



**Mary Taylor, CPA**  
Auditor of State



**RICHLAND COUNTY**

**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
Independent Accountants' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i> .....	1
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 .....	3
Federal Awards Expenditures Schedule .....	5
Notes to the Federal Awards Expenditures Schedule .....	7
Schedule of Findings .....	9
Schedule of Prior Audit Findings.....	13

**This page intentionally left blank.**



# Mary Taylor, CPA

Auditor of State

## 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, 2007, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 20, 2008, wherein we noted other auditors audited the component unit and net assets were restated due to capital asset threshold and other adjustments, and overstatement of certain assets and liabilities. 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 discretely presented component unit 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 as a basis for designing our audit procedures for expressing our opinions on the financial statements, but not to opine on the effectiveness of the County's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the County's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified a certain deficiency in internal control over financial reporting that we consider a significant deficiency.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the County's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

We consider the following deficiency described in the accompanying schedule of findings to be a significant deficiency in internal control over financial reporting: 2007-001.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the County's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and accordingly, would not necessarily disclose all significant deficiencies that are also material weaknesses. However, we believe the significant deficiency described above is a material weakness.

We also noted certain internal control matters that we reported to the County's management in a separate letter dated June 20, 2008.

#### **Compliance and Other Matters**

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed instances of noncompliance or other matters that we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2007-002 and 2007-003.

We also noted certain noncompliance or other matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated June 20, 2008.

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings. We did not audit the County's responses and, accordingly, we express no opinion on them.

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. We intend it for no one other than these specified parties.



**Mary Taylor, CPA**  
Auditor of State

June 20, 2008



# Mary Taylor, CPA

## Auditor of State

### 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, 2007. 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, 2007. In a separate letter to the County's management dated June 20, 2008, we reported an other matter 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 the 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 in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

101 Central Plaza South / 700 Chase Tower / Canton, OH 44702-1509  
Telephone: (330) 438-0617 (800) 443-9272 Fax: (330) 471-0001  
[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

A *control deficiency* in internal control over compliance exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent or detect noncompliance with a federal program compliance requirement on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to administer a federal program such that there is more than a remote likelihood that the County's internal control will not prevent or detect more-than-inconsequential noncompliance with a federal program compliance requirement.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that the County's internal control will not prevent or detect material noncompliance with a federal program's compliance requirements.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

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

We have also 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, 2007, and have issued our report thereon dated June 20, 2008 wherein we noted other auditors audited the component unit and net assets were restated due to capital asset threshold and other adjustments, and overstatement of certain assets and liabilities. 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, and federal awarding agencies and pass-through entities. It is not intended for anyone other than these specified parties.



**Mary Taylor, CPA**  
Auditor of State

June 20, 2008



RICHLAND COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2007

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Federal Expenditures
<b><u>U.S. Department of Agriculture</u></b>			
<i>Passed through the Ohio Department of Education:</i>			
Child and Adult Care Food Program	10.558	N/A	\$30,902
<i>Direct:</i>			
Communities Facilities Loans and Grants	10.766	N/A	<u>304,375</u>
Total U.S. Department of Agriculture			335,277
<b><u>U.S. Department of Housing and Urban Development</u></b>			
<i>Passed through the Ohio Department of Development:</i>			
Community Development Block Grants/State's Program	14.228	2005 2006 B-W-05-065-1	122,965 227,978 <u>63,821</u>
Total Community Development Block Grants/State's Program			414,764
Emergency Shelter Grants Program	14.231	N/A	<u>124,094</u>
Total U.S. Department of Housing and Urban Development			538,858
<b><u>U.S. Department of Justice</u></b>			
<i>Passed through the Ohio Criminal Justice Service:</i>			
Crime Victim Assistance	16.575	N/A	90,272
Total Crime Victim Assistance		N/A	<u>24,938</u>
			115,210
Edward Byrne Memorial Formula Grant Program	16.579	N/A	7,598
Community Prosecution and Project Safe Neighborhoods	16.609	N/A	26,184
Edward Byrne Memorial Justice Assistance Grant Program	16.738	N/A	<u>57,529</u>
Total U.S. Department of Justice			206,521
<b><u>U.S. Department of Labor</u></b>			
<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	561,717
WIA Adult Program/Administration		N/A	<u>47,220</u>
Total WIA Adult Program			608,937
WIA Dislocated Workers	17.260	N/A	535,899
WIA Dislocated Workers/Administration		N/A	<u>45,049</u>
Total WIA Dislocated Workers			<u>580,948</u>
Total U.S. Department of Labor and WIA Cluster			1,189,885
<b><u>U.S. Department of Transportation</u></b>			
<i>Passed through the Ohio Department of Transportation:</i>			
Highway Planning and Construction	20.205	N/A	652,611
<i>Passed through the Ohio Department of Public Safety:</i>			
State and Community Highway Safety	20.600	N/A	<u>50,977</u>
Total U.S. Department of Transportation			703,588
<b><u>Election Assistance Commission</u></b>			
<i>Passed through the Ohio Secretary of State:</i>			
Election Reform Payments	39.011	05-SOS-HAVA-70	360
<b><u>U.S. Department of Education</u></b>			
<i>Passed through the Ohio Department of Education:</i>			
Special Education Cluster:			
Special Education_Grants to States	84.027	N/A	110,614
Special Education_Preschool Grants	84.173	N/A	<u>59,796</u>
Total Special Education Cluster			170,410
State Grants for Innovative Programs	84.298	N/A	<u>155</u>
Total U.S. Department of Education			170,565

RICHLAND COUNTY  
**FEDERAL AWARDS EXPENDITURES SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**  
(Continued)

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Federal Expenditures
<b>U.S. Department of Health and Human Services</b>			
<i>Passed through the Ohio Department of Mental Health:</i>			
Social Services Block Grant	93.667	05D910	93,482
<i>Passed through the Ohio Department of Mental Retardation and Development Disabilities:</i>			
Social Services Block Grant	93.667	N/A	<u>93,389</u>
Total Social Services Block Grant			186,871
<i>Passed through the Ohio Department of Mental Health:</i>			
State Children's Insurance Program	93.767	05D CHIPS	180,393
<i>Passed through the Ohio Department of Alcohol and Drug Addiction Services:</i>			
State Children's Insurance Program	93.767	70 CHIPS	<u>58,112</u>
Total State Children's Insurance Program			238,505
<i>Passed through the Ohio Department of Mental Retardation and Development Disabilities:</i>			
Medical Assistance Program	93.778	N/A	7,163,561
TCM		N/A	371,506
SCHIP		N/A	1,996
Waiver Administration		N/A	<u>61,860</u>
			7,598,923
<i>Passed through the Ohio Department of Mental Health:</i>			
Medical Assistance Program	93.778	05D Regular 05D OBRA	2,530,418 <u>2,769</u> 2,533,187
<i>Passed through the Ohio Department of Alcohol and Drug Addiction Services:</i>			
Medical Assistance Program	93.778	70 Regular	<u>384,805</u>
Total Medical Assistance Program			10,516,915
<i>Passed through the Ohio Department of Mental Health:</i>			
Block Grants for Community Mental Health Services	93.958	05D91	88,222
<i>Passed through the Ohio Department of Alcohol and Drug Addiction Services:</i>			
Block Grants for Prevention and Treatment of Substance Abuse	93.959	*	<u>670,917</u>
Total U.S. Department of Health and Human Services			11,701,430
<b>Corporation for National and Community Service</b>			
<i>Passed through the Ohio Department of Jobs and Family Services:</i>			
Americorps	94.006	N/A	12,565
<b>U.S. Department of Homeland Security</b>			
<i>Passed through the Ohio Department of Homeland Security:</i>			
Emergency Management Performance Grants	97.042	2007-EM-E7-0024	51,041
Homeland Security Cluster:			
Citizen Corps	97.053	2006-GC-T6-0051	1,929
State Homeland Security Program (SHSP)	97.073	2006-GE-T6-0051	<u>97,881</u>
Total Homeland Security Cluster	97.067		99,810
Total U.S. Department of Homeland Security			<u>150,851</u>
Total Federal Expenditures			<u><u>\$15,009,900</u></u>

\* 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-07-9202, 70-08169-DCRT-T-06-9761,  
70-08169-DCRT-T-07-9761, 70-SAPT-BG, 70-7137-00-W-T-06-8968, 70-7137-00-W-T-07-8968

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

**RICHLAND COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE  
FISCAL YEAR ENDED DECEMBER 31, 2007**

**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 U.S. Department of Housing and Urban Development and from the U.S. Department of Health and Human Services to other governments or not-for-profit agencies (subrecipients). As described in Note A, the County records expenditures of Federal awards to subrecipients when paid in cash.

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

These loans are collateralized by the assets of the businesses. At December 31, 2007, the gross amount of loans outstanding under this program was \$327,497. Delinquent amounts due are \$33,984.

**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.

**This page intentionally left blank.**

**RICHLAND COUNTY**  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A -133 § .505**  
**DECEMBER 31, 2007**

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

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unqualified
<b>(d)(1)(ii)</b>	<b>Were there any material control weaknesses reported at the financial statement level (GAGAS)?</b>	Yes
<b>(d)(1)(ii)</b>	<b>Were there any other significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	Yes
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weaknesses reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any other significant deficiencies in internal control reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	CFDA # 14.231 – Emergency Shelter Grants Program CFDA # 93.767 – State Children's Insurance Program CFDA # 93.778 – Medical Assistance Program
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A\B Programs</b>	Type A: > \$ 450,297 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	Yes

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

**FINDING NUMBER 2007-001**

**Material Weakness**

**GAAP Issues**

Our GAAP basis financial testing revealed the following:

- The County included 7 contract invoices for work performed in January 2008 totaling \$1,537,396 as contracts payable. In addition, there was one contract invoice for \$139,151 recorded as an accounts payable instead of contracts payable. The \$1,537,396 was adjusted to the financial statements. The \$139,151 was reported to management as an unadjusted item.
- The County included severance payments totaling \$171,675 for 28 employees whom retired and were paid during 2007 in the calculation of compensated absences. This amount was reported to management as an unadjusted item.
- The County included a \$2,925,000 sewer related note payable in the governmental activities invested in capital assets, net of related debt calculation instead of including it as restricted for debt service. This amount was reported to management as an unadjusted item.
- The County is a member of the Licking/Richland Council of Governments (COG). The COG has financial statements which include both Counties. The County included the total cash balance of the COG at December 31, 2007 on its financial statements, which included Licking County cash of \$771,627. This amount was reported to management as an unadjusted item.

The County should exercise due care when compiling and posting GAAP transactions to help ensure the GAAP financial statements are accurate. Management should review the draft GAAP journal entries and financial statements to help ensure they are supported by sufficient documentation, reconciled to the trial balances, free of obvious errors and omissions, and consistent with their financial expectations. These procedures should help avoid GAAP financial statement errors and help ensure more accurate financial reporting.

**Officials' Response:** Management is aware of the issues noted and is taking actions to correct these issues for future reports.

### FINDING NUMBER 2007-002

#### Noncompliance Citation

#### Finding for Recovery Repaid Under Audit

The Sheriff's Department vacation leave records indicated Roger Paxton had 419.51 hours of accrued but unused vacation leave at the time of his retirement. However, he was actually paid for 430.3 hours of vacation leave, resulting in an overpayment of \$384.23.

In accordance with the foregoing facts and pursuant to Ohio Rev. Code Section 117.28, a Finding for Recovery for public money illegally expended is hereby issued against Roger Paxton in the amount of \$384.23 and in favor of the County's Sheriff's Department in the General Fund. On February 29, 2008, Roger Paxton repaid the County the full amount of \$384.23 via payroll deduction from his subsequent employment paycheck from Richland County.

**Officials' Response:** No response. The matter noted in this finding has been corrected.

### FINDING NUMBER 2007-003

#### Noncompliance Citation

**Ohio Rev. Code Section 5705.41(D)** requires 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 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 both at the time the contract or order was made ("then"), and at the time the fiscal officer is completing the certification ("now"), 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 the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the County.

**FINDING NUMBER 2007-003 (Continued)**

**Noncompliance Citation (Continued)**

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.
4. **County Commissioner Authorization** – A board of county commissioners, by resolution, may exempt purchases of \$1,000 or less from the prior certification requirement. The resolution must specify the dollar limit applicable to such purchases and whether it applies to all purchases, is limited to certain classes of purchases, or is limited to specific purchases. The board must notify the county auditor in writing of its intention to adopt such a resolution and the scope of the resolution. The County Auditor has 15 days to comment on the resolution before it may be adopted by the board. Where such a resolution has been adopted, any person authorized to make purchases, within 3 business days of making a purchase exempted under the resolution, must file with the County Auditor a written document stating the purpose, amount, and date of the purchase, and the name of the vendor.

40% of expenditures tested were not certified by the County Auditor prior to the purchase commitment being made. It was also found none of the 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.

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, the County Auditor should 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.

We recommend the County certify purchases to which section 5705.41(D) applies. The most convenient certification method is to use purchase orders that include the certification language 5705.41(D) requires to authorize disbursements. The County Auditor should sign the certification at the time the County incurs a commitment, and only when the requirements of 5705.41(D) are satisfied. The County Auditor should post approved purchase commitments to the proper appropriation code, to reduce the available appropriation.

**Officials’ Response:** Management will closely monitor these transactions to correct this issue in the future.

<b>3. FINDINGS FOR FEDERAL AWARDS</b>
---------------------------------------

None



**RICHLAND COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2007**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain:</i></b>
2006-001	Ohio Rev. Code Section 5705.41(D), Certification of funds	No	Not Corrected. See Finding Number 2007-003.
2006-002	Capital Assets – Numerous conditions were noted with the capital assets.	No	Partially Corrected. See Management Letter recommendation number 6.
2006-003	Bank Account Reconciliations – There was an unidentified difference between the two different outstanding check lists.	Yes	Finding No Longer Valid.



RICHLAND COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED

December 31, 2007

Prepared by The Richland County Auditor's Office

Patrick W. Dropsey, County Auditor



**Richland County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2007*  
*Table of Contents*

---

**I. INTRODUCTORY SECTION**

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

**II. FINANCIAL SECTION**

Independent Accountants' Report.....	1
Management's Discussion and Analysis.....	3
Basic Financial Statements	
Government-wide Financial Statements:	
Statement of Net Assets .....	11
Statement of Activities.....	12
Fund Financial Statements:	
Balance Sheet - Governmental Funds.....	14
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds .....	16
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual:	
General Fund.....	18
Mental Health Board Fund.....	19
Mental Retardation Board Fund.....	20
Public Assistance Fund.....	21
Children's Services Fund.....	22
Statement of Fund Net Assets - Proprietary Funds.....	23
Statement of Revenues, Expenses and Changes in Fund Net Assets - Proprietary Funds .....	24
Statement of Cash Flows - Proprietary Funds .....	25
Statement of Fiduciary Net Assets - Fiduciary Funds .....	27
Statement of Changes in Fiduciary Net Assets - Fiduciary Funds .....	28
Notes to the Basic Financial Statements .....	29

**Richland County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2007*  
*Table of Contents (continued)*

---

Combining Statements and Individual Fund Schedules:

Combining Statements - Nonmajor Governmental Funds:

Fund Descriptions .....	67
Combining Balance Sheet - Nonmajor Governmental Funds.....	74
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds.....	75
Combining Balance Sheet - Nonmajor Special Revenue Funds.....	76
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds.....	80
Combining Balance Sheet - Nonmajor Capital Projects Funds .....	84
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Capital Projects Funds .....	90

Combining Statements - Internal Service Funds:

Fund Descriptions .....	96
Combining Statement of Fund Net Assets - Internal Service Funds .....	97
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets - Internal Service Funds.....	98
Combining Statement of Cash Flows - Internal Service Funds .....	99

Combining Statements - Fiduciary Funds:

Fund Descriptions .....	100
Combining Statement of Fiduciary Net Assets - Private Purpose Trust Funds .....	102
Combining Statement of Changes in Fiduciary Net Assets - Private Purpose Trust Funds .....	103
Combining Statement of Changes in Assets and Liabilities - Agency Funds.....	104

**Richland County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2007*  
*Table of Contents (continued)*

---

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

Major Funds:

General Fund.....	108
Mental Health Board Fund.....	116
Mental Retardation Board Fund.....	117
Public Assistance Fund.....	118
Children's Services Fund.....	119
Special Assessment Debt Retirement Fund.....	120
Correctional Construction Fund.....	121
Sewer Fund.....	122

NonMajor Funds:

Certificate of Title Fund.....	123
Dog and Kennel Fund.....	124
Real Estate Assessment Fund.....	125
Youth Services Fund.....	126
Motor Vehicle License and Gas Tax Fund.....	127
Alternative Sentencing Fund.....	128
Divorce Orientation Fund.....	129
Court Computers Fund.....	130
Indigent Guardianship Fund.....	131
Dayspring Fund.....	132
Child Support Enforcement Agency Fund.....	133
Delinquent Real Estate Collection Fund.....	134
Community Development Block Grant Fund.....	135
Public Defender Fund.....	136
Intensive Supervision Fund.....	137
Sanction Cost Reimbursement Fund.....	138
Big Wheel Fund.....	139
Jail Education Program Fund.....	140
Third Grade Safety Belt Fund.....	141
Prisoner Incentive Fund.....	142
Sheriff K-9 Fund.....	143
Enforcement and Education Fund.....	144
Law Enforcement Fund.....	145
Drug Law Enforcement Fund.....	146
Drug Abuse Resistance Education Fund.....	147
Speed DUI Fund.....	148
Hazardous Material Emergency Preparedness Grant Fund.....	149
Enhanced 911 Wireless Fund.....	150
Department of Justice Fund.....	151
Gun Prosecutor Grant Fund.....	152
TRIAD Conference Fund.....	153
Support Personnel Overtime Fund.....	154
National Association of County and City Health Officials Grant Fund.....	155
Pre-Disaster Mitigation Fund.....	156
Commissary Rotary Jail Fund.....	157

**Richland County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2007*  
*Table of Contents (continued)*

---

Workforce Investment Act Fund .....	158
Common Pleas Security Fund.....	159
Domestic Violence Fund.....	160
Probate Conduct of Business Fund .....	161
Domestic Relations Special Projects Fund .....	162
Prepayment of Interest Fund.....	163
Bike Trail Maintenance Fund .....	164
Courtroom Renovation Fund .....	165
Probate Court Mediation Fund.....	166
Economic Development Fund.....	167
Veterans' Cemetery Fund .....	168
Victim Witness Program Fund.....	169
Mediation Fund.....	170
Marine Patrol Fund .....	171
Ditch Maintenance Fund.....	172
Exercise Grant Fund .....	173
Richland Foundation Fund.....	174
HAVA Education and Training Fund .....	175
Voting Equipment Fund.....	176
MRDD Gift Fund.....	177
Screening and Diversion Fund.....	178
General Obligation Bond Retirement Fund .....	179
Road and Bridge Fund .....	180
Supplemental Equipment - Recorder Fund.....	181
Equipment Sinking Fund .....	182
Energy/911 Notes Fund .....	183
Phone System Fund.....	184
Capital Equipment Purchases Fund .....	185
Fairboard Improvement Fund .....	186
Issue II Fund .....	187
Geographic Information System Fund.....	188
Mental Health Housing Fund.....	189
Courts Computers Fund .....	190
Children's Services Addition Fund.....	191
Child Support Enforcement Agency Fund.....	192
Homeland Security Fund .....	193
AG Cuning Trust Fund .....	194
Employee Health Insurance Fund.....	195
County Phone System Fund.....	196
County Home Resident Trust Fund .....	197



**Richland County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2007*  
*Table of Contents (continued)*

---

**III. STATISTICAL SECTION**

Statistical Section Table of Contents.....	S1
Net Assets by Component – Last Eight Years .....	S2
Changes in Net Assets – Last Eight Years .....	S4
Fund Balances, Governmental Funds – Last Ten Years .....	S10
Changes in Fund Balances, Governmental Funds – Last Ten Years.....	S12
Assessed Valuation and Estimated Actual Values of Taxable Property – Last Ten Years .....	S14
Property Tax Rates – Direct and Overlapping Governments – Last Ten Years.....	S16
Property Tax Levies and Collections – Real and Public Utility Taxes – Last Ten Years .....	S30
Property Tax Levies and Collections – Tangible Personal Property Taxes – Last Eight Years .....	S32
Principal Real Property Taxpayers – 2007 and 2002 .....	S34
Principal Personal Property Taxpayers – 2007 and 1998.....	S35
Principal Public Utility Property Taxpayers – 2007 and 2002 .....	S36
Computation of Direct and Overlapping Governmental Activities Debt .....	S37
Ratio of Outstanding Debt to Total Personal Income and Debt Per Capita – Last Ten Years.....	S38
Ratio of General Obligation Bonded Debt to Estimated True Values of Taxable Property and Bonded Debt per Capita – Last Ten Years.....	S40
Computation of Legal Debt Margin – Last Ten Years .....	S42
Demographic and Economic Statistics – Last Ten Years.....	S46
Principal Employers – 2007 and 1998.....	S48
Full-Time Equivalent County Government Employees by Function/Program – Last Eight Years.....	S50

**Richland County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2007*  
*Table of Contents (continued)*

---

Operating Indicators by Function/Program – Last Ten Years.....	S52
Capital Assets Statistics by Function/Program – Last Eight Years.....	S54
Miscellaneous Statistics .....	S55

# PATRICK W. DROPSEY

RICHLAND COUNTY AUDITOR



---

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

June 20, 2008

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, 2007. 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.

This report enables the County to comply with Ohio Administrative Code Section 117-2-03 (B), which requires reporting on a GAAP (Generally Accepted Accounting Principles) basis, and Ohio Revised Code Section 117.38 which requires counties to file unaudited general purpose external financial statements with the Auditor of State within 150 days of year end.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed the anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

State statutes require the County to be subjected to an annual examination by the Auditor of State. The Auditor of State's office rendered an opinion on the County's financial statements as of December 31, 2007, and the Independent Accountants' Report on the basic financial statements is included in the financial section of this report.

Management's Discussion and Analysis (MD&A) immediately follows the Independent Accountants' Report and provides a narrative introduction, overview and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

## ***Profile of the County***

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 127,101, according to an estimate by the United States Census Bureau.

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 over 1,000 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, the County Soil and Water Conservation District, and the Area 10 Workforce Investment Board. It is the County's financial reporting responsibility to report on these entities through the use of agency funds.

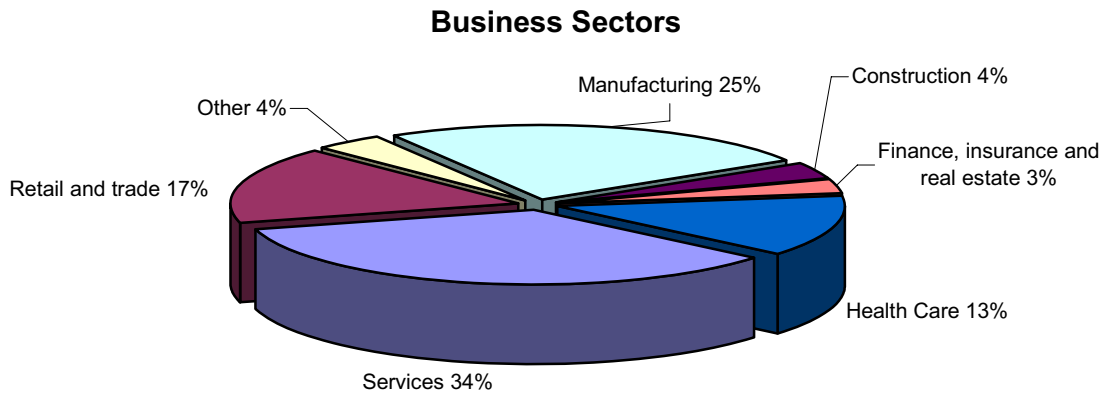
The County is a member of the County Risk Sharing Authority, Inc which is a public entity risk pool. The County participates in one joint venture, the County Regional Planning Commission. The Regional Planning Commission is a statutorily created political subdivision that provides various studies to its members within the County. The County is also a member of the Richland County Regional Solid Waste Management Authority, the Richland County Youth and Family Council, the Area 10 Workforce Investment Board and the Licking/Richland Council of Governments, 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.

By statute, the annual appropriations adopted are by the Board of County Commissioners within the first quarter of the year. 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 each 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.

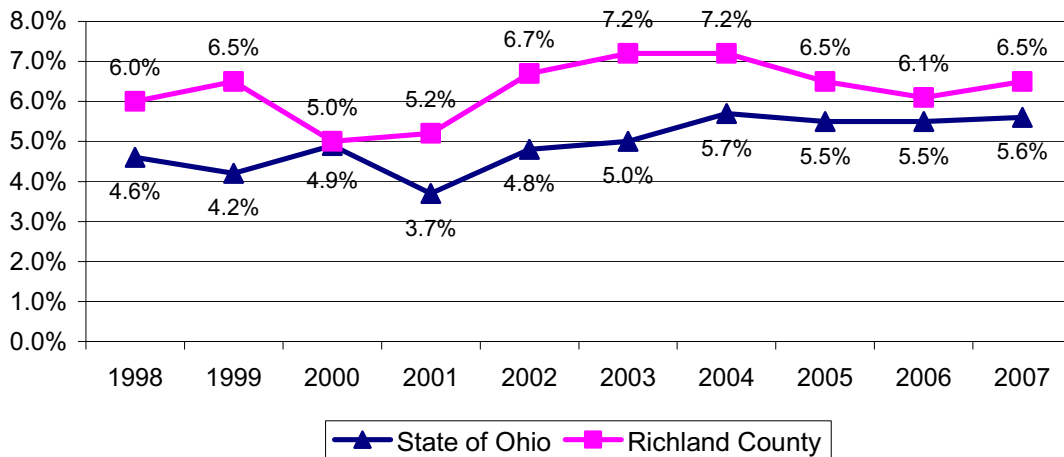
**Local Economy**

The County is located in north central Ohio, approximately halfway between the cities of Columbus and Cleveland. This centralized location has been a key factor in the County’s growth and economic development. The economy is broad –based with no single industry dominating it. The County’s largest employers include MedCentral Health Systems, General Motors, Richland County and Gorman –Rupp. The chart below shows the proportionate number of employees in the various industries (excluding government), as reported by the Ohio Department of Development for 2006 (the latest information available).



Despite the diversity of the business sectors, the County has an unemployment rate of 6.5 percent, slightly higher than the state average of 5.6 percent. Although the unemployment rate is higher than the state average, the Gorman-Rupp Company and Stoneridge Incorporated are expanding current operations in Richland County and Startek is moving operations to Richland County.

**Unemployment Rates**



**Long-Term Financial Planning**

Richland County has an ongoing one and three quarter percent permissive sales tax of which the initial one percent and two-thirds of the additional three quarter percent benefits the County’s General Fund. The other one-third of the additional three quarter percent is given to the County’s cities, villages and townships to be used for road improvements.

During 2007 the County continued construction on a new County Jail that is scheduled to be operational fall 2008. This jail will combine both Richland County and the City of Mansfield's jail facilities into one structure. The consolidation will allow both entities to lower their costs and to more efficiently operate their correctional operations.

### ***Relevant Financial Policies***

The County's Budget Commission has developed a practice of establishing certificates of estimated revenues based on ninety percent of estimated revenues. This practice helps account for fluctuations in sales tax, local government monies, and other economic driven factors affecting the County's revenue sources. The County also has developed a policy to allocate permissive sales tax between the County's General Fund and cities, villages and townships in the County.

### ***Major Initiatives***

During 2007 the County continued construction on a \$21.4 million correctional facility to house both Richland County and City of Mansfield prisoners. The 266 bed facility which is 110 beds larger than the current County jail is scheduled for completion in spring of 2008, and will be operational by fall of 2008. The facility will be staffed by 46 correctional officers, which will include two dozen new positions. The City of Mansfield will lease 80 beds and pay the County for housing and medical costs of their inmates. The County will act as the central booking agent for both County and City prisoners and the City will provide ambulatory services for the facility.

The Richland County Children Services department completed a \$2.7 million building expansion to their location on Scholl Road. The expansion added 13,733 square feet for conference rooms, cubicles and a secure parking lot area to the current building. This increase is necessary to provide offices for the current 101 employees and allow room for the agency to grow even more in the future.

The Richland County One-Stop Employment and Training Center continues to offer 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. During 2007, the Training Center has been offering extended hours to better serve Richland County residents, as well as job fairs to help users find employment.

The County has been working with the Richland County Foreclosure Prevention Committee to create ways to reduce the growing number of home foreclosures in the County. Home foreclosures have increased at a record pace over the last five years. The Committee is working to educate borrowers through the loan process to ensure they do not get a mortgage they can not afford. The Committee is also working to create a mediation process between lenders and borrowers to resolve foreclosure cases without the borrower losing their home.

### ***Awards and Acknowledgements***

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, 2006. 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 seventeen consecutive years (1990 - 2006). 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.

Each year Richland County also publishes the Popular Annual Financial Report (PAFR) which provides the financial information from the CAFR in a reader-friendly format. The GFOA awarded an Award for Outstanding Achievement in Popular Annual Financial Reporting for the year ended December 31, 2006.

A Certificate is valid for the period of one year. Richland County has received an Award of Outstanding Achievement for the last ten consecutive years (1997 - 2006).

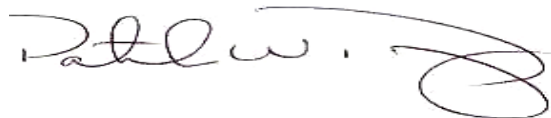
Both the CAFR and PAFR are available by request or can be accessed through the internet on our web site [www.richlandcountyauditor.org](http://www.richlandcountyauditor.org).

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, Mary Taylor, CPA'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". The signature is fluid and cursive, 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, 2006

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.



*Charles S. Cox*

President

*Jeffrey R. Emer*

Executive Director



**Richland County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2007*  
*Elected Officials*

---

Board of Commissioners

Gary Utt  
Edward Olson  
Timothy Wert

Auditor

Patrick W. Dropsey

Treasurer

Bart Hamilton

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

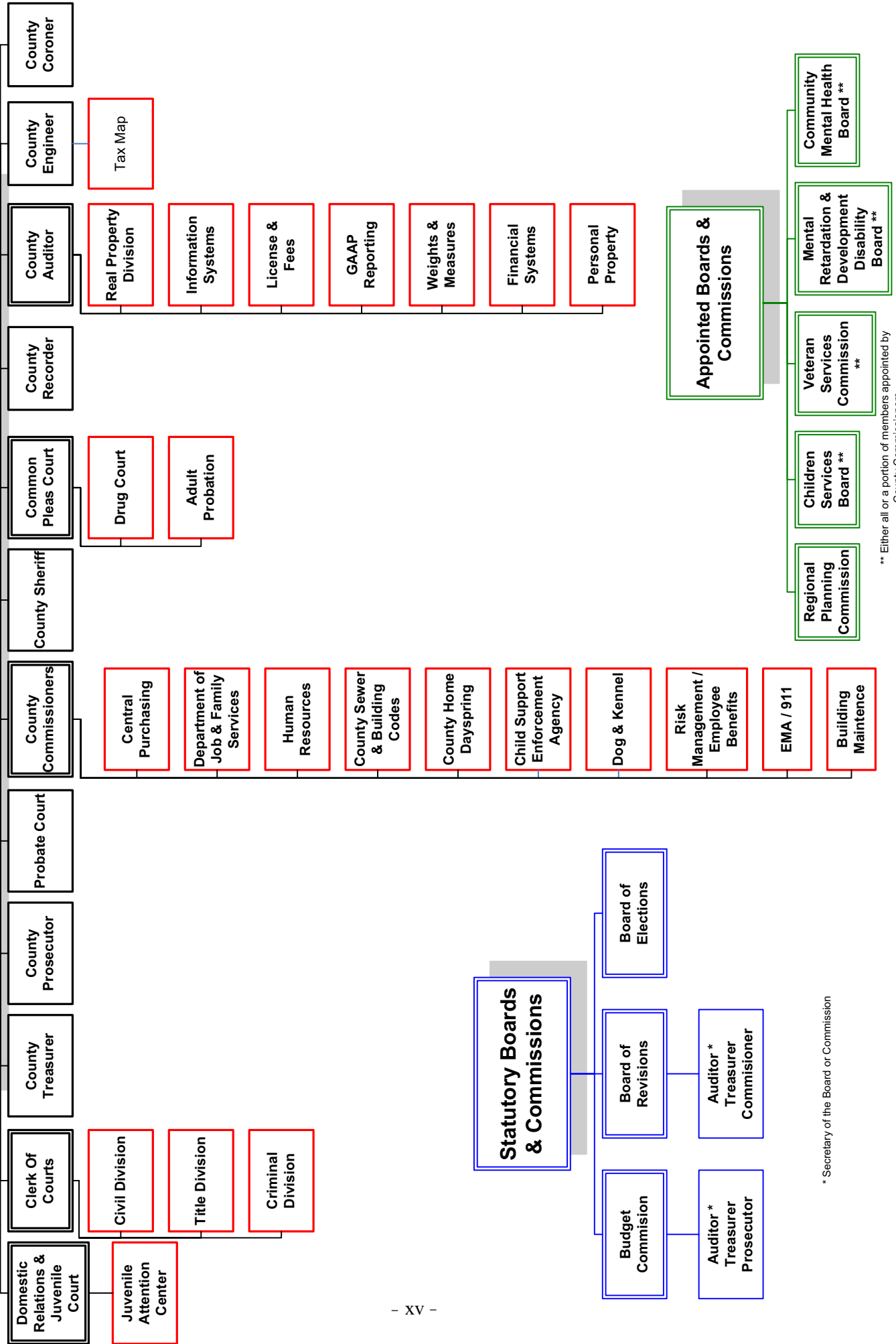
Judge Ron Spon

**Richland County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2007*  
*Principal Appointed Officials and Department Heads*

---

Clerk of Commissioners	Stacey Crall
Board of Elections, Director	Paulette Hankins
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	Joseph Trolan
Mental Retardation and Developmental Disabilities, Superintendent	Elizabeth Prather
Department of Job and Family Services, Director	Sharlene Neumann
Emergency Services Administrator	Keith Markley
Veterans' Services, Director	Larry Moore
Child Support Enforcement Agency, Director	Robert Sparks

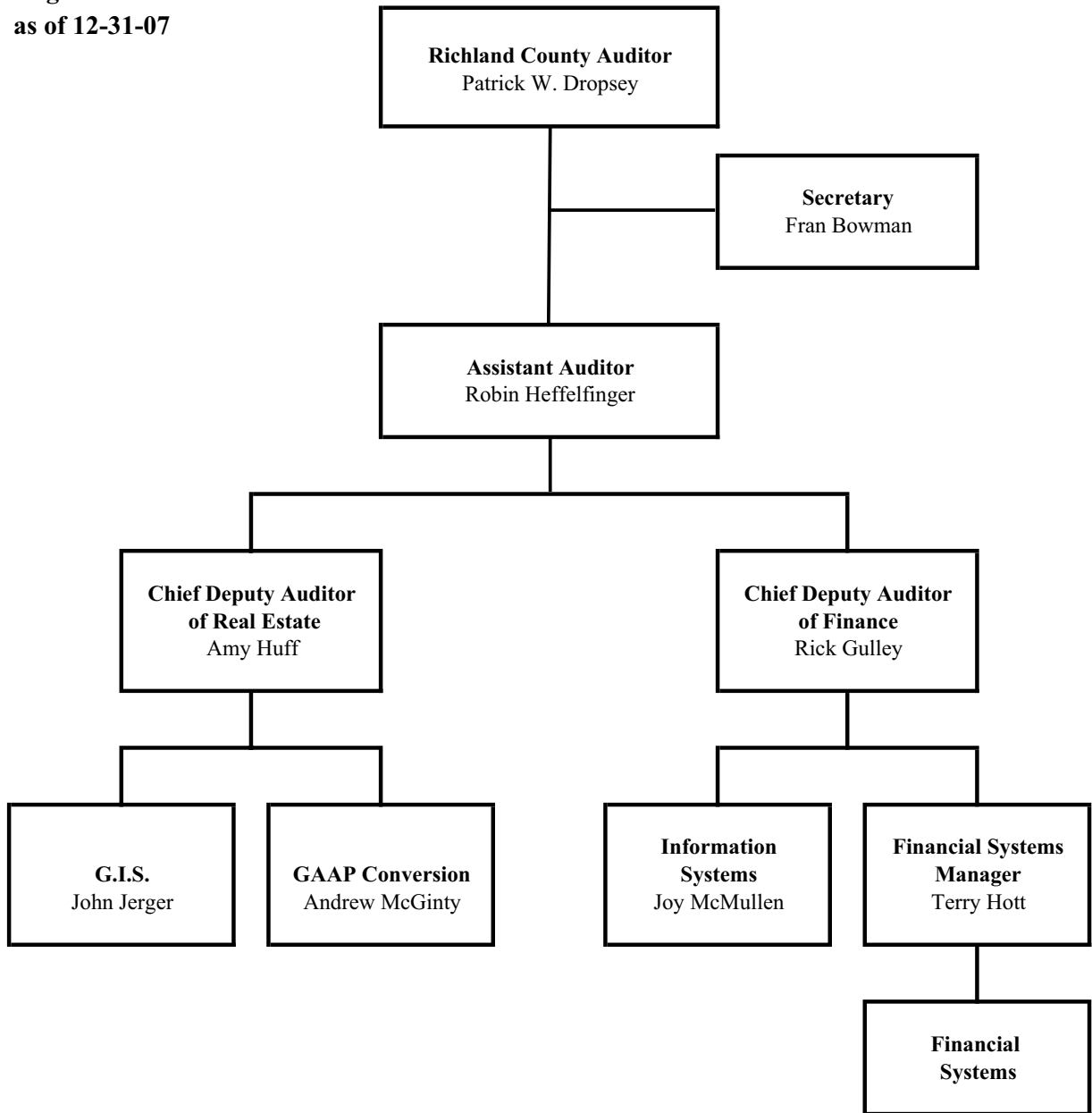
# Voters Of Richland County



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

\* Secretary of the Board or Commission

**County Auditor  
Organizational Chart  
as of 12-31-07**





# Mary Taylor, CPA

Auditor of State

## 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, 2007, 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 *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. The other auditors audited the financial statements of Richland Newhope Industries, Inc., in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of 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 Richland County, Ohio, as of December 31, 2007, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparison 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 44702-1509  
Telephone: (330) 438-0617 (800) 443-9272 Fax: (330) 471-0001  
[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

In accordance with *Government Auditing Standards*, we have also issued our report dated June 20, 2008, 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.

As further described in Note 3 to the basic financial statements, the County restated its January 1, 2007 net assets of the Governmental Activities and Sewer Fund/Business-Type Activities due to a capital asset threshold change and other adjustments and an overstatement of certain assets and liabilities.

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 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 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 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.



**Mary Taylor, CPA**  
Auditor of State

June 20, 2008

**Richland County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2007*  
*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, 2007. 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 2007 are as follows:

In total, net assets increased \$2,246,061. Net assets of governmental activities increased \$1,423,078, which represents a 1.1 percent increase from 2006. Net assets of business-type activities increased \$822,983 or 2.9 percent from 2006.

For governmental activities, general revenues accounted for \$43,955,381 in revenue or 41.1 percent of all revenues. Program specific revenues in the form of charges for services and sales, grants and contributions accounted for \$62,938,693 or 58.9 percent of total revenues of \$106,894,074.

Total assets of governmental activities increased by \$12,121,439.

The County had \$105,890,752 in expenses related to governmental activities; \$62,938,693 of these expenses were offset by program specific charges for services and sales, grants and contributions. General revenues (primarily taxes) of \$43,955,381 were adequate to provide the additional monies needed for these programs.

Among major funds, the general fund had \$30,679,284 in revenues and \$29,188,246 in expenditures. The general fund's balance decreased from \$3,046,767 to \$2,413,506.

Net assets for the enterprise fund increased slightly. This increase resulted from revenues exceeding expenses and transfers by \$822,983.

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

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

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

**Richland County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2007*  
*Unaudited*

---

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

*Statement of Net Assets and the Statement of Activities*

While this document contains the large number of funds used by the County to provide programs and activities, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2007?" The Statement of Net Assets and the Statement of Activities answer this question. These statements include all *assets* and *liabilities* except fiduciary funds 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 or a significant portion 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, special assessment debt retirement and correctional construction funds. The County's major business-type fund is the sewer fund.



**Richland County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2007*  
*Unaudited*

---

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

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

The County maintains a multitude of individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report. The basic governmental fund financial statements can be found on pages 14-22 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 23-26 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 27-28 of this report.

**Notes to the basic financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 29-66 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 67-197 of this report.

**Richland County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2007*  
*Unaudited*

**Government-wide Financial Analysis**

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$162,754,111 (\$133,304,886 in governmental activities and \$29,449,225 in business-type activities) at December 31, 2007.

