

**RICHLAND COUNTY**

**Report on Compliance with Requirements  
Applicable to Each Major Program and on  
Internal Control Over Compliance in Accordance  
with Office of Management and Budget  
Circular A-133  
For the Year Ended  
December 31, 1999**

# **RICHLAND COUNTY**

**Report on Compliance with Requirements  
Applicable to Each Major Program and on  
Internal Control Over Compliance in Accordance  
with Office of Management and Budget  
Circular A-133  
For the Year Ended  
December 31, 1999**

**Richland County**  
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**December 31, 1999**

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**Report on Compliance With Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance With OMB Circular A-133**

Board of Commissioners  
Richland County  
Mansfield, Ohio

Compliance

We have audited the compliance of Richland County (the "County") with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 1999. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1999.

Internal Control Over Compliance

The management of the County 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 have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

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

Schedule of Expenditures of Federal Awards

We have audited the general-purpose financial statements of the County as of and for the year ended December 31, 1999, and have issued our report thereon dated June 27, 2000. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

This report is intended solely for the information and use of the County, the Auditor of the State of Ohio, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*PricewaterhouseCoopers LLP*

June 27, 2000

**Richland County  
Schedule of Findings and Questioned Costs  
December 31, 1999**

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**Richland County  
Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 1999**

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**Section I — Summary of Auditor's Results**

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*Financial Statements*

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

- Material weakness(es) identified?                           yes              X   no
  
- Reportable condition(s) identified that are not considered to be material weaknesses?                           yes              X   none reported

Noncompliance material to financial statements noted?                           yes              X   no

*Federal Awards*

Internal control over major programs:

- Material weakness(es) identified?                           yes              X   no
  
- Reportable condition(s) identified that are not considered to be material weaknesses?                           yes              X   none reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?                           yes              X   no

**Richland County  
 Schedule of Findings and Questioned Costs  
 December 31, 1999**

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**Richland County  
 Schedule of Findings and Questioned Costs  
 For the Year Ended December 31, 1999  
 (continued)**

Identification of major programs:

<i>CFDA Numbers</i>	<i>Name of Federal Program or Cluster</i>
93.667	Social Services Block Grant
93.645	Child Welfare Services—State Grants
20.205	Highway Planning and Construction
16.585	Drug Court Discretionary Grant Program
16.710	Public Safety Partnership and Community Policing
93.959	Block Grants for Community Mental Health Service
14.228	Community Development Block Grant

Dollar threshold used to distinguish between type A and type B programs: \$300,000.00

Auditee qualified as low-risk auditee?  X  yes       no

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**Section II — Financial Statement Findings**

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No matters were reported

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**Section III — Federal Award Findings and Questioned Costs**

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No matters were reported.

**Richland County  
Schedule of Federal Assistance  
For the Year Ended December 31, 1999**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>
U.S. Department of Agriculture: Passed through Ohio Department of Education: National School Lunch Program Cooperative Forestry Assistance	10.555 10.664		\$ 25,755 60,105
U.S. Department of Health and Human Services: Passed through Ohio Department of Mental Health Social Services Block Grant	93.667	05D910/sapt-bg-ovpp/70-70491-03-w-t-99-8968/	85,860 19,943
Passed through Ohio Department of Mental Retardation and Development Disabilities Block Grants for Community Mental Health Service Social Services Block Grant	93.959 93.667	70-70907-01-un-p-99-9202/05D911-	579,239 388,909
Passed through Ohio Department of Human Services: Child Welfare Services—State Grants	93.645		83,658
Passed through Ohio Department of Mental Health: Block Grants for Community Mental Health Services	93.958	05D911	70,596
Passed through Ohio Department of Mental Health, Alcohol and Drug Addiction, and Mental Retardation and Development Disabilities Medical Assistance Program	93.778	70-05D	4,890,423
Federal Emergency Management Agency: Emergency Management - State and Local Assistance Passed through the Ohio Emergency Management Agency Public Assistance Grants	83.552 83.544	PTACA99-G958	5,044,677 33,343 175,931
U.S. Department of Transportation: Passed through Ohio Department of Transportation: Highway Planning and Construction Metropolitan Planning	20.205 20.505	165991/165001	209,274 176,656 19,330

The accompanying notes are an integral part of these financial statements.



**Richland County  
Schedule of Federal Assistance  
For the Year Ended December 31, 1999**

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Justice:			
Passed through Ohio Criminal Justice Service			
Bryne Formula Grant Program	16.579	1998-DG-BOZ-7031	\$ 42,822
Drug Court Discretionary Grant Program	16.585		124,000
Public Safety Partnership and Community Policing	16.710		128,125
			<u>294,947</u>
Corporation for National Community Service:			
Passed through Ohio Department of Human Services:			
Americorps	94.006	yep-012-98	9,593
U.S. Department of Housing and Urban Development			
Passed through Ohio Department of Development			
Community Development Block Grant	14.228		<u>284,420</u>
			<u>\$ 7,112,848</u>

The accompanying notes are an integral part of these financial statements.

**Richland County**  
**Schedule of Financial Assistance**  
**For the Year Ended December 31, 1999**

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**1. Basis of Presentation**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Richland County and is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in the schedule may differ from amounts presented in, or used in the preparation of, the *general-purpose* financial statements.

**2. Subrecipients**

Of the federal expenditures presented in the schedule, Richland County provided federal awards to subrecipients as follows:

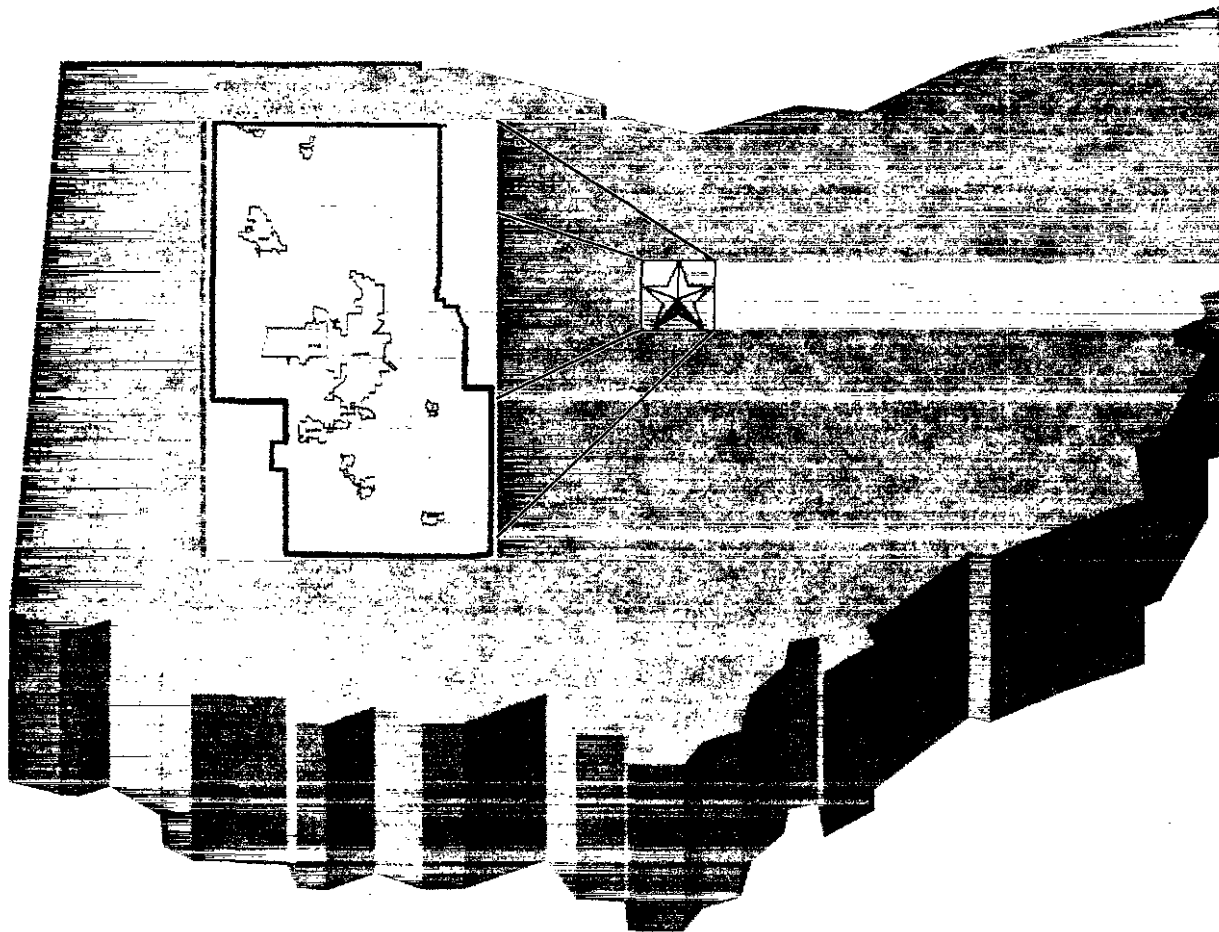
<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amounts Provided to subrecipients</u>
Block Grants for Prevention and Treatment of Substance Abuse	93.959	\$501,239

**3. Federal Assistance Reported at the State Level**

The following programs reported in the County's Schedule of Federal Financial Assistance in prior years are now reported by the State of Ohio.

<u>Program Title</u>	<u>Federal CFDA Number</u>
Food Stamps	10.551
State Administrative Matching for Food Stamps	10.561
Family Support Payments to States-AFDA	93.560
Job Opportunities and Basic Skills	93.561
Child Support Enforcement	93.563
Child Care Assistance	93.675
Foster Care	93.658
Adoption Assistance	93.659
Social Services Block Grant	93.667
Certain Medical Assistance Program	93.778

# Richland County, Ohio



*Comprehensive Annual Financial Report*

*For the Year Ended December 31, 1999*

Additional copies of this  
report may be obtained by  
contacting:

The Richland County Auditor's Office  
Attn: Staci Hershner  
50 Park Avenue East  
Mansfield, Ohio 44902  
(419) 774-5545

This report was reproduced and assembled by the  
Richland County Auditor's Office

RICHLAND COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED

December 31, 1999

Prepared by The Richland County Auditor's Office

Jack Reiner, County Auditor



# Introductory Section



**Richland County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 1999*  
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**JACK REINER**  
RICHLAND COUNTY AUDITOR



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

June 27, 2000

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, 1999. This CAFR, which includes financial statements and other financial and statistical data, conforms to Generally Accepted Accounting Principles (GAAP) as applicable to government entities. Responsibility for both the accuracy of the data presented and the completeness and fairness of the presentation, including all disclosures, rests with the County Auditor. To the best of my knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups of the County.

The CAFR provides the taxpayers of Richland County with financial data in a format which enables them to gain a true understanding of the County's financial affairs. The CAFR is divided into three sections: an Introductory Section, a Financial Section and a Statistical Section. The Introductory Section includes a transmittal letter, the Certificate of Achievement for Excellence in Financial Reporting, a list of elected officials, a list of principal appointed officials and department heads, and organizational charts of the County. The Financial Section includes the general purpose financial statements and the combining and individual fund and account group financial statements and schedules, as well as the independent auditor's report on the financial statements. The Statistical Section includes selected financial and demographic information, generally presented on a multi-year basis.

#### **County Overview**

Richland County was organized into a separate political entity in 1813. It encompasses nineteen townships, seven villages, with Ontario and Lexington being the largest, the City of Shelby, a small portion of the City of Crestline, and the City of Mansfield, which is the county seat. The County has an area of 449 square miles and has a population of 129,607, according to the Richland County Regional Planning Commission.

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

the Renaissance Theater, a restored, 1,430 seat, grand baroque theater, and the Mansfield Playhouse; the Mansfield Art Center, with monthly shows featuring the work of regional artists as well as exhibits loaned from major galleries and private collections; and special events such as the Miss Ohio Pageant, Ohio Winter Carnival at Snow Trails Ski Area, and the Mansfield Mehack Relays.

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

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

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

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

Richland County employs 1,220 people who provide various services to benefit its citizens. These services include welfare and social services, justice system services, sewer services, road and bridge services, support services, police protection and other miscellaneous County services.

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

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

The County participates in one joint venture, the Richland County Regional Planning Commission. The Regional Planning Commission is a statutorily created political subdivision that provides various studies to its members within the County. The County is also a member of the County Risk Sharing Authority, Inc. and of the County Commissioners Association of Ohio Workers' Compensation Group Rating Plan, both of which are public entity risk pools, and the MARK Consortium, Richland County Youth and Family Regional Council of Governments and the Richland County Regional Solid Waste Management Authority,

all jointly governed organizations. The County is also involved with four related organizations, the Richland County Metropolitan Park District, Richland County Transit Board, Mansfield/Richland County Public Library and the Richland County Civic Center Authority. A complete discussion of the County's reporting entity is provided in Note 1 to the General Purpose Financial Statements.

### **Economic Condition and Outlook**

The Village of Ontario continued to grow with more retail business locating there in 1999. Old Navy and Gabriel Brothers, two clothing stores, bought and remodeled buildings in December of 1999. Home Depot; a large home improvement chain, broke ground on a 120,000 square-foot store and a large wholesale food outlet, Gordon Food Service Marketplace also started to build in 1999. Discount Drug Mart will also build next to Home Depot in 2000. The area is attractive to retailers because of established businesses in Ontario, like the Richland Mall built in 1960. This region is popular for growth because of all the undeveloped land and accesses to Route 30, Route 430 and Route 309.

A new birthing center opened in June of 1999. This center has private birthing rooms with private bathrooms and whirlpool tubs. Each room gives expectant mothers a home-like ambience and is designed for the labor, delivery, and recovery for each patient. New fathers may also stay overnight in the room with mom and the new baby. As many as 10 visitors may visit even during delivery. Accommodations are made to allow the family pet to visit as well. This new center is separate from Med Central Hospital, but can perform any necessary surgery needed for the expectant mother, many times right there in the birthing suite. Security is state-of-the-art that allows no one to remove an infant from the premises. All newborns stay in the birthing suite with their parents at all times.

A new \$11 million dollar YMCA began construction in September of 1999. The new 65,000-square-foot facility will include a day care center, gymnasium, family pool, men and women's locker rooms, racquetball courts, aerobic room, teen room, and indoor running track. There will also be meeting and classrooms available for events and programs presented by the YMCA.

County schools expanded in 1999 to conform to a growing student population. Ontario High School began additions to the entire structure in which building will continue for several years. Clear Fork High School completed a large addition to its facility that includes a new gym, cafeteria, auditorium, and more classrooms. A tax levy supplied the monies to build this addition. Mansfield City Schools received voter approval on the November ballot to build a new \$53 million dollar school. The State will pay for \$29 million leaving \$24 million in local money.

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

Group tourism is increasing, according to the Visitor's Bureau. Malabar Farm tops the list of the five most popular sites visited. Malabar Farm, now a state park, is the home of Pulitzer Prize winning author Louis Bromfield. The farm exhibits Bromfield's revolutionary farming techniques as well as his extraordinary life. Second on the list is Kingwood Center, a large mansion once home to Charles Kelley King, an Ohio industrialist. Now tourists can enjoy the formal gardens, trails and bird sanctuary. Third,

is the Richland Carrousel Park, a restored vintage carrousel enclosed in an attractive building. The carrousel is open year-round for the delight of all ages. The fourth most visited site is the Renaissance Theater, in downtown Mansfield. The revival of this historic theater draws people from everywhere. The theater entertains a large assortment of events. The last attraction is the Living Bible Museum. This Christian museum houses twenty-six dioramas with special effects from the entire span of the Christian Bible.

All of Richland County benefits from the Mid Ohio Sports Car course located in Lexington, Ohio. Every summer some of racing's largest and most popular races are held here. The Mid Ohio summer begins with the Trans-Am race held in June. The Motorcycle race is also in June, followed by the Vintage care in July. The nationally televised Indy Car Race held in August attracts 80,000 spectators. In the fall, the last race held is the Valvoline Run Offs that are also nationally televised.

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

The County's population in 1990 had dropped below the reported population of 1970 as exhibited in the following table showing Richland County's population for the years 1960, 1970, 1980 and 1990. Information is provided by the U.S. Census Bureau and the Richland County Regional Planning Commission.

Year	Population	Change
1960	117,716	-
1970	129,997	+10.43%
1980	131,205	+0.93%
1990	126,137	-3.86%

At 6.4 percent, the 1999 average unemployment rate of the County was above the state and national rates. The unemployment rate, countywide, increased from 5.9 percent in 1998 to a rate of 6.4 percent in 1999. The table below compares the unemployment rates for the County, the State and the Nation for 1998 and 1999.

Year	Richland County	Ohio	United States
1998	5.9%	4.3%	4.5%
1999	6.4	4.3	4.2
Change	0.5	0.0	-0.3

Source: Labor Market Information

With growth through various area manufacturers and the retail sector, the County looks forward to economic prosperity and a reduction in the unemployment rate.

### **Major Initiatives**

The *Mental Health and Recovery Services Board* implemented a new system wide computer system. In a direct link with the State, the Board now processes all claims for service from the 12 contract agencies in a timely manner. As a "second tier" county, Richland came on line immediately after the test county and began "live" claims processing on July 1, 1999. During the first six months *Mental Health and Recovery Services* was able to fully implement all agencies and successfully process all claims. Turn around time for Medicaid claims has been reduced from three to six months to six weeks. Claims for service to out of county clients are now billed back to the board of residence. Richland was one of the first Boards in the state to begin paying out of county claims as required by Medicaid regulations.

The *Richland County Sheriff's Office* underwent a major change in the location of Staff/Division /Bureau offices cause by the need for larger facilities. First, the Sheriff and his Administrative staff were relocated on the first floor of the County Administration Building, and the Detective Bureau took over the space once utilized by the Sheriff and his staff on the lower level. Second, the *Corrections Division* expanded its "book-in" area to make room for the new *Livescan System*. The new high technology *Livescan System* electronically captures 10-fingerprint images for the electronic generation of fingerprint cards and eliminates the need of *Corrections Officers* taking rolled ink impressions. The expansion of the "book-in" area caused the *Road Patrol Offices* and *Radio Communications Room* to be relocated. Third, the *Communications Room* was relocated adjacent to the new "book-in" area and the *Patrol Bureau* was relocated to the *Training Classroom*.

Under a Federal Grant awarded by the U.S. Department of Justice, Office of Community Oriented Policing Services (COPS) under the Universal Hiring Program, the Sheriff's Office was able to hire one additional full-time deputy. The three-year award was for the amount of \$75,000. The grant period began on January 1, 1999 and will terminate on December 31, 2002.

State funding by the Office of Criminal Justice Services in the amount of \$33,636 assured the continuation of the *Madison Township Community Policing Program* operated jointly between the Sheriff's Office and *Mansfield Police Department*. Under the Grant requirements, the County's required match was \$44,387 of which the State of Ohio bought in for the sum of \$11,939. In 1999, the *CP Officers-Probation Partnership Program* won the Ohio's Community Policing Governor's "Award of Excellence".

Federal funding by the U.S. Department of Justice, Bureau of Justice Assistance awarded the Sheriff's Department two grants. The first, under the *Bulletproof Vests Partnership Program*, was \$6,000 for the purchase of new vests for field deputies. The County's required match was \$6,000. The second grant awarded to the County, under the *FY '98-1999 Local Law Enforcement Block Grant Program*, was the sum of \$190,703. Additional monies come form local funds at the sum of \$28,605. These monies were used to purchase equipment including seven new patrol cruisers, with accessory equipment, one *Radio Communications Command console Unit*, plus accessories.

The grant money also went to hiring a part-time magistrate for *Juvenile Court*; the County's *Prosecutor's Office* purchased a used vehicle for its *Secret Service Office*; and the County's *Court Services Program* bought electronic monitoring equipment and computer hardware/software.

The *Department of Richland County Central Purchasing* was developed to determine the buying needs and propose a purchasing consortium for all county offices, departments, boards and agencies. The *Richland County Board of Commissioners* along with the other *Richland County Boards* have worked together to

produce a program of cost savings to the County. The combined efforts produced an estimated total cost savings of over \$1.3 million dollars for the three-year period from 1997 to 1999.

The Richland County Auditor's Bookkeeping Department went through many changes during 1999. New software packages were installed for Payroll and Financial Budgetary. The new applications increased the capabilities of both Payroll and Finance in many areas, including increased deductions, user defined reporting, and check writing. The package also included fixed asset software.

In 1999, Richland County Human Services converted 3200 food stamp cases to Ohio's new computerized food stamp issuance system. The new system is called the Direction Card Program and replaces paper food coupons. The Direction Card is a credit card sized "smart card" that electronically stores a recipient's food stamp benefits on a computer chip embedded in the card. Recipients use the card when purchasing groceries rather than food stamp coupons. As the card is used, each purchase and the remaining food stamp balance is printed onto a receipt. Food Stamp benefits on a Direction Card are protected by the recipient's personal identification number (PIN). This new system provides an effective means to reduce abuses of the system as well as streamline operations, therefore benefitting all citizens of Richland County.

### **Financial Information**

***Basis of Accounting*** Richland County's accounting system is organized on a "fund" basis. Each fund or account group is a distinct self-balancing accounting entity. The County's day to day accounting and budgetary records are maintained on a basis other than Generally Accepted Accounting Principles (GAAP). For financial reporting purposes, the accounting records are converted to the modified accrual basis for all Governmental and Fiduciary funds and the accrual basis for Proprietary funds. On the modified accrual basis, revenues are recognized when measurable and available, and expenditures are recognized when goods and services are received. On the accrual basis, revenues are recognized when measurable and earned; expenses are recognized when incurred. A further discussion of the bases of accounting and their reconciliation can be found in Note 2 of the Financial Section.

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

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

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

A computerized certification system allows the Auditor's Office to ascertain the status of the department's appropriations before authorizing additional purchases from a particular account. Additional information

regarding the County's budgetary accounting may be found in the Notes to the General Purpose Financial Statements.

**General Government Functions** Revenues for the governmental funds, which include General, Special Revenue, Debt Service, and Capital Projects fund types, totaled \$80,043,670 in 1999. The following schedule presents a summary of all governmental funds' revenues for the years ended December 31, 1998 and 1999, and lists each revenue derivation as a percentage of the total for 1999.

Revenues	1998	1999	Percent of Total	Increase (Decrease)	Percent Increase (Decrease)
Property and Other Taxes	\$14,903,813	\$14,771,960	18.45%	(\$131,853)	(0.88)%
Sales Tax	6,167,602	10,122,459	12.65	3,954,857	64.12
Charges for Services	6,891,644	6,434,489	8.04	(457,155)	(6.63)
Licenses and Permits	587,832	604,992	0.76	17,160	2.92
Fines and Forfeitures	234,698	238,881	0.30	4,183	1.78
Intergovernmental	42,352,837	42,918,831	53.62	565,994	1.34
Special Assessments	1,085,619	2,385,008	2.98	1,299,389	119.69
Interest	1,817,870	1,006,748	1.26	(811,122)	(44.62)
Rentals	483,535	547,817	0.68	64,282	13.29
Contributions and Donations	48,587	33,953	0.04	(14,634)	(30.12)
Other Revenue Sources	1,189,170	978,532	1.22	(210,638)	(17.71)
<b>Total</b>	<b>\$75,763,207</b>	<b>\$80,043,670</b>	<b>100.00%</b>	<b>\$4,280,463</b>	<b>5.65%</b>

Sales tax increased 64.12 percent in 1999 due to the County raising the sales tax by 0.5 percent from 5.75 percent to 6.25 percent. This raised the County's portion from .75 percent to 1.25 percent, a 67 percent increase. When the sales tax increase was approved, the County agreed to suspend the general fund 2 mill tax levy. This caused a decrease in property tax revenue for 1999.

Special assessments increased by 119.69 percent due to the construction of sewer projects, which are funded by special assessments. One project was bonded during 1999 and assessments were levied in 2000. Property owners were allowed to pay a lump sum before the bond was issued.



The following schedule presents a summary of all governmental expenditures of General, Special Revenue, Debt Service, and Capital Projects fund types for the years ended December 31, 1998 and 1999, and also lists each expenditure derivation as a percentage of the total for 1999.

Expenditures	1998	1999	Percent of Total	Increase (Decrease)	Percent Increase (Decrease)
<b>Current:</b>					
<b>General Government</b>					
Legislative and Executive	\$6,516,041	\$7,323,740	8.92%	\$807,699	12.40%
Judicial	3,825,692	4,366,320	5.32	540,628	14.13
Public Safety	9,068,111	10,227,889	12.46	1,159,778	12.79
Public Works	3,766,204	5,003,459	6.09	1,237,255	32.85
Health	22,387,663	25,388,803	30.92	3,001,140	13.41
Human Services	18,458,844	23,142,733	28.18	4,683,889	25.37
Conservation and Recreation	131,774	121,131	0.15	(10,643)	(8.08)
Economic Development	382,026	392,881	0.48	10,855	2.84
Other	2,236	22,431	0.03	20,195	903.18
Capital Outlay	3,962,031	2,811,129	3.42	(1,150,902)	(29.05)
Intergovernmental	471,656	478,342	0.58	6,686	1.42
<b>Debt Service:</b>					
Principal Retirement	1,079,143	1,249,158	1.52	170,015	15.75
Interest and Fiscal Charges	1,560,623	1,584,313	1.93	23,690	1.52
Refunding Bond Issuance Cost	81,908	0	0.00	(81,908)	(100.00)
Payment to Refunded Bond Escrow Agent	145,000	0	0.00	(145,000)	(100.00)
<b>Total</b>	<b>\$71,838,952</b>	<b>\$82,112,329</b>	<b>100.00%</b>	<b>\$10,273,377</b>	<b>14.30%</b>

Public safety expenditures increased 12.79 percent due to increases in sheriff salaries and the expansion of the juvenile probation department. The County also received various new grants which accounted for greater public safety expenditures.

Public works increased by 32.85 percent due to an increase in auto title transfers. Health expenditures increased due to a new road safety project.

Human services increased by \$4, 683,889 due to the Mental Retardation Board purchasing new computers and increases in Children's Services salaries and placement and purchased services.

Capital outlay decreased due to the completion of construction projects.

**General Fund Balance** The General Fund encompasses the general government functions of the County and all other functions not accounted for in other funds. The fund balance of the general fund at year end 1999 was \$1,151,026, a \$12,728 increase compared to the 1998 balance of \$1,138,298.

**Financial Highlights - Enterprise Operations** The Richland County Sewer fund resembles those activities found in private industry. The determination of profit and/or loss is a management desire. The net loss of \$379,420 within the sewer enterprise fund has been created from not including depreciation as part of the rate structure. The County has since reviewed the rate structure and increased rates in an attempt to offset the costs of operation. However, the rate increases are still insufficient to offset these costs. The total fund equity

of the enterprise fund was \$27,026,828 at December 31, 1999. This amount includes \$30,589,008 in contributed capital and (\$3,562,180) in retained earnings.

**Internal Service Fund** During 1999, the retained earnings in the self-funded insurance fund plan decreased from (\$676,059) at December 31, 1998, to (\$1,429,903) at December 31, 1999. Management has made several changes in the internal service fund including rate increases and a more careful review of claim payments.

**Fiduciary Funds** The expendable trust funds carried on the financial records of the County are the County Home Resident Trust and Children Trust. These funds had assets at year end 1999 totaling \$3,303 and \$38,647, respectively. At December 31, 1999, the agency funds had assets of \$141,850,015.

**Debt Administration** As of December 31, 1999, the County had outstanding general obligation bonds totaling \$9,420,000. \$7,410,017 of this amount is to be paid from rental charges to the County departments and other tenants who occupy the facilities. If any rentals fall short of the required debt service payments, the County will be responsible for the difference. During 1999, \$690,000 of general obligation bonds were retired.

As of December 31, 1999, the County had \$12,075,000 in Special Assessment bonds outstanding to be paid from special assessments collected from the property owners who specifically benefitted from the sewer project financed by the bonds. In 1999, the County issued \$740,000 in special assessment bonds. During 1999, \$559,000 of special assessment bonds were retired.

In addition to the bonds, the County had \$7,157,000 in outstanding bond anticipation notes at December 31, 1999. The notes will be reissued until such time as the County decides to issue bonds.

In addition to the aforementioned obligations, along with the Pediatric Development Corporation, the Board of Mental Retardation and Developmental Disabilities is party to a lease which meets the criteria of a capital lease as defined by Statement of Financial Accounting Standards Number 13 "Accounting for Leases." As of December 31, 1999, the outstanding principal was \$1,665,073.

As of December 31, 1999, the County's legal debt margin within the overall debt limitation was \$34,568,433.

**Cash Management** All County cash is pooled for investment purposes. During the year ended December 31, 1999, the County's cash resources were divided among the following types of deposits and investments: Government Treasury Certificates, Huntington Banker's Acceptance, Federal Home Loan Mortgage Corporation Bonds, Federal Home Loan Mortgage Corporation Debentures, Federal National Mortgage Association Discount Notes, Federal Home Loan Bank Bonds, repurchase agreements, Federated Fortress Government Mutual Fund, Money Market Investment and STAR Ohio. Interest income earned in 1999 totaled \$1,012,574 for the primary government and \$29,362 for the component unit.

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

- |   |  |
|---|--|
| General Liability                               | Faithful Performance                   |
| Food Stamp Coverage                             | Law Enforcement Professional Liability |
| Employee Benefit Liability                      | Automobile Liability                   |
| Public Officials Errors and Omissions Liability | Building and Contents                  |
| Uninsured Motorists Liability                   | Contractors Equipment                  |

Ohio Stop Gap  
Extra Expense  
Comprehensive Boiler and Machinery  
Automobile Physical Damage  
Motor Truck Cargo

Flood and Earthquake  
Data Processing Equipment  
Valuable Papers and Records  
Money and Securities

The deductible is \$2,500 per loss. The limit of liability for the General Liability, Law Enforcement Liability, Automobile Liability, and Public Officials Liability is \$1,000,000 per loss.

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

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

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

### **Other Information**

**Independent Audit** The State requires the County to have an independent audit of all of its funds and account groups. Pricewaterhouse Coopers LLP performed an independent audit for Richland County for the year ended December 31, 1999. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the Federal Single Audit Act of 1996 and related OMB Circular A-133. The independent auditor's report on the general purpose financial statements by Pricewaterhouse Coopers LLP is included at the beginning of the Financial Section of the CAFR.

**Certificate of Achievement** The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Richland County for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 1998. 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 nine consecutive years (1990 - 1998). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to the GFOA for consideration.

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

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

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

Sincerely,



Jack Reiner  
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, 1998

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.



*Cathy Brubaker*  
President

*Jeffrey L. Esser*  
Executive Director

**Richland County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 1999*  
*Elected Officials*

---

Board of Commissioners

Edward Olson  
Robert Ashbrook  
David Swartz

Auditor

Jack Reiner

Treasurer

Daniel Smith

Recorder

Sarah Davis

Clerk of Courts

Phillip Scott

Coroner

Dr. Stephen Banko

Engineer

Thomas Beck

Prosecutor

James Mayer, Jr.

