



Mary Taylor, CPA
Auditor of State

RICHLAND COUNTY

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Mary Taylor, CPA

Auditor of State

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

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

To the County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Richland County, Ohio, (the County) as of and for the year ended December 31, 2006, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 22, 2007. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of the discretely presented component unit Richland Newhope Industries, Inc., in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards* and accordingly this report does not extend to that component unit.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our audit procedures for expressing our opinions on the financial statements, but not to opine on the effectiveness of the County's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the County's internal control over financial reporting.

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

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

We consider the following deficiencies described in the accompanying Schedule of Findings to be significant deficiencies in internal control over financial reporting: 2006-001 through 2006-003.

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

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and accordingly, would not necessarily disclose all significant deficiencies that are also material weaknesses. We believe none of the significant deficiencies described above are material weaknesses.

We also noted certain matters that we reported to the County's management in a separate letter dated June 22, 2007.

Compliance and Other Matters

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

We also noted certain noncompliance or other matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated June 22, 2007.

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

We intend this report solely for the information and use of the audit committee, management, the Board of County Commissioners, and federal awarding agencies and pass-through entities. We intend it for no one other than these specified parties.



Mary Taylor, CPA
Auditor of State

June 22, 2007



Mary Taylor, CPA

Auditor of State

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

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

To the County Commissioners:

Compliance

We have audited the compliance of Richland County, Ohio, (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that apply to each of its major federal programs for the year ended December 31, 2006. The summary of auditor's results section of the accompanying Schedule of Findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2006. In a separate letter to the County's management dated June 22, 2007, we reported other matters related to federal noncompliance not requiring inclusion in this report.

Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could directly and materially affect a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

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

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

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

Federal Awards Expenditures Schedule

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the County as of and for the year ended December 31, 2006, and have issued our report thereon dated June 22, 2007 wherein we indicated the financial statements of the discretely presented component unit were audited by other auditors. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Federal Awards Expenditures Schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

We intend this report solely for the information and use of the audit committee, management, the Board of County Commissioners, and federal awarding agencies and pass-through entities. We intend it for no one other than these specified parties.



Mary Taylor, CPA
Auditor of State

June 22, 2007

RICHLAND COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2006

| Federal Grantor/ <i>Pass Through Grantor/</i> Program Title | Federal CFDA Number | Pass Through Entity Number | Federal Expenditures |
|---|---------------------------|----------------------------------|-------------------------------------|
| <u>U.S. Department of Agriculture</u> | | | |
| <i>Passed through the Ohio Department of Education:</i> | | | |
| Child and Adult Care Food Program | 10.558 | N/A | \$31,746 |
| <i>Direct:</i> | | | |
| Communities Facilities Loans and Grants | 10.766 | N/A | <u>1,744,794</u> |
| Total U.S. Department of Agriculture | | | 1,776,540 |
| <u>U.S. Department of Housing and Urban Development</u> | | | |
| <i>Passed through the Ohio Department of Development:</i> | | | |
| Community Development Block Grants/State's Program | 14.228 | 2004 2005 2006 | 193,310 232,559 <u>44,775</u> |
| Total U.S. Department of Housing and Urban Development and Community Development Block Grants/State's Program | | | 470,644 |
| <u>U.S. Department of Justice</u> | | | |
| <i>Passed through the Ohio Criminal Justice Service:</i> | | | |
| Crime Victim Assistance | 16.575 | N/A N/A | 75,934 <u>29,805</u> |
| Total Crime Victim Assistance | | | 105,739 |
| Local Law Enforcement Block Grant Program | 16.592 | N/A | 28,392 |
| Community Prosecution and Project Safe Neighborhoods | 16.609 | N/A | 39,661 |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | N/A | <u>57,255</u> |
| Total U.S. Department of Justice | | | 231,047 |
| <u>U.S. Department of Labor</u> | | | |
| <i>Passed through the Ohio Department of Jobs and Family Services:</i> | | | |
| <i>Passed through WIA Area 10:</i> | | | |
| WIA Cluster: | | | |
| WIA Adult Program | 17.258 | N/A | 391,277 |
| WIA Adult Program/Administration | | N/A | <u>33,711</u> |
| Total WIA Adult Program | | | 424,988 |
| WIA Dislocated Workers | 17.260 | N/A | 516,549 |
| WIA Dislocated Workers/Administration | | N/A | <u>59,661</u> |
| Total WIA Dislocated Workers | | | <u>576,210</u> |
| Total U.S. Department of Labor and WIA Cluster | | | 1,001,198 |
| <u>U.S. Department of Transportation</u> | | | |
| <i>Passed through the Ohio Department of Transportation:</i> | | | |
| Highway Planning and Construction | 20.205 | N/A | 1,655,380 |
| <i>Passed through the Ohio Department of Public Safety:</i> | | | |
| State and Community Highway Safety | 20.600 | N/A | <u>77,907</u> |
| Total U.S. Department of Transportation | | | 1,733,287 |
| <u>Election Assistance Commission</u> | | | |
| <i>Passed through the Ohio Secretary of State:</i> | | | |
| Election Reform Payments | 39.011 | 05-SOS-HAVA-70 | 17,020 |
| <u>U.S. Department of Education</u> | | | |
| <i>Passed through the Ohio Department of Education:</i> | | | |
| Special Education Cluster: | | | |
| Special Education_Grants to States | 84.027 | N/A | 114,744 |
| Special Education_Preschool Grants | 84.173 | N/A | <u>64,064</u> |
| Total Special Education Cluster | | | 178,808 |
| State Grants for Innovative Programs | 84.298 | N/A | <u>300</u> |
| Total U.S. Department of Education | | | 179,108 |

RICHLAND COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2006
(Continued)

| Federal Grantor/ <i>Pass Through Grantor</i> / Program Title | Federal CFDA Number | Pass Through Entity Number | Federal Expenditures |
|---|---------------------------|----------------------------------|--|
| <u>U.S. Department of Health and Human Services</u> | | | |
| <i>Passed through the Ohio Department of Jobs and Family Services:</i> | | | |
| Substance Abuse and Mental Health Services_Projects of Regional and National Significance | 93.243 | N/A | 119,048 |
| <i>Passed through the Ohio Department of Mental Health:</i> | | | |
| Public Health and Social Services Emergency Fund | 93.003 | IBHS-HRSA-05 | 2,397 |
| Social Services Block Grant | 93.667 | 05D910 | 93,394 |
| <i>Passed through the Ohio Department of Mental Retardation and Development Disabilities:</i> | | | |
| Social Services Block Grant | 93.667 | N/A | <u>112,133</u> |
| Total Social Services Block Grant | | | 205,527 |
| <i>Passed through the Ohio Department of Mental Health:</i> | | | |
| State Children's Insurance Program | 93.767 | 05D CHIPS | 179,274 |
| <i>Passed through the Ohio Department of Alcohol and Drug Addiction Services:</i> | | | |
| State Children's Insurance Program | 93.767 | 70 CHIPS | <u>51,173</u> |
| Total State Children's Insurance Program | | | 230,447 |
| <i>Passed through the Ohio Department of Mental Retardation and Development Disabilities:</i> | | | |
| Medical Assistance Program | 93.778 | N/A | 5,495,392 |
| CAFS | | N/A | 2,015 |
| TCM | | N/A | 195,572 |
| SCHIP | | N/A | 2,142 |
| Waiver Administration | | N/A | <u>138,614</u> |
| | | | 5,833,735 |
| <i>Passed through the Ohio Department of Mental Health:</i> | | | |
| Medical Assistance Program | 93.778 | 05D Regular 05D OBRA | 2,286,515 <u>6,188</u> 2,292,703 |
| <i>Passed through the Ohio Department of Alcohol and Drug Addiction Services:</i> | | | |
| Medical Assistance Program | 93.778 | 70 Regular | <u>482,346</u> |
| Total Medical Assistance Program | | | 8,608,784 |
| Block Grants for Community Mental Health Services | 93.958 | 05D91 | 88,700 |
| Block Grants for Prevention and Treatment of Substance Abuse | 93.959 | * | <u>667,889</u> |
| Total U.S. Department of Health and Human Services | | | 9,922,792 |
| <u>Corporation for National and Community Service</u> | | | |
| <i>Passed through the Ohio Department of Jobs and Family Services:</i> | | | |
| Americorps | 94.006 | N/A | 12,149 |
| <u>U.S. Department of Homeland Security</u> | | | |
| <i>Passed through the Ohio Department of Homeland Security:</i> | | | |
| Emergency Management Performance Grants | 97.042 | 2006-EME-60042 | 52,992 |
| Homeland Security Cluster: | | | |
| Citizen Corps | 97.053 | 2006-GC-T6-0051 | 8,789 |
| State Homeland Security Program (SHSP) | 97.073 | 2005-GE-T5-0001 | <u>274,397</u> |
| Total Homeland Security Cluster | 97.067 | | 283,186 |
| Total U.S. Department of Homeland Security | | | <u>336,178</u> |
| Total Federal Expenditures | | | <u>\$15,679,963</u> |

* Pass Through Entity Numbers for the Block Grants for Prevention and Treatment of Substance Abuse:
70-5005-00-UM-P-06-9202, 70-5005-00-UM-P-07-9202, 70-08169-DCRT-T-06-9761,
70-08169-DCRT-T-07-9761, 70-SAPT-BG, 70-7137-00-W-T-06-8968, 70-7137-00-W-T-07-8968

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

RICHLAND COUNTY

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FISCAL YEAR ENDED DECEMBER 31, 2006**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B - SUBRECIPIENTS

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

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

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

The County has established a revolving loan program to provide low-interest loans to businesses to create jobs for persons from low-moderate income households. The U.S. Department of Housing and Urban Development (HUD) grants money for these loans to the County passed through the Ohio Department of Development. The initial loan of this money is recorded as a disbursement on the accompanying Schedule. Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule.

These loans are collateralized by the assets of the businesses. At December 31, 2006, the gross amount of loans outstanding under this program was \$355,472. Delinquent amounts due are \$2,488.

NOTE D - MATCHING REQUIREMENTS

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

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RICHLAND COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 § .505
DECEMBER 31, 2006

1. SUMMARY OF AUDITOR'S RESULTS

| | | |
|---------------------|---|--|
| (d)(1)(i) | Type of Financial Statement Opinion | Unqualified |
| (d)(1)(ii) | Were there any material control weakness conditions reported at the financial statement level (GAGAS)? | No |
| (d)(1)(ii) | Were there any other significant deficiencies in internal control reported at the financial statement level (GAGAS)? | Yes |
| (d)(1)(iii) | Was there any reported material non-compliance at the financial statement level (GAGAS)? | Yes |
| (d)(1)(iv) | Were there any material internal control weakness conditions reported for major federal programs? | No |
| (d)(1)(iv) | Were there any other significant deficiencies in internal control reported for major federal programs? | No |
| (d)(1)(v) | Type of Major Programs' Compliance Opinion | Unqualified |
| (d)(1)(vi) | Are there any reportable findings under § .510? | No |
| (d)(1)(vii) | Major Programs (list): | CFDA # 93.959 - Block Grants for Prevention and Treatment of Substance Abuse CFDA # 20.205 - Highway Planning and Construction CFDA # 10.766 - Community Facilities Loans and Grants CFDA # 14.228 - Community Development Block Grants/State's Program |
| (d)(1)(viii) | Dollar Threshold: Type A/B Programs | Type A: > \$470,399 Type B: all others |
| (d)(1)(ix) | Low Risk Auditee? | Yes |

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

FINDING NUMBER 2006-001

Noncompliance Citation/Significant Deficiency

Ohio Rev. Code Section 5705.41(D) requires no subdivision or taxing unit shall make any contract or give any order involving the expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision stating the amount required to meet the obligation has been lawfully appropriated for such purpose and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. This certificate need be signed only by the subdivision's fiscal officer. Every contract made without such a certificate shall be void, and no warrant shall be issued in payment of any amount due thereon.

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

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

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

2. **Blanket Certificate** – Fiscal officers may prepare "blanket" certificates for a certain sum of money not in excess of an amount established by resolution or ordinance adopted by a majority of the members of the legislative authority against any specific line item account over a period not running beyond the end of the current fiscal year. The blanket certificates may, but need not, be limited to a specific vendor. Only one blanket certificate may be outstanding at one particular time for any one particular line item appropriation.
3. **Super Blanket Certificate** – The County may also make expenditures and contracts for any amount from a specific line-item appropriation account in a specified fund upon certification of the fiscal officer for most professional services, fuel, oil, food items, and any other specific recurring and reasonably predictable operating expense. This certification is not to extend beyond the current year. More than one super blanket certificate may be outstanding at a particular time for any line item appropriation.
4. **County Commissioner Authorization** – A board of county commissioners, by resolution, may exempt purchases of \$1,000 or less from the prior certification requirement. The resolution must specify the dollar limit applicable to such purchases and whether it applies to all purchases, is limited to certain classes of purchases, or is limited to specific purchases. The board must notify the county auditor in writing of its intention to adopt such a resolution and the scope of the resolution. The County Auditor has 15 days to comment on the resolution before it may be adopted by the board. Where such a resolution has been adopted, any person authorized to make purchases, within 3 business days of making a purchase exempted under the resolution, must file with the County Auditor a written document stating the purpose, amount, and date of the purchase, and the name of the vendor.

FINDING NUMBER 2006-001 (Continued)

Noncompliance Citation/Significant Deficiency (Continued)

34% of expenditures tested were not certified by the County Auditor prior to the purchase commitment being made. It was also found none of the exceptions above were utilized for the items found to be in non-compliance. Failure to properly certify the availability of funds can result in overspending funds and negative cash fund balance.

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

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

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

FINDING NUMBER 2006-002

Significant Deficiency

Capital Assets

Our testing of capital assets noted the following conditions:

- \$2,476,497 of machinery and equipment assets with a related \$632,905 accumulated depreciation on the County's asset system were not reported in the financial statements. This caused the capital assets to be understated. An adjustment was made to the financial statements to correct this situation.
- Five bridges were recorded twice in 2004, and those five bridges still remained on the County's capital asset system as of December 31, 2006. The five bridges had a total cost of \$689,036 and had \$51,678 of accumulated depreciation. Additionally, the County failed to remove the cost and accumulated depreciation of \$29,670 from a bridge reconstructed in 2006 and recorded under a new tag number, resulting in the bridge being recorded twice. This caused capital assets to be overstated. An adjustment was made to the financial statements to correct this situation.
- Numerous assets tested did not have the correct accumulated depreciation. The differences ranged from accumulated depreciation being overstated by \$38,725 to accumulated depreciation being understated by \$206,330. This resulted from various errors, such as assets not being entered into the system in the correct year, assets having improvements added to them after the original acquisition, and various calculation errors by the computer system. Additionally, the asset system did not calculate current year depreciation expense for the machinery and equipment assets added in the second half of 2005 and all of 2006. This caused capital assets to be overstated. An adjustment was made to the financial statements to correct this situation.
- The County had assets included in construction in process completed during 2006, however, the 2006 expenditures to complete the project were not recorded and the asset was not removed from construction in process and moved to the correct category (i.e. buildings). In addition, the County had several construction projects started in 2006, but not included in construction in process.

FINDING NUMBER 2006-002 (Continued)

Significant Deficiency (Continued)

Capital Assets (Continued)

- The County had numerous assets fully depreciated indicating the useful lives used to depreciate these assets may be underestimated.
- The County does not have a Commissioner approved capital asset policy for reporting its land and improvements, buildings and improvements, machinery and equipment, vehicles, infrastructure and construction in process. This may allow items to be inadvertently omitted from the capital asset accounting records or allow those items which are not intended to be recognized to be included in the capital asset accounting records.

The County should implement the following:

- The County should ensure the capital assets reported in the financial statements agree to the amounts from the County's asset system.
- The County should remove the 6 bridges noted to be included on the asset system twice to ensure the asset system is correct and agrees to the adjusted financial statements. In addition, the County should review listings of additions and deletions each year to ensure items are not included on the system twice.
- The County should ensure assets are entered in the correct year so depreciation expense will be calculated correctly. The County should also ensure the computer system is adequate to calculate the depreciation correctly, especially for improvements to current assets and other adjustments made to assets.
- The County should ensure all construction projects that span more than one year are included as construction in process. In addition, the County should ensure, as projects are completed, the project is removed from construction in process and included in the correct category.
- The County should review its useful life estimates of assets to ensure the estimates properly reflect the actual useful lives of the assets.
- The County should adopt a written Capital Asset policy that includes, but is not limited to, the following:
 - The threshold amount for the capitalization of assets, including the useful life,
 - Whether items purchased which, in aggregate, exceed the threshold, but individually do not, should be capitalized,
 - Whether the County will capitalize software,
 - How depreciation will be calculated (straight-line, fraction of years),
 - How assets will be added and deleted,
 - How improvements will be added and how the addition will effect the useful life of an asset,
 - How infrastructure will be added and deleted, and at what cost infrastructure will be added and deleted, and
 - Accounting procedures for capital asset changes.

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

FINDING NUMBER 2006-002 (Continued)

Significant Deficiency (Continued)

Capital Assets (Continued)

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

To correct the problems management is working with their capital asset software company to correct errors in calculation of depreciation expense and accumulated depreciation.

Management has identified assets that have been incorrectly entered into the system, these assets have been corrected.

FINDING NUMBER 2006-003

Significant Deficiency

Bank Account Reconciliations

A necessary step in the internal control over financial reporting is to reconcile the balance of the bank to the balance of cash in the accounting records. A bank reconciliation means accounting for the differences between the balance on the bank statement(s) and the cash and investment balances according to the entity's records. Since May 2006, the County did not resolve a (continuing) \$13,344 difference between the outstanding checks noted on the "Comparative Fund Balance Report" and the outstanding checks noted on the "Treasurer Outstanding Finance Check Report" and the "Treasurer Outstanding Payroll Check Report." The difference appears to be the result of a computer report error which the County is in the process of correcting.

Without complete and accurate outstanding check lists, it is not possible to complete and have accurate monthly bank reconciliations. In addition, the County's internal control is weakened, which could hinder the County managements' detection of errors or irregularities in a timely manner. Failure to resolve this error could subject the responsible officials and their bonding companies to a Finding for Recovery in a future audit.

The County should perform, and complete, monthly bank reconciliations in a timely manner. Any variances should be investigated to determine the cause of the variance and should be corrected before the subsequent month's reconciliation is completed.

Officials' Response: Management is aware of the reconciliation issue and is working closely with their financial software vendor to resolve this issue.

3. FINDINGS FOR FEDERAL AWARDS

None

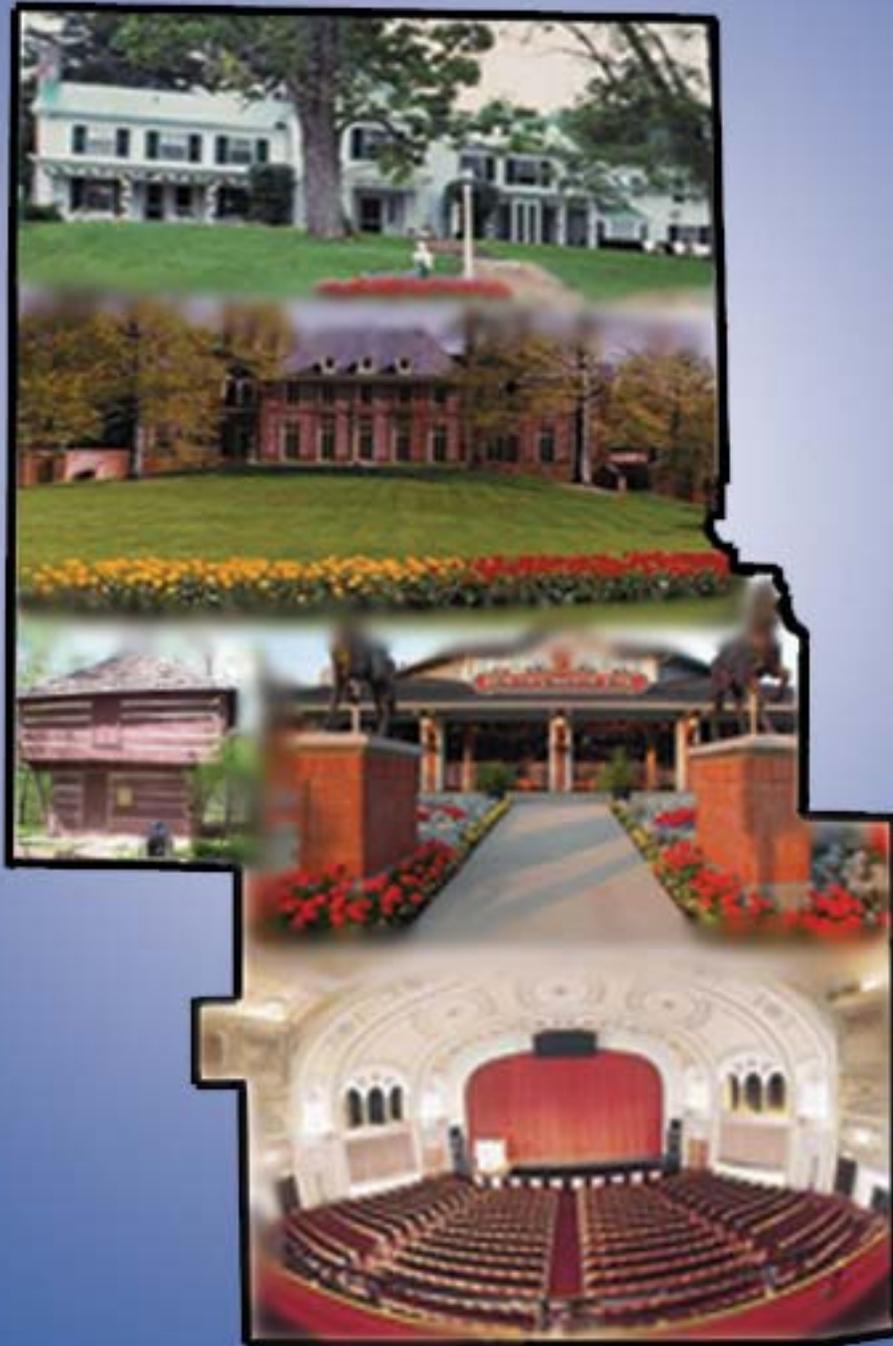
RICHLAND COUNTY

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2006**

| Finding Number | Finding Summary | Fully Corrected? | Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i> |
|----------------|--|------------------|---|
| 2005-001 | Ohio Rev. Code Section 5705.41(D), Certification of funds | No | Not Corrected. See Finding Number 2006-001. |
| 2005-002 | Capital Assets – Numerous conditions were noted with the capital assets. | No | Not Corrected. See Finding Number 2006-002. |

Richland County, Ohio

Comprehensive Annual Financial Report



For the year ended December 31, 2006
Patrick W. Dropsey, Auditor

About the Cover

Malabar Farm State Park: located outside of Lucas this 900 acre estate was the home of Pulitzer Prize winning author Louis Bromfield. The farm offers visitor a look back at Bromfield's life and his revolutionary farming techniques.

Kingwood Center: located in Mansfield this 47-acre former estate was the home of Charles K. King, an Ohio Industrialist. The estate includes a French Provincial mansion contains many rooms decorated with Mr. King's original furnishings and beautiful floral displays in the estates many gardens and greenhouses.

The Historic Blockhouse: located in Mansfield's South Park was built in 1812 as protection from Indian attacks and served as Richland County's first courthouse from 1813 to 1816.

Richland Carrousel Park: located: in downtown Mansfield features one of the first new hand carved wood carrousel in operation since the 1930's. The carrousel is open year-round for the delightment of all ages.

Renaissance Theatre: located in downtown Mansfield in a fully restored grand baroque style movie palace. The renaissance is the home of the Mansfield Symphony Orchestra and the annual Miss Ohio Scholarship Program.

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RICHLAND COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED

December 31, 2006

Prepared by The Richland County Auditor's Office

Patrick W. Dropsey, County Auditor

Introductory Section

Richland County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2006
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PATRICK W. DROPSEY

RICHLAND COUNTY AUDITOR

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



June 22, 2007

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, 2006. This CAFR conforms to Generally Accepted Accounting Principles (GAAP) as applicable to government entities and includes the reporting model as promulgated by GASB Statement No. 34.

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

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

State statutes require the County to be subjected to an annual examination by the Auditor of State. The Auditor of State's office rendered an opinion on the County's financial statements as of December 31, 2006, and the Independent Accountants' Report on the basic financial statements is included in the financial section of this report.

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

Profile of the County

Richland County was organized into a separate political entity in 1813. It encompasses nineteen townships, six villages, with Lexington being the largest, the City of Shelby, a small portion of the City of Crestline, the City of Ontario, and the City of Mansfield, which is the County seat. The County has an area of 449 square miles and has a population of 128,852, according to the Richland County Regional Planning Commission.

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

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

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

Richland County employs over 1,000 people who provide various services to benefit its citizens. These services include welfare and social services, justice system services, sewer services, road and bridge services, support services, police protection and other miscellaneous County services.

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

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

The County is a member of the County Risk Sharing Authority, Inc. and of the County Commissioners Association of Ohio Workers' Compensation Group Rating Plan, both of which are public entity risk pools. The County participates in one joint venture, the County Regional Planning Commission. The Regional Planning Commission is a statutorily created political subdivision that provides various studies to its members within the County. The County is also a member of the Richland County Regional Solid Waste Management Authority, the Richland County Youth and Family Council and the Area 10 Workforce Investment Board, jointly governed organizations. The County is also involved with three related organizations, the Richland County Metropolitan Park District, Richland County Transit Board, and Mansfield/Richland County Public Library. A complete discussion of the County's reporting entity is provided in Note 1 to the Basic Financial Statements.

