</i>	11,527	11,527	0
<i>Fund Balance End of Year</i>	<u>\$167,527</u>	<u>\$15,101</u>	<u>(\$152,426)</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, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$54,086	\$73,426	\$19,340
Other	17,421	0	(17,421)
<i>Total Revenues</i>	71,507	73,426	1,919
Expenditures			
Capital Outlay	640,000	358,984	281,016
<i>Excess of Revenues Under Expenditures</i>	(568,493)	(285,558)	282,935
Other Financing Sources (Uses)			
Transfers In	10,000	4,000	(6,000)
Transfers Out	(410,000)	(410,000)	0
<i>Total Other Financing Sources (Uses)</i>	(400,000)	(406,000)	(6,000)
<i>Net Change in Fund Balance</i>	(968,493)	(691,558)	276,935
<i>Fund Balance Beginning of Year</i>	1,124,459	1,124,459	0
<i>Fund Balance End of Year</i>	<u>\$155,966</u>	<u>\$432,901</u>	<u>\$276,935</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Multi-Agency Building Fund
For the Year Ended December 31, 2005

	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 Uses			
Transfers Out	(7,178)	(7,178)	0
<i>Net Change in Fund Balance</i>	(7,178)	(7,178)	0
<i>Fund Balance Beginning of Year</i>	7,178	7,178	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
Children's Services Building Fund
For the Year Ended December 31, 2005

	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 Uses			
Transfers Out	(6,521)	(6,521)	0
<i>Net Change in Fund Balance</i>	(6,521)	(6,521)	0
<i>Fund Balance Beginning of Year</i>	6,521	6,521	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
Madison Township Sewer A Fund
For the Year Ended December 31, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	0
Other Financing Uses			
Transfers Out	<u>(179)</u>	<u>0</u>	<u>179</u>
<i>Net Change in Fund Balance</i>	(179)	0	179
<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>\$163,691</u></u>	<u><u>\$163,870</u></u>	<u><u>\$179</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Beatty Clinic Fund
For the Year Ended December 31, 2005

	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 Uses			
Transfers Out	(179)	(179)	0
<i>Net Change in Fund Balance</i>	(179)	(179)	0
<i>Fund Balance Beginning of Year</i>	179	179	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
Mental Health Housing Fund
For the Year Ended December 31, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$0	\$37,740	\$37,740
Expenditures			
Capital Outlay	64,364	64,364	0
<i>Excess of Revenues Under Expenditures</i>	(64,364)	(26,624)	37,740
Other Financing Sources			
Transfers In	377,400	0	(377,400)
<i>Net Change in Fund Balance</i>	313,036	(26,624)	(339,660)
<i>Fund Balance Beginning of Year</i>	270,294	270,294	0
<i>Fund Balance End of Year</i>	<u>\$583,330</u>	<u>\$243,670</u>	<u>(\$339,660)</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Courts Computer Fund
For the Year Ended December 31, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$0	\$421	\$421
Expenditures			
Capital Outlay	177,774	83,836	93,938
Debt Service:			
Principal Retirement	1,192,000	1,192,000	0
Interest and Fiscal Charges	17,880	17,880	0
<i>Total Expenditures</i>	<u>1,387,654</u>	<u>1,293,716</u>	<u>93,938</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,387,654)</u>	<u>(1,293,295)</u>	<u>94,359</u>
Other Financing Sources			
Notes Issued	1,649,652	965,000	(684,652)
Note Premium	0	2,624	2,624
Transfers In	0	250,000	250,000
<i>Total Other Financing Sources</i>	<u>1,649,652</u>	<u>1,217,624</u>	<u>(432,028)</u>
<i>Net Change in Fund Balance</i>	261,998	(75,671)	(337,669)
<i>Fund Balance Beginning of Year</i>	<u>265,406</u>	<u>265,406</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$527,404</u></u>	<u><u>\$189,735</u></u>	<u><u>(\$337,669)</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Correctional Construction Fund
For the Year Ended December 31, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$0	\$623	\$623
Other	0	1,018	1,018
<i>Total Revenues</i>	<u>0</u>	<u>1,641</u>	<u>1,641</u>
Expenditures			
Capital Outlay	1,067,490	984,123	83,367
<i>Excess of Revenues Under Expenditures</i>	<u>(1,067,490)</u>	<u>(982,482)</u>	<u>85,008</u>
Other Financing Sources (Uses)			
Notes Issued	8,000,000	5,000,000	(3,000,000)
Note Premium	0	18,055	18,055
Transfers In	0	330,394	330,394
Transfers Out	(531,400)	(531,400)	0
<i>Total Other Financing Sources (Uses)</i>	<u>7,468,600</u>	<u>4,817,049</u>	<u>(2,651,551)</u>
<i>Net Change in Fund Balance</i>	6,401,110	3,834,567	(2,566,543)
<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>\$6,401,110</u></u>	<u><u>\$3,834,567</u></u>	<u><u>(\$2,566,543)</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Children's Services Addition Fund
For the Year Ended December 31, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Capital Outlay	100,000	29,171	70,829
<i>Excess of Revenues Under Expenditures</i>	(100,000)	(29,171)	70,829
Other Financing Sources			
Advances In	100,000	100,000	0
<i>Net Change in Fund Balance</i>	0	70,829	70,829
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$70,829	\$70,829