A large portion of all of the County's net assets (61.4 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 2007 compared to 2006:

(Table 1)  
 Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2007	2006	2007	2006	2007	2006
<b>Assets</b>						
Current and Other Assets	\$104,987,791	\$108,528,707	\$4,502,489	\$3,081,906	\$109,490,280	\$111,610,613
Capital Assets, Net	107,480,315	91,817,960	28,422,571	26,678,921	135,902,886	118,496,881
<i>Total Assets</i>	<u>212,468,106</u>	<u>200,346,667</u>	<u>32,925,060</u>	<u>29,760,827</u>	<u>245,393,166</u>	<u>230,107,494</u>
<b>Liabilities</b>						
Long-Term Liabilities	32,538,449	30,581,923	3,151,361	66,154	35,689,810	30,648,077
Other Liabilities	46,624,771	37,882,936	324,474	1,068,431	46,949,245	38,951,367
<i>Total Liabilities</i>	<u>79,163,220</u>	<u>68,464,859</u>	<u>3,475,835</u>	<u>1,134,585</u>	<u>82,639,055</u>	<u>69,599,444</u>
<b>Net Assets</b>						
Invested in Capital Assets, Net of Related Debt	71,869,375	71,081,463	28,127,571	26,678,921	99,996,946	97,760,384
Restricted	54,185,667	51,860,465	0	0	54,185,667	51,860,465
Unrestricted	7,249,844	8,939,880	1,321,654	1,947,321	8,571,498	10,887,201
<i>Total Net Assets</i>	<u>\$133,304,886</u>	<u>\$131,881,808</u>	<u>\$29,449,225</u>	<u>\$28,626,242</u>	<u>\$162,754,111</u>	<u>\$160,508,050</u>

An additional portion of the County's net assets, \$54,185,667, represent resources that are subject to external restrictions on how they may be used. The remaining balance, \$8,571,498, 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.

Total governmental activities assets increased \$12,121,439. This increase in assets occurred in sales taxes receivable, property taxes receivable and capital assets.

**Richland County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2007*  
*Unaudited*

Table 2 shows the changes in net assets for year 2007.

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

	Governmental Activities		Business-Type Activities		Total	
	2007	2006	2007	2006	2007	2006
<b>Revenues</b>						
Program Revenues:						
Charges for Services and Sales	\$11,580,716	\$13,728,167	\$2,760,982	\$2,899,999	\$14,341,698	\$16,628,166
Operating Grants and Contributions	49,283,941	50,293,069	0	0	49,283,941	50,293,069
Capital Grants and Contributions	2,074,036	2,598,739	353,282	3,347,288	2,427,318	5,946,027
Total Program Revenues	62,938,693	66,619,975	3,114,264	6,247,287	66,052,957	72,867,262
General Revenues:						
Property Taxes	19,088,719	18,934,144	0	0	19,088,719	18,934,144
Permissive Sales Taxes	14,645,715	14,773,166	0	0	14,645,715	14,773,166
Grants and Entitlements, Not Restricted	5,313,582	5,538,462	0	0	5,313,582	5,538,462
Investment Earnings	3,631,802	2,717,954	10	882	3,631,812	2,718,836
Miscellaneous	1,275,563	922,466	143,301	33,877	1,418,864	956,343
Total General Revenues	43,955,381	42,886,192	143,311	34,759	44,098,692	42,920,951
<b>Total Revenues</b>	<b>106,894,074</b>	<b>109,506,167</b>	<b>3,257,575</b>	<b>6,282,046</b>	<b>110,151,649</b>	<b>115,788,213</b>
<b>Program Expenses</b>						
General Government:						
Legislative and Executive - Primary Government	11,194,300	15,242,597	0	0	11,194,300	15,242,597
Legislative and Executive - External	360,451	360,618	0	0	360,451	360,618
Judicial System	7,573,605	8,953,907	0	0	7,573,605	8,953,907
Public Safety - Primary Government	14,938,094	11,079,086	0	0	14,938,094	11,079,086
Public Safety - External	80,000	80,000	0	0	80,000	80,000
Public Works	7,016,519	3,109,338	0	0	7,016,519	3,109,338
Health - Primary Government	31,847,521	27,825,703	0	0	31,847,521	27,825,703
Health - External	229,098	212,283	0	0	229,098	212,283
Human Services - Primary Government	29,884,718	30,916,888	0	0	29,884,718	30,916,888
Human Services - External	643,492	707,725	0	0	643,492	707,725
Conservation and Recreation	223,919	145,106	0	0	223,919	145,106
Economic Development	72,113	91,043	0	0	72,113	91,043
Interest and Fiscal Charges	1,826,922	1,782,185	0	0	1,826,922	1,782,185
Sewer	0	0	2,014,836	1,550,950	2,014,836	1,550,950
<b>Total Expenses</b>	<b>105,890,752</b>	<b>100,506,479</b>	<b>2,014,836</b>	<b>1,550,950</b>	<b>107,905,588</b>	<b>102,057,429</b>
<b>Excess before Transfers</b>	<b>1,003,322</b>	<b>8,999,688</b>	<b>1,242,739</b>	<b>4,731,096</b>	<b>2,246,061</b>	<b>13,730,784</b>
Transfers	419,756	328,563	(419,756)	(328,563)	0	0
<b>Increase in Net Assets</b>	<b>1,423,078</b>	<b>9,328,251</b>	<b>822,983</b>	<b>4,402,533</b>	<b>2,246,061</b>	<b>13,730,784</b>
Net Assets Beginning of Year	131,881,808	122,553,557	28,626,242	24,223,709	160,508,050	146,777,266
<b>Net Assets End of Year</b>	<b>\$133,304,886</b>	<b>\$131,881,808</b>	<b>\$29,449,225</b>	<b>\$28,626,242</b>	<b>\$162,754,111</b>	<b>\$160,508,050</b>

Health and Human Services from primary government account for \$61,732,239 of expenses out of \$105,890,752 of total expenses for governmental activities, or 58.3 percent of that total. Of that \$105,890,752 in governmental activities expenses, \$11,580,716 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

**Richland County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2007*  
*Unaudited*

---

collection of property taxes throughout the County, for title fees and for court fees. Public Safety charges for service include things like fees for boarding prisoners and for special details.

Additional revenues provided by the State and Federal governments for governmental activities included \$49,283,941 for operations, \$2,074,036 for capital improvements or acquisitions and \$5,313,582 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 in the business-type activities decreased by \$2,994,006. This decrease was due to a reduction of grant money received by the County due to the completion of various sewer projects.

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

As of the end of the current year, the County's governmental funds reported combined ending fund balances of \$29,363,723. \$27,787,605 of this total amount constitutes unreserved fund balance, which is available for appropriation at the County'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.

The general fund is the chief operating fund of the County. At the end of the current year, unreserved fund balance of the general fund was \$1,699,843, while total fund balance reached \$2,413,506. 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 5.82 percent of total general fund expenditures, while total fund balance represents 8.27 percent of that same amount.

The fund balance of the County's general fund decreased by \$633,261 during the current year. The majority of this decrease was due to a decrease in sales tax and intergovernmental revenues.

Transfers out from the general fund, correctional construction fund, and other nonmajor funds to other governmental funds amounted to \$5,514,805.

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

**Richland County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2007*  
*Unaudited*

---

The Mental Health Board fund balance increased by \$18,382 from 2006 to 2007. This increase is due to an increase in intergovernmental revenues that surpassed a slight increase to expenditures in the fund. The increase in expenditures was due to an overall increase in operation costs.

The Mental Retardation Board fund balance increased by \$593,654 from 2006 to 2007. This increase is due to an increase in intergovernmental revenues and charges for services combined with a decrease in expenditures in the fund.

The Public Assistance fund which includes the department of job and family services had increased intergovernmental revenues that were offset by an increase in expenditures resulting in a deficit year end fund balance of \$657,887. The majority of this change in expenditures was due to increased personal services costs, and other operating expenses.

The Children's Services fund had an increase in fund balance of \$764,751. This increase is primarily due to increases in property tax and intergovernmental revenues.

The Correctional Construction fund had a decrease in fund balance of \$14,597,067. This decrease was due to increases in capital outlay, and debt service expenses.

*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 expenses of \$2,014,836, which were exceeded by revenues of \$3,257,575 by \$1,242,739 or 38.2 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 resources 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 resources 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 \$27,502,931 to \$28,988,327, with sales tax being the largest piece of this change. Actual revenues of \$29,901,285 were slightly larger than the final budgeted number, mostly due to increased property tax and intergovernmental revenues.

### **Capital Assets and Debt Administration**

**Capital Assets.** The County's investment in capital assets for its governmental activities as of December 31, 2007, amounts to \$71,869,375 (net of accumulated depreciation and related debt). This investment in capital assets includes land, land improvements, buildings, infrastructure, machinery and equipment and construction in progress.

The majority of capital asset additions for 2007 were from construction in progress for various County projects. The Commissioners office purchased construction services for the new County jail totaling \$13,333,473, and children's services of \$1,749,533. The County Engineer purchased three new vehicles, other equipment and machinery, and replaced six bridges for a total of \$1,823,478. MRDD purchased

**Richland County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2007*  
*Unaudited*

---

three vehicles and other miscellaneous equipment for \$679,656. Additional information on the County's capital assets can be found in Note 15 of this report.

**Long-term Debt.** At the end of the 2007 year, the County had total bonded debt outstanding of \$23,013,008 net of the unamortized premium and discount. Of this amount, \$13,307,064 comprises debt backed by the full faith and credit of the County, \$7,005,944 is special assessment debt for which the County is liable in the event of default by the property owner subject to the assessment and \$2,700,000 comprises debt backed by the full faith and credit of the county held in the County's business-type sewer fund.

The County's long-term bonded debt increased by \$7,219,459 (45.7 percent) during the 2007 year.

The County maintains an 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 \$52,755,371, 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 capital leases. Additional information on the County's long-term debt can be found in note 17 of this report. Notes 11 and 16 discuss compensated absences and the capital lease. Note 18 provides information regarding bond anticipation notes.

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

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

The unemployment rate for the County is currently 6.5 percent, which increased from a rate of 6.1 percent a year ago. This rate exceeds the State's average unemployment rate of 5.6 percent and the national average of 4.6 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 2008 year. At the end of the 2007 year, unreserved fund balance in the general fund decreased to \$1,699,843.

**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.

**Richland County, Ohio**  
*Statement of Net Assets*  
 Primary Government as of December 31, 2007  
 Component Unit as of August 31, 2007

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$49,579,090	\$3,489,796	\$53,068,886	\$1,870,802
Cash and Cash Equivalents in Segregated Accounts	21,309	0	21,309	0
Cash and Cash Equivalents with Fiscal Agents	7,094,881	0	7,094,881	0
Cash and Cash Equivalents with Trustee	0	0	0	584,109
Deposits	0	0	0	1,000
Materials and Supplies Inventory	709,114	7,722	716,836	177,929
Accrued Interest Receivable	524	0	524	4,308
Accounts Receivable	407,016	967,824	1,374,840	212,639
Intergovernmental Receivable	11,858,197	38,222	11,896,419	0
Internal Balances	1,075	(1,075)	0	0
Prepaid Items	268,982	0	268,982	16,672
Permissive Sales Taxes Receivable	4,120,482	0	4,120,482	0
Property Taxes Receivable	20,902,357	0	20,902,357	0
Special Assessments Receivable	9,378,004	0	9,378,004	0
Loans Receivable	315,062	0	315,062	0
Contributions Receivable	0	0	0	2,500
Deferred Charges	331,698	0	331,698	0
Land and Construction in Progress	23,121,107	3,907,405	27,028,512	137,154
Depreciable Capital Assets, Net	84,359,208	24,515,166	108,874,374	827,032
<i>Total Assets</i>	<u>212,468,106</u>	<u>32,925,060</u>	<u>245,393,166</u>	<u>3,834,145</u>
<b>Liabilities</b>				
Accounts Payable	3,244,113	167,732	3,411,845	12,254
Contracts Payable	3,458,494	101,020	3,559,514	0
Accrued Wages	2,110,560	17,722	2,128,282	15,086
Payroll Withholding Payable	0	0	0	2,555
Intergovernmental Payable	2,761,979	18,556	2,780,535	0
Matured Compensated Absences Payable	425,173	0	425,173	0
Deferred Revenue	17,932,689	19,444	17,952,133	0
Accrued Vacation Payable	0	0	0	2,557
Accrued Interest Payable	513,423	0	513,423	0
Notes Payable	15,081,691	0	15,081,691	0
Claims Payable	1,096,649	0	1,096,649	0
Long-Term Liabilities:				
Due Within One Year	4,118,293	47,328	4,165,621	0
Due In More Than One Year	28,420,156	3,104,033	31,524,189	0
<i>Total Liabilities</i>	<u>79,163,220</u>	<u>3,475,835</u>	<u>82,639,055</u>	<u>32,452</u>
<b>Net Assets</b>				
Invested in Capital Assets, Net of Related Debt	71,869,375	28,127,571	99,996,946	964,186
Restricted for:				
Capital Projects	2,895,812	0	2,895,812	0
Debt Service	2,046,465	0	2,046,465	0
Mental Health	5,107,420	0	5,107,420	0
Mental Retardation Board	28,762,670	0	28,762,670	0
Children's Services	7,014,787	0	7,014,787	0
Street Repair and Maintenance	2,945,486	0	2,945,486	0
Dayspring	762,372	0	762,372	0
Collection of Delinquent Real Estate Taxes	579,340	0	579,340	0
Community Development	430,338	0	430,338	0
Youth Services	719,516	0	719,516	0
Public Safety	1,061,272	0	1,061,272	0
Mental Retardation and Developmental Disability Gifts:				
Nonexpendable	100,314	0	100,314	0
Other Purposes	1,759,875	0	1,759,875	0
Unrestricted	7,249,844	1,321,654	8,571,498	2,837,507
<i>Total Net Assets</i>	<u>\$133,304,886</u>	<u>\$29,449,225</u>	<u>\$162,754,111</u>	<u>\$3,801,693</u>

See accompanying notes to the basic financial statements

**Richland County, Ohio**  
*Statement of Activities*  
For the Year Ended December 31, 2007  
Component Unit August 31, 2007

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental Activities</b>				
General Government:				
Legislative and Executive - Primary Government	\$11,194,300	\$4,620,069	\$140,820	\$0
Legislative and Executive - External	360,451	0	0	0
Judicial System	7,573,605	1,778,820	607,592	0
Public Safety - Primary Government	14,938,094	1,340,812	1,370,919	0
Public Safety - External	80,000	0	0	0
Public Works	7,016,519	1,474,807	4,735,921	2,074,036
Health - Primary Government	31,847,521	1,077,373	19,389,864	0
Health - External	229,098	0	0	0
Human Services - Primary Government	29,884,718	1,288,835	22,707,101	0
Human Services - External	643,492	0	0	0
Conservation and Recreation	223,919	0	0	0
Economic Development	72,113	0	331,724	0
Interest and Fiscal Charges	1,826,922	0	0	0
<i>Total Governmental Activities</i>	105,890,752	11,580,716	49,283,941	2,074,036
<b>Business-Type Activities</b>				
Sewer	2,014,836	2,760,982	0	353,282
<i>Total Primary Government</i>	<u>\$107,905,588</u>	<u>\$14,341,698</u>	<u>\$49,283,941</u>	<u>\$2,427,318</u>
Component Unit:				
Richland Newhope Industries, Inc.	<u>\$1,399,989</u>	<u>\$1,589,302</u>	<u>\$42,389</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  
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			Component Unit
Governmental Activities	Business-Type Activities	Total	
(\$6,433,411)	\$0	(\$6,433,411)	\$0
(360,451)	0	(360,451)	0
(5,187,193)	0	(5,187,193)	0
(12,226,363)	0	(12,226,363)	0
(80,000)	0	(80,000)	0
1,268,245	0	1,268,245	0
(11,380,284)	0	(11,380,284)	0
(229,098)	0	(229,098)	0
(5,888,782)	0	(5,888,782)	0
(643,492)	0	(643,492)	0
(223,919)	0	(223,919)	0
259,611	0	259,611	0
(1,826,922)	0	(1,826,922)	0
(42,952,059)	0	(42,952,059)	0
0	1,099,428	1,099,428	0
(42,952,059)	1,099,428	(41,852,631)	0
0	0	0	231,702
4,576,125	0	4,576,125	0
1,673,800	0	1,673,800	0
8,961,597	0	8,961,597	0
3,080,593	0	3,080,593	0
796,604	0	796,604	0
14,645,715	0	14,645,715	0
5,313,582	0	5,313,582	0
3,631,802	10	3,631,812	129,080
1,275,563	143,301	1,418,864	9,317
43,955,381	143,311	44,098,692	138,397
419,756	(419,756)	0	0
44,375,137	(276,445)	44,098,692	138,397
1,423,078	822,983	2,246,061	370,099
131,881,808	28,626,242	160,508,050	3,431,594
<u>\$133,304,886</u>	<u>\$29,449,225</u>	<u>\$162,754,111</u>	<u>\$3,801,693</u>

**Richland County, Ohio**

*Balance Sheet*

*Governmental Funds*

*December 31, 2007*

	General	Mental Health Board	Mental Retardation Board	Public Assistance	Children's Services
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$2,282,090	\$5,195,630	\$21,031,016	\$746,072	\$4,567,223
Cash and Cash Equivalents					
In Segregated Accounts	616	0	784	0	1,436
With Fiscal Agents	0	0	7,094,881	0	0
Materials and Supplies Inventory	256,810	3,046	90,348	12,438	1,351
Accrued Interest Receivable	0	0	524	0	0
Accounts Receivable	20,513	0	138	0	0
Interfund Receivable	23,989	0	5,579	0	0
Intergovernmental Receivable	1,760,828	1,746,563	1,349,471	49,532	2,818,284
Prepaid Items	268,982	0	0	0	0
Permissive Sales Taxes Receivable	4,120,482	0	0	0	0
Property Taxes Receivable	5,201,707	1,812,022	9,752,940	0	3,244,600
Special Assessments Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
<i>Total Assets</i>	<u>\$13,936,017</u>	<u>\$8,757,261</u>	<u>\$39,325,681</u>	<u>\$808,042</u>	<u>\$10,632,894</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts Payable	\$432,253	\$1,123,791	\$389,298	\$691,988	\$180,099
Contracts Payable	0	894,867	0	0	0
Accrued Wages	844,423	18,660	569,535	230,212	187,657
Interfund Payable	0	2,149	2,149	6,654	11,997
Intergovernmental Payable	593,791	16,772	286,772	537,075	105,611
Matured Compensated Absences Payable	4,188	0	420,985	0	0
Deferred Revenue	9,647,856	3,276,478	10,569,147	0	5,710,719
Accrued Interest Payable	0	0	0	0	0
Notes Payable	0	0	0	0	0
<i>Total Liabilities</i>	<u>11,522,511</u>	<u>5,332,717</u>	<u>12,237,886</u>	<u>1,465,929</u>	<u>6,196,083</u>
<b>Fund Balances</b>					
Reserved for Encumbrances	22,153	0	476,728	0	0
Reserved for Loans Receivable	0	0	0	0	0
Reserved for Unclaimed Monies	691,510	0	0	0	0
Reserved for Mental Retardation and Developmental Disability Gifts Endowment	0	0	0	0	0
Unreserved, Undesignated (Deficit), Reported in:					
General Fund	1,699,843	0	0	0	0
Special Revenue Funds	0	3,424,544	26,611,067	(657,887)	4,436,811
Debt Service Funds	0	0	0	0	0
Capital Projects Funds	0	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>2,413,506</u>	<u>3,424,544</u>	<u>27,087,795</u>	<u>(657,887)</u>	<u>4,436,811</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$13,936,017</u>	<u>\$8,757,261</u>	<u>\$39,325,681</u>	<u>\$808,042</u>	<u>\$10,632,894</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, 2007*

Special Assessment Debt Retirement	Correctional Construction	Other Governmental Funds	Total Governmental Funds
\$32,735	\$2,544,969	\$8,323,004	\$44,722,739
0	0	18,473	21,309
0	0	0	7,094,881
0	0	345,121	709,114
0	0	0	524
0	0	384,065	404,716
0	0	14,822	44,390
0	0	4,133,519	11,858,197
0	0	0	268,982
0	0	0	4,120,482
0	0	891,088	20,902,357
9,336,014	0	41,990	9,378,004
0	0	315,062	315,062
<u>\$9,368,749</u>	<u>\$2,544,969</u>	<u>\$14,467,144</u>	<u>\$99,840,757</u>
\$0	\$1,400	\$385,324	\$3,204,153
0	1,906,473	657,154	3,458,494
0	0	260,073	2,110,560
0	0	20,366	43,315
0	666	1,221,292	2,761,979
0	0	0	425,173
9,336,014	0	4,638,208	43,178,422
0	179,493	33,754	213,247
0	10,506,312	4,575,379	15,081,691
<u>9,336,014</u>	<u>12,594,344</u>	<u>11,791,550</u>	<u>70,477,034</u>
0	0	2,585	501,466
0	0	282,828	282,828
0	0	0	691,510
0	0	100,314	100,314
0	0	0	1,699,843
0	0	5,162,976	38,977,511
32,735	0	104,834	137,569
0	(10,049,375)	(2,977,943)	(13,027,318)
<u>32,735</u>	<u>(10,049,375)</u>	<u>2,675,594</u>	<u>29,363,723</u>
<u>\$9,368,749</u>	<u>\$2,544,969</u>	<u>\$14,467,144</u>	<u>\$99,840,757</u>

<b>Total Governmental Fund Balances</b>	\$29,363,723
<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.	107,480,315
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:	
Special Assessments	9,378,004
Intergovernmental Revenues	9,715,417
Property Taxes	2,969,668
Sales Taxes	2,956,684
Rentals	<u>225,960</u>
Total	25,245,733
Internal service funds are used by management to charge the costs of insurance and telephone usage fees to individual funds. The assets and liabilities of the internal service funds are included in governmental activities on the statement of net assets.	3,722,042
In the statement of activities, bond issuance costs are amortized over the term of the bonds, whereas in governmental funds a bond issuance expenditure is reported when bonds are issued.	331,698
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
General Obligation Bonds	(13,307,064)
Special Assessment Bonds	(7,005,944)
Long-term Notes Payable	(6,013,180)
Capital Leases Payable	(1,895,352)
Compensated Absences	<u>(4,316,909)</u>
Total	(32,538,449)
Accrued interest payable is not due and payable in the current period and therefore is not reported in the funds.	<u>(300,176)</u>
<i>Net Assets of Governmental Activities</i>	<u>\$133,304,886</u>

**Richland County, Ohio**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Governmental Funds*  
*For the Year Ended December 31, 2007*

	General	Mental Health Board	Mental Retardation Board	Public Assistance	Children's Services	Special Assessment Debt Retirement
<b>Revenues</b>						
Property Taxes	\$4,485,834	\$1,681,308	\$8,888,174	\$0	\$3,076,684	\$0
Sales Taxes	14,584,095	0	0	0	0	0
Charges for Services	2,904,360	0	579,639	0	79,990	0
Licenses and Permits	379,343	0	0	0	0	0
Fines and Forfeitures	518,455	0	0	0	0	0
Intergovernmental	4,185,506	9,426,148	10,854,878	13,256,430	6,128,325	0
Special Assessments	0	0	0	0	0	1,106,080
Interest	3,559,919	0	12,344	0	0	0
Rentals	23,899	0	0	0	0	0
Contributions and Donations	0	0	0	0	0	0
Other	37,873	135,629	7,629	788,300	78,569	0
<i>Total Revenues</i>	<u>30,679,284</u>	<u>11,243,085</u>	<u>20,342,664</u>	<u>14,044,730</u>	<u>9,363,568</u>	<u>1,106,080</u>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive	8,524,862	0	0	0	0	0
Judicial System	5,539,823	0	0	0	0	0
Public Safety	11,904,000	0	0	0	0	0
Public Works	590,918	0	0	0	0	0
Health	401,253	11,224,703	19,577,011	0	0	0
Human Services	683,656	0	0	15,816,866	8,648,817	0
Conservation and Recreation	177,470	0	0	0	0	0
Economic Development	0	0	0	0	0	0
Other	30,085	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Intergovernmental	1,313,041	0	0	0	0	0
Debt Service:						
Principal Retirement	19,702	0	366	0	0	850,000
Interest and Fiscal Charges	3,436	0	174,634	0	0	388,887
Issuance Costs	0	0	0	0	0	0
<i>Total Expenditures</i>	<u>29,188,246</u>	<u>11,224,703</u>	<u>19,752,011</u>	<u>15,816,866</u>	<u>8,648,817</u>	<u>1,238,887</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,491,038</u>	<u>18,382</u>	<u>590,653</u>	<u>(1,772,136)</u>	<u>714,751</u>	<u>(132,807)</u>
<b>Other Financing Sources (Uses)</b>						
Sale of Capital Assets	34,812	0	3,001	8,359	0	0
Inception of Capital Lease	0	0	0	0	0	0
General Obligation Bonds Issued	0	0	0	0	0	0
Bond Premium	0	0	0	0	0	0
Bond Anticipation Notes Issued	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Current Refunding	0	0	0	0	0	0
Transfers In	536,900	0	0	666,495	50,000	127,427
Transfers Out	(2,696,011)	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(2,124,299)</u>	<u>0</u>	<u>3,001</u>	<u>674,854</u>	<u>50,000</u>	<u>127,427</u>
<i>Net Change in Fund Balances</i>	<u>(633,261)</u>	<u>18,382</u>	<u>593,654</u>	<u>(1,097,282)</u>	<u>764,751</u>	<u>(5,380)</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>3,046,767</u>	<u>3,406,162</u>	<u>26,494,141</u>	<u>439,395</u>	<u>3,672,060</u>	<u>38,115</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$2,413,506</u>	<u>\$3,424,544</u>	<u>\$27,087,795</u>	<u>(\$657,887)</u>	<u>\$4,436,811</u>	<u>\$32,735</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, 2007*

Correctional Construction	Other Governmental Funds	Total Governmental Funds
\$0	\$793,263	\$18,925,263
0	0	14,584,095
0	5,847,076	9,411,065
0	631,856	1,011,199
0	180,975	699,430
1,254	12,663,432	56,515,973
0	13,818	1,119,898
5,539	54,000	3,631,802
0	539,797	563,696
0	130,243	130,243
4,715	222,848	1,275,563
<u>11,508</u>	<u>21,077,308</u>	<u>107,868,227</u>
0	2,190,625	10,715,487
0	2,155,728	7,695,551
0	1,472,431	13,376,431
0	5,778,855	6,369,773
0	488,383	31,691,350
0	4,814,020	29,963,359
0	0	177,470
0	354,382	354,382
0	0	30,085
14,253,895	4,286,226	18,540,121
0	0	1,313,041
3,000,000	4,463,000	8,333,068
657,236	733,501	1,957,694
89,580	135,774	225,354
<u>18,000,711</u>	<u>26,872,925</u>	<u>130,743,166</u>
<u>(17,989,203)</u>	<u>(5,795,617)</u>	<u>(22,874,939)</u>
0	842,954	889,126
0	210,490	210,490
3,000,000	5,610,000	8,610,000
89,580	45,414	134,994
9,000,000	3,235,000	12,235,000
0	(2,540,000)	(2,540,000)
(9,000,000)	0	(9,000,000)
348,176	4,235,268	5,964,266
(45,620)	(2,773,174)	(5,514,805)
<u>3,392,136</u>	<u>8,865,952</u>	<u>10,989,071</u>
<u>(14,597,067)</u>	<u>3,070,335</u>	<u>(11,885,868)</u>
<u>4,547,692</u>	<u>(394,741)</u>	<u>41,249,591</u>
<u>(\$10,049,375)</u>	<u>\$2,675,594</u>	<u>\$29,363,723</u>

**Net Change in Fund Balances - Total Governmental Funds** (\$11,885,868)

*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	21,111,599
Current Year Depreciation	<u>(5,060,255)</u>

Total 16,051,344

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. (388,989)

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

Property Taxes	163,456
Sales Taxes	61,620
Grants	25,343
Rentals	(109,809)
Charges for Services	(6,381)
Special Assessments	<u>(1,108,382)</u>

Total (974,153)

Repayment of bond principal, long term notes and capital leases is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. 19,873,068

In the Statement of activities, bond issuance costs are amortized over the term of the bonds, whereas in governmental funds a bond issuance expenditure is reported when the bonds are issued. 225,354

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	(12,634)
Amortization of Bond Premium	3,986
Amortization of Bond Discount	(3,451)
Accrued Interest on Debt	<u>142,871</u>

Total 130,772

Other financing sources in the governmental funds increase long-term liabilities in the statement of net assets

Inception of Capital Lease	(210,490)
Bond Anticipation Notes Issued	(12,235,000)
General Obligation Bonds Issued	(8,610,000)
Bond Premium	<u>(134,994)</u>

Total (21,190,484)

Some expenses, such as compensated absences, 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. (669,115)

Internal service funds 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 funds are allocated among the governmental activities. 251,149

*Change in Net Assets of Governmental Activities* \$1,423,078

**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, 2007*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property Taxes	\$3,909,083	\$4,100,130	\$4,485,834	\$385,704
Sales Taxes	13,919,709	14,600,000	14,550,459	(49,541)
Charges for Services	2,906,761	3,126,701	2,909,648	(217,053)
Licenses and Permits	462,401	485,000	441,653	(43,347)
Fines and Forfeitures	99,059	167,900	517,294	349,394
Intergovernmental	3,687,784	3,868,015	4,198,544	330,529
Interest	2,441,175	2,560,481	2,747,180	186,699
Rentals	4,290	4,500	23,899	19,399
Contributions and Donations	7,500	7,500	0	(7,500)
Other	65,169	68,100	26,774	(41,326)
<i>Total Revenues</i>	<u>27,502,931</u>	<u>28,988,327</u>	<u>29,901,285</u>	<u>912,958</u>
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive	11,905,838	12,596,339	12,590,973	5,366
Judicial System	3,596,788	3,862,975	3,862,975	0
Public Safety	9,270,892	9,831,300	9,831,300	0
Public Works	468,035	461,257	461,257	0
Health	356,360	371,276	371,276	0
Human Services	525,448	476,756	476,756	0
Conservation and Recreation	137,948	135,584	135,584	0
Other	59,769	30,085	30,085	0
Intergovernmental	1,786,397	1,330,423	1,330,423	0
<i>Total Expenditures</i>	<u>28,107,475</u>	<u>29,095,995</u>	<u>29,090,629</u>	<u>5,366</u>
<i>Excess of Revenues Over (Under)</i> <i>Expenditures</i>	<u>(604,544)</u>	<u>(107,668)</u>	<u>810,656</u>	<u>918,324</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	21,060	29,451	34,812	5,361
Transfers In	544,719	507,341	536,900	29,559
Transfers Out	(1,926,683)	(2,696,011)	(2,696,011)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(1,360,904)</u>	<u>(2,159,219)</u>	<u>(2,124,299)</u>	<u>34,920</u>
<i>Net Change in Fund Balance</i>	(1,965,448)	(2,266,887)	(1,313,643)	953,244
<i>Fund Balance Beginning of Year</i>	2,700,289	2,700,289	2,700,289	0
Prior Year Encumbrances Appropriated	70,742	70,742	70,742	0
<i>Fund Balance End of Year</i>	<u>\$805,583</u>	<u>\$504,144</u>	<u>\$1,457,388</u>	<u>\$953,244</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, 2007*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property Taxes	\$1,656,508	\$1,656,508	\$1,681,308	\$24,800
Intergovernmental	9,930,920	9,930,920	9,446,325	(484,595)
Other	90,000	90,000	135,629	45,629
<i>Total Revenues</i>	11,677,428	11,677,428	11,263,262	(414,166)
<b>Expenditures</b>				
Current:				
Health	12,326,600	12,326,600	10,707,718	1,618,882
<i>Net Change in Fund Balance</i>	(649,172)	(649,172)	555,544	1,204,716
<i>Fund Balance Beginning of Year</i>	4,640,086	4,640,086	4,640,086	0
<i>Fund Balance End of Year</i>	<u>\$3,990,914</u>	<u>\$3,990,914</u>	<u>\$5,195,630</u>	<u>\$1,204,716</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, 2007*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property Taxes	\$8,720,000	\$8,720,000	\$8,888,174	\$168,174
Charges for Services	425,000	425,000	574,060	149,060
Intergovernmental	9,923,500	9,923,500	11,475,628	1,552,128
Interest	25,000	25,000	25,419	419
<i>Total Revenues</i>	19,093,500	19,093,500	20,963,281	1,869,781
<b>Expenditures</b>				
Current:				
Health	24,236,000	25,223,449	21,404,527	3,818,922
<i>Excess of Revenues</i> <i>Under Expenditures</i>	(5,142,500)	(6,129,949)	(441,246)	5,688,703
<b>Other Financing Sources</b>				
Sale of Capital Assets	0	0	3,001	3,001
<i>Net Change in Fund Balance</i>	(5,142,500)	(6,129,949)	(438,245)	5,691,704
<i>Fund Balance Beginning of Year</i>	19,639,827	19,639,827	19,639,827	0
Prior Year Encumbrances Appropriated	987,449	987,449	987,449	0
<i>Fund Balance End of Year</i>	<u>\$15,484,776</u>	<u>\$14,497,327</u>	<u>\$20,189,031</u>	<u>\$5,691,704</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, 2007*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$15,668,277	\$15,668,277	\$13,208,937	(\$2,459,340)
Contributions and Donations	150	150	0	(150)
Other	<u>760,000</u>	<u>760,000</u>	<u>788,300</u>	<u>28,300</u>
<i>Total Revenues</i>	16,428,427	16,428,427	13,997,237	(2,431,190)
<b>Expenditures</b>				
Current:				
Human Services	<u>16,383,489</u>	<u>16,804,729</u>	<u>15,399,252</u>	<u>1,405,477</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>44,938</u>	<u>(376,302)</u>	<u>(1,402,015)</u>	<u>(1,025,713)</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	0	0	8,359	8,359
Transfers In	953,807	953,807	666,495	(287,312)
Transfers Out	<u>(146,240)</u>	<u>(150,000)</u>	<u>0</u>	<u>150,000</u>
<i>Total Other Financing Sources (Uses)</i>	<u>807,567</u>	<u>803,807</u>	<u>674,854</u>	<u>(128,953)</u>
<i>Net Change in Fund Balance</i>	852,505	427,505	(727,161)	(1,154,666)
<i>Fund Balance Beginning of Year</i>	<u>1,473,233</u>	<u>1,473,233</u>	<u>1,473,233</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,325,738</u></u>	<u><u>\$1,900,738</u></u>	<u><u>\$746,072</u></u>	<u><u>(\$1,154,666)</u></u>

See accompanying notes to the basic financial statements

**Richland County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Children's Services Fund*  
*For the Year Ended December 31, 2007*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$2,880,000	\$2,880,000	\$3,076,684	\$196,684
Charges for Services	33,000	33,000	57,916	24,916
Intergovernmental	5,462,212	5,462,212	6,208,285	746,073
Other	85,000	85,000	78,569	(6,431)
<i>Total Revenues</i>	8,460,212	8,460,212	9,421,454	961,242
<b>Expenditures</b>				
Current:				
Human Services	8,504,608	8,954,608	8,608,860	345,748
<i>Excess of Revenues Over (Under) Expenditures</i>	(44,396)	(494,396)	812,594	1,306,990
<b>Other Financing Sources</b>				
Transfers In	50,000	50,000	50,000	0
<i>Net Change in Fund Balance</i>	5,604	(444,396)	862,594	1,306,990
<i>Fund Balance Beginning of Year</i>	3,704,629	3,704,629	3,704,629	0
<i>Fund Balance End of Year</i>	\$3,710,233	\$3,260,233	\$4,567,223	\$1,306,990

See accompanying notes to the basic financial statements

**Richland County, Ohio**  
*Statement of Fund Net Assets*  
*Proprietary Funds*  
*December 31, 2007*

	Business-Type Activities - Sewer Enterprise Fund	Governmental Activities - Internal Service Funds
<b>Assets</b>		
Current Assets:		
Equity in Pooled Cash and Cash Equivalents	\$3,489,796	\$4,856,351
Materials and Supplies Inventory	7,722	0
Accounts Receivable	967,824	2,300
Intergovernmental Receivable	38,222	0
<i>Total Current Assets</i>	<u>4,503,564</u>	<u>4,858,651</u>
Noncurrent Assets:		
Capital Assets:		
Land and Construction in Process	3,907,405	0
Depreciable Capital Assets, Net	24,515,166	0
<i>Total Noncurrent Assets</i>	<u>28,422,571</u>	<u>0</u>
<i>Total Assets</i>	<u>32,926,135</u>	<u>4,858,651</u>
<b>Liabilities</b>		
Current Liabilities:		
Accounts Payable	167,732	39,960
Contracts Payable	101,020	0
Accrued Wages	17,722	0
Interfund Payable	1,075	0
Intergovernmental Payable	18,556	0
Accrued Interest Payable	19,444	0
Compensated Absences Payable	17,211	0
Sanitary Sewer Bonds Payable	25,200	0
OPWC Loan Payable	4,917	0
Claims Payable	0	1,096,649
<i>Total Current Liabilities</i>	<u>372,877</u>	<u>1,136,609</u>
Long-Term Liabilities:		
Compensated Absences Payable	139,150	0
Sanitary Sewer Bonds Payable	2,674,800	0
OPWC Loan Payable	290,083	0
<i>Total Long-Term Liabilities</i>	<u>3,104,033</u>	<u>0</u>
<i>Total Liabilities</i>	<u>3,476,910</u>	<u>1,136,609</u>
<b>Net Assets</b>		
Invested in Capital Assets, Net of Related Debt	28,127,571	0
Unrestricted	1,321,654	3,722,042
<i>Total Net Assets</i>	<u>\$29,449,225</u>	<u>\$3,722,042</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, 2007*

	Business-Type Activities- Sewer Enterprise Fund	Governmental Activities- Internal Service Funds
<b>Operating Revenues</b>		
Charges for Services	\$2,760,982	\$10,320,590
Other	143,301	203,004
<i>Total Operating Revenues</i>	<u>2,904,283</u>	<u>10,523,594</u>
<b>Operating Expenses</b>		
Personal Services	588,866	0
Materials and Supplies	13,807	0
Contractual Services	153,745	694,101
Claims	0	9,716,182
Depreciation	1,220,155	0
Other	10,676	0
<i>Total Operating Expenses</i>	<u>1,987,249</u>	<u>10,410,283</u>
<i>Operating Income</i>	<u>917,034</u>	<u>113,311</u>
<b>Non-Operating Revenues (Expenses)</b>		
Interest	10	167,543
Interest and Fiscal Charges	(19,444)	0
Loss on Disposal of Capital Assets	(8,143)	0
<i>Total Non-Operating Revenues(Expenses)</i>	<u>(27,577)</u>	<u>167,543</u>
<i>Income Before Capital Contributions and Transfers</i>	889,457	280,854
Capital Contributions	353,282	0
Transfers In	0	13,472
Transfers Out	(419,756)	(43,177)
<i>Change in Net Assets</i>	822,983	251,149
<i>Net Assets Beginning of Year, Restated (See Note 3)</i>	<u>28,626,242</u>	<u>3,470,893</u>
<i>Net Assets End of Year</i>	<u><u>\$29,449,225</u></u>	<u><u>\$3,722,042</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, 2007*

	Business-Type Activities - Sewer Enterprise Fund	Governmental Activities - Internal Service Funds
<b>Increase (Decrease) in Cash and Cash Equivalents</b>		
<b>Cash Flows from Operating Activities</b>		
Cash Received from Customers	\$2,771,608	\$0
Cash Received from Interfund Services Provided	0	10,320,590
Other Cash Receipts	143,301	200,704
Cash Payments to Suppliers	(934,061)	(689,131)
Cash Payments to Employees	(492,273)	0
Cash Payments for Claims	0	(10,091,846)
Other Cash Payments	(10,676)	0
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>1,477,899</u>	<u>(259,683)</u>
<b>Cash Flows from Noncapital Financing Activities</b>		
Transfers In	0	13,472
Transfers Out	(419,756)	(43,177)
<i>Net Cash Used for Noncapital Financing Activities</i>	<u>(419,756)</u>	<u>(29,705)</u>
<b>Cash Flows from Capital and Related Financing Activities</b>		
Capital Contributions	1,013,622	0
Purchase of Capital Assets	(2,979,126)	0
Sale of Capital Assets	7,178	0
Proceeds of Bonds	2,700,000	0
Proceeds of OPWC Loan	295,000	0
<i>Net Cash Provided by Capital and Related Financing Activities</i>	<u>1,036,674</u>	<u>0</u>
<b>Cash Flows from Investing Activities</b>		
Interest on Investments	0	145,825
Change in Fair Value of Cash Equivalents	10	21,718
<i>Net Cash Provided by Investing Activities</i>	<u>10</u>	<u>167,543</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	2,094,827	(121,845)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>1,394,969</u>	<u>4,978,196</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$3,489,796</u>	<u>\$4,856,351</u>

(continued)

**Richland County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds (continued)*  
*For the Year Ended December 31, 2007*

	Business-Type Activities - Sewer Enterprise Fund	Governmental Activities - Internal Service Funds
<b>Reconciliation of Operating Income to Net Cash Provided by (Used for) Operating Activities</b>		
Operating Income	\$917,034	\$113,311
Adjustments:		
Depreciation Expense	1,220,155	0
(Increase) Decrease in Assets:		
Accounts Receivable	11,689	(2,300)
Materials and Supplies Inventory	2,203	0
Increase (Decrease) in Liabilities:		
Accounts Payable	(65,476)	4,970
Contracts Payable	(704,311)	0
Accrued Interest Payable	0	0
Accrued Wages	2,034	0
Compensated Absences Payable	90,207	0
Interfund Payable	12	0
Intergovernmental Payable	4,352	0
Claims Payable	0	(375,664)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$1,477,899</u>	<u>(\$259,683)</u>

See accompanying notes to the basic financial statements

**Richland County, Ohio**  
*Statement of Fiduciary Net Assets*  
*Fiduciary Funds*  
*December 31, 2007*

	Private Purpose Trust	Agency
<b>Assets</b>		
Equity in Pooled Cash and Cash Equivalents	\$6,821	\$9,382,314
Cash and Cash Equivalents in Segregated Accounts	74,416	1,674,524
Intergovernmental Receivable	0	10,505,110
Property Taxes Receivable	0	113,490,047
Special Assessments Receivable	0	1,487,331
<i>Total Assets</i>	81,237	\$136,539,326
<b>Liabilities</b>		
Intergovernmental Payable	0	\$72,792
Undistributed Assets	0	136,446,752
Deposits Held and Due to Others	0	19,782
<i>Total Liabilities</i>	0	\$136,539,326
<b>Net Assets</b>		
Held in Trust for Children's Services	640	
Held in Trust for County Home	80,597	
<i>Total Net Assets</i>	\$81,237	

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, 2007*

	Private Purpose Trust
<b>Additions</b>	
Contributions:	
Private Donations	\$443,356
Investment Earnings	6,899
	450,255
<i>Total Additions</i>	450,255
 <b>Deductions</b>	
Benefits	424,272
	25,983
<i>Change in Net Assets</i>	25,983
Net Assets - Beginning	55,254
	\$81,237
Net Assets - Ending	\$81,237

See accompanying notes to the basic financial statements



**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2007*

---

**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. (the 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, 2007*

---

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  
Area 10 Workforce Investment Board

The County is associated with certain organizations which are defined as Public Entity Risk Pools, Joint Venture, Jointly Governed Organizations or Related Organizations. These organizations are presented in the notes to the basic financial statements (See Notes 19, 20, 21 and 22). These organizations are:

County Risk Sharing Authority, Inc. (CORSA)  
County Regional Planning Commission  
Richland County Regional Solid Waste Management Authority  
Richland County Youth and Family Council  
Area 10 Workforce Investment Board  
Licking/Richland Council of Government (the COG)  
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 28.