By statute, the annual appropriations adopted are by the Board of County Commissioners within the first quarter of the year. All disbursements and transfers of cash among funds require appropriation authority from the Board of Commissioners. Budgets are controlled at the object level for the general fund and at the fund level for all other funds. Purchase orders are submitted to the Auditor's Office by department heads; the funds are then encumbered prior to their release to vendors. Those purchase orders which exceed the available appropriations are rejected until additional resources are secured.

A computerized certification system allows the Auditor's Office to ascertain the status of the department's appropriations before authorizing additional purchases from a particular account. Additional information regarding the County's budgetary accounting may be found in the Notes to the Basic Financial Statements.

Local Economy

Travel and tourism is big business in Richland County. According to the Mansfield Richland County Convention and Visitors Bureau, travelers spend \$343 million annually in Richland County.

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 Baltimore & Ohio Railroad Bike Trail; Mid-Ohio Sports Car Course and Mansfield Motorsports Speedway; musical groups such as the Mansfield Symphony Orchestra, Mansfield Youth 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, the Mansfield Playhouse including the Mansfield Children's Theater; the Mansfield Art Center, with monthly shows featuring the work of regional artists as well as exhibits loaned from major galleries and private collections; and special events such as the Miss Ohio Pageant, Ohio Winter Carnival at Snow Trails Ski Area, and the Mansfield Mehock Relays.

According to the Mansfield Richland County Convention and Visitors Bureau, Malabar Farm tops the list of the five most popular sites visited in Richland County. Now a State park, Malabar Farm was the home of Pulitzer Prize winning author Louis Bromfield. The farm exhibits Bromfield's revolutionary farming techniques as well as his extraordinary life. Second on the list is the Living Bible Museum and Bible Walk. This is the only life size wax museum in Ohio and houses seventy dioramas with special effects and an audio tour that spans the events of the Bible. Third on the list is Kingwood Center, a forty seven acre estate that was once home to Charles Kelley King, an Ohio industrialist. Tourists can enjoy the formal gardens, trails, bird sanctuary, and view the mansion that still contains Mr. Kelly's original furnishings and decorations. Fourth is the Richland Carrousel Park, which contains one of the first new hand carved wood carrousel in operation since the 1930's. The carrousel is open year-round for the delightment of all ages. The fifth most visited site in Richland County is the Renaissance Theater. The revival of this historic theater draws people from all over Ohio. The theater offers a wide range of events including The Miss Ohio Scholarship Pageant, Broadway shows, musicals, Christmas Specials, comedy, gospel, country, family entertainment, and much more.

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

Fans from across the United States and Canada are coming to Richland County to enjoy motorsports entertainment with two nationally recognized race tracks Mansfield Motorsports Park and Mid Ohio Sports Car Course. Mansfield Motorsports Park contains an asphalt half mile oval track. This venue hosts a variety of races throughout the year such as the NASCAR Craftsman Truck Series, USAR Hooters Pro Cup, IMSA Pro Modifies and the Hoosier Outlaw Sprint races. Mansfield Motorsports Park is also slated to begin construction on a quarter-mile drag strip to host IHRA events. Mid Ohio Sports Car Course is another well known track in our County. This 2.4 mile road course features national and international events such as the Vintage Grand Prix, the American Le Mans Series, the Vintage Motorcycle Days, the Super Cycle Weekend, and much more.

The Baltimore & Ohio Railroad Bike Trail, a popular attraction in Richland County, celebrated its 11th anniversary in October 2006. The trail runs from North Lake Park in Mansfield to the quiet Village of Butler. Built on the former Baltimore & Ohio Railway, the 18.4 mile trail winds its way along the Mohican River and through quiet wooded areas, open farmland, and marshes.

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

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

Long-Term Financial Planning

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

The County started construction on a new County jail in 2006. This jail will combine both Richland County and the City of Mansfield's jail facilities into one structure. The consolidation will allow both entities to lower their costs and to more efficiently operate their correctional operations.

Relevant Financial Policies

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

Major Initiatives

In September of 2006 the County broke ground on a \$21.4 million correctional facility to house both Richland County and City of Mansfield prisoners. The 266 bed facility which is 110 beds larger than the current County jail is scheduled for completion in Spring of 2008, and will be operational by Fall of 2008. The City of Mansfield will lease 80 beds and pay the County for housing and medical costs of their inmates. The County will act as the central booking agent for both County and City prisoners and the City will provide ambulatory services for the facility.

The Richland County Children Services department broke ground on a \$2.7 million building expansion to their location on Scholl Road. The expansion will add 6,000 square feet of office space and parking lot area to the current building. This increase is necessary to provide offices for the current 102 employees and allow room for the agency to grow even more in the future.

The Richland County One-Stop Employment and Training Center continues to offer free employment services for businesses and job seekers. Employers can use the Training Center to seek out available applicants, while job seekers can use the facility for help with resume writing and locating available job opportunities. The Training Center also features a resource room furnished with seven computer stations, one of which offers software for people with physical and visual impairments. During 2006, the Training Center has been offering extended hours to better serve Richland County residents, as well as job fairs to help users find employment.

The Richland County Alternative Center received a boost in 2006. After opening in 2005 the Alternative Center was struggling to be self-supporting, and the County Commissioners were considering pulling the plug on the project. However, the City of Mansfield has agreed to start participating with the Alternative Center instead of using the Morrow County Jail. This action will help keep the Alternative Center open and save the City money on housing and transporting non-violent prisoners.

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

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Richland County for its Comprehensive Annual Financial Report for the year ended December 31, 2005. 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.

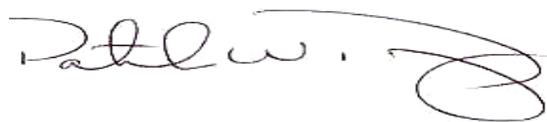
A Certificate is valid for the period of one year. Richland County has received a Certificate of Achievement for the last sixteen consecutive years (1990 - 2005). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to the GFOA for consideration.

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

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

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

Sincerely,



Patrick W. Dropsey
Richland County Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Richland County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2005

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



President

Executive Director

Richland County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2006
Elected Officials

Board of Commissioners

Gary Utt
Ed Olsen
Timothy Wert

Auditor

Patrick W. Dropsey

Treasurer

Bart Hamilton

Recorder

Sarah Davis

Clerk of Courts

Linda Frary

Coroner

Dr. Stewart D. Ryckman

Engineer

Thomas Beck

Prosecutor

James Mayer, Jr.

Sheriff

J. Steve Sheldon

Court of Common Pleas #1

Judge James DeWeese

Court of Common Pleas #2

Judge James Henson

Probate Court

Judge Phillip Mayer Jr.

Domestic Relations Court

Judge Robert Konstam

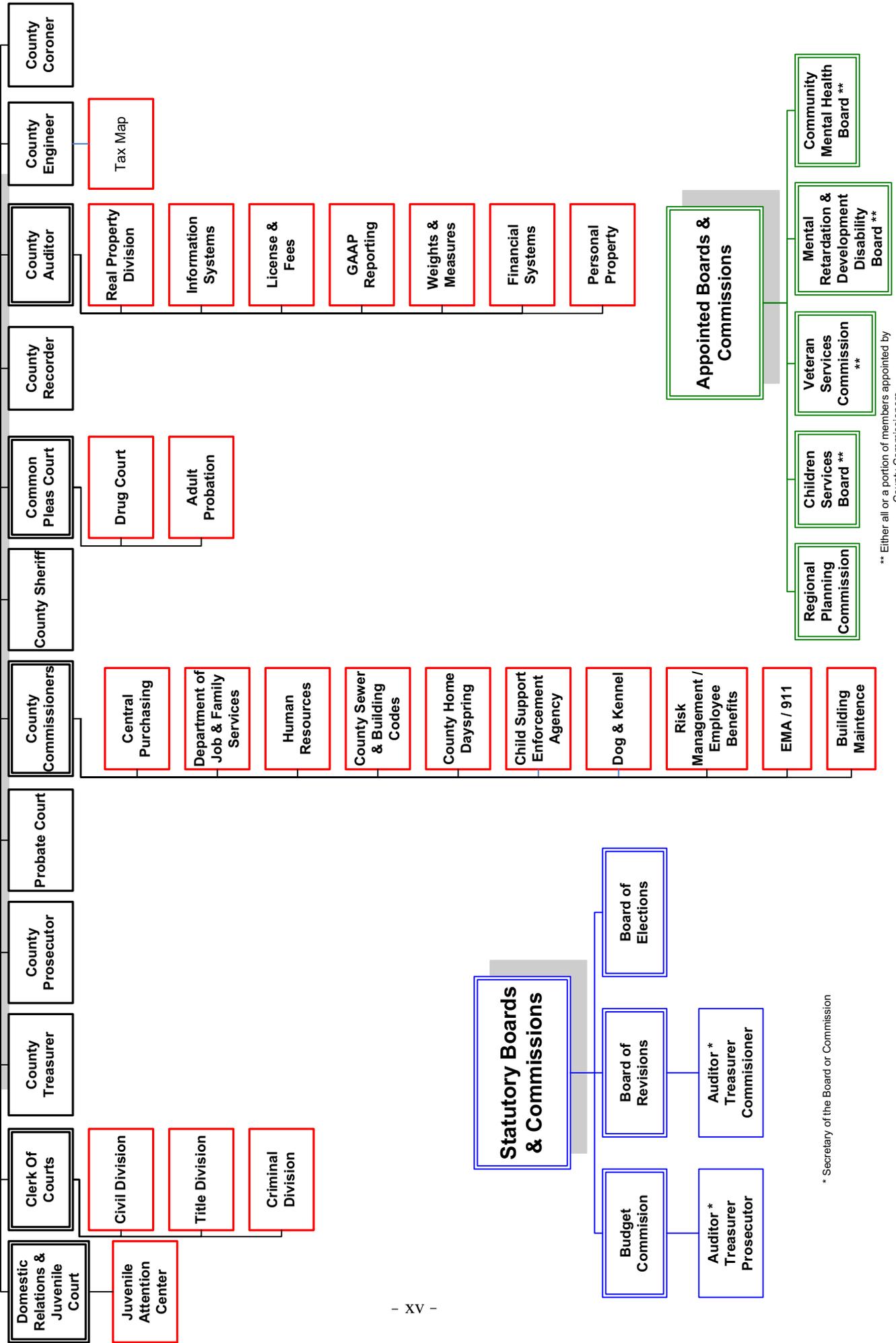
Juvenile Court

Judge Ron Spon

Richland County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2006
Principal Appointed Officials and Department Heads

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

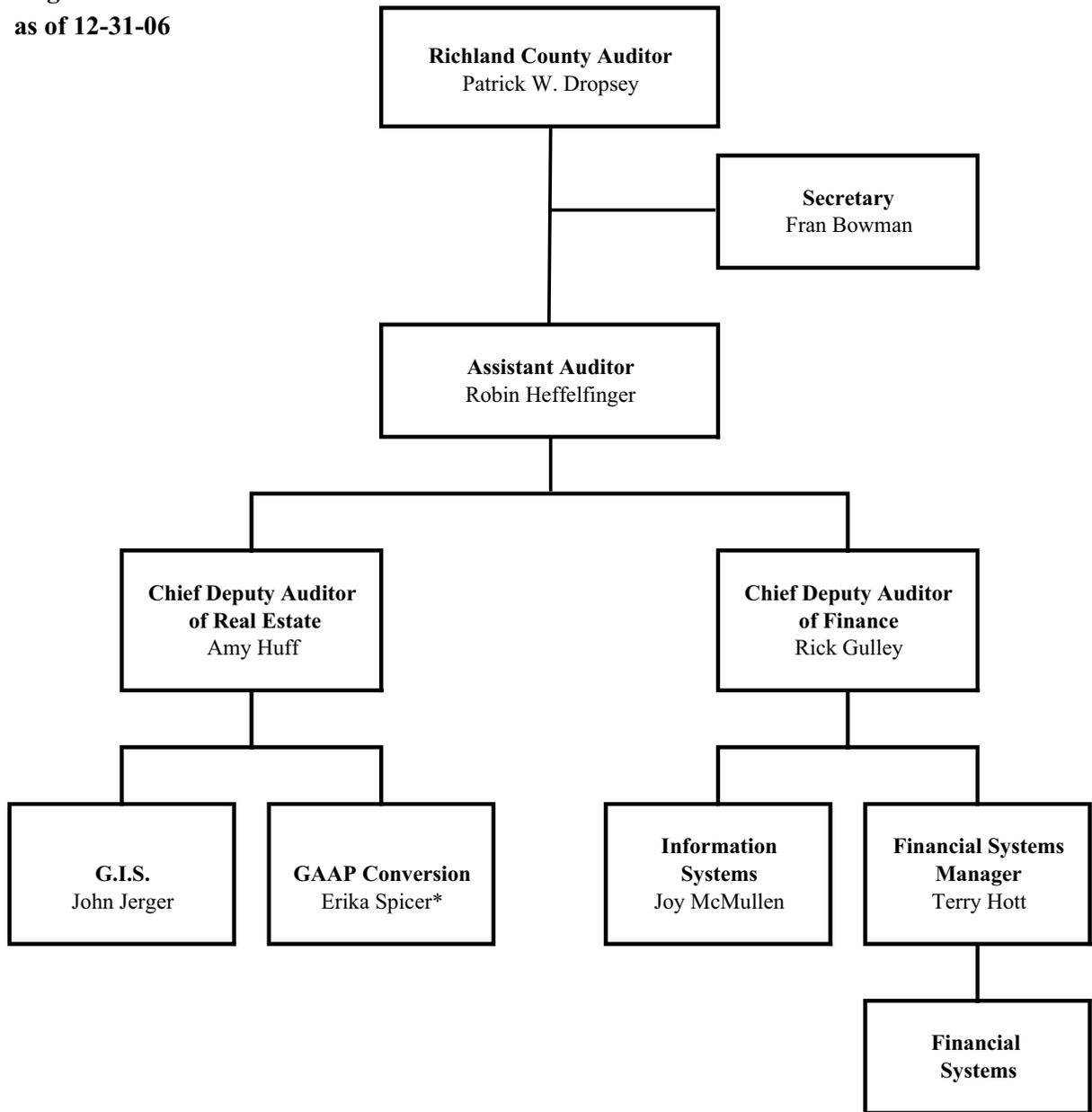
Voters Of Richland County



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

* Secretary of the Board or Commission

**County Auditor
Organizational Chart
as of 12-31-06**



* On March 5, 2007, Andrew McGinty replaced Erika Spicer in the GAAP Conversion position as Erika Spicer transferred to the Financial Systems department.

Financial Section



Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

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

To the County Commissioners:

We have audited the accompanying financial statements of the governmental activities the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Richland County, Ohio, (the County), as of and for the year ended December 31, 2006, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Richland Newhope Industries, Inc., the discretely presented component unit. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for Richland Newhope Industries, Inc., on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. The other auditors audited the financial statements of Richland Newhope Industries, Inc., in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of the other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of December 31, 2006, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparison for the General, Mental Health Board, Mental Retardation Board, Public Assistance, and Children's Services funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 22, 2007, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

As further described in Note 3 to the basic financial statements, the County restated its December 31, 2005 fund balance/net assets of the Mental Retardation Board Fund, Governmental Activities, Business-Type Activities and Sewer Fund due to an understatement of certain assets and liabilities.

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

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



Mary Taylor, CPA
Auditor of State

June 22, 2007

Richland County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2006
Unaudited

The discussion and analysis of Richland County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2006. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter, notes to the basic financial statements and financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2006 are as follows:

In total, net assets increased \$14,217,055. Net assets of governmental activities increased \$13,031,060, which represents a 10.6 percent increase from 2005. Net assets of business-type activities increased \$1,185,995 or 4.9 percent from 2005.

For governmental activities, general revenues accounted for \$42,886,192 in revenue or 39.2 percent of all revenues. Program specific revenues in the form of charges for services and sales, grants and contributions accounted for \$66,619,975 or 60.8 percent of total revenues of \$109,506,167.

Total assets of governmental activities increased by \$16,944,694.

The County had \$96,803,670 in expenses related to governmental activities; \$66,619,975 of these expenses were offset by program specific charges for services and sales, grants and contributions. General revenues (primarily taxes) of \$42,886,192 were adequate to provide the additional monies needed for these programs.

Among major funds, the general fund had \$31,672,498 in revenues and \$28,255,263 in expenditures. The general fund's balance increased from \$1,251,609 to \$3,046,767.

Net assets for the enterprise fund increased slightly. This increase resulted from revenues exceeding expenses by \$1,185,995.

Using this Comprehensive Annual Financial Report (CAFR)

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

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

Richland County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2006
Unaudited

Reporting the County as a Whole

Statement of Net Assets and the Statement of Activities

While this document contains the large number of funds used by the County to provide programs and activities, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2006?" The Statement of Net Assets and the Statement of Activities answer this question. These statements include all *assets* and *liabilities* except fiduciary funds using the *accrual basis of accounting* similar to the accounting used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

These two statements report the County's *net assets* and changes in those assets. This change in net assets is important because it tells the reader that, for the County as a whole, the *financial position* of the County has improved or diminished. The causes of this change may be the result of many factors, some financial, some not. Non-financial factors include the County's tax base, current property tax laws in Ohio restricting revenue growth, and other factors.

In the Statement of Net Assets and the Statement of Activities, the County is divided into two distinct kinds of activities:

Governmental Activities – Most of the County's programs and services are reported here including human services, health, public safety, public works and general government. These services are funded primarily by taxes and intergovernmental revenues including federal and state grants and other shared revenues.

Business-Type Activities – These services are provided on a charge for goods or services basis to recover all of the expenses of the goods or services provided.

Reporting on the County's Most Significant Funds

Fund Financial Statements

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objective. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Fund financial reports provide detailed information about the County's major funds. The County uses many funds to account for a multitude of financial transactions. However, these fund financial statements focus on the County's most significant funds. The County's major governmental funds are the general fund, mental health board, mental retardation board, public assistance, children's services, and special assessment debt retirement. The County's major business-type fund is the sewer fund.

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

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

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

Proprietary funds. The County maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses an enterprise fund to account for its Sewer fund. *Internal Service funds* are an accounting device used to accumulate and allocate costs internally among the County's various functions. Specifically, the internal service funds account for the medical benefit self-insurance program for employees of the County and phone system charges incurred by the County. The basic proprietary fund financial statements can be found on pages 23-26 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The basic fiduciary fund financial statements can be found on pages 27-28 of this report.

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 29-65 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules, which can be found on pages 66-203 of this report.

Richland County, Ohio
Management's Discussion and Analysis
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Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$160,994,321 (\$135,584,617 in governmental activities and \$25,409,704 in business-type activities) at the close of 2006.

A large portion of all of the County's net assets (60.7 percent) reflect its investment in capital assets (e.g., land, buildings, infrastructure and machinery and equipment), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending.

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

Table 1 provides a summary of the County's net assets for 2006 compared to 2005:

(Table 1)
 Net Assets

| | Governmental Activities | | Business-Type Activities | | Total | |
|--|-------------------------|----------------------|--------------------------|---------------------|----------------------|----------------------|
| | 2006 | 2005 | 2006 | 2005 | 2006 | 2005 |
| Assets | | | | | | |
| Current and Other Assets | \$108,972,710 | \$103,642,709 | \$3,081,906 | \$2,822,011 | \$112,054,616 | \$106,464,720 |
| Capital Assets, Net | 95,076,766 | 83,462,073 | 26,162,383 | 24,084,501 | 121,239,149 | 107,546,574 |
| <i>Total Assets</i> | <i>204,049,476</i> | <i>187,104,782</i> | <i>29,244,289</i> | <i>26,906,512</i> | <i>233,293,765</i> | <i>214,011,294</i> |
| Liabilities | | | | | | |
| Long-Term Liabilities | 30,581,923 | 26,948,849 | 2,766,154 | 2,502,445 | 33,348,077 | 29,451,294 |
| Other Liabilities | 37,882,936 | 37,602,376 | 1,068,431 | 180,358 | 38,951,367 | 37,782,734 |
| <i>Total Liabilities</i> | <i>68,464,859</i> | <i>64,551,225</i> | <i>3,834,585</i> | <i>2,682,803</i> | <i>72,299,444</i> | <i>67,234,028</i> |
| Net Assets | | | | | | |
| Invested in Capital Assets, Net of Related Debt | 74,340,269 | 64,486,902 | 23,462,383 | 21,632,331 | 97,802,652 | 86,119,233 |
| Restricted | 52,304,468 | 51,785,981 | 0 | 0 | 52,304,468 | 51,785,981 |
| Unrestricted | 8,939,880 | 6,280,674 | 1,947,321 | 2,591,378 | 10,887,201 | 8,872,052 |
| <i>Total Net Assets</i> | <i>\$135,584,617</i> | <i>\$122,553,557</i> | <i>\$25,409,704</i> | <i>\$24,223,709</i> | <i>\$160,994,321</i> | <i>\$146,777,266</i> |

An additional portion of the County's net assets, \$52,304,468, represent resources that are subject to external restrictions on how they may be used. The remaining balance, \$10,887,201, is unrestricted net assets and may be used to meet the County's ongoing obligations to citizens and creditors.

At the end of the current year, the County is able to report positive balances in all three categories of net assets, both for the County as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior year.

Total governmental activities assets increased \$16,944,694. This increase in assets occurred in property and sales taxes receivable, special assessments receivable and capital assets.

Richland County, Ohio
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Table 2 shows the changes in net assets for year 2006.

(Table 2)
Changes in Net Assets

| | Governmental Activities | | Business-Type Activities | | Total | |
|---|-------------------------|----------------------|--------------------------|---------------------|----------------------|----------------------|
| | 2006 | 2005 | 2006 | 2005 | 2006 | 2005 |
| Revenues | | | | | | |
| Program Revenues: | | | | | | |
| Charges for Services and Sales | \$13,728,167 | \$12,081,749 | \$2,899,999 | \$2,712,188 | \$16,628,166 | \$14,793,937 |
| Operating Grants and Contributions | 50,293,069 | 51,222,216 | 0 | 0 | 50,293,069 | 51,222,216 |
| Capital Grants and Contributions | 2,598,739 | 4,069,830 | 3,347,288 | 0 | 5,946,027 | 4,069,830 |
| Total Program Revenues | 66,619,975 | 67,373,795 | 6,247,287 | 2,712,188 | 72,867,262 | 70,085,983 |
| General Revenues: | | | | | | |
| Property Taxes | 18,934,144 | 17,123,494 | 0 | 0 | 18,934,144 | 17,123,494 |
| Permissive Sales Taxes | 14,773,166 | 13,505,295 | 0 | 0 | 14,773,166 | 13,505,295 |
| Grants and Entitlements | 5,538,462 | 4,754,975 | 0 | 0 | 5,538,462 | 4,754,975 |
| Investment Earnings | 2,717,954 | 1,218,825 | 882 | 178 | 2,718,836 | 1,219,003 |
| Miscellaneous | 922,466 | 1,297,795 | 33,877 | 47 | 956,343 | 1,297,842 |
| Gain on Sale of Capital Asset | 0 | 0 | 0 | 890 | 0 | 890 |
| Total General Revenues | 42,886,192 | 37,900,384 | 34,759 | 1,115 | 42,920,951 | 37,901,499 |
| Total Revenues | 109,506,167 | 105,274,179 | 6,282,046 | 2,713,303 | 115,788,213 | 107,987,482 |
| Program Expenses | | | | | | |
| General Government: | | | | | | |
| Legislative and Executive | 12,799,653 | 11,122,045 | 0 | 0 | 12,799,653 | 11,122,045 |
| Judicial System | 8,164,145 | 7,918,536 | 0 | 0 | 8,164,145 | 7,918,536 |
| Public Safety | 10,460,810 | 11,967,500 | 0 | 0 | 10,460,810 | 11,967,500 |
| Public Works | 2,589,184 | 8,853,836 | 0 | 0 | 2,589,184 | 8,853,836 |
| Health | 30,382,714 | 25,144,613 | 0 | 0 | 30,382,714 | 25,144,613 |
| Human Services | 29,028,204 | 27,494,646 | 0 | 0 | 29,028,204 | 27,494,646 |
| Conservation and Recreation | 145,106 | 205,011 | 0 | 0 | 145,106 | 205,011 |
| Economic Development | 91,043 | 805,109 | 0 | 0 | 91,043 | 805,109 |
| Intergovernmental | 1,360,626 | 1,807,321 | 0 | 0 | 1,360,626 | 1,807,321 |
| Interest and Fiscal Charges | 1,782,185 | 1,590,120 | 0 | 0 | 1,782,185 | 1,590,120 |
| Sewer | 0 | 0 | 4,767,488 | 4,937,975 | 4,767,488 | 4,937,975 |
| Total Expenses | 96,803,670 | 96,908,737 | 4,767,488 | 4,937,975 | 101,571,158 | 101,846,712 |
| Excess (Deficiency) before Transfers | 12,702,497 | 8,365,442 | 1,514,558 | (2,224,672) | 14,217,055 | 6,140,770 |
| Transfers | 328,563 | (1,315,643) | (328,563) | 1,315,643 | 0 | 0 |
| Increase (Decrease) in Net Assets | 13,031,060 | 7,049,799 | 1,185,995 | (909,029) | 14,217,055 | 6,140,770 |
| Net Assets Beginning of Year | 122,553,557 | 115,503,758 | 24,223,709 | 25,132,738 | 146,777,266 | 140,636,496 |
| Net Assets End of Year | \$135,584,617 | \$122,553,557 | \$25,409,704 | \$24,223,709 | \$160,994,321 | \$146,777,266 |

Health and Human Services account for \$59,410,918 of expenses out of \$96,803,670 of total expenses for governmental activities, or 61.4 percent of that total. Of that \$96,803,670 in governmental activities expenses, \$13,728,167 was covered by direct charges to users of the services. A significant portion of those charges are for fees charged for real estate transfers, for the collection of property taxes throughout the County, for title fees and for court fees. Public Safety charges for service include things like fees for boarding prisoners and for special details.