Sheriff

James Stierhoff

Court of Common Pleas #1

Judge James DeWeese

Court of Common Pleas #2

Judge James Henson

Probate Court

Judge Richard Christiansen

Domestic Relations Court

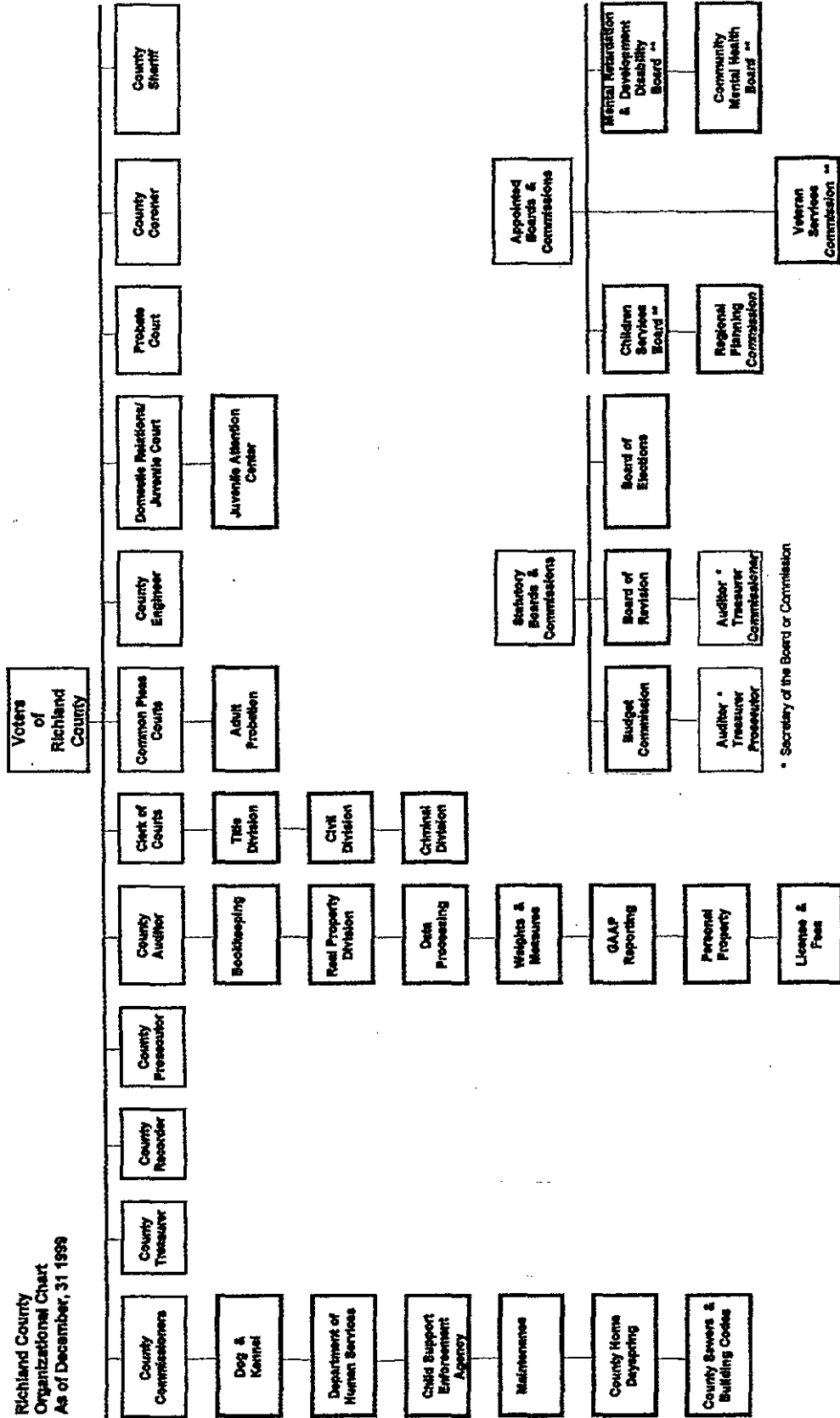
Judge Ron Spon

**Richland County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 1999*  
*Principal Appointed Officials and Department Heads*

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

Richland County  
Organizational Chart  
As of December, 31 1999

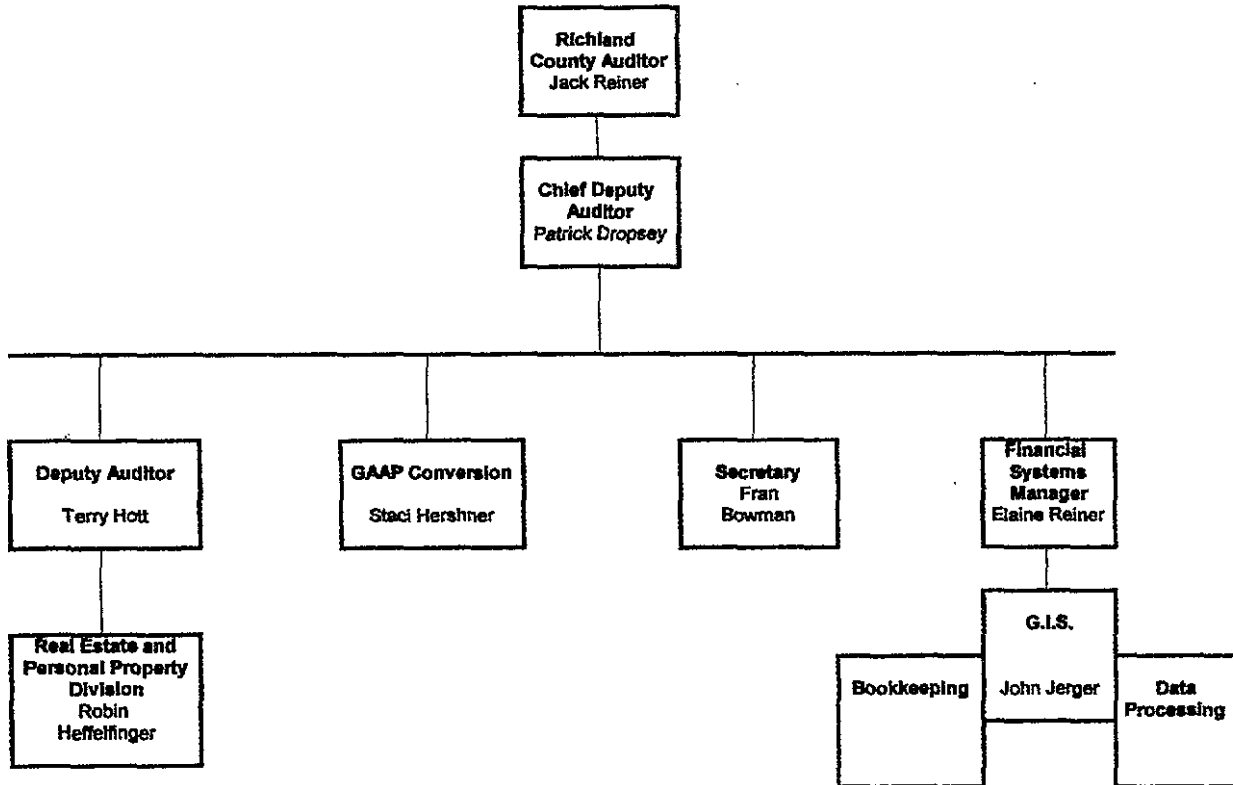


\* Secretary of the Board or Commission

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



**County Auditor  
Organizational Chart  
as of 12-31-99**



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# Financial Section





STATE OF OHIO  
OFFICE OF THE AUDITOR  
JIM PETRO, AUDITOR OF STATE

35 North Fourth Street, 1<sup>st</sup> Floor  
Columbus, Ohio 43215

Telephone 614-466-4514  
800-282-0370

Facsimile 614-728-7398

Board of Commissioners  
Richland County

We have reviewed the Independent Auditor's Report of Richland County, prepared by Pricewaterhouse Coopers LLP for the audit period January 1, 1999 through December 31, 1999. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Richland County is responsible for compliance with these laws and regulations.

A handwritten signature in black ink, appearing to read "Jim Petro".

JIM PETRO  
Auditor of State

July 27, 2000

**Report of Independent Accountants**

Board of County Commissioners  
Richland County  
Mansfield, Ohio

We have audited the accompanying general-purpose financial statements of Richland County, Ohio (the "County") as of and for the year ended December 31, 1999, as listed in the table of contents. These general-purpose financial statements are the responsibility of Richland County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit. We did not audit the financial statements of Richland Newhope Industries, Inc., whose statements reflect total assets and revenues comprising 100% of the discretely presented component unit. Those statements were audited by other auditors whose report has been furnished to us, and our opinion on the general-purpose financial statements, insofar as it relates to the amounts included for Richland Newhope Industries, Inc., is based solely on the report of the other auditors.

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

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of Richland County, Ohio, as of December 31, 1999, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with accounting principles generally accepted in the United States.

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements of Richland County, Ohio, taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis are not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is stated fairly, in all material respects, in relation to the general-purpose financial statements taken as a whole.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2000 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

We did not audit the introductory or statistical sections listed in the table of contents and, accordingly, we do not express an opinion on them.

PriceWaterhouseCoopers LLP

June 27, 2000

GENERAL PURPOSE  
FINANCIAL STATEMENTS

**Richland County, Ohio**  
**Combined Balance Sheet**  
*All Fund Types, Account Groups and*  
*Discretely Presented Component Unit*  
*Primary Government As of December 31, 1999*  
*Component Unit As of August 31, 1999*

	Governmental Fund Types				Proprietary
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
<b>ASSETS AND OTHER DEBITS</b>					
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$352,130	\$27,973,133	\$92,134	\$5,600,390	\$267,106
Cash and Cash Equivalents in Segregated Accounts	24,641	21,427	0	800	151,364
Deposits	0	0	0	0	0
Receivables:					
Taxes (Due from Agency Funds)	1,194,459	13,443,920	0	0	0
Taxes	0	0	0	0	0
Accounts	55,008	45,115	1,120,032	0	492,854
Special Assessments (Due from Agency Funds)	0	84,824	17,861,752	0	0
Special Assessments	0	0	0	0	0
Accrued Interest	0	0	0	0	0
Due from Other Funds	87,370	51,231	0	0	0
Intergovernmental Receivable (Due from Agency Funds)	223,225	0	0	0	0
Intergovernmental Receivable	14,693	1,267,113	0	25,378	0
Materials and Supplies Inventory	93,690	398,976	0	0	2,871
Prepaid Items	175,446	4,605	0	0	0
Loans Receivable	204,500	34,554	0	0	0
Fixed Assets (net, where applicable, of accumulated depreciation)	0	0	0	0	26,605,222
<b>Other Debits</b>					
Amount Available in Debt Service Fund For Retirement of General Obligation Bonds	0	0	0	0	0
Amount Available in Debt Service Fund For Retirement of Special Assessment Bonds	0	0	0	0	0
Amount to be Provided from General Government Resources	0	0	0	0	0
Amount to be Provided from Special Assessments	0	0	0	0	0
<b>Total Assets and Other Debits</b>	<b>\$2,425,162</b>	<b>\$43,324,898</b>	<b>\$19,073,918</b>	<b>\$5,626,568</b>	<b>\$27,519,417</b>



Fund Types	Fiduciary Fund Types	Account Groups		Totals (Memorandum Only) Primary Government	Component Unit	Totals (Memorandum Only) Reporting Entity
		General Fixed Assets	General Long-Term Obligations			
\$41,463	\$7,271,698	\$0	\$0	\$41,598,054	\$0	\$41,598,054
0	1,461,199	0	0	1,659,431	670,502	2,329,933
0	0	0	0	0	1,000	1,000
0	0	0	0	14,638,379	0	14,638,379
0	110,511,782	0	0	110,511,782	0	110,511,782
1,196	0	0	0	1,714,205	183,609	1,897,814
0	0	0	0	17,946,576	0	17,946,576
0	20,142,871	0	0	20,142,871	0	20,142,871
0	136	0	0	136	4,411	4,547
0	0	0	0	138,601	0	138,601
0	0	0	0	223,225	0	223,225
14,422	2,504,279	0	0	3,825,885	0	3,825,885
0	0	0	0	495,537	86,230	581,767
0	0	0	0	180,051	13,597	193,648
0	0	0	0	239,054	0	239,054
0	0	35,738,511	0	62,343,733	780,210	63,123,943
0	0	0	43,523	43,523	0	43,523
0	0	0	48,611	48,611	0	48,611
0	0	0	13,382,606	13,382,606	0	13,382,606
0	0	0	12,026,389	12,026,389	0	12,026,389
<u>\$57,081</u>	<u>\$141,891,965</u>	<u>\$35,738,511</u>	<u>\$25,501,129</u>	<u>\$301,158,649</u>	<u>\$1,739,559</u>	<u>\$302,898,208</u>

(continued)

**Richland County, Ohio**  
*Combined Balance Sheet*  
*All Fund Types, Account Groups and*  
*Discretely Presented Component Unit (continued)*  
*Primary Government As of December 31, 1999*  
*Component Unit As of August 31, 1999*

	Governmental Fund Types				Proprietary
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
<b>LIABILITIES, FUND EQUITY, NET ASSETS AND OTHER CREDITS</b>					
<b>Liabilities</b>					
Accounts Payable	\$210,149	\$1,640,119	\$0	\$73,002	\$50,863
Contracts Payable	0	194,758	0	187,137	9,582
Accrued Wages	636,530	1,399,472	0	0	13,352
Payroll Withholding Payable	0	0	0	0	0
Compensated Absences Payable	28,214	75,806	0	0	29,057
Retainage Payable	0	0	0	68,207	0
Due to Other Funds	2,327	135,291	0	0	983
Intergovernmental Payable	396,916	1,495,541	0	8,951	105,703
Deferred Revenue	0	13,528,744	18,981,784	0	0
Undistributed Assets (Due to County Funds)	0	0	0	0	0
Undistributed Assets	0	0	0	0	0
Deposits Held and Due to Others	0	0	0	0	0
Accrued Interest Payable	0	0	0	54,947	1,049
Notes Payable	0	0	0	6,875,000	282,000
Claims Payable	0	0	0	0	0
Capital Leases Payable	0	0	0	0	0
General Obligation Bonds Payable	0	0	0	0	0
Special Assessment Debt with Governmental Commitment	0	0	0	0	0
<i>Total Liabilities</i>	<u>1,274,136</u>	<u>18,469,731</u>	<u>18,981,784</u>	<u>7,267,244</u>	<u>492,589</u>
<b>Fund Equity, Net Assets and Other Credits</b>					
Investment in General Fixed Assets	0	0	0	0	0
Contributed Capital	0	0	0	0	30,589,008
Retained Earnings (Deficit):					
Unreserved	0	0	0	0	(3,562,180)
Net Assets, Unrestricted	0	0	0	0	0
Fund Balance (Deficit):					
Reserved for Encumbrances	155,680	731,435	0	95,494	0
Reserved for Inventory	93,690	398,976	0	0	0
Reserved for Loans	204,500	34,554	0	0	0
Reserved for Unclaimed Monies	126,894	0	0	0	0
Unreserved, Undesignated	570,262	23,690,202	92,134	(1,736,170)	0
<i>Total Fund Equity (Deficit), Net Assets and Other Credits</i>	<u>1,151,026</u>	<u>24,855,167</u>	<u>92,134</u>	<u>(1,640,676)</u>	<u>27,026,828</u>
<i>Total Liabilities, Fund Equity, Net Assets and Other Credits</i>	<u>\$2,425,162</u>	<u>\$43,324,898</u>	<u>\$19,073,918</u>	<u>\$5,626,568</u>	<u>\$27,519,417</u>

See accompanying notes to the general purpose financial statements

Fund Types	Fiduciary Fund Types	Account Groups		Totals (Memorandum Only) Primary Government	Component Unit	Totals (Memorandum Only) Reporting Entity
		General Fixed Assets	General Long-Term Obligations			
Internal Service	Expendable Trust and Agency					
\$1,780	\$0	\$0	\$0	\$1,975,913	\$12,874	\$1,988,787
0	0	0	0	391,477	0	391,477
0	0	0	0	2,049,354	20,481	2,069,835
0	0	0	0	0	3,649	3,649
0	0	0	2,211,927	2,345,004	10,133	2,355,137
0	0	0	0	68,207	0	68,207
0	0	0	0	138,601	0	138,601
2,611	19,245	0	129,129	2,158,096	0	2,158,096
0	0	0	0	32,510,528	0	32,510,528
0	32,808,180	0	0	32,808,180	0	32,808,180
0	109,018,425	0	0	109,018,425	0	109,018,425
0	4,165	0	0	4,165	0	4,165
0	0	0	0	55,996	0	55,996
0	0	0	0	7,157,000	0	7,157,000
1,482,593	0	0	0	1,482,593	0	1,482,593
0	0	0	1,665,073	1,665,073	1,380	1,666,453
0	0	0	9,420,000	9,420,000	0	9,420,000
0	0	0	12,075,000	12,075,000	0	12,075,000
<u>1,486,984</u>	<u>141,850,015</u>	<u>0</u>	<u>25,501,129</u>	<u>215,323,612</u>	<u>48,517</u>	<u>215,372,129</u>
0	0	35,738,511	0	35,738,511	0	35,738,511
0	0	0	0	30,589,008	0	30,589,008
(1,429,903)	0	0	0	(4,992,083)	0	(4,992,083)
0	0	0	0	0	1,691,042	1,691,042
0	0	0	0	982,609	0	982,609
0	0	0	0	492,666	0	492,666
0	0	0	0	239,054	0	239,054
0	0	0	0	126,894	0	126,894
0	41,950	0	0	22,658,378	0	22,658,378
<u>(1,429,903)</u>	<u>41,950</u>	<u>35,738,511</u>	<u>0</u>	<u>85,835,037</u>	<u>1,691,042</u>	<u>87,526,079</u>
<u>\$57,081</u>	<u>\$141,891,965</u>	<u>\$35,738,511</u>	<u>\$25,501,129</u>	<u>\$301,158,649</u>	<u>\$1,739,559</u>	<u>\$302,898,208</u>

**Richland County, Ohio**  
*Combined Statement of Revenues, Expenditures  
and Changes in Fund Balances*  
All Governmental Fund Types and Expendable Trust Funds  
For the Year Ended December 31, 1999

	Governmental	
	General	Special Revenue
<b>Revenues</b>		
Property and Other Taxes	\$2,973,150	\$11,798,810
Sales Tax	10,122,459	0
Charges for Services	2,944,276	3,355,390
Licenses and Permits	339,514	265,478
Fines and Forfeitures	97,862	141,019
Intergovernmental	5,032,353	36,555,321
Special Assessments	0	399
Interest	915,158	91,590
Rentals	12,478	8,905
Contributions and Donations	0	33,953
Other	165,946	765,079
<i>Total Revenues</i>	<u>22,603,196</u>	<u>53,015,944</u>
<b>Expenditures</b>		
Current:		
General Government:		
Legislative and Executive	5,720,535	1,600,205
Judicial	3,426,538	939,782
Public Safety	8,014,857	2,213,032
Public Works	436,386	4,567,073
Health	1,344,165	24,044,638
Human Services	543,497	22,599,236
Conservation and Recreation	121,131	0
Economic Development	0	392,881
Other	22,431	0
Capital Outlay	0	0
Intergovernmental	478,342	0
Debt Service:		
Principal Retirement	0	158
Interest and Fiscal Charges	0	174,842
<i>Total Expenditures</i>	<u>20,107,882</u>	<u>56,531,847</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,495,314</u>	<u>(3,515,903)</u>
<b>Other Financing Sources (Uses)</b>		
Proceeds of Bonds	0	0
Sale of Fixed Assets	0	46,033
Operating Transfers In	110,000	1,875,470
Operating Transfers Out	(2,595,913)	(291,728)
<i>Total Other Financing Sources (Uses)</i>	<u>(2,485,913)</u>	<u>1,629,775</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	9,401	(1,886,128)
<i>Fund Balances Beginning of Year</i>	1,138,298	26,729,183
Decrease in Reserve for Inventory	3,327	12,112
<i>Fund Balances (Deficit) End of Year</i>	<u>\$1,151,026</u>	<u>\$24,855,167</u>

See accompanying notes to the general purpose financial statements

Fund Types		Fiduciary Fund Type	Totals (Memorandum Only)
Debt Service	Capital Projects	Expendable Trust	
\$0	\$0	\$0	\$14,771,960
0	0	0	10,122,459
0	134,823	0	6,434,489
0	0	0	604,992
0	0	0	238,881
96,834	1,234,323	0	42,918,831
1,072,758	1,311,851	0	2,385,008
0	0	660	1,007,408
455,293	71,141	0	547,817
0	0	0	33,953
46,119	1,388	29,534	1,008,066
<u>1,671,004</u>	<u>2,753,526</u>	<u>30,194</u>	<u>80,073,864</u>
3,000	0	0	7,323,740
0	0	0	4,366,320
0	0	0	10,227,889
0	0	0	5,003,459
0	0	0	25,388,803
0	0	17,404	23,160,137
0	0	0	121,131
0	0	0	392,881
0	0	0	22,431
0	2,811,129	0	2,811,129
0	0	0	478,342
1,249,000	0	0	1,249,158
1,228,116	181,355	0	1,584,313
<u>2,480,116</u>	<u>2,992,484</u>	<u>17,404</u>	<u>82,129,733</u>
<u>(809,112)</u>	<u>(238,958)</u>	<u>12,790</u>	<u>(2,055,869)</u>
0	740,000	0	740,000
0	0	0	46,033
777,261	328,729	0	3,091,460
0	(7,343)	0	(2,894,984)
<u>777,261</u>	<u>1,061,386</u>	<u>0</u>	<u>982,509</u>
(31,851)	822,428	12,790	(1,073,360)
123,985	(2,463,104)	29,160	25,557,522
0	0	0	15,439
<u>\$92,134</u>	<u>(\$1,640,676)</u>	<u>\$41,950</u>	<u>\$24,499,601</u>

**Richland County, Ohio**  
**Combined Statement of Revenues, Expenditures**  
*and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual*  
**All Governmental Fund Types and Expendable Trust Funds**  
**For the Year Ended December 31, 1999**

	General		Variance Favorable (Unfavorable)
	Revised Budget	Actual	
<b>Revenues</b>			
Property and Other Taxes	\$2,967,550	\$2,973,150	\$5,600
Sales Tax	9,718,251	9,489,451	(228,800)
Charges for Services	2,825,911	2,952,403	126,492
Licenses and Permits	289,000	334,641	45,641
Fines and Forfeitures	81,220	81,782	562
Intergovernmental	5,244,122	5,033,303	(210,819)
Special Assessments	0	0	0
Interest	1,358,964	1,521,891	162,927
Rentals	7,500	12,478	4,978
Contributions and Donations	900	0	(900)
Other	153,763	161,913	8,150
<b>Total Revenues</b>	<b>22,647,181</b>	<b>22,561,012</b>	<b>(86,169)</b>
<b>Expenditures</b>			
<b>Current:</b>			
General Government:			
Legislative and Executive	8,768,770	8,629,065	139,705
Judicial	2,590,142	2,560,320	29,822
Public Safety	6,728,089	6,665,273	62,816
Public Works	356,338	355,873	465
Health	1,304,269	1,304,269	0
Human Services	461,130	459,727	1,403
Conservation and Recreation	100,478	100,478	0
Economic Development	0	0	0
Other	274	274	0
Capital Outlay	0	0	0
Intergovernmental	649,304	488,934	160,370
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<b>Total Expenditures</b>	<b>20,958,794</b>	<b>20,564,213</b>	<b>394,581</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>1,688,387</b>	<b>1,996,799</b>	<b>308,412</b>
<b>Other Financing Sources (Uses)</b>			
Proceeds of Bonds	0	0	0
Proceeds of Notes	0	0	0
Sale of Fixed Assets	0	0	0
Operating Transfers In	141,401	110,000	(31,401)
Operating Transfers Out	(2,660,460)	(2,595,913)	64,547
<b>Total Other Financing Sources (Uses)</b>	<b>(2,519,059)</b>	<b>(2,485,913)</b>	<b>33,146</b>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<b>(830,672)</b>	<b>(489,114)</b>	<b>341,558</b>
<b>Fund Balances Beginning of Year</b>	<b>701,146</b>	<b>701,146</b>	<b>0</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>469,683</b>	<b>469,683</b>	<b>0</b>
<b>Fund Balances End of Year</b>	<b>\$340,157</b>	<b>\$681,715</b>	<b>\$341,558</b>

Special Revenue			Debt Service		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$11,201,812	\$11,798,810	\$596,998	0	0	\$0
0	0	0	0	0	0
15,269,051	14,679,712	(589,339)	0	0	0
254,390	267,621	13,231	0	0	0
146,508	141,270	(5,238)	0	0	0
38,370,226	36,809,392	(1,560,834)	165,434	165,434	0
0	399	399	1,122,553	1,072,758	(49,795)
115,161	134,994	19,833	0	0	0
28,415	8,905	(19,510)	494,279	526,214	31,935
14,516	19,434	4,918	0	0	0
1,076,679	1,112,478	35,799	37,275	46,119	8,844
<u>66,476,758</u>	<u>64,973,015</u>	<u>(1,503,743)</u>	<u>1,819,541</u>	<u>1,810,525</u>	<u>(9,016)</u>
13,567,492	13,146,779	420,713	38,056	10,047	28,009
1,023,014	950,313	72,701	0	0	0
3,688,410	2,024,749	1,663,661	0	0	0
5,070,285	4,621,873	448,412	0	0	0
42,462,190	24,876,701	17,585,489	0	0	0
22,539,547	22,225,549	313,998	0	0	0
0	0	0	0	0	0
565,150	306,255	258,895	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	7,471,000	7,471,000	0
0	0	0	1,431,069	1,419,206	11,863
<u>88,916,088</u>	<u>68,152,219</u>	<u>20,763,869</u>	<u>8,940,125</u>	<u>8,900,253</u>	<u>39,872</u>
<u>(22,439,330)</u>	<u>(3,179,204)</u>	<u>19,260,126</u>	<u>(7,120,584)</u>	<u>(7,089,728)</u>	<u>30,856</u>
0	0	0	0	723,266	723,266
0	0	0	4,072,000	4,110,605	38,605
43,530	46,033	2,503	0	0	0
1,655,162	1,875,470	220,308	6,003,798	2,322,707	(3,681,091)
(325,140)	(291,728)	33,412	(3,001,254)	(1,254)	3,000,000
<u>1,373,552</u>	<u>1,629,775</u>	<u>256,223</u>	<u>7,074,544</u>	<u>7,155,324</u>	<u>80,780</u>
(21,065,778)	(1,549,429)	19,516,349	(46,040)	65,596	111,636
27,234,556	27,234,556	0	238,444	238,444	0
995,210	995,210	0	0	0	0
<u>\$7,163,988</u>	<u>\$26,680,337</u>	<u>\$19,516,349</u>	<u>\$192,404</u>	<u>\$304,040</u>	<u>\$111,636</u>

(continued)

**Richland County, Ohio**  
*Combined Statement of Revenues, Expenditures  
and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual  
All Governmental Fund Types and Expendable Trust Funds (continued)  
For the Year Ended December 31, 1999*

	Capital Projects		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Property and Other Taxes	\$0	\$0	\$0
Sales Tax	0	0	0
Charges for Services	162,000	134,967	(27,033)
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	1,346,557	1,383,651	37,094
Special Assessments	1,757,922	1,311,851	(446,071)
Interest	0	0	0
Rentals	0	0	0
Contributions and Donations	0	0	0
Other	1,081,250	1,388	(1,079,862)
<i>Total Revenues</i>	<u>4,347,729</u>	<u>2,831,857</u>	<u>(1,515,872)</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
Conservation and Recreation	0	0	0
Economic Development	0	0	0
Other	0	0	0
Capital Outlay	5,517,679	2,987,863	2,529,816
Intergovernmental	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>5,517,679</u>	<u>2,987,863</u>	<u>2,529,816</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,169,950)</u>	<u>(156,006)</u>	<u>1,013,944</u>
<b>Other Financing Sources (Uses)</b>			
Proceeds of Bonds	0	0	0
Proceeds of Notes	1,256,576	5,071,395	3,814,819
Sale of Fixed Assets	0	0	0
Operating Transfers In	92,459	130,000	37,541
Operating Transfers Out	(1,352,806)	(1,352,806)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(3,771)</u>	<u>3,848,589</u>	<u>3,852,360</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(1,173,721)</u>	<u>3,692,583</u>	<u>4,866,304</u>
<i>Fund Balances Beginning of Year</i>	937,205	937,205	0
Prior Year Encumbrances Appropriated	608,867	608,867	0
<i>Fund Balances End of Year</i>	<u>\$372,351</u>	<u>\$5,238,655</u>	<u>\$4,866,304</u>

See accompanying notes to the general purpose financial statements



Expendable Trust			Totals (Memorandum Only)		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$0	\$0	\$0	\$14,169,362	\$14,771,960	\$602,598
0	0	0	9,718,251	9,489,451	(228,800)
0	0	0	18,256,962	17,767,082	(489,880)
0	0	0	543,390	602,262	58,872
0	0	0	227,728	223,052	(4,676)
0	0	0	45,126,339	43,391,780	(1,734,559)
0	0	0	2,880,475	2,385,008	(495,467)
0	0	0	1,474,125	1,656,885	182,760
0	0	0	530,194	547,597	17,403
0	0	0	15,416	19,434	4,018
6,000	3,487	(2,513)	2,354,967	1,325,385	(1,029,582)
6,000	3,487	(2,513)	95,297,209	92,179,896	(3,117,313)
0	0	0	22,374,318	21,785,891	588,427
0	0	0	3,613,156	3,510,633	102,523
0	0	0	10,416,499	8,690,022	1,726,477
0	0	0	5,426,623	4,977,746	448,877
0	0	0	43,766,459	26,180,970	17,585,489
6,000	3,791	2,209	23,006,677	22,689,067	317,610
0	0	0	100,478	100,478	0
0	0	0	565,150	306,255	258,895
0	0	0	274	274	0
0	0	0	5,517,679	2,987,863	2,529,816
0	0	0	649,304	488,934	160,370
0	0	0	7,471,000	7,471,000	0
0	0	0	1,431,069	1,419,206	11,863
6,000	3,791	2,209	124,338,686	100,608,339	23,730,347
0	(304)	(304)	(29,041,477)	(8,428,443)	20,613,034
0	0	0	0	723,266	723,266
0	0	0	5,328,576	9,182,000	3,853,424
0	0	0	43,530	46,033	2,503
0	0	0	7,892,820	4,438,177	(3,454,643)
0	0	0	(7,339,660)	(4,241,701)	3,097,959
0	0	0	5,925,266	10,147,775	4,222,509
0	(304)	(304)	(23,116,211)	1,719,332	24,835,543
3,607	3,607	0	29,114,958	29,114,958	0
0	0	0	2,073,760	2,073,760	0
\$3,607	\$3,303	(\$304)	\$8,072,507	\$32,908,050	\$24,835,543

**Richland County, Ohio**  
*Combined Statement of Revenues,  
 Expenses and Changes in Fund Equity  
 All Proprietary Fund Types - Primary Government  
 For the Year Ended December 31, 1999*

	Enterprise	Internal Service	Totals (Memorandum Only)
<b>Operating Revenues</b>			
Charges for Services	\$1,991,840	\$5,649,825	\$7,641,665
Other	0	144,048	144,048
<i>Total Operating Revenues</i>	<u>1,991,840</u>	<u>5,793,873</u>	<u>7,785,713</u>
<b>Operating Expenses</b>			
Personal Services	333,821	0	333,821
Materials and Supplies	99,054	0	99,054
Contractual Services	565,093	115,362	680,455
Claims	0	6,436,536	6,436,536
Depreciation	1,041,329	0	1,041,329
Other	15,669	0	15,669
<i>Total Operating Expenses</i>	<u>2,054,966</u>	<u>6,551,898</u>	<u>8,606,864</u>
<i>Operating (Loss)</i>	<u>(63,126)</u>	<u>(758,025)</u>	<u>(821,151)</u>
<b>Non-Operating Revenues (Expenses)</b>			
Interest	985	4,181	5,166
Loss on Disposal of Fixed Asset	(114,902)	0	(114,902)
Interest and Fiscal Charges	(5,901)	0	(5,901)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(119,818)</u>	<u>4,181</u>	<u>(115,637)</u>
<i>Net Loss Before Operating Transfers</i>	<u>(182,944)</u>	<u>(753,844)</u>	<u>(936,788)</u>
Operating Transfers Out	(196,476)	0	(196,476)
<i>Net Loss</i>	<u>(379,420)</u>	<u>(753,844)</u>	<u>(1,133,264)</u>
<i>Retained Earnings (Deficit) Beginning of Year</i>	<u>(3,182,760)</u>	<u>(676,059)</u>	<u>(3,858,819)</u>
<i>Retained Earnings (Deficit) End of Year</i>	<u>(3,562,180)</u>	<u>(1,429,903)</u>	<u>(4,992,083)</u>
<i>Contributed Capital Beginning of Year</i>	28,864,087	0	28,864,087
Contributions During the Year:			
Other Funds	1,683,866	0	1,683,866
Tap-In Fees	41,055	0	41,055
<i>Contributed Capital End of Year</i>	<u>30,589,008</u>	<u>0</u>	<u>30,589,008</u>
<i>Total Fund Equity (Deficit) End of Year</i>	<u>\$27,026,828</u>	<u>(\$1,429,903)</u>	<u>\$25,596,925</u>

See accompanying notes to the general purpose financial statements

**Richland County, Ohio**  
*Statement of Activities*  
*Component Unit*  
For the Fiscal Year Ended August 31, 1999

	Newhope Industries
<b>CHANGES IN UNRESTRICTED NET ASSETS</b>	
<b>Revenues and Gains</b>	
Program Revenue	\$1,330,486
Donations, Cash	60
Donations, Equipment	595
Donations, In-Kind	5,584
Interest	29,362
Gain (Loss) on Disposal of Property and Equipment	(186)
Other Revenue	13,827
	<u>1,379,728</u>
<b>Expenses and Losses</b>	
Program Expenses	1,123,124
General and Administrative Expenses	87,502
In-Kind Expenses	5,584
Loss on Disposal of Division	6,577
	<u>1,222,787</u>
<i>Total Unrestricted Revenues and Gains</i>	<u>1,379,728</u>
<i>Total Expenses and Losses</i>	<u>1,222,787</u>
<i>Increase in Unrestricted Net Assets</i>	156,941
<i>Beginning Unrestricted Net Assets</i>	<u>1,534,101</u>
<i>Ending Unrestricted Net Assets</i>	<u><u>\$1,691,042</u></u>

See accompanying notes to the general purpose financial statements

**Richland County, Ohio**  
*Combined Statement of Revenues, Expenses  
and Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual  
All Proprietary Fund Types - Primary Government  
For the Year Ended December 31, 1999*

	Enterprise		Variance Favorable (Unfavorable)
	Revised Budget	Actual	
<b>Revenues</b>			
Charges for Services	\$1,678,285	\$1,833,243	\$154,958
Tap-In Fees	31,800	42,766	10,966
Interest	2,400	1,612	(788)
Sale of Fixed Assets	500	1,344	844
Other	0	0	0
<i>Total Revenues</i>	<u>1,712,985</u>	<u>1,878,965</u>	<u>165,980</u>
<b>Expenses</b>			
Personal Services	322,014	322,014	0
Materials and Supplies	98,476	98,476	0
Contractual Services	486,420	484,960	1,460
Claims	0	0	0
Capital Outlay	725,515	724,828	687
Other	15,669	15,669	0
<i>Total Expenses</i>	<u>1,648,094</u>	<u>1,645,947</u>	<u>2,147</u>
<i>Excess of Revenues Over (Under) Expenses</i>	64,891	233,018	168,127
Operating Transfers Out	(196,476)	(196,476)	0
<i>Excess of Revenues Over (Under) Expenses and Operating Transfers</i>	(131,585)	36,542	168,127
<i>Fund Equity Beginning of Year</i>	129,438	129,438	0
Prior Year Encumbrances Appropriated	2,147	2,147	0
<i>Fund Equity End of Year</i>	<u>\$0</u>	<u>\$168,127</u>	<u>\$168,127</u>

See accompanying notes to the general purpose financial statements

Internal Service			Totals (Memorandum Only)		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$5,609,930	\$5,638,762	\$28,832	\$7,288,215	\$7,472,005	\$183,790
0	0	0	31,800	42,766	10,966
6,000	6,090	90	8,400	7,702	(698)
0	0	0	500	1,344	844
138,831	153,699	14,868	138,831	153,699	14,868
<u>5,754,761</u>	<u>5,798,551</u>	<u>43,790</u>	<u>7,467,746</u>	<u>7,677,516</u>	<u>209,770</u>
0	0	0	322,014	322,014	0
0	0	0	98,476	98,476	0
0	0	0	486,420	484,960	1,460
5,792,037	5,792,037	0	5,792,037	5,792,037	0
0	0	0	725,515	724,828	687
151,652	151,652	0	167,321	167,321	0
<u>5,943,689</u>	<u>5,943,689</u>	<u>0</u>	<u>7,591,783</u>	<u>7,589,636</u>	<u>2,147</u>
(188,928)	(145,138)	43,790	(124,037)	87,880	211,917
<u>0</u>	<u>0</u>	<u>0</u>	<u>(196,476)</u>	<u>(196,476)</u>	<u>0</u>
(188,928)	(145,138)	43,790	(320,513)	(108,596)	211,917
188,930	188,930	0	318,368	318,368	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>2,147</u>	<u>2,147</u>	<u>0</u>
<u>\$2</u>	<u>\$43,792</u>	<u>\$43,790</u>	<u>\$2</u>	<u>\$211,919</u>	<u>\$211,917</u>

**Richland County, Ohio**  
**Combined Statement of Cash Flows**  
*All Proprietary Fund Types - Primary Government*  
For the Year Ended December 31, 1999

	Proprietary Fund Types		Totals (Memorandum Only)
	Enterprise	Internal Service	
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>			
<b>Cash Flows from Operating Activities</b>			
Cash Received from Customers	\$1,908,488	\$0	\$1,908,488
Cash Received from Quasi-External Transactions With Other Funds	0	5,638,762	5,638,762
Other Cash Receipts	0	153,699	153,699
Cash Paid to Suppliers	(583,436)	(124,746)	(708,182)
Cash Paid to Employees	(322,014)	0	(322,014)
Other Cash Payments	(15,669)	0	(15,669)
Cash Payments for Claims	0	(5,818,943)	(5,818,943)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>987,369</u>	<u>(151,228)</u>	<u>836,141</u>
<b>Cash Flows from Noncapital Financing Activities</b>			
Operating Transfers Out	<u>(196,476)</u>	<u>0</u>	<u>(196,476)</u>
<b>Cash Flows from Capital and Related Financing Activities</b>			
Purchase of Fixed Assets	(724,828)	0	(724,828)
Sale of Fixed Assets	1,344	0	1,344
Proceeds of Notes	282,000	0	282,000
Tap-In Fees	41,055	0	41,055
Principal Payments-Notes	(322,516)	0	(322,516)
Interest Payments-Notes	(11,842)	0	(11,842)
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(734,787)</u>	<u>0</u>	<u>(734,787)</u>
<b>Cash Flows from Investing Activities</b>			
Interest on Investments	1,667	5,969	7,636
Change in Fair Value of Investments	(774)	(1,788)	(2,562)
<i>Net Cash Provided by Investing Activities</i>	<u>893</u>	<u>4,181</u>	<u>5,074</u>
Net Increase (Decrease) in Cash and Cash Equivalents	56,999	(147,047)	(90,048)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>361,471</u>	<u>188,510</u>	<u>549,981</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$418,470</u>	<u>\$41,463</u>	<u>\$459,933</u>

(continued)

**Richland County, Ohio**  
*Combined Statement of Cash Flows*  
*All Proprietary Fund Types - Primary Government (continued)*  
*For the Year Ended December 31, 1999*

	Proprietary Fund Types		Totals (Memorandum Only)
	Enterprise	Internal Service	
<b>Reconciliation of Operating Loss to Net Cash Provided by (Used for) Operating Activities:</b>			
Operating Loss	(\$63,126)	(\$758,025)	(\$821,151)
Adjustments:			
Depreciation Expense	1,041,329	0	1,041,329
(Increase) Decrease in Assets:			
Accounts Receivable	(83,352)	9,651	(73,701)
Intergovernmental Receivable	0	(11,063)	(11,063)
Materials and Supplies Inventory	334	0	334
Increase (Decrease) in Liabilities:			
Accounts Payable	8,610	1,105	9,715
Contracts Payable	5,855	(13,100)	(7,245)
Accrued Wages	12,021	0	12,021
Compensated Absences Payable	2,768	0	2,768
Due to Other Funds	(23,910)	0	(23,910)
Intergovernmental Payable	86,840	2,611	89,451
Claims Payable	0	617,593	617,593
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$987,369</u>	<u>(\$151,228)</u>	<u>\$836,141</u>

**Noncash Transactions**

The enterprise fund received donated fixed assets from other funds in the amount of \$1,683,866.