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, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
Revenues			
Interest	\$741,384	\$0	(\$741,384)
Expenditures			
Capital Outlay	<u> 315</u>	<u> 315</u>	<u> 0</u>
<i>Net Change in Fund Balance</i>	741,069	(315)	(741,384)
<i>Fund Balance Beginning of Year</i>	<u> 315</u>	<u> 315</u>	<u> 0</u>
<i>Fund Balance End of Year</i>	<u><u> \$741,384</u></u>	<u><u> \$0</u></u>	<u><u> (\$741,384)</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, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Rentals	\$86,412	\$86,412	\$0
Expenditures			
Debt Service:			
Principal Retirement	125,000	125,000	0
Interest and Fiscal Charges	138,880	138,880	0
<i>Total Expenditures</i>	263,880	263,880	0
<i>Excess of Revenues Under Expenditures</i>	(177,468)	(177,468)	0
Other Financing Sources			
Transfers In	182,281	177,468	(4,813)
<i>Net Change in Fund Balance</i>	4,813	0	(4,813)
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$4,813	\$0	(\$4,813)

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, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$30,000	\$4	(\$29,996)
Contributions and Donations	0	40	40
<i>Total Revenues</i>	30,000	44	(29,956)
Expenditures			
Capital Outlay	48,184	33,434	14,750
<i>Excess of Revenues Under Expenditures</i>	(18,184)	(33,390)	(15,206)
Other Financing Sources (Uses)			
Transfers In	28,000	13,122	(14,878)
Transfers Out	(30,000)	0	30,000
<i>Total Other Financing Sources (Uses)</i>	(2,000)	13,122	15,122
<i>Net Change in Fund Balance</i>	(20,184)	(20,268)	(84)
<i>Fund Balance Beginning of Year</i>	20,272	20,272	0
<i>Fund Balance End of Year</i>	\$88	\$4	(\$84)