Richland County, Ohio
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For the Year Ended December 31, 2006
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Additional revenues provided by the State and Federal governments for governmental activities included \$50,293,069 for operations, \$2,598,739 for capital improvements or acquisitions and \$5,538,462 that was not restricted to a particular program or purpose. As the Statement of Activities shows, the majority of the intergovernmental revenues are grants and subsidies to provide health and human services.

Capital grants and contributions revenues in the business-type activities increased by \$3,347,288. This increase was due to grant money received by the County for the Eastview sewer project.

Financial Analysis of the Government's Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a County's net resources available for spending at the end of the year.

As of the end of the current year, the County's governmental funds reported combined ending fund balances of \$41,249,591. \$39,628,678 of this total amount constitutes unreserved fund balance, which is available for appropriation at the County's discretion within certain legal constraints and purpose restrictions. The remainder of fund balance is reserved to indicate that it is not available for new spending. While the bulk of the governmental fund balances are not reserved in the governmental fund statements, they lead to restricted net assets on the Statement of Net Assets due to their being restricted for use for a particular purpose mandated by the source of the resources such as the State or Federal government or the tax levy.

The general fund is the chief operating fund of the County. At the end of the current year, unreserved fund balance of the general fund was \$2,546,761, while total fund balance reached \$3,046,767. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents approximately 9 percent of total general fund expenditures, while total fund balance represents 10.8 percent of that same amount.

The fund balance of the County's general fund increased by \$1,795,158 during the current year. The majority of this increase was due to an increase in sales tax revenues of \$1,173,464. Another large portion of this change is due to an increase in property tax revenues in the general fund of \$943,279 from 2005. This change is due to a reappraisal of County property in 2005 with property values increasing and the County collecting tax monies on the new values.

Transfers out from the general fund, the children's services fund, and other nonmajor funds to other governmental funds amounted to \$7,721,158.

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

Richland County, Ohio
Management's Discussion and Analysis
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Unaudited

The Mental Health Board fund balance increased by \$333,709 from 2005 to 2006. This increase is due an increase in property tax revenues that surpassed a slight increase to expenditures in the fund. The increase in expenditures was due to an overall increase in operation expenditures.

The Mental Retardation Board fund which includes the operations of Richland Newhope Industries Inc., the component unit, has increased expenditures from 2005 to 2006 by \$402,016 primarily due to increases in personal services cost and equipment costs.

The Public Assistance fund which includes the department of job and family services has increased intergovernmental revenues that were offset by an increase in expenditures. The majority of this change in expenditures was due to increased personal services costs.

The Children's Services fund had a decrease in fund balance of \$2,039,813. This reduction is primarily due to a transfer to the Children's Services Addition capital projects fund, for construction cost of a building addition.

Proprietary Funds. The County's proprietary funds provide the same type of information found in the government-wide financial statements for business-type activities, but in more detail. The sewer enterprise fund had expenses of \$4,767,488, which were exceeded by revenues of \$6,282,046 by \$1,514,558 or 24.1 percent of revenues.

Budgeting Highlights

Richland County's budgeting process is prescribed by the Ohio Revised Code. Essentially the budget is the County's appropriations which are restricted by the amounts of anticipated resources certified by the Budget Commission in accordance with the Ohio Revised Code. Therefore the County's plans or desires cannot be totally reflected in the original budget. If budgeted resources are adjusted due to actual activity then the appropriations can be adjusted accordingly.

The most significant changes between the general fund original budget and final budget was in the area of revenues which increased from \$25,917,297 to \$27,887,427, with sales tax being the largest piece of this change. Actual revenues of \$30,108,456 were even larger than the final budgeted number, mostly due to increased property tax revenue.

Capital Assets and Debt Administration

Capital Assets. The County's investment in capital assets for its governmental activities as of December 31, 2006, amounts to \$74,340,269 (net of accumulated depreciation and related debt). This investment in capital assets includes land, land improvements, buildings, infrastructure, machinery and equipment and construction in progress.

Major additions to capital assets were from MRDD purchases of \$436,731 for new computers and additional equipment. The County Engineer purchased four new vehicles, other equipment and machinery, and replaced twelve bridges for a total of \$3,023,660. The Sheriff purchased sixteen vehicles and other miscellaneous equipment for \$259,343. The Commissioners office purchased construction services for the new County jail totaling \$2,448,529. Additional information on the County's capital assets can be found in Note 10 of this report.

Richland County, Ohio
Management's Discussion and Analysis
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Unaudited

Long-term Debt. At the end of the 2006 year, the County had total bonded debt outstanding of \$15,793,549 net of the unamortized premium and discount. Of this amount, \$7,902,702 comprises debt backed by the full faith and credit of the County and \$7,890,847 is special assessment debt for which the County is liable in the event of default by the property owner subject to the assessment.

The County's long-term bonded debt decreased by \$1,770,536 (10.1 percent) during the 2006 year.

The County maintains an Aaa rating from Moody's for general obligation debt. State statute limits the total amount of debt a governmental entity may issue. The current debt limitation for the County is \$55,790,308, which is significantly higher than the County's outstanding net debt.

In addition to the bonded debt, County long-term obligations include compensated absences, long-term notes payable, and capital leases. Additional information on the County's long-term debt can be found in note 17 of this report. Notes 13 and 19 discuss compensated absences and the capital lease. Note 18 provides information regarding bond anticipation notes.

Interest and fiscal charges amounted to 1.8 percent of the total expenses for governmental activities.

Economic Factors and Next Year's Budgets and Rates

The unemployment rate for the County is currently 6.1 percent, which decreased from a rate of 6.5 percent a year ago. This rate exceeds the State's average unemployment rate of 5.5 percent and the national average of 4.6 percent.

Inflationary trends in the region compare favorably to national indices.

All of these factors were considered in preparing the County's budget for the 2006 year. At the end of the 2006 year, unreserved fund balance in the general fund increased to \$2,546,761.

Requests for Information

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

Richland County, Ohio
Statement of Net Assets
 Primary Government as of December 31, 2006
 Component Unit as of August 31, 2006

| | Primary Government | | | Component Unit |
|--|----------------------------|---------------------------|----------------------|--------------------|
| | Governmental Activities | Business-Type Activity | Total | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$53,448,489 | \$1,394,969 | \$54,843,458 | \$1,548,359 |
| Cash and Cash Equivalents in Segregated Accounts | 88,843 | 0 | 88,843 | 0 |
| Cash and Cash Equivalents with Fiscal Agents | 5,797,656 | 0 | 5,797,656 | 0 |
| Cash and Cash Equivalents with Trustee | 0 | 0 | 0 | 531,664 |
| Deposits | 0 | 0 | 0 | 1,000 |
| Materials and Supplies Inventory | 634,718 | 9,925 | 644,643 | 171,893 |
| Accrued Interest Receivable | 20,607 | 0 | 20,607 | 5,334 |
| Accounts Receivable | 1,192,234 | 979,513 | 2,171,747 | 183,586 |
| Intergovernmental Receivable | 12,324,241 | 698,562 | 13,022,803 | 0 |
| Internal Balances | 1,063 | (1,063) | 0 | 0 |
| Prepaid Items | 221,088 | 0 | 221,088 | 20,112 |
| Permissive Sales Taxes Receivable | 4,025,226 | 0 | 4,025,226 | 0 |
| Property Taxes Receivable | 20,270,145 | 0 | 20,270,145 | 0 |
| Special Assessments Receivable | 10,486,386 | 0 | 10,486,386 | 0 |
| Loans Receivable | 343,036 | 0 | 343,036 | 0 |
| Contributions Receivable | 0 | 0 | 0 | 2,500 |
| Deferred Charges | 118,978 | 0 | 118,978 | 0 |
| Land and Construction in Progress | 8,346,545 | 6,964,655 | 15,311,200 | 137,154 |
| Depreciable Capital Assets, Net | 86,730,221 | 19,197,728 | 105,927,949 | 876,006 |
| <i>Total Assets</i> | <u>204,049,476</u> | <u>29,244,289</u> | <u>233,293,765</u> | <u>3,477,608</u> |
| Liabilities | | | | |
| Accounts Payable | 2,498,994 | 233,208 | 2,732,202 | 25,478 |
| Contracts Payable | 2,731,997 | 805,331 | 3,537,328 | 0 |
| Accrued Wages | 1,844,639 | 15,688 | 1,860,327 | 16,652 |
| Payroll Withholding Payable | 0 | 0 | 0 | 1,871 |
| Intergovernmental Payable | 2,235,288 | 14,204 | 2,249,492 | 0 |
| Deferred Revenue | 17,463,933 | 0 | 17,463,933 | 0 |
| Accrued Vacation Payable | 0 | 0 | 0 | 2,013 |
| Accrued Interest Payable | 518,413 | 0 | 518,413 | 0 |
| Notes Payable | 9,117,359 | 0 | 9,117,359 | 0 |
| Claims Payable | 1,472,313 | 0 | 1,472,313 | 0 |
| Long-Term Liabilities: | | | | |
| Due Within One Year | 3,479,845 | 19,708 | 3,499,553 | 0 |
| Due In More Than One Year | 27,102,078 | 2,746,446 | 29,848,524 | 0 |
| <i>Total Liabilities</i> | <u>68,464,859</u> | <u>3,834,585</u> | <u>72,299,444</u> | <u>46,014</u> |
| Net Assets | | | | |
| Invested in Capital Assets, Net of Related Debt | 74,340,269 | 23,462,383 | 97,802,652 | 1,013,160 |
| Restricted for: | | | | |
| Capital Projects | 1,946,140 | 0 | 1,946,140 | 0 |
| Debt Service | 2,516,214 | 0 | 2,516,214 | 0 |
| Mental Health | 5,225,116 | 0 | 5,225,116 | 0 |
| Mental Retardation Board | 28,244,384 | 0 | 28,244,384 | 0 |
| Children's Services | 6,250,047 | 0 | 6,250,047 | 0 |
| Street Repair and Maintenance | 3,153,342 | 0 | 3,153,342 | 0 |
| Dayspring | 711,790 | 0 | 711,790 | 0 |
| Collection of Delinquent Real Estate Taxes | 490,309 | 0 | 490,309 | 0 |
| Community Development | 426,545 | 0 | 426,545 | 0 |
| Youth Services | 1,041,808 | 0 | 1,041,808 | 0 |
| Public Safety | 592,803 | 0 | 592,803 | 0 |
| Mental Retardation and Developmental Disability Gifts: | | | | |
| Nonexpendable | 100,314 | 0 | 100,314 | 0 |
| Other Purposes | 1,605,656 | 0 | 1,605,656 | 0 |
| Unrestricted | 8,939,880 | 1,947,321 | 10,887,201 | 2,418,434 |
| <i>Total Net Assets</i> | <u>\$135,584,617</u> | <u>\$25,409,704</u> | <u>\$160,994,321</u> | <u>\$3,431,594</u> |

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Activities
For the Year Ended December 31, 2006
Component Unit August 31, 2006

| | Program Revenues | | | |
|--------------------------------------|----------------------|-----------------------------------|---------------------------------------|-------------------------------------|
| | Expenses | Charges for Services and Sales | Operating Grants and Contributions | Capital Grants and Contributions |
| Governmental Activities | | | | |
| General Government: | | | | |
| Legislative and Executive | \$12,799,653 | \$4,439,276 | \$159,789 | \$0 |
| Judicial System | 8,164,145 | 1,448,122 | 560,589 | 0 |
| Public Safety | 10,460,810 | 829,664 | 1,544,772 | 0 |
| Public Works | 2,589,184 | 4,699,052 | 4,936,410 | 2,598,739 |
| Health | 30,382,714 | 1,159,738 | 19,246,737 | 0 |
| Human Services | 29,028,204 | 1,152,315 | 23,428,890 | 0 |
| Conservation and Recreation | 145,106 | 0 | 0 | 0 |
| Economic Development | 91,043 | 0 | 415,882 | 0 |
| Intergovernmental | 1,360,626 | 0 | 0 | 0 |
| Interest and Fiscal Charges | 1,782,185 | 0 | 0 | 0 |
| <i>Total Governmental Activities</i> | 96,803,670 | 13,728,167 | 50,293,069 | 2,598,739 |
| Business-Type Activity | | | | |
| Sewer | 4,767,488 | 2,899,999 | 0 | 3,347,288 |
| <i>Total Primary Government</i> | <u>\$101,571,158</u> | <u>\$16,628,166</u> | <u>\$50,293,069</u> | <u>\$5,946,027</u> |
| Component Unit: | | | | |
| Richland Newhope Industries, Inc. | <u>\$1,329,180</u> | <u>\$1,492,210</u> | <u>\$10,985</u> | <u>\$0</u> |

General Revenues

Property Taxes Levied for:

General Fund

Health - Mental Health Board

Health - Mental Retardation Board

Human Services - Children's Services

Human Services - Dayspring

Permissive Sales Taxes

Grants and Entitlements not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Assets

Net Assets Beginning of Year - Restated (See Note 3)

Net Assets End of Year

| Net (Expense) Revenue and Changes in Net Assets | | | |
|---|---------------------------|----------------------|--------------------|
| Primary Government | | | Component Unit |
| Governmental Activities | Business-Type Activity | Total | |
| (\$8,200,588) | \$0 | (\$8,200,588) | \$0 |
| (6,155,434) | 0 | (6,155,434) | 0 |
| (8,086,374) | 0 | (8,086,374) | 0 |
| 9,645,017 | 0 | 9,645,017 | 0 |
| (9,976,239) | 0 | (9,976,239) | 0 |
| (4,446,999) | 0 | (4,446,999) | 0 |
| (145,106) | 0 | (145,106) | 0 |
| 324,839 | 0 | 324,839 | 0 |
| (1,360,626) | 0 | (1,360,626) | 0 |
| (1,782,185) | 0 | (1,782,185) | 0 |
| (30,183,695) | 0 | (30,183,695) | 0 |
| 0 | 1,479,799 | 1,479,799 | 0 |
| (30,183,695) | 1,479,799 | (28,703,896) | 0 |
| 0 | 0 | 0 | 174,015 |
| 4,518,983 | 0 | 4,518,983 | 0 |
| 1,742,200 | 0 | 1,742,200 | 0 |
| 8,834,054 | 0 | 8,834,054 | 0 |
| 3,046,710 | 0 | 3,046,710 | 0 |
| 792,197 | 0 | 792,197 | 0 |
| 14,773,166 | 0 | 14,773,166 | 0 |
| 5,538,462 | 0 | 5,538,462 | 0 |
| 2,717,954 | 882 | 2,718,836 | 73,567 |
| 922,466 | 33,877 | 956,343 | 4,579 |
| 42,886,192 | 34,759 | 42,920,951 | 78,146 |
| 328,563 | (328,563) | 0 | 0 |
| 43,214,755 | (293,804) | 42,920,951 | 78,146 |
| 13,031,060 | 1,185,995 | 14,217,055 | 252,161 |
| 122,553,557 | 24,223,709 | 146,777,266 | 3,179,433 |
| <u>\$135,584,617</u> | <u>\$25,409,704</u> | <u>\$160,994,321</u> | <u>\$3,431,594</u> |

Richland County, Ohio

Balance Sheet

Governmental Funds

December 31, 2006

| | General | Mental Health Board | Mental Retardation Board | Public Assistance | Children's Services |
|--|---------------------|------------------------|--------------------------------|----------------------|------------------------|
| Assets | | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$2,751,381 | \$4,640,086 | \$20,625,381 | \$1,473,233 | \$3,704,629 |
| Cash and Cash Equivalents | | | | | |
| In Segregated Accounts | 31,060 | 0 | 1,895 | 0 | 2,254 |
| With Fiscal Agents | 0 | 0 | 5,797,656 | 0 | 0 |
| Materials and Supplies Inventory | 256,593 | 1,404 | 76,445 | 10,619 | 2,373 |
| Accrued Interest Receivable | 0 | 0 | 20,607 | 0 | 0 |
| Accounts Receivable | 26,655 | 4,630 | 302,966 | 0 | 0 |
| Interfund Receivable | 18,352 | 0 | 0 | 0 | 600 |
| Intergovernmental Receivable | 1,770,363 | 1,892,587 | 1,742,642 | 2,039 | 2,825,784 |
| Prepaid Items | 221,088 | 0 | 0 | 0 | 0 |
| Permissive Sales Taxes Receivable | 4,025,226 | 0 | 0 | 0 | 0 |
| Property Taxes Receivable | 4,686,000 | 1,913,805 | 9,478,500 | 0 | 3,301,500 |
| Special Assessments Receivable | 0 | 0 | 0 | 0 | 0 |
| Loans Receivable | 0 | 0 | 0 | 0 | 0 |
| <i>Total Assets</i> | <u>\$13,786,718</u> | <u>\$8,452,512</u> | <u>\$38,046,092</u> | <u>\$1,485,891</u> | <u>\$9,837,140</u> |
| Liabilities and Fund Balances | | | | | |
| Liabilities | | | | | |
| Accounts Payable | \$150,373 | \$657,304 | \$352,777 | \$607,264 | \$199,759 |
| Contracts Payable | 0 | 852,058 | 0 | 0 | 0 |
| Accrued Wages | 721,857 | 16,858 | 515,439 | 209,607 | 180,476 |
| Interfund Payable | 100,000 | 2,125 | 2,125 | 1,505 | 2,490 |
| Intergovernmental Payable | 731,204 | 9,267 | 311,654 | 228,120 | 87,196 |
| Deferred Revenue | 9,036,517 | 3,508,738 | 10,369,956 | 0 | 5,695,159 |
| Accrued Interest Payable | 0 | 0 | 0 | 0 | 0 |
| Notes Payable | 0 | 0 | 0 | 0 | 0 |
| <i>Total Liabilities</i> | <u>10,739,951</u> | <u>5,046,350</u> | <u>11,551,951</u> | <u>1,046,496</u> | <u>6,165,080</u> |
| Fund Balances | | | | | |
| Reserved for Encumbrances | 57,911 | 0 | 652,771 | 12,647 | 0 |
| Reserved for Loans Receivable | 0 | 0 | 0 | 0 | 0 |
| Reserved for Unclaimed Monies | 442,095 | 0 | 0 | 0 | 0 |
| Reserved for Mental Retardation and Developmental Disability Gifts Endowment | 0 | 0 | 0 | 0 | 0 |
| Unreserved, Undesignated (Deficit), Reported in: | | | | | |
| General Fund | 2,546,761 | 0 | 0 | 0 | 0 |
| Special Revenue Funds | 0 | 3,406,162 | 25,841,370 | 426,748 | 3,672,060 |
| Debt Service Funds | 0 | 0 | 0 | 0 | 0 |
| Capital Projects Funds | 0 | 0 | 0 | 0 | 0 |
| <i>Total Fund Balances</i> | <u>3,046,767</u> | <u>3,406,162</u> | <u>26,494,141</u> | <u>439,395</u> | <u>3,672,060</u> |
| <i>Total Liabilities and Fund Balances</i> | <u>\$13,786,718</u> | <u>\$8,452,512</u> | <u>\$38,046,092</u> | <u>\$1,485,891</u> | <u>\$9,837,140</u> |

See accompanying notes to the basic financial statements

Richland County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Assets of Governmental Activities
 December 31, 2006*

| Special Assessment Debt Retirement | Other Governmental Funds | Total Governmental Funds |
|--|--------------------------------|--------------------------------|
| \$38,115 | \$15,237,468 | \$48,470,293 |
| 0 | 53,634 | 88,843 |
| 0 | 0 | 5,797,656 |
| 0 | 287,284 | 634,718 |
| 0 | 0 | 20,607 |
| 0 | 857,983 | 1,192,234 |
| 0 | 103,162 | 122,114 |
| 0 | 4,090,826 | 12,324,241 |
| 0 | 0 | 221,088 |
| 0 | 0 | 4,025,226 |
| 0 | 890,340 | 20,270,145 |
| 10,431,091 | 55,295 | 10,486,386 |
| 0 | 343,036 | 343,036 |
| <u>\$10,469,206</u> | <u>\$21,919,028</u> | <u>\$103,996,587</u> |
| \$0 | \$496,527 | \$2,464,004 |
| 0 | 1,879,939 | 2,731,997 |
| 0 | 200,402 | 1,844,639 |
| 0 | 12,806 | 121,051 |
| 0 | 867,847 | 2,235,288 |
| 10,431,091 | 5,086,361 | 44,127,822 |
| 0 | 104,836 | 104,836 |
| 0 | 9,117,359 | 9,117,359 |
| <u>10,431,091</u> | <u>17,766,077</u> | <u>62,746,996</u> |
| 0 | 41,711 | 765,040 |
| 0 | 313,464 | 313,464 |
| 0 | 0 | 442,095 |
| 0 | 100,314 | 100,314 |
| 0 | 0 | 2,546,761 |
| 0 | 4,918,088 | 38,264,428 |
| 38,115 | (45,632) | (7,517) |
| 0 | (1,174,994) | (1,174,994) |
| <u>38,115</u> | <u>4,152,951</u> | <u>41,249,591</u> |
| <u>\$10,469,206</u> | <u>\$21,919,028</u> | <u>\$103,996,587</u> |

| | |
|---|----------------------|
| Total Governmental Fund Balances | \$41,249,591 |
| <i>Amounts reported for governmental activities in the statement of net assets are different because</i> | |
| Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. | 95,076,766 |
| Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds: | |
| Special Assessments | 10,486,386 |
| Intergovernmental Revenues | 9,690,074 |
| Property Taxes | 2,806,212 |
| Sales Taxes | 2,895,064 |
| Rentals | 779,772 |
| Charges for Services | 6,381 |
| Total | 26,663,889 |
| Internal service funds are used by management to charge the costs of insurance and telephone usage fees to individual funds. The assets and liabilities of the internal service funds are included in governmental activities on the statement of net assets. | 3,470,893 |
| In the statement of activities, bond issuance costs are amortized over the term of the bonds, whereas in governmental funds a bond issuance expenditure is reported when bonds are issued. | 118,978 |
| Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds: | |
| General Obligation Bonds | (7,902,702) |
| Special Assessment Bonds | (7,890,847) |
| Long-term Note Payable | (9,435,650) |
| Capital Lease Payable | (1,704,930) |
| Compensated Absences | (3,647,794) |
| Total | (30,581,923) |
| Accrued interest payable is not due and payable in the current period and therefore is not reported in the funds. | (413,577) |
| <i>Net Assets of Governmental Activities</i> | <u>\$135,584,617</u> |

Richland County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2006

| | General | Mental Health Board | Mental Retardation Board | Public Assistance | Children's Services |
|--|--------------------|------------------------|--------------------------------|----------------------|------------------------|
| Revenues | | | | | |
| Property and Other Taxes | \$4,292,693 | \$1,710,455 | \$8,686,202 | \$0 | \$3,012,091 |
| Sales Taxes | 14,750,763 | 0 | 0 | 0 | 0 |
| Charges for Services | 3,292,517 | 0 | 527,581 | 0 | 55,786 |
| Licenses and Permits | 475,159 | 93,394 | 0 | 0 | 0 |
| Fines and Forfeitures | 276,373 | 0 | 0 | 0 | 0 |
| Intergovernmental | 5,747,729 | 9,281,686 | 10,763,226 | 13,150,295 | 5,523,620 |
| Special Assessments | 0 | 0 | 0 | 0 | 0 |
| Interest | 2,611,640 | 0 | 48,444 | 0 | 0 |
| Rentals | 23,056 | 0 | 0 | 0 | 0 |
| Contributions and Donations | 0 | 0 | 0 | 0 | 0 |
| Other | 202,568 | 107,129 | 13,148 | 330,134 | 29,663 |
| <i>Total Revenues</i> | <u>31,672,498</u> | <u>11,192,664</u> | <u>20,038,601</u> | <u>13,480,429</u> | <u>8,621,160</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| General Government: | | | | | |
| Legislative and Executive | 12,808,876 | 0 | 0 | 0 | 0 |
| Judicial System | 3,290,660 | 0 | 0 | 0 | 0 |
| Public Safety | 9,409,592 | 0 | 0 | 0 | 0 |
| Public Works | 458,176 | 0 | 0 | 0 | 0 |
| Health | 339,264 | 10,858,955 | 20,277,625 | 0 | 0 |
| Human Services | 403,113 | 0 | 0 | 15,377,673 | 7,910,973 |
| Conservation and Recreation | 145,106 | 0 | 0 | 0 | 0 |
| Economic Development | 0 | 0 | 0 | 0 | 0 |
| Other | 16,712 | 0 | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental | 1,360,626 | 0 | 0 | 0 | 0 |
| Debt Service: | | | | | |
| Principal Retirement | 18,285 | 0 | 330 | 0 | 0 |
| Interest and Fiscal Charges | 4,853 | 0 | 174,670 | 0 | 0 |
| <i>Total Expenditures</i> | <u>28,255,263</u> | <u>10,858,955</u> | <u>20,452,625</u> | <u>15,377,673</u> | <u>7,910,973</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>3,417,235</u> | <u>333,709</u> | <u>(414,024)</u> | <u>(1,897,244)</u> | <u>710,187</u> |
| Other Financing Sources (Uses) | | | | | |
| Bond Anticipation Notes Issued | 0 | 0 | 0 | 0 | 0 |
| Bond Anticipation Notes Premium | 0 | 0 | 0 | 0 | 0 |
| Current Refunding | 0 | 0 | 0 | 0 | 0 |
| Transfers In | 545,792 | 0 | 0 | 1,754,896 | 50,000 |
| Transfers Out | (2,167,869) | 0 | 0 | 0 | (2,800,000) |
| <i>Total Other Financing Sources (Uses)</i> | <u>(1,622,077)</u> | <u>0</u> | <u>0</u> | <u>1,754,896</u> | <u>(2,750,000)</u> |
| <i>Net Change in Fund Balances</i> | 1,795,158 | 333,709 | (414,024) | (142,348) | (2,039,813) |
| <i>Fund Balances Beginning of Year - Restated (See Note 3)</i> | <u>1,251,609</u> | <u>3,072,453</u> | <u>26,908,165</u> | <u>581,743</u> | <u>5,711,873</u> |
| <i>Fund Balances End of Year</i> | <u>\$3,046,767</u> | <u>\$3,406,162</u> | <u>\$26,494,141</u> | <u>\$439,395</u> | <u>\$3,672,060</u> |