## **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, 2007*

---

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.

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

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2007*

---

***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.

***Correctional Construction Fund*** The correctional construction capital projects fund accounts for the note proceeds used for the construction of a new correctional facility for the County.

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 (Dayspring) and for children held in the custody of the County. The County's agency funds are primarily established to account for the collection of various taxes, receipts and fees and to account for funds of the County General Health District, Soil and Water Conservation District and the County Regional Planning Commission.

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

***Government-wide Financial Statements*** The government-wide financial statements are prepared using the economic resources measurement focus. All assets and all liabilities associated with the operation of the County are included on the Statement of Net Assets. The Statement of Activities presents increases (i.e., revenues) and decreases (i.e., expenses) in total net assets.

***Fund Financial Statements*** All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

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

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2007*

---

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, 2007, but which were levied to finance year 2008 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 which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2007*

---

***E. Budgetary Process***

All funds, except agency funds, are legally required to be budgeted and appropriated. Certain funds are not budgeted since no activity was anticipated and none occurred. These funds include the Federal Revenue Sharing Fund, Energy Management, TCMPA Grant, and Veterans' Transportation special revenue funds, the Kehoe Addition, Gorman Nature Capital Improvement, Madison Township Sewer A, Rocky Fork Improvement, Eastview/Heatherwood, Dog and Kennel Shelter, Job and Family Renovation and Engineer capital projects funds, and the Children's Services Trust Fund. Budgetary information for Richland Newhope Industries, Inc. is not reported because it is not included in the entity for which the "appropriated budget" is adopted and does not maintain budgetary financial records. 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 Commissioners' 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 and final budgeted amounts on the budgetary statements reflect the amounts on the original and final amended certificate of estimated resources that was in effect at the time the original and 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***

Cash balances of the County's funds, except cash held by a trustee, fiscal agent, or in segregated accounts, are pooled and invested in short-term investments in order to provide improved cash management. Monies for all funds, including proprietary funds, are maintained in this pool. Individual fund integrity is maintained in the pool 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.

The County utilizes a jointly governed organization (the COG) to service mentally retarded and developmentally disabled residents within the County. The balance in this account is presented as "cash and cash equivalents with fiscal agents" and represents the monies held for the County.

During 2007, investments were limited to commercial paper, federal home loan bank bonds, federal home loan mortgage corporation notes, federal national mortgage association notes, U.S. Treasury notes and STAROhio.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2007*

---

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 2007. STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price, which is the price the investment could be sold for on December 31, 2007.

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 2007 amounted to \$3,559,919 which includes \$3,415,057 assigned from other County funds.

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

***G. Inventory***

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

***H. Prepaid Items***

Payments made to vendors for services that will benefit periods beyond December 31, 2007, 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 thousand dollars (increased from prior year's five hundred dollar threshold). Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Interest incurred during the construction of proprietary fund capital assets is also capitalized.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2007*

---

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

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

The County's infrastructure consists of roads, bridges and sanitary sewers 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 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, and compensated absences 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, loans 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 receivable (community development block grant monies loaned to local businesses), mental retardation and



**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2007*

---

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 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 \$54,185,667 of restricted net assets, none of which is restricted by enabling legislation. Net assets restricted for other purposes include funds for the dog and kennel, alternative sentencing, court computerization, indigent guardianship, public defender and public assistance activities.

The County applies restricted resources first 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. Internal Activity***

Internal allocations of overhead expenses from one function to another or within the same function are eliminated on the statement of activities. Interfund payments for services provided and used are not eliminated.

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. Bond Issuance Costs***

Bond issuance costs for underwriting fees and bond insurance for the Various Purpose Improvement and Refunding and Correctional Facilities Improvement general obligation bonds are being amortized using the straight-line method over the life of the bonds on the government-wide statements. The straight-line

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2007*

---

method is not materially different from the effective-interest method. On governmental fund statements, bond issuance costs are generally paid from bond proceeds.

***S. Bond Premium***

On the government-wide financial statements, bond premiums are deferred and amortized for the term of the bonds using the straight-line method. Bond premiums are presented as an increase of the face amount of the bonds payable. On governmental fund statements, bond premiums are received in the year the bonds are issued.

***T. 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.

***U. Estimates***

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

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

***A. Change in Accounting Principles***

For 2007, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 45, “Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions”, GASB Statement No. 48, “Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues”, and GASB Statement No. 50, “Pension Disclosures”.

GASB Statement No. 45 improves the relevance and usefulness of financial reporting by requiring systematic, accrual-basis measurement and recognition of OPEB costs over a period that approximates employees’ years of service and providing information about actuarial accrued liabilities associated with OPEB and whether and to what extent progress is being made in funding the plan. An OPEB liability at transition was determined in accordance with this Statement for both the OPERS and the STRS post-employment healthcare plans in the amount of \$137,157 and \$393, respectively, which are the same as the previously reported liabilities.

GASB Statement No. 48 addresses how to account for the exchange of an interest in expected cash flows from collecting specific receivables or specific future revenues for immediate cash payments. The statement established criteria used to determine whether the transaction should be recorded as revenue or as a liability (a sale or a collateralized borrowing). The implementation of this statement did not result in any change to the financial statements.

GASB Statement No. 50 requires employers contributing to defined benefit pension plans to include the legal or contractual maximum contribution rates in the notes to the financial statements. The implementation of this statement did not result in any change to the financial statements.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2007*

---

**B. Restatement of Net Assets**

For 2007, the County's governmental activities were overstated due to a receivable that was incorrectly reported. The County's Sewer fund/ business-type activities were understated by \$2,700,000 due to a loan payable that was incorrectly reported. In addition, the County changed the capitalization threshold for capital assets from \$500 to \$5,000 and adjusted various other capital asset items. These changes had the following effect on net assets at January 1, 2007.

	<u>Governmental Activities</u>	<u>Sewer Fund/ Business-Type Activities</u>
Net Assets at Decemeber 31, 2006	\$135,584,617	\$25,409,704
Capital Assets	(3,258,806)	516,538
Accounts Receivable	(444,003)	0
Loan Payable	0	2,700,000
Restated Net Assets at January 1, 2007	<u>\$131,881,808</u>	<u>\$28,626,242</u>

**Note 4 - Accountability and Compliance**

**A. Accountability**

The following funds had a deficit fund balance/net assets as of December 31, 2007:

<b>Special Revenue Funds:</b>	
Public Assistance	\$657,887
Certificate of Title	430,958
Child Support Enforcement Agency	20,001
<b>Capital Projects Funds:</b>	
Road and Bridge	399,310
Geographic Information System	283,033
Courts Computer	403,214
Correctional Construction	10,049,375
Eastview / Heatherwood	2,926,601
Engineer	866,677
<b>Internal Service Fund:</b>	
County Phone System	34,975

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

The 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 fund had expenditures plus encumbrances in excess of appropriations at the legal level of control.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2007*

---

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Excess</u>
<b>Capital Projects Fund:</b>			
Road and Bridge	\$951,895	\$1,466,782	(\$514,887)

Although this budgetary violation was not corrected by year end, management has indicated that expenditures 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 5 - 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, 2007*

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	(\$633,261)	\$18,382	\$593,654	(\$1,097,282)	\$764,751
Net Adjustment for Revenue Accruals	(1,411,318)	20,177	617,399	(47,493)	57,886
Unreported Cash	235,536	0	0	0	0
Beginning Fair Value					
Adjustment for Investments	(154,833)	0	(1,895)	0	0
Ending Fair Value					
Adjustment for Investments	552,616	0	5,113	0	0
Net Adjustment for Expenditure Accruals	134,167	516,985	(815,644)	417,614	39,957
Encumbrances	(36,550)	0	(836,872)	0	0
Budget Basis	<u>(\$1,313,643)</u>	<u>\$555,544</u>	<u>(\$438,245)</u>	<u>(\$727,161)</u>	<u>\$862,594</u>

**Note 6 - Deposits and Investments**

State statutes classify monies held by the County into two categories, active and inactive.

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.

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.

Inactive 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;

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2007*

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 including cash in segregated accounts and cash with fiscal agents was \$34,279,228 and the bank balance was \$26,087,566. Of the bank balance, \$376,318 was covered by federal depository insurance. The remaining \$25,711,248 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust department 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. The County has no policy dealing with deposit 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.

At December 31, 2007, the County's Mental Retardation Board Special Revenue Fund had a balance of \$7,094,881 with the COG, a jointly governed organization (See Note 21). The money is held by the COG in a pooled account which is representative of more than one entity and therefore cannot be classified by risk under GASB Statement 40. Any risk associated with the cash and cash equivalents for the COG as a whole may be obtained from their audit report. To obtain financial information, write to the Licking/Richland Council of Government, 314 Cleveland Avenue, Mansfield, Ohio 44902.

**Investments**

Investments are reported at fair value. As of December 31, 2007, the County had the following investments:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-2	2-3	3-5
Commercial Paper	\$2,722,249	\$1,989,616	\$732,633	\$0	\$0
Federal Home Loan Bank Bonds	18,335,886	7,188,602	4,118,730	2,482,165	4,546,389
Federal Home Loan Mortgage Corporation Notes	4,768,033	993,130	0	0	3,774,903
Federal National Mortgage Association Notes	7,490,219	148,545	3,000,600	0	4,341,074
US Treasury Notes	3,302,929	680,820	1,332,499	1,289,610	0
STAROhio	424,607	424,607	0	0	0
<b>Total Investments</b>	<b>\$37,043,923</b>	<b>\$11,425,320</b>	<b>\$9,184,462</b>	<b>\$3,771,775</b>	<b>\$12,662,366</b>

**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

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2007*

---

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 Home Loan Bank Bonds, Federal Home Loan Mortgage Corporation Notes and Federal National Mortgage Association Notes 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 Home Loan Bank Bonds, Federal Home Loan Mortgage Corporation Notes and Federal National Mortgage Association Notes are exposed to custodial credit risk in that they are uninsured, unregistered, and held by the counterparty's trust department or agent. 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 percent of the interim monies available for investment at any one time. The County's investment policy also limits one type of investment to no more than 70% of the County's portfolio.

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

	<u>Percentage of County Investments</u>
Commercial Paper	7.35 %
Federal Home Loan Bank Bonds	49.50
Federal Home Loan Mortgage Corporation Notes	12.87
Federal National Mortgage Association Notes	20.22
US Treasury Notes	8.92

## **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 2007 for real and public utility property taxes represents collections of 2006 taxes. Property tax payments received during 2007 for tangible personal property (other than public utility property) are for 2007 taxes.

2007 real property taxes are levied after October 1, 2007 on the assessed value as of January 1, 2007, the lien date. Assessed values are established by state law at 35 percent of appraised market value. 2007 real property taxes are collected in and intended to finance 2008.

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.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2007*

---

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. 2007 public utility property taxes, which became a lien December 31, 2006, are levied after October 1, 2007, and are collected in 2008 with real property taxes.

2007 tangible personal property taxes are levied after October 1, 2006, on the value as of December 31, 2006. Collections are made in 2007. Tangible personal property assessments were 25 percent of true value for capital assets and 12.5 percent for inventories. The tangible personal property tax is being phased out—the assessment percentage for all property including inventory for 2007 is 12.5 percent. This will be reduced to 6.25 percent for 2008 and zero for 2009.

Payments 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 full tax rate for all County operations for the year ended December 31, 2007, was \$11.40 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2007 property tax receipts were based are as follows:

Real Property	\$1,956,782,360
Public Utility	96,158,960
Tangible Personal Property	<u>238,671,008</u>
Total Assessed Value	<u><u>\$2,291,612,328</u></u>

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, 2007, 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 services fund and the dayspring fund, the entire receivable has been offset by deferred revenue since the current taxes were not levied to finance 2007 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 1.75 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 2007. 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.



**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2007*

---

**Note 9 – Receivables**

Receivables at December 31, 2007, 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. All receivables except property taxes, loans and special assessments are expected to be collected with-in one year. Property taxes, although ultimately collectable, include some portion of delinquencies that will not be collected within one year. Special assessments expected to be collected in more than one year for the County amount to \$5,723,449. The County has \$2,877,156 in delinquent special assessments at December 31, 2007. A summary of the principal items of intergovernmental receivable is as follows:

<b>Governmental Activities</b>	
Children's Services Grants and Subsidies	\$2,703,054
Gasoline and Excise Tax	2,595,858
Mental Health Grants and Subsidies	1,680,204
Local Government and Local Government Revenue Assistance	1,474,536
MRDD Grants and Subsidies	1,027,587
Homestead and Rollback	744,500
Road and Bridge Grants and Subsidies	754,960
Youth Services Grants and Subsidies	153,942
Miscellaneous	128,520
Other Public Safety Grants and Subsidies	236,131
Other Grants and Subsidies	269,753
Public Defender Grants and Subsidies	39,620
Public Assistance Grants and Subsidies	49,532
Total Governmental Activities	<u>11,858,197</u>
<b>Business-Type Activities</b>	
Sewer	<u>38,222</u>
Total	<u><u>\$11,896,419</u></u>

The community development block grant monies loaned to local businesses are reported as loans receivable and are also considered collectible in full. Loans receivable expected to be collected in more than one year for the County amount to \$282,828.

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.

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 - 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 2007, the County contracted with the 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:

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2007*

---

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	162,819,125
Equipment	100,000,000
Crime	1,000,000
Excess Liability	5,000,000
Medical Professional Liability	6,000,000
Sewer Line Coverage	28,758,679
Jail Doctor Coverage	1,000,000

With the exceptions of health insurance and workers' compensation, all insurance is held with CORSA (See Note 19). 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.

The County pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. The rate is calculated based on accident history and administrative costs.

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

All funds of the County participate in the program and make payments to the Employee Health Insurance Fund based on actuarial estimates of the amounts needed to pay prior and current-year claims. The liability for unpaid claims costs of \$1,096,649 at December 31, 2007 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 2006 and 2007 were:

	Balance <u>Beginning of Year</u>	Current <u>Year Claims</u>	Claim <u>Payments</u>	Balance <u>End of Year</u>
2006	\$1,961,301	\$9,215,724	\$9,704,712	\$1,472,313
2007	1,472,313	9,716,182	10,091,846	1,096,649

**Note 11 - 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.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2007*

---

**Note 12 - Defined Benefit Retirement Plan**

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

Plan Description – 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. While members in the State and local divisions may participate in all three plans, law enforcement (generally sheriffs, deputy sheriffs and township police) and public safety divisions exist only within the traditional pension 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) 222-5601 or 800-222-7377.

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions. For the year ended December 31, 2007, members in state and local classifications contributed 9.5 percent of covered payroll, public safety members contributed 9.75 percent, and law enforcement members contributed 10.1 percent.

The County's contribution rate for 2007 was 13.85 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.17 percent of covered payroll. For the period January 1 through June 30, a portion of the County's contribution equal to 5 percent of covered payroll was allocated to fund the post-employment health care plan; for the period July 1 through December 31, 2007 this amount was increased to 6 percent. Employer contribution rates are actuarially determined. State statute sets a maximum contribution rate for the County of 14 percent, except for public safety and law enforcement, where the maximum employer contribution rate is 18.1 percent.

The County's required contributions for pension obligations to the traditional and combined plans for the years ended December 31, 2007, 2006, and 2005 were \$3,931,879, \$4,412,431 and \$4,225,899 respectively; 85.9 percent has been contributed for 2007 and 100 percent for 2006 and 2005. Contributions to the member-directed plan for 2007 were \$84,252 made by the County and \$57,790 made by the plan members.

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

Plan Description – Certified teachers, employed by the school for Mental Retardation and Developmental Disabilities, participate in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing multiple-employer public employee retirement system administered by the State Teachers Retirement Board. 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 the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771, by calling (888) 227-7877, or by visiting the STRS Ohio web site at [www.strsoh.org](http://www.strsoh.org).

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2007*

---

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. 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.

Funding Policy – For the fiscal year ended June 30, 2007, 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. For fiscal year 2006, the portion used to fund pension obligations was also 13 percent. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to the DB Plan for the years ended December 31, 2007, 2006, and 2005 were \$48,179, \$51,024, and \$60,775 respectively; 89.3 percent has been contributed for year 2007 and 100 percent for years 2006 and 2005. Neither the County nor any plan members made any contributions to the DC and Combined Plans for year 2007.

### **Note 13 - Postemployment Benefits**

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

Plan Description – OPERS maintains a cost-sharing multiple-employer defined benefit post-employment health care plan for qualifying members of both the traditional and combined pension plans. Members of the member-directed plan do not qualify for ancillary benefits, including post-employment health care. The plan includes a medical plan, a prescription drug program and Medicare Part B premium reimbursement.

To qualify for post-employment health care coverage, age and service retirees under the traditional and combined plans must have ten or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, but does not require, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or 800-222-7377.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2007*

---

Funding Policy – The post-employment health care plan was established under, and is administered in accordance with, Internal Revenue Code 401 (h). State statute requires that public employers fund post-employment health care through contributions to OPERS. A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of post-employment health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2007, local government employers contributed 13.85 percent of covered payroll (17.17 percent for public safety and law enforcement). Each year, the OPERS retirement board determines the portion of the employer contribution rate that will be set aside for funding post-employment health care benefits. The amount of the employer contributions which was allocated to fund post-employment health care was 5.00 percent of covered payroll from January 1 through June 30, 2007, and 6.00 percent from July 1 to December 31, 2007.

The retirement board is also authorized to establish rules for the payment of a portion of the health care benefits by the retiree or the retiree's surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected. Active members do not make contributions to the post-employment health care plan.

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2007, 2006, and 2005 were \$2,532,337, \$2,110,109 and \$1,729,047 respectively; 85.9 percent has been contributed for 2007 and 100 percent for 2006 and 2005.

On September 9, 2004 the OPERS Retirement Board adopted a Health Care Preservation Plan which was effective January 1, 2007. Member and employer contribution rates increased as of January 1, 2006, January 1, 2007, and January 1, 2008, which allowed additional funds to be allocated to the health care plan.

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

Plan Description – Ohio law authorizes STRS Ohio to offer a cost-sharing, multiple employer health care plan to eligible retirees who participated in the defined benefit or the combined pension plans and their eligible family members. Coverage includes hospitalization, physicians' fees, prescription drugs, and reimbursement of monthly Medicare Part B premiums. Benefit provisions and the obligation to contribute are established by the STRS Ohio based on authority granted by State statute.

The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS Ohio.

STRS Ohio issues a financial report that includes financial information for the health care plan. Interested parties can view the most recent report at [www.strsoh.org](http://www.strsoh.org) or obtain a copy by calling (888) 227-7877.

Funding Policy – Under Ohio law, funding for post-employment health care may be deducted from employer contributions. Of the 14 percent employer contribution rate, 1 percent of covered payroll was allocated to post-employment health care for the years ended June 30, 2007, 2006 and 2005. The 14 percent contribution is the maximum rate allowed under Ohio law.

All benefit recipients pay a portion of the health care cost in the form of a monthly premium. The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2007, 2006, and 2005 were \$3,706, \$3,925 and \$4,675 respectively; 89.3 percent has been contributed for 2007 and 100 percent for 2006 and 2005.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2007*

**Note 14 – Interfund Balances**

Interfund receivables/payables balances at December 31, 2007, consist of the following individual fund receivables and payables:

Interfund Payable	Interfund Receivable			
	General	Mental Retardation Board	Nonmajor Funds	Total
Mental Health Board	\$2,149	\$0	\$0	\$2,149
Mental Retardation Board	2,149	0	0	2,149
Public Assistance	1,075	5,579	0	6,654
Children's Services	11,997	0	0	11,997
Nonmajor Funds	5,544	0	14,822	20,366
Total Governmental Funds	22,914	5,579	14,822	43,315
Sewer	1,075	0	0	1,075
Total	\$23,989	\$5,579	\$14,822	\$44,390

Children’s services, mental health board, mental retardation board, public assistance, child support enforcement agency, dayspring, and sewer owe a total of \$10,745 to the general fund for their share of audit costs. The general fund had \$13,244 interfund receivable as result of Sheriff’s department providing services to other County agencies. The mental retardation board had \$5,579 interfund receivable as a result of providing daycare services that were paid by the public assistance fund. Nonmajor funds had \$14,822 interfund receivables to provide additional resources for current operations to other nonmajor funds. All interfund balances will be repaid within one year.

Interfund transfers for the year ended December 31, 2007, consisted of the following:

Transfer to	General	Correctional Construction	Nonmajor Funds	Sewer	Internal Service	Totals
General	\$0	\$0	\$522,748	\$14,152	\$0	\$536,900
Public Assistance	0	0	666,495	0	0	666,495
Children's Services	50,000	0	0	0	0	50,000
Special Assessment						
Debt Retirement	0	0	0	127,427	0	127,427
Correctional Construction	303,301	0	44,875	0	0	348,176
Nonmajor Funds	2,342,710	45,620	1,525,584	278,177	43,177	4,235,268
Internal Service	0	0	13,472	0	0	13,472
	\$2,696,011	\$45,620	\$2,773,174	\$419,756	\$43,177	\$5,977,738

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. The transfer from the correctional construction fund to nonmajor funds was to account for debt payments. Transfers between the public assistance fund and the nonmajor funds were primarily to move grant monies received from the Area 10 Workforce Investment Board. Transfers to the general fund from nonmajor funds were to close out non active funds and projects. Transfers between the nonmajor funds and the sewer fund were to account for debt payments. Transfers from the sewer fund to the general fund were to pay the sewer funds portion of salaries for the sanitary engineer. The majority of transfers between nonmajor funds are

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2007*

between nonmajor debt service funds and nonmajor capital projects funds to account for debt payments. The transfer from the internal service fund to nonmajor funds was to correct a payin that was posted to the wrong fund during the year.

**Note 15 - Capital Assets**

Capital asset activity for the year ended December 31, 2007, was as follows:

	Restated Balance 12/31/2006	Additions	Reductions	Balance 12/31/2007
Governmental activities:				
Capital assets not being depreciated:				
Land	\$2,311,012	\$303,700	(\$54,060)	\$2,560,652
Construction in progress	5,983,753	17,405,691	(2,828,989)	20,560,455
Total capital assets not being depreciated	<u>8,294,765</u>	<u>17,709,391</u>	<u>(2,883,049)</u>	<u>23,121,107</u>
Capital assets being depreciated:				
Land improvements	394,057	0	(51,459)	342,598
Buildings	34,419,234	3,560,580	(262,461)	37,717,353
Machinery and equipment	15,289,797	1,165,498	(834,565)	15,620,730
Infrastructure	101,415,533	1,505,119	(494,055)	102,426,597
Total capital assets being depreciated	<u>151,518,621</u>	<u>6,231,197</u>	<u>(1,642,540)</u>	<u>156,107,278</u>
Accumulated Depreciation:				
Land improvements	(69,132)	(17,530)	39,467	(47,195)
Buildings	(12,968,843)	(874,981)	102,166	(13,741,658)
Machinery and equipment	(8,355,804)	(1,474,390)	735,453	(9,094,741)
Infrastructure	(46,601,647)	(2,693,354)	430,525	(48,864,476)
Total accumulated depreciation	<u>(67,995,426)</u>	<u>(5,060,255) *</u>	<u>1,307,611</u>	<u>(71,748,070)</u>
Capital assets being depreciated, net	<u>83,523,195</u>	<u>1,170,942</u>	<u>(334,929)</u>	<u>84,359,208</u>
Governmental activities capital assets, net	<u>\$91,817,960</u>	<u>\$18,880,333</u>	<u>(\$3,217,978)</u>	<u>\$107,480,315</u>

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

Governmental Activities:	
Legislative and Executive	\$583,727
Judicial System	127,873
Public Safety	293,332
Public Works	2,953,397
Health	844,479
Human Services	236,016
Economic Development	21,431
Total Depreciation Expense	<u>\$5,060,255</u>

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2007*

	Restated Balance 12/31/2006	Additions	Reductions	Balance 12/31/2007
Business-type activities:				
Capital assets not being depreciated:				
Land	\$91,328	\$0	\$0	\$91,328
Construction in progress	6,869,327	2,931,818	(5,985,068)	3,816,077
Total capital assets not being depreciated	<u>6,960,655</u>	<u>2,931,818</u>	<u>(5,985,068)</u>	<u>3,907,405</u>
Capital assets being depreciated:				
Buildings	6,426,900	0	(30,000)	6,396,900
Machinery and equipment	706,302	47,308	(19,792)	733,818
Infrastructure	28,937,606	5,985,068	0	34,922,674
Total capital assets being depreciated	<u>36,070,808</u>	<u>6,032,376</u>	<u>(49,792)</u>	<u>42,053,392</u>
Accumulated Depreciation:				
Buildings	(2,803,912)	(142,856)	16,500	(2,930,268)
Machinery and equipment	(181,023)	(62,837)	17,971	(225,889)
Infrastructure	(13,367,607)	(1,014,462)	0	(14,382,069)
Total accumulated depreciation	<u>(16,352,542)</u>	<u>(1,220,155)</u>	<u>34,471</u>	<u>(17,538,226)</u>
Capital assets being depreciated, net	<u>19,718,266</u>	<u>4,812,221</u>	<u>(15,321)</u>	<u>24,515,166</u>
Business-type activities capital assets, net	<u>\$26,678,921</u>	<u>\$7,744,039</u>	<u>(\$6,000,389)</u>	<u>\$28,422,571</u>

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

**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. During 2007, the County entered into a capital lease for an excavator. 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 lease is included in governmental activities general capital assets. A corresponding liability is included in governmental activities general long-term obligations. Principal payments in 2007 totaled \$20,068.

The assets acquired through capital leases are as follows:

Asset:	Governmental Activities
Building	\$1,680,914
Equipment	270,355
Less: Accumulated depreciation	<u>(885,009)</u>
Total	<u>\$1,066,260</u>



**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2007*

Future minimum lease payments are as follows:

Year	Amount
2008	\$245,260
2009	222,134
2010	222,124
2011	222,124
2012	222,124
2013-2017	875,000
2018-2022	875,000
2023-2027	875,000
2028-2032	875,000
2033-2037	875,000
2038-2042	875,000
2043-2047	875,000
2048-2052	875,000
2053-2057	875,000
2058-2062	875,000
2063-2066	612,500
Total	10,496,266
Less: Amount Representing Interest	(8,600,914)
Present Value of Net Minimum Lease Payments	\$1,895,352

**Note 17 - Long-Term Debt**

The original issue date, interest rate and original issuance amount for the County's long-term debt follows:

	Original Issue Date	Interest Rate	Original Issue Amount
<b>Governmental Activities</b>			
<b>General Obligation Bonds</b>			
Series B Human Services	1988	0.05-15%	\$937,116
Series B Refuse Station Building	1988	0.05-15	1,207,884
Series A Park Building			
Acquisition and Renovation	1990	9.45	470,000
Capital Facilities	1997	4.15-5.55	5,720,000
Capital Facilities Refunding	1998	3.75-4.35	2,170,000
Juvenile Attention Center Improvements	2001	4.47-5.07	2,345,634
Capital Facilities Refunding and Improvements	2004	2.5-3.5	2,355,000
Various Purposes Improvement and Refunding	2007	3.75-4.25	5,610,000
Correctional Facilities Improvement	2007	4.0-5.0	3,000,000
<b>Special Assessment Bonds</b>			
Crestwood Hills Sewer Improvement	1988	7.5	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
<b>Long-Term Note Payable</b>			
Correctional Construction Note	2007	4.5	6,000,000

(Continued)

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2007*

	Original Issue Date	Interest Rate	Original Issue Amount
<b>Business-Type Activities</b>			
USDA Sanitary Sewer General Obligation Bonds	2007	4.5%	\$2,700,000
OPWC Sewer Improvement Loan	2007	0.0	295,000

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

	Outstanding 12/31/2006	Additions	Reductions	Outstanding 12/31/2007	Amounts Due in One Year
<b>Governmental Activities:</b>					
<b>General Obligation Bonds:</b>					
Series B Human Services	\$241,211	\$0	\$72,088	\$169,123	\$78,642
Series B Refuse Station Building	298,789	0	92,912	205,877	101,358
Series A Park Building					
Acquisition and Renovation	175,000	0	40,000	135,000	40,000
Capital Facilities	2,540,000	0	2,540,000	0	0
Capital Facilities Refunding	1,035,000	0	170,000	865,000	175,000
Juvenile Detention Center Improvements	1,848,690	0	96,135	1,752,555	99,833
Unamortized Premium	41,269	0	2,948	38,321	0
Capital Facilities Refunding and Improvements	1,740,000	0	330,000	1,410,000	335,000
Unamortized Discount	(17,257)	0	(3,451)	(13,806)	0
Various Purpose Improvement and Refunding	0	5,610,000	0	5,610,000	450,000
Unamortized Premium	0	45,414	0	45,414	0
Correctional Facilities Improvement	0	3,000,000	0	3,000,000	10,000
Unamortized Premium	0	89,580	0	89,580	0
<b>Total General Obligation Bonds</b>	<b>7,902,702</b>	<b>8,744,994</b>	<b>3,340,632</b>	<b>13,307,064</b>	<b>1,289,833</b>
<b>Special Assessment Debt with Governmental Commitment:</b>					
<b>Crestwood Hills Sewer Improvement</b>	<b>80,000</b>	<b>0</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
Series A Hanna Road and I-71 Sewers	950,000	0	295,000	655,000	315,000
Madison Sewer Improvement	5,615,000	0	490,000	5,125,000	515,000
Marlow Heights Sewer	580,000	0	25,000	555,000	25,000
Sanitary Sewer District Improvements	651,308	0	33,865	617,443	35,167
Unamortized Premium	14,539	0	1,038	13,501	0
<b>Total Special Assessment Bonds</b>	<b>7,890,847</b>	<b>0</b>	<b>884,903</b>	<b>7,005,944</b>	<b>930,167</b>
<b>Other General Long-Term Obligations:</b>					
Court Computers Note	393,000	0	393,000	0	0
Correctional Facilities Construction Note	9,000,000	6,000,000	9,000,000	6,000,000	0
Unamortized Premium	42,650	13,180	42,650	13,180	0
Compensated Absences	3,647,794	2,268,892	1,599,777	4,316,909	1,833,013
Capital Leases	1,704,930	210,490	20,068	1,895,352	65,280
<b>Total Other General Long-Term Obligations</b>	<b>14,788,374</b>	<b>8,492,562</b>	<b>11,055,495</b>	<b>12,225,441</b>	<b>1,898,293</b>
<b>Total Governmental Activities</b>	<b>\$30,581,923</b>	<b>\$17,237,556</b>	<b>\$15,281,030</b>	<b>\$32,538,449</b>	<b>\$4,118,293</b>

(continued)

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2007*

	Restated Outstanding 12/31/2006	Additions	Reductions	Outstanding 12/31/2007	Amounts Due in One Year
Business-Type Activities:					
USDA Sanitary Sewer General Obligation Bonds	\$0	\$2,700,000	\$0	\$2,700,000	\$25,200
OPWC Sewer Improvement Loan	0	295,000	0	295,000	4,917
Compensated Absences	66,154	109,915	19,708	156,361	17,211
Total Business-Type Activities	<u>\$66,154</u>	<u>\$3,104,915</u>	<u>\$19,708</u>	<u>\$3,151,361</u>	<u>\$47,328</u>

All general obligation bonds are supported by the full faith and credit of the County. General obligation bonds will be paid from rental charges to the County departments and other tenants who occupy the facilities (\$8,188,123) 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.

USDA sanitary sewer improvement bonds will be paid from proceeds of administration costs charged to benefited property owners. The USDA sanitary sewer improvement bonds are backed by the full faith and credit of the County.

The County has pledged future revenues, net of operating expenses, to repay the OPWC Sewer Improvement Loan in the sewer fund. The debt was issued for the purpose of making improvements to the County's sewer system and is payable solely from net revenues through 2038. The total principal remaining to be paid on the debt is \$295,000. Net operating revenues for the current year were \$2,137,189.

The Series A and B general obligation and special assessment bonds maturing on or after December 1, 2006 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, 2006, at the redemption prices (expressed as percentages of the principal amount redeemed) set forth below:

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

The Capital Facilities general obligation bonds maturing on or after December 1, 2006 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, 2006, at the redemption prices (expressed as percentages of the principal amount redeemed) set forth below:

<u>Redemption Dates (Dates Inclusive)</u>	<u>Redemption Prices</u>
December 1, 2003 and thereafter	100%

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2007*

---

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, alternative sentencing, 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. The capital lease obligation for the building will be paid from the mental retardation board special revenue fund as that department occupies the building, the capital lease for the computer equipment will be paid from the general fund, and the capital lease for the excavator will be paid from the motor vehicle license and gas tax fund. The OPWC loan will be paid from the sewer fund.

The \$6,000,000 Correctional Facilities note, issued February 26, 2007 at 4.50 percent, that was issued at a premium of \$13,180 will mature February 21, 2008 and is backed by the full faith and credit of the County.

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, 2007, are an overall debt margin of \$47,900,773 and an unvoted debt margin of \$16,847,550.

On May 15, 2007, the County issued \$5,610,000 in general obligation bonds at interest rates varying from 3.75 percent to 4.25 percent. Proceeds were used to refund \$2,365,000 of outstanding Capital Facility general obligation bonds and the Dog and Kennel, Job and Family Renovation and Phone System bond anticipation notes in the amounts of \$1,277,000, \$522,000, and \$1,436,000 respectively.

The bonds were sold at a premium of \$45,414. Proceeds of \$2,540,000 were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded portion of the various bonds. As a result, \$2,365,000 of these bonds are considered defeased and the liability for the refunded portion of these bonds has been removed from the County's financial statements. As of December 31, 2007, \$2,365,000 of the defeased debt remained outstanding.

The County decreased its total debt service payments by \$155,710 as a result of the advance refunding. The County also incurred an economic gain (difference between the present values of the old and new debt service payments) of \$127,588.

An analysis of the refunding issues follows:

	1997 Capital Facilities
Outstanding at December 31, 2006	\$2,540,000
Amount Refunded	(2,365,000)
Principal Payment	(175,000)
Outstanding at December 31, 2007	\$0

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2007*

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
	Principal	Interest	Principal	Interest
2008	\$1,289,833	\$533,782	\$930,167	\$369,650
2009	1,398,530	492,787	946,465	336,932
2010	1,257,228	445,894	647,773	296,079
2011	1,210,925	394,765	694,075	252,326
2012	878,320	342,243	736,680	205,407
2013-2017	3,416,434	1,270,733	2,673,569	426,242
2018-2022	1,611,285	660,558	363,714	40,745
2023-2027	1,190,000	351,606	0	0
2028-2032	895,000	114,541	0	0
Total	\$13,147,555	\$4,606,909	\$6,992,443	\$1,927,381

Year	Business-Type Activities		
	USDA Bonds		OPWC Loan
	Principal	Interest	Principal
	Principal	Interest	Principal
2008	\$25,200	\$121,500	\$4,917
2009	26,400	120,366	9,833
2010	27,500	119,178	9,833
2011	28,800	117,940	9,833
2012	30,100	116,644	9,833
2013-2017	172,000	561,654	49,167
2018-2022	214,300	519,309	49,167
2023-2027	267,100	466,551	49,167
2028-2032	332,800	400,802	49,167
2033-2037	414,800	318,861	49,167
2038-2042	516,900	216,752	4,916
2043-2047	644,100	89,505	0
Total	\$2,700,000	\$3,169,062	\$295,000

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2007*

**Note 18 - Notes Payable**

A summary of the note transactions for the year ended December 31, 2007, follows:

	Outstanding 12/31/2006	Issued	Retired	Outstanding 12/31/2007
Capital Projects Funds:				
3.25-4.5% Court Computers	\$222,000	\$393,000	\$222,000	\$393,000
4.0-4.5% Dog and Kennel	1,277,000	1,277,000	2,554,000	0
Unamortized Premium	4,216	0	4,216	0
4.0-4.5% Job and Family Renovations	522,000	522,000	1,044,000	0
Unamortized Premium	1,723	0	1,723	0
4.25-4.5% Eastview Sewer	3,000,000	2,925,000	3,000,000	2,925,000
Unamortized Premium	13,065	76	13,065	76
4.25-4.5% Geographic Information System	420,000	345,000	420,000	345,000
Unamortized Premium	1,829	117	1,829	117
4.25-4.5% Correctional Facilities Construction	1,000,000	1,000,000	1,000,000	1,000,000
Unamortized Premium	4,355	339	4,355	339
4.0-4.5% Phone System	1,436,000	1,436,000	2,872,000	0
Unamortized Premium	4,741	0	4,741	0
4.0-4.75% Road Improvement	913,000	911,000	913,000	911,000
Unamortized Premium	2,285	1,186	2,285	1,186
3.75% Correctional Facilities	0	3,000,000	3,000,000	0
4.5% Correctional Facilities	0	9,500,000	0	9,500,000
Unamortized Premium	0	5,973	0	5,973
<b>Total Capital Projects Funds</b>	<b>8,822,214</b>	<b>21,316,691</b>	<b>15,057,214</b>	<b>15,081,691</b>
Debt Service Fund:				
3.5-4.35% Special Economic Development	295,000	0	295,000	0
Unamortized Premium	145	0	145	0
<b>Total Notes Payable</b>	<b>\$9,117,359</b>	<b>\$21,316,691</b>	<b>\$15,352,359</b>	<b>\$15,081,691</b>

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.

**Note 19 - Public Entity Risk Pools**

***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. Coverage includes 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.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2007*

---

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 2007 was \$453,002.

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

**Note 20 – 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. 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 2007, the County contributed \$42,833 which represents 6.07 percent of revenues received. Complete financial statements can be obtained from the Regional Planning Commission, Richland County, Ohio.

**Note 21 – 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 his 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 2007.

***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

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2007*

---

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 2007.

***C. Area 10 Workforce Investment Board***

The Area 10 Workforce Investment Board (the Board) is a jointly governed organization between Richland County and Crawford County. The purpose of the Board is to set policy for the local workforce investment system under the Workforce Investment Act, a federally funded program that provides employment and job training services to eligible adults, dislocated workers and youth. The Board is governed by a Board of Governors, which consists of the Chief Elected Official of each participating sub area. The Richland County Auditor has been designated as the fiscal agent for the local area and has the responsibility to disburse funds at the direction of the Board of Governors. The County did not contribute to the Board during 2007.

***D. Licking / Richland Council of Government***

The Licking/Richland Council of Government (the COG) is a jointly governed organization between Richland County and Licking County. The purpose of the COG is to provide homemaker, personal care, transportation and other related services to persons with mental retardation and developmental disabilities. These services are provided primarily through contracts with private agencies. Licking and Richland County Boards of Mental Retardation and Developmental Disabilities each appoint a Superintendent to act as a governing representative for all of the COG's business. The County contributed \$11,529 to the COG during 2007.

**Note 22 - Related Organizations**

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

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

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

The seven members of the Richland County Transit Board (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.



**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2007*

---

***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 23 - Contingent Liabilities**

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

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

**Note 24 - Conduit Debt Obligations**

The County has issued Industrial Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any other political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of December 31, 2007, there were three series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of \$42,335,000.

**Note 25 - Related Party Transactions**

During 2007, 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 \$42,119 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 \$4,146,548.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2007*

---

**Note 26 – 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 27 - Subsequent Events**

On January 17, 2008, the County issued \$6,000,000 of notes in anticipation of the issuance of Bonds. The purpose of the notes is to pay costs of constructing a county jail. The notes mature on January 15, 2009 and have an interest rate of 3.5 percent.

On February 19, 2008 the County issued \$6,300,000 of notes in anticipation of the issuance of bonds. The \$6,300,000 was to retire an outstanding note of \$6,000,000, and included an additional \$300,000 in notes. The purpose of the notes are to pay costs of constructing an alternative sentencing correctional facility, a county jail, additional offices for the Prosecuting Attorney, and replace a roof at the former Peoples Hospital building. The notes mature on February 19, 2009 and have an interest rate of 2.0 percent.