See accompanying notes to the general purpose financial statements

**Richland County, Ohio**  
**Statement of Cash Flows**  
**Component Unit**  
**For the Fiscal Year Ended August 31, 1999**

	<u>Newhope Industries</u>
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	
<b>Cash Flows from Operating Activities</b>	
Increase in Unrestricted Net Assets	\$156,941
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:	
Depreciation	71,976
Loss on Disposal of Property and Equipment	186
Noncash Contributions of Assets	(595)
Subidy	(60)
Decrease in Accounts Receivable	25,992
Increase in Interest Receivable	(1,847)
Increase in Inventory	(14,995)
Increase in Prepaid Expenses	(3,039)
Decrease in Accounts Payable	(7,360)
Decrease in Accrued Wages	(12,419)
Decrease in Taxes Payable	(5,969)
Decrease in Accrued Vacation Pay	(1,685)
<i>Net Cash Provided by Operating Activities</i>	<u>207,126</u>
<b>Cash Flows from Investing Activities</b>	
Proceeds from Sale of Equipment	800
Purchase of Land and Improvements	(20,000)
Purchase of Building and Improvements	(323,629)
Purchase of Equipment	(32,889)
Deposit on Building Purchase	1,000
<i>Net Cash Used in Investing Activities</i>	<u>(374,718)</u>
<b>Cash Flows from Financing and Support Activities</b>	
Cash Donations	60
Capital Lease Payments	(1,917)
<i>Net Cash Used in Financing and Support Activities</i>	<u>(1,857)</u>
Net decrease in Cash and Cash Equivalents	(169,449)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>839,951</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$670,502</u>
<b>Supplemental Disclosure of Cash Flow Information and Noncash Financing Transactions</b>	
Donated Equipment	<u>\$595</u>
Cash Paid During the Year for:	
Interest	<u>\$223</u>

See accompanying notes to the general purpose financial statements



**Richland County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 1999*

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

Richland County, Ohio (The County), was created in 1813. The County is governed by a board of three Commissioners elected by the voters of the County. Other officials elected by the voters of the County that manage various segments of the County's operations are the County Auditor, County Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Sheriff, two Common Pleas Court Judges, a Probate Court Judge, and a Domestic Relations/Juvenile Court Judge. Although the elected officials manage the internal operations of their respective departments, the County Commissioners authorize expenditures as well as serve as the budgeting and taxing authority, contracting body and the chief administrators of public services for the County, including each of these departments.

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

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organizations; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the County in that the County approves the budget, the levying of taxes or the issuance of debt.

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

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

**Richland County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 1999*

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

County General Health District  
Soil and Water Conservation District

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

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

Information in the following notes to the general purpose financial statements is applicable to the primary government. Information relative to the component unit is presented in Note 24.

**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 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 proprietary activities provided they do not conflict with or contradict GASB pronouncements. The more significant of the County's accounting policies are described below.

**A. Fund Accounting**

The County uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain County functions or activities.

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. An account group is a financial reporting

**Richland County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 1999*

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device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

For financial statement presentation purposes, the various funds of the County are grouped into the following generic fund types under the broad fund categories governmental, proprietary and fiduciary.

***Governmental Fund Types*** Governmental funds are those through which most governmental functions of the County are financed. The acquisition, use and balances of the County's expendable financial resources and the related current liabilities (except those accounted for in proprietary funds and trust funds) are accounted for through governmental funds. The following are the County's governmental fund types:

***General Fund*** This fund is used to account for all financial resources of the County 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.

***Special Revenue Funds*** These 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 expenditures for specified purposes.

***Debt Service Funds*** These 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 and special assessment long-term debt principal, interest and related costs.

***Capital Projects Funds*** These 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 and trust funds).

***Proprietary Fund Types*** Proprietary funds are used to account for the County's ongoing activities which are similar to those found in the private sector. The following are the County's proprietary fund types:

***Enterprise Fund*** This fund is used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs (expenses, including depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges or where it has been decided that periodic determination of revenues earned, expenses incurred, and/or net income (loss) is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

***Internal Service Fund*** This fund is used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the County, or to other governmental units, on a cost-reimbursement basis.

***Fiduciary Fund Types*** 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:

***Expendable Trust Funds*** These funds are accounted for in essentially the same manner as governmental funds.

**Richland County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 1999*

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

**Account Groups** To make a clear distinction between fixed assets related to specific funds and those of general government, and between long-term liabilities related to specific funds and those of a general nature, the following account groups are used:

**General Fixed Assets Account Group** The general fixed assets account group is used to account for all fixed assets of the County, other than those fixed assets accounted for in the proprietary funds.

**General Long-Term Obligations Account Group** The general long-term obligations account group is used to account for all long-term debt of the County, except those accounted for in the proprietary funds.

**B. Measurement Focus and Basis of Accounting**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types and expendable trust 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. Operating statements of these funds present increases (i.e. revenues and other financing sources) and decreases (i.e. expenditures and other financing uses) in net current assets.

All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (e.g. revenues) and decreases (e.g. expenses) in net total assets.

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made.

The modified accrual basis of accounting is followed for the governmental, expendable trust and agency funds. Under this basis, revenues are recognized in the accounting period when they become both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible within the current fiscal year or soon enough thereafter to be used to pay liabilities of the current year. The available period for the County is thirty-one days after year end.

In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available: interest, sales tax (see Note 7), federal and state grants and subventions, and charges for current services. Major revenue sources not susceptible to accrual include licenses and permits, and fines and forfeitures, which are not considered measurable until received.

The County reports deferred revenues on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the measurable and available criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized. Special assessments are recorded as deferred revenue because they do not meet the availability criteria. Property taxes measurable

**Richland County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 1999*

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as of December 31, 1999, and delinquent property taxes, whose availability is indeterminable and which are intended to finance 2000 operations, have also been recorded as deferred revenue.

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 the governmental funds.

The proprietary funds are reported using the accrual basis of accounting. Revenues are recognized in the accounting period in which they are earned, and expenses are recognized at the time they are incurred, if measurable. Unbilled service charges receivable is recognized as revenue at year end.

***C. Budgetary Process***

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. 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 certificate of estimated resources and the appropriations resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, legally are required to be budgeted and appropriated.

Budgetary information for the Children Trust Expendable Trust Fund is not reported because it is not included in the entity for which the "appropriated budget" is adopted and does not maintain a separate budgetary record. The legal level of budgetary control is at the object level within each department. Although statutory law requires that all funds be budgeted, it is not necessary to do so if the County Commissioners do not anticipate any cash activity and none occurs. Therefore, the Sheriff Chaplain, DUI Grant, Federal Revenue Sharing, Black Fork Project, Metrich Special Prosecutor, Underwater Search Recovery, and Screening and Diversion Special Revenue Funds and Visitor's Convention Center, Regional Correction Juvenile Facility, Cook Road Extension, Gorman Nature Capital Improvement, Children's Services Building, Prosecutor, Sheriff, and Court Computers, Beatty Clinic, Bike Trail Improvement, Rocky Fork Improvement, and North Mulberry Building Capital Projects Funds are not included in the budgetary presentation. Budgetary modifications may only be made by resolution of the County Commissioners.

***Tax Budget*** A budget of estimated revenues and expenditures is submitted to the County Auditor, as Secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year.

***Estimated Resources*** The County Budget Commission reviews estimated revenues and determines if the budget substantiates a need to levy all or part of previously authorized taxes. The Commission certifies its actions to the County by September 1. As part of this certification, the County receives the official certificate of estimated resources, which states the projected revenue of each fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered balances from the preceding year. The certificate may be amended further during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs either to be increased or decreased. The amounts reported on the

**Richland County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 1999*

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budgetary statement reflect the amounts in the final amended official certificate of estimated resources issued during 1999.

**Appropriations** A temporary appropriation resolution to control expenditures may be passed on or around January 1 of each year for the period January 1 to March 31. An annual appropriation resolution must be passed by April 1 of each year for the period January 1 to December 31. The appropriation resolution fixes spending authority at the fund, program, department, and object level. The appropriation resolution may be amended during the year as new information becomes available, provided that total fund appropriations do not exceed current estimated resources, as certified.

The allocation of appropriations among departments and objects within a fund may be modified during the year only by a resolution of the Commissioners. Several supplemental appropriation resolutions were legally enacted by the County Commissioners during the year. The budget figures which appear in the statements of budgetary comparisons represent the final appropriation amounts, including all amendments and modifications.

**Budgeted Level of Expenditures** Administrative control is maintained through the establishment of detailed line-item budgets. Appropriated funds may not be expended for the purposes other than those designated in the appropriation resolution without authority from the Commissioners. Expenditures plus encumbrances may not legally exceed appropriations at the level of appropriation. Commissioners' appropriations are made to fund, department and object level (i.e. General Fund - Commissioners - salaries, supplies, equipment, contract repairs, travel expenses, maintenance, other expenses, etc.).

**Encumbrances** As part of formal budgetary control, purchase orders, contracts and other commitments for the expenditure of monies are encumbered and recorded as the equivalent of expenditures on the non-GAAP budgetary basis in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance.

On the GAAP basis, encumbrances outstanding at year end are reported as reservations of fund balances for subsequent-year expenditures for governmental funds and reported in the notes to the financial statements for proprietary funds.

**Lapsing of Appropriations** At the close of each year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. The encumbered appropriation balance is carried forward to the succeeding fiscal year and is not reappropriated.

***D. Cash, Cash Equivalents, and Investments***

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

During 1999, investments were limited to Repurchase Agreements, Federated Fortress Government Mutual Fund, Government Treasury Certificates, Federal Home Loan Bank Bonds, Huntington Banker's Acceptance, Federal Home Loan Mortgage Corporation Bonds, Federal Home Loan Mortgage Corporation Debentures, Federal National Mortgage Association Discount Notes, STAR Ohio, and Money Market Investment.

**Richland County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 1999*

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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 certificate of deposit are reported at cost. The fair value of the mutual fund is determined by the fund's December 31, 1999, share price. Any increase or decrease in fair value is reported as a component of interest income.

The County has invested funds in the State Treasury Assets Reserve of Ohio (STAR Ohio) during 1999. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio 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 STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on December 31, 1999.

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 1999 amounted to \$915,158, which includes \$906,473 assigned from other County funds.

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

For purposes of the combined statement of cash flows and for presentation on the combined balance sheet, funds included within the Treasurer's cash management pool and investments with original maturities of three months or less are considered to be cash and cash equivalents.

***E. Materials and Supplies Inventory***

Inventories of governmental funds are stated at cost while inventories of proprietary funds are stated at the lower of cost or market. For all funds, cost is determined on a first-in, first-out basis. The costs of inventory items are recorded as expenditures in the governmental fund types when purchased and as expenses in the proprietary fund types when used. Reported supplies inventory is equally offset by a fund balance reserve in the governmental funds which indicates that it does not constitute available spendable resources even though it is a component of net current assets.

***F. Prepaid Items***

Payments made to vendors for services that will benefit periods beyond December 31, 1999, 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.

***G. Interfund Assets and Liabilities***

Receivables and payables resulting from transactions between funds for services provided or goods received are classified as "due from other funds" or "due to other funds" on the balance sheet. Short-term interfund loans are classified as "interfund receivables/payables."

The County pays tax, special assessment, and certain intergovernmental revenues into agency funds and then distributes the money to the appropriate funds. These monies are classified as "due from agency funds/due to county funds."

**Richland County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 1999*

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**H. Fixed Assets and Depreciation**

Fixed asset values initially were determined at December 31, 1989, assigning original acquisition costs when such information was available. In cases when original costs were not practicably determinable, estimates were arrived at by indexing estimated current costs back to the estimated year of acquisition. Donated fixed assets are capitalized at estimated fair market value on the date donated.

**General Fixed Assets** General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group at historical cost or estimated historical cost. Assets in the general fixed assets account group are not depreciated. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements which extend the useful life or increase the capacity or operating efficiency of the asset are capitalized at cost in the general fixed assets account group.

Public domain (infrastructure) general fixed assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems are not capitalized or reported, as these assets are immovable and of value only to the County.

**Enterprise Fund Fixed Assets** Property, plant, and equipment reflected in the enterprise funds are stated at historical cost (or estimated historical cost) and are updated for the cost of additions and retirements during the year. Depreciation is provided on a straight-line basis over the following estimated useful lives:

Description	Enterprise
Buildings	45 years
Machinery and Equipment:	
Office Furniture	20 years
Machinery and Radio Equipment	7-15 years
Construction Equipment	12 years
Licensed Vehicles	6 years
Infrastructure:	
Land Improvements	20 years
Infrastructure	30 years

The County's policy is to capitalize net interest on proprietary fund construction projects until substantial completion of the project. The amount of capitalized interest equals the difference between the interest cost associated with the tax-exempt borrowing used to finance the project and the interest earned from temporary investment of debt proceeds. Capitalized interest is amortized on the straight-line basis over the estimated useful life of the asset. For 1999, interest costs incurred on construction projects in the proprietary funds were not material.



**Richland County, Ohio**  
*Notes to the General Purpose Financial Statements*  
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***I. Compensated Absences***

The County has implemented the provisions of Governmental Accounting Standards Board Statement No. 16, "Accounting for Compensated Absences." 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 County will compensate the employees for the benefits through paid time off or some other means. The County records a liability for accumulated unused vacation time when earned for all employees with more than one year of service.

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.

For governmental funds, the current portion of unpaid compensated absences is the amount expected to be paid using expendable available resources. These amounts are recorded in the account "compensated absences payable" in the fund from which the employees who have accumulated unpaid leave are paid. The remainder is reported in the general long-term obligations account group. In proprietary funds, the entire amount of compensated absences is reported as a fund liability.

***J. Intergovernmental Revenues***

For governmental funds, intergovernmental revenues, such as grants awarded on a non-reimbursement basis, shared revenues, and entitlements are recorded as receivables and revenues when measurable and available. Reimbursement-type grants are recorded as receivables and revenues when the related expenditures are incurred. Grants, entitlements or shared revenues received for proprietary fund operating purposes are recognized as non-operating revenues in the accounting period in which they are earned and become measurable. Such resources used for the construction of capital assets are recorded as contributed capital.

***K. Accrued and Long-term Liabilities***

In general, governmental fund payables and accrued liabilities are reported as obligations of the funds regardless of whether they will be liquidated with current resources. However, claims and judgements, compensated absences, contractually required pension contributions and special termination benefits that will be paid from governmental funds are reported as a liability in the general long-term obligations account group to the extent that they will not be paid with current expendable available financial resources. Payments made more than thirty-one days after year end are considered not to have been made with current available financial resources. Bonds and capital leases are recognized as a liability of the general long-term obligations account group until due or until resources have been accumulated in the fund for payment early in the following year.

Long-term debt and other obligations financed by proprietary funds are reported as liabilities in the appropriate proprietary funds.

Under Ohio Law, a debt retirement fund may be created and used for the payment of all notes. Generally accepted accounting principles requires the reporting of the liability in the funds that received the proceeds. To comply with GAAP reporting requirements, the County's debt service fund has been split among the appropriate funds. Debt service fund resources used to pay both principal and interest have also been allocated accordingly.

**Richland County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 1999*

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***L. Contributed Capital***

Contributed capital represents resources from other funds, other governments, and private sources provided to enterprise funds that is not subject to repayment. These assets are recorded at their fair market value on the date contributed. Tap-in fees are recorded as contributed capital to the extent they exceed the actual costs of the connection to the waste water system. Depreciation on those assets acquired or constructed with contributed resources is expensed and closed to unreserved retained earnings at year end.

Because the County had not prepared financial statements in accordance with generally accepted accounting principles prior to 1989, the amount of contributed capital prior to December 31, 1989, cannot be determined. Consequently, only those amounts that have been specifically identified have been classified as contributed capital in the accompanying combined financial statements. All other fund equity amounts pertaining to the proprietary funds have been classified as retained earnings.

***M. Reserves of Fund Equity***

The County records reservations for portions of fund balance which are legally segregated for specific future use or which do not represent available, spendable resources and, therefore, are not available for expenditure. Undesignated fund balance indicates that portion of fund equity which is available for appropriation in future periods. Fund balance reserves have been established for encumbrances, inventory, and loans (community development block grant monies loaned to local businesses and monies loaned to the County Fair Board). Under Ohio law, unclaimed monies are not available for appropriation until they have remained unclaimed for five years. These amounts are presented as reserved for unclaimed monies.

***N. Interfund Transactions***

Quasi-external transactions are accounted for as revenues, and expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund, and as a reduction of expenditures/expenses in the fund that is reimbursed.

Nonrecurring and nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transactions are reported as operating transfers.

***O. Estimates***

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

***P. Total Columns on General Purpose Financial Statements***

Total columns on the general purpose financial statements are captioned "(Memorandum Only)" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data. When the title of a statement indicates that a component unit is included, two total columns are presented. The first is captioned primary government to indicate that only those activities that

**Richland County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 1999*

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comprise the County's legal entity have been included. The second is captioned reporting entity and includes the activity and operations of the County's legally separate discretely presented component unit. See Note 1. The total column on statements which do not include a component unit have no additional caption.

**Note 3 - Budgetary Basis of Accounting**

While reporting financial position, results of operations and changes in fund balance/retained earnings 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 Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual, All Governmental Fund Types and Expendable Trust Funds and the Combined Statement of Revenues, Expenses and Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual, All Proprietary Fund Types - Primary Government are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are that:

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures/expenses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Outstanding year end encumbrances are treated as expenditures/expenses (budget) rather than as a reservation of fund balance for governmental fund types (GAAP). Material encumbrances are disclosed in the notes for proprietary fund types (GAAP).
4. Proceeds from and principal payments on short-term note obligations are reported on the operating statement (budget) rather than as balance sheet transactions (GAAP).
5. For proprietary funds, the acquisition and construction of capital assets are reported on the operating statement (budget) rather than as balance sheet transactions (GAAP).
6. Although not part of the appropriated budget, the Children Trust Expendable Trust Fund is included as part of the reporting entity when preparing financial statements that conform with 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 General Purpose Financial Statements*  
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Excess of Revenues and Other Financing Sources  
Over (Under) Expenditures and Other Financing Uses  
All Governmental Fund Types and Expendable Trust Funds

	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust
GAAP Basis	\$9,401	(\$1,886,128)	(\$31,851)	\$822,428	\$12,790
Net Adjustment for					
Revenue Accruals	(619,015)	424,587	0	175,722	(5,394)
Note Proceeds	0	0	4,110,605	5,071,395	0
Bond Proceeds	0	0	723,266	(740,000)	
Unreported Cash	(45,543)	(36,811)	(220)	144	0
Change in Fair Value	622,374	56,493	0	0	0
Net Adjustment for					
Expenditure Accruals	(180,022)	1,412,280	6,535	(77,715)	3,948
Principal Retirement	0	0	(6,222,000)	0	0
Encumbrances	(276,309)	(1,519,850)	0	(110,494)	0
Entity Difference -					
Activity of Unbudgeted Funds	0	0	0	0	(11,648)
Perspective Difference:					
Revenue for Debt Payment	0	0	139,741	(97,535)	0
Transfers	0	0	1,544,192	(1,544,192)	0
Expenditures for Debt Payment	0	0	(7,048)	7,048	0
Interest and Fiscal Charges	0	0	(197,624)	185,782	0
Budget Basis	(\$489,114)	(\$1,549,429)	\$65,596	\$3,692,583	(\$304)

Net Loss/Excess of Revenues Over  
(Under) Expenses and Operating Transfers  
All Proprietary Fund Types

	Enterprise	Internal Service
GAAP Basis	(\$379,420)	(\$753,844)
Net Adjustment for Revenue Accruals	(116,538)	(1,412)
Net Adjustment for Expense Accruals	86,577	608,209
Revenue for Debt Payment	(42,206)	0
Unreported Cash	0	121
Change in Fair Value	774	1,788
Depreciation	1,041,329	0
Capital Outlay	(724,828)	0
Interest and Fiscal Charges	11,842	0
Sale of Fixed Assets	1,344	0
Loss on Disposal of Fixed Assets	114,902	0
Tap-In Fees	42,766	0
Budget Basis	\$36,542	(\$145,138)

**Richland County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 1999*

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**Note 4 - Accountability**

The following funds had a deficit fund balance/retained earnings as of December 31, 1999:

	Deficit Fund Balance/ Retained Earnings
<u>Special Revenue Funds:</u>	
Certificate of Title	\$419,102
Public Assistance	311,894
Dayspring	61,475
 <u>Capital Projects Funds:</u>	
Visitor's Convention Center	921
Children's Services Building	139,957
Madison Township Sewer A	653,610
Mental Health Housing	80,719
Energy Conservation	514,406
Attention Center	934,378
North Mulberry Building	128,276
Eastview\Heatherwood	20,647
Child Support Enforcement Agency	40,199
 Sewer Enterprise Fund	 3,562,180
 Employee Health Insurance Internal Service Fund	 1,429,903

The deficits in the special revenue funds, the Visitor's Convention Center and Mental Health Housing 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 deficits in the other capital projects funds arose from the requirement to report bond anticipation note liabilities in the fund which received the note proceeds. The deficits will be alleviated when the bonds are issued or when the notes are paid.

The Sewer enterprise fund had a deficit retained earnings of \$3,562,180. Management is currently analyzing this operation to determine appropriate steps to alleviate the deficit. The Employee Health Insurance internal service fund had a deficit retained earnings of \$1,429,903 at December 31, 1999. Management has made several changes in the internal service fund including rate increases and a more careful review of claim payments.

**Note 5 - Deposits and Investments**

Moneys held by the County are classified by State Statute into two categories. Active moneys are public moneys determined to be necessary to meet current demand upon the County treasury. Active moneys must

**Richland County, Ohio**  
*Notes to the General Purpose Financial Statements*  
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be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation, by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public moneys deposited with the institution.

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

1. United States Treasury Notes, Bills, Bonds, or other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality; including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bond and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed five percent of the County's total average portfolio; and,
10. Bankers acceptances for a period not to exceed 270 days and in an amount not to exceed ten percent of the County's total average portfolio.

**Richland County, Ohio**  
*Notes to the General Purpose Financial Statements*  
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percent was the portion that was used to fund health care for 1999. The law enforcement employer rate for 1999 was 16.70 percent and 4.2 percent was used to fund health care.

Benefits are funded on a pay-as-you-go basis. OPEB are financed through employer contributions and investment earnings. The contributions allocated to retiree health care and Medicare, along with investment income on allocated assets and periodic adjustments in health care provisions, are expected to be sufficient to sustain the program indefinitely. During 1999, OPEB expenditures made by PERS were \$523,599,349. As of December 31, 1999, the unaudited estimated net assets available for future OPEB payments were \$9,870,285,641. At December 31, 1999, the total number of benefit recipients eligible for OPEB through PERS was 118,062. The County's actual contributions for 1999 which were used to fund OPEB were \$1,343,559.

During 1997, PERS adopted a new calculation method for determining employer contributions applied to OPEB. Under the new method effective January 1, 1998, employer contributions, equal to 4.2 percent of member covered payroll, are used to fund health care expenses. Under the prior method, accrued liabilities and normal cost rates were determined for retiree health coverage.

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

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

Benefits are funded on a pay-as-you-go basis. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. Through June 30, 1997, the board allocated employer contributions equal to two percent of covered payroll to the Health Care Reserve Fund. Beginning July 1, 1997, this allocation was increased to 3.5 percent. This allocation was raised again beginning July 1, 1998 to 8 percent. For the County this amount equaled \$53,104 during 1999.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund was \$2,783 million at June 30, 1999. The Health Care Reserve Fund allocation for the year ended June 30, 2000, will be 8 percent of covered payroll. For the year ended June 30, 1999, net health care costs paid by STRS were \$249,929,000 and STRS had 95,796 eligible benefit recipients.

**Note 14 - Compensated Absences**

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

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

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

	<u>Cash and Cash Equivalents/ Deposits</u>	<u>Investments</u>
GASB Statement 9	\$43,257,485	\$0
Investments which are part of a cash management pool:		
Federal Home Loan Bank Bonds	(3,160,575)	3,160,575
Repurchase Agreement	(10,297,384)	10,297,384
Federated Fortress Government Mutual Fund	(2,669,317)	2,669,317
Government Treasury Certificates	(7,870,610)	7,870,610
Huntington Banker's Acceptance	(297,767)	297,767
Federal Home Loan Mortgage Corporation Bonds	(988,400)	988,400
Federal Home Loan Mortgage Corporation Debentures	(1,457,100)	1,457,100
Federal National Mortgage Association Discount Notes	(3,174,224)	3,174,224
Money Market Investment	(7,344,512)	7,344,512
Investment in State Treasurer's Investment Pool	(322,806)	322,806
Unreported Cash	(1,475,525)	0
GASB Statement 3	<u>\$4,199,265</u>	<u>\$37,582,695</u>

**Note 6 - 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 1999 for real and public utility property taxes represents collections of 1998 taxes. Property tax payments received during 1999 for tangible personal property (other than public utility property) is for 1999 taxes.

1999 real property taxes are levied after October 1, 1999 on the assessed value as of January 1, 1999, the lien date. Assessed values are established by state law at 35 percent of appraised market value. 1999 real property taxes are collected in and intended to finance 2000.

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. 1999 public utility property taxes became a lien December 31, 1998, are levied after October 1, 1999, and are collected in 2000 with real property taxes.



**Richland County, Ohio**  
*Notes to the General Purpose Financial Statements*  
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1999 tangible personal property taxes are levied after October 1, 1998, on the value as of December 31, 1998. Collections are made in 1999. Tangible personal property assessments are 25 percent of true value.

The full tax rate for all County operations for the year ended December 31, 1999, was \$9.00 per \$1,000 of assessed value. When the permissive sales tax increase was approved, the County agreed to suspend the general fund 2 mill tax levy. The assessed values of real and tangible personal property upon which 1999 property tax receipts were based are as follows:

Real Property	\$1,510,772,820
Public Utility	130,673,970
Tangible Personal Property	<u>289,601,136</u>
Total Assessed Value	<u>\$1,931,047,926</u>

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

Tangible personal property taxes paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30, with the remainder payable by September 20.

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Property taxes receivable represent real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 1999. Although total property tax collections for the next year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31, nor are they intended to finance 1999 operations. The receivable is offset by deferred revenue.

The collection and distribution of taxes and special assessments for the County and for all subdivisions within the County is accounted for through agency funds of the County. The amount of the County's tax collections which flow through an agency fund are reported as "taxes receivable (due from agency funds)/undistributed assets (due to County's funds)" on the balance sheet. The amount of the County's special assessment collections which flow through an agency fund is reported as "special assessments receivable (due from agency funds)/undistributed assets (due to County funds)" on the balance sheet.

#### **Note 7 - Permissive Sales and Use Tax**

In 1999, the County Commissioners by resolution increased the permissive sales and use tax from .75 percent to 1.25 percent on all retail sales, except sales of motor vehicles, made in the County, and on the storage, use, or consumption in the County of tangible personal property, including automobiles, not subject to the sales tax. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month. The State Auditor then has five days in which to draw the warrant payable to the County.

**Richland County, Ohio**  
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Proceeds of the tax are credited to the Undivided Tax Agency Fund and then distributed to the County's General Fund. Amounts that are measurable and are to be received within the available period are accrued as revenue. Sales and Use tax revenue for 1999 amounted to \$10,122,459.

**Note 8 - Receivables**

Receivables at December 31, 1999, consisted of taxes, interest, special assessments, accounts (billings for user charged services, including unbilled utility services), and intergovernmental receivables arising from grants, entitlements and shared revenues. Management believes all receivables are fully collectible. Delinquent accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment. The County has \$986,688 in delinquent special assessments at December 31, 1999. A summary of the principal items of intergovernmental receivables follows:

<b>General Fund</b>	
Local Government and Revenue Assistance	\$223,225
Miscellaneous	14,693
	237,918
<b>Total General Fund</b>	
	237,918
<b>Special Revenue Funds</b>	
ICF/MR	326,851
Title XIX	216,454
Child Support Enforcement Agency	205,248
Motor Vehicle License Tax	118,729
Children Services	109,947
Public Assistance	102,879
Youth Services Grants	67,796
Medicaid - MRDD	43,363
Other MRDD	39,154
Indigent Defense and Public Defender Reimbursements	23,257
Miscellaneous	12,801
Dog and Kennel Fees	634
	634
<b>Total Special Revenue</b>	1,267,113
<b>Capital Projects Funds</b>	
Motor Vehicle License Tax	25,378
	25,378
<b>Internal Service Fund</b>	
	14,422
<b>Agency Funds</b>	
Permissive Sales Tax Levies	1,497,020
Local Government	420,035
Library and Local Government	390,387
Local Government Revenue Assistance	76,020
Gasoline Tax	73,616
Motor Vehicle License Tax	47,201
	47,201
<b>Total Agency Funds</b>	2,504,279
<b>Total All Funds</b>	\$4,049,110

**Richland County, Ohio**  
*Notes to the General Purpose Financial Statements*  
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The County has loaned the Richland County Fair Board \$204,500. These loans and community development block grant monies loaned to local businesses are classified as loans receivable on the combined balance sheet and are also considered collectible in full.

Receivables and payables to be recorded on the County's financial statements are recorded to the extent that the amounts are determined 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 9 - Federal Food Stamp Program**

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

Balance at beginning of year	\$2,062,426
Amount received for distribution	2,655,000
Amount distributed to entitled recipients	<u>(3,370,879)</u>
Balance at end of year	<u><u>\$1,346,547</u></u>

**Note 10 - Fixed Assets**

A summary of the enterprise funds' fixed assets at December 31, 1999, follows:

Land	\$31,000
Buildings	5,993,275
Machinery and Equipment	352,970
Infrastructure	25,715,486
Construction in Progress	<u>2,722,994</u>
Subtotal	34,815,725
Less: Accumulated Depreciation	<u>(8,210,503)</u>
Total	<u><u>\$26,605,222</u></u>

**Richland County, Ohio**  
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A summary of the changes in general fixed assets during 1999 follows:

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
Land	\$1,672,352	\$5,660	\$0	\$1,678,012
Land Improvements	44,579	14,500	0	59,079
Buildings	19,068,363	35,000	10,725	19,092,638
Machinery and Equipment	12,442,707	1,763,313	1,076,026	13,129,994
Construction in Progress	482,551	1,661,356	365,119	1,778,788
<b>Total</b>	<b>\$33,710,552</b>	<b>\$3,479,829</b>	<b>\$1,451,870</b>	<b>\$35,738,511</b>

**Note 11 - 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 1999, the County contracted with County Risk Sharing Authority (CORSA) for liability, property and crime insurance. The CORSA program has a \$2,500 deductible. Coverages provided by CORSA are as follows:

General Liability	\$1,000,000
Employee Benefit Liability	1,000,000
Law Enforcement Professional Liability	1,000,000
Public Official Errors and Omissions Liability	1,000,000
Automobile Liability	1,000,000
Uninsured Motorists Liability	250,000
Ohio Stop Gap (Additional Workers' Compensation Coverage)	150,000
Building and Contents - Replacement Cost	79,641,658
Other Property Insurance:	
Extra Expense	1,000,000
Contractors Equipment - Actual Cash Value	1,194,130
Valuable Papers and Records	1,000,000
Automobile Physical Damage	Actual Cash Value
Flood and Earthquake	79,641,658
Motor Truck Cargo	100,000
Comprehensive Boiler and Machinery	50,000,000
Crime Insurance:	
Faithful Performance	1,000,000
Money and Securities	1,000,000
Food Stamp Coverage	200,000

With the exceptions of health insurance, life 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.