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2006

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|-------------------------|---------------------------|---|
| | Original | Final | Actual | |
| Revenues | | | | |
| Property and Other Taxes | \$2,974,460 | \$3,204,095 | \$4,292,693 | \$1,088,598 |
| Sales Taxes | 13,744,864 | 14,806,000 | 14,708,757 | (97,243) |
| Charges for Services | 2,810,790 | 3,006,647 | 3,257,805 | 251,158 |
| Licenses and Permits | 292,424 | 315,000 | 443,033 | 128,033 |
| Fines and Forfeitures | 68,650 | 73,950 | 264,574 | 190,624 |
| Intergovernmental | 4,069,329 | 4,383,491 | 4,641,443 | 257,952 |
| Interest | 1,955,021 | 2,086,653 | 2,265,082 | 178,429 |
| Rentals | 0 | 0 | 23,056 | 23,056 |
| Other | 1,759 | 11,591 | 212,013 | 200,422 |
| <i>Total Revenues</i> | <u>25,917,297</u> | <u>27,887,427</u> | <u>30,108,456</u> | <u>2,221,029</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government - | | | | |
| Legislative and Executive | 11,791,647 | 12,878,470 | 12,801,117 | 77,353 |
| Judicial System | 3,438,131 | 3,549,552 | 3,549,552 | 0 |
| Public Safety | 8,937,255 | 9,252,266 | 9,252,266 | 0 |
| Public Works | 547,088 | 464,370 | 464,370 | 0 |
| Health | 213,886 | 326,636 | 326,636 | 0 |
| Human Services | 494,559 | 595,603 | 595,603 | 0 |
| Conservation and Recreation | 136,223 | 135,819 | 135,819 | 0 |
| Other | 39,157 | 31,376 | 31,376 | 0 |
| Intergovernmental | 1,082,520 | 1,343,244 | 1,343,244 | 0 |
| <i>Total Expenditures</i> | <u>26,680,466</u> | <u>28,577,336</u> | <u>28,499,983</u> | <u>77,353</u> |
| <i>Excess of Revenues Over (Under)</i> <i>Expenditures</i> | <u>(763,169)</u> | <u>(689,909)</u> | <u>1,608,473</u> | <u>2,298,382</u> |
| Other Financing Sources (Uses) | | | | |
| Advances In | 100,000 | 100,000 | 100,000 | 0 |
| Transfers In | 545,792 | 545,792 | 545,792 | 0 |
| Transfers Out | (1,620,251) | (2,167,869) | (2,167,869) | 0 |
| <i>Total Other Financing Sources (Uses)</i> | <u>(974,459)</u> | <u>(1,522,077)</u> | <u>(1,522,077)</u> | <u>0</u> |
| <i>Net Change in Fund Balance</i> | (1,737,628) | (2,211,986) | 86,396 | 2,298,382 |
| <i>Fund Balance Beginning of Year</i> | 2,522,844 | 2,522,844 | 2,522,844 | 0 |
| Prior Year Encumbrances Appropriated | 91,049 | 91,049 | 91,049 | 0 |
| <i>Fund Balance End of Year</i> | <u><u>\$876,265</u></u> | <u><u>\$401,907</u></u> | <u><u>\$2,700,289</u></u> | <u><u>\$2,298,382</u></u> |

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Mental Health Board Fund
For the Year Ended December 31, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|------------------|-------------|-------------|---|
| | Original | Final | | |
| Revenues | | | | |
| Property and Other Taxes | \$1,599,008 | \$1,599,008 | \$1,710,455 | \$111,447 |
| Licenses and Permits | 91,000 | 91,000 | 93,394 | 2,394 |
| Intergovernmental | 10,069,923 | 10,069,923 | 10,234,465 | 164,542 |
| Other | 127,000 | 127,000 | 107,129 | (19,871) |
| <i>Total Revenues</i> | 11,886,931 | 11,886,931 | 12,145,443 | 258,512 |
| Expenditures | | | | |
| Current: | | | | |
| Health | 12,263,850 | 12,263,850 | 10,756,880 | 1,506,970 |
| <i>Net Change in Fund Balance</i> | (376,919) | (376,919) | 1,388,563 | 1,765,482 |
| <i>Fund Balance Beginning of Year</i> | 3,251,523 | 3,251,523 | 3,251,523 | 0 |
| <i>Fund Balance End of Year</i> | \$2,874,604 | \$2,874,604 | \$4,640,086 | \$1,765,482 |

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Mental Retardation Board Fund
For the Year Ended December 31, 2006

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|---------------------|---------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues | | | | |
| Property and Other Taxes | \$8,000,000 | \$8,000,000 | \$8,686,202 | \$686,202 |
| Charges for Services | 375,000 | 375,000 | 539,081 | 164,081 |
| Intergovernmental | 10,606,500 | 10,606,500 | 10,221,971 | (384,529) |
| Interest | 20,000 | 20,000 | 24,669 | 4,669 |
| Other | 0 | 0 | 2,559 | 2,559 |
| <i>Total Revenues</i> | 19,001,500 | 19,001,500 | 19,474,482 | 472,982 |
| Expenditures | | | | |
| Current: | | | | |
| Health | 24,272,097 | 25,408,383 | 22,016,084 | 3,392,299 |
| <i>Net Change in Fund Balance</i> | (5,270,597) | (6,406,883) | (2,541,602) | 3,865,281 |
| <i>Fund Balance Beginning of Year</i> | 21,045,143 | 21,045,143 | 21,045,143 | 0 |
| Prior Year Encumbrances Appropriated | 1,136,286 | 1,136,286 | 1,136,286 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$16,910,832</u> | <u>\$15,774,546</u> | <u>\$19,639,827</u> | <u>\$3,865,281</u> |

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2006

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|--------------------|--------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Intergovernmental | \$14,442,909 | \$14,442,909 | \$13,604,814 | (\$838,095) |
| Other | <u>760,000</u> | <u>610,000</u> | <u>330,134</u> | <u>(279,866)</u> |
| <i>Total Revenues</i> | 15,202,909 | 15,052,909 | 13,934,948 | (1,117,961) |
| Expenditures | | | | |
| Current: | | | | |
| Human Services | <u>13,345,949</u> | <u>15,989,149</u> | <u>15,264,526</u> | <u>724,623</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | 1,856,960 | (936,240) | (1,329,578) | (393,338) |
| Other Financing Sources | | | | |
| Sale of Capital Assets | <u>1,130,000</u> | <u>1,280,000</u> | <u>1,754,896</u> | <u>474,896</u> |
| <i>Net Change in Fund Balance</i> | 2,986,960 | 343,760 | 425,318 | 81,558 |
| <i>Fund Balance Beginning of Year</i> | 50,617 | 50,617 | 50,617 | 0 |
| Prior Year Encumbrances Appropriated | <u>997,298</u> | <u>997,298</u> | <u>997,298</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u>\$4,034,875</u> | <u>\$1,391,675</u> | <u>\$1,473,233</u> | <u>\$81,558</u> |

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Children's Services Fund
For the Year Ended December 31, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|-------------|-------------|---|
| | Original | Final | | |
| Revenues | | | | |
| Property and Other Taxes | \$2,911,514 | \$2,911,514 | \$3,012,091 | \$100,577 |
| Charges for Services | 33,000 | 33,000 | 40,316 | 7,316 |
| Intergovernmental | 5,117,006 | 5,117,853 | 5,466,692 | 348,839 |
| Other | 45,000 | 45,000 | 29,663 | (15,337) |
| <i>Total Revenues</i> | 8,106,520 | 8,107,367 | 8,548,762 | 441,395 |
| Expenditures | | | | |
| Current: | | | | |
| Human Services | 7,895,868 | 8,204,623 | 7,902,157 | 302,466 |
| <i>Excess of Revenues Over (Under) Expenditures</i> | 210,652 | (97,256) | 646,605 | 743,861 |
| Other Financing Sources (Uses) | | | | |
| Advances In | 0 | 0 | 100,000 | 100,000 |
| Transfers In | 50,000 | 50,000 | 50,000 | 0 |
| Transfers Out | (2,800,000) | (2,800,000) | (2,800,000) | 0 |
| <i>Total Other Financing Sources (Uses)</i> | (2,750,000) | (2,750,000) | (2,650,000) | 100,000 |
| <i>Net Change in Fund Balance</i> | (2,539,348) | (2,847,256) | (2,003,395) | 843,861 |
| <i>Fund Balance Beginning of Year</i> | 5,708,024 | 5,708,024 | 5,708,024 | 0 |
| <i>Fund Balance End of Year</i> | \$3,168,676 | \$2,860,768 | \$3,704,629 | \$843,861 |

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2006

| | Business-Type Activity - Sewer Enterprise Fund | Governmental Activity - Internal Service Funds |
|---|---|---|
| Assets | | |
| Current Assets: | | |
| Equity in Pooled Cash and Cash Equivalents | \$1,394,969 | \$4,978,196 |
| Materials and Supplies Inventory | 9,925 | 0 |
| Accounts Receivable | 979,513 | 0 |
| Intergovernmental Receivable | 698,562 | 0 |
| <i>Total Current Assets</i> | <u>3,082,969</u> | <u>4,978,196</u> |
| Noncurrent Assets: | | |
| Capital Assets: | | |
| Land and Construction in Process | 6,964,655 | 0 |
| Depreciable Capital Assets, Net | 19,197,728 | 0 |
| <i>Total Noncurrent Assets</i> | <u>26,162,383</u> | <u>0</u> |
| <i>Total Assets</i> | <u>29,245,352</u> | <u>4,978,196</u> |
| Liabilities | | |
| Current Liabilities: | | |
| Accounts Payable | 233,208 | 34,990 |
| Contracts Payable | 805,331 | 0 |
| Accrued Wages | 15,688 | 0 |
| Interfund Payable | 1,063 | 0 |
| Intergovernmental Payable | 14,204 | 0 |
| Compensated Absences Payable | 19,708 | 0 |
| Claims Payable | 0 | 1,472,313 |
| <i>Total Current Liabilities</i> | <u>1,089,202</u> | <u>1,507,303</u> |
| Long-Term Liabilities: | | |
| Compensated Absences Payable | 46,446 | 0 |
| USDA Loan Payable | 2,700,000 | 0 |
| <i>Total Long-Term Liabilities</i> | <u>2,746,446</u> | <u>0</u> |
| <i>Total Liabilities</i> | <u>3,835,648</u> | <u>1,507,303</u> |
| Net Assets | | |
| Invested in Capital Assets, Net of Related Debt | 23,462,383 | 0 |
| Unrestricted | 1,947,321 | 3,470,893 |
| <i>Total Net Assets</i> | <u>\$25,409,704</u> | <u>\$3,470,893</u> |

See accompanying notes to the basic financial statements

Richland County, Ohio
*Statement of Revenues,
Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2006*

| | Business-Type Activity- Sewer Enterprise Fund | Governmental Activity - Internal Service Funds |
|--|--|---|
| Operating Revenues | | |
| Charges for Services | \$2,899,999 | \$10,891,422 |
| Other | 33,877 | 188,242 |
| <i>Total Operating Revenues</i> | <u>2,933,876</u> | <u>11,079,664</u> |
| Operating Expenses | | |
| Personal Services | 441,772 | 0 |
| Materials and Supplies | 5,345 | 0 |
| Contractual Services | 2,506,045 | 742,748 |
| Claims | 0 | 9,215,724 |
| Depreciation | 1,804,541 | 0 |
| Other | 9,785 | 0 |
| <i>Total Operating Expenses</i> | <u>4,767,488</u> | <u>9,958,472</u> |
| <i>Operating Income (Loss)</i> | <u>(1,833,612)</u> | <u>1,121,192</u> |
| Non-Operating Revenues | | |
| Interest | 882 | 155,907 |
| Capital Grants | 3,347,288 | 0 |
| <i>Total Non-Operating Revenues</i> | <u>3,348,170</u> | <u>155,907</u> |
| <i>Income Before Transfers</i> | 1,514,558 | 1,277,099 |
| Transfers Out | <u>(328,563)</u> | <u>0</u> |
| <i>Change in Net Assets</i> | 1,185,995 | 1,277,099 |
| <i>Net Assets Beginning of Year, Restated (See Note 3)</i> | <u>24,223,709</u> | <u>2,193,794</u> |
| <i>Net Assets End of Year</i> | <u><u>\$25,409,704</u></u> | <u><u>\$3,470,893</u></u> |

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2006

| | Business-Type Activity - Sewer Enterprise Fund | Governmental Activity - Internal Service Funds |
|---|---|---|
| Increase (Decrease) in Cash and Cash Equivalents | | |
| Cash Flows from Operating Activities | | |
| Cash Received from Customers | \$2,823,691 | \$0 |
| Cash Received from Interfund Services Provided | 0 | 10,891,422 |
| Other Cash Receipts | 33,877 | 188,242 |
| Cash Payments to Suppliers | (1,607,732) | (768,453) |
| Cash Payments to Employees | (447,073) | 0 |
| Cash Payments for Claims | 0 | (9,704,712) |
| Other Cash Payments | (9,785) | 0 |
| <i>Net Cash Provided by Operating Activities</i> | <u>792,978</u> | <u>606,499</u> |
| Cash Flows from Noncapital Financing Activities | | |
| Transfers Out | (328,563) | 0 |
| Cash Flows from Capital and Related Financing Activities | | |
| Capital Grants | 2,648,726 | 0 |
| Purchase of Capital Assets | (3,884,787) | 0 |
| Sale of Capital Assets | 2,364 | 0 |
| Proceeds of USDA Loan | 247,830 | 0 |
| <i>Net Cash Used for Capital and Related Financing Activities</i> | <u>(985,867)</u> | <u>0</u> |
| Cash Flows from Investing Activities | | |
| Interest on Investments | 837 | 137,805 |
| Change in Fair Value of Cash Equivalents | 45 | 18,102 |
| <i>Net Cash Provided by Investing Activities</i> | <u>882</u> | <u>155,907</u> |
| <i>Net Increase (Decrease) in Cash and Cash Equivalents</i> | (520,570) | 762,406 |
| <i>Cash and Cash Equivalents Beginning of Year</i> | <u>1,915,539</u> | <u>4,215,790</u> |
| <i>Cash and Cash Equivalents End of Year</i> | <u>\$1,394,969</u> | <u>\$4,978,196</u> |

(continued)

Richland County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2006

| | Business-Type Activity - Sewer Enterprise Fund | Governmental Activity - Internal Service Funds |
|---|---|---|
| Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities | | |
| Operating Income (Loss) | (\$1,833,612) | \$1,121,192 |
| Adjustments: | | |
| Depreciation Expense | 1,804,541 | 0 |
| (Increase) Decrease in Assets: | | |
| Accounts Receivable | (75,131) | 0 |
| Materials and Supplies Inventory | (6,658) | 0 |
| Increase (Decrease) in Liabilities: | | |
| Accounts Payable | 179,557 | (25,705) |
| Contracts Payable | 702,341 | 0 |
| Accrued Wages | 2,196 | 0 |
| Compensated Absences Payable | 15,879 | 0 |
| Interfund Payable | (114) | 0 |
| Intergovernmental Payable | 3,979 | 0 |
| Claims Payable | 0 | (488,988) |
| <i>Net Cash Provided by Operating Activities</i> | <u>\$792,978</u> | <u>\$606,499</u> |

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2006

| | Private Purpose Trust | Agency |
|---|--------------------------|----------------------|
| Assets | | |
| Equity in Pooled Cash and Cash Equivalents | \$2,864 | \$10,026,777 |
| Cash and Cash Equivalents in Segregated Accounts | 52,390 | 1,369,195 |
| Intergovernmental Receivable | 0 | 10,327,058 |
| Permissive Sales Taxes Receivable | 0 | 21,258 |
| Property Taxes Receivable | 0 | 120,396,817 |
| Special Assessments Receivable | 0 | 1,494,065 |
| <i>Total Assets</i> | <u>55,254</u> | <u>\$143,635,170</u> |
| Liabilities | | |
| Intergovernmental Payable | 0 | \$77,692 |
| Undistributed Assets | 0 | 143,544,630 |
| Deposits Held and Due to Others | 0 | 12,848 |
| <i>Total Liabilities</i> | <u>0</u> | <u>\$143,635,170</u> |
| Net Assets | | |
| Held in Trust for Children's Services | 640 | |
| Held in Trust for County Home | 54,614 | |
| <i>Total Net Assets</i> | <u>\$55,254</u> | |

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Year Ended December 31, 2006

| | Private Purpose Trust |
|-----------------------------|--------------------------|
| Additions | |
| Contributions: | |
| Private Donations | \$433,548 |
| Investment Earnings | 1,114 |
| | 434,662 |
| <i>Total Additions</i> | 434,662 |
| Deductions | |
| Benefits | 426,115 |
| | 426,115 |
| <i>Change in Net Assets</i> | 8,547 |
| Net Assets - Beginning | 46,707 |
| | 46,707 |
| Net Assets - Ending | \$55,254 |
| | \$55,254 |

See accompanying notes to the basic financial statements

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

Note 1 - Description of Richland County and Reporting Entity

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

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

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

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

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

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

County General Health District
Soil and Water Conservation District
County Regional Planning Commission

The County is associated with certain organizations which are defined as Public Entity Risk Pools, Joint Venture, Jointly Governed Organizations or Related Organizations. These organizations are presented in the notes to the basic financial statements (See Notes 20, 21, 22 and 23). These organizations are:

County Risk Sharing Authority, Inc. (CORSA)
County Commissioners Association of Ohio Workers' Compensation Group Rating Plan
County Regional Planning Commission
Richland County Regional Solid Waste Management Authority
Richland County Youth and Family Council
Area 10 Workforce Investment Board
Licking/Richland Council of Government (the COG)
Richland County Metropolitan Park District
Richland County Transit Board
Mansfield/Richland County Public Library

Information in the following notes to the basic financial statements is applicable to the primary government. Information relative to the component unit is presented in Note 29.

Note 2 - Summary of Significant Accounting Policies

The financial statements of the County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its governmental and business-type activities and to its proprietary funds unless those pronouncements conflict with or contradict GASB pronouncements. The County has elected not to apply FASB statements and interpretations issued after November 30, 1989, to its business-type activities and enterprise fund. The most significant of the County's accounting policies are described below.

A. Basis of Presentation

The County's basic financial statements consist of government-wide statements, including a statement of net assets and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

Government-wide Financial Statements The statement of net assets and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activity of the internal service funds is eliminated to avoid "doubling up" revenues and expenses. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

The statement of net assets presents the financial condition of the governmental and business-type activities of the County at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the single business-type activity of the County. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program or business activity is self-financing or draws from the general revenues of the County.

Fund Financial Statements During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The internal service funds are presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

B. Fund Accounting

The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self balancing set of accounts. There are three categories of funds: governmental, proprietary and fiduciary.

Governmental Funds Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the County's major governmental funds:

General Fund The general fund accounts for all financial resources except those required to be accounted for in another fund. The general fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Ohio.

Mental Health Board Fund The mental health board fund accounts for a County-wide property tax levy and Federal and State grants that are expended primarily to pay the costs of contracts with local mental health agencies that provide services to the public at large.

Mental Retardation Board Fund The mental retardation board fund accounts for the operation of a school and resident homes for the mentally retarded and developmentally disabled. Revenue sources include a County-wide property tax levy and Federal and State grants.

Public Assistance Fund The public assistance fund accounts for various Federal and State grants to provide public assistance to general relief recipients and to pay their providers of medical assistance and certain public social services.

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

Special Assessment Debt Retirement Fund The special assessment debt retirement fund accounts for transfers and special assessments that are used for the payment of special assessment bonds with governmental commitment and related interest.

The other governmental funds of the County account for grants and other resources whose use is restricted to a particular purpose.

Proprietary Funds Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position and cash flows. Proprietary funds are classified as either enterprise or internal service.

Enterprise Fund Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The only enterprise fund of the County accounts for sewer services provided to individuals and commercial users in the majority of the unincorporated areas of the County.

Internal Service Funds Internal service funds account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The County's internal service funds account for a medical benefit self-insurance program for employees and phone system charges incurred by the County.

Fiduciary Funds Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the County's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's fiduciary funds are private purpose trust funds and agency funds. The County's private purpose trust funds are established to account for monies held in trust for the residents of the County Home (Dayspring) and for children held in the custody of the County. The County's agency funds are primarily established to account for the collection of various taxes, receipts and fees and to account for funds of the County General Health District, Soil and Water Conservation District and the County Regional Planning Commission.

C. Measurement Focus

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

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

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

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

D. Basis of Accounting

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

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

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

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

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

Property taxes for which there is an enforceable legal claim as of December 31, 2006, but which were levied to finance year 2007 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

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

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

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

E. Budgetary Process

All funds, except agency funds, are legally required to be budgeted and appropriated. Certain funds are not budgeted since no activity was anticipated and none occurred. These funds include the Safety Hotline, TCMPA Grant, Sheriff Chaplain Program, 911 Emergency Call Center, Metrich Special Prosecutor, Facilities Approval Services Team, Underwater Search Recovery, and Veterans' Transportation special revenue funds, the Kehoe Addition, Gorman Nature Capital Improvement, Rocky Fork Improvement, Eastview/Heatherwood, Road Improvement and Job and Family Renovation capital projects funds and the AG Cuning Trust permanent fund. Budgetary information for Richland Newhope Industries, Inc. is not reported because it is not included in the entity for which the "appropriated budget" is adopted and does not maintain budgetary financial records. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the County may appropriate. The appropriations resolution is the Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the Commissioners. The legal level of control is at the object level for the general fund and at the fund level for all other funds. The County Auditor has been authorized to allocate appropriations to the department and object level in these other funds.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County Commissioners. The amounts reported as the original and final budgeted amounts on the budgetary statements reflect the amounts on the original and final amended certificate of estimated resources that was in effect at the time the original and final appropriations were passed by the County Commissioners.

The appropriation resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriation resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the Commissioners during the year including all supplemental appropriations.

F. Cash, Cash Equivalents, and Investments

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

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

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

During 2006, investments were limited to Bonus Max Annuity, commercial paper, federal home loan bank bonds, federal home loan mortgage corporation notes, federal national mortgage association notes, U.S. Treasury notes and STAROhio.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

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

The County has invested funds in the State Treasury Assets Reserve of Ohio (STAROhio) during 2006. STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price, which is the price the investment could be sold for on December 31, 2006.

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 2006 amounted to \$2,611,640, which includes \$2,490,791 assigned from other County funds.

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

G. Inventory

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

H. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2006, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

I. Capital Assets

General capital assets are capital assets which are associated with and generally arise from governmental activities. They generally result from expenditures in the governmental funds. General capital assets are reported in the governmental activities column of the government-wide statement of net assets but are not reported in the fund financial statements. Capital assets utilized by the proprietary fund are reported both in the business-type activities column of the government-wide statement of net assets and in the respective fund.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and reductions during the year. The County was able to estimate the historical cost for the initial reporting of infrastructure by backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of five hundred dollars. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Interest incurred during the construction of proprietary fund capital assets is also capitalized.

All capital assets are depreciated except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

estimated based on the County's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

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

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

J. Interfund Balances

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

K. Compensated Absences

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

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

L. Accrued Liabilities and Long-term Obligations

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

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, claims and judgments, and compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds, loans and capital leases are recognized as a liability in the fund financial statements when due.

M. Fund Balance Reserves

The County reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent expendable resources and therefore are not available for appropriation or expenditure. Fund balance reserves have been established for encumbrances, loans receivable (community development block grant monies loaned to local businesses), mental retardation and

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

developmental disability gifts endowment, and unclaimed monies. Under Ohio law, unclaimed monies are not available for appropriation until they have remained unclaimed for five years.

N. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The government-wide statement of net assets reports \$52,304,468 of restricted net assets, none of which is restricted by enabling legislation. Net assets restricted for other purposes include funds for the operations of dog and kennel, alternative sentencing, court computerization, indigent guardianship, public defender and public assistance activities.

The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

O. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for wastewater treatment and self-insurance programs, and the County phone system. Operating expenses are necessary costs incurred to provide the good or service that is the primary activity of the fund. All revenues and expenses not meeting these definitions are classified as nonoperating.

P. Contributions of Capital

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

Q. Internal Activity

Internal events that are allocations of overhead expenses from one function to another or within the same function are eliminated on the Statement of Activities.

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

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

R. Bond Premium

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

S. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence.

T. Estimates

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

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

A. Change in Accounting Principles

For fiscal year 2006, the County has implemented GASB Statement No. 44, “Economic Condition Reporting: The Statistical Section”, and GASB Statement No. 47, “Accounting for Termination Benefits”.

The purpose of GASB Statement No. 44 is to improve the understandability and usefulness of the information that State and local governments present as supplementary information in the statistical section.