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, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Capital Outlay	150,000	76,996	73,004
<i>Excess of Revenues Under Expenditures</i>	(150,000)	(76,996)	73,004
Other Financing Sources			
Transfers In	150,000	150,000	0
<i>Net Change in Fund Balance</i>	0	73,004	73,004
<i>Fund Balance Beginning of Year</i>	34,894	34,894	0
<i>Fund Balance End of Year</i>	<u>\$34,894</u>	<u>\$107,898</u>	<u>\$73,004</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, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$29,052	\$29,052	\$0
Expenditures			
Capital Outlay	29,052	29,052	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>	<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
Homeland Security Fund
For the Year Ended December 31, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$358,539	\$324,937	(\$33,602)
Expenditures			
Capital Outlay	369,232	369,214	18
<i>Net Change in Fund Balance</i>	(10,693)	(44,277)	(33,584)
<i>Fund Balance Beginning of Year</i>	44,296	44,296	0
<i>Fund Balance End of Year</i>	<u>\$33,603</u>	<u>\$19</u>	<u>(\$33,584)</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, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$9,755,722	\$10,212,815	\$457,093
Interest Income	47,028	81,998	34,970
Other	165,000	174,213	9,213
<i>Total Revenues</i>	<u>9,967,750</u>	<u>10,469,026</u>	<u>501,276</u>
Expenses			
Claims	9,046,207	8,769,588	276,619
Contractual Services	441,563	441,563	0
<i>Total Expenses</i>	<u>9,487,770</u>	<u>9,211,151</u>	<u>276,619</u>
<i>Excess of Revenues Over Expenses</i>	479,980	1,257,875	777,895
Transfers Out	0	(18,265)	(18,265)
<i>Net Change in Fund Equity</i>	479,980	1,239,610	759,630
<i>Fund Equity Beginning of Year</i>	<u>2,977,149</u>	<u>2,977,149</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$3,457,129</u></u>	<u><u>\$4,216,759</u></u>	<u><u>\$759,630</u></u>

Richland County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
County Phone System Fund
For the Year Ended December 31, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$518,791	\$179,356	(\$339,435)
Expenses			
Contractual Services	518,791	162,766	356,025
<i>Net Change in Fund Equity</i>	0	16,590	16,590
<i>Fund Equity Beginning of Year</i>	0	0	0
<i>Fund Equity End of Year</i>	<u>\$0</u>	<u>\$16,590</u>	<u>\$16,590</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, 2005

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Interest	\$5,300	\$2,528	(\$2,772)
Expenses			
Current:			
Human Services:			
County Home Resident Trust:			
Other	3,980	1,759	2,221
<i>Net Change in Fund Balance</i>	1,320	769	(551)
<i>Fund Balance Beginning of Year</i>	2,236	2,236	0
<i>Fund Balance End of Year</i>	\$3,556	\$3,005	(\$551)

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Statistical Section

Richland County, Ohio
*Governmental Activities Revenues by Source
and Expenses by Function
Last Six Years(1)*

	Full Accrual					
	2005	2004	2003	2002	2001	2000
Program Revenues						
Charges for Services and Sales	\$12,081,749	\$12,174,268	\$10,852,362	\$10,376,112	\$9,651,044	\$6,626,197
Operating Grants and Contributions	51,222,216	43,408,480	48,529,257	49,696,040	54,394,062	44,642,882
Capital Grants and Contributions	4,069,830	8,823,388	3,115,038	2,602,783	1,845,240	1,520,206
General Revenues						
Property Taxes	17,123,494	17,651,306	12,776,372	12,689,754	12,400,101	12,745,547
Permissive Sales Taxes	13,505,295	15,752,188	17,844,725	15,034,063	14,177,857	14,439,755
Intergovernmental	4,754,975	6,570,975	4,345,584	3,393,896	3,391,905	3,325,928
Investment Earnings	1,218,825	923,113	857,238	2,269,870	3,484,932	2,975,887
Contributions and Donations	0	0	0	18,727	126,625	38,064
Gain on Sale of Capital Assets	0	0	0	19,339	0	0
Miscellaneous	1,297,795	2,937,615	2,412,341	2,059,161	1,465,232	2,123,962
Total Revenues	\$105,274,179	\$108,241,333	\$100,732,917	\$98,159,745	\$100,936,998	\$88,438,428
Expenses						
General Government:						
Legislative and Executive	\$11,122,045	\$11,410,468	\$10,549,018	\$9,147,034	\$7,869,660	\$6,640,965
Judicial	7,918,536	6,293,752	5,830,669	5,770,357	5,758,972	4,892,518
Public Safety	11,967,500	12,828,312	11,417,418	11,368,971	11,376,255	10,539,972
Public Works	8,853,836	10,170,896	7,953,513	7,392,923	7,357,306	5,402,528
Health	30,302,006	30,549,331	27,776,858	31,398,547	28,621,122	24,851,594
Human Services	27,494,646	27,809,547	26,511,389	31,440,480	29,249,478	25,295,451
Conservation and Recreation	205,011	170,428	194,523	222,844	208,879	150,351
Economic Development	805,109	394,120	634,927	359,831	736,451	761,761
Intergovernmental	1,807,321	1,764,554	1,465,399	998,986	1,144,230	977,781
Debt Service:						
Interest and Fiscal Charges	1,590,120	1,234,206	1,447,122	1,312,864	1,627,622	1,637,391
Total Expenses	\$102,066,130	\$102,625,614	\$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*