**Note 28 - 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 25. Major departmental programs include (with the percentage of revenue derived in each department in the current year) Subcontract (27%), Community Services (24%), Manufacturing (42%), 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. Net assets invested in capital assets consists of capital assets, net of accumulated depreciation.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2007*

---

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, 2007, all of the assets of the Workshop are unrestricted or invested in capital assets.

**Contributions** - Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions. All of the Workshop's contributions are considered to be available for unrestricted use unless specifically restricted by donor. Donated materials and equipment are reflected as contributions in the accompanying statements at their estimated values at date of receipt. Contributed services have been recognized as contributions to the extent the total amount that could have been charged for these services exceeds the amount actually charged. As of August 31, 2007, 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	\$94,490
Manufacturing Work In Process and Finished Goods	49,415
Subcontract Materials, Supplies and Work In Process	27,437
Document Management Supplies and Work In Process	3,405
CS Supplies	3,182
Total	\$177,929

**Property and Equipment** - It is the Workshop's policy to capitalize expenses 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 expenses which materially increase values or extend useful lives are capitalized.

During the year ended August 31, 2007, depreciation expense was \$108,123. A summary of the component unit's capital assets at August 31, 2007, follows:

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2007*

---

Capital assets not being depreciated:	
Land and Land Improvements	\$137,154
Capital assets being depreciated:	
Buildings and Improvements	620,785
Vehicles	147,165
Furniture and Office Equipment	57,600
Shop Equipment	986,147
Subtotal	1,948,851
Less: Accumulated Depreciation	(984,665)
Total	\$964,186

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

**Advertising Costs** - Advertising costs are expensed as incurred. Advertising expense was \$27,905 for the year ended August 31, 2007.

**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, 2007 were \$9,530.

**B. Cash and Cash Equivalents**

The Workshop maintains checking and savings accounts and certificate of deposits. All funds of the Workshop are maintained in these accounts. These depository accounts are presented as “Equity in Pooled Cash and Cash Equivalents.” See Note 28(F).

**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, 2007 is \$2,557.

**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.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2007*

---

The fund balance included on the financial statements at August 31, 2007 was \$584,109 and is shown as cash and cash equivalents with trustee. Included in investment income for the year ended August 31, 2007 is \$59,296 of net earnings for the fund.

***E. In-Kind Contributions***

During the year ended August 31, 2007, 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, \$42,119 is considered directly related to the vocational purposes of the Workshop. This support is recorded as both an income and expense. The breakdown of these items is as follows:

<b>Income</b>	
Contributions	<u><u>\$42,119</u></u>
<b>Expenses</b>	
Direct services salaries	24,511
Building/capital costs	998
Administrative costs	11,329
Building services costs	<u>5,281</u>
Total	<u><u>\$42,119</u></u>

Additional habilitative services provided directly to the Workshop clients by Richland County amounted to approximately \$4,146,548 for the year ended August 31, 2007.

***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, 2007, the Workshop's uninsured account balances total \$1,410,434.

***G. Major Customers***

During the year ended August 31, 2007, the Workshop had two major customers whose revenues exceeded 10 percent of total revenues. The total revenue from the first customer was \$315,360. Accounts receivable from this customer totaled \$24,172 at August 31, 2007. The total revenue from the second customer was \$200,910. Accounts receivable from this customer totaled \$12,002 at August 31, 2007.

***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 current agreement expires December 31, 2007. Included in other revenue on the statement of activities for the year ended August 31, 2007 is rental income of \$8,717.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2007*

---

***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, 2007, the Workshop received total revenues from the Board of \$80,205 and had a receivable of \$14,067 at August 31, 2007.

In addition to the amounts paid to the Board for the food services department, the Workshop paid the Board \$43,960 for services during the year ended August 31, 2007. There was \$0 in accounts payable to the Board at August 31, 2007.

## 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. This fund did not have any budgetary activity in 2007, therefore, budgetary information is not provided.

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

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

*Intensive Supervision Fund*  
*Sanction Cost Reimbursement Fund*  
*Big Wheel Fund*  
*Jail Education Program Fund*  
*Third Grade Safety Belt Fund*  
*Prisoner Incentive Fund*  
*Sheriff K-9 Fund*  
*Enforcement and Education Fund*  
*Law Enforcement Fund*  
*Drug Law Enforcement Fund*  
*Drug Abuse Resistance Education Fund*  
*Speed DUI Fund*  
*Hazardous Material Emergency Preparedness Grant Fund*  
*Enhanced 911 Wireless Fund*  
*Department of Justice Fund*  
*Gun Prosecutor Grant Fund*  
*TRIAD Conference Fund*  
*Support Personnel Overtime Fund*  
*National Association of County and City Health Officials Grant Fund*  
*Pre-Disaster Mitigation Fund*  
*Commissary Rotary Jail 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 2007, 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 for which budgetary information is provided are as follows:

*Workforce Investment Act 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*  
*Courtroom Renovation Fund*  
*Probate Court Mediation Fund*  
*Economic Development Fund*  
*Veterans' Cemetery Fund*  
*Victim Witness Program Fund*  
*Mediation Fund*  
*Marine Patrol Fund*  
*Ditch Maintenance Fund*  
*Exercise Grant Fund*  
*Richland Foundation Fund*  
*HAVA Education and Training Fund*  
*Voting Equipment Fund*  
*MRDD Gift Fund*  
*Screening and Diversion Fund*

**Richland County, Ohio**

***Fund Descriptions  
Nonmajor Debt Service Fund***

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

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

***Nonmajor Capital Projects Funds***

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

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

*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.

*Equipment Sinking Fund* - To account for monies provided by a portion of conveyance fees used for the purchase of vehicles and other equipment.

*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. This fund did not have any budgetary activity in 2007, therefore, budgetary information is not provided.

*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.

*Fairboard Improvement Fund* - To account for monies that provide for construction projects to improve the buildings at the County Fairgrounds.

*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.

(continued)

**Richland County, Ohio**

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

*Gorman Nature Capital Improvement Fund* - To account for renovation of the Gorman Nature Center. This fund did not have any budgetary activity in 2007, therefore, budgetary information is not provided.

*Madison Township Sewer A Fund* - To account for monies that provide for the study and construction of the new multi-million dollar sewer improvement project. This fund did not have any budgetary activity in 2007, therefore, budgetary information is not provided.

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

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

*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 2007, 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. This fund did not have any budgetary activity in 2007, therefore, budgetary information is not provided.

*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. This fund did not have any budgetary activity in 2007, 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 2007, 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. This fund did not have any budgetary activity in 2007, therefore, budgetary information is not provided.

*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 page intentionally left blank)

**Richland County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Governmental Funds*  
*December 31, 2007*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$5,849,361	\$104,834	\$2,268,495	\$100,314	\$8,323,004
Cash and Cash Equivalents					
In Segregated Accounts	18,473	0	0	0	18,473
Materials and Supplies Inventory	345,121	0	0	0	345,121
Accounts Receivable	144,105	225,960	14,000	0	384,065
Interfund Receivable	14,822	0	0	0	14,822
Intergovernmental Receivable	3,110,638	0	1,022,881	0	4,133,519
Property Taxes Receivable	891,088	0	0	0	891,088
Special Assessments Receivable	41,990	0	0	0	41,990
Loans Receivable	315,062	0	0	0	315,062
<i>Total Assets</i>	<u>\$10,730,660</u>	<u>\$330,794</u>	<u>\$3,305,376</u>	<u>\$100,314</u>	<u>\$14,467,144</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts Payable	\$370,414	\$0	\$14,910	\$0	\$385,324
Contracts Payable	0	0	657,154	0	657,154
Accrued Wages	260,073	0	0	0	260,073
Interfund Payable	20,366	0	0	0	20,366
Intergovernmental Payable	1,068,300	0	152,992	0	1,221,292
Deferred Revenue	3,563,118	225,960	849,130	0	4,638,208
Accrued Interest Payable	0	0	33,754	0	33,754
Notes Payable	0	0	4,575,379	0	4,575,379
<i>Total Liabilities</i>	<u>5,282,271</u>	<u>225,960</u>	<u>6,283,319</u>	<u>0</u>	<u>11,791,550</u>
<b>Fund Balances</b>					
Reserved for Encumbrances	2,585	0	0	0	2,585
Reserved for Loans Receivable	282,828	0	0	0	282,828
Reserved for Mental Retardation and Developmental Disability Gifts Endowment	0	0	0	100,314	100,314
Unreserved, Undesignated (Deficit), Reported in:					
Special Revenue Funds	5,162,976	0	0	0	5,162,976
Debt Service Fund	0	104,834	0	0	104,834
Capital Projects Funds	0	0	(2,977,943)	0	(2,977,943)
<i>Total Fund Balances (Deficit)</i>	<u>5,448,389</u>	<u>104,834</u>	<u>(2,977,943)</u>	<u>100,314</u>	<u>2,675,594</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$10,730,660</u>	<u>\$330,794</u>	<u>\$3,305,376</u>	<u>\$100,314</u>	<u>\$14,467,144</u>

**Richland County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2007*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
<b>Revenues</b>					
Property Taxes	\$793,263	\$0	\$0	\$0	\$793,263
Charges for Services	5,227,439	0	619,637	0	5,847,076
Licenses and Permits	631,856	0	0	0	631,856
Fines and Forfeitures	180,975	0	0	0	180,975
Intergovernmental	10,455,195	58,352	2,149,885	0	12,663,432
Special Assessments	13,818	0	0	0	13,818
Interest	54,000	0	0	0	54,000
Rentals	1,062	348,520	190,215	0	539,797
Contributions and Donations	130,243	0	0	0	130,243
Other	159,095	42,143	21,610	0	222,848
<i>Total Revenues</i>	<u>17,646,946</u>	<u>449,015</u>	<u>2,981,347</u>	<u>0</u>	<u>21,077,308</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	2,152,680	37,945	0	0	2,190,625
Judicial System	2,155,728	0	0	0	2,155,728
Public Safety	1,472,431	0	0	0	1,472,431
Public Works	5,778,855	0	0	0	5,778,855
Health	488,383	0	0	0	488,383
Human Services	4,814,020	0	0	0	4,814,020
Economic Development	354,382	0	0	0	354,382
Capital Outlay	0	0	4,286,226	0	4,286,226
Debt Service:					
Principal Retirement	0	3,680,000	783,000	0	4,463,000
Interest and Fiscal Charges	0	275,294	458,207	0	733,501
Bond Issuance Costs	0	135,774	0	0	135,774
<i>Total Expenditures</i>	<u>17,216,479</u>	<u>4,129,013</u>	<u>5,527,433</u>	<u>0</u>	<u>26,872,925</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>430,467</u>	<u>(3,679,998)</u>	<u>(2,546,086)</u>	<u>0</u>	<u>(5,795,617)</u>
<b>Other Financing Sources (Uses)</b>					
Sale of Capital Assets	32,796	0	810,158	0	842,954
Inception of Capital Lease	210,490	0	0	0	210,490
General Obligation Bonds Issued	0	5,610,000	0	0	5,610,000
Bond Premium	0	45,414	0	0	45,414
Bond Anticipation Notes Issued	0	0	3,235,000	0	3,235,000
Payment to Refunded Bond Escrow Agent	0	(2,540,000)	0	0	(2,540,000)
Transfers In	898,389	1,106,986	2,229,893	0	4,235,268
Transfers Out	(1,397,016)	(391,936)	(984,222)	0	(2,773,174)
<i>Total Other Financing Sources (Uses)</i>	<u>(255,341)</u>	<u>3,830,464</u>	<u>5,290,829</u>	<u>0</u>	<u>8,865,952</u>
<i>Net Change in Fund Balances</i>	175,126	150,466	2,744,743	0	3,070,335
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>5,273,263</u>	<u>(45,632)</u>	<u>(5,722,686)</u>	<u>100,314</u>	<u>(394,741)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$5,448,389</u>	<u>\$104,834</u>	<u>(\$2,977,943)</u>	<u>\$100,314</u>	<u>\$2,675,594</u>

**Richland County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2007*

	Certificate of Title	Dog and Kennel	Real Estate Assessment	Youth Services
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$195,682	\$66,850	\$98,444	\$585,870
Cash and Cash Equivalents				
In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	0	3,878	0	0
Accounts Receivable	0	0	0	0
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	493	0	153,942
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>\$195,682</u>	<u>\$71,221</u>	<u>\$98,444</u>	<u>\$739,812</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts Payable	\$0	\$7,623	\$32,195	\$4,216
Contracts Payable	0	0	0	0
Accrued Wages	14,136	12,809	0	0
Interfund Payable	0	0	0	14,822
Intergovernmental Payable	612,504	11,014	5,867	1,258
Deferred Revenue	0	0	0	109,138
<i>Total Liabilities</i>	<u>626,640</u>	<u>31,446</u>	<u>38,062</u>	<u>129,434</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	0	0	0	0
Reserved for Loans Receivable	0	0	0	0
Unreserved, Undesignated (Deficit)	(430,958)	39,775	60,382	610,378
<i>Total Fund Balances (Deficit)</i>	<u>(430,958)</u>	<u>39,775</u>	<u>60,382</u>	<u>610,378</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$195,682</u>	<u>\$71,221</u>	<u>\$98,444</u>	<u>\$739,812</u>



<u>Motor Vehicle License and Gas Tax</u>	<u>Alternative Sentencing</u>	<u>Divorce Orientation</u>	<u>Court Computers</u>	<u>Indigent Guardianship</u>
\$944,813	\$7,571	\$8,908	\$431,299	\$19,550
0	0	0	0	0
327,539	0	0	0	0
0	137,155	0	0	0
0	3,330	0	0	0
2,366,673	3,486	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>\$3,639,025</u>	<u>\$151,542</u>	<u>\$8,908</u>	<u>\$431,299</u>	<u>\$19,550</u>

\$207,166	\$5,282	\$0	\$0	\$1,577
0	0	0	0	0
132,468	0	0	0	0
0	0	0	0	0
64,487	0	0	0	0
1,941,154	136,900	0	0	0
<u>2,345,275</u>	<u>142,182</u>	<u>0</u>	<u>0</u>	<u>1,577</u>
0	0	0	0	0
0	0	0	0	0
1,293,750	9,360	8,908	431,299	17,973
<u>1,293,750</u>	<u>9,360</u>	<u>8,908</u>	<u>431,299</u>	<u>17,973</u>
<u>\$3,639,025</u>	<u>\$151,542</u>	<u>\$8,908</u>	<u>\$431,299</u>	<u>\$19,550</u>

(continued)

**Richland County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2007*

	<u>Dayspring</u>	<u>Child Support Enforcement Agency</u>	<u>Delinquent Real Estate Collection</u>	<u>Community Development Block Grant</u>
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$751,657	\$353,051	\$584,491	\$128,988
Cash and Cash Equivalents				
In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	6,991	6,713	0	0
Accounts Receivable	0	0	0	0
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	38,040	0	0	2,500
Property Taxes Receivable	891,088	0	0	0
Special Assessments Receivable	0	0	0	0
Loans Receivable	0	0	0	315,062
<i>Total Assets</i>	<u>\$1,687,776</u>	<u>\$359,764</u>	<u>\$584,491</u>	<u>\$446,550</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts Payable	\$18,605	\$5,105	\$1,388	\$2,212
Contracts Payable	0	0	0	0
Accrued Wages	40,753	59,907	0	0
Interfund Payable	1,075	4,469	0	0
Intergovernmental Payable	20,512	310,284	3,763	14,000
Deferred Revenue	927,519	0	0	0
<i>Total Liabilities</i>	<u>1,008,464</u>	<u>379,765</u>	<u>5,151</u>	<u>16,212</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	0	0	0	0
Reserved for Loans Receivable	0	0	0	282,828
Unreserved, Undesignated (Deficit)	679,312	(20,001)	579,340	147,510
<i>Total Fund Balances (Deficit)</i>	<u>679,312</u>	<u>(20,001)</u>	<u>579,340</u>	<u>430,338</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$1,687,776</u>	<u>\$359,764</u>	<u>\$584,491</u>	<u>\$446,550</u>

<u>Energy Management</u>	<u>Public Defender</u>	<u>Other Public Safety</u>	<u>Other</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$16,068	\$308	\$816,919	\$838,892	\$5,849,361
0	0	18,473	0	18,473
0	0	0	0	345,121
0	0	6,950	0	144,105
0	0	11,492	0	14,822
0	39,620	236,131	269,753	3,110,638
0	0	0	0	891,088
0	0	0	41,990	41,990
0	0	0	0	315,062
<u>\$16,068</u>	<u>\$39,928</u>	<u>\$1,089,965</u>	<u>\$1,150,635</u>	<u>\$10,730,660</u>
\$0	\$0	\$25,655	\$59,390	\$370,414
0	0	0	0	0
0	0	0	0	260,073
0	0	0	0	20,366
0	17,750	3,038	3,823	1,068,300
0	0	147,764	300,643	3,563,118
<u>0</u>	<u>17,750</u>	<u>176,457</u>	<u>363,856</u>	<u>5,282,271</u>
0	0	0	2,585	2,585
0	0	0	0	282,828
16,068	22,178	913,508	784,194	5,162,976
<u>16,068</u>	<u>22,178</u>	<u>913,508</u>	<u>786,779</u>	<u>5,448,389</u>
<u>\$16,068</u>	<u>\$39,928</u>	<u>\$1,089,965</u>	<u>\$1,150,635</u>	<u>\$10,730,660</u>

**Richland County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2007*

	Certificate of Title	Dog and Kennel	Real Estate Assessment	Youth Services
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Charges for Services	487,205	0	1,246,657	186
Licenses and Permits	0	349,043	70	0
Fines and Forfeitures	0	122,736	0	0
Intergovernmental	0	30,000	0	623,008
Special Assessments	0	0	0	0
Interest	0	0	0	0
Rentals	0	0	0	0
Contributions and Donations	0	8,108	0	0
Other	1,350	0	0	0
<i>Total Revenues</i>	<u>488,555</u>	<u>509,887</u>	<u>1,246,727</u>	<u>623,194</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	404,752	0	1,179,541	0
Judicial System	0	0	0	0
Public Safety	0	0	0	364,255
Public Works	0	0	0	0
Health	0	424,480	0	0
Human Services	0	0	0	0
Economic Development	0	0	0	0
<i>Total Expenditures</i>	<u>404,752</u>	<u>424,480</u>	<u>1,179,541</u>	<u>364,255</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>83,803</u>	<u>85,407</u>	<u>67,186</u>	<u>258,939</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	32	0	0	577
Inception of Capital Lease	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	(1,000)	(112,000)	0	(528,785)
<i>Total Other Financing Sources (Uses)</i>	<u>(968)</u>	<u>(112,000)</u>	<u>0</u>	<u>(528,208)</u>
<i>Net Change in Fund Balances</i>	82,835	(26,593)	67,186	(269,269)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>(513,793)</u>	<u>66,368</u>	<u>(6,804)</u>	<u>879,647</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>(\$430,958)</u>	<u>\$39,775</u>	<u>\$60,382</u>	<u>\$610,378</u>

<u>Motor Vehicle License and Gas Tax</u>	<u>Alternative Sentencing</u>	<u>Divorce Orientation</u>	<u>Court Computers</u>	<u>Indigent Guardianship</u>
\$0	\$0	\$0	\$0	\$0
237,653	401,434	5,113	82,748	16,452
0	0	0	0	0
0	0	0	0	0
4,734,355	3,486	0	0	0
0	0	0	0	0
36,775	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	380	0	0
<u>5,008,783</u>	<u>404,920</u>	<u>5,493</u>	<u>82,748</u>	<u>16,452</u>
0	0	0	0	0
0	483,588	4,885	29,760	0
0	0	0	0	0
5,376,868	0	0	0	0
0	0	0	0	0
0	0	0	0	30,094
0	0	0	0	0
<u>5,376,868</u>	<u>483,588</u>	<u>4,885</u>	<u>29,760</u>	<u>30,094</u>
<u>(368,085)</u>	<u>(78,668)</u>	<u>608</u>	<u>52,988</u>	<u>(13,642)</u>
29,194	0	0	0	0
210,490	0	0	0	0
9,745	118,883	0	0	0
<u>(45,368)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>204,061</u>	<u>118,883</u>	<u>0</u>	<u>0</u>	<u>0</u>
(164,024)	40,215	608	52,988	(13,642)
<u>1,457,774</u>	<u>(30,855)</u>	<u>8,300</u>	<u>378,311</u>	<u>31,615</u>
<u>\$1,293,750</u>	<u>\$9,360</u>	<u>\$8,908</u>	<u>\$431,299</u>	<u>\$17,973</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, 2007*

	Dayspring	Child Support Enforcement Agency	Delinquent Real Estate Collection	Community Development Block Grant
<b>Revenues</b>				
Property Taxes	\$793,263	\$0	\$0	\$0
Charges for Services	706,423	439,428	472,173	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	77,918	1,957,150	0	331,724
Special Assessments	0	0	0	0
Interest	0	0	0	8,619
Rentals	1,062	0	0	0
Contributions and Donations	0	0	0	0
Other	18,115	637	33,481	0
<i>Total Revenues</i>	<u>1,596,781</u>	<u>2,397,215</u>	<u>505,654</u>	<u>340,343</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	415,623	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	1,501,718	2,456,655	0	0
Economic Development	0	0	0	354,382
<i>Total Expenditures</i>	<u>1,501,718</u>	<u>2,456,655</u>	<u>415,623</u>	<u>354,382</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>95,063</u>	<u>(59,440)</u>	<u>90,031</u>	<u>(14,039)</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	0	0	0	0
Inception of Capital Lease	0	0	0	0
Transfers In	0	0	0	17,832
Transfers Out	(27,832)	0	(1,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(27,832)</u>	<u>0</u>	<u>(1,000)</u>	<u>17,832</u>
<i>Net Change in Fund Balances</i>	67,231	(59,440)	89,031	3,793
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>612,081</u>	<u>39,439</u>	<u>490,309</u>	<u>426,545</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$679,312</u>	<u>(\$20,001)</u>	<u>\$579,340</u>	<u>\$430,338</u>

Energy Management	Public Defender	Other Public Safety	Other	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$793,263
0	305,495	582,256	244,216	5,227,439
0	0	0	282,743	631,856
0	0	58,239	0	180,975
0	451,898	775,032	1,470,624	10,455,195
0	0	0	13,818	13,818
0	0	57	8,549	54,000
0	0	0	0	1,062
0	0	750	121,385	130,243
0	0	96,724	8,408	159,095
0	757,393	1,513,058	2,149,743	17,646,946
0	0	0	152,764	2,152,680
0	1,420,359	0	217,136	2,155,728
0	0	1,108,176	0	1,472,431
0	0	0	401,987	5,778,855
0	0	0	63,903	488,383
0	0	0	825,553	4,814,020
0	0	0	0	354,382
0	1,420,359	1,108,176	1,661,343	17,216,479
0	(662,966)	404,882	488,400	430,467
0	0	2,993	0	32,796
0	0	0	0	210,490
0	648,159	49,978	53,792	898,389
0	0	(14,536)	(666,495)	(1,397,016)
0	648,159	38,435	(612,703)	(255,341)
0	(14,807)	443,317	(124,303)	175,126
16,068	36,985	470,191	911,082	5,273,263
\$16,068	\$22,178	\$913,508	\$786,779	\$5,448,389

**Richland County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2007*

	Road and Bridge	Supplemental Equipment- Recorder	Equipment Sinking
<b>Assets</b>			
Equity in Pooled Cash and			
Cash Equivalents	\$174,698	\$41,379	\$76,364
Accounts Receivable	14,000	0	0
Intergovernmental Receivable	1,022,176	0	0
<i>Total Assets</i>	<u>\$1,210,874</u>	<u>\$41,379</u>	<u>\$76,364</u>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Accounts Payable	\$3,299	\$11,611	\$0
Contracts Payable	604,763	0	0
Intergovernmental Payable	152,992	0	0
Deferred Revenue	849,130	0	0
Accrued Interest Payable	0	0	0
Notes Payable	0	0	0
<i>Total Liabilities</i>	1,610,184	11,611	0
<b>Fund Balances</b>			
Unreserved, Undesignated (Deficit)	<u>(399,310)</u>	<u>29,768</u>	<u>76,364</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$1,210,874</u>	<u>\$41,379</u>	<u>\$76,364</u>



Kehoe Addition	Capital Equipment Purchases	Fairboard Improvement	Issue II
\$133,363	\$825,248	\$248,578	\$14,754
0	0	0	0
0	0	0	705
<u>\$133,363</u>	<u>\$825,248</u>	<u>\$248,578</u>	<u>\$15,459</u>
\$0	\$0	\$0	\$0
0	0	52,391	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	52,391	0
<u>133,363</u>	<u>825,248</u>	<u>196,187</u>	<u>15,459</u>
<u>\$133,363</u>	<u>\$825,248</u>	<u>\$248,578</u>	<u>\$15,459</u>

(continued)

**Richland County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds (continued)*  
*December 31, 2007*

	Geographic Information System	Gorman Nature Capital Improvement	Madison Township Sewer A
<b>Assets</b>			
Equity in Pooled Cash and			
Cash Equivalents	\$64,422	\$13,203	\$164,038
Accounts Receivable	0	0	0
Intergovernmental Receivable	0	0	0
<i>Total Assets</i>	<u>\$64,422</u>	<u>\$13,203</u>	<u>\$164,038</u>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Accounts Payable	\$0	\$0	\$0
Contracts Payable	0	0	0
Intergovernmental Payable	0	0	0
Deferred Revenue	0	0	0
Accrued Interest Payable	2,338	0	0
Notes Payable	345,117	0	0
<i>Total Liabilities</i>	347,455	0	0
<b>Fund Balances</b>			
Unreserved, Undesignated (Deficit)	(283,033)	13,203	164,038
<i>Total Liabilities and Fund Balances</i>	<u>\$64,422</u>	<u>\$13,203</u>	<u>\$164,038</u>

Mental Health Housing	Courts Computer	Rocky Fork Improvement	Children's Services Addition
\$238,925	\$2,823	\$625	\$207,712
0	0	0	0
0	0	0	0
<u>\$238,925</u>	<u>\$2,823</u>	<u>\$625</u>	<u>\$207,712</u>
\$0	\$0	\$0	\$0
0	0	0	0
0	0	0	0
0	0	0	0
0	13,037	0	0
0	393,000	0	0
0	406,037	0	0
<u>238,925</u>	<u>(403,214)</u>	<u>625</u>	<u>207,712</u>
<u>\$238,925</u>	<u>\$2,823</u>	<u>\$625</u>	<u>\$207,712</u>

(continued)

**Richland County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds (continued)*  
*December 31, 2007*

	Eastview/ Heatherwood	Engineer	Total Nonmajor Capital Projects Funds
<b>Assets</b>			
Equity in Pooled Cash and			
Cash Equivalents	\$0	\$62,363	\$2,268,495
Accounts Receivable	0	0	14,000
Intergovernmental Receivable	0	0	1,022,881
<i>Total Assets</i>	<u>\$0</u>	<u>\$62,363</u>	<u>\$3,305,376</u>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Accounts Payable	\$0	\$0	\$14,910
Contracts Payable	0	0	657,154
Intergovernmental Payable	0	0	152,992
Deferred Revenue	0	0	849,130
Accrued Interest Payable	1,525	16,854	33,754
Notes Payable	2,925,076	912,186	4,575,379
<i>Total Liabilities</i>	2,926,601	929,040	6,283,319
<b>Fund Balances</b>			
Unreserved, Undesignated (Deficit)	(2,926,601)	(866,677)	(2,977,943)
<i>Total Liabilities and Fund Balances</i>	<u>\$0</u>	<u>\$62,363</u>	<u>\$3,305,376</u>

(This page intentionally left blank)

**Richland County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds*  
*For the Year Ended December 31, 2007*

	Road and Bridge	Supplemental Equipment- Recorder	Equipment Sinking	Energy/ 911 Notes
<b>Revenues</b>				
Charges for Services	\$379,827	\$79,084	\$141,426	\$0
Intergovernmental	1,132,357	0	0	0
Rentals	0	0	0	21,293
Other	0	0	0	0
<i>Total Revenues</i>	<u>1,512,184</u>	<u>79,084</u>	<u>141,426</u>	<u>21,293</u>
<b>Expenditures</b>				
Capital Outlay	1,530,737	77,325	65,062	0
Debt Service:				
Principal Retirement	0	0	0	260,000
Interest and Fiscal Charges	0	0	0	43,300
<i>Total Expenditures</i>	<u>1,530,737</u>	<u>77,325</u>	<u>65,062</u>	<u>303,300</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(18,553)</u>	<u>1,759</u>	<u>76,364</u>	<u>(282,007)</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	0	0	0	0
Bond Anticipation Notes Issued	0	0	0	0
Transfers In	0	0	0	281,310
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>281,310</u>
<i>Net Change in Fund Balances</i>	(18,553)	1,759	76,364	(697)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>(380,757)</u>	<u>28,009</u>	<u>0</u>	<u>697</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>(\$399,310)</u></u>	<u><u>\$29,768</u></u>	<u><u>\$76,364</u></u>	<u><u>\$0</u></u>

<u>Kehoe Addition</u>	<u>Phone System</u>	<u>Capital Equipment Purchases</u>	<u>Fairboard Improvement</u>
\$0	\$0	\$19,300	\$0
0	92,143	39,834	0
0	0	0	0
0	0	0	0
0	92,143	59,134	0
0	22,020	15,626	396,313
0	0	0	0
0	38,698	0	0
0	60,718	15,626	396,313
0	31,425	43,508	(396,313)
0	0	810,158	0
0	1,436,000	0	0
0	43,177	543,564	592,500
0	(118,073)	(592,500)	0
0	1,361,104	761,222	592,500
0	1,392,529	804,730	196,187
133,363	(1,392,529)	20,518	0
<u>\$133,363</u>	<u>\$0</u>	<u>\$825,248</u>	<u>\$196,187</u>

(continued)

**Richland County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds (continued)*  
*For the Year Ended December 31, 2007*

	Issue II	Geographic Information System	Gorman Nature Capital Improvement
<b>Revenues</b>			
Charges for Services	\$0	\$0	\$0
Intergovernmental	520,872	266,337	0
Rentals	0	0	0
Other	0	21,610	0
<i>Total Revenues</i>	<u>520,872</u>	<u>287,947</u>	<u>0</u>
<b>Expenditures</b>			
Capital Outlay	515,915	155,238	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	16,324	0
<i>Total Expenditures</i>	<u>515,915</u>	<u>171,562</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>4,957</u>	<u>116,385</u>	<u>0</u>
<b>Other Financing Sources (Uses)</b>			
Sale of Capital Assets	0	0	0
Bond Anticipation Notes Issued	0	0	0
Transfers In	0	93,848	0
Transfers Out	(9,745)	(104,851)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(9,745)</u>	<u>(11,003)</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(4,788)	105,382	0
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>20,247</u>	<u>(388,415)</u>	<u>13,203</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$15,459</u>	<u>(\$283,033)</u>	<u>\$13,203</u>



Madison Township Sewer A	Mental Health Housing	Courts Computer	Rocky Fork Improvement
\$0	\$0	\$0	\$0
0	0	461	0
0	0	0	0
0	0	0	0
0	0	461	0
0	880	1,272	0
0	0	393,000	0
0	0	40,635	0
0	880	434,907	0
0	(880)	(434,446)	0
0	0	0	0
0	0	0	0
0	0	250,000	0
0	0	0	0
0	0	250,000	0
0	(880)	(184,446)	0
164,038	239,805	(218,768)	625
<u>\$164,038</u>	<u>\$238,925</u>	<u>(\$403,214)</u>	<u>\$625</u>

(continued)

**Richland County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds (continued)*  
*For the Year Ended December 31, 2007*

	Children's Services Addition	Eastview/ Heatherwood	Child Support Enforcement Agency	Dog and Kennel Shelter
<b>Revenues</b>				
Charges for Services	\$0	\$0	\$0	\$0
Intergovernmental	0	0	0	0
Rentals	0	0	86,412	57,306
Other	0	0	0	0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>86,412</u>	<u>57,306</u>
<b>Expenditures</b>				
Capital Outlay	1,407,957	0	0	0
Debt Service:				
Principal Retirement	0	0	130,000	0
Interest and Fiscal Charges	0	100,661	128,693	34,414
<i>Total Expenditures</i>	<u>1,407,957</u>	<u>100,661</u>	<u>258,693</u>	<u>34,414</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,407,957)</u>	<u>(100,661)</u>	<u>(172,281)</u>	<u>22,892</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	0	0	0	0
Bond Anticipation Notes Issued	0	0	0	1,277,000
Transfers In	0	209,625	172,281	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>209,625</u>	<u>172,281</u>	<u>1,277,000</u>
<i>Net Change in Fund Balances</i>	<u>(1,407,957)</u>	<u>108,964</u>	<u>0</u>	<u>1,299,892</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>1,615,669</u>	<u>(3,035,565)</u>	<u>0</u>	<u>(1,299,892)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$207,712</u>	<u>(\$2,926,601)</u>	<u>\$0</u>	<u>\$0</u>

<u>Job and Family Renovation</u>	<u>Engineer</u>	<u>Homeland Security</u>	<u>Total Nonmajor Capital Projects Funds</u>
\$0	\$0	\$0	\$619,637
0	0	97,881	2,149,885
23,425	1,779	0	190,215
<u>0</u>	<u>0</u>	<u>0</u>	<u>21,610</u>
23,425	1,779	97,881	2,981,347
0	0	97,881	4,286,226
0	0	0	783,000
<u>14,068</u>	<u>41,414</u>	<u>0</u>	<u>458,207</u>
14,068	41,414	97,881	5,527,433
<u>9,357</u>	<u>(39,635)</u>	<u>0</u>	<u>(2,546,086)</u>
0	0	0	810,158
522,000	0	0	3,235,000
0	43,588	0	2,229,893
<u>0</u>	<u>(159,053)</u>	<u>0</u>	<u>(984,222)</u>
522,000	(115,465)	0	5,290,829
531,357	(155,100)	0	2,744,743
<u>(531,357)</u>	<u>(711,577)</u>	<u>0</u>	<u>(5,722,686)</u>
<u>\$0</u>	<u>(\$866,677)</u>	<u>\$0</u>	<u>(\$2,977,943)</u>

**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, 2007*

	Employee Health Insurance	County Phone System	Total
<b>Assets</b>			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$4,856,351	\$0	\$4,856,351
Accounts Receivable	2,300	0	2,300
<i>Total Assets</i>	<u>4,858,651</u>	<u>0</u>	<u>4,858,651</u>
<b>Liabilities</b>			
Current Liabilities:			
Accounts Payable	4,985	34,975	39,960
Claims Payable	1,096,649	0	1,096,649
<i>Total Liabilities</i>	<u>1,101,634</u>	<u>34,975</u>	<u>1,136,609</u>
<b>Net Assets</b>			
Unrestricted (Deficit)	<u>\$3,757,017</u>	<u>(\$34,975)</u>	<u>\$3,722,042</u>

**Richland County, Ohio**  
*Combining Statement of Revenues,  
Expenses and Changes in Fund Net Assets  
Internal Service Funds  
For the Year Ended December 31, 2007*

	Employee Health Insurance	County Phone System	Total
<b>Operating Revenues</b>			
Charges for Services	\$9,811,661	\$508,929	\$10,320,590
Other	203,004	0	203,004
<i>Total Operating Revenues</i>	<u>10,014,665</u>	<u>508,929</u>	<u>10,523,594</u>
<b>Operating Expenses</b>			
Contractual Services	214,892	479,209	694,101
Claims	9,716,182	0	9,716,182
<i>Total Operating Expenses</i>	<u>9,931,074</u>	<u>479,209</u>	<u>10,410,283</u>
<i>Operating Income</i>	83,591	29,720	113,311
<b>Non-Operating Revenues</b>			
Interest	167,543	0	167,543
<i>Income Before Transfers</i>	251,134	29,720	280,854
Transfers In	0	13,472	13,472
Transfers Out	0	(43,177)	(43,177)
<i>Change in Net Assets</i>	251,134	15	251,149
<i>Net Assets (Deficit) Beginning of Year</i>	<u>3,505,883</u>	<u>(34,990)</u>	<u>3,470,893</u>
<i>Net Assets (Deficit) End of Year</i>	<u><u>\$3,757,017</u></u>	<u><u>(\$34,975)</u></u>	<u><u>\$3,722,042</u></u>

**Richland County, Ohio**  
*Combining Statement of Cash Flows*  
*Internal Service Funds*  
*For the Year Ended December 31, 2007*

	Employee Health Insurance	County Phone System	Total
<b>Increase (Decrease) in Cash and Cash Equivalents</b>			
<b>Cash Flows from Operating Activities</b>			
Cash Received from Interfund Services Provided	\$9,811,661	\$508,929	\$10,320,590
Other Cash Receipts	200,704	0	200,704
Cash Payments to Suppliers	(209,907)	(479,224)	(689,131)
Cash Payments for Claims	(10,091,846)	0	(10,091,846)
<i>Net Cash Provided by (Used for) Operating Activities</i>	(289,388)	29,705	(259,683)
<b>Cash Flows from Noncapital Financing Activities</b>			
Transfers In	0	13,472	13,472
Transfers Out	0	(43,177)	(43,177)
<i>Net Cash Used for Noncapital Financing Activities</i>	0	(29,705)	(29,705)
<b>Cash Flows from Investing Activities</b>			
Interest on Investments	145,825	0	145,825
Change in Fair Value of Cash Equivalents	21,718	0	21,718
<i>Net Cash Provided by Investing Activities</i>	167,543	0	167,543
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(121,845)	0	(121,845)
<i>Cash and Cash Equivalents Beginning of Year</i>	4,978,196	0	4,978,196
<i>Cash and Cash Equivalents End of Year</i>	\$4,856,351	\$0	\$4,856,351
<b>Reconciliation of Operating Income to Net Cash Provided by (Used for) Operating Activities</b>			
Operating Income	\$83,591	\$29,720	\$113,311
(Increase) Decrease in Assets:			
Accounts Receivable	(2,300)	0	(2,300)
Increase (Decrease) in Liabilities:			
Accounts Payable	4,985	(15)	4,970
Claims Payable	(375,664)	0	(375,664)
<i>Total Adjustments</i>	(372,979)	(15)	(372,994)
<i>Net Cash Provided by (Used for) Operating Activities</i>	(289,388)	29,705	(259,683)

## **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*

*WIA Fiscal Agent Fund*

**Richland County, Ohio**  
*Combining Statement of Fiduciary Net Assets*  
*Private Purpose Trust Funds*  
*December 31, 2007*

	County Home Resident Trust	Children's Services Trust	Totals
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$6,821	\$0	\$6,821
Cash and Cash Equivalents in Segregated Accounts	73,776	640	74,416
<i>Total Assets</i>	80,597	640	81,237
<b>Net Assets</b>			
Held in Trust for Children's Services	0	640	640
Held in Trust for County Home	80,597	0	80,597
<i>Total Net Assets</i>	\$80,597	\$640	\$81,237

**Richland County, Ohio**  
*Combining Statement of Changes in Fiduciary Net Assets*  
*Private Purpose Trust Funds*  
*For the Year Ended December 31, 2007*

	County Home Resident Trust	Children's Services Trust	Totals
<b>Additions</b>			
Contributions:			
Private Donations	\$443,356	\$0	\$443,356
Investment Earnings	6,899	0	6,899
<i>Total Additions</i>	450,255	0	450,255
<b>Deductions</b>			
Benefits	424,272	0	424,272
<i>Change in Net Assets</i>	25,983	0	25,983
Net Assets - Beginning	54,614	640	55,254
Net Assets - Ending	\$80,597	\$640	\$81,237

**Richland County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2007*

	Balance 1/1/07	Additions	Reductions	Balance 12/31/07
<b>Undivided Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$23,599	\$21,381,992	\$21,375,675	\$29,916
Intergovernmental Receivable	6,293,361	6,422,903	6,293,361	6,422,903
Property Taxes Receivable	21,258	22,442	21,258	22,442
Special Assessments Receivable	1,494,065	1,487,331	1,494,065	1,487,331
<i>Total Assets</i>	<u>\$7,832,283</u>	<u>\$29,314,668</u>	<u>\$29,184,359</u>	<u>\$7,962,592</u>
<b>Liabilities</b>				
Undistributed Assets	<u>\$7,832,283</u>	<u>\$29,314,668</u>	<u>\$29,184,359</u>	<u>\$7,962,592</u>
<b>Undivided Inheritance and Estate Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$869,762	\$2,242,473	\$2,306,813	\$805,422
<b>Liabilities</b>				
Undistributed Assets	<u>\$869,762</u>	<u>\$2,242,473</u>	<u>\$2,306,813</u>	<u>\$805,422</u>
<b>Undivided General Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$3,020,565	\$100,299,692	\$99,849,195	\$3,471,062
Property Taxes Receivable	99,463,334	99,529,389	99,463,334	99,529,389
<i>Total Assets</i>	<u>\$102,483,899</u>	<u>\$199,829,081</u>	<u>\$199,312,529</u>	<u>\$103,000,451</u>
<b>Liabilities</b>				
Undistributed Assets	<u>\$102,483,899</u>	<u>\$199,829,081</u>	<u>\$199,312,529</u>	<u>\$103,000,451</u>
<b>Undivided Personal Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$486,856	\$14,091,474	\$14,508,289	\$70,041
Property Taxes Receivable	18,826,913	10,959,731	18,826,913	10,959,731
<i>Total Assets</i>	<u>\$19,313,769</u>	<u>\$25,051,205</u>	<u>\$33,335,202</u>	<u>\$11,029,772</u>
<b>Liabilities</b>				
Undistributed Assets	<u>\$19,313,769</u>	<u>\$25,051,205</u>	<u>\$33,335,202</u>	<u>\$11,029,772</u>