GASB Statement No. 47 establishes standards of accounting and financial reporting for termination benefits.

The implementation of GASB Statement No. 47 did not materially affect the presentation of the financial statements of the County.

B. Restatement of Prior Year Fund Balance

During 2006, it was determined that cash with fiscal agents were understated. These restatements had the following effect on fund balance as they were previously reported.

| | General | Mental Health Board | Mental Retardation Board | Public Assistance | Children's Services |
|---|--|--------------------------------|--------------------------------|----------------------|------------------------|
| Fund Balance, December 31, 2005 | \$1,251,609 | \$3,072,453 | \$21,750,772 | \$581,743 | \$5,711,873 |
| Cash with Fiscal Agent | 0 | 0 | 5,157,393 | 0 | 0 |
| Adjusted Fund Balance, December 31, 2005 | <u>\$1,251,609</u> | <u>\$3,072,453</u> | <u>\$26,908,165</u> | <u>\$581,743</u> | <u>\$5,711,873</u> |
| | Special Assessment Debt Retirement | Other Governmental Funds | Total Governmental Funds | | |
| Fund Balance, December 31, 2005 | \$34,456 | \$274,970 | \$32,677,876 | | |
| Cash with Fiscal Agent | 0 | 0 | 5,157,393 | | |
| Adjusted Fund Balance, December 31, 2005 | <u>\$34,456</u> | <u>\$274,970</u> | <u>\$37,835,269</u> | | |

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

C. Restatement of Net Assets

During 2005, the County did not report cash with fiscal agent from the Licking/Richland Council of Government. This restatement increased net assets of Governmental Activities by \$5,157,393, from \$117,396,164 to \$122,553,557.

The County's business-type activities and sewer fund were overstated at December 31 2005, due to a liability that was not recognized in the prior two years.

| | Business-Type Activity- Sewer Enterprise Fund |
|--|---|
| Net Assets December 31, 2005 | \$26,675,879 |
| Loan Payable | (2,452,170) |
| Restated Net Assets December 31, 2005 | \$24,223,709 |

Note 4 - Accountability and Compliance

A. Accountability

The following funds had a deficit fund balance as of December 31, 2006:

| | |
|--------------------------------|-----------|
| Special Revenue Funds: | |
| Certificate of Title | \$513,793 |
| Real Estate Assessment | 6,804 |
| Alternative Sentencing | 30,855 |
| Debt Service Fund: | |
| General Obligation Debt | 45,632 |
| Capital Projects Funds: | |
| Road and Bridge | 380,757 |
| Phone System | 1,392,529 |
| Geographic Information System | 388,415 |
| Courts Computer | 218,768 |
| Eastview / Heatherwood | 3,035,565 |
| Dog and Kennel Shelter | 1,299,892 |
| Job and Family Renovation | 531,357 |
| Engineer | 711,577 |
| Internal Service Fund: | |
| County Phone System | 34,990 |

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

The remaining deficits in the capital projects funds arose from the requirement to report bond anticipation note liabilities in the fund which received the note proceeds. The deficits will be alleviated when the bonds are issued or when the notes are paid.

B. Legal Compliance

Contrary to Section 5705.41, Ohio Revised Code, the following fund had expenditures plus encumbrances in excess of appropriations at the legal level of control.

| | <u>Appropriations</u> | <u>Expenditures</u> | <u>Excess</u> |
|-------------------------------|-----------------------|---------------------|---------------|
| Capital Projects Fund: | | | |
| Road and Bridge | \$1,298,191 | \$2,806,285 | (\$1,508,094) |

Although this budgetary violation was not corrected by year end, management has indicated that expenditures will be closely monitored to ensure no future violations.

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

Note 5 - Budgetary Basis of Accounting

While reporting financial position, results of operations and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statements of Revenues, Expenditures and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual are presented in the basic financial statements for the General Fund and Major Special Revenue Funds. The major differences for those funds between the budget basis and the GAAP basis are that:

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures and other uses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Outstanding year end encumbrances are treated as expenditures (budget) rather than as a reservation of fund balance (GAAP).
4. Investments are reported at cost (budget) rather than fair value (GAAP).
5. Unreported cash represents amounts received but not included as revenue (budget) but included as revenue on operating statement (GAAP).

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

Net Change in Fund Balance
General and Major Special Revenue Funds

| | General | Mental Health Board | Mental Retardation Board | Public Assistance | Children's Services |
|----------------------------|-----------------|---------------------------|--------------------------------|----------------------|------------------------|
| GAAP Basis | \$1,795,158 | \$333,709 | (\$414,024) | (\$142,348) | (\$2,039,813) |
| Net Adjustment for | | | | | |
| Revenue Accruals | (1,057,754) | 952,779 | (555,092) | 454,519 | (72,398) |
| Unreported Cash | 135,183 | 0 | 0 | 0 | 0 |
| Advance In | 100,000 | 0 | 0 | 0 | 100,000 |
| Beginning Fair Value | | | | | |
| Adjustment for Investments | (486,638) | 0 | (7,132) | 0 | 0 |
| Ending Fair Value | | | | | |
| Adjustment for Investments | (154,833) | 0 | (1,895) | 0 | 0 |
| Net Adjustment for | | | | | |
| Expenditure Accruals | (173,978) | 102,075 | (576,010) | 113,147 | 8,816 |
| Encumbrances | (70,742) | 0 | (987,449) | 0 | 0 |
| Budget Basis | <u>\$86,396</u> | <u>\$1,388,563</u> | <u>(\$2,541,602)</u> | <u>\$425,318</u> | <u>(\$2,003,395)</u> |

Note 6 - Deposits and Investments

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

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

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

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

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to payment of principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including, but not limited to, Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above;
4. Bonds and other obligations of the State of Ohio or Ohio local governments;

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations;
7. The State Treasurer's investment pool (STAROhio); and
8. Commercial paper and bankers acceptances if training requirements have been met.

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. Investments may only be made through specified dealers and institutions.

Deposits

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year-end, the carrying amount of the County's deposits was \$16,702,676 and the bank balance was \$18,795,503. Of the bank balance, \$276,834 was covered by federal depository insurance and \$10,018 was covered by National Credit Union Association. The remaining \$18,508,651 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust department and all State statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

At December 31, 2006, the County's Mental Retardation Board Special Revenue Fund had a balance of \$5,797,656 with the COG, a jointly governed organization (See Note 22). The money is held by the COG in a pooled account which is representative of more than one entity and therefore cannot be classified by risk under GASB Statement 40. Any risk associated with the cash and cash equivalents and investments for the COG as a whole may be obtained from their audit report. To obtain financial information, write to the Licking/Richland Council of Government, 314 Cleveland Avenue, Mansfield, Ohio 44902.

Investments

Investments are reported at fair value. As of December 31, 2006, the County had the following investments:

| Investment Type | Fair Value | Investment Maturities (in Years) | | | | |
|--|---------------------|----------------------------------|---------------------|---------------------|--------------------|--------------------|
| | | Less than 1 | 1-2 | 2-3 | 3-5 | 5+ |
| Bonus Max Annuity | \$5,843,884 | \$0 | \$0 | \$0 | \$0 | \$5,843,884 |
| Commercial Paper | 3,663,777 | 988,730 | 1,953,631 | 721,416 | 0 | 0 |
| Federal Home Loan Bank Bonds | 23,758,034 | 4,275,455 | 11,455,879 | 7,033,260 | 993,440 | 0 |
| Federal Home Loan Mortgage Corporation Notes | 3,942,300 | 2,971,570 | 970,730 | 0 | 0 | 0 |
| Federal National Mortgage Association Notes | 4,600,510 | 499,065 | 145,665 | 3,955,780 | 0 | 0 |
| US Treasury Notes | 5,077,982 | 1,357,020 | 1,296,183 | 1,240,309 | 1,184,470 | 0 |
| STAROhio | 403,757 | 403,757 | 0 | 0 | 0 | 0 |
| Total Investments | \$47,290,244 | \$10,495,597 | \$15,822,088 | \$12,950,765 | \$2,177,910 | \$5,843,884 |

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

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

Credit Risk The Federal Home Loan Bank Bonds, Federal Home Loan Mortgage Corporation Notes and Federal National Mortgage Association Notes carry a rating between AAA and Aaa by Moody's. The commercial paper carries a rating between AAA and AA3 by Moody's. STAROhio carries a rating of AAAM by Standard and Poor's. The County's investment policy requires that they follow the investment guidelines in State statute. Ohio law requires that STAROhio maintain the highest rating provided by at least one nationally recognized standard rating service. Investments in commercial paper are limited to notes rated at the time of purchase to the highest classification established by two nationally recognized standard rating services. The investment in the Bonus Max Annuity was not rated and was not insured.

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

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

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

| | <u>Percentage of County Investments</u> |
|--|---|
| Bonus Max Annuity | 12.36 % |
| Commercial Paper | 7.75 |
| Federal Home Loan Bank Bonds | 50.24 |
| Federal Home Loan Mortgage Corporation Notes | 8.34 |
| Federal National Mortgage Association Notes | 9.73 |
| US Treasury Notes | 10.74 |

Note 7 - Property Taxes

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Property tax revenue received during 2006 for real and public utility property taxes represents collections of 2005 taxes. Property tax payments received during 2006 for tangible personal property (other than public utility property) are for 2006 taxes.

2006 real property taxes are levied after October 1, 2006 on the assessed value as of January 1, 2006, the lien date. Assessed values are established by state law at 35 percent of appraised market value. 2006 real property taxes are collected in and intended to finance 2007.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2006 public utility property taxes, which became a lien December 31, 2005, are levied after October 1, 2006, and are collected in 2007 with real property taxes.

2006 tangible personal property taxes are levied after October 1, 2005, on the value as of December 31, 2005. Collections are made in 2006. Tangible personal property assessments were 25 percent of true value for capital assets and 18.75 percent for inventories. The tangible personal property tax is being phased out—the assessment percentage for all property including inventory for 2006 is 18.75 percent. This will be reduced to 12.5 percent for 2007, 6.25 percent for 2008 and zero for 2009.

The full tax rate for all County operations for the year ended December 31, 2006, was \$11.40 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2006 property tax receipts were based are as follows:

| | |
|----------------------------|-------------------------------|
| Real Property | \$1,944,731,430 |
| Public Utility | 96,914,690 |
| Tangible Personal Property | <u>299,531,053</u> |
| Total Assessed Value | <u><u>\$2,341,177,173</u></u> |

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

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

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Property taxes receivable represent real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2006, and for which there is an enforceable legal claim. In the general fund, the mental health board fund, the mental retardation board fund, the children's services fund and the dayspring fund, the entire receivable has been offset by deferred revenue since the current taxes were not levied to finance 2006 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as revenue while the remainder of the receivable is deferred.

Note 8 - Permissive Sales and Use Tax

The permissive sales tax rate for the County is 1.75 percent. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month. The State Auditor then has five days in which to draw the warrant payable to the County.

A receivable is recognized at year-end for amounts that will be received from sales which occurred during 2006. On a full accrual basis, the full amount of the receivable is recognized as revenue. On a modified accrual basis, the amount of the receivable that will be received outside of the available period is deferred.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

Note 9 – Receivables

Receivables at December 31, 2006, primarily consisted of taxes, interest, loans, special assessments, accounts (billings for user charged services, including unbilled utility services), and intergovernmental receivable arising from grants, entitlements and shared revenues. Management believes all receivables are fully collectible. Delinquent accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment. Special assessments expected to be collected in more than one year for the County amount to \$6,649,822. The County has \$2,610,015 in delinquent special assessments at December 31, 2006. A summary of the principal items of intergovernmental receivable is as follows:

| | |
|--|----------------------------|
| Governmental Activities | |
| Children's Services Grants and Subsidies | \$2,684,509 |
| Gasoline and Excise Tax | 2,611,459 |
| Mental Health Grants and Subsidies | 1,812,530 |
| Local Government and Local Government Revenue Assistance | 1,449,256 |
| MRDD Grants and Subsidies | 1,343,250 |
| Homestead and Rollback | 824,173 |
| Road and Bridge Grants and Subsidies | 810,807 |
| Youth Services Grants and Subsidies | 253,361 |
| Miscellaneous | 208,564 |
| Other Public Safety Grants and Subsidies | 182,461 |
| Other Grants and Subsidies | 99,153 |
| Public Defender Grants and Subsidies | 42,679 |
| Public Assistance Grants and Subsidies | 2,039 |
| Total Governmental Activities | <u>12,324,241</u> |
| Business-Type Activities | |
| Sewer | <u>698,562</u> |
| Total | <u><u>\$13,022,803</u></u> |

The community development block grant monies loaned to local businesses are reported as loans receivable and are also considered collectible in full. Loans receivable expected to be collected in more than one year for the County amount to \$309,675.

Receivables and payables are recorded to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and in the case of receivables, collectibility.

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

Note 10 - Capital Assets

Capital asset activity for the year ended December 31, 2006, was as follows:

| | Balance 12/31/2005 | Additions | Reductions | Balance 12/31/2006 |
|---|----------------------------|----------------------------|-----------------------------|----------------------------|
| Governmental activities: | | | | |
| Capital assets not being depreciated: | | | | |
| Land | \$2,177,404 | \$190,776 | (\$5,388) | \$2,362,792 |
| Construction in process | 2,744,960 | 7,617,555 | (4,378,762) | 5,983,753 |
| Total capital assets not being depreciated | <u>4,922,364</u> | <u>7,808,331</u> | <u>(4,384,150)</u> | <u>8,346,545</u> |
| Capital assets being depreciated: | | | | |
| Land improvements | 184,391 | 216,512 | 0 | 400,903 |
| Buildings | 31,190,809 | 1,094,528 | (130,411) | 32,154,926 |
| Machinery and equipment | 19,882,251 | 4,273,238 | (1,461,905) | 22,693,584 |
| Infrastructure | 93,222,702 | 8,683,909 | (491,078) | 101,415,533 |
| Total capital assets being depreciated | <u>144,480,153</u> | <u>14,268,187</u> | <u>(2,083,394)</u> | <u>156,664,946</u> |
| Accumulated Depreciation: | | | | |
| Land improvements | (58,778) | (11,100) | 0 | (69,878) |
| Buildings | (10,663,399) | (783,714) | 20,607 | (11,426,506) |
| Machinery and equipment | (10,745,322) | (2,378,035) | 1,286,663 | (11,836,694) |
| Infrastructure | (44,472,945) | (2,562,445) | 433,743 | (46,601,647) |
| Total accumulated depreciation | <u>(65,940,444)</u> | <u>(5,735,294) *</u> | <u>1,741,013</u> | <u>(69,934,725)</u> |
| Capital assets being depreciated, net | <u>78,539,709</u> | <u>8,532,893</u> | <u>(342,381)</u> | <u>86,730,221</u> |
| Governmental activities capital assets, net | <u><u>\$83,462,073</u></u> | <u><u>\$16,341,224</u></u> | <u><u>(\$4,726,531)</u></u> | <u><u>\$95,076,766</u></u> |

*Depreciation expense was charged to governmental activities as follows:

| | |
|----------------------------|---------------------------|
| Governmental Activities: | |
| Legislative and Executive | \$802,941 |
| Judicial System | 229,412 |
| Public Safety | 229,412 |
| Public Works | 3,097,059 |
| Health | 1,032,353 |
| Human Services | 286,765 |
| Economic Development | 57,352 |
| Total Depreciation Expense | <u><u>\$5,735,294</u></u> |

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

| | Balance 12/31/2005 | Additions | Reductions | Balance 12/31/2006 |
|--|-----------------------|-------------|------------|-----------------------|
| Business-type activities: | | | | |
| Capital assets not being depreciated: | | | | |
| Land | \$31,000 | \$64,328 | \$0 | \$95,328 |
| Construction in process | 3,420,630 | 3,448,697 | 0 | 6,869,327 |
| Total capital assets not being depreciated | 3,451,630 | 3,513,025 | 0 | 6,964,655 |
| Capital assets being depreciated: | | | | |
| Buildings | 6,419,587 | 12,038 | 0 | 6,431,625 |
| Machinery and equipment | 487,328 | 359,724 | (34,000) | 813,052 |
| Infrastructure | 28,938,800 | 0 | 0 | 28,938,800 |
| Total capital assets being depreciated | 35,845,715 | 371,762 | (34,000) | 36,183,477 |
| Accumulated Depreciation: | | | | |
| Buildings | (2,660,900) | (382,539) | 0 | (3,043,439) |
| Machinery and equipment | (226,985) | (56,460) | 31,636 | (251,809) |
| Infrastructure | (12,324,959) | (1,365,542) | 0 | (13,690,501) |
| Total accumulated depreciation | (15,212,844) | (1,804,541) | 31,636 | (16,985,749) |
| Capital assets being depreciated, net | 20,632,871 | (1,432,779) | (2,364) | 19,197,728 |
| Business-type activities capital assets, net | \$24,084,501 | \$2,080,246 | (\$2,364) | \$26,162,383 |

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

Note 11 - Federal Food Stamp Program

The County's Department of Job and Family Services distributed through contracting issuance centers Federal food stamps to entitled recipients within Richland County. The receipt and issuance of these stamps have the characteristics of Federal "grants"; however, the Department of Job and Family Services merely acts in an intermediary capacity. Therefore, the inventory value of these stamps is not reflected in the accompanying financial statements as the only economic interest related to these stamps rests with the ultimate recipient. \$2,087 of food stamps were distributed during 2006 and no food stamps were received, therefore the balance at December 31, 2006 is \$0. The County is no longer receiving or distributing food stamps.

Richland County, Ohio
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For the Year Ended December 31, 2006

Note 12 - Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2006, the County contracted with County Risk Sharing Authority (CORSA) for liability, property and crime insurance. The CORSA program has a \$2,500 deductible. Coverage provided by CORSA is as follows:

| | |
|--|-------------|
| General Liability | \$1,000,000 |
| Law Enforcement Professional Liability | 1,000,000 |
| Public Officials Errors and Omissions Liability | 1,000,000 |
| Automobile Liability | 1,000,000 |
| Uninsured/Underinsured Motorists Liability | 250,000 |
| Ohio Stop Gap (Additional Workers' Compensation Coverage) | 1,000,000 |
| Property | 120,396,045 |
| Equipment | 100,000,000 |
| Crime | 1,000,000 |
| Excess Liability | 5,000,000 |
| Medical Professional Liability | 6,000,000 |
| Sewer Line Coverage | 16,189,304 |
| Jail Doctor Coverage | 1,000,000 |

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

For 2006, the County participated in the County Commissioners Association of Ohio Workers' Compensation Group Rating Plan (the Plan), an insurance purchasing pool (See Note 20). The Plan is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The workers' compensation experience of the participating counties is calculated as one experience and a common premium rate is applied to all participants in the Plan. Each participant pays its workers' compensation premium to the State based on the rate for the Plan rather than its individual rate. In order to allocate the savings derived by formation of the Plan, and to maximize the number of participants in the Plan, the Plan's executive committee annually calculates the total savings which accrued to the Plan through its formation. This savings is then compared to the overall savings percentage of the Plan. The Plan's executive committee then collects rate contributions from or pays rate equalization rebates to the various participants. Participation in the Plan is limited to counties that can meet the Plan's selection criteria. The firm of Comp Management, Inc. provides administrative, cost control and actuarial services to the Plan. Each year, the County pays an enrollment fee to the Plan to cover the costs of administering the program.

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

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

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 \$1,472,313 at December 31, 2006 is estimated by the third-party administrator and is based on the requirements of Governmental Accounting Standards Board Statement No. 30, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Certain financial activity related to the claims liability for 2005 and 2006 were:

| | <u>Balance</u> <u>Beginning of Year</u> | <u>Current</u> <u>Year Claims</u> | <u>Claim</u> <u>Payments</u> | <u>Balance</u> <u>End of Year</u> |
|------|--|--------------------------------------|---------------------------------|--------------------------------------|
| 2005 | \$2,029,177 | \$8,701,712 | \$8,769,588 | \$1,961,301 |
| 2006 | 1,961,301 | 9,215,724 | 9,704,712 | 1,472,313 |

Note 13 - Compensated Absences

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated, unused vacation time is paid upon separation if the employee has at least one year of service with the County. Accumulated, unused sick leave is paid, up to a maximum of 30 to 75 days, depending on the department and length of service, to employees who retire.

Note 14 - Defined Benefit Retirement Plan

A. Ohio Public Employees Retirement System (OPERS)

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

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the traditional and combined plans. Members of the member directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or 800-222-7377.

For the year ended December 31, 2006, the members of all three plans, except those in law enforcement participating in the traditional plan, were required to contribute 9 percent of their annual covered salaries. Members participating in the traditional plan who were in law enforcement contributed 10.1 percent of their annual covered salary. The County's contribution rate for pension benefits for 2006 was 13.7

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

percent, except for those plan members in law enforcement or public safety. For those classifications, the County's pension contributions were 16.93 percent of covered payroll. The Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to the traditional and combined plans for the years ended December 31, 2006, 2005, and 2004 were \$4,412,431, \$4,225,899, and \$3,991,883 respectively; 93.5 percent has been contributed for 2006 and 100 percent for 2005 and 2004. Contributions to the member-directed plan for 2006 were \$51,924 made by the County and \$34,111 made by the plan members.

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

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

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

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

For the year ended December 31, 2006, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. For 2005, the portion used to fund pension obligations was also 13 percent. Contribution rates are established by the State Teachers Retirement Board, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

The County's required contributions for pension obligations to the DB Plan for the years ended December 31, 2006, 2005, and 2004 were \$51,024, \$60,775, and \$65,495 respectively; 90.5 percent has been contributed for the year 2006 and 100 percent for years 2005 and 2004. Neither the County nor any plan members made any contributions to the DC and Combined Plans for year 2006.

Note 15 - Postemployment Benefits

A. Ohio Public Employees Retirement System (OPERS)

The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit with either the traditional or combined plans. Health care coverage for disability recipients and qualified survivor benefit recipients is available. Members of the member-directed plan do not qualify for postretirement health care coverage. A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postretirement health care based on authority granted by State statute. The 2006 local government employer contribution rate was 13.7 percent of covered payroll (16.93 percent for public safety and law enforcement); 4.5 percent of covered payroll was the portion that was used to fund health care.

Benefits are advance-funded using the individual entry age actuarial cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2005, include a rate of return on investments of 6.50 percent, an annual increase in active employee total payroll of 4.00 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .50 percent and 6.3 percent based on additional annual pay increases. Health care costs were assumed to increase between .50 to 6.00 percent annually for the next nine years and 4.00 percent annually after nine years.

All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets annually, not to exceed a 12 percent corridor.

The number of active contributing participants in the traditional and combined plans was 369,214. The number of active contributing participants for both plans used in the December 31, 2005, actuarial valuation was 358,804. Actual employer contributions for 2006 which were used to fund postemployment benefits were \$2,110,109. The actual contribution and the actuarially required contribution amounts are the same. OPERS's net assets available for payment of benefits at December 31, 2005, (the latest information available) were \$11.1 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$31.3 billion and \$20.2 billion, respectively.

On September 9, 2004 the OPERS Retirement Board adopted a Health Care Preservation Plan (HCPP) with an effective date of January 1, 2007. To improve the solvency of the Health Care Fund, OPERS created a separate investment pool for health care assets. Member and employer contribution rates increased as of January 1, 2006, and January 1, 2007, which will allow additional funds to be allocated to the health care plan.

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

The County provides comprehensive health care benefits to retired teachers who were employed by the school for the Mentally Retarded/Developmentally Disabled, and their dependents through the State Teachers Retirement System of Ohio (STRS Ohio). Benefits include hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare premiums. Benefit provisions and the

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

obligations to contribute are established by STRS Ohio based on authority granted by State statute. Benefits are funded on a pay-as-you-go basis.

All STRS Ohio retirees who participated in the DB or Combined Plan and their dependents are eligible for health care coverage. The STRS Ohio Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. All benefit recipients pay a portion of health care costs in the form of a monthly premium. By law, the cost of coverage paid from STRS Ohio funds is included in the employer contribution rate, currently 14 percent of covered payroll. For the year ended December 31, 2006, the STRS Ohio Board allocated employer contributions equal to one percent of covered payroll to the Health Care Stabilization Fund. For the County, this amount equaled \$3,925 for year 2006.

STRS Ohio pays health care benefits from the Health Care Stabilization Fund. At June 30, 2006, the balance in the Fund was \$3.5 billion. For the fiscal year ended June 30, 2006, net health care costs paid by STRS Ohio were \$282,743,000 and STRS Ohio had 119,184 eligible benefit recipients.