**Richland County, Ohio**  
*Notes to the General Purpose Financial Statements*  
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For 1999, the County participated in the County Commissioners Association of Ohio Workers' Compensation Group Rating Plan (Plan), an insurance purchasing pool. (See Note 19) The Plan is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The workers' compensation experience of the participating counties is calculated as one experience and a common premium rate is applied to all participants in the Plan. Each participant pays its workers' compensation premium to the State based on the rate for the Plan rather than its individual rate. In order to allocate the savings derived by formation of the Plan, and to maximize the number of participants in the Plan, the Plan's executive committee annually calculates the total savings which accrued to the Plan through its formation. This savings is then compared to the overall savings percentage of the Plan. The Plan's executive committee then collects rate contributions from or pays rate equalization rebates to the various participants. Participation in the Plan is limited to counties that can meet the Plan's selection criteria. The firm of Comp Management, Inc. provides administrative, cost control and actuarial services to the Plan. Each year, the County pays an enrollment fee to the Plan to cover the costs of administering the program.

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

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

All funds of the County participate in the program and make payments to the Employee Health Insurance Fund based on actuarial estimates of the amounts needed to pay prior- and current-year claims. The liability for unpaid claims costs of \$1,482,593 reported in the Employee Health Insurance Fund at December 31, 1999 is estimated by the third-party administrator and is based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that 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 1998 and 1999 were:

	Balance Beginning of Year	Current Year Claims	Claim Payments	Balance End of Year
1998	\$700,000	\$5,441,536	\$5,276,536	\$865,000
1999	865,000	6,436,536	5,818,943	1,482,593

**Note 12 - Defined Benefit Retirement Plans**

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

All County full-time employees, other than teachers, participate in the Public Employees Retirement System of Ohio (PERS), a cost-sharing multiple-employer public employee retirement system administered by the

**Richland County, Ohio**  
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Public Employees Retirement Board. PERS provides basic retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefits are established by Chapter 145 of the Ohio Revised Code. PERS issues a stand-alone financial report which may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.

Plan members, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations and the County is required to contribute 9.35 percent. For law enforcement employees, the employee contribution is 9 percent and the employer contribution is 12.5 percent. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's required contributions to PERS for the years ended December 31, 1999, 1998, and 1997 were \$3,059,890, \$2,869,248, and \$2,578,208, respectively. The full amount has been contributed for 1998 and 1997. 89.2 percent has been contributed for 1999 with the remainder being reported as a liability within the enterprise fund and the general long-term obligations account group.

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

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

Plan members are required to contribute 9.3 percent of their annual covered salary and the County is required to contribute 14 percent; effective July 1, 1998, 6 percent was the portion used to fund pension obligations. Prior to July, 1998, the portion used to fund pension obligations was 10.5 percent. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The County's contributions for pension obligations to STRS for the years ended December 31, 1999, 1998, and 1997 were \$39,828, \$56,860, and \$63,128, respectively. The full amount has been contributed for 1998 and 1997. 91.3 percent has been contributed for 1999 with the remainder being reported as a fund liability.

**Note 13 - Postemployment Benefits**

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

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit and to primary survivor recipients of such retirees. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care based on authority granted by State statute. The 1999 employer contribution rate was 13.55 percent of covered payroll for employees not engaged in law enforcement; 4.2

**Richland County, Ohio**  
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percent was the portion that was used to fund health care for 1999. The law enforcement employer rate for 1999 was 16.70 percent and 4.2 percent was used to fund health care.

Benefits are funded on a pay-as-you-go basis. OPEB are financed through employer contributions and investment earnings. The contributions allocated to retiree health care and Medicare, along with investment income on allocated assets and periodic adjustments in health care provisions, are expected to be sufficient to sustain the program indefinitely. During 1999, OPEB expenditures made by PERS were \$523,599,349. As of December 31, 1999, the unaudited estimated net assets available for future OPEB payments were \$9,870,285,641. At December 31, 1999, the total number of benefit recipients eligible for OPEB through PERS was 118,062. The County's actual contributions for 1999 which were used to fund OPEB were \$1,343,559.

During 1997, PERS adopted a new calculation method for determining employer contributions applied to OPEB. Under the new method effective January 1, 1998, employer contributions, equal to 4.2 percent of member covered payroll, are used to fund health care expenses. Under the prior method, accrued liabilities and normal cost rates were determined for retiree health coverage.

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

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

Benefits are funded on a pay-as-you-go basis. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. Through June 30, 1997, the board allocated employer contributions equal to two percent of covered payroll to the Health Care Reserve Fund. Beginning July 1, 1997, this allocation was increased to 3.5 percent. This allocation was raised again beginning July 1, 1998 to 8 percent. For the County this amount equaled \$53,104 during 1999.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund was \$2,783 million at June 30, 1999. The Health Care Reserve Fund allocation for the year ended June 30, 2000, will be 8 percent of covered payroll. For the year ended June 30, 1999, net health care costs paid by STRS were \$249,929,000 and STRS had 95,796 eligible benefit recipients.

**Note 14 - Compensated Absences**

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

**Richland County, Ohio**  
*Notes to the General Purpose Financial Statements*  
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**Note 15 - Capital Leases - Lessee Disclosure**

In prior years, the County entered into a capitalized lease for a building. The lease meets the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13 "Accounting for Leases", which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Capital lease payments are reflected as debt service expenditures in the general purpose financial statements for the governmental funds. The building acquired by lease has been capitalized in the general fixed assets account group in the amount of \$1,680,914, which is equal to the present value of the future minimum lease payments at the time of acquisition. A corresponding liability was recorded in the general long-term obligations account group. Principal payments in 1999 totaled \$158. Future minimum lease payments through 2066 are as follows:

Year	Amount
2000	\$175,000
2001	175,000
2002	175,000
2003	175,000
2004	175,000
2005-2066	10,762,497
Total	11,637,497
Less: Amount Representing Interest	(9,972,424)
Present Value of Net Minimum Lease Payments	\$1,665,073

**Note 16 - Long-Term Debt**

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

	Original Issue Date	Interest Rate	Original Issue Amount
<b>General Obligation Bonds</b>			
Series B Human Services	1988	0.05-15%	\$937,116
Series B Refuse Station Building	1988	0.05-15	1,207,884
Series A Park Building			
Acquisition and Renovation	1990	9.45	470,000
Capital Facilities	1997	4.15-5.55	5,720,000
Capital Facilities Refunding	1998	3.75-4.35	2,170,000
Health Facility Improvements	1992	5.6-6.0	910,000
<b>Special Assessment Bonds</b>			
Ashland and McElroy Road Sewer			
Improvement	1982	12.5	132,000
Crestwood Hills Sewer Improvement	1988	7.5	805,000
Series A Hanna Road and I-71 Sewers	1988	.05-15	3,755,000
Madison Sewer Improvement	1995	3.80-6.95	9,750,000
Marlow Heights Sewer	1999	4.0-5.75	740,000



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

	<u>Outstanding 12/31/98</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/99</u>
<b>General Long-Term Obligations:</b>				
<b>General Obligation Bonds:</b>				
Series B Human Services	\$673,743	\$0	\$41,505	\$632,238
Series B Refuse Station Building	856,257	0	53,495	802,762
Series A Park Building Acquisition and Renovation	375,000	0	15,000	360,000
Capital Facilities	5,310,000	0	430,000	4,880,000
Capital Facilities Refunding	2,170,000	0	115,000	2,055,000
Health Facility Improvements	725,000	0	35,000	690,000
<b>Total General Obligation Bonds</b>	<u>10,110,000</u>	<u>0</u>	<u>690,000</u>	<u>9,420,000</u>
<b>Special Assessment Bonds:</b>				
Ashland and McElroy Road Sewer Improvement	9,000	0	9,000	0
Crestwood Hills Sewer Improvement	400,000	0	40,000	360,000
Series A Hanna Road and 1371 Sewers	2,680,000	0	170,000	2,510,000
Madison Sewer Improvement	8,805,000	0	340,000	8,465,000
Marlow Heights Sewer	0	740,000	0	740,000
<b>Total Special Assessment Bonds</b>	<u>11,894,000</u>	<u>740,000</u>	<u>559,000</u>	<u>12,075,000</u>
<b>Other General Long-Term Obligations:</b>				
Compensated Absences	1,859,218	352,709	0	2,211,927
Intergovernmental	74,539	129,129	74,539	129,129
Capital Leases	1,665,231	0	158	1,665,073
<b>Total Other Long-Term Obligations</b>	<u>3,598,988</u>	<u>481,838</u>	<u>74,697</u>	<u>4,006,129</u>
<b>Total General Long-Term Obligations</b>	<u>\$25,602,988</u>	<u>\$1,221,838</u>	<u>\$1,323,697</u>	<u>\$25,501,129</u>

All general obligation bonds are supported by the full faith and credit of the County. General obligation bonds presented as a liability in the General Long-Term Obligations Account Group will be paid from rental charges to the County departments and other tenants who occupy the facilities (\$7,410,017) and from taxes.

**Richland County, Ohio**  
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Special assessment debt will be paid from the proceeds of special assessments levied against benefitted property owners. The special assessment bonds are backed by the full faith and credit of the County. In the event that an assessed property owner fails to make payments, the County will be required to pay the related debt.

The Series A and B general obligation and special assessment bonds maturing on or after December 1, 1999 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, 1999, 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, 1998 through November 30, 1999	102%
December 1, 1999 through November 30, 2000	101
December 1, 2000 and thereafter	100

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

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

The compensated absences liability will be paid from the fund from which the employees' salaries are paid. For compensated absences, additions and deletions are shown net since it is impractical to determine these amounts separately. The intergovernmental payable represents contractually required pension contributions paid outside the available period and will be paid from the fund from which the person is paid. Capital lease obligations will be paid from the fund that maintains custody of the related asset.

On October 8, 1998, the County issued \$2,170,000 in General Obligation Bonds for the purpose of advance refunding \$385,000 1990 Series A Goodyear and Super X Building Acquisition bond and the \$1,645,000 1991 Capital Facilities bond. As of December 31, 1999, \$1,850,000 of these bonds are considered defeased by assets of \$1,948,486 held in the irrevocable trust.

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors should not exceed one percent of the total assessed valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt should not exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000.

The effects of the debt limitations described above at December 31, 1999, are an overall debt margin of \$34,568,433 and an unvoted debt margin of \$14,414,019. The following is a summary of the County's future annual debt service requirements:

**Richland County, Ohio**  
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Year	General Obligation Bonds	Special Assessment Bonds	Totals
2000	1,115,038	1,263,103	2,378,141
2001	1,114,552	1,254,259	2,368,811
2002	1,115,825	1,255,046	2,370,871
2003	1,114,573	1,253,256	2,367,829
2004	1,061,142	1,249,021	2,310,163
2005-2009	4,416,155	6,176,837	10,592,992
2010-2014	2,415,314	4,391,798	6,807,112
2015-2019	934,906	1,136,825	2,071,731
2020	0	68,738	68,738
<b>Total</b>	<b>\$13,287,505</b>	<b>\$18,048,883</b>	<b>\$31,336,388</b>

**Note 17 - Notes Payable**

A summary of the note transactions for the year ended December 31, 1999, follows:

	Outstanding 12/31/98	Issued	Retired	Outstanding 12/31/99
<b>Capital Projects Funds:</b>				
4.15-4.26% Computer Acquisition Note	\$100,000	\$0	\$100,000	\$0
4.25-4.26% Energy Conservation	550,000	510,000	550,000	510,000
4.15-4.17% Marlow Heights Sewer	1,844,484	2,025,000	3,869,484	0
3.72% Juvenile Detention Center	0	1,100,000	0	1,100,000
4.40% Building Improvement	0	910,000	0	910,000
3.69-4.32% Madison Township Sewer	945,000	945,000	945,000	945,000
4.04-4.30% Building Purchase Note	225,000	0	225,000	0
3.30-4.32% County Office Building	210,000	410,000	210,000	410,000
4.40 % Eastview & Heatherwood Sewer	0	3,000,000	0	3,000,000
<b>Total Capital Projects Funds</b>	<b>\$3,874,484</b>	<b>\$8,900,000</b>	<b>\$5,899,484</b>	<b>\$6,875,000</b>

**Richland County, Ohio**  
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	Outstanding 12/31/98	Issued	Retired	Outstanding 12/31/99
<b>Enterprise Funds:</b>				
4.15-4.17% Marlow Sewer Note	\$40,516	\$0	\$40,516	\$0
3.6-4.26% Sewer Planning Note	282,000	282,000	282,000	282,000
Total Enterprise Funds	322,516	282,000	322,516	282,000
Total	<u>\$4,197,000</u>	<u>\$9,182,000</u>	<u>\$6,222,000</u>	<u>\$7,157,000</u>

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

**Note 18 - Due to/from Other Funds**

Due to/from other funds balances at December 31, 1999, consist of the following individual fund receivables and payables:

	Due from Other Funds	Due to Other Funds
General Fund	\$87,370	\$2,327
<b>Special Revenue Funds:</b>		
Mental Health Board	0	10,899
Mental Retardation Board	31,370	1,967
Public Assistance	0	79,363
Children's Services	15,176	1,967
Dayspring	4,685	983
Child Support Enforcement Agency	0	40,112
Total Special Revenue Funds	51,231	135,291
Sewer Enterprise Fund	0	983
Totals	<u>\$138,601</u>	<u>\$138,601</u>

**Richland County, Ohio**  
*Notes to the General Purpose Financial Statements*  
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**Note 19 - Public Entity Risk Pools**

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

The County Risk Sharing Authority, Inc., is a public entity risk sharing pool among thirty-nine counties in Ohio. CORSA was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverages provided by CORSA. These coverages include comprehensive general liability, automobile liability, certain property insurance and public officials' errors and omissions liability insurance.

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

CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County's payment for insurance to CORSA in 1999 was \$418,335.

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

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

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

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

**Richland County, Ohio**  
*Notes to the General Purpose Financial Statements*  
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**Note 20 - Joint Organizations**

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

The County participates in the Richland County Regional Planning Commission which is a statutorily created political subdivision of the State. The Commission is a joint venture among Richland County, municipalities and townships. Of the 33 members, the County appoints 14. 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 1999, the County contributed \$40,000 which represents 8.50 percent of revenues received. Complete financial statements can be obtained from the Regional Planning Commission, Richland County, Ohio.

***B. MARK Consortium***

The MARK Consortium (MARK) is a jointly governed organization between Richland, Morrow, Ashland and Knox Counties. MARK was established to conduct the employment and training administration program established by federal and state requirements. MARK is governed by a board of directors consisting of twelve representatives designated by the county commissioners (3 from each county). The degree of control exercised by any participating county 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 MARK Consortium. During 1999, the County did not make any contributions to MARK. Complete financial statements can be obtained from the MARK Consortium, 99 Park Avenue East, Mansfield, Ohio.

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

The Richland County Regional Solid Waste Management Authority is a jointly governed organization. The Board of Trustees is made up of seven members. These members consist of one Richland County Commissioner or designee appointed by the Commissioners, one township trustee elected by the 18 township trustee units, the mayor of Mansfield or his designee, the Commissioner of the Mansfield/Richland County Health Department or designee, one person appointed representing industrial, commercial or institutional generators, one person representing the general interests of the citizens of Richland County and one person representing the public pursuant to the Ohio Revised Code. The County did not contribute to the Authority during 1999.

***D. Richland County Youth and Family Regional Council of Governments***

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

**Richland County, Ohio**  
*Notes to the General Purpose Financial Statements*  
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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 1999.

**Note 21 - Related Organizations**

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

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

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

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

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

The County appoints the seven member governing board of the Library, however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit for or burden on the County. The County serves in a ministerial capacity as taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library may not issue debt. The Library determines its own budget.

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

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

**Note 22 - 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.

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*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 1999*

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**Note 23 - Related Party Transactions**

During 1999, 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 \$5,584 for such contributions. Richland Newhope Industries, Inc. recorded operating revenues and expenses at cost or fair value as applicable, to the extent the contribution is related to the vocational purpose of the Workshop. Additional habilitative services provided directly to Workshop clients by the County amounted to \$2,583,000.

**Note 24 - Component Unit**

**A. Summary of Significant Accounting Policies**

**Nature of Organization** - Richland Newhope Industries, Inc. is a non-profit sheltered workshop providing vocationally-oriented services to mentally retarded and developmentally disabled adults in Richland County. The workshop is primarily funded by the Richland County Board of MR/DD as disclosed in the related party transactions note. Major departmental programs include Subcontract, Custodial Services (CCS), Manufacturing, Microfilm, and Food Services.

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

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

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

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

Permanently restricted net assets comprise those assets contributed to the Workshop by donors who have indicated an intention that the assets are to remain in perpetuity as permanent endowments of the Workshop. Investment income generated by these assets is reported as unrestricted or temporarily restricted, depending upon whether the donors have limited the expenditure of income to a particular purpose or purposes or have indicated that such income is to be available for the general purposes of the Workshop. At August 31, 1999, all of the assets of the Workshop are unrestricted.



**Richland County, Ohio**  
*Notes to the General Purpose Financial Statements*  
For the Year Ended December 31, 1999

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**Contributions** - The Organization also adopted SFAS No. 116, "Accounting for Contributions Received and Contributions Made." The Organization previously recorded contributions as deferred income when notified of the contribution and recognized contributions in the period to which they related. In accordance with SFAS No. 116, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions. The adoption of SFAS No. 116 did not have any effect on the Organization's financial position.

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, 1999, all of the Workshops contributions were unrestricted.

**Accounts Receivable** - At August 31, 1999, accounts receivable, trade were reported net of a \$0 allowance for doubtful accounts.

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

Manufacturing, Materials	\$27,350
Manufacturing, Work-In Process and Finished Goods	16,760
Subcontract Material, Supplies and Work-In Process	21,305
Microfilm Supplies and Work-In Process	8,680
CCS Supplies	6,299
Food	5,137
Marketing Supplies	699
	699
Total	\$86,230

Effective September 1, 1998, the Workshop discontinued the toy store/crafts department and donated the inventory to the Options group. The Options group will continue to make and sell crafts at craft shows and use the proceeds to fund activities for consumers no longer enrolled in Richland Newhope Industries. The Disposal of the inventory for the toy store\crafts department is shown as loss on disposal of division on the statement of activities for 1999.

**Property and Equipment** - Property and equipment accounts are stated at cost or donated value and are being depreciated using the straight-line method over their estimated useful lives of three to forty years. When sold, retired, or otherwise disposed of, the related cost and accumulated depreciation are removed from the applicable accounts and any gain or loss resulting there from is included in the statement of activities. Routine maintenance, repairs and renewals are charged to operating cost and expenses as incurred. Property and equipment additions and expenditures which materially increase values or extend useful lives are capitalized.

Long-lived assets to be held and those to be disposed of and certain intangibles are evaluated for impairment using the guidance provided by SFAS No. 121, *Accounting for the Impairment of Long-Lived Assets and for*

**Richland County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 1999*

*Long-Lived Assets to be Disposed of.* The provisions of this statement establish when an impairment loss should be recognized and how it should be measured.

Depreciation expense for the year ended August 31, 1999 is \$71,976. A summary of the component unit's fixed assets at December 31, 1999, follows:

Land and Land Improvements	\$93,764
Buildings and Improvements	580,046
Vehicles	141,434
Furniture and Office Equipment	105,777
Shop Equipment	466,545
Subtotal	1,387,566
Less: Accumulated Depreciation	(607,356)
Total	\$780,210

*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.

*Fund Balance Reclassification* During the current year, the Workshop adopted SFAS No. 117, "Financial Statements of Not-for-Profit Organizations". Under SFAS No. 117, the Workshop is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. In addition, the Workshop is required to present a Statement of Cash Flows. As permitted by this new Statement, the Workshop has discontinued its use of fund accounting and has, accordingly, reclassified its financial statements to present the three classes of net assets required. This reclassification had no effect on the change in net assets for 1999.

*Advertising Costs* - Advertising costs are expensed as incurred. Advertising expense was \$6,565 for the year ended August 31, 1999.

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

Cash equivalents are investments in a liquid, short-term government securities fund and certificates of deposit through the use of a custodial account maintained by the trust department of Richland Bank. The fund earns current market rates of interest and has no fluctuations in principal valuation. These government securities funds are not insured by the Federal Deposit Insurance Corporation. The trust department of Richland Bank also maintains the Workshop's certificates of deposit within the same custodial account. Both the government securities funds and certificates of deposit are treated as cash for purposes of the statement of cash flows. The certificates of deposit consist of the following:

Bank	Interest Rate	Date Due	Amount
Park National Bank	6.00	10/20/99	64,950
Park National Bank	6.00	3/12/00	85,000
Mechanics Savings Bank	6.00	3/11/00	15,000
Mechanics Savings Bank	6.35	3/16/00	65,034
			\$229,984

**Richland County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 1999*

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**C. Accrued Vacation and Sick Pay**

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

Vacation pay is accrued weekly depending on whether the participant or staff worked that week. Any unpaid vacation pay at the end of the year can be paid or carried forward at the employee's discretion. The estimated unpaid vacation pay at August 31, 1999 is \$10,133.

**D. Capital Lease Obligation**

During 1997, the Workshop acquired office equipment under the provisions of a capital lease. The lease expires May 2000. As of August 31, 1999, the leased property under the capital lease has a cost of \$5,624, accumulated depreciation of \$2,812 and a net book value of \$2,812. Amounts included in depreciation expense on the statement of activities was \$1,125 at August 31, 1999. The future minimum lease payments under capital lease and net present value of the future minimum lease payments at August 31, 1999 are as follows:

Total Future Minimum Lease Payments	1,428
Amount Representing Interest	<u>(48)</u>
Present Value of Net Minimum Lease Payments	1,380
Current Portion	<u>(1,380)</u>
Long-term Capital Lease Obligation	<u><u>\$0</u></u>

**E. In-Kind Contributions**

During the year ended August 31, 1999, 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, \$5,584 for 1999, 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>\$5,584</u></u>
 <b>Expenses</b>	
Direct Services Salaries	3,233
Building/Capital Costs	200
Administrative Costs	1,300
Building Services Costs	851
	<u><u>\$5,584</u></u>

Additional habilitative services provided directly to the workshop clients by Richland County amounted to approximately \$2,583,000 at August 31, 1999.

**Richland County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 1999*

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***F. Commitments***

During 1999, the Workshop entered into an agreement with the Richland County Board of MR\DD (Board) to make the food service department totally self-sufficient within three years. Toward that goal, the Workshop reimbursed the Board \$45,000 of food service department expenses in the year ending August 31, 1999 which are included on the statement of activities as program expenses. In the year ending August 31, 2000, the Workshop will reimburse the Board \$90,000 for expenses for the food service department. In the year ending August 31, 2001, the Workshop will reimburse the Board a maximum of \$126,000, contingent upon the operating results of the food service department. Subsequent to 2001, the food service department is to be totally self-sufficient.

***G. Contingencies***

The Workshop maintains its checking account balances in one financial institution located in Mansfield, Ohio. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$100,000. At August 31, 1999, the Workshop's uninsured checking account balances total \$135,386.

The Workshop's uninsured trust account balances at August 31, 1999, include various certificates of deposit that exceeded the \$100,000 FDIC limit by \$49,950. Richland Trust Corporation is required to pledge and set aside their own assets to cover balances over the \$100,000 FDIC limit. As stated above, the trust account's money market securities are not insured by the Federal Deposit Insurance Corporation.

***H. Major Customers***

During the year ended August 31, 1999, the Workshop had three major customers whose revenues exceeded 10 percent of revenues. The total revenues from these customers were \$691,482. Accounts receivable from these customers totaled \$100,521 at August 31, 1999.

***I. Reclassifications***

Certain reclassifications have been made to the prior year's financial statements in order to conform them to the classifications used for the current year. Cash and cash equivalents have been consolidated into one line on the statement of financial position. Income and expenses from the operation of the toy store, which was discontinued in September 1998, have been reclassified to income from operations of a discontinued division on the statement of activities for 1998. Such reclassifications had no effect on the change in net assets for 1998.

FINANCIAL STATEMENTS AND SCHEDULES  
OF INDIVIDUAL FUNDS  
AND ACCOUNT GROUPS

GENERAL FUND

The General Fund is used to account for all financial resources of the County except those required to be accounted for in another fund.

**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, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Property and Other Taxes	\$2,967,550	\$2,973,150	\$5,600
Sales Tax	9,718,251	9,489,451	(228,800)
Charges for Services	2,825,911	2,952,403	126,492
Licenses and Permits	289,000	334,641	45,641
Fines and Forfeitures	81,220	81,782	562
Intergovernmental	5,244,122	5,033,303	(210,819)
Interest	1,358,964	1,521,891	162,927
Rentals	7,500	12,478	4,978
Contributions and Donations	900	0	(900)
Other	153,763	161,913	8,150
<i>Total Revenues</i>	<u>22,647,181</u>	<u>22,561,012</u>	<u>(86,169)</u>
<b>Expenditures</b>			
Current:			
General Government -			
Legislative and Executive:			
Commissioners:			
Personal Services	264,949	264,949	0
Materials and Supplies	406	406	0
Contractual Services	106,396	87,307	19,089
Capital Outlay	9,449	9,449	0
Other	3,889	3,889	0
Total Commissioners	<u>385,089</u>	<u>366,000</u>	<u>19,089</u>
Xerox and Photostats:			
Contractual Services	19,071	19,071	0
Total Xerox and Photostats	<u>19,071</u>	<u>19,071</u>	<u>0</u>
Auditor:			
Personal Services	374,077	371,992	2,085
Materials and Supplies	17,941	14,942	2,999
Contractual Services	34,290	10,290	24,000
Capital Outlay	66,484	45,367	21,117
Other	907	907	0
Total Auditor	<u>493,699</u>	<u>443,498</u>	<u>50,201</u>
Treasurer:			
Personal Services	155,714	155,714	0
Contractual Services	2,146	2,146	0
Other	477	477	0
Total Treasurer	<u>\$158,337</u>	<u>\$158,337</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, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Prosecuting Attorney:			
Personal Services	\$846,330	\$846,330	\$0
Materials and Supplies	5,620	4,810	810
Contractual Services	12,925	12,925	0
Capital Outlay	10,385	10,384	1
Other	63,602	59,479	4,123
<b>Total Prosecuting Attorney</b>	<b>938,862</b>	<b>933,928</b>	<b>4,934</b>
Bureau of Inspection:			
Contractual Services	65,560	65,560	0
Data Processing Board:			
Personal Services	106,420	102,420	4,000
Materials and Supplies	2,775	2,775	0
Contractual Services	181,915	179,523	2,392
Capital Outlay	21,700	16,701	4,999
Other	167	167	0
<b>Total Data Processing Board</b>	<b>312,977</b>	<b>301,586</b>	<b>11,391</b>
Board of Elections:			
Personal Services	325,639	325,639	0
Materials and Supplies	5,826	5,826	0
Contractual Services	85,327	85,327	0
Capital Outlay	29,827	29,827	0
<b>Total Board of Elections</b>	<b>446,619</b>	<b>446,619</b>	<b>0</b>
Building and Grounds:			
Personal Services	339,089	339,089	0
Materials and Supplies	95,703	95,104	599
Contractual Services	870,284	834,276	36,008
Capital Outlay	29,047	29,047	0
Other	500	500	0
<b>Total Building and Grounds</b>	<b>1,334,623</b>	<b>1,298,016</b>	<b>36,607</b>
Recorder:			
Personal Services	177,826	177,826	0
Materials and Supplies	3,172	3,172	0
Contractual Services	5,674	5,674	0
<b>Total Recorder</b>	<b>\$186,672</b>	<b>\$186,672</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, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Central Purchasing:			
Personal Services	\$48,513	\$48,513	\$0
Materials and Supplies	239,443	237,015	2,428
Contractual Services	30,582	30,582	0
Capital Outlay	2,609	2,562	47
Other	1,674	1,648	26
<b>Total Central Purchasing</b>	<b>322,821</b>	<b>320,320</b>	<b>2,501</b>
Risk Management:			
Personal Services	57,805	57,805	0
Materials and Supplies	1,923	1,760	163
Contractual Services	405	405	0
Capital Outlay	1,628	1,309	319
Other	342	342	0
<b>Total Risk Management</b>	<b>62,103</b>	<b>61,621</b>	<b>482</b>
Insurance, Pensions and Taxes:			
Personal Services	3,569,544	3,555,044	14,500
Contractual Services	472,793	472,793	0
<b>Total Insurance Pensions and Taxes</b>	<b>4,042,337</b>	<b>4,027,837</b>	<b>14,500</b>
<b>Total General Government - Legislative and Executive</b>	<b>8,768,770</b>	<b>8,629,065</b>	<b>139,705</b>
General Government - Judicial:			
Common Pleas Court:			
Personal Services	170,139	169,979	160
Materials and Supplies	2,807	2,740	67
Contractual Services	47,748	47,048	700
Capital Outlay	9,376	4,376	5,000
Other	18,245	11,673	6,572
<b>Total Common Pleas Court</b>	<b>248,315</b>	<b>235,816</b>	<b>12,499</b>
Court of Appeals:			
Contractual Services	22,222	22,222	0
<b>Total Court of Appeals</b>	<b>22,222</b>	<b>22,222</b>	<b>0</b>
Jury Commission:			
Personal Services	4,101	4,101	0
Materials and Supplies	28	28	0
<b>Total Jury Commission</b>	<b>\$4,129</b>	<b>\$4,129</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, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Probate Court:			
Personal Services	\$202,110	\$201,634	\$476
Materials and Supplies	30,709	20,848	9,861
Contractual Services	4,347	3,899	448
Capital Outlay	14,301	9,025	5,276
Other	500	500	0
<b>Total Probate Court</b>	<b>251,967</b>	<b>235,906</b>	<b>16,061</b>
Clerk of Courts:			
Personal Services	367,968	367,968	0
Materials and Supplies	31,704	31,704	0
Other	5,000	5,000	0
<b>Total Clerk of Courts</b>	<b>404,672</b>	<b>404,672</b>	<b>0</b>
Attention Center:			
Personal Services	605,913	605,913	0
Materials and Supplies	58,366	58,366	0
Contractual Services	62,913	62,910	3
Capital Outlay	2,449	2,449	0
<b>Total Attention Center</b>	<b>729,641</b>	<b>729,638</b>	<b>3</b>
Joint Court:			
Personal Services	79,187	79,187	0
Contractual Services	64,178	64,178	0
Capital Outlay	5,240	4,240	1,000
Other	14,619	14,617	2
<b>Total Joint Court</b>	<b>163,224</b>	<b>162,222</b>	<b>1,002</b>
Municipal Court:			
Personal Services	158,253	158,253	0
Contractual Services	6,072	6,072	0
<b>Total Municipal Court</b>	<b>164,325</b>	<b>164,325</b>	<b>0</b>
Law Library:			
Personal Services	21,622	21,622	0
<b>Total Law Library</b>	<b>\$21,622</b>	<b>\$21,622</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, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Criminal Court Services:</b>			
Personal Services	\$138,798	\$138,541	\$257
Materials and Supplies	1,003	1,003	0
Capital Outlay	1,460	1,460	0
Other	1,965	1,965	0
<b>Total Criminal Court Services</b>	<b>143,226</b>	<b>142,969</b>	<b>257</b>
<b>Domestic Relations:</b>			
Personal Services	426,854	426,854	0
Materials and Supplies	2,235	2,235	0
Contractual Services	6,026	6,026	0
Capital Outlay	1,684	1,684	0
<b>Total Domestic Relations</b>	<b>436,799</b>	<b>436,799</b>	<b>0</b>
<b>Total General Government - Judicial</b>	<b>2,590,142</b>	<b>2,560,320</b>	<b>29,822</b>
<b>Public Safety:</b>			
<b>Juvenile Probation Department:</b>			
Personal Services	1,187,996	1,187,996	0
Materials and Supplies	8,500	8,500	0
Contractual Services	24,633	24,633	0
Capital Outlay	4,784	4,784	0
<b>Total Juvenile Probation Department</b>	<b>1,225,913</b>	<b>1,225,913</b>	<b>0</b>
<b>Disaster Services:</b>			
Personal Services	406,204	406,204	0
Materials and Supplies	1,919	1,919	0
Contractual Services	37,746	37,505	241
Capital Outlay	133,288	98,288	35,000
<b>Total Disaster Services</b>	<b>579,157</b>	<b>543,916</b>	<b>35,241</b>
<b>Coroner:</b>			
Personal Services	81,283	81,283	0
Materials and Supplies	319	319	0
Contractual Services	55,826	55,826	0
Capital Outlay	429	429	0
Other	3,861	3,861	0
<b>Total Coroner</b>	<b>\$141,718</b>	<b>\$141,718</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, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Sheriff:</b>			
Personal Services	\$3,991,657	\$3,991,657	\$0
Materials and Supplies	240,889	239,089	1,800
Contractual Services	258,501	258,141	360
Capital Outlay	87,184	87,184	0
Other	203,070	177,655	25,415
<b>Total Sheriff</b>	<b>4,781,301</b>	<b>4,753,726</b>	<b>27,575</b>
<b>Total Public Safety</b>	<b>6,728,089</b>	<b>6,665,273</b>	<b>62,816</b>
<b>Public Works:</b>			
<b>Highway Engineer:</b>			
Personal Services	64,968	64,968	0
Materials and Supplies	15,705	15,705	0
Contractual Services	7,687	7,687	0
Capital Outlay	14,305	14,305	0
Other	3,858	3,858	0
<b>Total Highway Engineer</b>	<b>106,523</b>	<b>106,523</b>	<b>0</b>
<b>Building Department Regulations:</b>			
Personal Services	242,703	242,703	0
Materials and Supplies	241	241	0
Contractual Services	486	397	89
Capital Outlay	1,705	1,348	357
Other	4,680	4,661	19
<b>Total Building Department Regulations</b>	<b>249,815</b>	<b>249,350</b>	<b>465</b>
<b>Total Public Works</b>	<b>356,338</b>	<b>355,873</b>	<b>465</b>
<b>Health:</b>			
<b>Agriculture:</b>			
Personal Services	451	451	0
Contractual Services	228,854	228,854	0
<b>Total Agriculture</b>	<b>229,305</b>	<b>229,305</b>	<b>0</b>
<b>Other Health:</b>			
Contractual Services	2,277	2,277	0
<b>Total Other Health</b>	<b>\$2,277</b>	<b>\$2,277</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, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Ditch Maintenance:			
Personal Services	\$16,308	\$16,308	\$0
Materials and Supplies	42,364	42,364	0
Contractual Services	1,014,015	1,014,015	0
<b>Total Ditch Maintenance</b>	<b>1,072,687</b>	<b>1,072,687</b>	<b>0</b>
<b>Total Health</b>	<b>1,304,269</b>	<b>1,304,269</b>	<b>0</b>
Human Services:			
Soldiers Relief:			
Personal Services	17,863	17,863	0
<b>Total Soldiers Relief</b>	<b>17,863</b>	<b>17,863</b>	<b>0</b>
Veteran Services:			
Personal Services	232,573	232,573	0
Materials and Supplies	18,352	18,352	0
Contractual Services	142,706	141,304	1,402
Capital Outlay	41,837	41,837	0
Other	7,799	7,798	1
<b>Total Veteran Services</b>	<b>443,267</b>	<b>441,864</b>	<b>1,403</b>
<b>Total Human Services</b>	<b>461,130</b>	<b>459,727</b>	<b>1,403</b>
Conservation and Recreation:			
Parks:			
Personal Services	80,834	80,834	0
Materials and Supplies	7,993	7,993	0
Contractual Services	7,407	7,407	0
Capital Outlay	3,079	3,079	0
Other	1,165	1,165	0
<b>Total Conservation and Recreation</b>	<b>100,478</b>	<b>100,478</b>	<b>0</b>
Other:			
Other Financing Administration:			
Other	274	274	0
<b>Intergovernmental</b>	<b>649,304</b>	<b>488,934</b>	<b>160,370</b>
<b>Total Expenditures</b>	<b>\$20,958,794</b>	<b>\$20,564,213</b>	<b>\$394,581</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, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Excess of Revenues Over Expenditures</i>	<u>\$1,688,387</u>	<u>\$1,996,799</u>	<u>\$308,412</u>
<b>Other Financing Sources (Uses)</b>			
Operating Transfers In	141,401	110,000	(31,401)
Operating Transfers Out	<u>(2,660,460)</u>	<u>(2,595,913)</u>	<u>64,547</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(2,519,059)</u>	<u>(2,485,913)</u>	<u>33,146</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	(830,672)	(489,114)	341,558
<i>Fund Balance Beginning of Year</i>	701,146	701,146	0
Prior Year Encumbrances Appropriated	<u>469,683</u>	<u>469,683</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$340,157</u>	<u>\$681,715</u>	<u>\$341,558</u>

## 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. Following is a description of the County's special revenue funds:

*Mental Health Board* - To account for federal and State grants that are expended primarily to pay the cost of contracts with local mental health agencies that provide services to the public at large.