(continued)

**Richland County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
For the Year Ended December 31, 2007

	Balance 1/1/07	Additions	Reductions	Balance 12/31/07
<b>Undivided Local Government</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$12,217,725	\$12,217,725	\$0
Intergovernmental Receivable	4,033,697	4,082,207	4,033,697	4,082,207
<i>Total Assets</i>	<u>\$4,033,697</u>	<u>\$16,299,932</u>	<u>\$16,251,422</u>	<u>\$4,082,207</u>
<b>Liabilities</b>				
Undistributed Assets	<u>\$4,033,697</u>	<u>\$16,299,932</u>	<u>\$16,251,422</u>	<u>\$4,082,207</u>
<b>Board of Health</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,544,697	\$6,638,445	\$6,057,347	\$3,125,795
Property Taxes Receivable	2,106,570	2,978,485	2,106,570	2,978,485
<i>Total Assets</i>	<u>\$4,651,267</u>	<u>\$9,616,930</u>	<u>\$8,163,917</u>	<u>\$6,104,280</u>
<b>Liabilities</b>				
Undistributed Assets	<u>\$4,651,267</u>	<u>\$9,616,930</u>	<u>\$8,163,917</u>	<u>\$6,104,280</u>
<b>County Court Agency</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	<u>\$886,276</u>	<u>\$2,522,122</u>	<u>\$2,411,555</u>	<u>\$996,843</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$77,692	\$1,014,517	\$1,019,417	\$72,792
Undistributed Assets	795,736	988,046	879,513	904,269
Deposits Held and Due to Others	12,848	519,559	512,625	19,782
<i>Total Liabilities</i>	<u>\$886,276</u>	<u>\$2,522,122</u>	<u>\$2,411,555</u>	<u>\$996,843</u>

(continued)

**Richland County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
For the Year Ended December 31, 2007

	Balance 1/1/07	Additions	Reductions	Balance 12/31/07
<b>Other Agency Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$3,081,298	\$14,935,151	\$16,136,371	\$1,880,078
Cash and Cash Equivalents in Segregated Accounts	482,919	3,423,311	3,228,549	677,681
<i>Total Assets</i>	<u>\$3,564,217</u>	<u>\$18,358,462</u>	<u>\$19,364,920</u>	<u>\$2,557,759</u>
<b>Liabilities</b>				
Undistributed Assets	<u>\$3,564,217</u>	<u>\$18,358,462</u>	<u>\$19,364,920</u>	<u>\$2,557,759</u>
<b>All Agency Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$10,026,777	\$171,806,952	\$172,451,415	\$9,382,314
Cash and Cash Equivalents in Segregated Accounts	1,369,195	5,945,433	5,640,104	1,674,524
Intergovernmental Receivable	10,327,058	10,505,110	10,327,058	10,505,110
Property Taxes Receivable	120,418,075	113,490,047	120,418,075	113,490,047
Special Assessments Receivable	1,494,065	1,487,331	1,494,065	1,487,331
<i>Total Assets</i>	<u>\$143,635,170</u>	<u>\$303,234,873</u>	<u>\$310,330,717</u>	<u>\$136,539,326</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$77,692	\$1,014,517	\$1,019,417	\$72,792
Undistributed Assets	143,544,630	301,700,797	308,798,675	136,446,752
Deposits Held and Due to Others	12,848	519,559	512,625	19,782
<i>Total Liabilities</i>	<u>\$143,635,170</u>	<u>\$303,234,873</u>	<u>\$310,330,717</u>	<u>\$136,539,326</u>

---

**Individual Fund Schedules 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, 2007*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$3,909,083	\$4,100,130	\$4,485,834	\$385,704
Sales Taxes	13,919,709	14,600,000	14,550,459	(49,541)
Charges for Services	2,906,761	3,126,701	2,909,648	(217,053)
Licenses and Permits	462,401	485,000	441,653	(43,347)
Fines and Forfeitures	99,059	167,900	517,294	349,394
Intergovernmental	3,687,784	3,868,015	4,198,544	330,529
Interest	2,441,175	2,560,481	2,747,180	186,699
Rentals	4,290	4,500	23,899	19,399
Contributions and Donations	7,500	7,500	0	(7,500)
Other	65,169	68,100	26,774	(41,326)
<i>Total Revenues</i>	<u>27,502,931</u>	<u>28,988,327</u>	<u>29,901,285</u>	<u>912,958</u>
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive:				
Commissioners:				
Personal Services	316,954	318,304	318,304	0
Materials and Supplies	1,320	944	944	0
Contractual Services	47,562	412,547	412,547	0
Capital Outlay	104,951	204,153	204,153	0
Other	157,207	283,569	278,203	5,366
Total Commissioners	<u>627,994</u>	<u>1,219,517</u>	<u>1,214,151</u>	<u>5,366</u>
Auditor:				
Personal Services	420,407	472,764	472,764	0
Materials and Supplies	6,500	5,257	5,257	0
Contractual Services	32,000	578	578	0
Capital Outlay	2,540	4,889	4,889	0
Other	5,000	9,491	9,491	0
Total Auditor	<u>466,447</u>	<u>492,979</u>	<u>492,979</u>	<u>0</u>
Treasurer:				
Personal Services	159,875	147,079	147,079	0
Materials and Supplies	13,502	12,551	12,551	0
Contractual Services	2,550	2,874	2,874	0
Total Treasurer	<u>\$175,927</u>	<u>\$162,504</u>	<u>\$162,504</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, 2007*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Prosecuting Attorney:				
Personal Services	\$1,170,902	\$1,106,123	\$1,106,123	\$0
Materials and Supplies	3,876	3,876	3,876	0
Contractual Services	10,250	9,437	9,437	0
Capital Outlay	8,000	7,709	7,709	0
Other	75,627	77,617	77,617	0
<b>Total Prosecuting Attorney</b>	<b>1,268,655</b>	<b>1,204,762</b>	<b>1,204,762</b>	<b>0</b>
Bureau of Inspection:				
Contractual Services	70,830	71,631	71,631	0
Data Processing Board:				
Personal Services	158,150	289,290	289,290	0
Materials and Supplies	10,000	6,791	6,791	0
Contractual Services	60,773	6,320	6,320	0
Capital Outlay	10,000	25,484	25,484	0
Other	500	184	184	0
<b>Total Data Processing Board</b>	<b>239,423</b>	<b>328,069</b>	<b>328,069</b>	<b>0</b>
Board of Elections:				
Personal Services	436,983	422,264	422,264	0
Materials and Supplies	4,000	5,822	5,822	0
Contractual Services	47,569	59,237	59,237	0
Capital Outlay	1,700	38,289	38,289	0
<b>Total Board of Elections</b>	<b>490,252</b>	<b>525,612</b>	<b>525,612</b>	<b>0</b>
Building and Grounds:				
Personal Services	433,059	427,204	427,204	0
Materials and Supplies	119,849	104,165	104,165	0
Contractual Services	1,082,905	1,029,512	1,029,512	0
Capital Outlay	25,000	28,155	28,155	0
Other	1,000	5,147	5,147	0
<b>Total Building and Grounds</b>	<b>1,661,813</b>	<b>1,594,183</b>	<b>1,594,183</b>	<b>0</b>
Recorder:				
Personal Services	279,459	284,560	284,560	0
Materials and Supplies	3,730	1,113	1,113	0
Contractual Services	137,410	82,835	82,835	0
Capital Outlay	0	459	459	0
Other	956	2,675	2,675	0
<b>Total Recorder</b>	<b>\$421,555</b>	<b>\$371,642</b>	<b>\$371,642</b>	<b>\$0</b>

(continued)

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2007*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Central Purchasing:				
Personal Services	\$113,495	\$113,292	\$113,292	\$0
Materials and Supplies	195,000	220,034	220,034	0
Contractual Services	135,755	138,557	138,557	0
Capital Outlay	1,550	1,785	1,785	0
Other	800	2,550	2,550	0
<b>Total Central Purchasing</b>	<b>446,600</b>	<b>476,218</b>	<b>476,218</b>	<b>0</b>
Risk Management:				
Personal Services	126,303	127,356	127,356	0
Materials and Supplies	531	351	351	0
Contractual Services	414	414	414	0
Capital Outlay	400	342	342	0
<b>Total Risk Management</b>	<b>127,648</b>	<b>128,463</b>	<b>128,463</b>	<b>0</b>
Insurance, Pensions and Taxes:				
Personal Services	5,428,908	5,561,215	5,561,215	0
Contractual Services	479,786	459,544	459,544	0
<b>Total Insurance, Pensions and Taxes</b>	<b>5,908,694</b>	<b>6,020,759</b>	<b>6,020,759</b>	<b>0</b>
<b>Total General Government - Legislative and Executive</b>	<b>11,905,838</b>	<b>12,596,339</b>	<b>12,590,973</b>	<b>5,366</b>
General Government - Judicial:				
Court of Appeals:				
Contractual Services	15,130	18,456	18,456	0
Common Pleas Court:				
Personal Services	169,429	188,527	188,527	0
Materials and Supplies	550	404	404	0
Contractual Services	56,000	64,940	64,940	0
Capital Outlay	2,100	1,887	1,887	0
Other	3,131	3,875	3,875	0
<b>Total Common Pleas Court</b>	<b>231,210</b>	<b>259,633</b>	<b>259,633</b>	<b>0</b>
Jury Commission:				
Personal Services	2,826	2,809	2,809	0
Materials and Supplies	1,100	869	869	0
<b>Total Jury Commission</b>	<b>\$3,926</b>	<b>\$3,678</b>	<b>\$3,678</b>	<b>\$0</b>

(continued)

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2007*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Court Information Technology:</b>				
Personal Services	\$68,067	\$71,378	\$71,378	\$0
Materials and Supplies	6,500	10,764	10,764	0
Contractual Services	46,160	46,634	46,634	0
Capital Outlay	7,897	5,571	5,571	0
Other	500	50	50	0
<b>Total Court Information Technology</b>	<u>129,124</u>	<u>134,397</u>	<u>134,397</u>	<u>0</u>
<b>Probate Court:</b>				
Personal Services	224,445	230,446	230,446	0
Materials and Supplies	11,000	12,893	12,893	0
Contractual Services	11,870	13,878	13,878	0
Capital Outlay	2,900	1,035	1,035	0
Other	911	799	799	0
<b>Total Probate Court</b>	<u>251,126</u>	<u>259,051</u>	<u>259,051</u>	<u>0</u>
<b>Clerk of Courts:</b>				
Personal Services	519,601	558,717	558,717	0
Materials and Supplies	16,733	16,742	16,742	0
Contractual Services	3,369	3,429	3,429	0
Capital Outlay	606	127	127	0
Other	200	0	0	0
<b>Total Clerk of Courts</b>	<u>540,509</u>	<u>579,015</u>	<u>579,015</u>	<u>0</u>
<b>Municipal Court:</b>				
Personal Services	217,959	225,537	225,537	0
Contractual Services	15,887	10,618	10,618	0
<b>Total Municipal Court</b>	<u>233,846</u>	<u>236,155</u>	<u>236,155</u>	<u>0</u>
<b>Law Library:</b>				
Personal Services	30,822	42,829	42,829	0
<b>Attention Center:</b>				
Personal Services	975,762	994,155	994,155	0
Materials and Supplies	95,800	85,057	85,057	0
Contractual Services	104,358	115,096	115,096	0
Capital Outlay	2,000	20,943	20,943	0
<b>Total Attention Center</b>	<u>\$1,177,920</u>	<u>\$1,215,251</u>	<u>\$1,215,251</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, 2007*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Joint Court:</b>				
Personal Services	\$152,831	\$178,856	\$178,856	\$0
Materials and Supplies	200	199	199	0
Contractual Services	86,000	96,760	96,760	0
Capital Outlay	4,700	4,565	4,565	0
Other	2,215	1,300	1,300	0
<b>Total Joint Court</b>	<b>245,946</b>	<b>281,680</b>	<b>281,680</b>	<b>0</b>
<b>Criminal Court Services:</b>				
Personal Services	318,935	365,994	365,994	0
Materials and Supplies	500	830	830	0
Contractual Services	6,500	39,513	39,513	0
Capital Outlay	0	383	383	0
Other	700	0	0	0
<b>Total Criminal Court Services</b>	<b>326,635</b>	<b>406,720</b>	<b>406,720</b>	<b>0</b>
<b>Domestic Relations:</b>				
Personal Services	401,544	410,356	410,356	0
Materials and Supplies	2,750	2,750	2,750	0
Contractual Services	4,800	3,388	3,388	0
Capital Outlay	1,500	9,553	9,553	0
Other	0	63	63	0
<b>Total Domestic Relations</b>	<b>410,594</b>	<b>426,110</b>	<b>426,110</b>	<b>0</b>
<b>Total General Government - Judicial</b>	<b>3,596,788</b>	<b>3,862,975</b>	<b>3,862,975</b>	<b>0</b>
<b>Public Safety:</b>				
<b>Juvenile Probation Department:</b>				
Personal Services	1,858,013	1,920,357	1,920,357	0
Materials and Supplies	10,702	9,175	9,175	0
Contractual Services	27,260	102,149	102,149	0
Capital Outlay	30,406	11,253	11,253	0
Other	15,500	0	0	0
<b>Total Juvenile Probation Department</b>	<b>1,941,881</b>	<b>2,042,934</b>	<b>2,042,934</b>	<b>0</b>
<b>Disaster Services:</b>				
Personal Services	704,421	795,648	795,648	0
Materials and Supplies	1,741	3,486	3,486	0
Contractual Services	72,090	59,400	59,400	0
Capital Outlay	17,000	15,962	15,962	0
Other	1,316	720	720	0
<b>Total Disaster Services</b>	<b>\$796,568</b>	<b>\$875,216</b>	<b>\$875,216</b>	<b>\$0</b>

(continued)

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2007*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Coroner:				
Personal Services	\$156,663	\$162,963	\$162,963	\$0
Materials and Supplies	4,250	4,207	4,207	0
Contractual Services	121,700	119,676	119,676	0
Capital Outlay	2,500	10,886	10,886	0
Other	0	30	30	0
<b>Total Coroner</b>	<b>285,113</b>	<b>297,762</b>	<b>297,762</b>	<b>0</b>
Sheriff:				
Personal Services	5,536,458	5,749,106	5,749,106	0
Materials and Supplies	365,217	407,684	407,684	0
Contractual Services	280,072	339,079	339,079	0
Capital Outlay	65,583	82,977	82,977	0
Other	0	36,542	36,542	0
<b>Total Sheriff</b>	<b>6,247,330</b>	<b>6,615,388</b>	<b>6,615,388</b>	<b>0</b>
<b>Total Public Safety</b>	<b>9,270,892</b>	<b>9,831,300</b>	<b>9,831,300</b>	<b>0</b>
Public Works:				
Highway Engineer:				
Personal Services	137,480	136,301	136,301	0
Materials and Supplies	2,135	1,898	1,898	0
Contractual Services	7,000	8,425	8,425	0
Capital Outlay	1,919	4,522	4,522	0
Other	0	409	409	0
<b>Total Highway Engineer</b>	<b>148,534</b>	<b>151,555</b>	<b>151,555</b>	<b>0</b>
Building Department Regulations:				
Personal Services	289,161	293,136	293,136	0
Materials and Supplies	1,000	845	845	0
Contractual Services	24,800	9,044	9,044	0
Capital Outlay	500	268	268	0
Other	4,040	6,409	6,409	0
<b>Total Building Department Regulations</b>	<b>319,501</b>	<b>309,702</b>	<b>309,702</b>	<b>0</b>
<b>Total Public Works</b>	<b>\$468,035</b>	<b>\$461,257</b>	<b>\$461,257</b>	<b>\$0</b>

(continued)

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2007*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Health:				
Agriculture:				
Contractual Services	\$205,456	\$219,305	\$219,305	\$0
Other Health:				
Contractual Services	2,302	2,275	2,275	0
Ditch Maintenance:				
Personal Services	93,902	95,122	95,122	0
Materials and Supplies	24,700	24,109	24,109	0
Capital Outlay	30,000	30,465	30,465	0
Total Ditch Maintenance	148,602	149,696	149,696	0
Total Health	356,360	371,276	371,276	0
Human Services:				
Veteran Services:				
Personal Services	311,131	314,889	314,889	0
Materials and Supplies	4,379	6,364	6,364	0
Contractual Services	183,098	116,338	116,338	0
Capital Outlay	10,300	25,466	25,466	0
Other	16,540	13,699	13,699	0
Total Human Services	525,448	476,756	476,756	0
Conservation and Recreation:				
Parks:				
Personal Services	121,756	122,690	122,690	0
Materials and Supplies	4,042	2,853	2,853	0
Contractual Services	8,150	7,581	7,581	0
Capital Outlay	4,000	2,460	2,460	0
Total Conservation and Recreation	\$137,948	\$135,584	\$135,584	\$0

(continued)

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2007*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Other:				
Other Financing Administration:				
Personal Services	\$28,556	\$28,255	\$28,255	\$0
Materials and Supplies	250	0	0	0
Contractual Services	625	1,830	1,830	0
Other	30,338	0	0	0
Total Other	59,769	30,085	30,085	0
Intergovernmental	1,786,397	1,330,423	1,330,423	0
<i>Total Expenditures</i>	28,107,475	29,095,995	29,090,629	5,366
<i>Excess of Revenues Over (Under) Expenditures</i>	(604,544)	(107,668)	810,656	918,324
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	21,060	29,451	34,812	5,361
Transfers In	544,719	507,341	536,900	29,559
Transfers Out	(1,926,683)	(2,696,011)	(2,696,011)	0
<i>Total Other Financing Sources (Uses)</i>	(1,360,904)	(2,159,219)	(2,124,299)	34,920
<i>Net Change in Fund Balance</i>	(1,965,448)	(2,266,887)	(1,313,643)	953,244
<i>Fund Balance Beginning of Year</i>	2,700,289	2,700,289	2,700,289	0
Prior Year Encumbrances Appropriated	70,742	70,742	70,742	0
<i>Fund Balance End of Year</i>	\$805,583	\$504,144	\$1,457,388	\$953,244

**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, 2007*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property Taxes	\$1,656,508	\$1,656,508	\$1,681,308	\$24,800
Intergovernmental	9,930,920	9,930,920	9,446,325	(484,595)
Other	90,000	90,000	135,629	45,629
<i>Total Revenues</i>	<u>11,677,428</u>	<u>11,677,428</u>	<u>11,263,262</u>	<u>(414,166)</u>
<b>Expenditures</b>				
Current:				
Health:				
Mental Health Board:				
Personal Services	579,248	579,248	510,384	68,864
Materials and Supplies	50,000	50,000	16,431	33,569
Contractual Services	11,382,623	11,382,623	10,021,428	1,361,195
Capital Outlay	75,000	75,000	8,630	66,370
Other	239,729	239,729	150,845	88,884
<i>Total Expenditures</i>	<u>12,326,600</u>	<u>12,326,600</u>	<u>10,707,718</u>	<u>1,618,882</u>
<i>Net Change in Fund Balance</i>	(649,172)	(649,172)	555,544	1,204,716
<i>Fund Balance Beginning of Year</i>	<u>4,640,086</u>	<u>4,640,086</u>	<u>4,640,086</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,990,914</u></u>	<u><u>\$3,990,914</u></u>	<u><u>\$5,195,630</u></u>	<u><u>\$1,204,716</u></u>



**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Mental Retardation Board Fund*  
*For the Year Ended December 31, 2007*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property Taxes	\$8,720,000	\$8,720,000	\$8,888,174	\$168,174
Charges for Services	425,000	425,000	574,060	149,060
Intergovernmental	9,923,500	9,923,500	11,475,628	1,552,128
Interest	25,000	25,000	25,419	419
<i>Total Revenues</i>	<u>19,093,500</u>	<u>19,093,500</u>	<u>20,963,281</u>	<u>1,869,781</u>
<b>Expenditures</b>				
Current:				
Health:				
Mental Retardation Board:				
Personal Services	15,216,173	15,836,126	15,332,857	503,269
Materials and Supplies	1,104,242	1,149,232	1,033,620	115,612
Contractual Services	3,725,221	3,876,998	3,245,229	631,769
Capital Outlay	3,554,536	3,699,359	1,319,113	2,380,246
Other	635,828	661,734	473,708	188,026
<i>Total Expenditures</i>	<u>24,236,000</u>	<u>25,223,449</u>	<u>21,404,527</u>	<u>3,818,922</u>
<i>Excess of Revenues Under Expenditures</i>	(5,142,500)	(6,129,949)	(441,246)	5,688,703
<b>Other Financing Sources</b>				
Sale of Capital Assets	0	0	3,001	3,001
<i>Net Change in Fund Balance</i>	(5,142,500)	(6,129,949)	(438,245)	5,691,704
<i>Fund Balance Beginning of Year</i>	19,639,827	19,639,827	19,639,827	0
Prior Year Encumbrances Appropriated	987,449	987,449	987,449	0
<i>Fund Balance End of Year</i>	<u>\$15,484,776</u>	<u>\$14,497,327</u>	<u>\$20,189,031</u>	<u>\$5,691,704</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, 2007*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$15,668,277	\$15,668,277	\$13,208,937	(\$2,459,340)
Contributions and Donations	150	150	0	(150)
Other	760,000	760,000	788,300	28,300
<i>Total Revenues</i>	<u>16,428,427</u>	<u>16,428,427</u>	<u>13,997,237</u>	<u>(2,431,190)</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Public Assistance:				
Personal Services	6,535,614	6,703,653	6,367,991	335,662
Materials and Supplies	575,638	590,438	568,405	22,033
Contractual Services	9,090,598	9,324,329	8,366,690	957,639
Capital Outlay	181,214	185,873	95,730	90,143
Other	425	436	436	0
<i>Total Expenditures</i>	<u>16,383,489</u>	<u>16,804,729</u>	<u>15,399,252</u>	<u>1,405,477</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>44,938</u>	<u>(376,302)</u>	<u>(1,402,015)</u>	<u>(1,025,713)</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	0	0	8,359	8,359
Transfers In	953,807	953,807	666,495	(287,312)
Transfers Out	(146,240)	(150,000)	0	150,000
<i>Total Other Financing Sources (Uses)</i>	<u>807,567</u>	<u>803,807</u>	<u>674,854</u>	<u>(128,953)</u>
<i>Net Change in Fund Balance</i>	852,505	427,505	(727,161)	(1,154,666)
<i>Fund Balance Beginning of Year</i>	<u>1,473,233</u>	<u>1,473,233</u>	<u>1,473,233</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$2,325,738</u>	<u>\$1,900,738</u>	<u>\$746,072</u>	<u>(\$1,154,666)</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, 2007*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property Taxes	\$2,880,000	\$2,880,000	\$3,076,684	\$196,684
Charges for Services	33,000	33,000	57,916	24,916
Intergovernmental	5,462,212	5,462,212	6,208,285	746,073
Other	85,000	85,000	78,569	(6,431)
<i>Total Revenues</i>	<u>8,460,212</u>	<u>8,460,212</u>	<u>9,421,454</u>	<u>961,242</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Children's Services:				
Personal Services	5,895,676	6,207,630	6,049,323	158,307
Materials and Supplies	83,530	87,950	78,566	9,384
Contractual Services	2,358,152	2,482,928	2,310,116	172,812
Capital Outlay	115,014	121,100	117,015	4,085
Other	52,236	55,000	53,840	1,160
<i>Total Expenditures</i>	<u>8,504,608</u>	<u>8,954,608</u>	<u>8,608,860</u>	<u>345,748</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(44,396)	(494,396)	812,594	1,306,990
<b>Other Financing Sources</b>				
Transfers In	50,000	50,000	50,000	0
<i>Net Change in Fund Balance</i>	5,604	(444,396)	862,594	1,306,990
<i>Fund Balance Beginning of Year</i>	<u>3,704,629</u>	<u>3,704,629</u>	<u>3,704,629</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$3,710,233</u>	<u>\$3,260,233</u>	<u>\$4,567,223</u>	<u>\$1,306,990</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Assessment Debt Retirement Fund*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Special Assessments	\$1,200,832	\$1,106,080	(\$94,752)
<b>Expenditures</b>			
Debt Service:			
Principal Retirement	850,000	850,000	0
Interest and Fiscal Charges	388,887	388,887	0
<i>Total Expenditures</i>	1,238,887	1,238,887	0
<i>Excess of Revenues Under Expenditures</i>	(38,055)	(132,807)	(94,752)
<b>Other Financing Sources</b>			
Transfers In	0	127,427	127,427
<i>Net Change in Fund Balance</i>	(38,055)	(5,380)	32,675
<i>Fund Balance Beginning of Year</i>	38,115	38,115	0
<i>Fund Balance End of Year</i>	\$60	\$32,735	\$32,675

**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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$0	\$1,254	\$1,254
Interest	5,539	5,539	0
Other	89	4,715	4,626
<i>Total Revenues</i>	<u>5,628</u>	<u>11,508</u>	<u>5,880</u>
<b>Expenditures</b>			
Capital Outlay	14,523,180	13,397,347	1,125,833
Debt Service:			
Principal Retirement	12,000,000	12,000,000	0
Interest and Fiscal Charges	487,426	487,426	0
Issuance Costs	89,580	89,580	0
<i>Total Expenditures</i>	<u>27,100,186</u>	<u>25,974,353</u>	<u>1,125,833</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(27,094,558)</u>	<u>(25,962,845)</u>	<u>1,131,713</u>
<b>Other Financing Sources (Uses)</b>			
Bond Anticipation Notes Issued	16,738,400	18,500,000	1,761,600
Bond Anticipation Note Premium	383,249	49,015	(334,234)
General Obligation Bonds Issued	3,000,000	3,000,000	0
Bond Premium	89,580	89,580	0
Transfers In	317,995	303,301	(14,694)
Transfers Out	(45,620)	(45,620)	0
<i>Total Other Financing Sources (Uses)</i>	<u>20,483,604</u>	<u>21,896,276</u>	<u>1,412,672</u>
<i>Net Change in Fund Balance</i>	<u>(6,610,954)</u>	<u>(4,066,569)</u>	<u>2,544,385</u>
<i>Fund Balance Beginning of Year</i>	<u>6,611,538</u>	<u>6,611,538</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$584</u></u>	<u><u>\$2,544,969</u></u>	<u><u>\$2,544,385</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*In Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Sewer Fund*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$2,710,979	\$2,707,680	(\$3,299)
Intergovernmental	722,720	1,013,622	290,902
Tap-In-Fees	25,000	63,928	38,928
Proceeds of OPWC Loan	295,000	295,000	0
Sale of Capital Assets	0	7,178	7,178
Proceeds of General Obligation Bonds	0	2,700,000	2,700,000
Other	0	143,301	143,301
<i>Total Revenues</i>	<u>3,753,699</u>	<u>6,930,709</u>	<u>3,177,010</u>
<b>Expenses</b>			
Personal Services	501,600	492,273	9,327
Materials and Supplies	12,000	11,604	396
Contractual Services	1,156,819	946,257	210,562
Capital Outlay	2,974,181	2,955,326	18,855
Other	12,220	10,676	1,544
<i>Total Expenses</i>	<u>4,656,820</u>	<u>4,416,136</u>	<u>240,684</u>
<i>Excess of Revenues Over (Under) Expenses</i>	(903,121)	2,514,573	3,417,694
Transfers Out	(448,329)	(419,756)	28,573
<i>Net Change in Fund Equity</i>	(1,351,450)	2,094,817	3,446,267
<i>Fund Equity Beginning of Year</i>	<u>1,394,979</u>	<u>1,394,979</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$43,529</u></u>	<u><u>\$3,489,796</u></u>	<u><u>\$3,446,267</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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$14,514,220	\$14,537,959	\$23,739
Other	0	1,350	1,350
<i>Total Revenues</i>	<u>14,514,220</u>	<u>14,539,309</u>	<u>25,089</u>
<b>Expenditures</b>			
Current:			
General Government -			
Legislative and Executive:			
Certificate of Title:			
Personal Services	442,728	375,891	66,837
Materials and Supplies	13,300	10,818	2,482
Contractual Services	14,202,810	14,103,256	99,554
Capital Outlay	16,534	16,534	0
Other	20,094	18,406	1,688
<i>Total Expenditures</i>	<u>14,695,466</u>	<u>14,524,905</u>	<u>170,561</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(181,246)</u>	<u>14,404</u>	<u>195,650</u>
<b>Other Financing Sources (Uses)</b>			
Sale of Capital Assets	0	32	32
Transfers Out	(1,000)	(1,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(1,000)</u>	<u>(968)</u>	<u>32</u>
<i>Net Change in Fund Balance</i>	(182,246)	13,436	195,682
<i>Fund Balance Beginning of Year</i>	<u>182,246</u>	<u>182,246</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$195,682</u></u>	<u><u>\$195,682</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Dog and Kennel Fund*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Licenses and Permits	\$355,000	\$344,912	(\$10,088)
Fines and Forfeitures	160,355	122,736	(37,619)
Intergovernmental	30,000	30,000	0
Contributions and Donations	8,000	8,108	108
<i>Total Revenues</i>	<u>553,355</u>	<u>505,756</u>	<u>(47,599)</u>
<b>Expenditures</b>			
Current:			
Health:			
Dog and Kennel:			
Personal Services	316,119	307,091	9,028
Materials and Supplies	35,967	28,131	7,836
Contractual Services	69,758	65,994	3,764
Capital Outlay	6,704	6,692	12
Other	4,000	3,445	555
<i>Total Expenditures</i>	<u>432,548</u>	<u>411,353</u>	<u>21,195</u>
<i>Excess of Revenues Over Expenditures</i>	120,807	94,403	(26,404)
<b>Other Financing Uses</b>			
Transfers Out	(112,000)	(112,000)	0
<i>Net Change in Fund Balance</i>	8,807	(17,597)	(26,404)
<i>Fund Balance Beginning of Year</i>	<u>67,586</u>	<u>67,586</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$76,393</u></u>	<u><u>\$49,989</u></u>	<u><u>(\$26,404)</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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$1,157,800	\$1,246,657	\$88,857
Licenses and Permits	0	70	70
<i>Total Revenues</i>	<u>1,157,800</u>	<u>1,246,727</u>	<u>88,927</u>
<b>Expenditures</b>			
Current:			
General Government -			
Legislative and Executive:			
Real Estate Assessment:			
Personal Services	724,673	724,673	0
Materials and Supplies	1,782	1,782	0
Contractual Services	318,334	318,334	0
Capital Outlay	104,665	104,665	0
Other	14,726	14,726	0
<i>Total Expenditures</i>	<u>1,164,180</u>	<u>1,164,180</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(6,380)	82,547	88,927
<i>Fund Balance Beginning of Year</i>	3,250	3,250	0
Prior Year Encumbrances Appropriated	<u>12,647</u>	<u>12,647</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$9,517</u></u>	<u><u>\$98,444</u></u>	<u><u>\$88,927</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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$413	\$186	(\$227)
Intergovernmental	878,198	669,404	(208,794)
<i>Total Revenues</i>	<u>878,611</u>	<u>669,590</u>	<u>(209,021)</u>
<b>Expenditures</b>			
Current:			
Public Safety:			
Youth Services:			
Personal Services	230,251	139,451	90,800
Materials and Supplies	15,745	3,910	11,835
Contractual Services	227,856	199,923	27,933
Capital Outlay	40,222	17,782	22,440
Other	1,898	11,968	(10,070)
<i>Total Expenditures</i>	<u>515,972</u>	<u>373,034</u>	<u>142,938</u>
<i>Excess of Revenues Over Expenditures</i>	<u>362,639</u>	<u>296,556</u>	<u>(66,083)</u>
<b>Other Financing Source (Uses)</b>			
Sale of Capital Assets	0	577	577
Advances In	0	11,492	11,492
Transfers Out	(546,519)	(528,785)	17,734
<i>Total Other Financing Sources (Uses)</i>	<u>(546,519)</u>	<u>(516,716)</u>	<u>29,803</u>
<i>Net Change in Fund Balance</i>	(183,880)	(220,160)	(36,280)
<i>Fund Balance Beginning of Year</i>	804,132	804,132	0
Prior Year Encumbrances Appropriated	1,898	1,898	0
<i>Fund Balance End of Year</i>	<u><u>\$622,150</u></u>	<u><u>\$585,870</u></u>	<u><u>(\$36,280)</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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$228,737	\$237,653	\$8,916
Intergovernmental	4,461,889	4,699,686	237,797
Interest	5,000	29,089	24,089
<i>Total Revenues</i>	<u>4,695,626</u>	<u>4,966,428</u>	<u>270,802</u>
<b>Expenditures</b>			
Current:			
Public Works:			
Motor Vehicle License and Gas Tax:			
Personal Services	3,195,220	3,016,043	179,177
Materials and Supplies	1,221,210	1,178,312	42,898
Contractual Services	664,589	604,578	60,011
Capital Outlay	180,937	169,969	10,968
Other	14,200	13,159	1,041
<i>Total Expenditures</i>	<u>5,276,156</u>	<u>4,982,061</u>	<u>294,095</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(580,530)</u>	<u>(15,633)</u>	<u>564,897</u>
<b>Other Financing Sources (Uses)</b>			
Sale of Capital Assets	5,000	29,194	24,194
Transfers In	9,111	9,745	634
Transfers Out	(45,368)	(45,368)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(31,257)</u>	<u>(6,429)</u>	<u>24,828</u>
<i>Net Change in Fund Balance</i>	(611,787)	(22,062)	589,725
<i>Fund Balance Beginning of Year</i>	<u>961,024</u>	<u>961,024</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$349,237</u></u>	<u><u>\$938,962</u></u>	<u><u>\$589,725</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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$542,000	\$401,753	(\$140,247)
<b>Expenditures</b>			
Current:			
General Government -			
Judicial:			
Alternative Sentencing:			
Personal Services	293,924	291,743	2,181
Materials and Supplies	32,020	29,191	2,829
Contractual Services	201,737	185,032	16,705
Capital Outlay	4,000	3,410	590
Other	6,621	4,329	2,292
<i>Total Expenditures</i>	538,302	513,705	24,597
<i>Excess of Revenues Over (Under) Expenditures</i>	3,698	(111,952)	(115,650)
<b>Other Financing Sources</b>			
Transfers In	0	118,883	118,883
<i>Net Change in Fund Balance</i>	3,698	6,931	3,233
<i>Fund Balance Beginning of Year</i>	640	640	0
<i>Fund Balance End of Year</i>	\$4,338	\$7,571	\$3,233

**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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$7,000	\$5,113	(\$1,887)
Other	200	380	180
<i>Total Revenues</i>	<u>7,200</u>	<u>5,493</u>	<u>(1,707)</u>
<b>Expenditures</b>			
Current:			
General Government -			
Judicial:			
Divorce Orientation:			
Materials and Supplies	1,500	447	1,053
Contractual Services	6,250	5,138	1,112
<i>Total Expenditures</i>	<u>7,750</u>	<u>5,585</u>	<u>2,165</u>
<i>Net Change in Fund Balance</i>	(550)	(92)	458
<i>Fund Balance Beginning of Year</i>	<u>9,000</u>	<u>9,000</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$8,450</u></u>	<u><u>\$8,908</u></u>	<u><u>\$458</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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$41,660	\$84,386	\$42,726
<b>Expenditures</b>			
Current:			
General Government -			
Judicial:			
Court Computers:			
Personal Services	5,355	3,212	2,143
Materials and Supplies	8,000	5,398	2,602
Contractual Services	11,975	5,721	6,254
Capital Outlay	33,407	15,416	17,991
Other	13	13	0
<i>Total Expenditures</i>	58,750	29,760	28,990
<i>Net Change in Fund Balance</i>	(17,090)	54,626	71,716
<i>Fund Balance Beginning of Year</i>	376,673	376,673	0
<i>Fund Balance End of Year</i>	\$359,583	\$431,299	\$71,716

**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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$16,790	\$17,702	\$912
<b>Expenditures</b>			
Current:			
Human Services:			
Indigent Guardianship:			
Contractual Services	16,082	14,937	1,145
Other	15,218	14,470	748
<i>Total Expenditures</i>	31,300	29,407	1,893
<i>Net Change in Fund Balance</i>	(14,510)	(11,705)	2,805
<i>Fund Balance Beginning of Year</i>	31,255	31,255	0
<i>Fund Balance End of Year</i>	\$16,745	\$19,550	\$2,805

**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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property Taxes	\$747,500	\$793,263	\$45,763
Charges for Services	593,800	691,685	97,885
Intergovernmental	88,500	78,394	(10,106)
Rentals	3,000	1,062	(1,938)
Other	18,000	18,115	115
<i>Total Revenues</i>	<u>1,450,800</u>	<u>1,582,519</u>	<u>131,719</u>
<b>Expenditures</b>			
Current:			
Human Services:			
Dayspring:			
Personal Services	1,161,668	1,033,308	128,360
Materials and Supplies	146,500	133,771	12,729
Contractual Services	219,665	183,466	36,199
Capital Outlay	45,000	34,663	10,337
Other	20,000	9,081	10,919
<i>Total Expenditures</i>	<u>1,592,833</u>	<u>1,394,289</u>	<u>198,544</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(142,033)	188,230	330,263
<b>Other Financing Uses</b>			
Transfers Out	(27,832)	(27,832)	0
<i>Net Change in Fund Balance</i>	(169,865)	160,398	330,263
<i>Fund Balance Beginning of Year</i>	<u>576,521</u>	<u>576,521</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$406,656</u></u>	<u><u>\$736,919</u></u>	<u><u>\$330,263</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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$400,000	\$439,870	\$39,870
Intergovernmental	1,905,000	2,001,379	96,379
Other	275	637	362
<i>Total Revenues</i>	<u>2,305,275</u>	<u>2,441,886</u>	<u>136,611</u>
<b>Expenditures</b>			
Current:			
Human Services:			
Child Support Enforcement Agency:			
Personal Services	1,972,754	1,787,970	184,784
Materials and Supplies	82,000	45,248	36,752
Contractual Services	509,806	315,877	193,929
Capital Outlay	27,500	13,636	13,864
Other	1,200	934	266
<i>Total Expenditures</i>	<u>2,593,260</u>	<u>2,163,665</u>	<u>429,595</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(287,985)	278,221	566,206
<b>Other Financing Sources</b>			
Transfers In	274,000	0	(274,000)
<i>Net Change in Fund Balance</i>	(13,985)	278,221	292,206
<i>Fund Balance Beginning of Year</i>	62,663	62,663	0
Prior Year Encumbrances Appropriated	12,167	12,167	0
<i>Fund Balance End of Year</i>	<u>\$60,845</u>	<u>\$353,051</u>	<u>\$292,206</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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$300,000	\$472,618	\$172,618
Other	0	33,481	33,481
<i>Total Revenues</i>	<u>300,000</u>	<u>506,099</u>	<u>206,099</u>
<b>Expenditures</b>			
Current:			
General Government -			
Legislative and Executive:			
Delinquent Real Estate Collection:			
Personal Services	300,005	293,655	6,350
Materials and Supplies	1,442	1,442	0
Contractual Services	98,857	95,194	3,663
Capital Outlay	8,388	8,388	0
Other	26,687	26,687	0
<i>Total Expenditures</i>	<u>435,379</u>	<u>425,366</u>	<u>10,013</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(135,379)	80,733	216,112
<b>Other Financing Uses</b>			
Transfers Out	(1,000)	(1,000)	0
<i>Net Change in Fund Balance</i>	(136,379)	79,733	216,112
<i>Fund Balance Beginning of Year</i>	<u>504,758</u>	<u>504,758</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$368,379</u></u>	<u><u>\$584,491</u></u>	<u><u>\$216,112</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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$507,512	\$362,912	(\$144,600)
Interest	2,400	3,100	700
<i>Total Revenues</i>	<u>509,912</u>	<u>366,012</u>	<u>(143,900)</u>
<b>Expenditures</b>			
Current:			
Economic Development:			
Community Development Block Grant:			
Other	<u>564,500</u>	<u>350,943</u>	<u>213,557</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(54,588)</u>	<u>15,069</u>	<u>69,657</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	40,000	17,832	(22,168)
Transfers Out	<u>(20,000)</u>	<u>0</u>	<u>20,000</u>
<i>Total Other Financing Sources (Uses)</i>	<u>20,000</u>	<u>17,832</u>	<u>(2,168)</u>
<i>Net Change in Fund Balance</i>	(34,588)	32,901	67,489
<i>Fund Balance Beginning of Year</i>	<u>95,463</u>	<u>95,463</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$60,875</u></u>	<u><u>\$128,364</u></u>	<u><u>\$67,489</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Public Defender Fund*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$317,811	\$311,964	(\$5,847)
Intergovernmental	432,035	448,445	16,410
<i>Total Revenues</i>	<u>749,846</u>	<u>760,409</u>	<u>10,563</u>
<b>Expenditures</b>			
Current:			
General Government -			
Judicial:			
Public Defender:			
Personal Services	1,408,846	1,408,436	410
<i>Excess of Revenues Under Expenditures</i>	(659,000)	(648,027)	10,973
<b>Other Financing Sources</b>			
Transfers In	659,000	648,159	(10,841)
<i>Net Change in Fund Balance</i>	0	132	132
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$132</u>	<u>\$132</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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$50,000	\$65,149	\$15,149
Intergovernmental	436,322	233,701	(202,621)
<i>Total Revenues</i>	<u>486,322</u>	<u>298,850</u>	<u>(187,472)</u>
<b>Expenditures</b>			
Current:			
Public Safety:			
Intensive Supervision:			
Personal Services	363,540	184,117	179,423
Materials and Supplies	10,000	6,824	3,176
Contractual Services	95,908	61,417	34,491
Capital Outlay	10,000	10,000	0
Other	21,874	14,394	7,480
<i>Total Expenditures</i>	<u>501,322</u>	<u>276,752</u>	<u>224,570</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(15,000)	22,098	37,098
<b>Other Financing Sources</b>			
Transfers In	15,000	22,573	7,573
<i>Net Change in Fund Balance</i>	0	44,671	44,671
<i>Fund Balance Beginning of Year</i>	<u>30,920</u>	<u>30,920</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$30,920</u>	<u>\$75,591</u>	<u>\$44,671</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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$69,400	\$71,457	\$2,057
Contributions and Donations	200	0	(200)
Other	32,000	47,386	15,386
<i>Total Revenues</i>	<u>101,600</u>	<u>118,843</u>	<u>17,243</u>
<b>Expenditures</b>			
Current:			
Public Safety:			
Sanction Cost Reimbursement:			
Personal Services	45,680	37,595	8,085
Materials and Supplies	6,630	5,258	1,372
Contractual Services	32,619	27,461	5,158
Capital Outlay	26,000	24,235	1,765
Other	17,000	16,968	32
<i>Total Expenditures</i>	<u>127,929</u>	<u>111,517</u>	<u>16,412</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(26,329)</u>	<u>7,326</u>	<u>33,655</u>
<b>Other Financing Sources (Uses)</b>			
Sale of Capital Assets	0	2,993	2,993
Transfers Out	(182)	(182)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(182)</u>	<u>2,811</u>	<u>2,993</u>
<i>Net Change in Fund Balance</i>	(26,511)	10,137	36,648
<i>Fund Balance Beginning of Year</i>	27,385	27,385	0
Prior Year Encumbrances Appropriated	11	11	0
<i>Fund Balance End of Year</i>	<u>\$885</u>	<u>\$37,533</u>	<u>\$36,648</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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Contributions and Donations	\$800	\$750	(\$50)
<b>Expenditures</b>			
Current:			
Public Safety:			
Big Wheel:			
Other	800	800	0
<i>Net Change in Fund Balance</i>	0	(50)	(50)
<i>Fund Balance Beginning of Year</i>	936	936	0
<i>Fund Balance End of Year</i>	\$936	\$886	(\$50)