Note 16 – Interfund Balances

Interfund receivables/payables balances at December 31, 2006, consist of the following individual fund receivables and payables:

| Interfund Payable | Interfund Receivable | | | |
|--------------------------|----------------------|---------------------|----------------|-----------|
| | General | Children's Services | Nonmajor Funds | Total |
| General | \$0 | \$0 | \$100,000 | \$100,000 |
| Mental Health Board | 2,125 | 0 | 0 | 2,125 |
| Mental Retardation Board | 2,125 | 0 | 0 | 2,125 |
| Public Assistance | 1,063 | 0 | 442 | 1,505 |
| Children's Services | 2,490 | 0 | 0 | 2,490 |
| Nonmajor Funds | 9,486 | 600 | 2,720 | 12,806 |
| Total Governmental Funds | 17,289 | 600 | 103,162 | 121,051 |
| Sewer | 1,063 | 0 | 0 | 1,063 |
| Total | \$18,352 | \$600 | \$103,162 | \$122,114 |

Children's services, mental health board, mental retardation board, public assistance, child support enforcement agency, dayspring, and sewer owe a total of \$10,627 to the general fund for their share of audit costs. The general fund had \$100,000 interfund receivable as result of a repayment of a prior year advance from the dayspring fund. All interfund balances will be repaid within one year.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

Interfund transfers for the year ended December 31, 2006, consisted of the following:

| Transfer to | Transfer From | | | | Totals |
|-------------------------|--------------------|---------------------|--------------------|------------------|--------------------|
| | General | Children's Services | Nonmajor Funds | Sewer | |
| General | \$0 | \$0 | \$516,569 | \$29,223 | \$545,792 |
| Public Assistance | 0 | 0 | 1,754,896 | 0 | 1,754,896 |
| Children's Services | 50,000 | 0 | 0 | 0 | 50,000 |
| Special Assessment Debt | | | | | |
| Retirement | 0 | 0 | 0 | 10,398 | 10,398 |
| Nonmajor Funds | 2,117,869 | 2,800,000 | 481,824 | 288,942 | 5,688,635 |
| | <u>\$2,167,869</u> | <u>\$2,800,000</u> | <u>\$2,753,289</u> | <u>\$328,563</u> | <u>\$8,049,721</u> |

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; to move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; to provide additional resources for current operations or debt service; reclassification of prior year distributed monies, to segregate money for anticipated capital projects; and to return money to the fund from which it was originally provided once a project is completed. The transfer from the children's services fund was to the children's services addition capital projects fund for the expansion of the children's services facility. Transfers between the public assistance fund and the nonmajor funds were primarily to move grant monies received from the Area 10 Workforce Investment Board. Transfers to the general fund from nonmajor funds were to close out non active funds and projects. Transfers between the nonmajor funds and the sewer fund were to account for debt payments. The majority of transfers between nonmajor funds are between nonmajor debt service funds and nonmajor capital projects funds to account for debt payments.

Note 17 - Long-Term Debt

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

| | Original Issue Date | Interest Rate | Original Issue Amount |
|--|---------------------|---------------|-----------------------|
| General Obligation Bonds | | | |
| Series B Human Services | 1988 | 0.05-15% | \$937,116 |
| Series B Refuse Station Building | 1988 | 0.05-15 | 1,207,884 |
| Series A Park Building | | | |
| Acquisition and Renovation | 1990 | 9.45 | 470,000 |
| Capital Facilities | 1997 | 4.15-5.55 | 5,720,000 |
| Capital Facilities Refunding | 1998 | 3.75-4.35 | 2,170,000 |
| Juvenile Detention Center Improvements | 2001 | 4.47-5.07 | 2,345,634 |
| Capital Facilities Refunding and Improvements | 2004 | 2.5-3.5 | 2,355,000 |
| Special Assessment Bonds | | | |
| Crestwood Hills Sewer Improvement | 1988 | 7.50 | 805,000 |
| Series A Hanna Road and I-71 Sewers | 1988 | 0.05-15 | 3,755,000 |
| Madison Sewer Improvement | 1995 | 3.80-6.95 | 9,750,000 |
| Marlow Heights Sewer | 1999 | 4.0-5.75 | 740,000 |
| Sanitary Sewer District Improvements | 2001 | 4.47-5.07 | 826,366 |
| Long-Term Note Payable | | | |
| Correctional Facilities Bond Anticipation Note | 2006 | 4.25 | 9,000,000 |
| Computer Acquisition Note | 2006 | 4.5 | 393,000 |

Richland County, Ohio
Notes to the Basic Financial Statements
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Changes in the County's long-term obligations during the year consisted of the following:

| | Outstanding 12/31/2005 | Additions | Reductions | Outstanding 12/31/2006 | Amounts Due in One Year |
|--|---------------------------|---------------------|--------------------|---------------------------|----------------------------|
| Governmental Activities: | | | | | |
| General Obligation Bonds: | | | | | |
| Series B Human Services | \$308,931 | \$0 | \$67,720 | \$241,211 | \$72,088 |
| Series B Refuse Station Building | 386,069 | 0 | 87,280 | 298,789 | 92,912 |
| Series A Park Building | | | | | |
| Acquisition and Renovation | 210,000 | 0 | 35,000 | 175,000 | 40,000 |
| Capital Facilities | 2,710,000 | 0 | 170,000 | 2,540,000 | 175,000 |
| Capital Facilities Refunding | 1,200,000 | 0 | 165,000 | 1,035,000 | 170,000 |
| Juvenile Detention Center Improvements | 1,941,128 | 0 | 92,438 | 1,848,690 | 96,135 |
| Unamortized Premium | 44,217 | 0 | 2,948 | 41,269 | 0 |
| Capital Facilities Refunding and Improvements | 2,055,000 | 0 | 315,000 | 1,740,000 | 330,000 |
| Unamortized Discount | (20,709) | 0 | (3,452) | (17,257) | 0 |
| Total General Obligation Bonds | 8,834,636 | 0 | 931,934 | 7,902,702 | 976,135 |
| Special Assessment Debt with Governmental Commitment: | | | | | |
| Crestwood Hills Sewer Improvement | | | | | |
| | 120,000 | 0 | 40,000 | 80,000 | 40,000 |
| Series A Hanna Road and I-71 Sewers | 1,225,000 | 0 | 275,000 | 950,000 | 295,000 |
| Madison Sewer Improvement | 6,080,000 | 0 | 465,000 | 5,615,000 | 490,000 |
| Marlow Heights Sewer | 605,000 | 0 | 25,000 | 580,000 | 25,000 |
| Sanitary Sewer District Improvements | 683,871 | 0 | 32,563 | 651,308 | 33,865 |
| Unamortized Premium | 15,578 | 0 | 1,039 | 14,539 | 0 |
| Total Special Assessment Bonds | 8,729,449 | 0 | 838,602 | 7,890,847 | 883,865 |
| Other General Long-Term Obligations: | | | | | |
| Court Computers Note | 0 | 393,000 | 0 | 393,000 | 0 |
| Correctional Construction Note | 4,000,000 | 9,000,000 | 4,000,000 | 9,000,000 | 0 |
| Unamortized Premium | 0 | 42,650 | 0 | 42,650 | 0 |
| Compensated Absences | 3,661,219 | 1,716,354 | 1,729,779 | 3,647,794 | 1,599,777 |
| Capital Leases | 1,723,545 | 0 | 18,615 | 1,704,930 | 20,068 |
| Total Other General Long-Term Obligations | 9,384,764 | 11,152,004 | 5,748,394 | 14,788,374 | 1,619,845 |
| Total Governmental Activities | \$26,948,849 | \$11,152,004 | \$7,518,930 | \$30,581,923 | \$3,479,845 |
| Business-Type Activities: | | | | | |
| Compensated Absences | \$50,275 | \$32,786 | \$16,907 | \$66,154 | \$19,708 |
| USDA Loan Payable | 2,452,170 | 247,830 | 0 | 2,700,000 | 0 |
| Total Business-Type Activities | \$2,502,445 | \$280,616 | \$16,907 | \$2,766,154 | \$19,708 |

All general obligation bonds are supported by the full faith and credit of the County. General obligation bonds will be paid from rental charges to the County departments and other tenants who occupy the facilities (\$3,814,633) and from taxes.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

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

The Series A and B general obligation and special assessment bonds maturing on or after December 1, 2006 are subject to optional redemption at the direction of the County, either in whole or in part in integral multiples of \$5,000, in inverse order of maturity, on any June 1 or December 1, commencing December 1, 2006, at the redemption prices (expressed as percentages of the principal amount redeemed) set forth below:

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

The Capital Facilities general obligation bonds maturing on or after December 1, 2006 are subject to optional redemption at the direction of the County, either in whole or in part in integral multiples of \$5,000, in inverse order of maturity, on any June 1 or December 1, commencing December 1, 2006, at the redemption prices (expressed as percentages of the principal amount redeemed) set forth below:

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

The compensated absences liability will be paid from the fund from which the employees' salaries are paid. These funds include the general fund, mental health board, certificate of title, dog and kennel, mental retardation board, public assistance, motor vehicle license and gas tax, children's services, dayspring, child support enforcement agency, and sewer fund. The correctional facilities bond anticipation note will be paid from the correctional construction capital projects fund. The capital lease obligation for the building will be paid from the mental retardation board special revenue fund as that department occupies the building and the capital lease for the computer equipment will be paid from the general fund.

The \$9,000,000 Correctional Facilities note, issued February 28, 2006 at 4.25 percent, will mature February 27, 2007. The \$393,000 Computer Acquisition note, issued March 28, 2006 at 4.5 percent, will mature March 27, 2007. The notes were issued at premiums of \$40,190 and \$2,460, respectively and are backed by the full faith and credit of the County.

The County has entered into a contractual agreement for a loan from the USDA for the Eastview Sewer project in the amount of \$2,700,000. Under the terms of this agreement, the USDA reimbursed the construction costs of the project. Since the loan repayment schedule has not yet been finalized, a repayment schedule is not included in the schedule of debt service requirements.

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors should not exceed one percent of the total assessed valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt should not exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of the next \$200,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000. The effects of the debt limitations at December 31, 2006, are an overall debt margin of \$33,248,251 and an unvoted debt margin of \$374,066.

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Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

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

| Year | Governmental Activities | | | |
|-----------|--------------------------|--------------------|--------------------------|--------------------|
| | General Obligation Bonds | | Special Assessment Bonds | |
| | Principal | Interest | Principal | Interest |
| | | | | |
| 2007 | \$976,135 | \$359,768 | \$883,865 | \$422,411 |
| 2008 | 1,014,829 | 314,650 | 930,168 | 369,650 |
| 2009 | 1,068,530 | 279,598 | 946,465 | 336,932 |
| 2010 | 912,228 | 242,538 | 647,773 | 296,079 |
| 2011 | 850,925 | 201,561 | 694,075 | 252,326 |
| 2012-2016 | 2,084,459 | 604,477 | 3,305,544 | 605,514 |
| 2017-2020 | 971,584 | 108,295 | 468,418 | 66,880 |
| Total | <u>\$7,878,690</u> | <u>\$2,110,887</u> | <u>\$7,876,308</u> | <u>\$2,349,792</u> |

Note 18 - Notes Payable

A summary of the note transactions for the year ended December 31, 2006, follows:

| | Outstanding 12/31/2005 | Issued | Retired | Outstanding 12/31/2006 |
|--|---------------------------|--------------------|---------------------|---------------------------|
| Capital Projects Funds: | | | | |
| 4.0% Road Improvement | \$110,000 | \$0 | \$110,000 | \$0 |
| 3.25-4.5% Court Computers | 965,000 | 222,000 | 965,000 | 222,000 |
| Unamortized Premium | 656 | 0 | 656 | 0 |
| 4.0-4.5% Dog and Kennel | 1,478,000 | 1,277,000 | 1,478,000 | 1,277,000 |
| Unamortized Premium | 7,375 | 4,216 | 7,375 | 4,216 |
| 4.0-4.5% Job and Family Renovations | 600,000 | 522,000 | 600,000 | 522,000 |
| Unamortized Premium | 0 | 1,723 | 0 | 1,723 |
| 4.25-4.5% Eastview Sewer | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 |
| Unamortized Premium | 24,053 | 13,065 | 24,053 | 13,065 |
| 4.25-4.5% Geographic Information System | 620,000 | 420,000 | 620,000 | 420,000 |
| Unamortized Premium | 0 | 1,829 | 0 | 1,829 |
| 4.25-4.5% Correctional Facilities Construction | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| Unamortized Premium | 15,046 | 4,355 | 15,046 | 4,355 |
| 4.0-4.5% Phone System | 1,478,000 | 1,436,000 | 1,478,000 | 1,436,000 |
| Unamortized Premium | 7,375 | 4,741 | 7,375 | 4,741 |
| 4.0-4.75% Road Improvement | 840,000 | 913,000 | 840,000 | 913,000 |
| Unamortized Premium | 4,099 | 2,285 | 4,099 | 2,285 |
| Total Capital Projects Funds | <u>10,149,604</u> | <u>8,822,214</u> | <u>10,149,604</u> | <u>8,822,214</u> |
| Debt Service Fund: | | | | |
| 3.5-4.35% Special Economic Development | 565,000 | 295,000 | 565,000 | 295,000 |
| Unamortized Premium | 241 | 145 | 241 | 145 |
| Total Notes Payable | <u>\$10,714,845</u> | <u>\$9,117,359</u> | <u>\$10,714,845</u> | <u>\$9,117,359</u> |

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

Note 19 - Capital Leases - Lessee Disclosure

During 1985, the County entered into a capital lease for a building. During 2005, the County entered into a capital lease for various computer equipment. The leases meet the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13 "Accounting for Leases", which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Capital lease payments are reflected as debt service expenditures in the basic financial statements for the governmental funds. These expenditures are reflected as program/function expenditures on a budgetary basis. The building and equipment acquired by lease is included in governmental activities general capital assets. A corresponding liability is included in governmental activities general long-term obligations. Principal payments in 2006 totaled \$18,615.

The assets acquired through capital leases are as follows:

| | Governmental Activities |
|--------------------------------|----------------------------|
| Asset: | |
| Building | \$1,680,914 |
| Equipment | 59,865 |
| Less: Accumulated depreciation | (830,333) |
| Total | \$910,446 |

Future minimum lease payments are as follows:

| Year | Amount |
|---|-------------|
| 2007 | \$198,136 |
| 2008 | 198,136 |
| 2009 | 175,000 |
| 2010 | 175,000 |
| 2011 | 175,000 |
| 2012-2016 | 875,000 |
| 2017-2021 | 875,000 |
| 2022-2026 | 875,000 |
| 2027-2031 | 875,000 |
| 2032-2036 | 875,000 |
| 2037-2041 | 875,000 |
| 2042-2046 | 875,000 |
| 2047-2051 | 875,000 |
| 2052-2056 | 875,000 |
| 2057-2061 | 875,000 |
| 2062-2066 | 787,500 |
| Total | 10,458,772 |
| Less: Amount Representing Interest | (8,753,842) |
| Present Value of Net Minimum Lease Payments | \$1,704,930 |

Note 20 - Public Entity Risk Pools

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

The County Risk Sharing Authority, Inc. is a public entity risk sharing pool among sixty counties in Ohio. CORSA was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverages provided by CORSA. Coverage includes comprehensive general liability, automobile liability, certain property insurance and public officials' errors and omissions liability insurance.

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of CORSA are managed by an elected board of not more than nine trustees. 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 2006 was \$434,649.

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

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

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

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

Note 21 – Joint Venture

County Regional Planning Commission

The County participates in the Richland County Regional Planning Commission (the Commission), which is a statutorily created political subdivision of the State. The Commission is a joint venture among Richland County, municipalities and townships. Of the fifty board members, the County appoints eight. 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 2006, the County contributed \$42,833 which represents 5.92 percent of revenues received. Complete financial statements can be obtained from the Regional Planning Commission, Richland County, Ohio.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

Note 22 – Jointly Governed Organizations

A. Richland County Regional Solid Waste Management Authority

The Richland County Regional Solid Waste Management Authority (the Authority) is a jointly governed organization. The purpose of this Authority is the development of a long-term solution to the management of solid waste in Richland County. The Board of Trustees is made up of seven members. These members consist of one Richland County Commissioner or designee appointed by the Commissioners, one township trustee elected by the 18 township trustee units, the mayor of Mansfield or her designee, the Commissioner of the Mansfield-Ontario-Richland County Board of Health or designee, one person appointed representing industrial, commercial or institutional generators, one person representing the general interests of the citizens of Richland County and one person representing the public pursuant to the Ohio Revised Code. The County did not contribute to the Authority during 2006.

B. Richland County Youth and Family Council

The Richland County Youth and Family Council (the Council) is a jointly governed organization between the Richland County Mental Health Board, Richland County Children Services Board, Mansfield City Schools, Mid-Ohio Educational Service Center, Mansfield-Ontario-Richland County Board of Health, and the Richland County Board of MR/DD. The Council coordinates for the purpose of elimination of duplication and increase service for children and families in Richland County. The Council is governed by a board of trustees consisting of a representative from each participant, the Judge of the Juvenile Court of Richland County and three members from the Advisory Committee. The degree of control exercised by any participating entity is limited to its representation on the Board. The County does not maintain an ongoing financial interest in or an ongoing financial responsibility for the Council. Mansfield City Schools acts as the fiscal agent for the Council. The County did not contribute to the Council during 2006.

C. Area 10 Workforce Investment Board

The Area 10 Workforce Investment Board (the Board) is a jointly governed organization between Richland County and Crawford County. The purpose of the Board is to set policy for the local workforce investment system under the Workforce Investment Act, a federally funded program that provides employment and job training services to eligible adults, dislocated workers and youth. The Board is governed by a Board of Governors, which consists of the Chief Elected Official of each participating sub area. The Richland County Auditor has been designated as the fiscal agent for the local area and has the responsibility to disburse funds at the direction of the Board of Governors. The County did not contribute to the Board during 2006.

D. Licking / Richland Council of Government

The Licking/Richland Council of Government (the COG) is a jointly governed organization between Richland County and Licking County. The purpose of the COG is to provide homemaker, personal care, transportation and other related services to persons with mental retardation and developmental disabilities. These services are provided primarily through contracts with private agencies. Licking and Richland County Boards of Mental Retardation and Developmental Disabilities each appoint a Superintendent to act as a governing representative for all of the COG's business. The County contributed \$15,415 to the COG during 2006.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

Note 23 - Related Organizations

A. Richland County Metropolitan Park District

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

B. Richland County Transit Board

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

C. Mansfield/Richland County Public Library

The County appoints the seven member governing board of the Library, however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit for or burden on the County. The County serves in a ministerial capacity as taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library determines its own budget. Complete financial statements can be obtained from the Mansfield/Richland County Public Library, Richland County, Ohio.

Note 24 - Contingent Liabilities

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

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

Note 25 - Conduit Debt Obligations

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

As of December 31, 2006, there were three series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of \$43,520,000.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

Note 26 - Related Party Transactions

During 2006, Richland County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of programs to Richland Newhope Industries, Inc. Richland Newhope Industries, Inc., a discretely presented component unit of Richland County reported \$10,825 for such contributions. Richland Newhope Industries, Inc. recorded operating revenues and expenses at cost or fair value as applicable, to the extent the contribution is related to the vocational purpose of the Workshop. Additional habilitative services provided directly to Workshop clients by the County amounted to \$3,564,972.

Note 27 – Donor-Restricted Endowments

The County's permanent fund includes donor-restricted endowments. Net Assets of Nonexpendable MR/DD Endowments of \$100,314 represents the principal portion of the endowment. The fund began in 2001, and currently has no net appreciation in donor-restricted investments that are available for expenditures. State law permits the governing board to appropriate, for purposes consistent with the endowment's intent, net appreciation, realized and unrealized, unless the endowment terms specify otherwise. The endowment indicates that the interest should be used to purchase goods or services which benefit children or adults with mental retardation and/or other developmental disabilities currently enrolled with the Richland County Board of MR/DD.

Note 28 - Subsequent Events

On February 26, 2007, the County issued \$6,000,000 and \$3,000,000 of notes in anticipation of the issuance of Bonds. The \$9,000,000 was to retire an outstanding note of \$9,000,000. The purpose of the notes is to pay costs of constructing an alternative sentencing correctional facility, a county jail and additional offices for the Prosecuting Attorney. The notes mature on February 21, 2008 and have an interest rate of 4.5 percent and 3.75 percent, respectively.

On March 26, 2007, the County issued \$393,000 of notes in anticipation of the issuance of bonds. The \$393,000 note, plus an additional \$222,000 of principal, was used to retire an outstanding note of \$615,000. The purpose of the note is to acquire computers. The notes mature on March 25, 2008 and have an interest rate of 4.25 percent.

Note 29 - Component Unit

A. Summary of Significant Accounting Policies

Nature of Organization - Richland Newhope Industries, Inc. (the Workshop) is a non-profit sheltered workshop providing vocationally-oriented services to mentally retarded and developmentally disabled adults in Richland County. The Workshop is primarily funded by the Richland County Board of MR/DD as disclosed in Note 26. Major departmental programs include (with the percentage of revenue derived in each department in the current year) Subcontract (31%), Community Services (22%), Manufacturing (41%), and Document Imaging (6%).

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

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

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

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

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

Permanently restricted net assets comprise those assets contributed to the Workshop by donors who have indicated an intention that the assets are to remain in perpetuity as permanent endowments of the Workshop. Investment income generated by these assets is reported as unrestricted or temporarily restricted, depending upon whether the donors have limited the expenditure of income to a particular purpose or purposes or have indicated that such income is to be available for the general purposes of the Workshop. At August 31, 2006, all of the assets of the Workshop are unrestricted.

Contributions - Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions. All of the Workshop's contributions are considered to be available for unrestricted use unless specifically restricted by donor. Donated materials and equipment are reflected as contributions in the accompanying statements at their estimated values at date of receipt. Contributed services have been recognized as contributions to the extent the total amount that could have been charged for these services exceeds the amount actually charged. As of August 31, 2006, all of the Workshop's contributions were unrestricted.

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

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

| | |
|--|-----------|
| Manufacturing Materials | \$92,309 |
| Manufacturing Work In Process and Finished Goods | 26,401 |
| Subcontract Materials, Supplies and Work In Process | 44,865 |
| Document Management Supplies and Work In Process | 4,574 |
| CS Supplies | 3,744 |
| | 3,744 |
| Total | \$171,893 |

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

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

During the year ended August 31, 2006, depreciation expense was \$89,070. A summary of the component unit's capital assets at August 31, 2006, follows:

| | |
|---------------------------------------|---------------------------|
| Capital assets not being depreciated: | |
| Land and Land Improvements | \$137,154 |
| Capital assets being depreciated: | |
| Buildings and Improvements | 616,230 |
| Vehicles | 147,165 |
| Furniture and Office Equipment | 57,600 |
| Shop Equipment | 931,553 |
| Subtotal | <u>1,889,702</u> |
| Less: Accumulated Depreciation | <u>(876,542)</u> |
| Total | <u><u>\$1,013,160</u></u> |

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

Advertising Costs - Advertising costs are expensed as incurred. Advertising expense was \$23,141 for the year ended August 31, 2006.

Shipping and Handling Costs - Shipping and handling costs are expensed as incurred and are included as program expenses on the statement of activities. Total shipping and handling costs for the year ended August 31, 2006 were \$13,979.

B. Cash and Cash Equivalents

The Workshop maintains checking and savings accounts and certificate of deposits. All funds of the Workshop are maintained in these accounts. These depository accounts are presented as "Equity in Pooled Cash and Cash Equivalents." See Note 29(F).

C. Accrued Vacation and Sick Pay

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

Vacation pay is accrued annually based on hours worked in the previous year. Any unpaid vacation pay at the end of the year can be paid or carried forward at the employee's discretion. The estimated unpaid vacation pay at August 31, 2006 is \$2,013.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

D. Beneficial Interest in Assets Held by Foundation

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

During the year ended August 31, 2006, the Workshop transferred \$394,461 to the fund at the Foundation. The fund balance included on the financial statements at August 31, 2006 was \$531,664 and is shown as cash and cash equivalents with trustee. Included in investment income for the year ended August 31, 2006 is \$31,624 of net earnings for the fund.

E. In-Kind Contributions

During the year ended August 31, 2006, the Richland County Board of MR/DD provided facilities, certain equipment, transportation, and salaries for administration, implementation, and supervision of programs to Richland Newhope Industries, Inc. Of the total support received, \$10,825 is considered directly related to the vocational purposes of the Workshop. This support is recorded as both an income and expense. The breakdown of these items is as follows:

| | |
|--------------------------|------------------------|
| Income | |
| Contributions | <u><u>\$10,825</u></u> |
| Expenses | |
| Direct services salaries | 6,124 |
| Building/capital costs | 250 |
| Administrative costs | 3,051 |
| Building services costs | <u>1,400</u> |
| Total | <u><u>\$10,825</u></u> |

Additional habilitative services provided directly to the Workshop clients by Richland County amounted to approximately \$3,564,972 for the year ended August 31, 2006.

F. Contingencies

The Workshop maintains its checking, savings, and certificate of deposits in financial institutions located in the north central Ohio area. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) for banks and the National Credit Union Administration (NCUA) for credit unions up to \$100,000 per financial institution. At August 31, 2006, the Workshop's uninsured account balances total \$1,053,370.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

G. Major Customers

During the year ended August 31, 2006, the Workshop had one major customer whose revenues exceeded 10 percent of total revenues. The total revenue from this customer was \$282,038. Accounts receivable from this customer totaled \$34,318 at August 31, 2006.

H. Rental Income

During the year ended August 31, 1999, the Workshop entered into an agreement with the Richland County Board of Mental Retardation and Developmental Disabilities for the rental of space at the Workshop's 971 West Longview Avenue and 67 North Willis Avenue buildings. The agreement requires monthly rental of \$0.40 per square foot of space. The current agreement expires December 31, 2006. Included in other revenue on the statement of activities for the year ended August 31, 2006 is rental income of \$8,438.

I. Related Party Transactions

In addition to the items mentioned in Notes E and H above, the Workshop provides services to the Richland County Board of MR/DD. During the year ended August 31, 2006, the Workshop received total revenues from the Board of \$25,925 and had a receivable of \$6,483 at August 31, 2006.

In addition to the amounts paid to the Board for the food services department, the Workshop paid the Board \$59,178 for services during the year ended August 31, 2006. There was \$5,812 in accounts payable to the Board at August 31, 2006.