	2005	2004	2003	2002
Revenues				
Taxes	\$30,591,336	\$33,709,554	\$29,408,681	\$27,688,701
Charges for Services	9,257,322	9,700,277	9,095,807	9,140,245
Licenses and Permits	1,179,233	818,799	625,362	554,545
Fines and Forfeitures	446,198	462,593	260,354	170,088
Intergovernmental	57,561,318	59,508,471	55,748,879	52,953,248
Special Assessments	1,189,966	1,150,169	1,207,322	1,173,055
Interest	1,218,825	879,555	820,703	2,269,870
Rentals	730,234	694,481	169,796	639,697
Contributions and Donations	743,033	102,541	16,207	18,727
Other	1,299,434	2,701,847	2,246,546	2,059,161
Total Revenues	\$104,216,899	\$109,728,287	\$99,599,657	\$96,667,337
Expenditures				
General Government:				
Legislative and Executive	\$12,339,617	\$11,835,876	\$9,789,609	\$8,843,404
Judicial	6,768,764	6,019,314	5,679,856	5,997,968
Public Safety	11,875,763	11,588,848	11,742,617	11,311,717
Public Works	5,334,659	4,969,427	4,884,435	4,570,674
Health	31,330,014	31,092,685	28,849,877	31,579,460
Human Services	27,429,240	26,751,815	26,803,278	30,987,709
Conservation and Recreation	181,376	162,598	160,223	210,787
Economic Development	376,427	394,120	634,927	359,831
Other	67,845	73,012	72,934	147,980
Capital Outlay	7,680,390	10,739,691	5,515,410	5,018,764
Intergovernmental	1,807,321	1,764,554	1,465,399	998,986
Debt Service:				
Principal Retirement	2,370,298	1,565,268	1,540,240	1,460,217
Interest and Fiscal Charges	1,444,912	1,303,634	1,413,520	1,330,401
Bond Issuance Cost	0	88,437	0	0
Total Expenditures	\$109,006,626	\$108,349,279	\$98,552,325	\$102,817,898