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

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

*Mental Retardation Board* - To account 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* - To account for various federal and State grants as well as transfers from the general fund used to provide public assistance to general relief recipients and pay their providers of medical assistance, and for certain public social services.

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

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

*Children's Services* - To account for a County-wide property tax levy and State grants expended for the support and placement of children.

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

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

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

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

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

(continued)

SPECIAL REVENUE FUNDS (continued)

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

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

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

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

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

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

(continued)



SPECIAL REVENUE FUNDS (continued)

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

*Federal Revenue Sharing Fund*  
*Domestic Violence Fund*  
*Probate Conduct of Business Fund*  
*Prepayment of Interest Fund*  
*Bike Trail Maintenance Fund*  
*Black Fork Project Fund*  
*B V P Grant*  
*Adult Probation Parking Fund*  
*Veterans' Cemetery Fund*  
*Victim Witness Program Fund*  
*Dispute Resolution Fund*  
*Mediation Fund*  
*Common Pleas Security Fund*  
*Marine Patrol Fund*  
*Metrich Special Prosecutor Fund*  
*Ditch Maintenance Fund*  
*MRDD Gift Fund*  
*Underwater Search Recovery Fund*  
*Screening and Diversion Fund*  
*Willow Subdivision Fund*  
*Facilities Approval Services Team Fund*  
*Madison Area Growth Intra-Community Fund*

**Richland County, Ohio**  
**Combining Balance Sheet**  
**All Special Revenue Funds**  
**December 31, 1999**

	Mental Health Board	Certificate of Title	Dog and Kennel	Mental Retardation Board
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,930,156	\$316,770	\$195,266	\$18,090,036
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes (Due from Agency Funds)	1,642,006	0	0	8,723,154
Accounts	0	0	0	0
Special Assessments (Due from Agency Funds)	0	0	0	0
Due from Other Funds	0	0	0	31,370
Intergovernmental Receivable	0	0	634	625,822
Materials and Supplies				
Inventory	5,281	0	0	51,845
Prepaid Items	0	0	0	0
Loans Receivable	0	0	0	0
<b>Total Assets</b>	<b>\$4,577,443</b>	<b>\$316,770</b>	<b>\$195,900</b>	<b>\$27,522,227</b>
<b>Liabilities</b>				
Accounts Payable	\$525,397	\$2,540	\$4,215	\$211,291
Contracts Payable	87,253	0	0	0
Accrued Wages	18,941	17,568	12,050	568,041
Compensated Absences Payable	2,056	89	379	15,159
Due to Other Funds	10,899	0	0	1,967
Intergovernmental Payable	65,817	715,675	2,985	166,641
Deferred Revenue	1,642,006	0	0	8,723,154
<b>Total Liabilities</b>	<b>2,352,369</b>	<b>735,872</b>	<b>19,629</b>	<b>9,686,253</b>
<b>Fund Equity</b>				
Fund Balance (Deficit):				
Reserved for Encumbrances	0	517	0	464,575
Reserved for Inventory	5,281	0	0	51,845
Reserved for Loans	0	0	0	0
Unreserved, Undesignated	2,219,793	(419,619)	176,271	17,319,554
<b>Total Fund Equity (Deficit)</b>	<b>2,225,074</b>	<b>(419,102)</b>	<b>176,271</b>	<b>17,835,974</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$4,577,443</b>	<b>\$316,770</b>	<b>\$195,900</b>	<b>\$27,522,227</b>

Public Assistance	Real Estate Assessment	Motor Vehicle License and Gas Tax	Children's Services	Divorce Orientation Program	Court Computers	Indigent Guardianship
\$755,391	\$823,897	\$727,101	\$1,716,407	\$3,709	\$278,874	\$45,509
0	0	0	675	0	0	0
0	0	0	3,078,760	0	0	0
0	0	1,830	15,176	600	4,788	2,220
0	0	0	0	0	0	0
0	0	0	15,176	0	0	0
102,879	0	118,729	109,947	0	0	0
16,576	0	304,163	3,285	0	0	0
4,605	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$879,451</u>	<u>\$823,897</u>	<u>\$1,151,823</u>	<u>\$4,939,426</u>	<u>\$4,309</u>	<u>\$283,662</u>	<u>\$47,729</u>
\$443,172	\$1,417	\$88,313	\$226,246	\$250	\$13,275	\$250
71,169	1,100	0	-10,262	0	0	0
257,101	15,121	102,447	46,852	0	1,120	0
27,437	457	7,479	9,341	0	0	0
79,363	0	0	1,967	0	0	0
313,103	4,170	28,077	101,054	0	208	0
0	0	0	3,078,760	0	0	0
<u>1,191,345</u>	<u>22,265</u>	<u>226,316</u>	<u>3,474,482</u>	<u>250</u>	<u>14,603</u>	<u>250</u>
76,767	168,990	0	0	350	0	0
16,576	0	304,163	3,285	0	0	0
0	0	0	0	0	0	0
(405,237)	632,642	621,344	1,461,659	3,709	269,059	47,479
<u>(311,894)</u>	<u>801,632</u>	<u>925,507</u>	<u>1,464,944</u>	<u>4,059</u>	<u>269,059</u>	<u>47,479</u>
<u>\$879,451</u>	<u>\$823,897</u>	<u>\$1,151,823</u>	<u>\$4,939,426</u>	<u>\$4,309</u>	<u>\$283,662</u>	<u>\$47,729</u>

(continued)

**Richland County, Ohio**  
**Combining Balance Sheet**  
*All Special Revenue Funds (continued)*  
 December 31, 1999

	Dayspring	Child Support Enforcement Agency	Delinquent Real Estate Collection	Community Development Block Grant
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$3	\$191,507	\$104,791	\$779,869
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes (Due from Agency Funds)	0	0	0	0
Accounts	8,546	0	0	0
Special Assessments (Due from Agency Funds)	0	0	0	0
Due from Other Funds	4,685	0	0	0
Intergovernmental Receivable	0	205,248	0	0
Materials and Supplies				
Inventory	2,238	15,588	0	0
Prepaid Items	0	0	0	0
Loans Receivable	0	0	0	34,554
<b>Total Assets</b>	<b>\$15,472</b>	<b>\$412,343</b>	<b>\$104,791</b>	<b>\$814,423</b>
<b>Liabilities</b>				
Accounts Payable	\$21,334	\$16,223	\$1,362	\$17,120
Contracts Payable	0	634	0	22,000
Accrued Wages	42,385	112,218	6,445	0
Compensated Absences Payable	1,612	11,797	0	0
Due to Other Funds	983	40,112	0	0
Intergovernmental Payable	10,633	30,414	1,787	22,055
Deferred Revenue	0	0	0	0
<b>Total Liabilities</b>	<b>76,947</b>	<b>211,398</b>	<b>9,594</b>	<b>61,175</b>
<b>Fund Equity</b>				
Fund Balance (Deficit):				
Reserved for Encumbrances	0	15,060	0	0
Reserved for Inventory	2,238	15,588	0	0
Reserved for Loans	0	0	0	34,554
Unreserved, Undesignated	(63,713)	170,297	95,197	718,694
<b>Total Fund Equity (Deficit)</b>	<b>(61,475)</b>	<b>200,945</b>	<b>95,197</b>	<b>753,248</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$15,472</b>	<b>\$412,343</b>	<b>\$104,791</b>	<b>\$814,423</b>

Youth Services	Public Defender	Other Public Safety	Other	Totals
\$505,071	\$0	\$186,925	\$321,851	\$27,973,133
0	0	15,848	4,904	21,427
0	0	0	0	13,443,920
0	0	7,547	4,408	45,115
0	0	0	84,824	84,824
0	0	0	0	51,231
67,796	23,257	6,261	6,540	1,267,113
0	0	0	0	398,976
0	0	0	0	4,605
0	0	0	0	34,554
<u>\$572,867</u>	<u>\$23,257</u>	<u>\$216,581</u>	<u>\$422,527</u>	<u>\$43,324,898</u>
\$24,842	\$0	\$25,570	\$17,302	\$1,640,119
2,340	0	0	0	194,758
15,647	0	173,853	9,683	1,399,472
0	0	0	0	75,806
0	0	0	0	135,291
20,376	6,445	3,493	2,608	1,495,541
0	0	0	84,824	13,528,744
<u>63,205</u>	<u>6,445</u>	<u>202,916</u>	<u>114,417</u>	<u>18,469,731</u>
0	0	2,030	3,146	731,435
0	0	0	0	398,976
0	0	0	0	34,554
509,662	16,812	11,635	304,964	23,690,202
<u>509,662</u>	<u>16,812</u>	<u>13,665</u>	<u>308,110</u>	<u>24,855,167</u>
<u>\$572,867</u>	<u>\$23,257</u>	<u>\$216,581</u>	<u>\$422,527</u>	<u>\$43,324,898</u>

**Richland County, Ohio**  
*Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Special Revenue Funds  
For the Year Ended December 31, 1999*

	Mental Health Board	Certificate of Title	Dog and Kennel	Mental Retardation Board
<b>Revenues</b>				
Property and Other Taxes	\$1,482,138	\$0	\$0	\$7,840,487
Charges for Services	0	741,998	0	689,615
Licenses and Permits	0	0	220,689	0
Fines and Forfeitures	0	0	49,753	0
Intergovernmental	6,597,111	4,283	21,064	8,254,094
Special Assessments	0	0	0	0
Interest	0	0	0	19,190
Rentals	0	0	0	0
Contributions and Donations	0	0	0	0
Other	20,056	0	38	506
<i>Total Revenues</i>	<u>8,099,305</u>	<u>746,281</u>	<u>291,544</u>	<u>16,803,892</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	844,493	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	8,482,708	0	316,064	15,224,599
Human Services	0	0	0	0
Economic Development	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	158
Interest and Fiscal Charges	0	0	0	174,842
<i>Total Expenditures</i>	<u>8,482,708</u>	<u>844,493</u>	<u>316,064</u>	<u>15,399,599</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(383,403)</u>	<u>(98,212)</u>	<u>(24,520)</u>	<u>1,404,293</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Fixed Assets	0	0	0	3,092
Operating Transfers In	0	0	0	0
Operating Transfers Out	(130,000)	(110,000)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(130,000)</u>	<u>(110,000)</u>	<u>0</u>	<u>3,092</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(513,403)</u>	<u>(208,212)</u>	<u>(24,520)</u>	<u>1,407,385</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	2,736,819	(210,890)	201,016	16,434,642
Increase (Decrease) in Reserve for Inventory	1,658	0	(225)	(6,053)
<i>Fund Balances (Deficit) End of Year</i>	<u>\$2,225,074</u>	<u>(\$419,102)</u>	<u>\$176,271</u>	<u>\$17,835,974</u>

Public Assistance	Real Estate Assessment	Motor Vehicle License and Gas Tax	Children's Services	Divorce Orientation Program	Court Computers	Indigent Guardianship
\$0	\$0	\$0	\$2,476,185	\$0	\$0	\$0
0	7,624	201,881	91,531	5,485	82,741	20,089
0	95	0	0	0	0	0
0	0	63,954	0	0	0	0
9,270,047	0	3,552,889	3,742,667	0	0	0
0	0	0	0	0	0	0
0	0	31,231	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
450,664	3,317	0	0	825	0	0
<u>9,720,711</u>	<u>11,036</u>	<u>3,849,955</u>	<u>6,310,383</u>	<u>6,310</u>	<u>82,741</u>	<u>20,089</u>
0	584,422	0	0	0	0	0
0	0	0	0	4,250	44,144	13,304
0	0	0	0	0	0	0
0	0	4,561,236	0	0	0	0
0	0	0	0	0	0	0
11,296,551	0	0	7,184,868	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>11,296,551</u>	<u>584,422</u>	<u>4,561,236</u>	<u>7,184,868</u>	<u>4,250</u>	<u>44,144</u>	<u>13,304</u>
<u>(1,575,840)</u>	<u>(573,386)</u>	<u>(711,281)</u>	<u>(874,485)</u>	<u>2,060</u>	<u>38,597</u>	<u>6,785</u>
377	0	0	0	0	0	0
849,804	0	0	50,000	0	0	0
0	0	(47,711)	0	0	0	0
<u>850,181</u>	<u>0</u>	<u>(47,711)</u>	<u>50,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(725,659)</u>	<u>(573,386)</u>	<u>(758,992)</u>	<u>(824,485)</u>	<u>2,060</u>	<u>38,597</u>	<u>6,785</u>
410,530	1,375,018	1,668,178	2,290,377	1,999	230,462	40,694
3,235	0	16,321	(948)	0	0	0
<u>(\$311,894)</u>	<u>\$801,632</u>	<u>\$925,507</u>	<u>\$1,464,944</u>	<u>\$4,059</u>	<u>\$269,059</u>	<u>\$47,479</u>

(continued)

**Richland County, Ohio**  
*Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Special Revenue Funds (continued)  
For the Year Ended December 31, 1999*

	Dayspring	Child Support Enforcement Agency	Delinquent Real Estate Collection	Community Development Block Grant
<b>Revenues</b>				
Property and Other Taxes	\$0	\$0	\$0	\$0
Charges for Services	399,136	533,934	184,495	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	112,361	2,626,980	0	373,475
Special Assessments	0	0	0	0
Interest	0	7,881	0	28,708
Rentals	8,905	0	0	0
Contributions and Donations	0	0	0	0
Other	53,305	7,179	10,247	10,032
<i>Total Revenues</i>	<u>573,707</u>	<u>3,175,974</u>	<u>194,742</u>	<u>412,215</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	169,946	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	1,126,074	2,953,618	0	0
Economic Development	0	0	0	392,881
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>1,126,074</u>	<u>2,953,618</u>	<u>169,946</u>	<u>392,881</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(552,367)</u>	<u>222,356</u>	<u>24,796</u>	<u>19,334</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Fixed Assets	0	0	0	0
Operating Transfers In	529,388	0	0	0
Operating Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>529,388</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(22,979)</u>	<u>222,356</u>	<u>24,796</u>	<u>19,334</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>(39,126)</u>	<u>(18,905)</u>	<u>70,401</u>	<u>733,914</u>
Increase (Decrease) in Reserve for Inventory	630	(2,506)	0	0
<i>Fund Balances (Deficit) End of Year</i>	<u>(\$61,475)</u>	<u>\$200,945</u>	<u>\$95,197</u>	<u>\$753,248</u>



Youth Services	Public Defender	Other Public Safety	Other	Totals
\$0	\$0	\$0	\$0	\$11,798,810
0	98,763	277,265	20,833	3,355,390
0	0	0	44,694	265,478
0	0	27,312	0	141,019
1,243,135	248,176	276,060	232,979	36,555,321
0	0	0	399	399
0	0	560	4,020	91,590
0	0	0	0	8,905
350	0	5,770	27,833	33,953
142,599	34,290	22,463	9,558	765,079
<u>1,386,084</u>	<u>381,229</u>	<u>609,430</u>	<u>340,316</u>	<u>53,015,944</u>
0	0	0	1,344	1,600,205
0	673,043	0	205,041	939,782
1,232,748	0	980,284	0	2,213,032
0	0	0	5,837	4,567,073
0	0	0	21,267	24,044,638
0	0	0	38,125	22,599,236
0	0	0	0	392,881
0	0	0	0	158
0	0	0	0	174,842
<u>1,232,748</u>	<u>673,043</u>	<u>980,284</u>	<u>271,614</u>	<u>56,531,847</u>
<u>153,336</u>	<u>(291,814)</u>	<u>(370,854)</u>	<u>68,702</u>	<u>(3,515,903)</u>
0	0	42,564	0	46,033
19,871	307,637	94,769	24,001	1,875,470
0	0	(4,017)	0	(291,728)
<u>19,871</u>	<u>307,637</u>	<u>133,316</u>	<u>24,001</u>	<u>1,629,775</u>
173,207	15,823	(237,538)	92,703	(1,886,128)
336,455	989	251,203	215,407	26,729,183
0	0	0	0	12,112
<u>\$509,662</u>	<u>\$16,812</u>	<u>\$13,665</u>	<u>\$308,110</u>	<u>\$24,855,167</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Mental Health Board Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Property and Other Taxes	\$1,377,065	\$1,482,138	\$105,073
Intergovernmental	7,321,395	6,597,111	(724,284)
Other	5,000	19,943	14,943
<i>Total Revenues</i>	<u>8,703,460</u>	<u>8,099,192</u>	<u>(604,268)</u>
<b>Expenditures</b>			
Current:			
Health:			
Mental Health Board:			
Personal Services	435,193	382,045	53,148
Materials and Supplies	26,000	24,816	1,184
Contractual Services	8,589,952	7,864,925	725,027
Capital Outlay	52,450	43,942	8,508
Other	132,392	130,029	2,363
<i>Total Expenditures</i>	<u>9,235,987</u>	<u>8,445,757</u>	<u>790,230</u>
<i>Excess of Revenues Under Expenditures</i>	(532,527)	(346,565)	185,962
<b>Other Financing Uses</b>			
Operating Transfers Out	(130,000)	(130,000)	0
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(662,527)	(476,565)	185,962
<i>Fund Balance Beginning of Year</i>	<u>3,406,608</u>	<u>3,406,608</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$2,744,081</u>	<u>\$2,930,043</u>	<u>\$185,962</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, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$12,211,367	\$12,267,351	\$55,984
Intergovernmental	0	4,283	4,283
<i>Total Revenues</i>	<u>12,211,367</u>	<u>12,271,634</u>	<u>60,267</u>
<b>Expenditures</b>			
Current:			
General Government -			
Legislative and Executive:			
Certificate of Title:			
Personal Services	373,560	373,560	0
Materials and Supplies	9,740	9,740	0
Contractual Services	11,891,383	11,740,874	150,509
Capital Outlay	4,723	4,723	0
Other	14,565	14,565	0
<i>Total Expenditures</i>	<u>12,293,971</u>	<u>12,143,462</u>	<u>150,509</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(82,604)	128,172	210,776
<b>Other Financing Uses</b>			
Operating Transfers Out	(110,000)	(110,000)	0
<i>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</i>	(192,604)	18,172	210,776
<i>Fund Balance Beginning of Year</i>	42,094	42,094	0
Prior Year Encumbrances Appropriated	150,510	150,510	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$210,776</u>	<u>\$210,776</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, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Licenses and Permits	\$230,000	\$228,984	(\$1,016)
Fines and Forfeitures	32,500	49,753	17,253
Intergovernmental	28,000	21,000	(7,000)
Contributions and Donations	3,000	0	(3,000)
Other	0	38	38
<i>Total Revenues</i>	<u>293,500</u>	<u>299,775</u>	<u>6,275</u>
<b>Expenditures</b>			
Current:			
Health:			
Dog and Kennel:			
Personal Services	242,623	242,247	376
Materials and Supplies	61,627	26,192	35,435
Contractual Services	32,000	16,832	15,168
Capital Outlay	43,784	27,861	15,923
Other	3,400	2,389	1,011
<i>Total Expenditures</i>	<u>383,434</u>	<u>315,521</u>	<u>67,913</u>
<i>Excess of Revenues Under Expenditures</i>	(89,934)	(15,746)	74,188
<i>Fund Balance Beginning of Year</i>	206,620	206,620	0
Prior Year Encumbrances Appropriated	4,392	4,392	0
<i>Fund Balance End of Year</i>	<u>\$121,078</u>	<u>\$195,266</u>	<u>\$74,188</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, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Property and Other Taxes	\$7,454,847	\$7,840,487	\$385,640
Charges for Services	498,940	640,793	141,853
Intergovernmental	8,281,460	8,287,824	6,364
Interest	33,600	33,161	(439)
<i>Total Revenues</i>	<u>16,268,847</u>	<u>16,802,265</u>	<u>533,418</u>
<b>Expenditures</b>			
Current:			
Health:			
Mental Retardation Board:			
Personal Services	12,787,141	11,437,580	1,349,561
Materials and Supplies	3,342,932	1,245,269	2,097,663
Contractual Services	1,756,988	1,184,001	572,987
Capital Outlay	9,370,726	1,044,297	8,326,429
Other	5,497,717	1,189,342	4,308,375
<i>Total Expenditures</i>	<u>32,755,504</u>	<u>16,100,489</u>	<u>16,655,015</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(16,486,657)	701,776	17,188,433
<b>Other Financing Sources</b>			
Sale of Fixed Assets	0	3,092	3,092
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(16,486,657)	704,868	17,191,525
<i>Fund Balance Beginning of Year</i>	16,096,183	16,096,183	0
Prior Year Encumbrances Appropriated	512,776	512,776	0
<i>Fund Balance End of Year</i>	<u>\$122,302</u>	<u>\$17,313,827</u>	<u>\$17,191,525</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, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$9,167,820	\$9,359,220	\$191,400
Other	358,750	450,664	91,914
<i>Total Revenues</i>	<u>9,526,570</u>	<u>9,809,884</u>	<u>283,314</u>
<b>Expenditures</b>			
Current:			
Human Services:			
Public Assistance:			
Personal Services	4,836,076	4,836,076	0
Materials and Supplies	1,056,956	1,056,956	0
Contractual Services	4,883,327	4,883,326	1
Capital Outlay	135,334	135,334	0
<i>Total Expenditures</i>	<u>10,911,693</u>	<u>10,911,692</u>	<u>1</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,385,123)</u>	<u>(1,101,808)</u>	<u>283,315</u>
<b>Other Financing Sources</b>			
Sale of Fixed Assets	2,500	377	(2,123)
Operating Transfers In	536,444	849,804	313,360
<i>Total Other Financing Sources</i>	<u>538,944</u>	<u>850,181</u>	<u>311,237</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	<u>(846,179)</u>	<u>(251,627)</u>	<u>594,552</u>
<i>Fund Balance Beginning of Year</i>	<u>846,180</u>	<u>846,180</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1</u>	<u>\$594,553</u>	<u>\$594,552</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, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$807,000	\$7,624	(\$799,376)
Licenses and Permits	0	95	95
Other	3,000	3,317	317
<i>Total Revenues</i>	<u>810,000</u>	<u>11,036</u>	<u>(798,964)</u>
<b>Expenditures</b>			
Current:			
General Government -			
Legislative and Executive:			
Real Estate Assessment:			
Personal Services	348,804	337,979	10,825
Materials and Supplies	18,101	12,328	5,773
Contractual Services	556,439	356,141	200,298
Capital Outlay	97,967	96,425	1,542
Other	28,778	28,282	496
<i>Total Expenditures</i>	<u>1,050,089</u>	<u>831,155</u>	<u>218,934</u>
<i>Excess of Revenues Under Expenditures</i>	(240,089)	(820,119)	(580,030)
<i>Fund Balance Beginning of Year</i>	1,215,882	1,215,882	0
Prior Year Encumbrances Appropriated	258,044	258,044	0
<i>Fund Balance End of Year</i>	<u>\$1,233,837</u>	<u>\$653,807</u>	<u>(\$580,030)</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, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$197,000	\$200,051	\$3,051
Fines and Forfeitures	65,000	63,954	(1,046)
Intergovernmental	3,385,000	3,671,387	286,387
Interest	43,908	60,209	16,301
<i>Total Revenues</i>	<u>3,690,908</u>	<u>3,995,601</u>	<u>304,693</u>
<b>Expenditures</b>			
Current:			
Public Works:			
Engineer:			
Personal Services	2,550,000	2,441,225	108,775
Materials and Supplies	1,519,966	1,325,580	194,386
Contractual Services	891,900	761,357	130,543
Capital Outlay	74,089	66,430	7,659
Other	28,500	21,451	7,049
<i>Total Expenditures</i>	<u>5,064,455</u>	<u>4,616,043</u>	<u>448,412</u>
<i>Excess of Revenues Under Expenditures</i>	(1,373,547)	(620,442)	753,105
<b>Other Financing Uses</b>			
Operating Transfers Out	(47,711)	(47,711)	0
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(1,421,258)	(668,153)	753,105
<i>Fund Balance Beginning of Year</i>	1,419,150	1,419,150	0
Prior Year Encumbrances Appropriated	2,108	2,108	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$753,105</u>	<u>\$753,105</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, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Property and Other Taxes	\$2,369,900	\$2,476,185	\$106,285
Charges for Services	50,400	70,810	20,410
Intergovernmental	3,854,244	3,946,081	91,837
Other	52,500	0	(52,500)
<i>Total Revenues</i>	<u>6,327,044</u>	<u>6,493,076</u>	<u>166,032</u>
<b>Expenditures</b>			
Current:			
Human Services:			
Children's Services:			
Personal Services	4,279,021	4,274,428	4,593
Materials and Supplies	206,253	206,253	0
Contractual Services	2,434,425	2,433,645	780
Capital Outlay	115,128	115,128	0
Other	117,006	117,006	0
<i>Total Expenditures</i>	<u>7,151,833</u>	<u>7,146,460</u>	<u>5,373</u>
<i>Excess of Revenues</i> <i>Under Expenditures</i>	(824,789)	(653,384)	171,405
<b>Other Financing Sources</b>			
Operating Transfers In	0	50,000	50,000
<i>Excess of Revenues and Other Financing</i> <i>Sources Under Expenditures</i>	(824,789)	(603,384)	221,405
<i>Fund Balance Beginning of Year</i>	<u>2,319,791</u>	<u>2,319,791</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,495,002</u>	<u>\$1,716,407</u>	<u>\$221,405</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Divorce Orientation Program Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$6,000	\$6,210	\$210
Other	0	825	825
<i>Total Revenues</i>	<u>6,000</u>	<u>7,035</u>	<u>1,035</u>
<b>Expenditures</b>			
Current:			
General Government - Judicial:			
Divorce Orientation Program:			
Materials and Supplies	500	0	500
Contractual Services	4,960	4,700	260
Capital Outlay	540	540	0
<i>Total Expenditures</i>	<u>6,000</u>	<u>5,240</u>	<u>760</u>
<i>Excess of Revenues Over Expenditures</i>	0	1,795	1,795
<i>Fund Balance Beginning of Year</i>	<u>1,564</u>	<u>1,564</u>	0
<i>Fund Balance End of Year</i>	<u>\$1,564</u>	<u>\$3,359</u>	<u>\$1,795</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, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Charges for Services	<u>\$79,173</u>	<u>\$84,725</u>	<u>\$5,552</u>
<b>Expenditures</b>			
Current:			
General Government - Judicial:			
Court Computers:			
Personal Services	13,016	12,867	149
Materials and Supplies	3,118	480	2,638
Contractual Services	3,000	2,356	644
Capital Outlay	16,731	15,452	1,279
Other	703	703	0
<i>Total Expenditures</i>	<u>36,568</u>	<u>31,858</u>	<u>4,710</u>
<i>Excess of Revenues Over Expenditures</i>	42,605	52,867	10,262
<i>Fund Balance Beginning of Year</i>	225,507	225,507	0
Prior Year Encumbrances Appropriated	<u>500</u>	<u>500</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$268,612</u>	<u>\$278,874</u>	<u>\$10,262</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Indigent Guardianship Fund*  
*For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Charges for Services	<u>\$19,065</u>	<u>\$19,349</u>	<u>\$284</u>
<b>Expenditures</b>			
Current:			
General Government - Judicial:			
Indigent Guardianship:			
Contractual Services	1,000	150	850
Other	<u>14,100</u>	<u>13,181</u>	<u>919</u>
<i>Total Expenditures</i>	<u>15,100</u>	<u>13,331</u>	<u>1,769</u>
<i>Excess of Revenues Over Expenditures</i>	3,965	6,018	2,053
<i>Fund Balance Beginning of Year</i>	<u>39,491</u>	<u>39,491</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$43,456</u>	<u>\$45,509</u>	<u>\$2,053</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Dayspring Fund  
 For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$459,063	\$413,879	(\$45,184)
Intergovernmental	112,361	112,361	0
Rentals	28,415	8,905	(19,510)
Other	58,000	53,305	(4,695)
<i>Total Revenues</i>	<u>657,839</u>	<u>588,450</u>	<u>(69,389)</u>
<b>Expenditures</b>			
Current:			
Human Services:			
Dayspring:			
Personal Services	769,020	769,020	0
Materials and Supplies	128,421	128,421	0
Contractual Services	104,394	104,394	0
Capital Outlay	3,642	3,642	0
Other	112,361	112,361	0
<i>Total Expenditures</i>	<u>1,117,838</u>	<u>1,117,838</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(459,999)	(529,388)	(69,389)
<b>Other Financing Sources</b>			
Operating Transfers In	460,000	529,388	69,388
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	1	0	(1)
<i>Fund Balance Beginning of Year</i>	<u>3</u>	<u>3</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$4</u>	<u>\$3</u>	<u>(\$1)</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, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$371,000	\$533,934	\$162,934
Intergovernmental	2,838,000	2,480,598	(357,402)
Interest	20,000	13,121	(6,879)
Other	21,000	7,179	(13,821)
<i>Total Revenues</i>	<u>3,250,000</u>	<u>3,034,832</u>	<u>(215,168)</u>
<b>Expenditures</b>			
Current:			
Human Services:			
Child Support Enforcement Agency:			
Personal Services	2,508,043	2,441,912	66,131
Materials and Supplies	155,409	93,867	61,542
Contractual Services	578,781	442,286	136,495
Capital Outlay	15,150	1,392	13,758
Other	45,800	20,194	25,606
<i>Total Expenditures</i>	<u>3,303,183</u>	<u>2,999,651</u>	<u>303,532</u>
<i>Excess of Revenue Over (Under) Expenditures</i>	(53,183)	35,181	88,364
<i>Fund Balance Beginning of Year</i>	54,723	54,723	0
Prior Year Encumbrances Appropriated	<u>36,910</u>	<u>36,910</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$38,450</u>	<u>\$126,814</u>	<u>\$88,364</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, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Charges for Services	\$150,000	\$184,495	\$34,495
Other	22,600	10,247	(12,353)
<i>Total Revenues</i>	<u>172,600</u>	<u>194,742</u>	<u>22,142</u>
<b>Expenditures</b>			
Current:			
General Government -			
Legislative and Executive:			
Delinquent Real Estate - Treasurer:			
Personal Services	150,775	142,614	8,161
Materials and Supplies	6,517	5,417	1,100
Capital Outlay	4,419	2,909	1,510
Other	22,877	19,878	2,999
<i>Total Expenditures</i>	<u>184,588</u>	<u>170,818</u>	<u>13,770</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(11,988)	23,924	35,912
<b>Other Financing Uses</b>			
Operating Transfers Out	(33,412)	0	33,412
<i>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</i>	(45,400)	23,924	69,324
<i>Fund Balance Beginning of Year</i>	<u>80,867</u>	<u>80,867</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$35,467</u>	<u>\$104,791</u>	<u>\$69,324</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, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$360,161	\$373,475	\$13,314
Interest	10,000	20,333	10,333
Other	157,153	350,288	193,135
<i>Total Revenues</i>	<u>527,314</u>	<u>744,096</u>	<u>216,782</u>
<b>Expenditures</b>			
Current:			
Economic Development:			
Community Development Program:			
Other	565,150	306,255	258,895
<i>Excess of Revenues Over (Under) Expenditures</i>	(37,836)	437,841	475,677
<i>Fund Balance Beginning of Year</i>	<u>346,982</u>	<u>346,982</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$309,146</u>	<u>\$784,823</u>	<u>\$475,677</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, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$1,604,669	\$1,220,102	(\$384,567)
Contributions and Donations	250	350	100
Other	272,075	142,599	(129,476)
<i>Total Revenues</i>	<u>1,876,994</u>	<u>1,363,051</u>	<u>(513,943)</u>
<b>Expenditures</b>			
Current:			
Public Safety:			
Youth Services:			
Personal Services	1,703,216	926,838	776,378
Grants in Aid	34,067	24,390	9,677
Materials and Supplies	27,162	8,702	18,460
Contractual Services	617,770	213,382	404,388
Capital Outlay	78,692	38,089	40,603
Other	6,650	4,164	2,486
<i>Total Expenditures</i>	<u>2,467,557</u>	<u>1,215,565</u>	<u>1,251,992</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(590,563)	147,486	738,049
<b>Other Financing Sources</b>			
Operating Transfers In	394,871	19,871	(375,000)
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(195,692)	167,357	363,049
<i>Fund Balance Beginning of Year</i>	<u>323,722</u>	<u>323,722</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$128,030</u>	<u>\$491,079</u>	<u>\$363,049</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, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$266,599	\$98,763	(\$167,836)
Intergovernmental	216,000	225,908	9,908
Other	24,000	34,290	10,290
<i>Total Revenues</i>	<u>506,599</u>	<u>358,961</u>	<u>(147,638)</u>
<b>Expenditures</b>			
Current:			
General Government - Judicial:			
Public Defender:			
Contractual Services	666,384	666,384	0
Other	214	214	0
<i>Total Expenditures</i>	<u>666,598</u>	<u>666,598</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(159,999)	(307,637)	(147,638)
<b>Other Financing Sources</b>			
Operating Transfers In	160,000	307,637	147,637
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	1	0	(1)
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1</u>	<u>\$0</u>	<u>(\$1)</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*COPS Ahead Fund*  
*For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>			
Current:			
Public Safety:			
COPS Ahead:			
Personal Services	<u>295</u>	<u>295</u>	<u>0</u>
<i>Excess of Revenues</i>			
<i>Under Expenditures</i>	(295)	(295)	0
<i>Fund Balance Beginning of Year</i>	<u>1,300</u>	<u>1,300</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,005</u>	<u>\$1,005</u>	<u>\$0</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Community Corrections Project Fund  
 For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>			
Current:			
Public Safety:			
Community Corrections:			
Other	13,700	13,700	0
<i>Excess of Revenues Under Expenditures</i>	(13,700)	(13,700)	0
<b>Other Financing Sources</b>			
Operating Transfers In	13,700	17	(13,683)
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	0	(13,683)	(13,683)
<i>Fund Balance Beginning of Year</i>	13,683	13,683	0
<i>Fund Balance End of Year</i>	<u>\$13,683</u>	<u>\$0</u>	<u>(\$13,683)</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Sheriff K-9 Fund  
 For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Contributions and Donations	\$41	\$295	\$254
<b>Expenditures</b>			
Current:			
Public Safety:			
Sheriff K-9:			
Other	641	641	0
<i>Excess of Revenues Under Expenditures</i>	(600)	(346)	254
<i>Fund Balance Beginning of Year</i>	675	675	0
<i>Fund Balance End of Year</i>	<u>\$75</u>	<u>\$329</u>	<u>\$254</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Enforcement and Education Fund  
 For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Fines and Forfeitures	\$10,741	\$4,083	(\$6,658)
<b>Expenditures</b>			
Current:			
Public Safety:			
Enforcement and Education:			
Other	10,341	5,709	4,632
<i>Excess of Revenues Over (Under) Expenditures</i>	400	(1,626)	(2,026)
<i>Fund Balance Beginning of Year</i>	4,941	4,941	0
<i>Fund Balance End of Year</i>	<u>\$5,341</u>	<u>\$3,315</u>	<u>(\$2,026)</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Law Enforcement Fund  
 For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Charges for Services	\$3,526	\$9,574	\$6,048
<b>Expenditures</b>			
Current:			
Public Safety:			
Law Enforcement:			
Other	7,202	7,046	156
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,676)	2,528	6,204
<b>Other Financing Sources</b>			
Sale of Fixed Assets	2,000	0	(2,000)
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(1,676)	2,528	4,204
<i>Fund Balance Beginning of Year</i>	6,206	6,206	0
Prior Year Encumbrances Appropriated	156	156	0
<i>Fund Balance End of Year</i>	<u>\$4,686</u>	<u>\$8,890</u>	<u>\$4,204</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, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Fines and Forfeitures	\$38,267	\$23,480	(\$14,787)
<b>Expenditures</b>			
Current:			
Public Safety:			
Drug Law Enforcement:			
Other	33,861	33,238	623
<i>Excess of Revenues Over (Under) Expenditures</i>	4,406	(9,758)	(14,164)
<i>Fund Balance Beginning of Year</i>	84,614	84,614	0
Prior Year Encumbrances Appropriated	297	297	0
<i>Fund Balance End of Year</i>	\$89,317	\$75,153	(\$14,164)