Combining Statements and Individual Fund Schedules

Richland County, Ohio

Fund Descriptions - Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes. The following is a description of the County's special revenue funds:

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

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

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

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

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

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

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

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

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

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

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

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

Richland County, Ohio

Fund Descriptions
Nonmajor Special Revenue Funds
(continued)

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

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

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

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

Community Policing Fund
Intensive Supervision Fund
Sanction Cost Reimbursement Fund
Big Wheel Fund
Jail Education Program Fund
Third Grade Safety Belt Fund
Prisoner Incentive Fund
Sheriff K-9 Fund
Enforcement and Education Fund
Law Enforcement Fund
Drug Law Enforcement Fund
Drug Abuse Resistance Education Fund
Speed DUI Fund
HUD E1 Sirens Fund
Department of Justice Fund
Enhanced 911 Wireless Fund
Gun Prosecutor Grant Fund
I-71 Construction Zone Fund
Commissary Rotary Jail Fund
Law Enforcement Block Grant Fund

(continued)

Richland County, Ohio

Fund Descriptions
Nonmajor Special Revenue Funds
(continued)

Other Fund - Smaller special revenue funds operated by the County and subsidized in part by local, State and Federal monies as well as miscellaneous sources. During 2006, the County had several funds with small cash balances and no budgetary activity. Therefore, budgetary information is not provided for these funds. The other funds are as follows:

Probate Fees Fund
Workforce Investment Act Fund
Federal Revenue Sharing Fund
Common Pleas Security Fund
Domestic Violence Fund
Probate Conduct of Business Fund
Domestic Relations Special Projects Fund
Prepayment of Interest Fund
Bike Trail Maintenance Fund
Courtroom Renovation Fund
Probate Court Mediation Fund
Economic Development Fund
Veterans' Cemetery Fund
Victim Witness Program Fund
Mediation Fund
Federal Emergency Management Agency Fund
TCMPA Grant Fund
Marine Patrol Fund
Ditch Maintenance Fund
Exercise Grant Fund
Child Project Fund
Richland Foundation Donation Fund
HAVA Education and Training Fund
Help America Vote Act Fund
Voting Equipment Fund
Veterans' Transportation Fund
MRDD Gift Fund
Screening and Diversion Fund

Richland County, Ohio

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

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

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

Nonmajor Capital Projects Funds

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

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

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

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

Kehoe Addition Fund - To account for renovation of the Kehoe Center. This fund did not have any budgetary activity in 2006, therefore, budgetary information is not provided.

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

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

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

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

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

(continued)

Richland County, Ohio

Fund Descriptions
Nonmajor Capital Projects Funds
(continued)

Gorman Nature Capital Improvement Fund - To account for renovation of the Gorman Nature Center. This fund did not have any budgetary activity in 2006, therefore, budgetary information is not provided.

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

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

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

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

Rocky Fork Improvement Fund - To account for special assessments that have been collected for the improvement of existing ditches. This fund did not have any budgetary activity in 2006, therefore, budgetary information is not provided.

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

Eastview/Heatherwood Fund - To account for monies that provide for the construction of the 1999 sewer project. This fund did not have any budgetary activity in 2006, therefore, budgetary information is not provided.

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

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

Road Improvement Fund - To account for monies that provide for the improvement of Noble Road, Base Line Road and London W. Road. This fund did not have any budgetary activity in 2006, therefore, budgetary information is not provided.

Job and Family Renovation Fund - To account for the monies that provide for the renovations at the Job and Family Services building. This fund did not have any budgetary activity in 2006, therefore, budgetary information is not provided.

(continued)

Richland County, Ohio

Fund Descriptions
Nonmajor Capital Projects Funds
(continued)

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

Nonmajor Permanent Fund

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

A G Cunning Trust Fund - To account for and distribute monies to the MRDD Gift fund on a quarterly or semi annual basis. This fund did not have any budgetary activity in 2006, therefore, budgetary information is not provided.

Richland County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2006

| | Nonmajor Special Revenue Funds | Nonmajor Debt Service Fund | Nonmajor Capital Projects Funds | Nonmajor Permanent Fund | Total Nonmajor Governmental Funds |
|---|---|-------------------------------------|--|-------------------------------|--|
| Assets | | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$5,139,428 | \$256,179 | \$9,741,547 | \$100,314 | \$15,237,468 |
| Cash and Cash Equivalents | | | | | |
| In Segregated Accounts | 52,234 | 0 | 1,400 | 0 | 53,634 |
| Materials and Supplies Inventory | 287,284 | 0 | 0 | 0 | 287,284 |
| Accounts Receivable | 78,211 | 779,772 | 0 | 0 | 857,983 |
| Interfund Receivable | 103,162 | 0 | 0 | 0 | 103,162 |
| Intergovernmental Receivable | 3,011,498 | 0 | 1,079,328 | 0 | 4,090,826 |
| Property Taxes Receivable | 890,340 | 0 | 0 | 0 | 890,340 |
| Special Assessments Receivable | 55,295 | 0 | 0 | 0 | 55,295 |
| Loans Receivable | 343,036 | 0 | 0 | 0 | 343,036 |
| <i>Total Assets</i> | <u>\$9,960,488</u> | <u>\$1,035,951</u> | <u>\$10,822,275</u> | <u>\$100,314</u> | <u>\$21,919,028</u> |
| Liabilities and Fund Balances | | | | | |
| Liabilities | | | | | |
| Accounts Payable | \$217,825 | \$0 | \$278,702 | \$0 | \$496,527 |
| Contracts Payable | 8,425 | 0 | 1,871,514 | 0 | 1,879,939 |
| Accrued Wages | 200,402 | 0 | 0 | 0 | 200,402 |
| Interfund Payable | 12,806 | 0 | 0 | 0 | 12,806 |
| Intergovernmental Payable | 867,411 | 0 | 436 | 0 | 867,847 |
| Deferred Revenue | 3,380,356 | 779,772 | 926,233 | 0 | 5,086,361 |
| Accrued Interest Payable | 0 | 6,666 | 98,170 | 0 | 104,836 |
| Notes Payable | 0 | 295,145 | 8,822,214 | 0 | 9,117,359 |
| <i>Total Liabilities</i> | <u>4,687,225</u> | <u>1,081,583</u> | <u>11,997,269</u> | <u>0</u> | <u>17,766,077</u> |
| Fund Balances | | | | | |
| Reserved for Encumbrances | 41,711 | 0 | 0 | 0 | 41,711 |
| Reserved for Loans Receivable | 313,464 | 0 | 0 | 0 | 313,464 |
| Reserved for Mental Retardation and Developmental Disability Gifts Endowment | 0 | 0 | 0 | 100,314 | 100,314 |
| Unreserved, Undesignated (Deficit), Reported in: | | | | | |
| Special Revenue Funds | 4,918,088 | 0 | 0 | 0 | 4,918,088 |
| Debt Service Fund | 0 | (45,632) | 0 | 0 | (45,632) |
| Capital Projects Funds | 0 | 0 | (1,174,994) | 0 | (1,174,994) |
| <i>Total Fund Balances (Deficit)</i> | <u>5,273,263</u> | <u>(45,632)</u> | <u>(1,174,994)</u> | <u>100,314</u> | <u>4,152,951</u> |
| <i>Total Liabilities and Fund Balances</i> | <u>\$9,960,488</u> | <u>\$1,035,951</u> | <u>\$10,822,275</u> | <u>\$100,314</u> | <u>\$21,919,028</u> |

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2006

| | Nonmajor Special Revenue Funds | Nonmajor Debt Service Fund | Nonmajor Capital Projects Funds | Nonmajor Permanent Fund | Total Nonmajor Governmental Funds |
|---|---|-------------------------------------|--|-------------------------------|--|
| Revenues | | | | | |
| Property and Other Taxes | \$779,301 | \$0 | \$0 | \$0 | \$779,301 |
| Charges for Services | 4,169,210 | 0 | 674,723 | 0 | 4,843,933 |
| Licenses and Permits | 695,513 | 0 | 0 | 0 | 695,513 |
| Fines and Forfeitures | 217,577 | 0 | 0 | 0 | 217,577 |
| Intergovernmental | 12,641,396 | 58,232 | 2,403,892 | 0 | 15,103,520 |
| Special Assessments | 13,849 | 0 | 0 | 0 | 13,849 |
| Interest | 38,171 | 0 | 19,699 | 0 | 57,870 |
| Rentals | 1,318 | 98,778 | 557,579 | 0 | 657,675 |
| Contributions and Donations | 77,893 | 0 | 936 | 0 | 78,829 |
| Other | 145,401 | 9,371 | 85,052 | 0 | 239,824 |
| <i>Total Revenues</i> | <u>18,779,629</u> | <u>166,381</u> | <u>3,741,881</u> | <u>0</u> | <u>22,687,891</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| General Government: | | | | | |
| Legislative and Executive | 2,105,508 | 15,799 | 0 | 0 | 2,121,307 |
| Judicial System | 2,044,755 | 0 | 0 | 0 | 2,044,755 |
| Public Safety | 1,362,324 | 0 | 0 | 0 | 1,362,324 |
| Public Works | 5,199,967 | 0 | 0 | 0 | 5,199,967 |
| Health | 481,279 | 0 | 0 | 0 | 481,279 |
| Human Services | 5,616,326 | 0 | 0 | 0 | 5,616,326 |
| Economic Development | 287,490 | 0 | 0 | 0 | 287,490 |
| Capital Outlay | 0 | 0 | 8,155,903 | 0 | 8,155,903 |
| Debt Service: | | | | | |
| Principal Retirement | 0 | 590,000 | 375,001 | 0 | 965,001 |
| Interest and Fiscal Charges | 0 | 269,249 | 677,305 | 0 | 946,554 |
| <i>Total Expenditures</i> | <u>17,097,649</u> | <u>875,048</u> | <u>9,208,209</u> | <u>0</u> | <u>27,180,906</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>1,681,980</u> | <u>(708,667)</u> | <u>(5,466,328)</u> | <u>0</u> | <u>(4,493,015)</u> |
| Other Financing Sources (Uses) | | | | | |
| Bond Anticipation Notes Issued | 0 | 0 | 9,393,000 | 0 | 9,393,000 |
| Bond Anticipation Notes Premium | 0 | 0 | 42,650 | 0 | 42,650 |
| Current Refunding | 0 | 0 | (4,000,000) | 0 | (4,000,000) |
| Transfers In | 1,126,078 | 935,588 | 3,626,969 | 0 | 5,688,635 |
| Transfers Out | (2,495,970) | (12,000) | (245,319) | 0 | (2,753,289) |
| <i>Total Other Financing Sources (Uses)</i> | <u>(1,369,892)</u> | <u>923,588</u> | <u>8,817,300</u> | <u>0</u> | <u>8,370,996</u> |
| <i>Net Change in Fund Balances</i> | 312,088 | 214,921 | 3,350,972 | 0 | 3,877,981 |
| <i>Fund Balances (Deficit) Beginning of Year</i> | 4,961,175 | (260,553) | (4,525,966) | 100,314 | 274,970 |
| <i>Fund Balances (Deficit) End of Year</i> | <u>\$5,273,263</u> | <u>(\$45,632)</u> | <u>(\$1,174,994)</u> | <u>\$100,314</u> | <u>\$4,152,951</u> |

Richland County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2006

| | Certificate of Title | Dog and Kennel | Real Estate Assessment | Youth Services |
|---|-------------------------|-------------------|---------------------------|--------------------|
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$182,246 | \$80,402 | \$15,897 | \$806,030 |
| Cash and Cash Equivalents | | | | |
| In Segregated Accounts | 0 | 0 | 0 | 0 |
| Materials and Supplies Inventory | 0 | 3,187 | 0 | 0 |
| Accounts Receivable | 0 | 0 | 0 | 0 |
| Interfund Receivable | 0 | 0 | 0 | 0 |
| Intergovernmental Receivable | 0 | 407 | 0 | 253,361 |
| Property Taxes Receivable | 0 | 0 | 0 | 0 |
| Special Assessments Receivable | 0 | 0 | 0 | 0 |
| Loans Receivable | 0 | 0 | 0 | 0 |
| <i>Total Assets</i> | <u>\$182,246</u> | <u>\$83,996</u> | <u>\$15,897</u> | <u>\$1,059,391</u> |
| Liabilities and Fund Balances | | | | |
| Liabilities | | | | |
| Accounts Payable | \$1,247 | \$0 | \$16,938 | \$16,866 |
| Contracts Payable | 0 | 0 | 0 | 0 |
| Accrued Wages | 13,382 | 10,706 | 0 | 0 |
| Interfund Payable | 0 | 0 | 0 | 600 |
| Intergovernmental Payable | 681,410 | 6,922 | 5,763 | 117 |
| Deferred Revenue | 0 | 0 | 0 | 162,161 |
| <i>Total Liabilities</i> | <u>696,039</u> | <u>17,628</u> | <u>22,701</u> | <u>179,744</u> |
| Fund Balances | | | | |
| Reserved for Encumbrances | 0 | 0 | 0 | 1,898 |
| Reserved for Loans Receivable | 0 | 0 | 0 | 0 |
| Unreserved, Undesignated (Deficit) | <u>(513,793)</u> | <u>66,368</u> | <u>(6,804)</u> | <u>877,749</u> |
| <i>Total Fund Balances (Deficit)</i> | <u>(513,793)</u> | <u>66,368</u> | <u>(6,804)</u> | <u>879,647</u> |
| <i>Total Liabilities and Fund Balances</i> | <u>\$182,246</u> | <u>\$83,996</u> | <u>\$15,897</u> | <u>\$1,059,391</u> |

| Motor Vehicle License and Gas Tax | Alternative Sentencing | Divorce Orientation | Court Computers | Indigent Guardianship |
|---|---------------------------|------------------------|--------------------|--------------------------|
| \$959,189 | \$640 | \$9,000 | \$378,311 | \$32,505 |
| 0 | 0 | 0 | 0 | 0 |
| 272,511 | 0 | 0 | 0 | 0 |
| 0 | 74,192 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 2,342,938 | 3,334 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| <u>\$3,574,638</u> | <u>\$78,166</u> | <u>\$9,000</u> | <u>\$378,311</u> | <u>\$32,505</u> |
| \$46,417 | \$29,621 | \$700 | \$0 | \$890 |
| 0 | 0 | 0 | 0 | 0 |
| 86,195 | 0 | 0 | 0 | 0 |
| 0 | 5,778 | 0 | 0 | 0 |
| 32,164 | 0 | 0 | 0 | 0 |
| 1,952,088 | 73,622 | 0 | 0 | 0 |
| <u>2,116,864</u> | <u>109,021</u> | <u>700</u> | <u>0</u> | <u>890</u> |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 1,457,774 | (30,855) | 8,300 | 378,311 | 31,615 |
| <u>1,457,774</u> | <u>(30,855)</u> | <u>8,300</u> | <u>378,311</u> | <u>31,615</u> |
| <u>\$3,574,638</u> | <u>\$78,166</u> | <u>\$9,000</u> | <u>\$378,311</u> | <u>\$32,505</u> |

(continued)

Richland County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2006

| | <u>Dayspring</u> | <u>Child Support Enforcement Agency</u> | <u>Delinquent Real Estate Collection</u> | <u>Community Development Block Grant</u> |
|---|--------------------|---|--|--|
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$576,521 | \$74,830 | \$505,203 | \$95,265 |
| Cash and Cash Equivalents | | | | |
| In Segregated Accounts | 0 | 0 | 0 | 0 |
| Materials and Supplies Inventory | 5,948 | 5,638 | 0 | 0 |
| Accounts Receivable | 0 | 0 | 0 | 0 |
| Interfund Receivable | 100,000 | 442 | 0 | 0 |
| Intergovernmental Receivable | 41,919 | 44,229 | 0 | 1,017 |
| Property Taxes Receivable | 890,340 | 0 | 0 | 0 |
| Special Assessments Receivable | 0 | 0 | 0 | 0 |
| Loans Receivable | 0 | 0 | 0 | 343,036 |
| <i>Total Assets</i> | <u>\$1,614,728</u> | <u>\$125,139</u> | <u>\$505,203</u> | <u>\$439,318</u> |
| Liabilities and Fund Balances | | | | |
| Liabilities | | | | |
| Accounts Payable | \$16,207 | \$5,474 | \$4,774 | \$12,773 |
| Contracts Payable | 8,425 | 0 | 0 | 0 |
| Accrued Wages | 34,071 | 56,048 | 0 | 0 |
| Interfund Payable | 1,063 | 2,645 | 0 | 0 |
| Intergovernmental Payable | 12,707 | 21,533 | 10,120 | 0 |
| Deferred Revenue | 930,174 | 0 | 0 | 0 |
| <i>Total Liabilities</i> | <u>1,002,647</u> | <u>85,700</u> | <u>14,894</u> | <u>12,773</u> |
| Fund Balances | | | | |
| Reserved for Encumbrances | 0 | 12,167 | 0 | 0 |
| Reserved for Loans Receivable | 0 | 0 | 0 | 313,464 |
| Unreserved, Undesignated (Deficit) | 612,081 | 27,272 | 490,309 | 113,081 |
| <i>Total Fund Balances (Deficit)</i> | <u>612,081</u> | <u>39,439</u> | <u>490,309</u> | <u>426,545</u> |
| <i>Total Liabilities and Fund Balances</i> | <u>\$1,614,728</u> | <u>\$125,139</u> | <u>\$505,203</u> | <u>\$439,318</u> |

| <u>Energy Management</u> | <u>Public Defender</u> | <u>Other Public Safety</u> | <u>Other</u> | <u>Total Nonmajor Special Revenue Funds</u> |
|------------------------------|----------------------------|--------------------------------|--------------------|---|
| \$16,068 | \$133 | \$442,972 | \$964,216 | \$5,139,428 |
| 0 | 0 | 50,041 | 2,193 | 52,234 |
| 0 | 0 | 0 | 0 | 287,284 |
| 0 | 0 | 4,019 | 0 | 78,211 |
| 0 | 0 | 2,720 | 0 | 103,162 |
| 0 | 42,679 | 182,461 | 99,153 | 3,011,498 |
| 0 | 0 | 0 | 0 | 890,340 |
| 0 | 0 | 0 | 55,295 | 55,295 |
| 0 | 0 | 0 | 0 | 343,036 |
| <u>\$16,068</u> | <u>\$42,812</u> | <u>\$682,213</u> | <u>\$1,120,857</u> | <u>\$9,960,488</u> |
| \$0 | \$380 | \$7,449 | \$58,089 | \$217,825 |
| 0 | 0 | 0 | 0 | 8,425 |
| 0 | 0 | 0 | 0 | 200,402 |
| 0 | 0 | 2,720 | 0 | 12,806 |
| 0 | 5,447 | 79,241 | 11,987 | 867,411 |
| 0 | 0 | 122,612 | 139,699 | 3,380,356 |
| 0 | 5,827 | 212,022 | 209,775 | 4,687,225 |
| 0 | 0 | 11 | 27,635 | 41,711 |
| 0 | 0 | 0 | 0 | 313,464 |
| 16,068 | 36,985 | 470,180 | 883,447 | 4,918,088 |
| <u>16,068</u> | <u>36,985</u> | <u>470,191</u> | <u>911,082</u> | <u>5,273,263</u> |
| <u>\$16,068</u> | <u>\$42,812</u> | <u>\$682,213</u> | <u>\$1,120,857</u> | <u>\$9,960,488</u> |

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006

| | Certificate of Title | Dog and Kennel | Real Estate Assessment | Youth Services |
|---|-------------------------|-------------------|---------------------------|-------------------|
| Revenues | | | | |
| Property and Other Taxes | \$0 | \$0 | \$0 | \$0 |
| Charges for Services | 387,402 | 0 | 1,065,390 | 188 |
| Licenses and Permits | 0 | 336,890 | 69 | 0 |
| Fines and Forfeitures | 0 | 165,003 | 0 | 0 |
| Intergovernmental | 0 | 30,000 | 0 | 882,774 |
| Special Assessments | 0 | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 | 0 |
| Rentals | 0 | 0 | 0 | 0 |
| Contributions and Donations | 0 | 9,870 | 0 | 0 |
| Other | 1,247 | 0 | 125 | 0 |
| <i>Total Revenues</i> | <u>388,649</u> | <u>541,763</u> | <u>1,065,584</u> | <u>882,962</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 653,940 | 0 | 952,134 | 0 |
| Judicial System | 0 | 0 | 0 | 0 |
| Public Safety | 0 | 0 | 0 | 327,195 |
| Public Works | 0 | 0 | 0 | 0 |
| Health | 0 | 464,469 | 0 | 0 |
| Human Services | 0 | 0 | 0 | 0 |
| Economic Development | 0 | 0 | 0 | 0 |
| <i>Total Expenditures</i> | <u>653,940</u> | <u>464,469</u> | <u>952,134</u> | <u>327,195</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(265,291)</u> | <u>77,294</u> | <u>113,450</u> | <u>555,767</u> |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 0 | 4 | 0 | 22,573 |
| Transfers Out | 0 | (123,575) | 0 | (489,922) |
| <i>Total Other Financing Sources (Uses)</i> | <u>0</u> | <u>(123,571)</u> | <u>0</u> | <u>(467,349)</u> |
| <i>Net Change in Fund Balances</i> | (265,291) | (46,277) | 113,450 | 88,418 |
| <i>Fund Balances (Deficit) Beginning of Year</i> | <u>(248,502)</u> | <u>112,645</u> | <u>(120,254)</u> | <u>791,229</u> |
| <i>Fund Balances (Deficit) End of Year</i> | <u>(\$513,793)</u> | <u>\$66,368</u> | <u>(\$6,804)</u> | <u>\$879,647</u> |

| Motor Vehicle License and Gas Tax | Alternative Sentencing | Divorce Orientation | Court Computers | Indigent Guardianship |
|---|---------------------------|------------------------|--------------------|--------------------------|
| \$0 | \$0 | \$0 | \$0 | \$0 |
| 329,886 | 174,534 | 5,703 | 76,712 | 16,510 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 4,749,273 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 23,666 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 9,629 | 0 | 180 | 0 | 0 |
| <u>5,112,454</u> | <u>174,534</u> | <u>5,883</u> | <u>76,712</u> | <u>16,510</u> |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 513,762 | 4,583 | 22,655 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 4,698,752 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 25,128 |
| 0 | 0 | 0 | 0 | 0 |
| <u>4,698,752</u> | <u>513,762</u> | <u>4,583</u> | <u>22,655</u> | <u>25,128</u> |
| <u>413,702</u> | <u>(339,228)</u> | <u>1,300</u> | <u>54,057</u> | <u>(8,618)</u> |
| 0 | 255,904 | 0 | 0 | 0 |
| <u>(48,097)</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <u>(48,097)</u> | <u>255,904</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 365,605 | (83,324) | 1,300 | 54,057 | (8,618) |
| <u>1,092,169</u> | <u>52,469</u> | <u>7,000</u> | <u>324,254</u> | <u>40,233</u> |
| <u>\$1,457,774</u> | <u>(\$30,855)</u> | <u>\$8,300</u> | <u>\$378,311</u> | <u>\$31,615</u> |

(continued)

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2006

| | Dayspring | Child Support Enforcement Agency | Delinquent Real Estate Collection | Community Development Block Grant |
|---|-------------------------|--|---|---|
| Revenues | | | | |
| Property and Other Taxes | \$779,301 | \$0 | \$0 | \$0 |
| Charges for Services | 610,809 | 421,508 | 324,734 | 0 |
| Licenses and Permits | 0 | 0 | 0 | 0 |
| Fines and Forfeitures | 0 | 0 | 0 | 0 |
| Intergovernmental | 119,303 | 1,733,132 | 0 | 415,882 |
| Special Assessments | 0 | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 | 9,378 |
| Rentals | 1,318 | 0 | 0 | 0 |
| Contributions and Donations | 0 | 0 | 0 | 0 |
| Other | 17,320 | 239 | 25,629 | 0 |
| <i>Total Revenues</i> | <u>1,528,051</u> | <u>2,154,879</u> | <u>350,363</u> | <u>425,260</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 0 | 0 | 333,721 | 0 |
| Judicial System | 0 | 0 | 0 | 0 |
| Public Safety | 0 | 0 | 0 | 0 |
| Public Works | 0 | 0 | 0 | 0 |
| Health | 0 | 0 | 0 | 0 |
| Human Services | 1,298,894 | 2,289,565 | 0 | 0 |
| Economic Development | 0 | 0 | 0 | 287,490 |
| <i>Total Expenditures</i> | <u>1,298,894</u> | <u>2,289,565</u> | <u>333,721</u> | <u>287,490</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>229,157</u> | <u>(134,686)</u> | <u>16,642</u> | <u>137,770</u> |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 0 | 264,000 | 0 | 0 |
| Transfers Out | (10,000) | 0 | 0 | 0 |
| <i>Total Other Financing Sources (Uses)</i> | <u>(10,000)</u> | <u>264,000</u> | <u>0</u> | <u>0</u> |
| <i>Net Change in Fund Balances</i> | 219,157 | 129,314 | 16,642 | 137,770 |
| <i>Fund Balances (Deficit) Beginning of Year</i> | <u>392,924</u> | <u>(89,875)</u> | <u>473,667</u> | <u>288,775</u> |
| <i>Fund Balances (Deficit) End of Year</i> | <u><u>\$612,081</u></u> | <u><u>\$39,439</u></u> | <u><u>\$490,309</u></u> | <u><u>\$426,545</u></u> |

| Energy Management | Public Defender | Other Public Safety | Other | Total Nonmajor Special Revenue Funds |
|----------------------|--------------------|------------------------|-------------|---|
| \$0 | \$0 | \$0 | \$0 | \$779,301 |
| 0 | 230,061 | 306,207 | 219,566 | 4,169,210 |
| 0 | 0 | 0 | 358,554 | 695,513 |
| 0 | 0 | 52,574 | 0 | 217,577 |
| 0 | 400,261 | 852,419 | 3,458,352 | 12,641,396 |
| 0 | 0 | 0 | 13,849 | 13,849 |
| 0 | 0 | 0 | 5,127 | 38,171 |
| 0 | 0 | 0 | 0 | 1,318 |
| 0 | 0 | 2,620 | 65,403 | 77,893 |
| 0 | 0 | 80,652 | 10,380 | 145,401 |
| 0 | 630,322 | 1,294,472 | 4,131,231 | 18,779,629 |
| 2,577 | 0 | 0 | 163,136 | 2,105,508 |
| 0 | 1,276,079 | 0 | 227,676 | 2,044,755 |
| 0 | 0 | 1,035,129 | 0 | 1,362,324 |
| 0 | 0 | 0 | 501,215 | 5,199,967 |
| 0 | 0 | 0 | 16,810 | 481,279 |
| 0 | 0 | 0 | 2,002,739 | 5,616,326 |
| 0 | 0 | 0 | 0 | 287,490 |
| 2,577 | 1,276,079 | 1,035,129 | 2,911,576 | 17,097,649 |
| (2,577) | (645,757) | 259,343 | 1,219,655 | 1,681,980 |
| 0 | 477,500 | 44,295 | 61,802 | 1,126,078 |
| 0 | 0 | (48,822) | (1,775,554) | (2,495,970) |
| 0 | 477,500 | (4,527) | (1,713,752) | (1,369,892) |
| (2,577) | (168,257) | 254,816 | (494,097) | 312,088 |
| 18,645 | 205,242 | 215,375 | 1,405,179 | 4,961,175 |
| \$16,068 | \$36,985 | \$470,191 | \$911,082 | \$5,273,263 |