Source: Richland County Auditor

2001	2000	1999	1998	1997	1996
\$26,447,760	\$27,124,818	\$24,894,419	\$21,071,415	\$21,047,230	\$19,465,712
8,631,246	6,223,156	6,434,489	6,891,644	6,256,202	5,920,278
524,084	621,849	604,992	587,832	525,291	517,449
125,114	219,159	238,881	234,698	198,272	210,361
59,957,366	48,446,910	42,918,831	42,352,837	36,522,166	39,737,478
810,762	1,127,662	2,385,008	1,085,619	1,113,312	1,108,324
3,430,428	2,968,147	1,006,748	1,817,870	1,674,912	891,349
694,086	557,732	547,817	483,535	468,780	296,014
126,625	38,064	33,953	48,587	251,427	32,916
1,279,679	1,090,901	978,532	1,189,170	776,551	401,706
<u>\$102,027,150</u>	<u>\$88,418,398</u>	<u>\$80,043,670</u>	<u>\$75,763,207</u>	<u>\$68,834,143</u>	<u>\$68,581,587</u>
\$7,936,660	\$6,389,798	\$7,323,740	\$6,516,041	\$6,424,651	\$7,625,059
5,665,824	4,985,368	4,366,320	3,825,692	3,326,967	3,207,597
11,532,006	10,760,162	10,227,889	9,068,111	7,582,687	7,016,733
4,873,131	4,145,484	5,003,459	3,766,204	3,583,757	3,835,925
27,974,031	24,828,983	25,388,803	22,387,663	20,786,091	21,863,359
29,295,315	26,355,023	23,142,733	18,456,844	17,175,091	16,250,755
208,265	157,480	121,131	131,774	105,482	117,097
449,517	294,408	392,881	382,026	290,337	365,084
67,487	43,130	22,431	2,236	137,941	1,335,017
3,895,260	4,794,768	2,811,129	3,962,031	3,856,531	4,727,799
1,144,230	956,955	478,342	471,656	607,739	340,080
1,347,195	1,215,176	1,249,158	1,079,143	719,128	694,116
1,695,006	1,651,370	1,584,313	3,877,623	1,626,206	1,572,766
0	0	0	0	0	0
<u>\$96,083,927</u>	<u>\$86,578,105</u>	<u>\$82,112,329</u>	<u>\$73,927,044</u>	<u>\$66,222,608</u>	<u>\$68,951,387</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
2005	\$101,949,046	\$92,613,784	90.84%	\$3,978,461	\$96,592,245
2004	101,269,936	96,327,361	95.12	4,577,244	100,904,605
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

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>
94.75%	\$4,482,611	4.40%
99.64	4,747,322	4.69
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

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
2005 (b)	\$1,944,731,430	\$5,556,375,514	\$299,531,053	\$1,248,046,054
2004	1,723,977,230	4,925,649,229	297,317,376	1,238,822,400
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

Source: Richland County Auditor

(1) This amount is calculated based on the following percentages:

Real estate is assessed at 35 percent of actual values.

Public utility personal is assessed at various rates from 25 to 88 percent of actual value.

Capital assets for tangible personal property are assessed at 25 percent of actual value.

Inventory for tangible personal property is assessed at 23 percent of actual value.

(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	
\$96,914,690	\$110,130,330	\$2,341,177,173	\$6,914,551,898	33.86%
102,081,530	116,001,739	2,123,376,136	6,280,473,368	33.81
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