**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, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Other	\$6,338	\$4,462	(\$1,876)
<b>Expenditures</b>			
Current:			
Public Safety:			
Drug Abuse Resistance Education:			
Other	12,338	7,194	5,144
<i>Excess of Revenues Under Expenditures</i>	(6,000)	(2,732)	3,268
<i>Fund Balance Beginning of Year</i>	<u>6,232</u>	<u>6,232</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$232</u>	<u>\$3,500</u>	<u>\$3,268</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Commissary Rotary Jail Fund  
 For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>			
Current:			
Public Safety:			
Commissary Rotary Jail:			
Other	72,753	57,089	15,664
<i>Excess of Revenues Under Expenditures</i>	(72,753)	(57,089)	15,664
<b>Other Financing Sources</b>			
Sale of Fixed Assets	39,030	42,564	3,534
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(33,723)	(14,525)	19,198
<i>Fund Balance Beginning of Year</i>	31,347	31,347	0
Prior Year Encumbrances Appropriated	2,376	2,376	0
<i>Fund Balance End of Year</i>	\$0	\$19,198	\$19,198

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Community Policing Fund  
 For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Intergovernmental	\$187,825	\$115,747	(\$72,078)
Other	17,852	1,001	(16,851)
<i>Total Revenues</i>	<u>205,677</u>	<u>116,748</u>	<u>(88,929)</u>
<b>Expenditures</b>			
Current:			
Public Safety:			
Community Policing:			
Personal Services	94,106	86,239	7,867
Materials and Supplies	5,380	5,177	203
Contractual Services	13,347	4,214	9,133
Capital Outlay	103,394	52,753	50,641
Other	6,380	5,354	1,026
<i>Total Expenditures</i>	<u>222,607</u>	<u>153,737</u>	<u>68,870</u>
<i>Excess of Revenues Under Expenditures</i>	(16,930)	(36,989)	(20,059)
<b>Other Financing Sources</b>			
Operating Transfers In	22,329	31,309	8,980
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	5,399	(5,680)	(11,079)
<i>Fund Balance Beginning of Year</i>	25,119	25,119	0
Prior Year Encumbrances Appropriated	11,171	11,171	0
<i>Fund Balance End of Year</i>	<u>\$41,689</u>	<u>\$30,610</u>	<u>(\$11,079)</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, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$68,991	\$36,737	(\$32,254)
<b>Expenditures</b>			
Current:			
Public Safety:			
Speed DUI:			
Personal Services	36,754	36,754	0
Capital Outlay	2,250	2,250	0
<i>Total Expenditures</i>	39,004	39,004	0
<i>Excess of Revenues Over (Under) Expenditures</i>	29,987	(2,267)	(32,254)
<b>Other Financing Sources</b>			
Operating Transfers In	0	2,250	2,250
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	29,987	(17)	(30,004)
<i>Fund Balance Beginning of Year</i>	17	17	0
<i>Fund Balance End of Year</i>	\$30,004	\$0	(\$30,004)

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Safety Hotline Fund*  
*For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Charges for Services	\$750	\$750	\$0
<b>Expenditures</b>			
Current:			
Public Safety:			
Safety Hotline:			
Other	750	563	187
<i>Excess of Revenues Over Expenditures</i>	0	187	187
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$187</u>	<u>\$187</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, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Intergovernmental	\$26,000	\$21,899	(\$4,101)
<b>Expenditures</b>			
Current:			
Public Safety:			
Intensive Supervision:			
Contractual Services	10,000	7,727	2,273
Capital Outlay	3,700	2,318	1,382
Other	12,300	10,733	1,567
<i>Total Expenditures</i>	<u>26,000</u>	<u>20,778</u>	<u>5,222</u>
<i>Excess of Revenues Over Expenditures</i>	0	1,121	1,121
<i>Fund Balance Beginning of Year</i>	<u>4,970</u>	<u>4,970</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,970</u></u>	<u><u>\$6,091</u></u>	<u><u>\$1,121</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Sanction Cost Reimbursement Fund  
 For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$48,500	\$30,873	(\$17,627)
Other	12,800	13,262	462
<i>Total Revenues</i>	<u>61,300</u>	<u>44,135</u>	<u>(17,165)</u>
<b>Expenditures</b>			
Current:			
Public Safety:			
Sanction Cost Reimbursement:			
Personal Services	18,081	17,175	906
Capital Outlay	9,983	8,965	1,018
Other	27,679	26,689	990
<i>Total Expenditures</i>	<u>55,743</u>	<u>52,829</u>	<u>2,914</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>5,557</u>	<u>(8,694)</u>	<u>(14,251)</u>
<b>Other Financing Sources (Uses)</b>			
Operating Transfers In	0	4,000	4,000
Operating Transfers Out	(17)	(17)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(17)</u>	<u>3,983</u>	<u>4,000</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>5,540</u>	<u>(4,711)</u>	<u>(10,251)</u>
<i>Fund Balance Beginning of Year</i>	<u>6,409</u>	<u>6,409</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$11,949</u>	<u>\$1,698</u>	<u>(\$10,251)</u>

Richland County, Ohio  
General Fund Expenditures by Function  
Last Ten Years

	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
<b>General Government:</b>										
<b>Legislative and Executive</b>	\$5,720,535	\$5,120,064	\$4,898,350	\$5,314,233	\$5,562,206	\$4,298,653	\$4,090,793	\$3,351,077	\$3,648,301	\$3,418,643
Judicial	3,426,538	3,039,418	2,654,638	2,609,417	2,603,257	2,176,645	2,303,388	2,411,305	2,382,860	2,292,661
Public Safety	8,014,857	7,197,346	6,159,377	5,819,563	4,984,284	4,504,801	4,221,955	3,847,710	3,865,773	3,434,709
Public Works	436,386	402,006	346,737	341,966	328,297	239,362	235,369	251,819	197,616	295,118
Health	1,344,165	386,414	349,475	368,872	321,452	310,983	356,461	325,459	409,508	433,720
Human Services	543,497	527,061	506,655	540,077	476,925	535,187	554,826	536,985	602,682	553,887
Conservation and Recreation	121,131	131,774	105,482	100,728	90,483	82,558	89,187	83,091	84,296	
Economic Development	0	0	0	0	0	0	0	0	0	0
Other	22,431	2,236	137,941	17,237	119,923	150,415	746,062	3,907	0	0
<b>Capital Outlay</b>	0	0	0	0	0	0	0	0	0	0
<b>Intergovernmental</b>	478,342	0	86,043	0	0	0	0	0	0	0
<b>Debt Service:</b>										
Principal Retirement	0	0	0	0	0	0	0	0	0	0
Interest and Fiscal Charges	0	540,239	31,215	17,237	119,923	1,672,909	1,756,431	1,065,308	2,604	0
<b>Total Expenditures</b>	<u>\$20,107,882</u>	<u>\$15,707,513</u>	<u>\$15,146,967</u>	<u>\$14,420,517</u>	<u>\$14,597,606</u>	<u>\$13,671,445</u>	<u>\$13,317,149</u>	<u>\$14,039,600</u>	<u>\$12,494,734</u>	<u>48</u>

Source: Richland County Auditor



**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, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Contributions and Donations	\$839	\$1,013	\$174
<b>Expenditures</b>			
Current:			
Public Safety:			
Big Wheel:			
Other	839	839	0
<i>Excess of Revenues Over Expenditures</i>	0	174	174
<i>Fund Balance Beginning of Year</i>	71	71	0
<i>Fund Balance End of Year</i>	<u>\$71</u>	<u>\$245</u>	<u>\$174</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Jail Education Program Fund  
 For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$91,471	\$89,883	(\$1,588)
Intergovernmental	72,218	24,212	(48,006)
<i>Total Revenues</i>	<u>163,689</u>	<u>114,095</u>	<u>(49,594)</u>
<b>Expenditures</b>			
Current:			
Public Safety:			
Jail Education:			
Personal Services	54,416	34,072	20,344
Materials and Supplies	283	0	283
Contractual Services	53,245	37,046	16,199
Capital Outlay	36,666	29,354	7,312
Other	11,769	11,769	0
<i>Total Expenditures</i>	<u>156,379</u>	<u>112,241</u>	<u>44,138</u>
<i>Excess of Revenues Over Expenditures</i>	7,310	1,854	(5,456)
<b>Other Financing Uses</b>			
Operating Transfers Out	(4,000)	(4,000)	0
<i>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</i>	3,310	(2,146)	(5,456)
<i>Fund Balance Beginning of Year</i>	<u>4,673</u>	<u>4,673</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$7,983</u>	<u>\$2,527</u>	<u>(\$5,456)</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, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Other	\$6,702	\$8,200	\$1,498
<b>Expenditures</b>			
Current:			
Public Safety:			
Prisoner Incentive:			
Other	10,094	9,895	199
<i>Excess of Revenues Under Expenditures</i>	(3,392)	(1,695)	1,697
<i>Fund Balance Beginning of Year</i>	3,192	3,192	0
Prior Year Encumbrances Appropriated	200	200	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$1,697</u>	<u>\$1,697</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Law Enforcement Block Grant Fund  
 For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$388,423	\$0	(\$388,423)
Interest	4,853	2,527	(2,326)
Other	31,313	0	(31,313)
<i>Total Revenues</i>	<u>424,589</u>	<u>2,527</u>	<u>(422,062)</u>
<b>Expenditures</b>			
Current:			
Public Safety:			
Law Enforcement Block Grant:			
Contractual Services	84,397	22,273	62,124
Capital Outlay	336,109	162,826	173,283
Other	2,376	769	1,607
<i>Total Expenditures</i>	<u>422,882</u>	<u>185,868</u>	<u>237,014</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	1,707	(183,341)	(185,048)
<b>Other Financing Sources</b>			
Operating Transfers In	28,605	28,605	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	30,312	(154,736)	(185,048)
<i>Fund Balance Beginning of Year</i>	<u>172,544</u>	<u>172,544</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$202,856</u>	<u>\$17,808</u>	<u>(\$185,048)</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, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Licenses and Permits	\$24,390	\$38,542	\$14,152
<b>Expenditures</b>			
Current:			
Human Services:			
Domestic Violence:			
Other	42,427	42,427	0
<i>Excess of Revenues Under Expenditures</i>	(18,037)	(3,885)	14,152
<i>Fund Balance Beginning of Year</i>	18,037	18,037	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$14,152</u>	<u>\$14,152</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Probate Conduct of Business Fund  
 For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$3,197	\$3,321	\$124
<b>Expenditures</b>			
Current:			
General Government - Judicial:			
Probate Conduct of Business:			
Other	2,272	2,217	55
<i>Excess of Revenues Over Expenditures</i>	925	1,104	179
<i>Fund Balance Beginning of Year</i>	9,951	9,951	0
<i>Fund Balance End of Year</i>	\$10,876	\$11,055	\$179

**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, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Interest	\$0	\$1,987	\$1,987
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	1,987	1,987
<i>Fund Balance Beginning of Year</i>	<u>7,163</u>	<u>7,163</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$7,163</u></u>	<u><u>\$9,150</u></u>	<u><u>\$1,987</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, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Contributions and Donations	\$1,600	\$6,062	\$4,462
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	1,600	6,062	4,462
<i>Fund Balance Beginning of Year</i>	<u>23,446</u>	<u>23,446</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$25,046</u></u>	<u><u>\$29,508</u></u>	<u><u>\$4,462</u></u>



**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*B V P Grant Fund*  
*For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Intergovernmental	\$28,125	\$0	(\$28,125)
<b>Expenditures</b>			
Current:			
General Government -			
Legislative and Executive:			
B V P Grant:			
Capital Outlay	37,500	0	37,500
<i>Excess of Revenues Under Expenditures</i>	(9,375)	0	9,375
<b>Other Financing Sources</b>			
Operating Transfers In	9,375	0	(9,375)
<i>Excess of Revenues and Other Financing Sources Over Expenditures</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*  
*Adult Probation Parking Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>			
Current:			
General Government -			
Legislative and Executive:			
Adult Probation Parking:			
Contractual Services	1,344	1,344	0
<i>Excess of Revenues Under Expenditures</i>	(1,344)	(1,344)	0
<b>Other Financing Sources</b>			
Operating Transfers In	1,254	1,254	0
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(90)	(90)	0
<i>Fund Balance Beginning of Year</i>	90	90	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  
 Veterans' Cemetery Fund  
 For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Other	\$0	\$3,300	\$3,300
<b>Expenditures</b>			
Current:			
Human Services:			
Veterans' Cemetery:			
Other	840	840	0
<i>Excess of Revenues Over (Under) Expenditures</i>	(840)	2,460	3,300
<i>Fund Balance Beginning of Year</i>	22,467	22,467	0
<i>Fund Balance End of Year</i>	<u>\$21,627</u>	<u>\$24,927</u>	<u>\$3,300</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Victim Witness Program Fund*  
*For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Intergovernmental	<u>\$112,254</u>	<u>\$73,072</u>	<u>(\$39,182)</u>
<b>Expenditures</b>			
Current:			
General Government -			
Judicial:			
Victim Witness Program:			
Personal Services	96,331	92,167	4,164
Contractual Services	670	566	104
Capital Outlay	4,452	3,721	731
Other	<u>28,909</u>	<u>15,306</u>	<u>13,603</u>
<i>Total Expenditures</i>	<u>130,362</u>	<u>111,760</u>	<u>18,602</u>
<i>Excess of Revenues Under Expenditures</i>	(18,108)	(38,688)	(20,580)
<b>Other Financing Sources</b>			
Operating Transfers In	<u>0</u>	<u>16,658</u>	<u>16,658</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(18,108)	(22,030)	(3,922)
<i>Fund Balance Beginning of Year</i>	24,882	24,882	0
Prior Year Encumbrances Appropriated	<u>13,603</u>	<u>13,603</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$20,377</u>	<u>\$16,455</u>	<u>(\$3,922)</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Dispute Resolution Fund  
 For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$0	\$12,198	\$12,198
<b>Expenditures</b>	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	12,198	12,198
<i>Fund Balance Beginning of Year</i>	28,659	28,659	0
<i>Fund Balance End of Year</i>	\$28,659	\$40,857	\$12,198

**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, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$6,000	\$5,129	(\$871)
Intergovernmental	65,156	76,236	11,080
Other	25,806	9,507	(16,299)
<i>Total Revenues</i>	<u>96,962</u>	<u>90,872</u>	<u>(6,090)</u>
<b>Expenditures</b>			
Current:			
General Government - Judicial:			
Mediation:			
Personal Services	91,387	91,387	0
Materials and Supplies	381	381	0
Contractual Services	5,346	5,346	0
<i>Total Expenditures</i>	<u>97,114</u>	<u>97,114</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(152)	(6,242)	(6,090)
<b>Other Financing Sources</b>			
Operating Transfers In	0	6,089	6,089
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(152)	(153)	(1)
<i>Fund Balance Beginning of Year</i>	<u>1,388</u>	<u>1,388</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,236</u>	<u>\$1,235</u>	<u>(\$1)</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Common Pleas Security Fund  
 For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Intergovernmental	<u>\$69,000</u>	<u>\$74,125</u>	<u>\$5,125</u>
<b>Expenditures</b>			
Current:			
General Government - Judicial:			
Common Pleas Security:			
Contractual Services	17,000	0	17,000
Capital Outlay	<u>52,000</u>	<u>22,195</u>	<u>29,805</u>
<i>Total Expenditures</i>	<u>69,000</u>	<u>22,195</u>	<u>46,805</u>
<i>Excess of Revenues Over Expenditures</i>	0	51,930	51,930
<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>\$51,930</u>	<u>\$51,930</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Marine Patrol Fund*  
*For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Contributions and Donations	\$186	\$240	\$54
<b>Expenditures</b>			
Current:			
Human Services:			
Marine Patrol:			
Capital Outlay	508	308	200
<i>Excess of Revenues Under Expenditures</i>	(322)	(68)	254
<i>Fund Balance Beginning of Year</i>	322	322	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$254</u>	<u>\$254</u>



**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Ditch Maintenance Fund  
 For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Special Assessments	\$0	\$399	\$399
Other	0	51	51
<i>Total Revenues</i>	0	450	450
<b>Expenditures</b>	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	450	450
<i>Fund Balance Beginning of Year</i>	8,952	8,952	0
<i>Fund Balance End of Year</i>	\$8,952	\$9,402	\$450

**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, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Interest	\$2,800	\$3,656	\$856
Contributions and Donations	8,600	11,474	2,874
<i>Total Revenues</i>	11,400	15,130	3,730
<b>Expenditures</b>			
Current:			
Health:			
MRDD Gift:			
Other	87,265	14,934	72,331
<i>Excess of Revenues Over (Under) Expenditures</i>	(75,865)	196	76,061
<i>Fund Balance Beginning of Year</i>	74,781	74,781	0
Prior Year Encumbrances Appropriated	1,886	1,886	0
<i>Fund Balance End of Year</i>	<u>\$802</u>	<u>\$76,863</u>	<u>\$76,061</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Willow Subdivision Fund*  
*For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>			
Current:			
Public Works:			
Willow Subdivision:			
Other	4,040	4,040	0
<i>Excess of Revenues Under Expenditures</i>	(4,040)	(4,040)	0
<i>Fund Balance Beginning of Year</i>	5,282	5,282	0
<i>Fund Balance End of Year</i>	<u>\$1,242</u>	<u>\$1,242</u>	<u>\$0</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Facilities Approval Services Team Fund  
 For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Other	\$1,790	\$0	(\$1,790)
<b>Expenditures</b>			
Current:			
Public Works:			
Facilities Approval Services Team:			
Personal Services	1,550	1,550	0
Capital Outlay	240	240	0
<i>Total Expenditures</i>	<u>1,790</u>	<u>1,790</u>	<u>0</u>
<i>Excess of Revenue Under Expenditures</i>	0	(1,790)	(1,790)
<i>Fund Balance Beginning of Year</i>	<u>3,693</u>	<u>3,693</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,693</u></u>	<u><u>\$1,903</u></u>	<u><u>(\$1,790)</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Madison Area Growth Intra-Community Fund  
 For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$9,421	\$9,158	(\$263)
<b>Expenditures</b>			
Current:			
Human Services:			
Madison Area Growth Intra-Community:			
Materials and Supplies	4,617	3,199	1,418
Contractual Services	3,839	2,078	1,761
Capital Outlay	2,758	1,045	1,713
Other	11	11	0
<i>Total Expenditures</i>	11,225	6,333	4,892
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,804)	2,825	4,629
<i>Fund Balance Beginning of Year</i>	1,523	1,523	0
Prior Year Encumbrances Appropriated	281	281	0
<i>Fund Balance End of Year</i>	\$0	\$4,629	\$4,629

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balances - Budget (Non-GAAP Basis) and Actual*  
*All Special Revenue Funds*  
*For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Property and Other Taxes	\$11,201,812	\$11,798,810	\$596,998
Charges for Services	15,269,051	14,679,712	(589,339)
Licenses and Permits	254,390	267,621	13,231
Fines and Forfeitures	146,508	141,270	(5,238)
Intergovernmental	38,370,226	36,809,392	(1,560,834)
Special Assessments	0	399	399
Interest	115,161	134,994	19,833
Rentals	28,415	8,905	(19,510)
Contributions and Donations	14,516	19,434	4,918
Other	1,076,679	1,112,478	35,799
<i>Total Revenues</i>	<u>66,476,758</u>	<u>64,973,015</u>	<u>(1,503,743)</u>
<b>Expenditures</b>			
<i>Current:</i>			
General Government -			
Legislative and Executive:			
Certificate of Title Fund	12,293,971	12,143,462	150,509
Real Estate Assessment Fund	1,050,089	831,155	218,934
Delinquent Real Estate Collection Fund	184,588	170,818	13,770
B V P Grant Fund	37,500	0	37,500
Adult Probation Parking Fund	1,344	1,344	0
<i>Total General Government - Legislative and Executive</i>	<u>13,567,492</u>	<u>13,146,779</u>	<u>420,713</u>
General Government - Judicial:			
Divorce Orientation Program Fund	6,000	5,240	760
Court Computers Fund	36,568	31,858	4,710
Indigent Guardianship Fund	15,100	13,331	1,769
Public Defender Fund	666,598	666,598	0
Probate Conduct of Business Fund	2,272	2,217	55
Victim Witness Program Fund	130,362	111,760	18,602
Mediation Fund	97,114	97,114	0
Common Pleas Security Fund	69,000	22,195	46,805
<i>Total General Government - Judicial</i>	<u>1,023,014</u>	<u>950,313</u>	<u>72,701</u>
Public Safety:			
Youth Services Fund	2,467,557	1,215,565	1,251,992
COPS Ahead Fund	295	295	0
Community Corrections Project Fund	13,700	13,700	0
Sheriff K-9 Fund	641	641	0
Enforcement and Education Fund	10,341	5,709	4,632
Law Enforcement Fund	\$7,202	\$7,046	\$156

(continued)

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balances - Budget (Non-GAAP Basis) and Actual*  
*All Special Revenue Funds (continued)*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Drug Law Enforcement Fund	\$33,861	\$33,238	\$623
Drug Abuse Resistance Education Fund	12,338	7,194	5,144
Commissary Rotary Jail Fund	72,753	57,089	15,664
Community Policing Fund	222,607	153,737	68,870
Speed DUI Fund	39,004	39,004	0
Safety Hotline Fund	750	563	187
Intensive Supervision Fund	26,000	20,778	5,222
Sanction Cost Reimbursement Fund	55,743	52,829	2,914
Universal Hiring Fund	135,424	108,518	26,906
Big Wheel Fund	839	839	0
Jail Education Program Fund	156,379	112,241	44,138
Prisoner Incentive Fund	10,094	9,895	199
Law Enforcement Block Grant Fund	422,882	185,868	237,014
<b>Total Public Safety</b>	<b>3,688,410</b>	<b>2,024,749</b>	<b>1,663,661</b>
<b>Public Works:</b>			
Motor Vehicle License and Gas Tax Fund	5,064,455	4,616,043	448,412
Willow Subdivision Fund	4,040	4,040	0
Facilities Approval Services Team Fund	1,790	1,790	0
<b>Total Public Works</b>	<b>5,070,285</b>	<b>4,621,873</b>	<b>448,412</b>
<b>Health:</b>			
Mental Health Board Fund	9,235,987	8,445,757	790,230
Dog and Kennel Fund	383,434	315,521	67,913
Mental Retardation Board Fund	32,755,504	16,100,489	16,655,015
MRDD Gift Fund	87,265	14,934	72,331
<b>Total Health</b>	<b>42,462,190</b>	<b>24,876,701</b>	<b>17,585,489</b>
<b>Human Services:</b>			
Public Assistance Fund	10,911,693	10,911,692	1
Children's Services Fund	7,151,833	7,146,460	5,373
Dayspring Fund	1,117,838	1,117,838	0
Child Support Enforcement Agency Fund	3,303,183	2,999,651	303,532
Domestic Violence Fund	42,427	42,427	0
Veteran's Cemetery Fund	840	840	0
Marine Patrol Fund	508	308	200
Madison Area Growth Intra-Community Fund	11,225	6,333	4,892
<b>Total Human Services</b>	<b>22,539,547</b>	<b>22,225,549</b>	<b>313,998</b>
<b>Economic Development:</b>			
Community Development Block Grant Fund	565,150	306,255	258,895
<b>Total Expenditures</b>	<b>\$88,916,088</b>	<b>\$68,152,219</b>	<b>\$20,763,869</b> (continued)

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balances - Budget (Non-GAAP Basis) and Actual*  
*All Special Revenue Funds (continued)*  
*For the Year Ended December 31, 1999*

<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(\$22,439,330)</u>	<u>(\$3,179,204)</u>	<u>\$19,260,126</u>
<b>Other Financing Sources (Uses)</b>			
Sale of Fixed Assets	43,530	46,033	2,503
Operating Transfers In	1,655,162	1,875,470	220,308
Operating Transfers Out	<u>(325,140)</u>	<u>(291,728)</u>	<u>33,412</u>
<i>Total Other Financing Sources (Uses)</i>	<u>1,373,552</u>	<u>1,629,775</u>	<u>256,223</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(21,065,778)	(1,549,429)	19,516,349
<i>Fund Balances Beginning of Year</i>	27,234,556	27,234,556	0
Prior Year Encumbrances Appropriated	<u>995,210</u>	<u>995,210</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u>\$7,163,988</u>	<u>\$26,680,337</u>	<u>\$19,516,349</u>



## DEBT SERVICE FUNDS

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

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

*Special Assessment Debt Retirement* - To account for transfers and special assessments that are used for the payment of special assessment bonds with governmental commitment and related interest.

**Richland County, Ohio**  
*Combining Balance Sheet*  
*All Debt Service Funds*  
*December 31, 1999*

	General Obligation Bond Retirement	Special Assessment Debt Retirement	Totals
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$43,523	\$48,611	\$92,134
Receivables:			
Accounts	1,120,032	0	1,120,032
Special Assessments (Due from Agency Funds)	0	17,861,752	17,861,752
<i>Total Assets</i>	<b>\$1,163,555</b>	<b>\$17,910,363</b>	<b>\$19,073,918</b>
 <b>Liabilities</b>			
Deferred Revenue	\$1,120,032	\$17,861,752	\$18,981,784
 <b>Fund Equity</b>			
Fund Balance:			
Unreserved, Undesignated	43,523	48,611	92,134
<i>Total Liabilities and Fund Equity</i>	<b>\$1,163,555</b>	<b>\$17,910,363</b>	<b>\$19,073,918</b>

**Richland County, Ohio**  
*Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Debt Service Funds  
For the Year Ended December 31, 1999*

	General Obligation Bond Retirement	Special Assessment Debt Retirement	Totals
<b>Revenues</b>			
Intergovernmental	\$96,834	\$0	\$96,834
Special Assessments	0	1,072,758	1,072,758
Rentals	455,293	0	455,293
Other	46,119	0	46,119
<i>Total Revenues</i>	<u>598,246</u>	<u>1,072,758</u>	<u>1,671,004</u>
<b>Expenditures</b>			
Current:			
General Government -			
Legislative and Executive:	3,000	0	3,000
Debt Service:			
Principal Retirement	690,000	559,000	1,249,000
Interest and Fiscal Charges	552,067	676,049	1,228,116
<i>Total Expenditures</i>	<u>1,245,067</u>	<u>1,235,049</u>	<u>2,480,116</u>
<i>Excess of Revenues Under Expenditures</i>	(646,821)	(162,291)	(809,112)
<b>Other Financing Sources</b>			
Operating Transfers In	615,559	161,702	777,261
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(31,262)	(589)	(31,851)
<i>Fund Balances Beginning of Year</i>	<u>74,785</u>	<u>49,200</u>	<u>123,985</u>
<i>Fund Balances End of Year</i>	<u>\$43,523</u>	<u>\$48,611</u>	<u>\$92,134</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Obligation Bond Retirement Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$96,834	\$96,834	\$0
Rentals	494,279	526,214	31,935
Other	37,275	46,119	8,844
<i>Total Revenues</i>	<u>628,388</u>	<u>669,167</u>	<u>40,779</u>
<b>Expenditures</b>			
Current:			
General Government - Legislative and Executive:	8,910	4,741	4,169
Debt Service:			
Principal Retirement	2,057,000	2,057,000	0
Interest and Fiscal Charges	608,907	598,044	10,863
<i>Total Debt Service</i>	<u>2,665,907</u>	<u>2,655,044</u>	<u>10,863</u>
<i>Total Expenditures</i>	<u>2,674,817</u>	<u>2,659,785</u>	<u>15,032</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,046,429)</u>	<u>(1,990,618)</u>	<u>55,811</u>
<b>Other Financing Sources (Uses)</b>			
Proceeds of Notes	1,127,000	1,202,000	75,000
Operating Transfers In	3,910,293	833,372	(3,076,921)
Operating Transfers Out	(3,001,254)	(1,254)	3,000,000
<i>Total Other Financing Sources (Uses)</i>	<u>2,036,039</u>	<u>2,034,118</u>	<u>(1,921)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(10,390)	43,500	53,890
<i>Fund Balance Beginning of Year</i>	<u>188,089</u>	<u>188,089</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$177,699</u>	<u>\$231,589</u>	<u>\$53,890</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, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$68,600	\$68,600	\$0
Special Assessments	1,122,553	1,072,758	(49,795)
<i>Total Revenues</i>	<u>1,191,153</u>	<u>1,141,358</u>	<u>(49,795)</u>
<b>Expenditures</b>			
Current:			
General Government - Legislative and Executive	29,146	5,306	23,840
Debt Service:			
Principal Retirement	5,414,000	5,414,000	0
Interest and Fiscal Charges	822,162	821,162	1,000
<i>Total Debt Service</i>	<u>6,236,162</u>	<u>6,235,162</u>	<u>1,000</u>
<i>Total Expenditures</i>	<u>6,265,308</u>	<u>6,240,468</u>	<u>24,840</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(5,074,155)</u>	<u>(5,099,110)</u>	<u>(24,955)</u>
<b>Other Financing Sources</b>			
Proceeds of Bonds	0	723,266	723,266
Proceeds of Notes	2,945,000	2,908,605	(36,395)
Operating Transfers In	2,093,505	1,489,335	(604,170)
<i>Total Other Financing Sources</i>	<u>5,038,505</u>	<u>5,121,206</u>	<u>82,701</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	<u>(35,650)</u>	<u>22,096</u>	<u>57,746</u>
<i>Fund Balance Beginning of Year</i>	<u>50,355</u>	<u>50,355</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$14,705</u>	<u>\$72,451</u>	<u>\$57,746</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balances - Budget (Non-GAAP Basis) and Actual*  
*All Debt Service Funds*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$165,434	\$165,434	\$0
Special Assessments	1,122,553	1,072,758	(49,795)
Rentals	494,279	526,214	31,935
Other	37,275	46,119	8,844
<i>Total Revenues</i>	<u>1,819,541</u>	<u>1,810,525</u>	<u>(9,016)</u>
<b>Expenditures</b>			
Current:			
General Government -			
Legislative and Executive:			
General Obligation Bond Retirement Fund	8,910	4,741	4,169
Special Assessment Debt Retirement Fund	29,146	5,306	23,840
<i>Total General Government - Legislative and Executive</i>	<u>38,056</u>	<u>10,047</u>	<u>28,009</u>
Debt Service:			
Principal Retirement:			
General Obligation Bond Retirement Fund	2,057,000	2,057,000	0
Special Assessment Debt Retirement Fund	5,414,000	5,414,000	0
<i>Total Principal Retirement</i>	<u>7,471,000</u>	<u>7,471,000</u>	<u>0</u>
Interest and Fiscal Charges:			
General Obligation Bond Retirement Fund	608,907	598,044	10,863
Special Assessment Debt Retirement Fund	822,162	821,162	1,000
<i>Total Interest and Fiscal Charges</i>	<u>1,431,069</u>	<u>1,419,206</u>	<u>11,863</u>
<i>Total Debt Service</i>	<u>8,902,069</u>	<u>8,890,206</u>	<u>11,863</u>
<i>Total Expenditures</i>	<u>8,940,125</u>	<u>8,900,253</u>	<u>39,872</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(7,120,584)</u>	<u>(7,089,728)</u>	<u>30,856</u>
<b>Other Financing Sources</b>			
Proceeds of Bonds	0	723,266	723,266
Proceeds of Notes	4,072,000	4,110,605	38,605
Operating Transfers In	6,003,798	2,322,707	(3,681,091)
Operating Transfers Out	(3,001,254)	(1,254)	3,000,000
<i>Total Other Financing Sources</i>	<u>7,074,544</u>	<u>7,155,324</u>	<u>80,780</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	<u>(46,040)</u>	<u>65,596</u>	<u>111,636</u>
<i>Fund Balances Beginning of Year</i>	<u>238,444</u>	<u>238,444</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u>\$192,404</u>	<u>\$304,040</u>	<u>\$111,636</u>

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## 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). Following is a description of the County's capital projects funds:

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

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

*Visitor's Convention Center* - To account for revenues and expenditures to provide for the study of a convention center. This fund did not have any budgetary activity in 1999, therefore, budgetary information is not provided.