**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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$123,500	\$142,052	\$18,552
Intergovernmental	218,757	123,464	(95,293)
Other	11,493	31,766	20,273
<i>Total Revenues</i>	<u>353,750</u>	<u>297,282</u>	<u>(56,468)</u>
<b>Expenditures</b>			
Current:			
Public Safety:			
Jail Education Program:			
Personal Services	98,152	51,694	46,458
Materials and Supplies	73,389	29,577	43,812
Contractual Services	133,550	65,099	68,451
Capital Outlay	36,100	36,100	0
Other	37,955	36,686	1,269
<i>Total Expenditures</i>	<u>379,146</u>	<u>219,156</u>	<u>159,990</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(25,396)	78,126	103,522
<b>Other Financing Uses</b>			
Advances Out	(11,492)	(11,492)	0
<i>Net Change in Fund Balance</i>	(36,888)	66,634	103,522
<i>Fund Balance Beginning of Year</i>	<u>38,737</u>	<u>38,737</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,849</u></u>	<u><u>\$105,371</u></u>	<u><u>\$103,522</u></u>



**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Third Grade Safety Belt Fund*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$2,180	\$940	(\$1,240)
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	2,180	940	(1,240)
<b>Other Financing Uses</b>			
Transfers Out	<u>(1,100)</u>	<u>(940)</u>	<u>160</u>
<i>Net Change in Fund Balance</i>	1,080	0	(1,080)
<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>\$1,080</u></u>	<u><u>\$0</u></u>	<u><u>(\$1,080)</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Prisoner Incentive Fund*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$5,000	\$7,200	\$2,200
<b>Expenditures</b>			
Current:			
Public Safety:			
Prisoner Incentive:			
Other	6,000	5,821	179
<i>Net Change in Fund Balance</i>	(1,000)	1,379	2,379
<i>Fund Balance Beginning of Year</i>	1,513	1,513	0
<i>Fund Balance End of Year</i>	\$513	\$2,892	\$2,379

**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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Contributions and Donations	\$3,000	\$2,724	(\$276)
<b>Expenditures</b>			
Current:			
Public Safety:			
Sheriff K-9:			
Other	3,407	3,407	0
<i>Net Change in Fund Balance</i>	(407)	(683)	(276)
<i>Fund Balance Beginning of Year</i>	784	784	0
<i>Fund Balance End of Year</i>	\$377	\$101	(\$276)

**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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$1,500	\$1,726	\$226
<b>Expenditures</b>			
Current:			
Public Safety:			
Enforcement and Education:			
Other	1,500	0	1,500
<i>Net Change in Fund Balance</i>	0	1,726	1,726
<i>Fund Balance Beginning of Year</i>	15,304	15,304	0
<i>Fund Balance End of Year</i>	\$15,304	\$17,030	\$1,726

**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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$50,000	\$48,216	(\$1,784)
Other	3,000	3,872	872
<i>Total Revenues</i>	<u>53,000</u>	<u>52,088</u>	<u>(912)</u>
<b>Expenditures</b>			
Current:			
Public Safety:			
Law Enforcement:			
Contractual Services	40,000	39,075	925
Other	25,000	5,579	19,421
<i>Total Expenditures</i>	<u>65,000</u>	<u>44,654</u>	<u>20,346</u>
<i>Net Change in Fund Balance</i>	(12,000)	7,434	19,434
<i>Fund Balance Beginning of Year</i>	<u>35,077</u>	<u>35,077</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$23,077</u></u>	<u><u>\$42,511</u></u>	<u><u>\$19,434</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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$3,500	\$1,347	(\$2,153)
<b>Expenditures</b>			
Current:			
Public Safety:			
Drug Law Enforcement:			
Other	2,500	2,500	0
<i>Net Change in Fund Balance</i>	1,000	(1,153)	(2,153)
<i>Fund Balance Beginning of Year</i>	47,809	47,809	0
<i>Fund Balance End of Year</i>	\$48,809	\$46,656	(\$2,153)

**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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Other	\$3,500	\$6,260	\$2,760
<b>Expenditures</b>			
Current:			
Public Safety:			
Drug Abuse Resistance Education:			
Other	3,500	2,771	729
<i>Excess of Revenues Over Expenditures</i>	0	3,489	3,489
<b>Other Financing Uses</b>			
Transfers Out	(3,914)	(3,914)	0
<i>Net Change in Fund Balance</i>	(3,914)	(425)	3,489
<i>Fund Balance Beginning of Year</i>	6,185	6,185	0
<i>Fund Balance End of Year</i>	<u>\$2,271</u>	<u>\$5,760</u>	<u>\$3,489</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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$52,397	\$47,804	(\$4,593)
<b>Expenditures</b>			
Current:			
Public Safety:			
Speed DUI:			
Personal Services	55,571	50,978	4,593
<i>Excess of Revenues Under Expenditures</i>	(3,174)	(3,174)	0
<b>Other Financing Sources (Uses)</b>			
Transfers In	12,101	12,101	0
Transfers Out	(9,500)	(9,500)	0
<i>Total Other Financing Sources (Uses)</i>	2,601	2,601	0
<i>Net Change in Fund Balance</i>	(573)	(573)	0
<i>Fund Balance Beginning of Year</i>	573	573	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*  
*Hazardous Material Emergency Preparedness Grant Fund*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$5,460	\$5,458	(\$2)
<b>Expenditures</b>			
Current:			
Public Safety:			
HMEP Grant:			
Personal Services	2,000	0	2,000
Materials and Supplies	1,000	0	1,000
Capital Outlay	2,460	1,613	847
<i>Total Expenditures</i>	<u>5,460</u>	<u>1,613</u>	<u>3,847</u>
<i>Net Change in Fund Balance</i>	0	3,845	3,845
<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>\$3,845</u></u>	<u><u>\$3,845</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Enhanced 911 Wireless Fund*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$268,000	\$275,016	\$7,016
<b>Expenditures</b>			
Current:			
Public Safety:			
Enhanced 911 Wireless:			
Personal Services	20,980	171	20,809
Materials and Supplies	1,000	303	697
Capital Outlay	373,062	22,547	350,515
Other	33,297	119	33,178
<i>Total Expenditures</i>	428,339	23,140	405,199
<i>Net Change in Fund Balance</i>	(160,339)	251,876	412,215
<i>Fund Balance Beginning of Year</i>	207,029	207,029	0
<i>Fund Balance End of Year</i>	\$46,690	\$458,905	\$412,215

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Department of Justice Fund*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Expenditures</b>			
Current:			
Public Safety:			
Department of Justice:			
Materials and Supplies	495	495	0
Contractual Services	1,503	1,503	0
Capital Outlay	<u>4,540</u>	<u>4,540</u>	<u>0</u>
<i>Total Expenditures</i>	<u>6,538</u>	<u>6,538</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(6,538)	(6,538)	0
<i>Fund Balance Beginning of Year</i>	<u>6,538</u>	<u>6,538</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*  
*Gun Prosecutor Grant Fund*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$8,524	\$8,524	\$0
<b>Expenditures</b>			
Current:			
Public Safety:			
Gun Prosecutor Grant:			
Personal Services	26,184	26,184	0
<i>Excess of Revenues Under Expenditures</i>	(17,660)	(17,660)	0
<b>Other Financing Sources</b>			
Transfers In	3,689	3,689	0
<i>Net Change in Fund Balance</i>	(13,971)	(13,971)	0
<i>Fund Balance Beginning of Year</i>	13,971	13,971	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*  
**TRIAD Conference Fund**  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$35,426	\$7,385	(\$28,041)
<b>Expenditures</b>			
Current:			
Public Safety:			
TRIAD Conference:			
Materials and Supplies	12,463	13,525	(1,062)
Contractual Services	5,250	2,134	3,116
<i>Total Expenditures</i>	17,713	15,659	2,054
<i>Excess of Revenues Over (Under) Expenditures</i>	17,713	(8,274)	(25,987)
<b>Other Financing Sources</b>			
Transfers In	0	8,274	8,274
<i>Net Change in Fund Balance</i>	17,713	0	(17,713)
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$17,713	\$0	(\$17,713)

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Support Personnel Overtime Fund*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$17,668	\$13,719	(\$3,949)
<b>Expenditures</b>			
Current:			
Public Safety:			
Support Personnel Overtime Fund:			
Personal Services	15,793	15,185	608
Capital Outlay	1,875	1,875	0
<i>Total Expenditures</i>	17,668	17,060	608
<i>Excess of Revenues Under Expenditures</i>	0	(3,341)	(3,341)
<b>Other Financing Sources</b>			
Transfers In	0	3,341	3,341
<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*  
*National Association of County and City Health Officials Grant Fund*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$10,053	\$10,053	\$0
<b>Expenditures</b>			
Current:			
Public Safety:			
NACCHO Grant:			
Personal Services	4,000	1,481	2,519
Materials and Supplies	2,000	249	1,751
Capital Outlay	3,000	1,599	1,401
Other	1,053	0	1,053
<i>Total Expenditures</i>	10,053	3,329	6,724
<i>Net Change in Fund Balance</i>	0	6,724	6,724
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$6,724	\$6,724

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Pre-Disaster Mitigation Fund*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$3,956	\$3,956	\$0
<b>Expenditures</b>			
Current:			
Public Safety:			
Pre-Disaster Mitigation:			
Contractual Services	3,956	0	3,956
<i>Net Change in Fund Balance</i>	0	3,956	3,956
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$3,956	\$3,956



**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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$79,000	\$81,220	\$2,220
<b>Expenditures</b>			
Current:			
Public Safety:			
Commissary Rotary Jail:			
Other	79,000	78,485	515
<i>Net Change in Fund Balance</i>	0	2,735	2,735
<i>Fund Balance Beginning of Year</i>	4,397	4,397	0
<i>Fund Balance End of Year</i>	\$4,397	\$7,132	\$2,735

**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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$2,773,160	\$1,042,008	(\$1,731,152)
<b>Expenditures</b>			
Current:			
Human Services:			
Workforce Investment Act:			
Contractual Services	1,395,761	499,766	895,995
<i>Excess of Revenues Over Expenditures</i>	1,377,399	542,242	(835,157)
<b>Other Financing Uses</b>			
Transfers Out	(1,221,398)	(666,495)	554,903
<i>Net Change in Fund Balance</i>	156,001	(124,253)	(280,254)
<i>Fund Balance Beginning of Year</i>	175,201	175,201	0
<i>Fund Balance End of Year</i>	\$331,202	\$50,948	(\$280,254)

**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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$0	\$49,234	\$49,234
<b>Expenditures</b>			
Current:			
General Government -			
Judicial:			
Common Pleas Security:			
Capital Outlay	27,395	27,395	0
Other	500	500	0
<i>Total Expenditures</i>	<u>27,895</u>	<u>27,895</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(27,895)	21,339	49,234
<i>Fund Balance Beginning of Year</i>	68,138	68,138	0
Prior Year Encumbrances Appropriated	<u>27,358</u>	<u>27,358</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$67,601</u></u>	<u><u>\$116,835</u></u>	<u><u>\$49,234</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Domestic Violence Fund*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$27,000	\$31,037	\$4,037
<b>Expenditures</b>			
Current:			
Human Services:			
Domestic Violence:			
Contractual Services	16,000	15,283	717
Other	19,000	17,923	1,077
<i>Total Expenditures</i>	35,000	33,206	1,794
<i>Net Change in Fund Balance</i>	(8,000)	(2,169)	5,831
<i>Fund Balance Beginning of Year</i>	9,452	9,452	0
<i>Fund Balance End of Year</i>	\$1,452	\$7,283	\$5,831

**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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Other	\$2,787	\$2,670	(\$117)
<b>Expenditures</b>			
Current:			
General Government -			
Judicial:			
Probate Conduct of Business:			
Other	3,333	1,906	1,427
<i>Net Change in Fund Balance</i>	(546)	764	1,310
<i>Fund Balance Beginning of Year</i>	8,510	8,510	0
<i>Fund Balance End of Year</i>	\$7,964	\$9,274	\$1,310

**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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$0	\$8,760	\$8,760
<b>Expenditures</b>	0	0	0
<i>Net Change in Fund Balance</i>	0	8,760	8,760
<i>Fund Balance Beginning of Year</i>	8,149	8,149	0
<i>Fund Balance End of Year</i>	<u>\$8,149</u>	<u>\$16,909</u>	<u>\$8,760</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Prepayment of Interest Fund*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Interest	\$0	\$811	\$811
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	811	811
<i>Fund Balance Beginning of Year</i>	<u>26,658</u>	<u>26,658</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$26,658</u></u>	<u><u>\$27,469</u></u>	<u><u>\$811</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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Other	\$0	\$3,091	\$3,091
<b>Expenditures</b>	0	0	0
<i>Net Change in Fund Balance</i>	0	3,091	3,091
<i>Fund Balance Beginning of Year</i>	65,526	65,526	0
<i>Fund Balance End of Year</i>	<u>\$65,526</u>	<u>\$68,617</u>	<u>\$3,091</u>



**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Courtroom Renovation Fund*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>			
Current:			
General Government -			
Judicial:			
Courtroom Renovation:			
Capital Outlay	3,600	3,414	186
<i>Net Change in Fund Balance</i>	(3,600)	(3,414)	186
<i>Fund Balance Beginning of Year</i>	3,665	3,665	0
<i>Fund Balance End of Year</i>	\$65	\$251	\$186

**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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$13,485	\$12,990	(\$495)
<b>Expenditures</b>			
	0	0	0
<i>Excess of Revenues Over Expenditures</i>	13,485	12,990	(495)
<b>Other Financing Uses</b>			
Transfers Out	(4,000)	0	4,000
<i>Net Change in Fund Balance</i>	9,485	12,990	3,505
<i>Fund Balance Beginning of Year</i>	14,590	14,590	0
<i>Fund Balance End of Year</i>	\$24,075	\$27,580	\$3,505

**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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Licenses and Permits	\$301,939	\$282,743	(\$19,196)
Intergovernmental	12,500	12,500	0
<i>Total Revenues</i>	314,439	295,243	(19,196)
<b>Expenditures</b>			
Current:			
Public Works:			
Economic Development:			
Other	398,487	398,487	0
<i>Excess of Revenues Under Expenditures</i>	(84,048)	(103,244)	(19,196)
<b>Other Financing Sources</b>			
Transfers In	2,600	21,762	19,162
<i>Net Change in Fund Balance</i>	(81,448)	(81,482)	(34)
<i>Fund Balance Beginning of Year</i>	81,482	81,482	0
<i>Fund Balance End of Year</i>	\$34	\$0	(\$34)

**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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Other	\$0	\$1,680	\$1,680
<b>Expenditures</b>			
Current:			
Human Services:			
Veterans' Cemetery:			
Other	1,500	1,484	16
<i>Net Change in Fund Balance</i>	(1,500)	196	1,696
<i>Fund Balance Beginning of Year</i>	48,904	48,904	0
<i>Fund Balance End of Year</i>	\$47,404	\$49,100	\$1,696

**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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$107,301	\$86,371	(\$20,930)
<b>Expenditures</b>			
Current:			
General Government -			
Judicial:			
Victim Witness Program:			
Personal Services	131,235	115,209	16,026
Other	117	117	0
<i>Total Expenditures</i>	131,352	115,326	16,026
<i>Excess of Revenues Under Expenditures</i>	(24,051)	(28,955)	(4,904)
<b>Other Financing Sources</b>			
Transfers In	37,253	32,030	(5,223)
<i>Net Change in Fund Balance</i>	13,202	3,075	(10,127)
<i>Fund Balance Beginning of Year</i>	34,949	34,949	0
<i>Fund Balance End of Year</i>	\$48,151	\$38,024	(\$10,127)

**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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$71,500	\$127,493	\$55,993
<b>Expenditures</b>			
Current:			
General Government -			
Judicial:			
Mediation:			
Personal Services	73,182	66,463	6,719
Materials and Supplies	890	343	547
<i>Total Expenditures</i>	74,072	66,806	7,266
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,572)	60,687	63,259
<b>Other Financing Sources</b>			
Transfers In	23,000	0	(23,000)
<i>Net Change in Fund Balance</i>	20,428	60,687	40,259
<i>Fund Balance Beginning of Year</i>	74,488	74,488	0
<i>Fund Balance End of Year</i>	\$94,916	\$135,175	\$40,259

**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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Contributions and Donations	\$0	\$3,000	\$3,000
<b>Expenditures</b>			
Current:			
Human Services:			
Marine Patrol:			
Capital Outlay	6,500	5,985	515
<i>Net Change in Fund Balance</i>	(6,500)	(2,985)	3,515
<i>Fund Balance Beginning of Year</i>	6,802	6,802	0
<i>Fund Balance End of Year</i>	\$302	\$3,817	\$3,515

**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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Special Assessments	\$3,500	\$13,818	\$10,318
<b>Expenditures</b>			
Current:			
Public Works:			
Ditch Maintenance :			
Contractual Services	3,500	3,500	0
<i>Net Change in Fund Balance</i>	0	10,318	10,318
<i>Fund Balance Beginning of Year</i>	47,017	47,017	0
<i>Fund Balance End of Year</i>	\$47,017	\$57,335	\$10,318



**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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$1,929	\$1,929	\$0
<b>Expenditures</b>			
Current:			
General Government -			
Judicial:			
Exercise Grant:			
Other	1,929	1,929	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*  
*Richland Foundation Fund*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$269,417	\$250,000	(\$19,417)
Contributions and Donations	79,077	59,780	(19,297)
Other	5,000	907	(4,093)
<i>Total Revenues</i>	<u>353,494</u>	<u>310,687</u>	<u>(42,807)</u>
<b>Expenditures</b>			
Current:			
Human Services:			
Richland Foundation:			
Contractual Services	257,534	188,013	69,521
Capital Outlay	20,000	20,000	0
Other	109,195	84,961	24,234
<i>Total Expenditures</i>	<u>386,729</u>	<u>292,974</u>	<u>93,755</u>
<i>Net Change in Fund Balance</i>	(33,235)	17,713	50,948
<i>Fund Balance Beginning of Year</i>	<u>33,235</u>	<u>33,235</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$50,948</u></u>	<u><u>\$50,948</u></u>

**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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>			
Current:			
General Government -			
Legislative and Executive:			
HAVA Education and Training:			
Contractual Services	360	360	0
<i>Net Change in Fund Balance</i>	(360)	(360)	0
<i>Fund Balance Beginning of Year</i>	360	360	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*  
*Voting Equipment Fund*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$53,794	\$82,468	\$28,674
<b>Expenditures</b>			
Current:			
General Government -			
Legislative and Executive:			
Voting Equipment:			
Materials and Supplies	2,181	2,181	0
Capital Outlay	127,311	127,311	0
<i>Total Expenditures</i>	129,492	129,492	0
<i>Net Change in Fund Balance</i>	(75,698)	(47,024)	28,674
<i>Fund Balance Beginning of Year</i>	80,466	80,466	0
<i>Fund Balance End of Year</i>	\$4,768	\$33,442	\$28,674

**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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Interest	\$3,200	\$4,302	\$1,102
Contributions and Donations	10,500	58,605	48,105
<i>Total Revenues</i>	13,700	62,907	49,207
<b>Expenditures</b>			
Current:			
Health:			
MRDD Gift:			
Other	76,559	64,689	11,870
<i>Excess of Revenues Under Expenditures</i>	(62,859)	(1,782)	61,077
<b>Other Financing Sources</b>			
Transfers In	2,500	0	(2,500)
<i>Net Change in Fund Balance</i>	(60,359)	(1,782)	58,577
<i>Fund Balance Beginning of Year</i>	111,733	111,733	0
Prior Year Encumbrances Appropriated	391	391	0
<i>Fund Balance End of Year</i>	\$51,765	\$110,342	\$58,577

**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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$17,000	\$16,279	(\$721)
<b>Expenditures</b>			
Current:			
Human Services:			
Screening and Diversion:			
Personal Services	15,000	13,299	1,701
Materials and Supplies	5,000	3,040	1,960
Capital Outlay	5,000	4,726	274
Other	5,000	314	4,686
<i>Total Expenditures</i>	30,000	21,379	8,621
<i>Net Change in Fund Balance</i>	(13,000)	(5,100)	7,900
<i>Fund Balance Beginning of Year</i>	33,482	33,482	0
<i>Fund Balance End of Year</i>	\$20,482	\$28,382	\$7,900

**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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$58,300	\$58,352	\$52
Rentals	429,778	493,053	63,275
Other	23,583	42,143	18,560
<i>Total Revenues</i>	<u>511,661</u>	<u>593,548</u>	<u>81,887</u>
<b>Expenditures</b>			
Current:			
General Government -			
Legislative and Executive:			
General Obligation Debt:			
Contractual Services	31,931	14,295	17,636
Other	23,650	23,650	0
Total Legislative and Executive	<u>55,581</u>	<u>37,945</u>	<u>17,636</u>
Debt Service:			
Principal Retirement	15,089,282	15,083,000	6,282
Interest and Fiscal Charges	668,992	668,992	0
Issuance Costs	135,774	135,774	0
Total Debt Service	<u>15,894,048</u>	<u>15,887,766</u>	<u>6,282</u>
<i>Total Expenditures</i>	<u>15,949,629</u>	<u>15,925,711</u>	<u>23,918</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(15,437,968)</u>	<u>(15,332,163)</u>	<u>105,805</u>
<b>Other Financing Sources</b>			
Bond Anticipation Notes Issued	8,809,123	8,416,000	(393,123)
Bond Anticipation Note Premium	25,000	2,418	(22,582)
General Obligation Bonds Issued	5,610,000	5,610,000	0
Bond Premium	45,414	45,414	0
Transfers In	533,207	947,933	414,726
<i>Total Other Financing Sources</i>	<u>15,022,744</u>	<u>15,021,765</u>	<u>(979)</u>
<i>Net Change in Fund Balance</i>	(415,224)	(310,398)	104,826
<i>Fund Balance Beginning of Year</i>	<u>415,231</u>	<u>415,231</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$7</u>	<u>\$104,833</u>	<u>\$104,826</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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$800,000	\$379,827	(\$420,173)
Intergovernmental	100,000	1,098,406	998,406
<i>Total Revenues</i>	900,000	1,478,233	578,233
<b>Expenditures</b>			
Capital Outlay	951,895	1,466,782	(514,887)
<i>Net Change in Fund Balance</i>	(51,895)	11,451	63,346
<i>Fund Balance Beginning of Year</i>	163,247	163,247	0
<i>Fund Balance End of Year</i>	\$111,352	\$174,698	\$63,346



**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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$86,268	\$78,844	(\$7,424)
<b>Expenditures</b>			
Capital Outlay	86,268	72,760	13,508
<i>Net Change in Fund Balance</i>	0	6,084	6,084
<i>Fund Balance Beginning of Year</i>	35,055	35,055	0
<i>Fund Balance End of Year</i>	\$35,055	\$41,139	\$6,084

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Equipment Sinking Fund*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$150,000	\$141,426	(\$8,574)
<b>Expenditures</b>			
Capital Outlay	150,000	65,062	84,938
<i>Net Change in Fund Balance</i>	0	76,364	76,364
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$76,364</u>	<u>\$76,364</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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$85,000	\$0	(\$85,000)
Interest	12,700	0	(12,700)
Rentals	5,600	21,293	15,693
<i>Total Revenues</i>	<u>103,300</u>	<u>21,293</u>	<u>(82,007)</u>
<b>Expenditures</b>			
Debt Service:			
Principal Retirement	260,000	260,000	0
Interest and Fiscal Charges	43,300	43,300	0
<i>Total Expenditures</i>	<u>303,300</u>	<u>303,300</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(200,000)	(282,007)	(82,007)
<b>Other Financing Sources</b>			
Transfers In	200,000	281,310	81,310
<i>Net Change in Fund Balance</i>	0	(697)	(697)
<i>Fund Balance Beginning of Year</i>	<u>697</u>	<u>697</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$697</u></u>	<u><u>\$0</u></u>	<u><u>(\$697)</u></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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$27,702	\$27,702	\$0
<b>Expenditures</b>			
Capital Outlay	22,020	22,020	0
<i>Excess of Revenues Over Expenditures</i>	5,682	5,682	0
<b>Other Financing Sources (Uses)</b>			
Transfers In	43,177	43,177	0
Transfers Out	(118,073)	(118,073)	0
<i>Total Other Financing Sources (Uses)</i>	(74,896)	(74,896)	0
<i>Net Change in Fund Balance</i>	(69,214)	(69,214)	0
<i>Fund Balance Beginning of Year</i>	69,214	69,214	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*  
*Capital Equipment Purchases Fund*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$0	\$20,700	\$20,700
Intergovernmental	0	39,834	39,834
<i>Total Revenues</i>	0	60,534	60,534
<b>Expenditures</b>			
Capital Outlay	15,626	15,626	0
<i>Excess of Revenues Over (Under) Expenditures</i>	(15,626)	44,908	60,534
<b>Other Financing Sources (Uses)</b>			
Sale of Capital Assets	592,500	810,158	217,658
Transfers In	0	543,564	543,564
Transfers Out	(592,500)	(592,500)	0
<i>Total Other Financing Sources (Uses)</i>	0	761,222	761,222
<i>Net Change in Fund Balance</i>	(15,626)	806,130	821,756
<i>Fund Balance Beginning of Year</i>	19,118	19,118	0
<i>Fund Balance End of Year</i>	\$3,492	\$825,248	\$821,756

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Fairboard Improvement Fund*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>			
Capital Outlay	592,500	343,922	248,578
<i>Excess of Revenues Under Expenditures</i>	(592,500)	(343,922)	248,578
<b>Other Financing Sources</b>			
Transfers In	592,500	592,500	0
<i>Net Change in Fund Balance</i>	0	248,578	248,578
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$248,578	\$248,578

**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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$540,280	\$520,167	(\$20,113)
<b>Expenditures</b>			
Capital Outlay	537,280	515,915	21,365
<i>Excess of Revenues Over Expenditures</i>	3,000	4,252	1,252
<b>Other Financing Uses</b>			
Transfers Out	(9,745)	(9,745)	0
<i>Net Change in Fund Balance</i>	(6,745)	(5,493)	1,252
<i>Fund Balance Beginning of Year</i>	20,247	20,247	0
<i>Fund Balance End of Year</i>	<u>\$13,502</u>	<u>\$14,754</u>	<u>\$1,252</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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$280,783	\$266,337	(\$14,446)
Other	13,340	21,610	8,270
<i>Total Revenues</i>	294,123	287,947	(6,176)
<b>Expenditures</b>			
Capital Outlay	216,845	208,178	8,667
<i>Excess of Revenues Over Expenditures</i>	77,278	79,769	2,491
<b>Other Financing Uses</b>			
Transfers Out	(104,851)	(104,851)	0
<i>Net Change in Fund Balance</i>	(27,573)	(25,082)	2,491
<i>Fund Balance Beginning of Year</i>	89,504	89,504	0
<i>Fund Balance End of Year</i>	\$61,931	\$64,422	\$2,491



**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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>			
Capital Outlay	50,000	880	49,120
<i>Excess of Revenues Under Expenditures</i>	(50,000)	(880)	49,120
<b>Other Financing Uses</b>			
Transfers Out	(50,000)	0	50,000
<i>Net Change in Fund Balance</i>	(100,000)	(880)	99,120
<i>Fund Balance Beginning of Year</i>	239,805	239,805	0
<i>Fund Balance End of Year</i>	<u>\$139,805</u>	<u>\$238,925</u>	<u>\$99,120</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Courts Computers Fund*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$0	\$461	\$461
<b>Expenditures</b>			
Capital Outlay	1,276	1,272	4
Debt Service:			
Principal Retirement	615,000	615,000	0
Interest and Fiscal Charges	27,598	27,598	0
<i>Total Expenditures</i>	643,874	643,870	4
<i>Excess of Revenues Under Expenditures</i>	(643,874)	(643,409)	465
<b>Other Financing Sources</b>			
Bond Anticipation Notes Issued	393,000	393,000	0
Transfers In	247,641	250,000	2,359
<i>Total Other Financing Sources</i>	640,641	643,000	2,359
<i>Net Change in Fund Balance</i>	(3,233)	(409)	2,824
<i>Fund Balance Beginning of Year</i>	3,233	3,233	0
<i>Fund Balance End of Year</i>	\$0	\$2,824	\$2,824

**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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>			
Capital Outlay	1,957,245	1,749,533	207,712
<i>Net Change in Fund Balance</i>	(1,957,245)	(1,749,533)	207,712
<i>Fund Balance Beginning of Year</i>	1,957,245	1,957,245	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$207,712</u>	<u>\$207,712</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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Rentals	\$86,412	\$86,412	\$0
<b>Expenditures</b>			
Debt Service:			
Principal Retirement	130,000	130,000	0
Interest and Fiscal Charges	128,693	128,693	0
<i>Total Expenditures</i>	258,693	258,693	0
<i>Excess of Revenues Under Expenditures</i>	(172,281)	(172,281)	0
<b>Other Financing Sources</b>			
Transfers In	172,281	172,281	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*  
*Homeland Security Fund*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$97,881	\$97,881	\$0
<b>Expenditures</b>			
Capital Outlay	97,881	97,881	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*  
*AG Cunning Trust Fund*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Interest	\$2,363	\$0	(\$2,363)
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	2,363	0	(2,363)
<i>Fund Balance Beginning of Year</i>	<u>100,314</u>	<u>100,314</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$102,677</u></u>	<u><u>\$100,314</u></u>	<u><u>(\$2,363)</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*In Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Employee Health Insurance Fund*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$10,251,300	\$9,811,661	(\$439,639)
Interest	120,000	145,825	25,825
Other	160,000	200,704	40,704
<i>Total Revenues</i>	<u>10,531,300</u>	<u>10,158,190</u>	<u>(373,110)</u>
<b>Expenses</b>			
Contractual Services	209,907	209,907	0
Claims	10,092,253	10,091,846	407
<i>Total Expenses</i>	<u>10,302,160</u>	<u>10,301,753</u>	<u>407</u>
<i>Net Change in Fund Equity</i>	229,140	(143,563)	(372,703)
<i>Fund Equity Beginning of Year</i>	4,967,759	4,967,759	0
Prior Year Encumbrances Appropriated	2,821	2,821	0
<i>Fund Equity End of Year</i>	<u>\$5,199,720</u>	<u>\$4,827,017</u>	<u>(\$372,703)</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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$544,450	\$508,929	(\$35,521)
<b>Expenses</b>			
Contractual Services	501,243	479,224	22,019
<i>Excess of Revenues Over Expenses</i>	43,207	29,705	(13,502)
Transfers In	0	13,472	13,472
Transfers Out	(43,177)	(43,177)	0
<i>Net Change in Fund Equity</i>	30	0	(30)
<i>Fund Equity Beginning of Year</i>	0	0	0
<i>Fund Equity End of Year</i>	<u>\$30</u>	<u>\$0</u>	<u>(\$30)</u>



**Richland County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*In Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*County Home Resident Trust Fund*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Interest	\$5,000	\$6,640	\$1,640
<b>Expenses</b>			
Current:			
Human Services:			
County Home Resident Trust:			
Other	7,500	2,683	4,817
<i>Net Change in Fund Equity</i>	(2,500)	3,957	6,457
<i>Fund Equity Beginning of Year</i>	2,864	2,864	0
<i>Fund Equity End of Year</i>	\$364	\$6,821	\$6,457

*(This Page Intentionally Left Blank)*

## Statistical Section

This part of the Richland County, Ohio's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the County's overall financial health.

---

<b>Contents</b>	<b>Pages</b>
<b><i>Financial Trends</i></b> .....	<b><i>S2 – S13</i></b>
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
<b><i>Revenue Capacity</i></b> .....	<b><i>S14 – S36</i></b>
These schedules contain information to help the reader assess the County's most significant local revenues, the property tax.	
<b><i>Debt Capacity</i></b> .....	<b><i>S37 – S45</i></b>
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
<b><i>Economic and Demographic Information</i></b> .....	<b><i>S46 – S49</i></b>
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place.	
<b><i>Operating Information</i></b> .....	<b><i>S50 – S55</i></b>
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	

**Sources:** Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Reports for the relevant year. The County implemented GASB Statement No. 34 in 2000; schedules presenting government-wide information include information beginning in that year.

**Richland County, Ohio**  
*Net Assets By Component*  
*Last Eight Years*  
*(Accrual Basis of Accounting)*

	2007	2006	2005
<b>Governmental Activities:</b>			
Invested in Capital Assets, Net of Related Debt	\$71,869,375	\$71,081,463	\$64,486,902
Restricted for:			
Capital Projects	2,895,812	1,946,140	1,189,230
Debt Service	2,046,465	2,072,211	287,037
Mental Health	5,107,420	5,225,116	4,960,770
Mental Retardation Board	28,762,670	28,244,384	28,571,608
Children's Services	7,014,787	6,250,047	8,306,805
Street Repair and Maintenance	2,945,486	3,153,342	2,622,660
Dayspring	762,372	711,790	487,729
Delinquent Real Estate Collections	579,340	490,309	473,667
Community Development	430,338	426,545	288,775
Youth Services	719,516	1,041,808	1,114,560
Public Safety	1,061,272	592,803	369,858
Mental Retardation and Developmental Disability Gifts:			
Nonexpendable	100,314	100,314	100,314
Other Purposes	1,759,875	1,605,656	3,012,968
Unrestricted	7,249,844	8,939,880	6,280,674
<i>Total Governmental Activities Net Assets</i>	<u>133,304,886</u>	<u>131,881,808</u>	<u>122,553,557</u>
<b>Business-Type Activities:</b>			
Invested in Capital Assets, Net of Related Debt	28,127,571	26,678,921	21,632,331
Unrestricted	1,321,654	1,947,321	2,591,378
<i>Total Business-Type Activities Net Assets</i>	<u>29,449,225</u>	<u>28,626,242</u>	<u>24,223,709</u>
<b>Primary Government:</b>			
Invested in Capital Assets, Net of Related Debt	99,996,946	97,760,384	86,119,233
Restricted	54,185,667	51,860,465	51,785,981
Unrestricted	8,571,498	10,887,201	8,872,052
<i>Total Primary Government Net Assets</i>	<u>\$162,754,111</u>	<u>\$160,508,050</u>	<u>\$146,777,266</u>

Note: Net Assets restricted for other purposes were not broken out into categories until 2003.