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

Assessed Year	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
County Units:										
General Fund	\$2.00	\$2.00	\$0.00	\$0.00	\$0.00	\$0.00	\$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	6.00	6.00
Dayspring	0.40	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total County Rate	11.40	11.40	9.00	9.00	9.00	9.00	11.00	11.00	11.00	11.00
School Districts Within County:										
Clearfork LSD	47.65	50.20	50.20	50.20	50.20	50.80	52.38	52.38	46.20	46.20
Crestview LSD	46.90	48.90	48.90	48.90	45.90	46.40	46.90	47.55	48.10	48.30
Lexington LSD	39.20	41.10	41.10	41.10	41.20	42.05	39.05	39.35	39.70	40.30
Lucas LSD	40.30	42.60	42.60	42.50	43.87	43.70	47.00	46.80	47.60	48.80
Madison LSD	60.40	60.40	60.40	60.40	60.40	60.40	60.40	60.40	50.00	50.00
Mansfield CSD	60.75	66.05	66.15	66.15	66.15	66.15	59.05	59.40	59.35	60.15
Ontario LSD	43.10	44.40	44.40	44.40	44.40	44.50	44.40	39.10	39.40	40.30
Plymouth LSD	33.10	36.00	36.00	36.00	37.30	37.10	35.50	35.50	35.70	35.90
Shelby CSD	49.50	49.60	49.60	49.60	49.60	49.80	50.40	50.40	50.60	50.90
Overlapping School Districts:										
Ashland CSD	62.25	52.35	52.35	52.35	52.35	52.10	52.10	52.10	52.10	52.10
Buckeye Central LSD	45.00	45.00	45.00	45.00	45.00	45.00	45.00	46.55	46.80	46.80
Crestline EVSD	64.82	64.83	61.20	61.60	62.75	62.45	63.48	56.00	56.10	57.45
Galion CSD	59.57	68.47	61.63	61.63	61.63	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	27.10
Loudonville-Perrysville EVSD	40.90	35.00	35.00	35.60	35.70	35.70	36.40	36.80	37.10	37.40
South Central LSD	37.75	37.75	37.85	37.85	37.85	38.30	38.30	38.30	38.50	38.00
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	6.40
Pioneer	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
Other:										
C.B. & S. Fire District	4.00	4.00	4.00	4.00	4.00	4.00	4.00	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	1.40
Mansfield/Richland Co. Library	2.00	2.27	1.27	1.27	1.27	1.27	1.27	1.29	1.28	0.28
Ashland Public Library	0.00	0.10	0.10	0.10	0.10	0.50	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	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
Corporations:										
Crestline City	\$4.70	\$7.20	\$7.20	\$5.90	\$7.50	\$8.60	\$8.60	\$9.10	\$9.10	\$8.75
Mansfield City	3.47	3.47	3.47	3.47	4.97	4.97	4.97	5.17	5.17	5.17
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	6.00	5.60	5.60	5.50	5.50	5.50	5.50	5.50
Galion City	1.70	2.55	2.35	4.25	0.00	0.00	0.00	0.00	0.00	0.00
Bellville Village	10.10	10.10	10.10	10.10	8.40	8.40	8.40	8.40	8.40	4.40
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	2.00	4.00	4.00	4.00	4.00
Plymouth Village	19.50	19.50	19.50	17.50	19.50	19.50	19.50	19.50	15.30	15.30
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	3.00	3.00	5.00	5.00	5.00	5.00
Cass	5.00	5.00	5.00	5.00	3.00	5.00	5.00	5.00	5.00	5.00
Franklin	7.80	7.80	7.80	7.80	7.80	7.80	7.80	7.80	7.80	7.80
Jackson	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10
Jefferson	11.79	10.20	10.20	10.20	10.20	10.20	10.20	9.60	9.60	9.60
Madison	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	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	13.90	11.40	11.40	11.40	11.40	11.40	11.40	11.40	11.40	11.40
Monroe	9.40	9.40	9.40	9.40	9.40	9.40	9.40	9.40	9.90	8.90
Perry	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	6.50	6.50
Plymouth	6.60	6.60	6.60	6.60	6.60	6.60	6.60	6.60	6.60	6.60
Sandusky	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.10	4.10
Sharon	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	0.20
Springfield	7.30	7.30	7.30	7.30	5.30	5.30	5.30	5.30	5.30	8.40
Troy	5.50	5.50	5.50	5.50	7.15	7.15	7.15	7.15	5.30	11.30
Washington	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50
Weller	6.00	6.00	6.00	7.00	4.00	4.00	4.00	4.00	3.75	4.00
Worthington	6.10	10.10	10.10	10.10	9.10	9.10	9.10	8.50	8.00	13.00

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>
2005	\$1,506,871	\$1,189,966	78.97 %
2004	1,625,407	1,150,169	70.76
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

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>
2005	\$1,572,438	\$456,479	\$2,028,917	\$27,261,683	7.44%
2004	807,438	452,403	1,259,841	26,334,740	4.78
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