*Regional Correction Juvenile Facility* - To account for monies that provide for the study of a six county regional juvenile community corrections facility. This fund did not have any budgetary activity in 1999, therefore, budgetary information is not provided.

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

*Cook Road Extension* - To account for the intergovernmental monies used to extend Cook Road. This fund did not have any budgetary activity in 1999, therefore, budgetary information is not provided.

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

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

*Gorman Nature Capital Improvement* - To account for renovation of the Gorman Nature Center. This fund did not have any budgetary activity in 1999, therefore, budgetary information is not provided.

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

*Children's Services Building* - To account for note proceeds that are used for the children's services building renovation. This fund did not have any budgetary activity in 1999, therefore, budgetary information is not provided.

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

(continued)



CAPITAL PROJECTS FUNDS (continued)

*Prosecutor, Sheriff, and Court Computers* - To account for note proceeds used to purchase a computer system for the offices of the prosecutor, sheriff and courts. This fund did not have any budgetary activity in 1999, therefore, budgetary information is not provided.

*Beatty Clinic* - To account for bond proceeds and transfers for the construction of a new facility for the Mansfield-Richland County Health Department. This fund did not have any budgetary activity in 1999, therefore, budgetary information is not provided.

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

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

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

*Bike Trail Improvement* - To account for grant monies received to work on the County's bike trail. This fund did not have any budgetary activity in 1999, therefore, budgetary information is not provided.

*Rocky Fork Improvement* - To account for special assessments that have been collected for the improvement of existing ditches. This fund did not have any budgetary activity in 1999, therefore, budgetary information is not provided.

*North Mulberry Building* - To account for note proceeds for the purchase and renovation of a new county engineer office building. This fund did not have any budgetary activity in 1999, therefore, budgetary information is not provided.

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

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

**Richland County, Ohio**  
*Combining Balance Sheet*  
*All Capital Projects Funds*  
 December 31, 1999

	Road and Bridge	Supplemental Equipment- Recorder	Visitors' Convention Center	Regional Correction Juvenile Facility
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$262,087	\$47,471	\$0	\$2,000
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Intergovernmental Receivable	25,378	0	0	0
<i>Total Assets</i>	<u>\$287,465</u>	<u>\$47,471</u>	<u>\$0</u>	<u>\$2,000</u>
<b>Liabilities</b>				
Accounts Payable	\$2,050	\$283	\$0	\$0
Contracts Payable	15,768	0	0	0
Retainage Payable	0	0	0	0
Intergovernmental Payable	0	8,030	921	0
Accrued Interest Payable	0	0	0	0
Notes Payable	0	0	0	0
<i>Total Liabilities</i>	<u>17,818</u>	<u>8,313</u>	<u>921</u>	<u>0</u>
<b>Fund Equity</b>				
Fund Balance (Deficit):				
Reserved for Encumbrances	0	447	0	0
Unreserved, Undesignated	269,647	38,711	(921)	2,000
<i>Total Fund Equity (Deficit)</i>	<u>269,647</u>	<u>39,158</u>	<u>(921)</u>	<u>2,000</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$287,465</u>	<u>\$47,471</u>	<u>\$0</u>	<u>\$2,000</u>

Capital Equipment Purchases	Cook Road Extension	Issue II	Geographic Information System	Gorman Nature Capital Improvement	Multi- Agency Building	Children's Services Building
\$24,800	\$60,855	\$328,624	\$146,392	\$10,716	\$7,177	\$70,824
800	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$25,600</u>	<u>\$60,855</u>	<u>\$328,624</u>	<u>\$146,392</u>	<u>\$10,716</u>	<u>\$7,177</u>	<u>\$70,824</u>
\$0	\$0	\$0	\$15,000	\$0	\$0	\$0
0	0	0	11,500	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	781
0	0	0	0	0	0	210,000
<u>0</u>	<u>0</u>	<u>0</u>	<u>26,500</u>	<u>0</u>	<u>0</u>	<u>210,781</u>
0	0	21,982	4,232	0	0	0
25,600	60,855	306,642	115,660	10,716	7,177	(139,957)
<u>25,600</u>	<u>60,855</u>	<u>328,624</u>	<u>119,892</u>	<u>10,716</u>	<u>7,177</u>	<u>(139,957)</u>
<u>\$25,600</u>	<u>\$60,855</u>	<u>\$328,624</u>	<u>\$146,392</u>	<u>\$10,716</u>	<u>\$7,177</u>	<u>\$70,824</u>

(continued)

**Richland County, Ohio**  
*Combining Balance Sheet*  
*All Capital Projects Funds (continued)*  
*December 31, 1999*

	Madison Township Sewer A	Beatty Clinic	Mental Health Housing	Energy Conservation
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$299,280	\$179	\$9,386	\$0
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Intergovernmental Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$299,280</u>	<u>\$179</u>	<u>\$9,386</u>	<u>\$0</u>
<b>Liabilities</b>				
Accounts Payable	\$4,375	\$0	\$1,425	\$0
Contracts Payable	0	0	74,520	0
Retainage Payable	0	0	14,160	0
Intergovernmental Payable	0	0	0	0
Accrued Interest Payable	3,515	0	0	4,406
Notes Payable	945,000	0	0	510,000
<i>Total Liabilities</i>	<u>952,890</u>	<u>0</u>	<u>90,105</u>	<u>514,406</u>
<b>Fund Equity</b>				
Fund Balance (Deficit):				
Reserved for Encumbrances	68,833	0	0	0
Unreserved, Undesignated	(722,443)	179	(80,719)	(514,406)
<i>Total Fund Equity (Deficit)</i>	<u>(653,610)</u>	<u>179</u>	<u>(80,719)</u>	<u>(514,406)</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$299,280</u>	<u>\$179</u>	<u>\$9,386</u>	<u>\$0</u>

<u>Attention Center</u>	<u>Bike Trail Improvement</u>	<u>Rocky Fork Improvement</u>	<u>North Mulberry Building</u>	<u>Eastview\ Heatherwood</u>	<u>Child Support Enforcement Agency</u>	<u>Totals</u>
\$342,398	\$7,964	\$625	\$73,759	\$2,995,853	\$910,000	\$5,600,390
0	0	0	0	0	0	800
0	0	0	0	0	0	25,378
<u>\$342,398</u>	<u>\$7,964</u>	<u>\$625</u>	<u>\$73,759</u>	<u>\$2,995,853</u>	<u>\$910,000</u>	<u>\$5,626,568</u>
\$10,782	\$0	\$0	\$0	\$0	\$39,087	\$73,002
85,349	0	0	0	0	0	187,137
54,047	0	0	0	0	0	68,207
0	0	0	0	0	0	8,951
26,598	0	0	2,035	16,500	1,112	54,947
1,100,000	0	0	200,000	3,000,000	910,000	6,875,000
<u>1,276,776</u>	<u>0</u>	<u>0</u>	<u>202,035</u>	<u>3,016,500</u>	<u>950,199</u>	<u>7,267,244</u>
0	0	0	0	0	0	95,494
(934,378)	7,964	625	(128,276)	(20,647)	(40,199)	(1,736,170)
<u>(934,378)</u>	<u>7,964</u>	<u>625</u>	<u>(128,276)</u>	<u>(20,647)</u>	<u>(40,199)</u>	<u>(1,640,676)</u>
<u>\$342,398</u>	<u>\$7,964</u>	<u>\$625</u>	<u>\$73,759</u>	<u>\$2,995,853</u>	<u>\$910,000</u>	<u>\$5,626,568</u>

**Richland County, Ohio**  
*Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Capital Projects Funds  
For the Year Ended December 31, 1999*

	Road and Bridge	Supplemental Equipment- Recorder	Visitors' Convention Center	Regional Correction Juvenile Facility
<b>Revenues</b>				
Charges for Services	\$3,593	\$121,630	\$0	\$0
Intergovernmental	526,838	0	0	0
Special Assessments	0	0	0	0
Rentals	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>530,431</u>	<u>121,630</u>	<u>0</u>	<u>0</u>
<b>Expenditures</b>				
Capital Outlay	390,482	128,024	921	0
Debt Service:				
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>390,482</u>	<u>128,024</u>	<u>921</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>139,949</u>	<u>(6,394)</u>	<u>(921)</u>	<u>0</u>
<b>Other Financing Sources(Uses)</b>				
Proceeds of Bonds	0	0	0	0
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>139,949</u>	<u>(6,394)</u>	<u>(921)</u>	<u>0</u>
<b>Fund Balances (Deficit)</b>				
<i>Beginning of Year</i>	<u>129,698</u>	<u>45,552</u>	<u>0</u>	<u>2,000</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$269,647</u>	<u>\$39,158</u>	<u>(\$921)</u>	<u>\$2,000</u>

Capital Equipment Purchases	Cook Road Extension	Issue II	Geographic Information System	Gorman Nature Capital Improvement	Multi- Agency Building	Children's Services Building
\$9,600	\$0	\$0	\$0	\$0	\$0	\$0
0	0	630,938	49,816	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	68,261
0	0	0	0	0	0	0
<u>9,600</u>	<u>0</u>	<u>630,938</u>	<u>49,816</u>	<u>0</u>	<u>0</u>	<u>68,261</u>
0	0	313,633	93,197	0	0	0
0	0	0	0	0	0	7,134
<u>0</u>	<u>0</u>	<u>313,633</u>	<u>93,197</u>	<u>0</u>	<u>0</u>	<u>7,134</u>
<u>9,600</u>	<u>0</u>	<u>317,305</u>	<u>(43,381)</u>	<u>0</u>	<u>0</u>	<u>61,127</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	(1,254)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,254)</u>
9,600	0	317,305	(43,381)	0	0	59,873
<u>16,000</u>	<u>60,855</u>	<u>11,319</u>	<u>163,273</u>	<u>10,716</u>	<u>7,177</u>	<u>(199,830)</u>
<u>\$25,600</u>	<u>\$60,855</u>	<u>\$328,624</u>	<u>\$119,892</u>	<u>\$10,716</u>	<u>\$7,177</u>	<u>(\$139,957)</u>

(continued)

**Richland County, Ohio**  
*Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Capital Projects Funds (continued)  
For the Year Ended December 31, 1999*

	Madison Township Sewer A	Prosecutor, Sheriff, and Court Computers	Beatty Clinic	Mental Health Housing	Energy Conservation
<b>Revenues</b>					
Charges for Services	\$0	\$0	\$0	\$0	\$0
Intergovernmental	26,731	0	0	0	0
Special Assessments	1,311,851	0	0	0	0
Rentals	0	0	0	0	0
Other	888	0	0	0	0
<i>Total Revenues</i>	<u>1,339,470</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures</b>					
Capital Outlay	516,256	0	0	218,260	24
Debt Service:					
Interest and Fiscal Charges	97,764	253	0	0	23,041
<i>Total Expenditures</i>	<u>614,020</u>	<u>253</u>	<u>0</u>	<u>218,260</u>	<u>23,065</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>725,450</u>	<u>(253)</u>	<u>0</u>	<u>(218,260)</u>	<u>(23,065)</u>
<b>Other Financing Sources(Uses)</b>					
Proceeds of Bonds	740,000	0	0	0	0
Operating Transfers In	34,774	104,138	0	130,000	9,517
Operating Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>774,774</u>	<u>104,138</u>	<u>0</u>	<u>130,000</u>	<u>9,517</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>1,500,224</u>	<u>103,885</u>	<u>0</u>	<u>(88,260)</u>	<u>(13,548)</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>(2,153,834)</u>	<u>(103,885)</u>	<u>179</u>	<u>7,541</u>	<u>(500,858)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>(\$653,610)</u>	<u>\$0</u>	<u>\$179</u>	<u>(\$80,719)</u>	<u>(\$514,406)</u>



<u>Attention Center</u>	<u>Bike Trail Improvement</u>	<u>Rocky Fork Improvement</u>	<u>North Mulberry Building</u>	<u>Eastview\ Heatherwood</u>	<u>Child Support Enforcement Agency</u>	<u>Totals</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$134,823
0	0	0	0	0	0	1,234,323
0	0	0	0	0	0	1,311,851
0	0	0	2,880	0	0	71,141
500	0	0	0	0	0	1,388
500	0	0	2,880	0	0	2,753,526
1,105,357	0	0	1,741	4,147	39,087	2,811,129
26,598	0	0	8,953	16,500	1,112	181,355
1,131,955	0	0	10,694	20,647	40,199	2,992,484
(1,131,455)	0	0	(7,814)	(20,647)	(40,199)	(238,958)
0	0	0	0	0	0	740,000
0	0	0	50,300	0	0	328,729
(6,089)	0	0	0	0	0	(7,343)
(6,089)	0	0	50,300	0	0	1,061,386
(1,137,544)	0	0	42,486	(20,647)	(40,199)	822,428
203,166	7,964	625	(170,762)	0	0	(2,463,104)
(\$934,378)	\$7,964	\$625	(\$128,276)	(\$20,647)	(\$40,199)	(\$1,640,676)

**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, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$26,000	\$3,593	(\$22,407)
Intergovernmental	465,000	526,842	61,842
<i>Total Revenues</i>	491,000	530,435	39,435
<b>Expenditures</b>			
Capital Outlay	549,700	393,146	156,554
<i>Excess of Revenues Over (Under) Expenditures</i>	(58,700)	137,289	195,989
<i>Fund Balance Beginning of Year</i>	124,798	124,798	0
<i>Fund Balance End of Year</i>	\$66,098	\$262,087	\$195,989

**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, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Charges for Services	\$136,000	\$121,774	(\$14,226)
<b>Expenditures</b>			
Capital Outlay	<u>136,000</u>	<u>131,677</u>	<u>4,323</u>
<i>Excess of Revenues Under Expenditures</i>	0	(9,903)	(9,903)
<i>Fund Balance Beginning of Year</i>	<u>56,447</u>	<u>56,447</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$56,447</u>	<u>\$46,544</u>	<u>(\$9,903)</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Capital Equipment Purchases Fund  
 For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Charges for Services	\$0	\$9,600	\$9,600
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	9,600	9,600
<i>Fund Balance Beginning of Year</i>	<u>15,200</u>	<u>15,200</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$15,200</u>	<u>\$24,800</u>	<u>\$9,600</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Issue II Fund  
 For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Intergovernmental	\$324,297	\$630,938	\$306,641
<b>Expenditures</b>			
Capital Outlay	<u>335,615</u>	<u>335,615</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(11,318)	295,323	306,641
<i>Fund Balance Beginning of Year</i>	<u>11,319</u>	<u>11,319</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1</u>	<u>\$306,642</u>	<u>\$306,641</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, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Intergovernmental	\$20,521	\$49,816	\$29,295
<b>Expenditures</b>			
Capital Outlay	160,584	132,954	27,630
<i>Excess of Revenues Under Expenditures</i>	(140,063)	(83,138)	56,925
<i>Fund Balance Beginning of Year</i>	182,669	182,669	0
Prior Year Encumbrances Appropriated	27,630	27,630	0
<i>Fund Balance End of Year</i>	<u>\$70,236</u>	<u>\$127,161</u>	<u>\$56,925</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Multi-Agency Building Fund  
 For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>			
Capital Outlay	6,500	0	6,500
<i>Excess of Revenues Under Expenditures</i>	(6,500)	0	6,500
<i>Fund Balance Beginning of Year</i>	3,927	3,927	0
Prior Year Encumbrances Appropriated	3,250	3,250	0
<i>Fund Balance End of Year</i>	<u>\$677</u>	<u>\$7,177</u>	<u>\$6,500</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Madison Township Sewer A Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$42,989	\$337	(\$42,652)
Special Assesments	1,757,922	1,311,851	(446,071)
Other	0	888	888
<i>Total Revenues</i>	1,800,911	1,313,076	(487,835)
<b>Expenditures</b>			
Capital Outlay	1,335,546	714,981	620,565
<i>Excess of Revenues Over Expenditures</i>	465,365	598,095	132,730
<b>Other Financing Sources (Uses)</b>			
Proceeds of Notes	151,210	61,395	(89,815)
Operating Transfers Out	(1,292,859)	(1,292,859)	0
<i>Total Other Financing Sources (Uses)</i>	(1,141,649)	(1,231,464)	(89,815)
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	(676,284)	(633,369)	42,915
<i>Fund Balance Beginning of Year</i>	261,989	261,989	0
<i>Prior Year Encumbrances Appropriated</i>	577,987	577,987	0
<i>Fund Balance End of Year</i>	\$163,692	\$206,607	\$42,915



**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, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Intergovernmental	\$318,750	\$0	(\$318,750)
Other	1,081,250	0	(1,081,250)
<i>Total Revenues</i>	1,400,000	0	(1,400,000)
<b>Expenditures</b>			
Capital Outlay	1,500,000	128,155	1,371,845
<i>Excess of Revenues Under Expenditures</i>	(100,000)	(128,155)	(28,155)
<b>Other Financing Sources</b>			
Operating Transfers In	92,459	130,000	37,541
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(7,541)	1,845	9,386
<i>Fund Balance Beginning of Year</i>	7,541	7,541	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$9,386</u>	<u>\$9,386</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Energy Conservation Fund  
 For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>			
Capital Outlay	24	24	0
<i>Excess of Revenues Under Expenditures</i>	(24)	(24)	0
<b>Other Financing Uses</b>			
Operating Transfers Out	(53,858)	(53,858)	0
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(53,882)	(53,882)	0
<i>Fund Balance Beginning of Year</i>	53,882	53,882	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*  
*Attention Center Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$175,000	\$175,718	\$718
Other	0	500	500
<i>Total Revenues</i>	<u>175,000</u>	<u>176,218</u>	<u>1,218</u>
<b>Expenditures</b>			
Capital Outlay	1,489,563	1,147,164	342,399
<i>Excess of Revenues Under Expenditures</i>	(1,314,563)	(970,946)	343,617
<b>Other Financing Sources (Uses)</b>			
Proceeds of Notes	1,101,219	1,100,000	(1,219)
Operating Transfers Out	(6,089)	(6,089)	0
<i>Total Other Financing Sources (Uses)</i>	<u>1,095,130</u>	<u>1,093,911</u>	<u>(1,219)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(219,433)	122,965	342,398
<i>Fund Balance Beginning of Year</i>	<u>219,433</u>	<u>219,433</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$342,398</u>	<u>\$342,398</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Eastview/Heatherwood Fund  
 For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>			
Capital Outlay	4,147	4,147	0
<i>Excess of Revenues Under Expenditures</i>	(4,147)	(4,147)	0
<b>Other Financing Sources</b>			
Proceeds of Notes	4,147	3,000,000	2,995,853
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	0	2,995,853	2,995,853
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$2,995,853	\$2,995,853

**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, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0
<b>Other Financing Sources</b>			
Proceeds of Notes	0	910,000	910,000
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	0	910,000	910,000
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$910,000	\$910,000

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balances - Budget (Non-GAAP Basis) and Actual*  
*All Capital Projects Funds*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$162,000	\$134,967	(\$27,033)
Intergovernmental	1,346,557	1,383,651	37,094
Special Assessments	1,757,922	1,311,851	(446,071)
Other	1,081,250	1,388	(1,079,862)
<i>Total Revenues</i>	<u>4,347,729</u>	<u>2,831,857</u>	<u>(1,515,872)</u>
<b>Expenditures</b>			
Capital Outlay:			
Road and Bridge Fund	549,700	393,146	156,554
Supplemental Equipment - Recorder Fund	136,000	131,677	4,323
Issue II Fund	335,615	335,615	0
Geographic Information System Fund	160,584	132,954	27,630
Multi-Agency Building Fund	6,500	0	6,500
Madison Township Sewer A Fund	1,335,546	714,981	620,565
Mental Health Housing Fund	1,500,000	128,155	1,371,845
Energy Conservation Fund	24	24	0
Attention Center Fund	1,489,563	1,147,164	342,399
Eastview/Heatherwood Fund	4,147	4,147	0
<i>Total Expenditures</i>	<u>5,517,679</u>	<u>2,987,863</u>	<u>2,529,816</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,169,950)</u>	<u>(156,006)</u>	<u>1,013,944</u>
<b>Other Financing Sources (Uses)</b>			
Proceeds of Notes	1,256,576	5,071,395	3,814,819
Operating Transfers In	92,459	130,000	37,541
Operating Transfers Out	(1,352,806)	(1,352,806)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(3,771)</u>	<u>3,848,589</u>	<u>3,852,360</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(1,173,721)</u>	<u>3,692,583</u>	<u>4,866,304</u>
<i>Fund Balances Beginning of Year</i>	<u>937,205</u>	<u>937,205</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated</i>	<u>608,867</u>	<u>608,867</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u>\$372,351</u>	<u>\$5,238,655</u>	<u>\$4,866,304</u>

## ENTERPRISE FUND

The Enterprise Fund is used to account for the County's sewer operations. The operation is financed and operated in a manner similar to a private business enterprise. The intent of the County is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Specifically, the Sewer fund accounts for sewer services provided to individuals and commercial users in the majority of the unincorporated areas of Richland County.

Since there is only one enterprise fund and the level of budgetary control is not greater than that presented in the combined financial statements, no additional financial statements are presented below.

## INTERNAL SERVICE FUND

The Internal Service Fund accounts for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. Specifically, the Insurance fund accounts for a medical benefit self-insurance program for employees of the County.

Since there is only one internal service fund and the level of budgetary control is not greater than that presented in the combined financial statements, no additional financial statements are presented below.

## 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.

### EXPENDABLE TRUST FUNDS

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

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

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

### AGENCY FUNDS

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

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

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

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

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

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

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

(continued)



FIDUCIARY FUNDS (continued)

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

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

Other Agency Funds

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

**Richland County, Ohio**  
*Combining Balance Sheet*  
*All Fiduciary Funds*  
*December 31, 1999*

	Expendable Trust			Totals
	County Home Resident Trust	Children Trust	Agency	
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$3,303	\$0	\$7,268,395	\$7,271,698
Cash and Cash Equivalents in Segregated Accounts	0	38,647	1,422,552	1,461,199
Receivables:				
Taxes	0	0	110,511,782	110,511,782
Special Assessments	0	0	20,142,871	20,142,871
Accrued Interest	0	0	136	136
Intergovernmental Receivable	0	0	2,504,279	2,504,279
<i>Total Assets</i>	<u>\$3,303</u>	<u>\$38,647</u>	<u>\$141,850,015</u>	<u>\$141,891,965</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$0	\$19,245	\$19,245
Undistributed Assets (Due to County Funds)	0	0	32,808,180	32,808,180
Undistributed Assets	0	0	109,018,425	109,018,425
Deposits Held and Due to Others	0	0	4,165	4,165
<i>Total Liabilities</i>	0	0	141,850,015	141,850,015
<b>Fund Equity</b>				
Fund Balance:				
Unreserved, Undesignated	3,303	38,647	0	41,950
<i>Total Liabilities and Fund Equity</i>	<u>\$3,303</u>	<u>\$38,647</u>	<u>\$141,850,015</u>	<u>\$141,891,965</u>

**Richland County, Ohio**  
*Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Expendable Trust Funds  
For the Year Ended December 31, 1999*

	<u>County Home Resident Trust</u>	<u>Children Trust</u>	<u>Totals</u>
<b>Revenues</b>			
Interest	\$4	\$656	\$660
Other	8,877	20,657	29,534
<i>Total Revenues</i>	8,881	21,313	30,194
<b>Expenditures</b>			
Current:			
Human Services	7,739	9,665	17,404
<i>Total Expenditures</i>	7,739	9,665	17,404
<i>Excess of Revenues Over Expenditures</i>	1,142	11,648	12,790
<i>Fund Balances Beginning of Year</i>	2,161	26,999	29,160
<i>Fund Balances End of Year</i>	<u>\$3,303</u>	<u>\$38,647</u>	<u>\$41,950</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 County Home Resident Trust Fund  
 For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Other	\$6,000	\$3,487	(\$2,513)
<b>Expenditures</b>			
Current:			
Human Services:			
County Home Resident:			
Other	6,000	3,791	2,209
<i>Excess of Revenues Under Expenditures</i>	0	(304)	(304)
<i>Fund Balance Beginning of Year</i>	3,607	3,607	0
<i>Fund Balance End of Year</i>	<u>\$3,607</u>	<u>\$3,303</u>	<u>(\$304)</u>

**Richland County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 1999*

	Balance 1-1-99	Additions	Reductions	Balance 12-31-99
<b>Undivided Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$34,846	\$16,161,598	\$16,105,429	\$91,015
Receivables:				
Taxes	19,968	34,935	19,968	34,935
Special Assessments	21,345,074	20,142,871	21,345,074	20,142,871
Intergovernmental Receivable	122,753	120,817	122,753	120,817
<b>Total Assets</b>	<b>\$21,522,641</b>	<b>\$36,460,221</b>	<b>\$37,593,224</b>	<b>\$20,389,638</b>
<b>Liabilities</b>				
Undistributed Assets (Due to County Funds)	\$18,993,439	\$19,141,035	\$18,993,439	\$19,141,035
Undistributed Assets	2,529,202	17,319,186	18,599,785	1,248,603
<b>Total Liabilities</b>	<b>\$21,522,641</b>	<b>\$36,460,221</b>	<b>\$37,593,224</b>	<b>\$20,389,638</b>
 <b>Undivided Inheritance and Estate Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,697,422	\$2,421,710	\$3,100,649	\$1,018,483
<b>Liabilities</b>				
Undistributed Assets	\$1,697,422	\$2,421,710	-\$3,100,649	-\$1,018,483
 <b>Undivided General Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,765,650	\$70,713,984	\$70,611,872	\$1,867,762
Taxes Receivable	74,170,803	81,800,114	74,170,803	81,800,114
Intergovernmental Receivable	842,176	1,497,020	842,176	1,497,020
<b>Total Assets</b>	<b>\$76,778,629</b>	<b>\$154,011,118</b>	<b>\$145,624,851</b>	<b>\$85,164,896</b>
<b>Liabilities</b>				
Undistributed Assets (Due to County Funds)	\$11,477,929	\$10,102,556	\$11,477,929	\$10,102,556
Undistributed Assets	65,300,700	143,908,562	134,146,922	75,062,340
<b>Total Liabilities</b>	<b>\$76,778,629</b>	<b>\$154,011,118</b>	<b>\$145,624,851</b>	<b>\$85,164,896</b>
 <b>Undivided Personal Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$471,876	\$22,710,197	\$22,664,007	\$518,066
Taxes Receivable	24,917,870	27,054,933	24,917,870	27,054,933
<b>Total Assets</b>	<b>\$25,389,746</b>	<b>\$49,765,130</b>	<b>\$47,581,877</b>	<b>\$27,572,999</b>
<b>Liabilities</b>				
Undistributed Assets (Due to County Funds)	\$3,855,979	\$3,341,364	\$3,855,979	\$3,341,364
Undistributed Assets	21,533,767	46,423,766	43,725,898	24,231,635
<b>Total Liabilities</b>	<b>\$25,389,746</b>	<b>\$49,765,130</b>	<b>\$47,581,877</b>	<b>\$27,572,999</b>

(continued)

**Richland County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (continued)*  
*For the Year Ended December 31, 1999*

	Balance 1-1-99	Additions	Reductions	Balance 12-31-99
<b>Undivided Local Government</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$25,226	\$12,159,758	\$12,159,751	\$25,233
Intergovernmental Receivable	877,957	886,442	877,957	886,442
<b>Total Assets</b>	<b>\$903,183</b>	<b>\$13,046,200</b>	<b>\$13,037,708</b>	<b>\$911,675</b>
<b>Liabilities</b>				
Undistributed Assets (Due to County Funds)	\$220,069	\$223,225	\$220,069	\$223,225
Undistributed Assets	683,114	12,822,975	12,817,639	688,450
<b>Total Liabilities</b>	<b>\$903,183</b>	<b>\$13,046,200</b>	<b>\$13,037,708</b>	<b>\$911,675</b>
<b>Board of Health</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,352,500	\$4,105,145	\$3,929,444	\$2,528,201
Taxes Receivable	1,545,980	1,621,800	1,545,980	1,621,800
<b>Total Assets</b>	<b>\$3,898,480</b>	<b>\$5,726,945</b>	<b>\$5,475,424</b>	<b>\$4,150,001</b>
<b>Liabilities</b>				
Undistributed Assets	\$3,898,480	\$5,726,945	5,475,424	\$4,150,001
<b>County Court Agency</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$1,017,278	\$2,865,600	\$2,724,732	\$1,158,146
Accrued Interest Receivable	131	136	131	136
<b>Total Assets</b>	<b>\$1,017,409</b>	<b>\$2,865,736</b>	<b>\$2,724,863</b>	<b>\$1,158,282</b>
<b>Liabilities</b>				
Intergovernmental Payable	\$15,367	\$708,101	\$704,223	\$19,245
Undistributed Assets	998,140	1,166,888	1,030,156	1,154,872
Deposits Held and Due to Others	3,902	990,747	990,484	4,165
<b>Total Liabilities</b>	<b>\$1,017,409</b>	<b>\$2,865,736</b>	<b>\$2,724,863</b>	<b>\$1,158,282</b>

(continued)

**Richland County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (continued)*  
*For the Year Ended December 31, 1999*

	Balance 1-1-99	Additions	Reductions	Balance 12-31-99
<b><i>Soil and Water Conservation</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$66,947	\$159,800	\$164,140	\$62,607
<b>Liabilities</b>				
Undistributed Assets	\$66,947	\$159,800	\$164,140	\$62,607
<b><i>Madison Sewers Bonding Court</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$550	\$239,750	\$222,097	\$18,203
<b>Liabilities</b>				
Undistributed Assets	\$550	\$239,750	\$222,097	\$18,203
<b><i>Emergency Planning</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$26,351	\$38,146	\$22,576	\$41,921
<b>Liabilities</b>				
Undistributed Assets	\$26,351	\$38,146	\$22,576	\$41,921
<b><i>Mass Transit</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$26,843	\$1,529,100	\$1,514,905	\$41,038
<b>Liabilities</b>				
Undistributed Assets	\$26,843	\$1,529,100	\$1,514,905	\$41,038
<b><i>Custody Support</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$538	\$48,352	\$47,747	\$1,143
<b>Liabilities</b>				
Undistributed Assets	\$538	\$48,352	\$47,747	\$1,143 (continued)

**Richland County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (continued)*  
*For the Year Ended December 31, 1999*

	Balance 1-1-99	Additions	Reductions	Balance 12-31-99
<b><i>Fines and Costs</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$13,875	\$310,347	\$308,778	\$15,444
<b>Liabilities</b>				
Undistributed Assets	\$13,875	\$310,347	\$308,778	\$15,444
<b><i>State Rotary Probate</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,740	\$5,742	\$5,300	\$2,182
<b>Liabilities</b>				
Undistributed Assets	\$1,740	\$5,742	\$5,300	\$2,182
<b><i>Workers' Compensation</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,780	\$925,137	\$771,028	\$155,889
<b>Liabilities</b>				
Undistributed Assets	\$1,780	\$925,137	\$771,028	\$155,889
<b><i>Prepayment Real Property</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$147,909	\$162,126	\$168,963	\$141,072
<b>Liabilities</b>				
Undistributed Assets	\$147,909	\$162,126	\$168,963	\$141,072
<b><i>Undivided Tractor Tax</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$48,861	\$407,553	\$415,334	\$41,080
<b>Liabilities</b>				
Undistributed Assets	\$48,861	\$407,553	\$415,334	\$41,080
<b><i>County Agency</i></b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$61,182	\$1,947,283	\$1,972,780	\$35,685
<b>Liabilities</b>				
Undistributed Assets	\$61,182	\$1,947,283	\$1,972,780	\$35,685

(continued)



**Richland County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (continued)*  
*For the Year Ended December 31, 1999*

	Balance 1-1-99	Additions	Reductions	Balance 12-31-99
<b>Alimony and Child Support</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$350,127	\$24,105,692	\$24,227,098	\$228,721
<b>Liabilities</b>				
Undistributed Assets	\$350,127	\$24,105,692	\$24,227,098	\$228,721
<b>Regional Planning</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$71,548	\$470,801	\$459,077	\$83,272
<b>Liabilities</b>				
Undistributed Assets	\$71,548	\$470,801	\$459,077	\$83,272
<b>Solid Waste</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$412,672	\$1,072,266	\$921,043	\$563,895
<b>Liabilities</b>				
Intergovernmental Payable Undistributed Assets	\$412,672	\$1,072,266	\$921,043	\$0 \$63,895
<b>Payroll</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$125,104	\$11,490,242	\$11,563,473	\$51,873
<b>Liabilities</b>				
Undistributed Assets	\$125,104	\$11,490,242	\$11,563,473	\$51,873
<b>Standards Committee</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$16	\$0	\$0	\$16
<b>Liabilities</b>				
Undistributed Assets	\$16	\$0	\$0	\$16

(continued)

**Richland County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (continued)*  
*For the Year Ended December 31, 1999*

	Balance 1-1-99	Additions	Reductions	Balance 12-31-99
<b>All Agency Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$7,292,254	\$145,131,754	\$145,155,613	\$7,268,395
Cash and Cash Equivalents in Segregated Accounts	1,428,587	28,918,575	28,924,610	1,422,552
Receivables:				
Taxes	100,654,621	110,511,782	100,654,621	110,511,782
Special Assessments	21,345,074	20,142,871	21,345,074	20,142,871
Accrued Interest	131	136	131	136
Intergovernmental Receivable	1,842,886	2,504,279	1,842,886	2,504,279
<b>Total Assets</b>	<b>\$132,563,553</b>	<b>\$307,209,397</b>	<b>\$297,922,935</b>	<b>\$141,850,015</b>
<b>Liabilities</b>				
Intergovernmental Payable	\$15,367	\$708,101	\$704,223	\$19,245
Undistributed Assets (Due to County Funds)	34,547,416	32,808,180	34,547,416	32,808,180
Undistributed Assets	97,996,868	272,702,369	261,680,812	109,018,425
Deposits Held and Due to Others	3,902	990,747	990,484	4,165
<b>Total Liabilities</b>	<b>\$132,563,553</b>	<b>\$307,209,397</b>	<b>\$297,922,935</b>	<b>\$141,850,015</b>

GENERAL FIXED ASSETS ACCOUNT GROUP

The general fixed assets account group is used to account for all land, land improvements, buildings, and machinery and equipment not used in the operations of the enterprise funds.