2004	2003	2002	2001	2000
\$61,169,995	\$63,651,358	\$59,409,594	\$59,004,253	\$59,222,279
2,930,283	1,277,271	0	575,829	1,324,792
1,003,925	437,606	1,754,989	60,297	451,826
3,097,245	3,016,684	0	0	0
23,771,315	26,454,347	0	0	0
7,846,535	6,278,007	0	0	0
2,342,133	1,962,966	0	0	0
0	0	0	0	0
448,676	406,200	0	0	0
407,888	369,946	0	0	0
721,326	468,807	0	0	0
509,866	564,870	0	0	0
100,314	100,314	100,314	100,314	0
2,519,049	888,411	37,511,736	38,489,942	36,318,015
8,635,208	7,114,472	6,969,286	9,935,062	3,849,558
115,503,758	112,991,259	105,745,919	108,165,697	101,166,470
22,170,842	23,636,431	24,023,488	23,519,765	24,505,465
2,961,896	2,218,834	1,811,563	874,278	1,340,261
25,132,738	25,855,265	25,835,051	24,394,043	25,845,726
83,340,837	87,287,789	83,433,082	82,524,018	83,727,744
45,698,555	42,225,429	39,367,039	39,226,382	38,094,633
11,597,104	9,333,306	8,780,849	10,809,340	5,189,819
\$140,636,496	\$138,846,524	\$131,580,970	\$132,559,740	\$127,012,196

**Richland County, Ohio**  
*Changes in Net Assets*  
*Last Eight Years*  
*(Accrual Basis of Accounting)*

	2007	2006	2005
<b>Program Revenues</b>			
Governmental Activities:			
Charges for Services and Sales			
General Government:			
Legislative and Executive	\$4,620,069	\$4,439,276	\$5,792,145
Judicial System	1,778,820	1,448,122	1,081,129
Public Safety	1,340,812	829,664	1,085,560
Public Works	1,474,807	4,699,052	1,775,770
Health	1,077,373	1,159,738	1,119,799
Human Services	1,288,835	1,152,315	1,227,346
Total Charges for Services and Sales	11,580,716	13,728,167	12,081,749
Operating Grants, Contributions and Interest	49,283,941	50,293,069	51,222,216
Capital Grants and Contributions	2,074,036	2,598,739	4,069,830
<i>Total Governmental Activities Program Revenues</i>	<u>62,938,693</u>	<u>66,619,975</u>	<u>67,373,795</u>
Business-Type Activities:			
Charges for Services and Sales	2,760,982	2,899,999	2,712,188
Capital Grants and Contributions	353,282	3,347,288	0
<i>Total Business-Type Activities Program Revenues</i>	<u>3,114,264</u>	<u>6,247,287</u>	<u>2,712,188</u>
<i>Total Primary Government Program Revenues</i>	<u>\$66,052,957</u>	<u>\$72,867,262</u>	<u>\$70,085,983</u>

2004	2003	2002	2001	2000
\$6,442,771	\$5,510,291	\$4,720,491	\$4,633,679	\$3,116,232
1,440,251	1,120,036	1,309,301	1,117,759	713,103
1,182,763	1,019,330	917,517	1,511,807	1,137,938
1,356,996	1,593,561	1,695,677	706,106	282,941
813,564	699,876	760,555	891,119	505,489
937,923	909,268	972,571	790,574	870,494
12,174,268	10,852,362	10,376,112	9,651,044	6,626,197
43,408,480	48,529,257	49,696,040	54,394,062	44,642,882
8,823,388	3,115,038	2,602,783	1,845,240	1,520,206
64,406,136	62,496,657	62,674,935	65,890,346	52,789,285
2,621,388	2,494,922	1,886,555	1,781,785	2,239,503
0	0	38,412	43,723	0
2,621,388	2,494,922	1,924,967	1,825,508	2,239,503
\$67,027,524	\$64,991,579	\$64,599,902	\$67,715,854	\$55,028,788

(continued)

**Richland County, Ohio**  
*Changes in Net Assets (continued)*  
*Last Eight Years*  
*(Accrual Basis of Accounting)*

	2007	2006	2005
<b>Expenses</b>			
Governmental Activities:			
General Government:			
Legislative and Executive - Primary Government	\$11,194,300	\$15,242,597	\$11,122,045
Legislative and Executive - External (2)	360,451	360,618	0
Judicial System	7,573,605	8,953,907	7,918,536
Public Safety - Primary Government	14,938,094	11,079,086	11,967,500
Public Safety - External (2)	80,000	80,000	0
Public Works	7,016,519	3,109,338	8,853,836
Health - Primary Government (1)	31,847,521	27,825,703	25,144,613
Health - External (2)	229,098	212,283	0
Human Services - Primary Government	29,884,718	30,916,888	27,494,646
Human Services - External (2)	643,492	707,725	0
Conservation and Recreation	223,919	145,106	205,011
Economic Development	72,113	91,043	805,109
Intergovernmental (2)	0	0	1,807,321
Interest and Fiscal Charges	1,826,922	1,782,185	1,590,120
<i>Total Governmental Activities Expenses</i>	105,890,752	100,506,479	96,908,737
Business-Type Activities:			
Sewer	2,014,836	1,550,950	4,937,975
<i>Total Primary Government Expenses</i>	107,905,588	102,057,429	101,846,712
<b>Net (Expense)/Revenue</b>			
Governmental Activities	(42,952,059)	(33,886,504)	(29,534,942)
Business-Type Activities	1,099,428	4,696,337	(2,225,787)
<i>Total Primary Government Net (Expense)/Revenue</i>	(\$41,852,631)	(\$29,190,167)	(\$31,760,729)



2004	2003	2002	2001	2000
\$11,410,468	\$10,549,018	\$9,147,034	\$7,869,660	\$6,640,965
0	0	0	0	0
6,293,752	5,830,669	5,770,357	5,758,972	4,892,518
12,828,312	11,417,418	11,368,971	11,376,255	10,539,972
0	0	0	0	0
13,524,616	7,953,513	7,392,923	7,357,306	5,402,528
30,549,331	27,776,858	31,398,547	28,621,122	24,851,594
0	0	0	0	0
27,809,547	26,511,389	31,440,480	29,249,478	25,295,451
0	0	0	0	0
170,428	194,523	222,844	208,879	150,351
394,120	634,927	359,831	736,451	761,761
1,764,554	1,465,399	998,986	1,144,230	977,781
1,234,206	1,447,122	1,312,864	1,627,622	1,637,391
105,979,334	93,780,836	99,412,837	93,949,975	81,150,312
3,093,839	2,192,442	1,651,852	3,284,052	2,355,848
109,073,173	95,973,278	101,064,689	97,234,027	83,506,160
(41,573,198)	(31,284,179)	(36,737,902)	(28,059,629)	(28,361,027)
(472,451)	302,480	273,115	(1,458,544)	(116,345)
(\$42,045,649)	(\$30,981,699)	(\$36,464,787)	(\$29,518,173)	(\$28,477,372)

(continued)

**Richland County, Ohio**  
*Changes in Net Assets (continued)*  
*Last Eight Years*  
*(Accrual Basis of Accounting)*

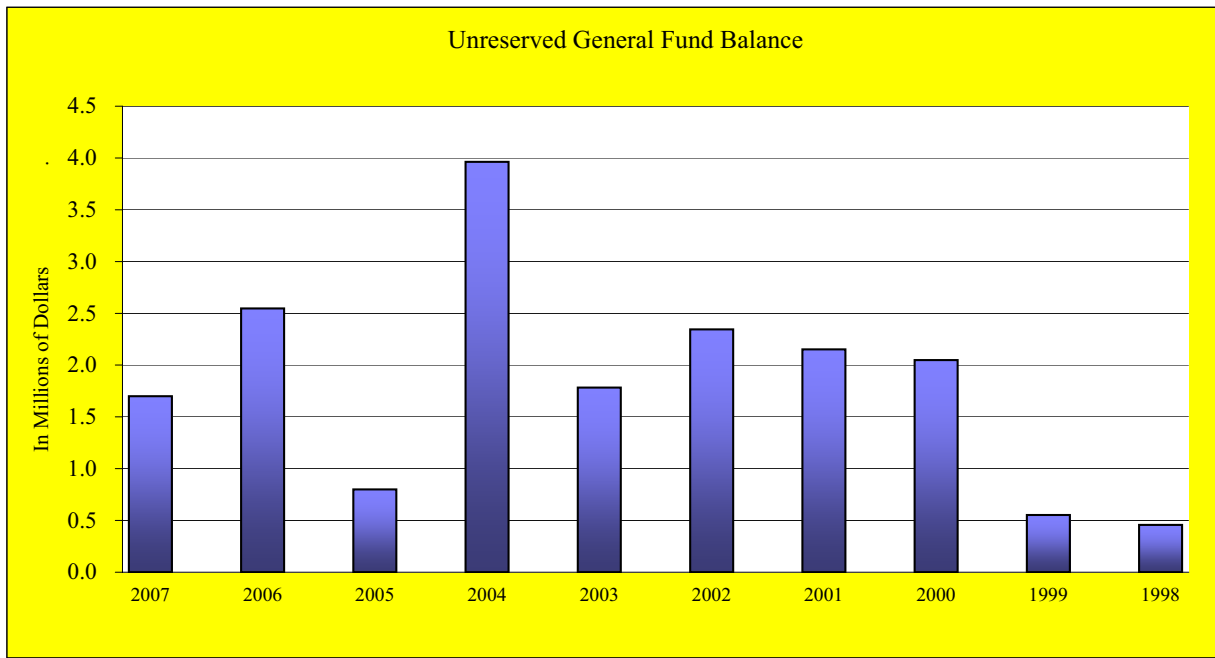
	2007	2006	2005
<b>General Revenues and Transfers</b>			
Governmental Activities:			
Property Taxes Levied for:			
General Fund	\$4,576,125	\$4,518,983	\$3,277,212
Health - Mental Health Board	1,673,800	1,742,200	1,612,797
Health - Mental Retardation Board	8,961,597	8,834,054	8,508,515
Human Services - Children's Services	3,080,593	3,046,710	2,950,559
Human Services - Dayspring	796,604	792,197	774,411
Permissive Sales Tax	14,645,715	14,773,166	13,505,295
Lodging Tax	0	0	0
Grants and Entitlements not Restricted to Specific Programs	5,313,582	5,538,462	4,754,975
Investment Earnings	3,631,802	2,717,954	1,218,825
Gain on Sale of Capital Assets	0	0	0
Miscellaneous	1,275,563	922,466	1,297,795
Transfers	419,756	328,563	(1,315,643)
<i>Total Governmental Activities</i>	<u>44,375,137</u>	<u>43,214,755</u>	<u>36,584,741</u>
Business-Type Activities:			
Grants and Entitlements not Restricted to Specific Programs	0	0	0
Investment Earnings	10	882	178
Gain on Sale of Capital Assets	0	0	890
Miscellaneous	143,301	33,877	47
Transfers	(419,756)	(328,563)	1,315,643
<i>Total Business-Type Activities</i>	<u>(276,445)</u>	<u>(293,804)</u>	<u>1,316,758</u>
<i>Total Primary Government General Revenues and Transfers</i>	<u>44,098,692</u>	<u>42,920,951</u>	<u>37,901,499</u>
<b>Change in Net Assets</b>			
Governmental Activities	1,423,078	9,328,251	7,049,799
Business-Type Activities	822,983	4,402,533	(909,029)
<i>Total Primary Government Change in Net Assets</i>	<u>\$2,246,061</u>	<u>\$13,730,784</u>	<u>\$6,140,770</u>

- (1) During 2005, Licking/Richland Council of Government cash with fiscal agents was brought on the County's books
- (2) During 2006 and 2007 Intergovernmental expenses were classified by function as external sources. Information prior to 2006 is not available.

2004	2003	2002	2001	2000
\$3,819,618	\$459,727	\$32,930	\$16,261	\$40,273
1,623,187	1,404,904	1,432,521	1,361,690	1,501,908
8,437,927	8,105,123	8,328,747	7,844,927	7,961,132
2,937,158	2,806,618	2,895,556	2,715,188	2,751,695
833,416	0	0	0	0
15,752,188	17,844,725	15,034,063	14,357,091	14,439,755
0	0	0	282,801	490,539
6,570,975	4,345,584	3,412,623	3,518,530	3,363,992
923,113	857,238	2,269,870	3,484,932	2,975,887
0	0	19,339	0	0
2,937,615	2,412,341	2,059,161	1,465,232	2,123,962
250,500	293,259	(1,166,686)	12,204	191,620
44,085,697	38,529,519	34,318,124	35,058,856	35,840,763
0	0	0	0	9,334
126	258	978	11,065	2,421
0	0	0	0	0
298	10,735	229	8,000	22,623
(250,500)	(293,259)	1,166,686	(12,204)	(191,620)
(250,076)	(282,266)	1,167,893	6,861	(157,242)
43,835,621	38,247,253	35,486,017	35,065,717	35,683,521
2,512,499	7,245,340	(2,419,778)	6,999,227	7,479,736
(722,527)	20,214	1,441,008	(1,451,683)	(273,587)
\$1,789,972	\$7,265,554	(\$978,770)	\$5,547,544	\$7,206,149

**Richland County, Ohio**  
*Fund Balances, Governmental Funds*  
*Last Ten Years*  
*(Modified Accrual Basis of Accounting)*

	2007	2006	2005	2004
<b>General Fund</b>				
Reserved	\$713,663	\$500,006	\$452,077	\$446,467
Unreserved	1,699,843	2,546,761	799,532	3,963,310
<b>Total General Fund</b>	<b>2,413,506</b>	<b>3,046,767</b>	<b>1,251,609</b>	<b>4,409,777</b>
<b>All Other Governmental Funds</b>				
Reserved	862,455	1,120,907	2,323,047	1,791,683
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	38,977,511	38,264,428	39,012,676	32,461,408
Debt Service Funds (Deficit)	137,569	(7,517)	(226,097)	609,277
Capital Projects Funds (Deficit)	(13,027,318)	(1,174,994)	(4,525,966)	(4,913,736)
<b>Total All Other Governmental Funds</b>	<b>26,950,217</b>	<b>38,202,824</b>	<b>36,583,660</b>	<b>29,948,632</b>
<b>Total Governmental Funds</b>	<b>\$29,363,723</b>	<b>\$41,249,591</b>	<b>\$37,835,269</b>	<b>\$34,358,409</b>



2003	2002	2001	2000	1999	1998
\$548,250	\$587,645	\$650,298	\$552,360	\$580,764	\$679,445
1,783,049	2,344,460	2,151,649	2,048,301	552,700	456,730
2,331,299	2,932,105	2,801,947	2,600,661	1,133,464	1,136,175
1,768,844	1,104,235	2,136,886	2,006,695	1,260,459	1,964,517
30,204,961	27,408,797	31,753,686	25,403,537	24,332,613	25,927,811
139,103	122,492	106,371	104,441	92,134	123,985
(4,133,937)	(2,631,904)	(553,355)	(3,105,778)	(1,847,506)	(3,095,174)
27,978,971	26,003,620	33,443,588	24,408,895	23,837,700	24,921,139
\$30,310,270	\$28,935,725	\$36,245,535	\$27,009,556	\$24,971,164	\$26,057,314

**Richland County, Ohio**  
*Changes in Fund Balances, Governmental Funds*  
*Last Ten Years*

	2007	2006	2005	2004
<b>Revenues</b>				
Property and Other Taxes	\$18,925,263	\$18,480,742	\$17,014,037	\$17,311,672
Sales Tax	14,584,095	14,750,763	13,577,299	16,397,882
Charges for Services	9,411,065	8,719,817	9,257,322	9,700,277
Licenses and Permits	1,011,199	1,264,066	1,179,233	818,799
Fines and Forfeitures	699,430	493,950	446,198	462,593
Intergovernmental	56,515,973	59,570,076	57,561,318	59,508,471
Special Assessments	1,119,898	1,249,073	1,189,966	1,150,169
Interest	3,631,802	2,717,954	1,218,825	879,555
Rentals	563,696	680,731	730,234	694,481
Contributions and Donations	130,243	78,829	743,033	102,541
Other	1,275,563	922,466	1,299,434	2,701,847
<i>Total Revenues</i>	<u>107,868,227</u>	<u>108,928,467</u>	<u>104,216,899</u>	<u>109,728,287</u>
<b>Expenditures</b>				
General Government:				
Legislative and Executive	10,715,487	14,930,183	12,339,617	11,835,876
Judicial System	7,695,551	5,335,415	6,768,764	6,019,314
Public Safety	13,376,431	10,771,916	11,875,763	11,588,848
Public Works	6,369,773	5,658,143	5,334,659	4,969,427
Health (1)	31,691,350	31,957,123	26,172,621	31,092,685
Human Services	29,963,359	29,308,085	27,429,240	26,751,815
Conservation and Recreation	177,470	145,106	181,376	162,598
Economic Development	354,382	287,490	376,427	394,120
Other	30,085	16,712	67,845	73,012
Capital Outlay	18,540,121	8,155,903	7,680,390	10,739,691
Intergovernmental	1,313,041	1,360,626	1,807,321	1,764,554
Debt Service				
Principal Retirement	8,333,068	1,788,616	2,370,298	1,565,268
Interest and Fiscal Charges	1,957,694	1,563,040	1,444,912	1,303,634
Bond Issuance Costs	225,354	0	0	88,437
Payment to Refunded Bond Escrow Agent	0	0	0	0
<i>Total Expenditures</i>	<u>130,743,166</u>	<u>111,278,358</u>	<u>103,849,233</u>	<u>108,349,279</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(22,874,939)</u>	<u>(2,349,891)</u>	<u>367,666</u>	<u>1,379,008</u>
<b>Other Financing Sources (Uses)</b>				
General Obligation Bonds Issued	8,610,000	0	0	2,355,000
Discount on General Obligation Bonds	0	0	0	(24,160)
Premium on General Obligation Bonds	134,994	0	0	0
Payment to Refunded Bond Escrow Agent	(2,540,000)	0	0	0
Special Assessment Bonds Issued	0	0	0	0
Bond Anticipation Notes Issued	12,235,000	9,393,000	4,000,000	0
Note Premium	0	42,650	0	35,915
Current Refunding	(9,000,000)	(4,000,000)	0	0
Sale of Capital Assets	889,126	0	346,707	51,923
Inception of Capital Lease	210,490	0	59,865	0
Transfers In	5,964,266	8,049,721	4,868,555	5,430,338
Transfers Out	(5,514,805)	(7,721,158)	(6,165,933)	(5,179,885)
<i>Total Other Financing Sources (Uses)</i>	<u>10,989,071</u>	<u>5,764,213</u>	<u>3,109,194</u>	<u>2,669,131</u>
<b>Net Change in Fund Balances</b>	<u><u>(\$11,885,868)</u></u>	<u><u>\$3,414,322</u></u>	<u><u>\$3,476,860</u></u>	<u><u>\$4,048,139</u></u>
Debt Service as a Percentage of				
Noncapital Expenditures	9.56%	3.62%	4.13%	3.03%

(1) During 2005, Licking/Richland Council of Government cash with fiscal agents was brought on the County's books

2003	2002	2001	2000	1999	1998
\$12,460,383	\$12,579,862	\$12,269,903	\$12,500,702	\$14,771,960	\$14,903,813
16,948,298	15,108,839	14,177,857	14,624,116	10,122,459	6,167,602
9,095,807	9,140,245	8,631,246	6,223,156	6,434,489	6,891,644
625,362	554,545	524,084	621,849	604,992	587,832
260,354	170,088	125,114	219,159	238,881	234,698
55,748,879	52,953,248	59,957,366	48,446,910	42,918,831	42,352,837
1,207,322	1,173,055	810,762	1,127,662	2,385,008	1,085,619
820,703	2,269,870	3,430,428	557,732	1,006,748	1,817,870
169,796	639,697	694,086	2,968,147	547,817	483,535
16,207	18,727	126,625	38,064	33,953	48,587
2,246,546	2,059,161	1,279,679	1,090,901	978,532	1,189,170
99,599,657	96,667,337	102,027,150	88,418,398	80,043,670	75,763,207
9,789,609	8,843,404	7,936,660	6,389,798	7,323,740	6,516,041
5,679,856	5,997,968	5,665,824	4,985,368	4,366,320	3,825,692
11,742,617	11,311,717	11,532,006	10,760,162	10,227,889	9,068,111
4,884,435	4,570,674	4,873,131	4,145,484	5,003,459	3,766,204
28,849,877	31,579,460	27,974,031	24,828,983	25,388,803	22,387,663
26,803,278	30,987,709	29,295,315	26,355,023	23,142,733	18,458,844
160,223	210,787	208,265	157,480	121,131	131,774
634,927	359,831	449,517	294,408	392,881	382,026
72,934	147,980	67,487	43,130	22,431	2,236
5,515,410	5,018,764	3,895,260	4,794,768	2,811,129	3,962,031
1,465,399	998,986	1,144,230	956,955	478,342	471,656
1,540,240	1,460,217	1,347,195	1,215,176	1,249,158	1,079,143
1,413,520	1,330,401	1,617,272	1,651,370	1,584,313	1,560,623
0	0	77,734	0	0	81,908
0	0	0	0	0	145,000
98,552,325	102,817,898	96,083,927	86,578,105	82,112,329	71,838,952
1,047,332	(6,150,561)	5,943,223	1,840,293	(2,068,659)	3,924,255
0	0	2,345,634	0	0	2,170,000
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	(2,088,092)
0	0	826,366	0	740,000	0
0	0	0	0	0	0
0	0	77,734	0	0	0
0	0	0	0	0	0
33,954	19,339	30,818	6,479	46,033	7,645
0	0	0	0	0	0
3,081,435	3,746,618	2,988,778	3,573,407	3,091,460	2,799,047
(2,788,176)	(4,925,206)	(2,976,574)	(3,381,787)	(2,894,984)	(2,991,770)
327,213	(1,159,249)	3,292,756	198,099	982,509	(103,170)
\$1,374,545	(\$7,309,810)	\$9,235,979	\$2,038,392	(\$1,086,150)	\$3,821,085
3.28%	2.94%	3.33%	3.63%	3.71%	4.06%

**Richland County, Ohio**  
*Assessed Valuation and Estimated Actual Values of Taxable Property*  
*Last Ten Years*

Tax Year	Real Property			Tangible Personal Property	
	Assessed Value			Public Utility	
	Residential/ Agricultural	Commercial Industrial/PU	Estimated Actual Value	Assessed Value	Estimated Actual Value
2007	\$1,589,828,120	\$380,373,730	\$4,542,366,057	\$80,158,830	\$91,089,580
2006	1,579,626,860	377,155,500	4,513,219,600	96,158,960	109,271,545
2005	1,567,393,240	377,338,190	4,478,266,400	96,914,690	110,130,330
2004	1,369,239,130	354,738,100	3,912,111,800	102,081,530	116,001,739
2003	1,346,228,660	353,997,370	3,846,367,600	103,529,130	117,646,739
2002	1,324,167,130	347,016,880	3,783,334,657	103,960,250	118,136,648
2001	1,197,973,750	350,052,930	3,422,782,143	105,020,520	119,341,500
2000	1,180,981,840	339,003,330	3,374,233,829	121,725,910	138,324,898
1999	1,167,527,770	343,245,050	3,335,793,629	130,673,970	148,493,148
1998	893,463,730	307,975,330	2,552,753,514	133,562,720	151,775,818

Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent for machinery and equipment and 23 percent for inventories. General business tangible personal property tax started being phased out in 2006. For collection year 2007 both types of general business tangible personal property were assessed at 12.5 percent. The percentage will be 6.25 percent for 2008 and zero for 2009.

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10 percent, 2 1/2 percent and homestead exemptions before being billed. The 10 percent rollback for commercial/industrial property was eliminated in 2006.

Source: Richland County Auditor



Tangible Personal Property					Weighted Average Tax Rate (per \$1,000 of Assessed Value)
General Business		Totals			
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	
\$119,854,140	\$958,833,120	\$2,170,214,820	\$5,592,288,757	38.8%	\$8.20949
238,671,008	1,272,912,043	2,291,612,328	5,895,403,188	38.9	8.38656
299,531,053	1,198,124,212	2,341,177,173	5,786,520,942	40.5	8.53640
297,317,376	1,189,269,504	2,123,376,136	5,217,383,043	40.7	9.02121
306,622,655	1,226,490,620	2,110,377,815	5,190,504,959	40.7	9.02985
299,443,122	1,197,772,488	2,074,587,382	5,099,243,793	40.7	6.64276
308,034,085	1,232,136,340	1,961,081,285	4,774,259,983	41.1	6.99220
314,171,850	1,256,687,400	1,955,882,930	4,769,246,126	41.0	7.00824
289,601,136	1,158,404,544	1,931,047,926	4,642,691,320	41.6	6.98164
303,055,580	1,212,222,320	1,638,057,360	3,916,751,652	41.8	9.91238

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

	2007	2006	2005	2004
<b>Unvoted Millage</b>				
Operating	\$2.00000	\$2.00000	\$2.00000	\$2.00000
<b>Voted Millage - by levy</b>				
1983 Mental Retardation Developmental and Disabilities Current Expense				
Residential/Agricultural Real	1.66863	1.66639	1.66103	1.86796
Commercial/Industrial and Public Utility Real	2.82862	2.81469	2.77808	2.89985
General Business and Public Utility Personal	3.50000	3.50000	3.50000	3.50000
1984 Children's Services Current Expenses				
Residential/Agricultural Real	0.47675	0.47611	0.47458	0.53370
Commercial/Industrial and Public Utility Real	0.80828	0.80430	0.79384	0.82863
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
1989 Children's Services Current Expenses				
Residential/Agricultural Real	0.00000	0.00000	0.00000	0.00000
Commercial/Industrial and Public Utility Real	0.00000	0.00000	0.00000	0.00000
General Business and Public Utility Personal	0.00000	0.00000	0.00000	0.00000
1995 Mental Retardation Developmental and Disabilities Current Expense				
Residential/Agricultural Real	1.48655	1.48455	1.47978	1.66413
Commercial/Industrial and Public Utility Real	2.40997	2.39810	2.36691	2.47066
General Business and Public Utility Personal	2.50000	2.50000	2.50000	2.50000
1997 Mental Health Current Expense				
Residential/Agricultural Real	0.65050	0.64963	0.64754	0.72821
Commercial/Industrial and Public Utility Real	0.96399	0.95924	0.94677	0.98826
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
1999 Children's Services Current Expenses				
Residential/Agricultural Real	0.65279	0.65191	0.64981	0.73077
Commercial/Industrial and Public Utility Real	0.96399	0.95924	0.94677	0.98826
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
2003 Dayspring County Home Current Expenses				
Residential/Agricultural Real	0.35717	0.35668	0.35554	0.39983
Commercial/Industrial and Public Utility Real	0.39017	0.38825	0.38320	0.40000
General Business and Public Utility Personal	0.40000	0.40000	0.40000	0.40000
<b>Total Voted Millage by type of Property</b>				
Residential/Agricultural Real	5.29238	5.28526	5.26829	5.92461
Commercial/Industrial and Public Utility Real	8.36503	8.32383	8.21557	8.57567
General Business and Public Utility Personal	9.40000	9.40000	9.40000	9.40000
<b>Total Millage by type of Property</b>				
Residential/Agricultural Real	\$7.29238	\$7.28526	\$7.26829	\$7.92461
Commercial/Industrial and Public Utility Real	10.36503	10.32383	10.21557	10.57567
General Business and Public Utility Personal	11.40000	11.40000	11.40000	11.40000

2003	2002	2001	2000	1999	1998
\$2.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$2.00000
1.86874	1.86868	2.03067	2.03053	2.02871	2.55617
2.86639	2.89445	2.83687	2.81630	2.78383	2.93428
3.50000	3.50000	3.50000	3.50000	3.50000	3.50000
0.53393	0.53391	0.58019	0.58015	0.57963	0.73033
0.81907	0.82709	0.81064	0.80476	0.79548	0.83847
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.73302
0.00000	0.00000	0.00000	0.00000	0.00000	0.89382
0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
1.66483	1.66477	1.80908	1.80896	1.80734	2.27724
2.44215	2.46606	2.41700	2.39948	2.37182	2.50000
2.50000	2.50000	2.50000	2.50000	2.50000	2.50000
0.72852	0.72849	0.79164	0.79159	0.79088	0.99650
0.97686	0.98643	0.96680	0.95979	0.94873	1.00000
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.73107	0.73105	0.79442	0.79437	0.79365	0.00000
0.97686	0.98642	0.96680	0.95979	0.94873	0.00000
1.00000	1.00000	1.00000	1.00000	1.00000	0.00000
0.40000	0.00000	0.00000	0.00000	0.00000	0.00000
0.39612	0.00000	0.00000	0.00000	0.00000	0.00000
0.40000	0.00000	0.00000	0.00000	0.00000	0.00000
5.92709	5.52690	6.00599	6.00559	6.00021	7.29326
8.47745	8.16045	7.99810	7.94013	7.84858	8.16657
9.40000	9.00000	9.00000	9.00000	9.00000	9.00000
\$7.92709	\$5.52690	\$6.00599	\$6.00559	\$6.00021	\$9.29326
10.47745	8.16045	7.99810	7.94013	7.84858	10.16657
11.40000	9.00000	9.00000	9.00000	9.00000	11.00000

(continued)

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

	2007	2006	2005	2004
<b>Overlapping Rates by Taxing District</b>				
<b>Cities</b>				
Crestline				
Residential/Agricultural Real	\$4.45000	\$4.70000	\$4.70000	\$6.50000
Commercial/Industrial and Public Utility Real	4.45000	4.70000	4.70000	6.50000
General Business and Public Utility Personal	4.45000	4.70000	4.70000	6.50000
Galion				
Residential/Agricultural Real	1.70000	1.70000	1.70000	1.70000
Commercial/Industrial and Public Utility Real	1.70000	1.70000	1.70000	1.70000
General Business and Public Utility Personal	1.70000	1.70000	1.70000	1.70000
Mansfield				
Residential/Agricultural Real	3.47000	3.47000	3.47000	3.47000
Commercial/Industrial and Public Utility Real	3.47000	3.47000	3.47000	3.47000
General Business and Public Utility Personal	3.47000	3.47000	3.47000	3.47000
Ontario				
Residential/Agricultural Real	2.20000	2.20000	2.20000	2.20000
Commercial/Industrial and Public Utility Real	2.20000	2.20000	2.20000	2.20000
General Business and Public Utility Personal	2.20000	2.20000	2.20000	2.20000
Shelby				
Residential/Agricultural Real	5.58911	5.24900	5.24245	5.18454
Commercial/Industrial and Public Utility Real	5.80692	5.53055	5.76166	5.69597
General Business and Public Utility Personal	6.00000	6.00000	6.00000	6.00000
<b>Villages</b>				
Bellville				
Residential/Agricultural Real	6.82864	6.83041	6.81318	7.08250
Commercial/Industrial and Public Utility Real	9.01040	9.01040	8.93923	9.68619
General Business and Public Utility Personal	10.10000	10.10000	10.10000	10.10000
Butler				
Residential/Agricultural Real	2.80000	2.80000	2.80000	2.80000
Commercial/Industrial and Public Utility Real	2.80000	2.80000	2.80000	2.80000
General Business and Public Utility Personal	2.80000	2.80000	2.80000	2.80000
Lexington				
Residential/Agricultural Real	8.00996	7.55985	5.55178	5.79927
Commercial/Industrial and Public Utility Real	8.03522	7.86600	5.83641	6.03700
General Business and Public Utility Personal	8.20000	8.20000	6.20000	6.20000
Lucas				
Residential/Agricultural Real	2.00000	2.00000	2.00000	2.00000
Commercial/Industrial and Public Utility Real	2.00000	2.00000	2.00000	2.00000
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000

2003	2002	2001	2000	1999	1998
\$7.20000	\$7.20000	\$5.80000	\$7.50000	\$8.60000	\$8.60000
7.20000	7.20000	5.80000	7.50000	8.60000	8.60000
7.20000	7.20000	5.80000	7.50000	8.60000	8.60000
2.55000	2.35000	4.25000	0.00000	0.00000	0.00000
2.55000	2.35000	4.25000	0.00000	0.00000	0.00000
2.55000	2.35000	4.25000	0.00000	0.00000	0.00000
3.47000	3.47000	3.47000	4.97000	4.97000	4.97000
3.47000	3.47000	3.47000	4.97000	4.97000	4.97000
3.47000	3.47000	3.47000	4.97000	4.97000	4.97000
2.20000	2.20000	2.20000	2.20000	2.20000	2.20000
2.20000	2.20000	2.20000	2.20000	2.20000	2.20000
2.20000	2.20000	2.20000	2.20000	2.20000	2.20000
5.44976	5.44677	4.75650	4.77042	4.36299	4.73362
5.94223	5.94149	4.94999	4.93356	4.63335	4.94798
6.00000	6.00000	5.60000	5.60000	5.50000	5.50000
7.08372	7.09434	7.62556	5.91344	5.90945	7.34541
9.62725	9.63700	9.62474	7.92474	7.82602	7.95517
10.10000	10.10000	10.10000	8.40000	8.40000	8.40000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
4.40944	4.41293	4.47917	4.47841	4.47904	4.66195
4.83983	4.83741	4.81839	4.76895	4.76809	4.83414
6.20000	6.20000	6.20000	6.20000	6.20000	6.20000
2.00000	2.00000	2.00000	2.00000	2.00000	2.65602
2.00000	2.00000	2.00000	2.00000	2.00000	2.74995
2.00000	2.00000	2.00000	2.00000	2.00000	4.00000

(continued)

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

	2007	2006	2005	2004
<b>Plymouth</b>				
Residential/Agricultural Real	\$12.16708	\$12.15785	\$12.37115	\$13.45199
Commercial/Industrial and Public Utility Real	17.65709	17.65996	18.25985	18.76813
General Business and Public Utility Personal	19.50000	19.50000	19.50000	19.50000
<b>Shiloh</b>				
Residential/Agricultural Real	5.52299	5.52622	5.52677	6.23737
Commercial/Industrial and Public Utility Real	6.77812	6.80931	6.80931	7.69925
General Business and Public Utility Personal	11.50000	11.50000	11.50000	11.50000
<b>Townships</b>				
<b>Bloomington</b>				
Residential/Agricultural Real	2.80000	2.80000	2.80000	2.80000
Commercial/Industrial and Public Utility Real	2.80000	2.80000	2.80000	2.80000
General Business and Public Utility Personal	2.80000	2.80000	2.80000	2.80000
<b>Butler</b>				
Residential/Agricultural Real	3.94933	3.94546	3.91901	4.15285
Commercial/Industrial and Public Utility Real	3.64819	3.64819	3.64819	3.76211
General Business and Public Utility Personal	5.00000	5.00000	5.00000	5.00000
<b>Cass</b>				
Residential/Agricultural Real	3.73180	4.18535	4.17900	4.69107
Commercial/Industrial and Public Utility Real	4.66487	4.66802	4.66802	4.85547
General Business and Public Utility Personal	5.00000	5.00000	5.00000	5.00000
<b>Franklin</b>				
Residential/Agricultural Real	6.46150	6.45955	6.45537	6.97148
Commercial/Industrial and Public Utility Real	7.32137	6.78451	6.78451	7.25678
General Business and Public Utility Personal	7.80000	7.80000	7.80000	7.80000
<b>Jackson</b>				
Residential/Agricultural Real	4.32744	3.72776	3.72734	3.82148
Commercial/Industrial and Public Utility Real	4.20970	3.60970	3.57667	3.67781
General Business and Public Utility Personal	5.70000	5.10000	5.10000	5.10000
<b>Madison</b>				
Residential/Agricultural Real	10.21710	10.20945	6.18972	7.07818
Commercial/Industrial and Public Utility Real	11.30077	11.29788	7.27322	7.44414
General Business and Public Utility Personal	11.50000	11.50000	7.50000	7.50000
<b>Mansfield</b>				
Residential/Agricultural Real	0.13000	0.13000	0.13000	0.13000
Commercial/Industrial and Public Utility Real	0.13000	0.13000	0.13000	0.13000
General Business and Public Utility Personal	0.13000	0.13000	0.13000	0.13000

2003	2002	2001	2000	1999	1998
\$13.08044	\$13.98230	\$12.56827	\$13.71133	\$14.76130	\$15.66243
18.55965	19.16264	14.99629	15.57558	17.91419	18.39850
19.50000	19.50000	19.50000	19.50000	19.50000	19.50000
6.23737	6.22635	6.56848	6.56848	6.56250	7.95097
7.69925	7.69925	7.69958	7.69958	7.69958	8.27753
11.50000	11.50000	11.50000	11.50000	11.50000	11.50000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
4.15524	4.14649	4.14572	4.14621	4.15078	4.65322
3.76211	3.76211	3.75445	3.75449	3.75449	3.78524
5.00000	5.00000	5.00000	5.00000	5.00000	5.00000
4.69326	4.69399	4.70592	2.70767	3.74051	4.46455
4.85547	4.85547	4.85550	2.85550	4.38212	5.00000
5.00000	5.00000	5.00000	5.00000	5.00000	5.00000
6.05380	6.06851	6.30724	6.30734	6.30646	7.60065
6.71357	6.71357	6.70476	6.70476	6.70476	7.80000
7.80000	7.80000	7.80000	7.80000	7.80000	7.80000
3.62207	3.62192	3.70094	3.69993	3.70062	3.97837
3.67122	3.67122	3.66983	3.67700	3.67914	3.66808
5.10000	5.10000	5.10000	5.10000	5.10000	5.10000
7.07796	7.07612	7.49839	7.50000	5.46879	6.19069
7.41311	7.05218	7.50000	7.50000	6.68432	6.99208
7.50000	7.50000	7.50000	7.50000	7.50000	7.50000
0.13000	0.13000	0.13000	0.13000	0.13000	0.13000
0.13000	0.13000	0.13000	0.13000	0.13000	0.13000
0.13000	0.13000	0.13000	0.13000	0.13000	0.13000

(continued)

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

	2007	2006	2005	2004
<b>Mifflin</b>				
Residential/Agricultural Real	\$12.52617	\$12.51227	\$12.46386	\$9.33986
Commercial/Industrial and Public Utility Real	13.89452	13.87707	13.61471	11.30118
General Business and Public Utility Personal	13.90000	13.90000	13.90000	11.40000
<b>Monroe</b>				
Residential/Agricultural Real	6.97332	6.97441	6.98978	7.38559
Commercial/Industrial and Public Utility Real	7.70428	7.70594	7.65997	9.08346
General Business and Public Utility Personal	9.40000	9.40000	9.40000	9.40000
<b>Perry</b>				
Residential/Agricultural Real	6.17140	6.18111	6.89581	7.21624
Commercial/Industrial and Public Utility Real	7.18839	7.18839	8.30211	8.16931
General Business and Public Utility Personal	7.50000	7.50000	9.00000	9.00000
<b>Plymouth</b>				
Residential/Agricultural Real	4.36915	4.37105	4.36967	4.61108
Commercial/Industrial and Public Utility Real	4.53427	4.53427	4.53427	4.37542
General Business and Public Utility Personal	6.60000	6.60000	6.60000	6.60000
<b>Sandusky</b>				
Residential/Agricultural Real	5.28674	5.29001	4.02484	3.80677
Commercial/Industrial and Public Utility Real	5.29418	5.30000	4.60000	4.51479
General Business and Public Utility Personal	5.30000	5.30000	4.60000	4.60000
<b>Sharon</b>				
Residential/Agricultural Real				
Commercial/Industrial and Public Utility Real	2.20000	2.20000	2.20000	2.20000
General Business and Public Utility Personal	2.20000	2.20000	2.20000	2.20000
<b>Springfield</b>				
Residential/Agricultural Real	5.86801	5.87331	5.86977	6.22076
Commercial/Industrial and Public Utility Real	7.12864	7.12039	7.02331	7.14790
General Business and Public Utility Personal	7.30000	7.30000	7.30000	7.30000
<b>Troy</b>				
Residential/Agricultural Real	4.62486	4.62566	4.62169	4.72942
Commercial/Industrial and Public Utility Real	5.31863	5.32408	5.31014	5.39984
General Business and Public Utility Personal	5.50000	5.50000	5.50000	5.50000
<b>Washington</b>				
Residential/Agricultural Real	4.15288	4.15689	4.15257	4.32648
Commercial/Industrial and Public Utility Real	4.67015	4.68176	4.71939	4.97466
General Business and Public Utility Personal	5.50000	5.50000	5.50000	5.50000



2003	2002	2001	2000	1999	1998
\$9.43278	\$9.34818	\$9.99360	\$9.99212	\$8.93995	\$8.75134
11.30118	11.28315	11.29364	11.20988	10.14668	8.96250
11.40000	11.40000	11.40000	11.40000	11.40000	11.40000
7.41513	7.42307	7.89527	6.52987	6.52745	8.53234
9.08346	8.97331	9.06100	8.81275	8.81275	9.01882
9.40000	9.40000	9.40000	9.40000	9.40000	9.40000
7.22143	7.21563	7.53864	7.54612	6.71522	8.14241
8.16931	8.19775	8.18843	8.18843	7.45712	8.23671
9.00000	9.00000	9.00000	9.00000	9.00000	9.00000
4.62009	4.62580	4.71662	4.71868	4.71418	5.42223
4.37542	4.37542	4.37237	4.37237	4.38311	5.10830
6.60000	6.60000	6.60000	6.60000	6.60000	6.60000
3.81205	3.81262	3.91924	3.92069	3.92481	4.49745
4.51479	4.51479	4.46823	4.46823	4.46823	4.56591
4.60000	4.60000	4.60000	4.60000	4.60000	4.60000
2.20000	2.20000	2.20000	2.20000	2.20000	2.20000
2.20000	2.20000	2.20000	2.20000	2.20000	2.20000
2.20000	2.20000	2.20000	2.20000	2.20000	2.20000
6.22143	6.22268	6.60242	4.38758	4.38765	4.76586
7.12265	7.25567	7.21039	5.14975	5.13710	5.19254
7.30000	7.30000	7.30000	5.30000	5.30000	5.30000
4.73227	4.73455	4.86484	6.14179	6.14123	6.89034
4.39300	5.39229	5.37606	6.83273	6.83082	7.03601
5.50000	5.50000	5.50000	7.15000	7.15000	7.15000
4.32748	4.32772	4.45275	4.45114	4.45207	4.73186
4.96187	4.96842	4.96827	4.96289	4.90734	4.97784
5.50000	5.50000	5.50000	5.50000	5.50000	5.50000

(continued)

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

	2007	2006	2005	2004
<b>Weller</b>				
Residential/Agricultural Real	\$5.34850	\$5.35169	\$5.34879	\$5.74477
Commercial/Industrial and Public Utility Real	6.00000	5.95394	5.87081	6.00000
General Business and Public Utility Personal	6.00000	6.00000	6.00000	6.00000
<b>Worthington</b>				
Residential/Agricultural Real	8.16782	8.17229	8.16314	8.87021
Commercial/Industrial and Public Utility Real	8.72190	9.19633	9.11529	9.48531
General Business and Public Utility Personal	10.10000	10.10000	10.10000	10.10000
<b>Special Districts</b>				
<b>Cass, Bloominggrove &amp; Shiloh Fire District</b>				
Residential/Agricultural Real	1.85137	1.85774	1.85428	2.34739
Commercial/Industrial and Public Utility Real	3.36276	3.37513	3.41812	3.59720
General Business and Public Utility Personal	4.00000	4.00000	4.00000	4.00000
<b>Health Levy</b>				
Residential/Agricultural Real	1.34676	1.34618	0.87188	0.97978
Commercial/Industrial and Public Utility Real	1.38779	1.38547	1.19535	1.25691
General Business and Public Utility Personal	1.40000	1.40000	1.40000	1.40000
<b>Ashland Public Library</b>				
Residential/Agricultural Real	0.00000	0.00000	0.00000	0.00000
Commercial/Industrial and Public Utility Real	0.00000	0.00000	0.00000	0.00000
General Business and Public Utility Personal	0.00000	0.00000	0.00000	0.00000
<b>Mansfield/Richland County Public Library</b>				
Residential/Agricultural Real	1.78542	1.78292	1.77671	1.99908
Commercial/Industrial and Public Utility Real	1.94969	1.94014	1.89990	2.00000
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000
<b>Joint Vocational Schools</b>				
<b>Ashland County West Holmes</b>				
Residential/Agricultural Real	2.42685	2.47890	2.48521	2.35485
Commercial/Industrial and Public Utility Real	2.85481	2.80641	2.78163	2.75220
General Business and Public Utility Personal	4.10000	4.10000	4.10000	4.10000
<b>EHOVE</b>				
Residential/Agricultural Real	2.00274	2.00000	2.00000	2.00410
Commercial/Industrial and Public Utility Real	2.01422	2.00000	2.09151	2.08806
General Business and Public Utility Personal	3.95000	3.95000	3.95000	3.95000
<b>Knox County Career Center</b>				
Residential/Agricultural Real	2.56408	2.56756	2.57218	2.81277
Commercial/Industrial and Public Utility Real	4.26075	4.25439	4.27285	4.34635
General Business and Public Utility Personal	6.40000	6.40000	6.40000	6.40000

2003	2002	2001	2000	1999	1998
\$5.74905	\$5.77352	\$6.72813	\$3.73264	\$3.73272	\$4.00000
6.00000	5.98520	6.64943	3.66698	3.66698	4.00000
6.00000	6.00000	7.00000	4.00000	4.00000	4.00000
8.88792	8.55263	8.97040	7.26391	6.37908	7.88262
9.42073	9.33030	9.32742	7.73266	6.56771	7.21508
10.10000	10.10000	10.10000	9.10000	9.10000	9.10000
2.34954	2.35033	2.39031	2.39220	2.39120	3.34794
3.59720	3.40309	3.39369	3.39369	3.39369	3.83641
4.00000	4.00000	4.00000	4.00000	4.00000	4.00000
0.81246	0.81249	0.88189	0.88191	0.88110	1.11356
1.23768	1.25113	1.23227	1.22401	1.20904	1.26245
1.40000	1.40000	1.40000	1.40000	1.40000	1.40000
0.10000	0.10000	0.10000	0.10000	0.50000	0.90000
0.10000	0.10000	0.10000	0.10000	0.50000	0.90000
0.10000	0.10000	0.10000	0.10000	0.50000	0.90000
2.27000	0.93561	0.99345	0.99348	0.99276	1.18181
2.24799	1.26294	1.24796	1.24121	1.22940	1.27000
2.27000	1.27000	1.27000	1.27000	1.27000	1.27000
2.38808	2.39964	2.62882	2.51083	2.47077	2.91924
2.79842	2.79155	3.25139	3.31212	3.27957	3.30434
4.10000	4.10000	4.10000	4.10000	4.10000	4.10000
2.00000	2.00146	2.00548	2.00000	2.00000	2.00000
2.09041	2.26423	2.23181	2.27814	2.44292	2.44032
3.95000	3.95000	3.95000	3.95000	3.95000	3.95000
2.81550	2.81675	3.11550	3.11869	3.12239	3.82499
4.33775	4.30181	4.83061	4.82349	4.76679	4.76652
6.40000	6.40000	6.40000	6.40000	6.40000	6.40000