Source: Richland County Auditor's Office

Richland County, Ohio
Computation of Legal Debt Margin
December 31, 2005

	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County Collection Year 2005 (3)	\$2,341,177,173	\$2,341,177,173
Debt Limitation	57,029,429	23,411,772
Total Outstanding Debt:		
General Obligations Bonds	8,811,128	8,811,128
Special Assessment Bonds	8,713,871	8,713,871
General Obligation Notes	14,656,000	14,656,000
Total	32,180,999	32,180,999
Exemptions:		
General Obligations Bonds (paid from rentals)	4,246,884	4,246,884
Special Assessment Bonds	8,713,871	8,713,871
Total Exemptions	12,960,755	12,960,755
Net Debt	19,220,244	19,220,244
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$37,809,185	\$4,191,528

- (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, 2005

<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>\$8,811,128</u>	100.00%	<u>\$8,811,128</u>
Schools Wholly Within County			
Clearfork LSD	37,498,929	100.00	37,498,929
	7,318,510	93.59	6,849,394
Crestview LSD	4,489,617	73.54	3,301,664
Plymouth LSD	<u>1,515,000</u>	77.24	<u>1,170,186</u>
Total Overlapping Debt	<u>50,822,056</u>		<u>48,820,173</u>
 Total Direct and Overlapping	 <u><u>\$59,633,184</u></u>		 <u><u>\$57,631,301</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.

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>
2005	127,949 (1)	\$2,341,177,173	\$17,524,999	\$0	\$8,713,871
2004	128,190 (1)	2,123,376,136	19,895,000	572,470	9,511,434
2003	128,004 (1)	2,110,377,815	19,105,001	79,303	10,268,997
2002	128,051 (1)	2,074,587,382	20,645,000	66,357	10,990,257
2001	128,852 (1)	1,961,081,285	22,105,000	63,530	11,673,912
2000	131,198 (1)	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)	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

Source: Richland County Auditor's Office

* Estimate

(1) Richland County Regional Planning Commission

<u>Net Bonded Debt</u>	<u>Ratio of Net General Bonded Debt to Assessed Value</u>	<u>Net General Bonded Debt Per Capita</u>
\$8,811,128	0.38%	\$68.86
9,811,096	0.46	76.54
8,756,701	0.41	68.41
9,588,386	0.46	74.88
10,367,558	0.53	80.46
8,746,693	0.45	66.67
9,376,477	0.49	72.35
10,035,215	0.61	78.81
10,357,109	0.65	80.82
4,757,990	0.32	37.13

Richland County, Ohio
Demographic Statistics
Last Ten Years

<u>Year</u>		<u>Population</u>	<u>School Enrollment (2)</u>	<u>Unemployment Rate (3)</u>
2005	(1)	127,949	20,049	6.7%
2004	(1)	128,190	21,630	7.4
2003	(1)	128,004	22,183	8.7
2002	(1)	128,051	21,412	6.0
2001	(1)	128,852	22,058	5.2
2000	(1)	131,198	21,242	5.6
1999	(1)	129,607	21,415	6.4
1998	(1)	127,342	13,227	5.9
1997	*	128,151	13,589	5.8
1996	(1)	128,151	13,538	6.0

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

Richland County, Ohio

Top Employers

December 31, 2005

<u>Employer</u>	<u>Location</u>	<u>Products</u>	<u>Number of Employees</u>
MedCentral Health System	Mansfield	Medical	2,700
General Motors	Ontario	Automotive	2,500
Richland County	Mansfield	Government	1,600
Wal-Mart	Mansfield	Retail	1,100
Jay Industries	Mansfield	Manufacturing	1,000
Mansfield City Schools	Mansfield	Education	902

Source: Richland County Economic Development Corp.