**Richland County, Ohio**  
*Schedule of General Fixed Assets*  
*By Sources*  
*December 31, 1999*

General Fixed Assets:	
Land	\$1,678,012
Land Improvements	59,079
Buildings	19,092,638
Machinery and Equipment	13,129,994
Construction in Progress	1,778,788
	<u>\$35,738,511</u>
Investment in General Fixed Assets From:	
General Government Revenues	\$24,031,587
Revenue Bonds	71,803
Donated	63,700
General Fixed Assets Acquired Prior to 1990 not Identifiable by Source	11,571,421
	<u>\$35,738,511</u>

**Richland County, Ohio**  
*Schedule of General Fixed Assets*  
*By Program and Type*  
*December 31, 1999*

Program	Total	Land	Land Improvements	Buildings	Machinery and Equipment	Construction in Progress
<b>General Government:</b>						
Legislative and Executive	\$10,095,859	\$746,984	\$44,579	\$7,243,825	\$2,060,471	\$0
Judicial	3,171,135	0	0	1,134,413	523,906	1,512,816
Public Safety	2,390,134	7,500	0	390,351	1,992,283	0
Public Works	3,688,946	13,420	0	271,034	3,404,492	0
Health	10,247,224	496,887	0	6,396,094	3,103,099	251,144
Human Services	5,765,015	240,390	14,500	3,518,378	1,976,919	14,828
Conservation and Recreation	380,198	172,831	0	138,543	68,824	0
<i>Total General Fixed Assets</i>	<u>\$35,738,511</u>	<u>\$1,678,012</u>	<u>\$59,079</u>	<u>\$19,092,638</u>	<u>\$13,129,994</u>	<u>\$1,778,788</u>

**Richland County, Ohio**  
*Schedule of Changes in General Fixed Assets*  
*By Program and Fixed Asset Type*  
*For the Year Ended December 31, 1999*

Program and Fixed Asset Type	General Fixed Assets 1/1/99	Additions	Deletions	General Fixed Assets 12/31/99
<b>General Government - Legislative and Executive</b>				
Land	\$746,984	\$0	\$0	\$746,984
Land Improvements	44,579	0	0	44,579
Buildings	7,254,550	0	10,725	7,243,825
Machinery and Equipment	2,022,958	116,876	79,363	2,060,471
<b>Total General Government - Legislative and Executive</b>	<b>10,069,071</b>	<b>116,876</b>	<b>90,088</b>	<b>10,095,859</b>
<b>General Government - Judicial</b>				
Buildings	1,134,413	0	0	1,134,413
Machinery and Equipment	441,059	145,191	62,344	523,906
Construction in Progress	359,563	1,512,816	359,563	1,512,816
<b>Total General Government - Judicial</b>	<b>1,935,035</b>	<b>1,658,007</b>	<b>421,907</b>	<b>3,171,135</b>
<b>Public Safety</b>				
Land	7,500	0	0	7,500
Buildings	390,351	0	0	390,351
Machinery and Equipment	1,818,726	334,962	161,405	1,992,283
<b>Total Public Safety</b>	<b>2,216,577</b>	<b>334,962</b>	<b>161,405</b>	<b>2,390,134</b>
<b>Public Works</b>				
Land	13,420	0	0	13,420
Buildings	271,034	0	0	271,034
Machinery and Equipment	3,211,317	429,444	236,269	3,404,492
<b>Total Public Works</b>	<b>3,495,771</b>	<b>429,444</b>	<b>236,269</b>	<b>3,688,946</b>
<b>Health</b>				
Land	491,227	5,660	0	496,887
Buildings	6,396,094	0	0	6,396,094
Machinery and Equipment	2,808,444	532,540	237,885	3,103,099
Construction in Progress	122,988	133,712	5,556	251,144
<b>Total Health</b>	<b>9,818,753</b>	<b>671,912</b>	<b>243,441</b>	<b>10,247,224</b>
<b>Human Services</b>				
Land	240,390	0	0	240,390
Land Improvements	0	14,500	0	14,500
Buildings	3,483,378	35,000	0	3,518,378
Machinery and Equipment	2,075,888	187,655	286,624	1,976,919
Construction in Progress	0	14,828	0	14,828
<b>Total Human Services</b>	<b>5,799,656</b>	<b>251,983</b>	<b>286,624</b>	<b>5,765,015</b>
<b>Conservation and Recreation</b>				
Land	172,831	0	0	172,831
Buildings	138,543	0	0	138,543
Machinery and Equipment	54,979	16,645	2,800	68,824
<b>Total Conservation and Recreation</b>	<b>366,353</b>	<b>16,645</b>	<b>2,800</b>	<b>380,198</b>
<b>Miscellaneous General Fixed Assets</b>				
Machinery and Equipment	9,336	0	9,336	0
<b>Total General Fixed Assets Allocated to Programs</b>	<b>\$33,710,552</b>	<b>\$3,479,829</b>	<b>\$1,451,870</b>	<b>\$35,738,511</b>



# Statistical Section



STATISTICAL SECTION

THE FOLLOWING UNAUDITED STATISTICAL TABLES  
REFLECT SOCIAL AND ECONOMIC DATA, FINANCIAL TRENDS AND  
FISCAL CAPACITY OF THE COUNTY

The County does not have any revenue bonds payable from the enterprise funds. Related statistical tables are therefore not presented.



Richland County, Ohio  
General Fund Expenditures by Function  
Last Ten Years

	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
<b>General Government:</b>										
<b>Legislative and Executive</b>	\$5,720,535	\$5,120,064	\$4,898,350	\$5,314,233	\$5,562,206	\$4,298,653	\$4,090,793	\$3,351,077	\$3,648,301	\$3,418,643
Judicial	3,426,538	3,039,418	2,654,638	2,609,417	2,603,257	2,176,645	2,303,388	2,411,305	2,382,860	2,292,661
Public Safety	8,014,857	7,197,346	6,159,377	5,819,563	4,984,284	4,504,801	4,221,955	3,847,710	3,865,773	3,434,709
Public Works	436,386	402,006	346,737	341,966	328,297	239,362	235,369	251,819	197,616	295,118
Health	1,344,165	386,414	349,475	368,872	321,452	310,983	356,461	325,459	409,508	433,720
Human Services	543,497	527,061	506,655	540,077	476,925	535,187	554,826	536,985	602,682	553,887
Conservation and Recreation	121,131	131,774	105,482	100,728	90,483	82,558	89,187	83,091	84,296	
Economic Development	0	0	0	0	0	0	0	0	0	0
Other	22,431	2,236	137,941	17,237	119,923	150,415	746,062	3,907		
<b>Capital Outlay</b>	0	0	0	0	0	0	0	0	0	0
<b>Intergovernmental</b>	0	0	0	0	0	0	0	0	0	0
<b>Debt Service:</b>	478,342	0	86,043	0	0	0	0	0	0	0
Principal Retirement	0	0	0	0	0	0	0	0	0	0
Interest and Fiscal Charges	0	540,239	31,215	17,237	119,923	1,672,909	1,756,431	1,065,308	2,604	0
<b>Total Expenditures</b>	<u>\$20,107,882</u>	<u>\$15,707,513</u>	<u>\$15,146,967</u>	<u>\$14,420,517</u>	<u>\$14,597,606</u>	<u>\$13,671,445</u>	<u>\$13,317,149</u>	<u>\$14,039,600</u>	<u>\$12,494,734</u>	<u>48</u>

Source: Richland County Auditor

**Richland County, Ohio**  
*General Fund Revenues by Source*  
*Last Ten Years*

	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
Taxes	\$13,095,609	\$9,424,229	\$9,411,336	\$8,627,093	\$8,362,074	\$8,602,225	\$7,817,645	\$6,539,462	\$6,327,911	\$6,249,165
Charges for Services	2,944,276	2,892,792	2,767,600	2,574,063	2,487,444	2,716,672	2,300,335	2,101,022	2,116,581	1,942,586
Licenses and Permits	339,514	329,349	251,921	253,231	310,337	263,322	259,501	269,709	174,850	197,378
Fines and Forfeitures	97,862	77,152	79,303	90,419	64,910	115,812	81,429	88,502	123,516	82,004
Intergovernmental	5,032,353	4,991,951	3,874,055	3,801,822	3,547,647	2,675,667	2,923,930	2,502,469	2,580,845	2,604,335
Special Assessments	0	0	0	0	0	0	10,861	0	0	0
Interest	915,158	1,677,583	1,543,061	732,446	848,208	642,112	1,016,286	838,361	1,762,810	1,712,057
Rentals (2)	12,478	9,266	7,184	3,588	86,067	0	0	0	0	0
Contributions and Donations (2)	0	425	196,622	0	898	0	0	0	0	0
Other	165,946	229,018	196,529	106,662	111,210	503,163	468,003	389,486	426,610	475,462
<b>Total Revenue</b>	<b>\$22,603,196</b>	<b>\$19,631,765</b>	<b>\$18,327,611</b>	<b>\$16,189,324</b>	<b>\$15,818,795</b>	<b>\$15,518,973</b>	<b>\$14,877,990</b>	<b>\$12,729,011</b>	<b>\$13,513,123</b>	<b>\$13,262,987</b>

Source: Richland County Auditor

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

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

Year	Current Taxes Levied (2)*	Current Taxes Collected	Percentage of Current Taxes Collected	Delinquent Taxes Collected #	Total Taxes Collected	Percentage of Total Taxes Collected to Current Levy	Unpaid Taxes (1)(3)#	Ratio of Unpaid Taxes to Current Levy
1999	\$77,722,739	\$75,012,734	96.51 %	\$2,431,286	\$77,444,020	99.64 %	\$2,686,087	3.46 %
1998	75,744,088	73,223,176	96.67	2,403,487	75,626,663	99.84	2,495,222	3.29
1997	71,295,773	68,940,611	96.70	2,459,035	71,399,646	100.15	2,469,710	3.46
1996	68,026,222	65,725,640	96.62	2,064,565	67,790,205	99.65	2,232,543	3.28
1995	64,459,669	62,354,734	96.73	2,499,477	64,854,211	100.61	1,964,163	3.05
1994	54,313,787	52,688,641	97.01	2,422,393	55,111,034	101.47	2,131,546	3.92
1993	55,755,204	53,636,827	96.20	2,051,805	55,688,632	99.88	2,083,945	3.74
1992	52,504,597	50,422,458	96.03	2,452,866	52,875,324	100.71	2,074,229	3.95
1991	49,795,368	48,086,464	96.57	1,745,858	49,832,322	100.07	2,524,924	5.07
1990	48,157,248	46,279,698	96.10	2,120,790	48,400,488	100.51	2,768,248	5.75

Source: Richland County Auditor

(1) This amount cannot be calculated based on the information in this statistical table because of retroactive additions and deletions which are brought on in one lump sum.

(2) Does not include adders and remitters done during the year.

(3) Current delinquent

\* - Includes Homestead and Rollback

# - Includes interest

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

Year	Real Property (2)		Personal Property		Public Utilities		Total		Ratio
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
1999 (b)	\$1,510,772,820	\$4,316,493,771	\$289,601,136	\$1,158,404,544	\$130,673,970	\$148,493,148	\$1,931,047,926	\$5,623,391,463	34.34 %
1998	1,201,977,420	3,434,221,200	303,055,580	1,212,222,320	133,562,720	151,775,818	1,638,595,720	4,798,219,338	34.15
1997	1,180,164,650	3,371,899,000	292,573,128	1,170,292,512	131,684,870	149,641,898	1,604,422,648	4,691,833,410	34.20
1996 (a)	1,079,388,790	3,083,907,971	271,768,224	1,087,072,896	136,769,430	155,419,807	1,487,926,444	4,326,460,674	34.39
1995	1,058,709,290	3,024,883,686	240,547,879	962,191,516	146,520,940	166,501,068	1,445,778,109	4,153,576,270	34.81
1994	1,056,320,630	3,018,058,943	235,707,599	942,830,396	149,879,750	170,317,898	1,441,907,979	4,131,207,237	34.90
1993 (b)	891,291,580	2,546,547,371	231,356,131	925,424,524	150,184,870	170,664,625	1,272,832,581	3,642,636,520	34.94
1992	885,146,050	2,528,988,714	253,793,749	1,015,174,996	137,379,900	156,113,523	1,276,319,699	3,700,277,233	34.49
1991	836,257,810	2,389,308,029	275,546,045	1,020,540,907	124,214,270	141,152,580	1,236,018,125	3,551,001,516	34.81
1990(a)	829,981,000	2,371,374,286	288,456,215	1,030,200,768	120,744,030	137,209,125	1,239,181,245	3,538,784,179	35.02

Source: Richland County Auditor

(1) The percentages for 1999 are 35 percent for all real property, 88 percent for public utility and 25 percent for personal property.

(2) Includes public utility real property and mineral rights

Excludes CAUV reduced values

(a) Update year

(b) Reappraisal year

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

Collection Year	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
<b>County Units:</b>										
General Fund	\$0.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00
Children's Services	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Mental Health	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Newhope	6.00	6.00	6.00	6.00	3.50	3.50	3.50	3.50	3.50	3.50
<b>Total County Rate</b>	<b>9.00</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>8.50</b>	<b>8.50</b>	<b>8.50</b>	<b>8.50</b>	<b>8.50</b>	<b>8.50</b>
<b>School Districts Within County:</b>										
Clearfork LSD	50.80	52.38	52.38	46.20	46.60	46.60	46.80	46.80	42.60	42.70
Crestview LSD	46.40	47.55	47.55	48.30	48.50	48.50	48.50	48.50	34.80	39.90
Lexington LSD	42.05	39.95	39.95	40.30	38.70	38.90	41.10	41.50	42.40	39.90
Lucas LSD	43.70	46.80	46.80	48.80	42.40	41.80	43.60	44.10	41.60	44.80
Madison LSD	60.40	60.40	60.40	50.00	50.00	50.15	50.20	43.50	43.50	43.50
Mansfield LSD	66.15	59.40	59.40	60.15	59.95	59.75	49.65	49.65	46.65	46.75
Ontario LSD	44.50	39.10	39.10	40.30	40.60	40.60	41.10	34.40	34.40	34.40
Plymouth LSD	37.10	35.50	35.50	35.90	36.50	37.40	37.40	33.20	33.20	36.70
Shelby LSD	49.80	50.40	50.40	50.90	50.90	42.40	43.30	43.30	41.70	41.70
<b>Overlapping School Districts:</b>										
Ashland CSD	52.10	52.10	52.10	52.10	52.10	42.30	42.30	43.40	43.60	43.60
Buckeye Central LSD	45.00	46.55	46.55	46.80	46.30	46.26	48.71	48.71	48.71	48.71
Crestline EVSD	62.45	56.00	56.00	57.45	55.50	51.90	51.90	51.90	52.70	45.46
Gallon CSD	53.90	53.90	53.90	53.90	53.90	53.90	46.21	46.21	46.21	45.92
Norftamor LSD	27.10	27.10	27.10	27.10	27.10	34.05	36.55	36.55	36.55	36.85
Loudonville-Perryville EVSD	35.70	36.80	36.80	37.40	37.40	37.90	37.90	38.90	38.90	38.90
South Central LSD	38.30	38.30	38.30	38.00	38.00	34.50	34.50	34.50	40.40	43.60
<b>Vocational Schools:</b>										
Ashland - Holmes	4.10	4.10	4.10	4.10	4.10	4.10	4.10	3.10	3.30	3.30
ElHOVE	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95
Knox County	6.40	6.40	6.40	6.40	6.40	4.70	4.70	4.70	4.70	4.70
Pioneer	4.70	4.70	4.70	4.70	4.70	3.70	3.70	3.70	3.70	3.70
<b>Other:</b>										
C.B. & S. Fire District	4.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Health Levy	1.40	1.40	1.40	1.40	1.40	0.90	0.90	0.90	0.90	0.90
Mansfield/Richland Co. Library	0.77	0.28	0.28	0.28	0.70	0.70	0.70	0.70	0.70	0.70
Ashland Public Library	0.50	0.90	0.90	0.90	0.90	0.90	0.90	1.10	0.00	0.00

(continued)

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

Collection Year	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
<b>Corporations:</b>										
Crestline City	\$8.60	\$9.10	\$9.10	\$8.75	\$7.00	\$7.00	\$7.00	\$7.00	\$10.65	\$10.60
Mansfield City	4.97	9.34	9.34	9.34	9.54	9.94	9.94	9.94	11.14	11.54
Shelby City	5.50	5.50	5.50	5.50	4.00	4.50	4.50	4.50	4.50	4.10
Bellville Village	8.40	8.40	8.40	4.40	9.40	9.40	9.40	9.40	9.40	9.40
Butler Village	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	4.40
Lexington Village	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	5.20	5.20
Lucas Village	2.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Ontario Village	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
Plymouth Village	19.50	19.50	19.50	15.30	10.30	10.30	10.30	10.30	10.30	10.30
Sinoh Village	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50
<b>Townships:</b>										
Bloomington	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Butler	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Cass	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Franklin	7.80	7.80	7.80	7.80	7.80	5.30	5.30	5.30	5.30	5.30
Jackson	5.30	5.30	5.30	5.30	5.30	4.70	4.70	4.70	4.70	4.70
Jefferson	16.40	15.20	15.20	15.20	15.20	12.20	14.20	14.20	14.20	14.20
Madison	7.50	7.50	7.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50
Mansfield	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13
Mifflin	11.40	11.40	11.40	11.40	11.40	11.40	11.40	11.40	11.40	11.60
Monroe	14.05	14.05	14.05	13.05	13.05	13.05	13.05	13.05	13.05	13.05
Perry	9.00	9.00	9.00	6.50	6.50	6.50	6.50	6.50	5.00	6.50
Plymouth	9.00	8.30	8.30	8.30	8.30	8.30	8.30	8.30	8.30	8.50
Sandusky	7.50	7.50	7.50	6.50	6.50	6.50	6.50	6.50	6.50	5.50
Sharon	2.40	2.40	2.40	0.40	0.40	0.40	0.40	0.40	2.40	2.40
Springfield	9.00	8.40	8.40	8.40	8.40	5.40	5.40	5.20	5.20	5.20
Troy	8.40	11.30	11.30	9.00	9.00	11.00	11.00	11.00	11.00	9.00
Washington	5.50	5.50	5.50	10.60	8.10	8.10	8.10	9.10	9.10	6.10
Weller	4.00	4.00	4.00	3.75	3.75	3.75	3.75	3.75	3.75	3.75
Worthington	14.20	13.00	13.00	12.50	12.50	12.50	12.50	12.50	12.50	11.50

Source: Richland County Auditor

**Richland County, Ohio**  
*Special Assessment Collections (1)*  
*Last Ten Years*

<u>Year</u>	<u>Amount Billed</u>	<u>Net Amount Collected</u>	<u>Percent Collected</u>
1999	\$1,761,887	\$1,663,102	94.39 %
1998	1,720,920	1,411,477	82.02
1997	1,703,443	1,651,378	96.94
1996	2,597,774	1,374,810	52.92
1995	1,840,536	949,083	51.57
1994	1,816,389	921,123	50.71
1993	1,693,808	955,348	56.40
1992	1,706,872	925,313	54.21
1991	1,707,135	824,888	48.32
1990	1,476,494	829,596	56.19

Source: Richland County Auditor

(1) Figures include township and municipality in addition to county special assessments and does not include prepayments.

**Richland County, Ohio**  
*Ratio of Annual Debt Principal Expenditures For  
 General Obligation Bonded Debt to Total General Fund Expenditures  
 Last Ten Years*

<u>Year</u>	<u>Principal</u>	<u>Interest and Fiscal Charges</u>	<u>Total Debt Service</u>	<u>General Fund Expenditures</u>	<u>Ratio of Debt Service To Total General Fund Expenditures</u>
1999	\$690,000	\$552,067	\$1,242,067	\$20,107,882	6.18 %
1998	550,000	545,196	1,095,196	17,287,975	6.34
1997	205,000	492,560	697,560	15,707,513	4.44
1996	200,000	382,968	582,968	15,146,967	3.85
1995	142,767	306,407	449,174	14,420,517	3.11
1994	135,583	318,013	453,596	14,597,606	3.11
1993	133,399	329,241	462,640	13,671,445	3.38
1992	119,030	298,090	417,120	13,317,149	3.13
1991	116,845	163,568	280,413	14,039,600	2.00
1990	1,994,660	250,801	2,245,461	12,494,734	17.97

Source: Richland County Auditor's Office



**Richland County, Ohio**  
*Computation of Legal Debt Margin*  
 December 31, 1999

	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County Collection Year 1999 (3)	\$1,931,047,926	\$1,931,047,926
Debt Limitation	39,464,893	19,310,479
Total Outstanding Debt:		
General Obligations Bonds	9,420,000	9,420,000
Special Assessment Bonds	12,075,000	12,075,000
General Obligation Notes	3,212,000	3,212,000
Special Assessments Notes	3,945,000	3,945,000
Total	28,652,000	28,652,000
Exemptions:		
General Obligations Bonds (paid from rentals)	7,410,017	7,410,017
Special Assessment Bonds	12,075,000	12,075,000
Special Assessments Notes	3,945,000	3,945,000
Enterprise Fund Notes	282,000	282,000
Debt Service Fund Balance	43,523	43,523
Total Exemptions	23,755,540	23,755,540
Net Debt	4,896,460	4,896,460
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$34,568,433	\$14,414,019

(1) The Debt Limitation is calculated as follows:

3% of first \$100,000,000 of assessed value

1 1/2% of next \$200,000,000 of assessed value

2 1/2% of amount of assessed value in excess of \$300,000,000

(2) The Debt Limitation equals 1% of assessed value.

(3) Includes CAUV reduced values.

Note - Does not include capital leases.

Source: Richland County Auditor

**Richland County, Ohio**  
*Computation of Direct and Overlapping Debt*  
*General Obligation Bonds*  
*December 31, 1999*

Jurisdiction	General Obligation Debt Outstanding	Percentage Applicable to County (1)	Amount Applicable to County
Richland County	\$9,420,000	100.00%	\$9,420,000
Schools Wholly Within County (2)	22,414,985	100.00	22,414,985
Clearfork LSD (2)	8,088,946	94.30	7,627,876
Crestview LSD (2)	2,640,000	76.72	2,025,408
Lexington LSD (2)	150,000	95.42	143,130
Lucas LSD (2)	140,000	95.72	134,008
Plymouth LSD (2)	80,000	81.98	65,584
	<u>\$42,933,931</u>		<u>\$41,830,991</u>

Source: Richland County Auditor's Office

- (1) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the County by the total assessed valuation of the subdivision.
- (2) School district data is presented on a fiscal year basis because that is the manner in which the information is maintained.

Richland County, Ohio  
*Ratio of Net General Obligation Bonded Debt to Assessed  
 Value and Net General Bonded Debt Per Capita  
 Last Ten Years*

Year	Population	Assessed Value	Gross Bonded Debt	Debt Service Monies Available	Debt Payable from Special Assessments	Debt Payable from Enterprise Revenues (3)	Net Bonded Debt	Ratio of Net General Bonded Debt to Assessed Value	Net General Bonded Debt Per Capita
1999	129,607 (1)	\$1,931,047,926	\$21,495,000	\$43,523	\$12,075,000	\$0	\$9,376,477	0.49 %	\$72.35
1998	127,342 *	1,638,595,720	22,004,000	74,785	11,894,000	0	10,035,215	0.61	78.81
1997	128,151 *	1,604,422,648	22,943,000	162,891	12,423,000	0	10,357,109	0.65	80.82
1996	128,151 (1)	1,487,926,444	17,942,000	247,010	12,937,000	0	4,757,990	0.32	37.13
1995	127,000 *	1,445,778,109	18,649,000	9,116	13,431,000	1,018,133	4,190,751	0.29	33.00
1994	127,000 *	1,441,907,979	9,274,000	18,041	3,859,000	1,072,366	4,324,593	0.30	34.05
1993	127,600 *	1,272,832,581	9,592,000	13,747	4,027,000	1,124,783	4,426,470	0.35	34.69
1992	126,408 (1)	1,276,319,699	9,920,001	23,664	0	5,843,791	4,052,546	0.32	32.06
1991	127,246 *	1,236,018,125	9,368,000	171,723	0	5,547,360	3,648,917	0.30	28.68
1990	126,137 (1)	1,239,181,245	7,743,000	219,134	0	5,725,510	1,798,356	0.15	14.26

Source: Richland County Auditor's Office

\* Estimate

(1) Richland County Regional Planning Commission

(2) GAAP Basis, all others Cash Basis

(3) Prior to 1993 there was no split between enterprise revenues and special assessments.

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

Year	Population	School Enrollment (2)	Unemployment Rate
1999	(1) 129,607	21,415	6.40% (4)
1998	(1) 127,342	13,227	5.9 (4)
1997	* 128,151	13,589	5.8 (4)
1996	(1) 128,151	13,538	6.0 (4)
1995	* 127,000	13,539	6.4 (4)
1994	* 127,000	13,515	7.7 (3)
1993	* 127,600	13,054	6.8 (3)
1992	(1) 126,408	13,141	7.9 (1)
1991	* 127,246	13,099	8.6 (1)
1990	(1) 126,137	13,195	7.3 (3)

Sources: (1) Richland County Regional Planning Commission  
(2) Richland County Board of Education  
(3) Ohio Bureau of Employment Services  
(4) The Labor Market Information Line  
\* Estimate

**Richland County, Ohio**  
*Ten Largest Employers*  
 December 31, 1999

Employer	Location	Products	Number of Employees
CPC - General Motors	Ontario	Automotive	2,400
Mansfield General Hospital	Mansfield	Medical	1,826
Mid-Ohio Education Services	Various	Education	1,750
Richland County	Mansfield	Government	1,220
Therm-O-Disc	Mansfield	Manufacturing	1,200
Sprint	Mansfield	Public Utility	1,200
Hi-Stat Manufacturing	Lexington	Manufacturing	1,000
Armco/Mansfield Operations	Mansfield	Manufacturing	897
Mansfield City Schools	Mansfield	Education	840
Mansfield Correctional Institute	Mansfield	Government	750

Source: Mansfield Chamber of Commerce

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

Year	Real Property Value (1)			Tax Exempt	New Construction (1)		Total	Financial Institutions Deposits (2)
	Agriculture Residential	(3) Commercial Industrial	Agriculture Residential		Commercial Industrial			
1999	\$1,167,527,770	\$343,245,050	\$15,608,250	\$204,508,410	\$6,531,990	\$22,140,240	\$774,137,000	
1998	893,463,730	307,975,330	15,468,690	201,794,530	6,023,880	21,492,570	746,517,000	
1997	872,531,220	307,127,200	14,614,180	200,513,550	9,096,620	23,710,800	685,174,000	
1996	784,131,180	295,678,180	14,016,450	200,583,710	6,550,510	20,566,960	1,013,018,000	
1995	770,040,310	288,668,980	10,459,970	192,123,630	6,933,370	17,393,340	693,824,000	
1994	764,893,480	290,497,400	10,199,910	192,360,560	3,184,930	13,384,840	664,814,000	
1993	643,601,720	247,324,190	8,378,390	125,552,360	1,958,750	10,337,140	648,165,000	
1992	635,407,680	255,329,990	9,532,180	124,455,000	6,486,100	16,018,280	662,835,000	
1991	626,168,110	252,280,630	7,155,980	124,885,990	4,474,510	11,630,490	660,392,000	
1990	590,139,020	246,843,680	5,889,390	123,157,390	4,096,610	9,986,000	646,561,000	

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

**Richland County, Ohio**  
*Principal Taxpayers*  
*Real Property and Public Utilities Taxes*  
*December 31, 1999*

Taxpayer	Type of Business	Assessed Valuation	Percent of Total Real Property Assessed Value
Ohio Edison	Public Utility	\$35,766,130	2.18 %
United Telephone Company of Ohio	Public Utility	25,077,470	1.53
Columbia Gas Transmission Corporation	Public Utility	23,985,780	1.46
Columbia Gas of Ohio	Public Utility	15,206,510	0.93
General Motors	Automotive	14,228,380	0.87
Ohio Power Company	Public Utility	10,174,370	0.62
Armco Inc.	Manufacturing	7,402,720	0.45
J G Mansfield LLC	Retail	7,090,760	0.43
Copperweld	Manufacturing	6,080,350	0.37
Gumberg Association	Retail	4,613,460	0.28
Totals		<u>\$149,625,930</u>	<u>9.12 %</u>
Total Real Property Assessed Valuation		\$1,510,772,820	
Total Public Utilities Assessed Valuation		<u>130,673,970</u>	
Total		<u>\$1,641,446,790</u>	

Source: Richland County Auditor

**Richland County, Ohio**  
*Principal Taxpayers*  
*Tangible Personal Property Tax*  
*December 31, 1999*

Taxpayer	Type of Business	Assessed Valuation	Percent of Total Personal Property Assessed Value
General Motors	Automotive	\$38,812,330	13.40 %
Copperweld	Steel	21,858,550	7.55
Armco	Manufacturing	12,521,620	4.32
Gorman Rupp	Manufacturing	12,085,640	4.17
M.T.D. Products	Manufacturing	10,822,270	3.74
Newman Tech	Manufacturing	9,562,150	3.30
Pittsburgh Plate Glass	Manufacturing	8,090,710	2.79
Therm-O-Disc	Manufacturing	6,006,650	2.07
Jay Plastics Inc.	Manufacturing	6,000,610	2.07
Shiloh Corporation	Manufacturing	4,839,320	1.67
Totals		<u>\$130,599,850</u>	<u>45.10 %</u>
Total Personal Property Assessed Valuation		<u>\$289,601,136</u>	

Source: Richland County Auditor



**Richland County, Ohio**  
*Miscellaneous Statistics*  
 December 31, 1999

Date of Incorporation 1813

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

County Seat Mansfield

Area - Square Miles 449

Number of Political Subdivisions Located in the County:

Townships	19
Cities	3
Villages	7
School Districts	9
Vocational School	1
Libraries	2
Hospitals	4

Universities:

Ohio State University - Mansfield Campus	2 or 4 year
North Central Technical College	2 year
Mansfield General Hospital School of Nursing	2 year

Roads (1):

State Highways	282 miles
County Roads	350 miles
Township Roads	582 miles
County Bridges	360
County Culverts	1,200 *

Communications:

Radio Stations:

WAPQ-98.7FM; WMAN-1400AM; WQLV-102.3FM; WRGM-1440AM;  
 WSWR-100.1FM; WVNO-106.1FM; WYHT-105.3FM

Television Station - Adelpia Cable Communications  
 -WMFD TV 50/68 Mansfield

Newspapers:

Mansfield News Journal (daily) - Circulation 34,370; (Sunday 44,095)  
 The Daily Globe - Shelby (daily); The Bellville Star (weekly)  
 USA Today (daily); Columbus Dispatch (daily)  
 Cleveland Plain Dealer (daily); Wall Street Journal (daily)

Voter Statistics (2)	1999	1998	1997
Number of Registered Voters	78,320	79,701	77,674
Number of Voters	35,517	41,206	38,088
Percentage of Registered Voters Voting	45.35%	51.70%	49.04%

\* Estimate

(1) County Engineer's Office

(2) County Board of Elections

All other information obtained from Regional Planning Commission



STATE OF OHIO  
OFFICE OF THE AUDITOR  
JIM PETRO, AUDITOR OF STATE

88 East Broad Street  
P.O. Box 1140  
Columbus, Ohio 43216-1140  
Telephone 614-466-4514  
800-282-0370  
Facsimile 614-466-4490

## RICHLAND COUNTY FINANCIAL CONDITION

### RICHLAND COUNTY

### CLERK'S CERTIFICATION

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

By: Susan Babbitt

Date: AUG 08 2000

Additional copies of this  
report may be obtained by  
contacting:

The Richland County Auditor's Office  
Attn: Staci Hershner  
50 Park Avenue East  
Mansfield, Ohio 44902  
(419) 774-5545

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