(continued)

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

	2007	2006	2005	2004
<b>Pioneer Career and Technology Center</b>				
Residential/Agricultural Real	\$2.01961	\$2.02218	\$2.08514	\$2.23276
Commercial/Industrial and Public Utility Real	3.05111	3.04122	3.14768	3.25362
General Business and Public Utility Personal	4.70000	4.70000	4.70000	4.70000
<b>Schools</b>				
<b>Ashland City</b>				
Residential/Agricultural Real	33.10984	33.12339	34.73572	34.73572
Commercial/Industrial and Public Utility Real	40.16363	39.54836	41.19254	41.19254
General Business and Public Utility Personal	62.25000	62.25000	62.25000	62.25000
<b>Buckeye Central Local</b>				
Residential/Agricultural Real	26.31694	20.00003	20.00003	20.12835
Commercial/Industrial and Public Utility Real	28.50972	22.19823	24.07470	24.86698
General Business and Public Utility Personal	51.30000	45.00000	45.00000	45.00000
<b>Clearfork Local</b>				
Residential/Agricultural Real	24.18618	24.00439	23.98798	25.74598
Commercial/Industrial and Public Utility Real	27.61127	27.56908	27.35521	30.97996
General Business and Public Utility Personal	47.85000	47.65000	47.65000	49.25000
<b>Crestline Exempted Village</b>				
Residential/Agricultural Real	29.80687	31.04156	32.15838	32.19150
Commercial/Industrial and Public Utility Real	41.60495	42.68813	47.03816	46.30900
General Business and Public Utility Personal	63.17000	64.42000	64.82000	64.80000
<b>Crestview Local</b>				
Residential/Agricultural Real	26.95495	26.95911	24.40114	24.95488
Commercial/Industrial and Public Utility Real	27.70311	26.98966	24.44816	25.33275
General Business and Public Utility Personal	49.40000	49.40000	46.90000	47.40000
<b>Galion City</b>				
Residential/Agricultural Real	29.64272	28.90498	33.25404	35.32132
Commercial/Industrial and Public Utility Real	39.75524	38.67128	45.71597	49.70229
General Business and Public Utility Personal	57.23000	56.53000	59.57000	68.47000
<b>Lexington Local</b>				
Residential/Agricultural Real	29.48793	29.40702	29.45449	30.70048
Commercial/Industrial and Public Utility Real	30.72543	30.53966	29.87291	32.29726
General Business and Public Utility Personal	39.20000	39.10000	39.20000	40.30000
<b>Loudonville-Perrysville Exempted Village</b>				
Residential/Agricultural Real	30.98053	30.69683	31.05734	31.69435
Commercial/Industrial and Public Utility Real	32.28188	31.02395	31.28295	32.37848
General Business and Public Utility Personal	40.83000	40.54000	40.90000	41.50000

2003	2002	2001	2000	1999	1998
\$2.23345	\$2.32151	\$2.43550	\$2.43607	\$2.62726	\$2.82983
3.24134	3.30735	3.26509	3.25352	3.29506	3.42907
4.70000	4.70000	4.70000	4.70000	4.70000	4.70000
24.86835	24.89284	27.51742	26.96103	26.99539	31.23591
31.24251	31.24395	37.77842	37.57528	37.44904	37.68136
52.35000	52.35000	52.35000	52.10000	52.10000	52.10000
20.12353	21.32091	21.32225	21.36332	23.88053	23.93202
24.86698	25.90305	25.90305	25.90305	28.07206	28.02283
45.00000	45.00000	45.00000	45.00000	45.00000	45.00000
25.57163	25.57289	25.67428	25.67588	26.27610	31.84357
31.21375	31.23436	31.20604	31.20604	31.50740	34.13310
50.20000	50.20000	50.20000	50.20000	50.80000	52.38000
32.22591	30.37965	30.94832	32.16826	34.90229	36.87384
46.33900	44.11237	44.22449	45.37449	45.74579	47.41829
64.83000	61.20000	61.60000	62.75000	62.44800	63.48300
26.45602	26.45743	27.88199	24.93714	25.47359	31.68204
26.83275	26.79742	27.30660	24.32929	24.82929	29.43906
48.90000	48.90000	48.90000	45.90000	46.40000	46.90000
35.30822	31.59887	31.72112	24.08698	28.68483	29.24049
49.46793	44.96190	44.96066	37.07311	38.60791	38.60791
68.47000	61.63000	61.63000	53.90000	53.90000	53.90000
31.50250	31.50125	31.67651	31.76380	32.60879	29.97535
32.97198	32.10129	32.46011	32.26413	33.05933	30.24184
41.10000	41.10000	41.10000	41.20000	42.05000	39.05000
25.19875	25.20018	25.87662	25.98433	25.97585	26.83948
25.90146	25.41017	26.78796	26.97157	26.20201	26.88446
35.00000	35.00000	35.60000	35.70000	35.70000	36.40000

(continued)

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

	2007	2006	2005	2004
<b>Lucas Local</b>				
Residential/Agricultural Real	\$37.90001	\$28.10001	\$28.30001	\$29.50001
Commercial/Industrial and Public Utility Real	38.31057	28.38011	28.30001	30.15582
General Business and Public Utility Personal	49.90000	40.10000	40.30000	41.50000
<b>Madison Local</b>				
Residential/Agricultural Real	27.37656	27.21903	27.12428	30.72693
Commercial/Industrial and Public Utility Real	44.55048	44.88309	43.97632	45.05151
General Business and Public Utility Personal	60.40000	60.40000	60.40000	60.40000
<b>Mansfield City</b>				
Residential/Agricultural Real	42.24661	33.47181	33.55199	41.37092
Commercial/Industrial and Public Utility Real	54.12802	44.96299	44.74051	50.91511
General Business and Public Utility Personal	69.25000	60.55000	60.75000	66.05000
<b>Northmor Local</b>				
Residential/Agricultural Real	19.70000	19.70002	19.70000	19.70898
Commercial/Industrial and Public Utility Real	19.70000	19.70003	19.70001	19.70001
General Business and Public Utility Personal	27.10000	27.10000	27.10000	27.10000
<b>Ontario Local</b>				
Residential/Agricultural Real	34.30358	33.91916	28.60420	29.69917
Commercial/Industrial and Public Utility Real	37.24490	36.81133	31.11646	32.62512
General Business and Public Utility Personal	48.80000	48.40000	43.10000	44.10000
<b>Plymouth Local</b>				
Residential/Agricultural Real	27.18962	27.29056	27.29336	29.86983
Commercial/Industrial and Public Utility Real	28.75228	28.87330	29.21439	32.81715
General Business and Public Utility Personal	33.00000	33.10000	33.10000	35.60000
<b>Shelby City</b>				
Residential/Agricultural Real	25.36183	24.94584	25.01922	26.63308
Commercial/Industrial and Public Utility Real	32.72616	32.18510	33.78154	33.15181
General Business and Public Utility Personal	49.80000	49.40000	49.50000	49.60000
<b>South Central Local</b>				
Residential/Agricultural Real	23.01131	22.98669	23.20993	23.25831
Commercial/Industrial and Public Utility Real	23.23776	22.97473	23.84190	23.76121
General Business and Public Utility Personal	37.55000	37.55000	37.75000	37.75000

Note: The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

The County's basic property tax rate may be increased only by a majority vote of the County's residents.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes.

Overlapping rates are those of local and county governments that apply to property owners within the County.

Source: Richland County Auditor

2003	2002	2001	2000	1999	1998
\$30.60001	\$30.60001	\$30.50001	\$31.87001	\$31.70001	\$35.00001
31.25582	31.01036	31.09234	32.42605	32.25605	35.00001
42.60000	42.60000	42.50000	43.87000	43.70000	47.00000
30.73091	30.74608	33.37355	33.38396	33.38000	39.94655
43.87335	42.94068	43.84006	43.49521	43.42380	44.53884
60.40000	60.40000	60.40000	60.40000	60.40000	60.40000
41.33836	41.38852	42.92348	42.89870	42.81968	42.13072
50.67848	51.98731	50.68656	50.36595	49.60004	44.07855
66.05000	66.15000	66.15000	66.15000	66.15000	59.05000
19.70466	19.70002	19.70002	19.70000	19.70002	19.70001
19.70001	19.70001	19.70001	19.70001	19.70001	19.70001
27.10000	27.10000	27.10000	27.10000	27.10000	27.10000
29.99957	30.00002	30.00001	30.00002	30.10002	30.00001
32.82240	33.36345	33.01839	33.05305	33.06562	33.34668
44.40000	44.40000	44.40000	44.40000	44.50000	44.40000
30.27022	30.28364	30.30947	31.60001	31.40001	29.60000
33.21973	33.27901	30.29981	31.60001	31.40001	30.23435
36.00000	36.00000	36.00000	37.30000	37.10000	35.30000
26.62449	26.61560	28.28730	28.06883	28.26927	33.30012
33.08831	33.07164	31.89321	31.45375	31.48323	35.50273
49.60000	49.60000	49.80000	49.60000	49.80000	50.40000
23.21320	23.51553	23.52488	23.35001	23.80001	23.80001
23.40812	23.84770	23.84934	24.18860	27.02651	27.25784
37.75000	37.85000	37.85000	37.85000	38.30000	38.30000

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

Year	Current Tax Levy (2)*	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections #	Total Tax Collections
2007	\$112,338,166	\$97,081,392	86.42 %	\$4,368,903	\$101,450,295
2006	105,283,710	94,232,606	89.50	4,571,475	98,804,081
2005	101,949,046	92,613,784	90.84	3,978,461	96,592,245
2004	101,269,283	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

(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

Note: The County does not identify delinquency collections by the year for which the tax was levied.

\* - Includes Homestead and Rollback

# - Includes interest

Source: Richland County Auditor



Percent of Current Total Tax Collections to Current Tax Levy	Accumulated Outstanding Delinquent Taxes (1)(3)#	Percent of Outstanding Delinquent Taxes to Current Tax Levy
90.31 %	\$5,269,383	4.69 %
93.85	5,230,262	4.97
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

**Richland County, Ohio**  
*Property Tax Levies and Collections*  
*Tangible Personal Property Taxes*  
*Last Eight Years (1)*

Year	Current Tax Levy	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections
2007	\$12,419,838	\$12,242,500	98.57 %	\$2,106,598
2006	17,605,469	16,971,814	96.40	1,631,914
2005	23,037,199	22,870,985	99.28	726,689
2004	22,624,280	22,172,980	98.01	1,256,735
2003	21,711,075	21,389,130	98.52	1,655,851
2002	21,183,598	20,850,092	98.43	3,092,130
2001	22,893,375	20,644,996	90.18	973,975
2000	22,240,286	21,656,549	97.38	472,793

Note: The County does not identify delinquent collections by the year for which the tax was levied.

(1) Information prior to 2000 is not available

(2) Information prior to 2003 is not available

Source: Richland County Auditor

Total Tax Collections	Percent of Current Total Tax Collections to Current Tax Levy	Accumulated Outstanding Delinquent Taxes (2)	Percent of Outstanding Delinquent Taxes to Current Tax Levy
\$14,349,098	115.53 %	\$2,446,936	19.70 %
18,603,728	105.67	2,763,901	15.70
23,597,674	102.43	2,398,546	10.41
23,429,715	103.56	2,070,306	9.15
23,044,981	106.14	2,373,763	10.93
23,942,222	113.02	N/A	0.00
21,618,971	94.43	N/A	0.00
22,129,342	99.50	N/A	0.00

**Richland County, Ohio**  
*Principal Real Property Taxpayers*  
2007 and 2002

Taxpayer	2007	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
General Motors	\$12,502,300	0.63%
Centro Richland LLC	7,529,770	0.38
Wal-Mart Incorporated	6,064,650	0.31
Newman Technology	4,924,430	0.25
Gumberg Associates	4,410,360	0.22
Muller Hauss Van Aken Farms	4,029,170	0.20
Dofasco Shelby Inc	3,859,630	0.20
Central Ohio Associates LTD	3,105,600	0.16
SSI Mansfield	2,818,420	0.14
Jay Industries	2,786,280	0.14
<b>Total</b>	<b>\$52,030,610</b>	<b>2.63%</b>
<b>Total Real Assessed Valuation</b>	<b>\$1,970,201,850</b>	

Taxpayer	2002 (1)	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
General Motors	\$14,228,380	0.85%
WEA Richland LLC	7,515,120	0.45
Gumberg Associates	4,613,480	0.28
Newman Technology	3,124,830	0.19
Wal-Mart Incorporated	3,094,360	0.19
Central Ohio Associates LTD	2,900,110	0.17
TIC Ontario	2,609,430	0.16
Meijer Incorporated	2,593,280	0.15
PPG Industries	2,293,180	0.14
Jay Industries	1,941,600	0.11
<b>Total</b>	<b>\$44,913,770</b>	<b>2.69%</b>
<b>Total Real Assessed Valuation</b>	<b>\$1,671,184,010</b>	

(1) Information prior to 2002 is not available

Source: Richland County Auditor

**Richland County, Ohio**  
*Principal Personal Property Taxpayers*  
 2007 and 1998

Taxpayer	2007	
	Personal Property Assessed Valuation	Percentage of Personal Assessed Valuation
General Motors	\$20,059,680	16.74%
Newman Technology	12,753,720	10.64
AK Steel Corporation	8,856,950	7.39
United Telephone Company	8,734,380	7.29
Dofasco Shelby Inc	7,037,240	5.87
Gorman Rupp Industries	5,452,590	4.55
PPG Industries	4,379,960	3.65
MTD Products Incorporated	4,366,520	3.64
Jay Industries	4,230,600	3.53
Shiloh Corp	2,243,090	1.87
<b>Total</b>	<b>\$78,114,730</b>	<b>65.17%</b>
<b>Total Personal Property Assessed Valuation</b>	<b>\$119,854,140</b>	

Taxpayer	1998	
	Personal Property Assessed Valuation	Percentage of Personal Assessed Valuation
General Motors	\$40,316,700	13.30%
Copperweld Tubing Products	20,493,380	6.76
Armco	12,264,800	4.05
Gorman Rupp Industries	11,677,130	3.85
MTD Products Incorporated	10,316,540	3.40
Newman Technology	8,390,730	2.77
PPG Industries	7,130,400	2.35
Therm-O-Disc	5,780,670	1.91
Jay Industries	4,910,020	1.62
Shiloh Corp	4,889,020	1.61
<b>Total</b>	<b>\$126,169,390</b>	<b>41.62%</b>
<b>Total Personal Property Assessed Valuation</b>	<b>\$303,055,580</b>	

Source: Richland County Auditor

**Richland County, Ohio**  
*Principal Public Utility Property Taxpayers*  
2007 and 2002

Taxpayer	2007	
	Public Utility Property Assessed Valuation	Percentage of Public Utility Assessed Valuation
Columbia Gas	\$31,651,270	39.49%
Ohio Edison	24,018,960	29.96
Ohio Power	8,906,560	11.11
American Transmission Systems	7,109,310	8.87
Ohio-American Water Company	2,134,180	2.66
Pennsylvania Lines	1,286,190	1.60
Licking Rural	790,100	0.99
Firelands Electric	608,860	0.76
New York Central Lines	569,880	0.71
Consolidated Electric Cooperation	521,100	0.65
<b>Total</b>	<b>\$77,596,410</b>	<b>96.80%</b>
<b>Total Public Utility Assessed Valuation</b>	<b>\$80,158,830</b>	

Taxpayer	2002 (1)	
	Public Utility Property Assessed Valuation	Percentage of Public Utility Assessed Valuation
United Telephone Company of Ohio	\$21,176,010	20.37%
Ohio Edison	19,601,540	18.85
American Transmission Systems	7,688,930	7.40
Ohio Power	7,318,690	7.04
Pennsylvania Lines	2,863,130	2.75
LCI International	1,756,730	1.69
Qwest Communications	1,405,400	1.35
Ohio-American Water Company	1,089,050	1.05
Vectren Energy	1,026,670	0.99
US Sprint Communication	1,015,950	0.98
<b>Total</b>	<b>\$64,942,100</b>	<b>62.47%</b>
<b>Total Public Utility Assessed Valuation</b>	<b>\$103,960,250</b>	

(1) Information prior to 2002 is not available

Source: Richland County Auditor

**Richland County, Ohio**  
*Computation of Direct and Overlapping Governmental Activities Debt*  
 December 31, 2007

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
<b>Direct - Richland County</b>			
General Obligation Bonds	\$13,307,064	100.00%	\$13,307,064
Special Assessment Bonds	7,005,944	100.00	7,005,944
Notes Payable	21,094,871	100.00	21,094,871
Capital Leases	1,895,352	100.00	1,895,352
<i>Total Direct - Richland County</i>	<u>43,303,231</u>	<u>100.00</u>	<u>43,303,231</u>
<b>Overlapping (2)</b>			
Townships Wholly Within County	2,036,946	100.00	2,036,946
Cities Wholly Within the County	7,245,425	100.00	7,245,425
Villages Wholly Within the County	3,561,763	100.00	3,561,763
Schools Wholly Within the County	37,662,133	100.00	37,662,133
City of Crestline	195,000	0.62	1,209
City of Galion	3,239,980	0.07	2,268
Ashland City School District	1,731,000	0.07	1,281
Buckeye Central Local School District	8,441,537	0.19	16,039
Clearfork Local School District	7,409,235	93.13	6,900,221
Crestview Local School District	4,406,326	74.30	3,273,900
Galion City School District	15,311,032	2.99	457,800
Loudonville-Perrysville Exempted Village School District	43,361	3.86	1,674
Plymouth-Shiloh Local School District	585,000	79.80	466,830
South Central Local School District	1,395,565	2.72	37,959
<i>Total Overlapping</i>	<u>93,264,303</u>		<u>61,665,448</u>
<i>Totals</i>	<u><u>\$136,567,534</u></u>		<u><u>\$104,968,679</u></u>

(1) Percentages were determined by dividing the assessed valuation of the political subdivisions located within the boundaries of the County by the total assessed valuation of the political subdivisions.

(2) Debt outstanding for School Districts is shown as of June 30, 2007.

Source: Richland County Auditor

**Richland County, Ohio**  
*Ratio of Outstanding Debt to  
Total Personal Income and Debt Per Capita  
Last Ten Years*

Year	Governmental Activities			
	General Obligation Bonds	Special Assessment Bonds	Capital Leases	Notes Payable
2007	\$13,307,064	\$7,005,944	\$1,895,352	\$21,094,871
2006	7,902,702	7,890,847	1,704,930	18,553,009
2005	8,834,636	8,729,449	1,723,545	14,714,845
2004	10,406,571	9,528,050	1,663,977	10,675,000
2003	8,886,117	10,286,652	1,664,244	9,010,000
2002	9,707,804	11,008,950	1,664,485	6,886,730
2001	10,487,097	11,693,644	1,664,702	5,095,000
2000	8,795,000	11,485,000	1,664,897	7,152,000
1999	9,420,000	12,075,000	1,665,073	6,875,000
1998	10,110,000	11,894,000	1,665,231	3,874,484

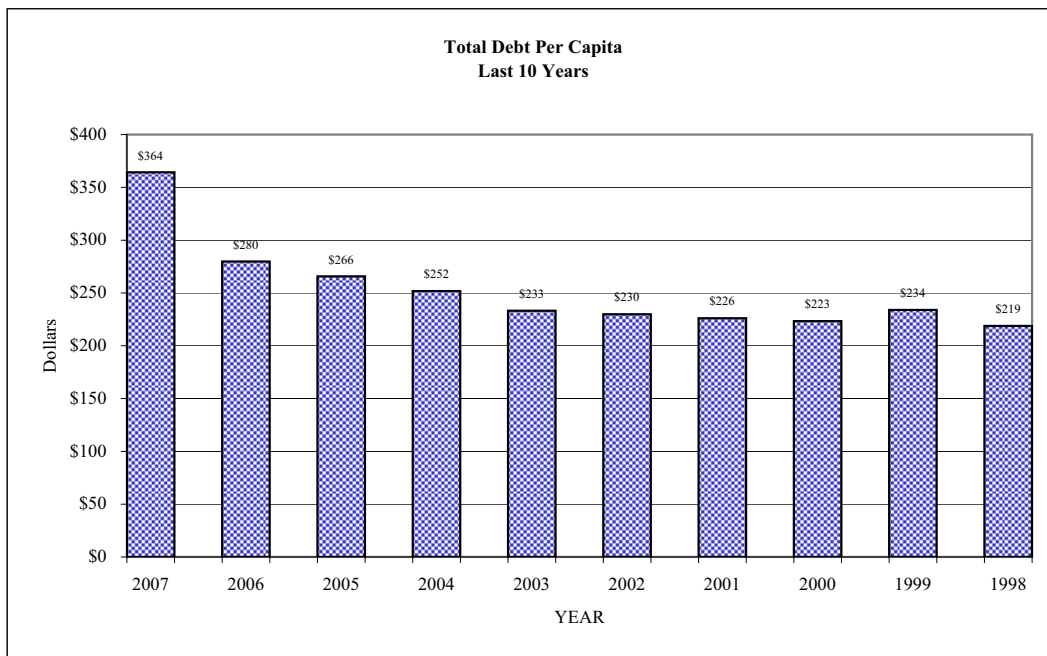
(1) Personal Income and population are located on S46.

Source: Richland County Auditor



**Business-Type Activities**

USDA General Obligation Bonds	OPWC Loans	Notes Payable	Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$2,700,000	\$295,000	\$0	\$46,298,231	1.86%	\$364
0	0	0	36,051,488	1.51	280
0	0	0	34,002,475	1.43	266
0	0	0	32,273,598	1.35	252
0	0	0	29,847,013	1.25	233
0	0	160,270	29,428,239	1.24	230
0	0	194,000	29,134,443	1.22	226
0	0	194,000	29,290,897	1.20	223
0	0	282,000	30,317,073	1.87	234
0	0	322,516	27,866,231	1.75	219



**Richland County, Ohio**  
*Ratio of General Obligation Bonded Debt to Estimated True  
 Values of Taxable Property and Bonded Debt Per Capita  
 Last Ten Years*

Year	Population	Estimated True Values of Taxable Property	Gross Bonded Debt (1)	Ratio of Bonded Debt to Estimated True Values of Taxable Property	Bonded Debt Per Capita
2007	127,101	\$5,592,288,757	\$13,307,064	0.24%	\$104.70
2006	128,852	5,895,403,188	7,902,702	0.13	61.33
2005	127,949	5,786,520,942	8,834,636	0.15	69.05
2004	128,190	5,217,383,043	10,406,571	0.20	81.18
2003	128,004	5,190,504,959	8,886,117	0.17	69.42
2002	128,051	5,099,243,793	9,707,804	0.19	75.81
2001	128,852	4,774,259,983	10,487,097	0.22	81.39
2000	131,198	4,769,246,126	8,795,000	0.18	67.04
1999	129,607	4,642,691,320	9,420,000	0.20	72.68
1998	127,342	3,916,751,652	10,110,000	0.26	79.39

(1) Only includes General Obligation Bonds

Source: Population - U.S. Census Bureau

This Page Intentionally Left Blank.

**Richland County, Ohio**  
*Computation of Legal Debt Margin*  
*Last Ten Years*

	2007		2006	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	\$2,170,214,820	\$2,170,214,820	\$2,291,612,328	\$2,291,612,328
Debt Limitation	52,755,371	21,702,148	55,790,308	22,916,123
Total Outstanding Debt:				
General Obligation Bonds	13,147,555	13,147,555	7,878,690	7,878,690
Special Assessment Bonds	6,992,443	6,992,443	7,876,308	7,876,308
USDA Bonds	2,700,000	2,700,000	0	0
OPWC Loans	295,000	295,000	0	0
General Obligation Notes	21,074,000	21,074,000	18,478,000	18,478,000
Special Assessment Notes	0	0	0	0
<b>Total</b>	<b>44,208,998</b>	<b>44,208,998</b>	<b>34,232,998</b>	<b>34,232,998</b>
Exemptions:				
General Obligation Bonds (paid from rentals)	8,188,123	8,188,123	3,814,633	3,814,633
Special Assessment Bonds	6,992,443	6,992,443	7,876,308	7,876,308
Revenue Bonds	0	0	0	0
USDA Bonds	2,700,000	2,700,000	0	0
OPWC Loans	295,000	295,000	0	0
General Obligation Notes	21,074,000	21,074,000	18,478,000	18,478,000
Special Assessment Notes	0	0	0	0
Enterprise Fund Notes	0	0	0	0
Amount Available in Debt Service Fund	104,834	104,834	0	0
<b>Total</b>	<b>39,354,400</b>	<b>39,354,400</b>	<b>30,168,941</b>	<b>30,168,941</b>
<b>Net Debt</b>	<b>4,854,598</b>	<b>4,854,598</b>	<b>4,064,057</b>	<b>4,064,057</b>
<b>Total Legal Debt Margin</b> (Debt Limitation Minus Net Debt)	<b>\$47,900,773</b>	<b>\$16,847,550</b>	<b>\$51,726,251</b>	<b>\$18,852,066</b>
Legal Debt Margin as a Percentage of the Debt Limit	90.80%	77.63%	92.72%	82.27%

(1) The Debt Limitation is calculated as follows:

Three percent of first \$100,000,000 of assessed value	\$3,000,000	\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value	3,000,000	3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000	46,755,371	49,790,308
	<b>\$52,755,371</b>	<b>\$55,790,308</b>

(2) The Debt Limitation equals one percent of the assessed value.

Source: Richland County Auditor

2005		2004		2003	
Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
\$2,341,177,173	\$2,341,177,173	\$2,123,376,136	\$2,123,376,136	\$2,110,377,815	\$2,110,377,815
57,029,429	23,411,772	51,584,403	21,233,761	51,259,445	21,103,778
8,811,128	8,811,128	10,383,566	10,383,566	8,836,004	8,836,004
8,713,871	8,713,871	9,511,434	9,511,434	10,268,997	10,268,997
0	0	0	0	0	0
0	0	0	0	0	0
14,656,000	14,656,000	10,675,000	10,675,000	9,010,000	9,010,000
0	0	0	0	0	0
32,180,999	32,180,999	30,570,000	30,570,000	28,115,001	28,115,001
4,246,884	4,246,884	4,810,012	4,810,012	5,391,508	5,391,508
8,713,871	8,713,871	9,511,434	9,511,434	10,268,997	10,268,997
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
14,656,000	14,656,000	10,675,000	10,675,000	9,010,000	9,010,000
0	0	0	0	0	0
0	0	0	0	0	0
0	0	572,470	572,470	79,303	79,303
27,616,755	27,616,755	25,568,916	25,568,916	24,749,808	24,749,808
4,564,244	4,564,244	5,001,084	5,001,084	3,365,193	3,365,193
\$52,465,185	\$18,847,528	\$46,583,319	\$16,232,677	\$47,894,252	\$17,738,585
92.00%	80.50%	90.31%	76.45%	93.43%	84.05%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	51,029,429		45,584,403		45,259,445
	\$57,029,429		\$51,584,403		\$51,259,445

(continued)

**Richland County, Ohio**  
*Computation of Legal Debt Margin (continued)*  
*Last Ten Years*

	2002		2001	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	\$2,074,587,382	\$2,074,587,382	\$1,961,081,285	\$1,961,081,285
Debt Limitation	50,364,685	20,745,874	47,527,032	19,610,813
Total Outstanding Debt:				
General Obligation Bonds	9,654,743	9,654,743	10,431,088	10,431,088
Special Assessment Bonds	10,990,257	10,990,257	11,673,912	11,673,912
USDA Bonds	0	0	0	0
OPWC Loans	0	0	0	0
General Obligation Notes	7,047,000	7,047,000	2,289,000	2,289,000
Special Assessment Notes	0	0	3,000,000	3,000,000
<b>Total</b>	<b>27,692,000</b>	<b>27,692,000</b>	<b>27,394,000</b>	<b>27,394,000</b>
Exemptions:				
General Obligation Bonds (paid from rentals)	5,545,376	5,545,376	6,193,181	6,193,181
Special Assessment Bonds	10,990,257	10,990,257	11,673,912	11,673,912
Revenue Bonds	0	0	0	0
OWDA Loans	0	0	0	0
OPWC Loans	0	0	0	0
General Obligation Notes	7,047,000	7,047,000	2,289,000	2,289,000
Special Assessment Notes	0	0	3,000,000	3,000,000
Enterprise Fund Notes	160,270	160,270	194,000	194,000
Amount Available in Debt Service Fund	66,357	66,357	63,530	63,530
<b>Total</b>	<b>23,809,260</b>	<b>23,809,260</b>	<b>23,413,623</b>	<b>23,413,623</b>
<b>Net Debt</b>	<b>3,882,740</b>	<b>3,882,740</b>	<b>3,980,377</b>	<b>3,980,377</b>
<b>Total Legal Debt Margin</b> (Debt Limitation Minus Net Debt)	<b>\$46,481,945</b>	<b>\$16,863,134</b>	<b>\$43,546,655</b>	<b>\$15,630,436</b>
Legal Debt Margin as a Percentage of the Debt Limit	92.29%	81.28%	91.63%	79.70%

(1) The Debt Limitation is calculated as follows:

Three percent of first \$100,000,000 of assessed value	\$3,000,000	\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value	3,000,000	3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000	44,364,685	41,527,032
	<b>\$50,364,685</b>	<b>\$47,527,032</b>

(2) The Debt Limitation equals one percent of the assessed value.

Source: Richland County Auditor

2000		1999		1998	
Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
\$1,955,882,930	\$1,955,882,930	\$1,931,047,926	\$1,931,047,926	\$1,638,057,360	\$1,638,057,360
47,397,073	19,558,829	46,776,198	19,310,479	39,451,434	16,380,574
8,795,000	8,795,000	9,420,000	9,420,000	10,110,000	10,110,000
11,485,000	11,485,000	12,075,000	12,075,000	11,894,000	11,894,000
0	0	0	0	0	0
0	0	0	0	0	0
3,451,000	3,451,000	3,212,000	3,212,000	1,407,516	1,407,516
3,895,000	3,895,000	3,945,000	3,945,000	2,789,484	2,789,484
<u>27,626,000</u>	<u>27,626,000</u>	<u>28,652,000</u>	<u>28,652,000</u>	<u>26,201,000</u>	<u>26,201,000</u>
6,874,588	6,874,588	7,410,017	7,410,017	7,936,231	7,936,231
11,485,000	11,485,000	12,075,000	12,075,000	11,894,000	11,894,000
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
3,451,000	3,451,000	3,212,000	3,212,000	1,407,516	1,407,516
3,895,000	3,895,000	3,945,000	3,945,000	2,789,484	2,789,484
194,000	194,000	282,000	282,000	0	0
48,307	48,307	43,523	43,523	74,785	74,785
<u>25,947,895</u>	<u>25,947,895</u>	<u>26,967,540</u>	<u>26,967,540</u>	<u>24,102,016</u>	<u>24,102,016</u>
1,678,105	1,678,105	1,684,460	1,684,460	2,098,984	2,098,984
<u>\$45,718,968</u>	<u>\$17,880,724</u>	<u>\$45,091,738</u>	<u>\$17,626,019</u>	<u>\$37,352,450</u>	<u>\$14,281,590</u>
96.46%	91.42%	96.40%	91.28%	94.68%	87.19%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	<u>41,397,073</u>		<u>40,776,198</u>		<u>33,451,434</u>
	<u>\$47,397,073</u>		<u>\$46,776,198</u>		<u>\$39,451,434</u>

**Richland County, Ohio**  
*Demographic and Economic Statistics*  
*Last Ten Years*

<u>Year</u>	<u>Population (1)</u>	<u>Total Personal Income (2)</u>	<u>Personal Income Per Capita (1)</u>	<u>Population Density (1) (Persons per Square Mile)</u>	<u>Employed (3)</u>	<u>Unemployed (3)</u>
2007	127,101	\$2,484,316,146	\$19,546	255.7	58,100	4,100
2006	128,852	2,394,327,864	18,582	259.3	58,700	3,800
2005	127,949	2,377,548,318	18,582	257.4	58,500	4,100
2004	128,190	2,382,026,580	18,582	257.9	58,700	4,600
2003	128,004	2,378,570,328	18,582	257.6	59,400	4,600
2002	128,051	2,379,443,682	18,582	257.6	59,400	4,300
2001	128,852	2,394,327,864	18,582	259.3	59,800	3,300
2000	131,198	2,437,921,236	18,582	264	60,100	3,200
1999	129,607	1,621,901,998	12,514	260.8	57,700	4,000
1998	127,342	1,593,557,788	12,514	256.2	57,600	3,700

Source:

- (1) 1998 - 1999 Population Estimated by US Census Bureau  
2000 - 2007 from the 2000 Census Bureau
- (2) Computation of per capita personal income multiplied by population
- (3) Ohio Job and Family Services, Office of Workforce Development
- (4) Richland County Auditor



County	Unemployment Rate (3)		New Construction (4)		
	Ohio	United States	Agricultural/ Residential	Commercial/ Industrial	Total New Construction
6.5%	5.6%	4.6%	\$15,453,700	\$3,448,710	\$18,902,410
6.1	5.5	4.6	19,326,480	6,015,560	25,342,040
6.5	5.5	5.1	21,680,700	6,735,500	28,416,200
7.2	5.7	5.4	21,809,260	4,485,710	26,294,970
7.2	5.0	5.7	20,279,060	4,470,510	24,749,570
6.7	4.8	5.8	16,680,950	10,013,940	26,694,890
5.2	3.7	3.7	21,009,630	4,167,130	25,176,760
5.0	4.9	4.8	21,478,920	11,233,330	32,712,250
6.5	4.2	4.5	15,608,250	6,531,990	22,140,240
6.0	4.6	4.9	15,468,690	6,023,880	21,492,570

**Richland County, Ohio**

Principal Employers

2007 and 1998

---

---

**2007**

---

Employer	Employees	Percentage of Total County Employment
MedCentral Health Systems	2,700	4.65%
General Motors	1,800	3.10
Richland County	1,049	1.81
Gorman-Rupp	1,018	1.75
Jay Industries	950	1.64
Therm-O-Disc	900	1.55
Mansfield City Schools	888	1.53
Newman Technology	850	1.46
Embarq	800	1.38
ArcelorMittal (Dofasco Shelby Inc)	600	1.03
Total	<u>11,555</u>	<u>19.89%</u>
Total Employment within the County	<u>58,100</u>	

---

**1998**

---

Employer	Employees	Percentage of Total County Employment
General Motors	2,400	4.17%
Mansfield General Hospital	1,826	3.17
Mid-Ohio Education Services	1,750	3.04
Sprint	1,200	2.08
Therm-O-Disc	1,200	2.08
Richland County	1,110	1.93
Hi-Stat Manufacturing	1,000	1.74
Armco/Mansfield Operations	897	1.56
Mansfield City Schools	840	1.46
Mansfield Correctional Institute	750	1.31
Total	<u>12,973</u>	<u>22.53%</u>
Total Employment within the County	<u>57,600</u>	

Sources: 1998 - Mansfield Chamber of Commerce

2007 - Richland County Economic Development Corporation (Estimate)

Organizations Annual Reports/ Web Sites

This Page Intentionally Left Blank.

**Richland County, Ohio**  
*Full-Time Equivalent County Government Employees by Function/Program*  
*Last Eight Years (1)*

Function/Program	2007	2006	2005	2004
<b>Governmental Activities</b>				
General Government				
Legislative and Executive				
County Offices	90	81	89	89
Commissioners Office	6	6	7	7
Treasurer's Office	8	7	7	7
Judicial System				
County Offices	119	114	63	73
Clerk of Courts	18	17	16	17
Probate Court	8	7	7	10
Public Safety				
County Offices	77	68	74	72
Sheriff	64	64	66	66
Public Works				
County Offices	10	7	8	9
Engineer	52	49	55	55
Auto Title	10	11	13	15
Health				
County Offices	14	14	18	19
Mental Retardation and Developmental Disabilities	280	291	326	321
Human Services				
County Offices	67	73	89	81
Children's Services	101	102	110	116
Job and Family Services	113	112	161	127
Conservation and Recreation				
County Offices	3	3	3	3
<b>Business-Type Activities</b>				
Sewer	9	15	14	14
Totals	<u>1,049</u>	<u>1,041</u>	<u>1,126</u>	<u>1,101</u>

Source: Richland County Auditor

Method: Using 1.0 for each full time employee at December 31.

(1) Information prior to 2000 is not available

2003	2002	2001	2000
57	54	41	35
6	7	8	7
7	7	7	7
118	124	124	136
14	17	15	15
9	7	11	9
72	74	75	79
67	66	67	67
9	8	10	9
60	56	60	66
13	12	16	15
17	18	18	18
320	358	402	369
82	85	93	106
116	127	126	132
133	129	133	130
4	4	4	3
13	13	20	13
<u>1,117</u>	<u>1,166</u>	<u>1,230</u>	<u>1,216</u>

**Richland County, Ohio**  
*Operating Indicators by Function/Program*  
*Last Ten Years*

Function/Program	2007	2006	2005	2004
<b><i>Governmental Activities</i></b>				
General Government				
Legislative and Executive				
Board of Elections				
Registered Voters	91,698	91,152	90,213	85,465
Voter Turnout in November	31,116	45,814	37,390	36,261
Percentage of Voter Turnout	33.93%	50.26%	41.45%	42.43%
Recorder				
Deeds Issued	5,316	6,220	6,384	6,410
Mortgages Issued	12,078	14,658	16,815	17,865
Judicial System				
Common Pleas Courts Cases				
Civil	1,904	1,577	1,322	1,360
Criminal	1,048	1,088	982	1,000
Domestic	1,495	1,601	1,470	1,454
Health				
Dog and Kennel				
Dogs Licensed	20,059	20,454	18,461	17,023
Kennels	305	315	300	425
<b><i>Business-Type Activities</i></b>				
Sewer				
Number of Customers on:				
Metered Rate	3,479	3,373	3,294	3,182
Flat Rate	1,239	1,296	1,360	1,465

Source: Richland County Auditor

2003	2002	2001	2000	1999	1998
84,655	83,133	81,861	82,059	78,320	79,701
35,894	39,057	29,533	54,088	35,517	41,206
42.40%	46.98%	36.08%	65.91%	45.35%	51.70%
6,486	6,232	5,757	5,704	5,749	5,266
25,338	22,334	20,469	16,145	19,970	19,060
1,250	1,257	1,162	1,041	947	919
831	889	774	725	706	777
1,497	1,357	1,279	1,462	1,428	1,618
22,511	18,632	17,985	17,938	17,461	17,082
394	331	326	343	300	331
3,067	n/a	n/a	n/a	n/a	n/a
1,553	n/a	n/a	n/a	n/a	n/a

**Richland County, Ohio**  
*Capital Assets Statistics by Function/Program*  
*Last Eight Years (1)*

	2007	2006	2005	2004	2003	2002	2001	2000
<b>Governmental Activities</b>								
General Government								
Legislative and Executive								
County Offices								
Vehicles	22	23	18	17	16	14	12	12
Real Estate Assessment								
Vehicles	2	2	2	2	2	2	1	1
Weights and Measures								
Vehicles	1	2	1	1	1	1	1	1
Judicial System								
County Offices								
Vehicles	6	10	8	7	6	4	1	1
Juvenile Attention Center								
Vehicles	11	11	9	9	7	6	4	4
Public Safety								
County Offices								
Vehicles	3	7	4	2	2	2	2	0
Sheriff's Office								
Vehicles	66	66	57	40	28	22	17	11
Public Works								
County Engineer								
Vehicles	52	52	49	47	46	44	41	37
Codes and Permits								
Vehicles	4	3	2	2	2	2	2	0
Health								
Mental Retardation and Developmental Disabilities								
Vehicles	44	44	42	39	35	33	27	27
Dog and Kennel								
Vehicles	5	6	5	5	4	4	4	3
Human Services								
County Offices								
Vehicles	13	13	14	14	13	12	11	11
Children's Services								
Vehicles	20	20	21	2	2	2	2	1
Conservation and Recreation								
Vehicles	1	1	1	1	1	1	1	1
<b>Business-Type Activities</b>								
Sewer								
Vehicles	10	10	9	8	7	6	5	4

Source: Richland County Auditor

(1) Information prior to 2000 is not available



**Richland County, Ohio**

*Miscellaneous Statistics*

*December 31, 2007*

---

---

<b><i>Date of Incorporation</i></b>	1813
<b><i>County Seat</i></b>	Mansfield, Ohio
<b><i>Number of Political Subdivision in the County</i></b>	
Townships	19
Cities	3
Villages	6
School Districts	9
Vocational School	1
Libraries	2
Hospitals	1

***Major Attractions***

Malabar Farms, Kingwood Center, Mansfield Motorsports Park &  
Mid-Ohio Sports Car Course

***Higher Education***

Ohio State University - Mansfield Campus  
North Central State College  
MedCentral College of Nursing

***Hospitals***

MedCentral Mansfield and Shelby

***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 Stations:

Time Warner Cable Communications  
WMFD TV 50/68 Mansfield

Newspapers:

Mansfield News Journal (daily)  
The Daily Globe (daily); The Bellville Star (weekly);  
USA Today (daily); Columbus Dispatch (daily);  
The Akron-Beacon Journal (daily);  
Cleveland Plain Dealer (daily); Wall Street Journal (daily)

This Page Intentionally Left Blank.



**Mary Taylor, CPA**  
Auditor of State

**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 24, 2008**