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
2005	\$1,567,393,240	\$377,338,190	\$270,623,550
2004	1,369,239,130	354,738,100	269,730,180
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

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	
\$21,680,700	\$6,735,500	\$28,416,200	\$656,540,000
21,809,260	4,485,710	26,294,970	689,515,000
20,279,060	4,470,510	24,749,570	861,673,000
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

Richland County, Ohio
Principal Taxpayers
Real Property and Public Utilities Taxes
December 31, 2005

<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	\$31,734,960	1.55%
Ohio Edison	Public Utility	22,395,820	1.10
United Telephone Company of Ohio	Public Utility	19,955,870	0.98
General Motors	Automotive	12,502,300	0.61
Ohio Power	Public Utility	8,115,270	0.40
WEA Richland LLC	Manufacturing	7,529,770	0.37
American Transmissions	Manufacturing	7,331,320	0.36
Gumberg Associates	Retail Store	4,410,360	0.22
Newman Technology	Manufacturing	4,406,810	0.22
Central Ohio Associates	Industry	<u>2,976,940</u>	<u>0.15</u>
Totals		<u>\$121,359,420</u>	<u>5.96%</u>
Total Real Property Assessed Valuation		\$1,944,731,430	
Total Public Utilities Personal Assessed Valuation		<u>96,914,690</u>	
Total		<u>\$2,041,646,120</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, 2005

<u>Taxpayer</u>	<u>Type of Business</u>	<u>Total Assessed Valuation (1)</u>	<u>Percentage of Total Assessed Valuation</u>
General Motors	Automotive	\$39,561,430	13.21%
Newman Technology	Manufacturing	27,871,650	9.31
AK Steel Corporation	Manufacturing	18,200,730	6.08
Copperweld Tubing Products	Manufacturing	9,627,180	3.20
PPG Industries	Manufacturing	9,386,200	3.13
Jay Industries	Manufacturing	9,103,660	3.04
Gorman Rupp Industries	Manufacturing	8,824,600	2.95
MTD Products Incorporated	Manufacturing	7,362,020	2.46
Thermo-O-Disc	Manufacturing	5,761,300	1.92
Hi-Stat	Manufacturing	<u>4,406,080</u>	<u>1.47</u>
Totals		<u><u>\$140,104,850</u></u>	<u><u>46.77%</u></u>
Total Personal Property Assessed Valuation		<u><u>\$299,531,053</u></u>	

(1) Includes Tangible Personal Property Assessed Valuations

Source: Richland County Auditor

Richland County, Ohio

Miscellaneous Statistics

December 31, 2005

Date of Incorporation 1813

Form of Government: Three member elected Board of County Commissioners with legislative and executive powers. Thirteen other elected officials with administrative powers.

County Seat Mansfield

Area - Square Miles 449

Number of Political Subdivisions Located in the County:

Townships	19
Cities	3
Villages	6
School Districts	9
Vocational School	1
Libraries	2
Hospitals	1

Universities:

Ohio State University - Mansfield Campus	2 or 4 year
North Central State 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	365
County Culverts	1,210

Communications:

Radio Stations:
 WAPQ-98.7FM; WMAN-1400AM; WQLV-102.3FM; WRGM-1440AM;
 WSWR-100.1FM; WVNO-106.1FM; WYHT-105.3FM; WVMC-90.7FM

Television Station - Time Warner Cable Communications

-WMFD TV 50/68 Mansfield

Newspapers:

Mansfield News Journal (daily) - Circulation 29,164; (Sunday 39,051);
 The Daily Globe - Shelby (daily); The Bellville Star (weekly);
 USA Today (daily); Columbus Dispatch (daily);
 The Akron-Beacon Journal (daily);
 Cleveland Plain Dealer (daily); Wall Street Journal (daily)

Voter Statistics (2)	2005	2004	2003
Number of Registered Voters	90,213	85,465	84,655
Number of Voters	37,390	36,261	35,894
Percentage of Registered Voters Voting	41.45%	42.43%	42.40%

(1) County Engineer's Office

(2) County Board of Elections

All other information obtained from Regional Planning Commission



**Auditor of State
Betty Montgomery**

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

Telephone 614-466-4514
800-282-0370

Facsimile 614-466-4490

FINANCIAL CONDITION

RICHLAND COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JULY 27, 2006**