Richland County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2006

| | Road and Bridge | Supplemental Equipment- Recorder | Energy/911 Notes |
|---|--------------------|--|---------------------|
| Assets | | | |
| Equity in Pooled Cash and Cash Equivalents | \$163,247 | \$35,055 | \$697 |
| Cash and Cash Equivalents In Segregated Accounts | 0 | 0 | 0 |
| Intergovernmental Receivable | 1,079,328 | 0 | 0 |
| <i>Total Assets</i> | <u>\$1,242,575</u> | <u>\$35,055</u> | <u>\$697</u> |
| Liabilities and Fund Balances | | | |
| Liabilities | | | |
| Accounts Payable | \$450 | \$7,046 | \$0 |
| Contracts Payable | 696,649 | 0 | 0 |
| Intergovernmental Payable | 0 | 0 | 0 |
| Deferred Revenue | 926,233 | 0 | 0 |
| Accrued Interest Payable | 0 | 0 | 0 |
| Notes Payable | 0 | 0 | 0 |
| <i>Total Liabilities</i> | 1,623,332 | 7,046 | 0 |
| Fund Balances | | | |
| Unreserved, Undesignated (Deficit) | (380,757) | 28,009 | 697 |
| <i>Total Liabilities and Fund Balances</i> | <u>\$1,242,575</u> | <u>\$35,055</u> | <u>\$697</u> |

| Kehoe Addition | Phone System | Capital Equipment Purchases | Issue II |
|-------------------|-----------------|-----------------------------------|-----------------|
| \$133,363 | \$69,214 | \$19,118 | \$20,247 |
| 0 | 0 | 1,400 | 0 |
| 0 | 0 | 0 | 0 |
| <u>\$133,363</u> | <u>\$69,214</u> | <u>\$20,518</u> | <u>\$20,247</u> |
| \$0 | \$0 | \$0 | \$0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 21,002 | 0 | 0 |
| 0 | 1,440,741 | 0 | 0 |
| 0 | 1,461,743 | 0 | 0 |
| 133,363 | (1,392,529) | 20,518 | 20,247 |
| <u>\$133,363</u> | <u>\$69,214</u> | <u>\$20,518</u> | <u>\$20,247</u> |

(continued)

Richland County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds (continued)
December 31, 2006

| | Geographic Information System | Gorman Nature Capital Improvement | Madison Township Sewer A |
|---|-------------------------------------|--|--------------------------------|
| Assets | | | |
| Equity in Pooled Cash and Cash Equivalents | \$89,504 | \$13,203 | \$164,038 |
| Cash and Cash Equivalents In Segregated Accounts | 0 | 0 | 0 |
| Intergovernmental Receivable | 0 | 0 | 0 |
| <i>Total Assets</i> | <u>\$89,504</u> | <u>\$13,203</u> | <u>\$164,038</u> |
| Liabilities and Fund Balances | | | |
| Liabilities | | | |
| Accounts Payable | \$52,504 | \$0 | \$0 |
| Contracts Payable | 0 | 0 | 0 |
| Intergovernmental Payable | 436 | 0 | 0 |
| Deferred Revenue | 0 | 0 | 0 |
| Accrued Interest Payable | 3,150 | 0 | 0 |
| Notes Payable | 421,829 | 0 | 0 |
| <i>Total Liabilities</i> | 477,919 | 0 | 0 |
| Fund Balances | | | |
| Unreserved, Undesignated (Deficit) | (388,415) | 13,203 | 164,038 |
| <i>Total Liabilities and Fund Balances</i> | <u>\$89,504</u> | <u>\$13,203</u> | <u>\$164,038</u> |

| Mental Health Housing | Courts Computer | Correctional Construction | Rocky Fork Improvement | Children's Services Addition |
|-----------------------|-----------------|---------------------------|------------------------|------------------------------|
| \$239,805 | \$3,232 | \$6,611,538 | \$625 | \$1,957,245 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| <u>\$239,805</u> | <u>\$3,232</u> | <u>\$6,611,538</u> | <u>\$625</u> | <u>\$1,957,245</u> |
| \$0 | \$0 | \$147,896 | \$0 | \$70,806 |
| 0 | 0 | 904,095 | 0 | 270,770 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 7,500 | 0 | 0 |
| 0 | 222,000 | 1,004,355 | 0 | 0 |
| 0 | 222,000 | 2,063,846 | 0 | 341,576 |
| 239,805 | (218,768) | 4,547,692 | 625 | 1,615,669 |
| <u>\$239,805</u> | <u>\$3,232</u> | <u>\$6,611,538</u> | <u>\$625</u> | <u>\$1,957,245</u> |

(continued)

Richland County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds (continued)
December 31, 2006

| | Eastview/ Heatherwood | Dog and Kennel Shelter | Job and Family Renovation |
|---|--------------------------|------------------------------|------------------------------|
| Assets | | | |
| Equity in Pooled Cash and Cash Equivalents | \$0 | \$0 | \$0 |
| Cash and Cash Equivalents In Segregated Accounts | 0 | 0 | 0 |
| Intergovernmental Receivable | 0 | 0 | 0 |
| <i>Total Assets</i> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| Liabilities and Fund Balances | | | |
| Liabilities | | | |
| Accounts Payable | \$0 | \$0 | \$0 |
| Contracts Payable | 0 | 0 | 0 |
| Intergovernmental Payable | 0 | 0 | 0 |
| Deferred Revenue | 0 | 0 | 0 |
| Accrued Interest Payable | 22,500 | 18,676 | 7,634 |
| Notes Payable | 3,013,065 | 1,281,216 | 523,723 |
| <i>Total Liabilities</i> | 3,035,565 | 1,299,892 | 531,357 |
| Fund Balances | | | |
| Unreserved, Undesignated (Deficit) | (3,035,565) | (1,299,892) | (531,357) |
| <i>Total Liabilities and Fund Balances</i> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |

| Engineer | Total Nonmajor Capital Projects Funds |
|------------------|--|
| \$221,416 | \$9,741,547 |
| 0 | 1,400 |
| 0 | 1,079,328 |
| <u>\$221,416</u> | <u>\$10,822,275</u> |
| \$0 | \$278,702 |
| 0 | 1,871,514 |
| 0 | 436 |
| 0 | 926,233 |
| 17,708 | 98,170 |
| 915,285 | 8,822,214 |
| 932,993 | 11,997,269 |
| <u>(711,577)</u> | <u>(1,174,994)</u> |
| <u>\$221,416</u> | <u>\$10,822,275</u> |

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2006

| | Road and Bridge | Supplemental Equipment- Recorder | Energy/ 911 Notes |
|---|---------------------------|--|-------------------------|
| Revenues | | | |
| Charges for Services | \$567,067 | \$90,273 | \$0 |
| Intergovernmental | 884,850 | 0 | 0 |
| Interest | 0 | 0 | 0 |
| Rentals | 0 | 0 | 22,103 |
| Contributions and Donations | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| <i>Total Revenues</i> | <u>1,451,917</u> | <u>90,273</u> | <u>22,103</u> |
| Expenditures | | | |
| Capital Outlay | 1,798,370 | 102,930 | 0 |
| Debt Service: | | | |
| Principal Retirement | 0 | 0 | 250,000 |
| Interest and Fiscal Charges | 0 | 0 | 49,550 |
| <i>Total Expenditures</i> | <u>1,798,370</u> | <u>102,930</u> | <u>299,550</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(346,453)</u> | <u>(12,657)</u> | <u>(277,447)</u> |
| Other Financing Sources (Uses) | | | |
| Bond Anticipation Notes Issued | 0 | 0 | 0 |
| Bond Anticipation Notes Premium | 0 | 0 | 0 |
| Current Refunding | 0 | 0 | 0 |
| Transfers In | 0 | 0 | 277,033 |
| Transfers Out | 0 | 0 | 0 |
| <i>Total Other Financing Sources (Uses)</i> | <u>0</u> | <u>0</u> | <u>277,033</u> |
| <i>Net Change in Fund Balances</i> | (346,453) | (12,657) | (414) |
| <i>Fund Balances (Deficit) Beginning of Year</i> | <u>(34,304)</u> | <u>40,666</u> | <u>1,111</u> |
| <i>Fund Balances (Deficit) End of Year</i> | <u><u>(\$380,757)</u></u> | <u><u>\$28,009</u></u> | <u><u>\$697</u></u> |

| Kehoe Addition | O'Possum Run Road | Phone System | Capital Equipment Purchases | Issue II |
|-------------------|----------------------|----------------------|-----------------------------------|-----------------|
| \$0 | \$583 | \$0 | \$16,800 | \$0 |
| 0 | 0 | 387,266 | 0 | 1,015,165 |
| 0 | 19,699 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 569 | 0 |
| 0 | 20,282 | 387,266 | 17,369 | 1,015,165 |
| 0 | 624,130 | 113,589 | 34,857 | 1,010,038 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 58,274 | 0 | 0 |
| 0 | 624,130 | 171,863 | 34,857 | 1,010,038 |
| 0 | (603,848) | 215,403 | (17,488) | 5,127 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | (187,940) | (22) | 0 |
| 0 | 0 | (187,940) | (22) | 0 |
| 0 | (603,848) | 27,463 | (17,510) | 5,127 |
| 133,363 | 603,848 | (1,419,992) | 38,028 | 15,120 |
| <u>\$133,363</u> | <u>\$0</u> | <u>(\$1,392,529)</u> | <u>\$20,518</u> | <u>\$20,247</u> |

(continued)

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds (continued)
For the Year Ended December 31, 2006

| | Geographic Information System | Gorman Nature Capital Improvement | Madison Township Sewer A |
|---|-------------------------------------|--|--------------------------------|
| Revenues | | | |
| Charges for Services | \$0 | \$0 | \$0 |
| Intergovernmental | 72,557 | 0 | 168 |
| Interest | 0 | 0 | 0 |
| Rentals | 0 | 0 | 0 |
| Contributions and Donations | 0 | 936 | 0 |
| Other | 38,464 | 0 | 0 |
| <i>Total Revenues</i> | <u>111,021</u> | <u>936</u> | <u>168</u> |
| Expenditures | | | |
| Capital Outlay | 232,940 | 25,449 | 0 |
| Debt Service: | | | |
| Principal Retirement | 0 | 0 | 0 |
| Interest and Fiscal Charges | 27,303 | 0 | 0 |
| <i>Total Expenditures</i> | <u>260,243</u> | <u>25,449</u> | <u>0</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(149,222)</u> | <u>(24,513)</u> | <u>168</u> |
| Other Financing Sources (Uses) | | | |
| Bond Anticipation Notes Issued | 0 | 0 | 0 |
| Bond Anticipation Notes Premium | 0 | 0 | 0 |
| Current Refunding | 0 | 0 | 0 |
| Transfers In | 16,000 | 0 | 0 |
| Transfers Out | (1,373) | 0 | 0 |
| <i>Total Other Financing Sources (Uses)</i> | <u>14,627</u> | <u>0</u> | <u>0</u> |
| <i>Net Change in Fund Balances</i> | (134,595) | (24,513) | 168 |
| <i>Fund Balances (Deficit) Beginning of Year</i> | <u>(253,820)</u> | <u>37,716</u> | <u>163,870</u> |
| <i>Fund Balances (Deficit) End of Year</i> | <u><u>(\$388,415)</u></u> | <u><u>\$13,203</u></u> | <u><u>\$164,038</u></u> |

| Mental Health Housing | Courts Computer | Correctional Construction | Rocky Fork Improvement |
|-----------------------------|--------------------|------------------------------|---------------------------|
| \$0 | \$0 | \$0 | \$0 |
| 0 | 252 | 43,634 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 252 | 43,634 | 0 |
| 3,865 | 50,618 | 2,941,475 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 6,487 | 162,816 | 0 |
| 3,865 | 57,105 | 3,104,291 | 0 |
| (3,865) | (56,853) | (3,060,657) | 0 |
| 0 | 393,000 | 9,000,000 | 0 |
| 0 | 2,460 | 40,190 | 0 |
| 0 | 0 | (4,000,000) | 0 |
| 0 | 250,000 | 0 | 0 |
| 0 | 0 | (29,077) | 0 |
| 0 | 645,460 | 5,011,113 | 0 |
| (3,865) | 588,607 | 1,950,456 | 0 |
| 243,670 | (807,375) | 2,597,236 | 625 |
| <u>\$239,805</u> | <u>(\$218,768)</u> | <u>\$4,547,692</u> | <u>\$625</u> |

(continued)

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds (continued)
For the Year Ended December 31, 2006

| | Children's Services Addition | Eastview/ Heatherwood | Child Support Enforcement Agency |
|---|------------------------------------|-----------------------------|--|
| Revenues | | | |
| Charges for Services | \$0 | \$0 | \$0 |
| Intergovernmental | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 |
| Rentals | 0 | 0 | 86,412 |
| Contributions and Donations | 0 | 0 | 0 |
| Other | 0 | 15,678 | 0 |
| <i>Total Revenues</i> | <u>0</u> | <u>15,678</u> | <u>86,412</u> |
| Expenditures | | | |
| Capital Outlay | 1,129,485 | 0 | 0 |
| Debt Service: | | | |
| Principal Retirement | 0 | 0 | 125,001 |
| Interest and Fiscal Charges | 0 | 119,533 | 133,879 |
| <i>Total Expenditures</i> | <u>1,129,485</u> | <u>119,533</u> | <u>258,880</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(1,129,485)</u> | <u>(103,855)</u> | <u>(172,468)</u> |
| Other Financing Sources (Uses) | | | |
| Bond Anticipation Notes Issued | 0 | 0 | 0 |
| Bond Anticipation Notes Premium | 0 | 0 | 0 |
| Current Refunding | 0 | 0 | 0 |
| Transfers In | 2,800,000 | 111,468 | 172,468 |
| Transfers Out | 0 | 0 | 0 |
| <i>Total Other Financing Sources (Uses)</i> | <u>2,800,000</u> | <u>111,468</u> | <u>172,468</u> |
| <i>Net Change in Fund Balances</i> | 1,670,515 | 7,613 | 0 |
| <i>Fund Balances (Deficit) Beginning of Year</i> | <u>(54,846)</u> | <u>(3,043,178)</u> | <u>0</u> |
| <i>Fund Balances (Deficit) End of Year</i> | <u><u>\$1,615,669</u></u> | <u><u>(\$3,035,565)</u></u> | <u><u>\$0</u></u> |

| Dog and Kennel Shelter | Road Improvement | Job and Family Renovation | Engineer | Total Nonmajor Capital Projects Funds |
|------------------------------|---------------------|------------------------------|-------------|--|
| \$0 | \$0 | \$0 | \$0 | \$674,723 |
| 0 | 0 | 0 | 0 | 2,403,892 |
| 0 | 0 | 0 | 0 | 19,699 |
| 259,956 | 84,047 | 101,933 | 3,128 | 557,579 |
| 0 | 0 | 0 | 0 | 936 |
| 0 | 30,341 | 0 | 0 | 85,052 |
| 259,956 | 114,388 | 101,933 | 3,128 | 3,741,881 |
| 0 | 0 | 0 | 88,157 | 8,155,903 |
| 0 | 0 | 0 | 0 | 375,001 |
| 55,423 | 2,616 | 25,557 | 35,867 | 677,305 |
| 55,423 | 2,616 | 25,557 | 124,024 | 9,208,209 |
| 204,533 | 111,772 | 76,376 | (120,896) | (5,466,328) |
| 0 | 0 | 0 | 0 | 9,393,000 |
| 0 | 0 | 0 | 0 | 42,650 |
| 0 | 0 | 0 | 0 | (4,000,000) |
| 0 | 0 | 0 | 0 | 3,626,969 |
| (4) | (26,903) | 0 | 0 | (245,319) |
| (4) | (26,903) | 0 | 0 | 8,817,300 |
| 204,529 | 84,869 | 76,376 | (120,896) | 3,350,972 |
| (1,504,421) | (84,869) | (607,733) | (590,681) | (4,525,966) |
| (\$1,299,892) | \$0 | (\$531,357) | (\$711,577) | (\$1,174,994) |

Richland County, Ohio

Fund Descriptions
Internal Service Funds

Internal service funds are established to account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis.

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

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

Richland County, Ohio
Combining Statement of Fund Net Assets
Internal Service Funds
December 31, 2006

| | Employee Health Insurance | County Phone System | Total |
|--|---------------------------------|---------------------------|-------------|
| Assets | | | |
| Current Assets: | | | |
| Equity in Pooled Cash and Cash Equivalents | \$4,978,196 | \$0 | \$4,978,196 |
| Liabilities | | | |
| Current Liabilities: | | | |
| Accounts Payable | 0 | 34,990 | 34,990 |
| Claims Payable | 1,472,313 | 0 | 1,472,313 |
| <i>Total Current Liabilities</i> | 1,472,313 | 34,990 | 1,507,303 |
| Net Assets | | | |
| Unrestricted (Deficit) | \$3,505,883 | (\$34,990) | \$3,470,893 |

Richland County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended December 31, 2006*

| | Employee Health Insurance | County Phone System | Total |
|---|---------------------------------|---------------------------|---------------------------|
| Operating Revenues | | | |
| Charges for Services | \$10,336,034 | \$555,388 | \$10,891,422 |
| Other | 188,242 | 0 | 188,242 |
| <i>Total Operating Revenues</i> | <u>10,524,276</u> | <u>555,388</u> | <u>11,079,664</u> |
| Operating Expenses | | | |
| Contractual Services | 196,475 | 546,273 | 742,748 |
| Claims | 9,215,724 | 0 | 9,215,724 |
| <i>Total Operating Expenses</i> | <u>9,412,199</u> | <u>546,273</u> | <u>9,958,472</u> |
| <i>Operating Income</i> | 1,112,077 | 9,115 | 1,121,192 |
| Non-Operating Revenues | | | |
| Interest | 155,907 | 0 | 155,907 |
| <i>Change in Net Assets</i> | 1,267,984 | 9,115 | 1,277,099 |
| <i>Net Assets (Deficit) Beginning of Year</i> | <u>2,237,899</u> | <u>(44,105)</u> | <u>2,193,794</u> |
| <i>Net Assets (Deficit) End of Year</i> | <u><u>\$3,505,883</u></u> | <u><u>(\$34,990)</u></u> | <u><u>\$3,470,893</u></u> |

Richland County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2006

| | Employee Health Insurance | County Phone System | Total |
|---|---------------------------------|---------------------------|---------------------------|
| Increase (Decrease) in Cash and Cash Equivalents | | | |
| Cash Flows from Operating Activities | | | |
| Cash Received from Interfund Services Provided | \$10,336,034 | \$555,388 | \$10,891,422 |
| Other Cash Receipts | 188,242 | 0 | 188,242 |
| Cash Payments to Suppliers | (196,475) | (571,978) | (768,453) |
| Cash Payments for Claims | (9,704,712) | 0 | (9,704,712) |
| <i>Net Cash Provided by (Used for) Operating Activities</i> | <u>623,089</u> | <u>(16,590)</u> | <u>606,499</u> |
| Cash Flows from Investing Activities | | | |
| Interest on Investments | 137,805 | 0 | 137,805 |
| Change in Fair Value of Cash Equivalents | 18,102 | 0 | 18,102 |
| <i>Net Cash Provided by Investing Activities</i> | <u>155,907</u> | <u>0</u> | <u>155,907</u> |
| <i>Net Increase (Decrease) in Cash and Cash Equivalents</i> | 778,996 | (16,590) | 762,406 |
| <i>Cash and Cash Equivalents Beginning of Year</i> | <u>4,199,200</u> | <u>16,590</u> | <u>4,215,790</u> |
| <i>Cash and Cash Equivalents End of Year</i> | <u><u>\$4,978,196</u></u> | <u><u>\$0</u></u> | <u><u>\$4,978,196</u></u> |
| Reconciliation of Operating Income to Net Cash Provided by (Used for) Operating Activities | | | |
| Operating Income | <u>\$1,112,077</u> | <u>\$9,115</u> | <u>\$1,121,192</u> |
| Adjustments: | | | |
| Increase (Decrease) in Liabilities: | | | |
| Accounts Payable | 0 | (25,705) | (25,705) |
| Claims Payable | (488,988) | 0 | (488,988) |
| <i>Total Adjustments</i> | <u>(488,988)</u> | <u>(25,705)</u> | <u>(514,693)</u> |
| <i>Net Cash Provided by (Used for) Operating Activities</i> | <u><u>\$623,089</u></u> | <u><u>(\$16,590)</u></u> | <u><u>\$606,499</u></u> |

Richland County, Ohio

Fund Descriptions ***Fiduciary Funds***

Fiduciary funds are used to account for assets held by the County in a trustee capacity, or as an agent for individuals, private organizations, other governments, and/or other funds. The following are the County's fiduciary fund types:

Private Purpose Trust Funds

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

Children's Services Trust Fund - To account for money held by Children's Services for the children in the custody of the County. This fund is maintained by Children's Services; therefore, the County Commissioners did not budget for the activity within this fund.

Agency Funds

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

Undivided Tax Fund - To account for the collection of various taxes. These taxes are periodically apportioned to local governments in the County.

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

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

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

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

(continued)

Richland County, Ohio

Fund Descriptions

Fiduciary Funds

(continued)

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

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

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

Other Agency Funds

Soil and Water Conservation Fund

Emergency Planning Community Right to Know Fund

Mass Transit Fund

Custody Support Fund

Fines and Costs Fund

State Rotary Probate Fund

Workers' Compensation Fund

Prepayment Real Property Fund

Undivided Trailer Tax Fund

County Agency Fund

Regional Planning Fund

Solid Waste Fund

Payroll Fund

Standards Committee Fund

Disaster Relief Fund

SB 3 & 287 Utility Reimbursement Fund

WIA Fiscal Agent Fund

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Richland County, Ohio
Combining Statement of Fiduciary Net Assets
Private Purpose Trust Funds
December 31, 2006

| | County Home Resident Trust | Children's Services Trust | Totals |
|---|-------------------------------|------------------------------|----------|
| Assets | | | |
| Equity in Pooled Cash and Cash Equivalents | \$2,864 | \$0 | \$2,864 |
| Cash and Cash Equivalents in Segregated Accounts | 51,750 | 640 | 52,390 |
| <i>Total Assets</i> | 54,614 | 640 | 55,254 |
| Net Assets | | | |
| Held in Trust for Children's Services | 0 | 640 | 640 |
| Held in Trust for County Home | 54,614 | 0 | 54,614 |
| <i>Total Net Assets</i> | \$54,614 | \$640 | \$55,254 |

Richland County, Ohio
Combining Statement of Changes in Fiduciary Net Assets
Private Purpose Trust Funds
For the Year Ended December 31, 2006

| | County Home Resident Trust | Children's Services Trust | Totals |
|-----------------------------|-------------------------------|------------------------------|-----------|
| Additions | | | |
| Contributions: | | | |
| Private Donations | \$433,548 | \$0 | \$433,548 |
| Investment Earnings | 1,114 | 0 | 1,114 |
| <i>Total Additions</i> | 434,662 | 0 | 434,662 |
| Deductions | | | |
| Benefits | 426,115 | 0 | 426,115 |
| <i>Change in Net Assets</i> | 8,547 | 0 | 8,547 |
| Net Assets - Beginning | 46,067 | 640 | 46,707 |
| Net Assets - Ending | \$54,614 | \$640 | \$55,254 |

Richland County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2006

| | Balance 1/1/06 | Additions | Reductions | Balance 12/31/06 |
|---|---------------------|----------------------|----------------------|----------------------|
| Undivided Tax | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$27,571 | \$21,328,897 | \$21,332,869 | \$23,599 |
| Intergovernmental Receivable | 2,152,985 | 6,293,361 | 2,152,985 | 6,293,361 |
| Property Taxes Receivable | 22,173 | 21,258 | 22,173 | 21,258 |
| Special Assessments Receivable | 1,122,209 | 1,494,065 | 1,122,209 | 1,494,065 |
| <i>Total Assets</i> | <u>\$3,324,938</u> | <u>\$29,137,581</u> | <u>\$24,630,236</u> | <u>\$7,832,283</u> |
| Liabilities | | | | |
| Undistributed Assets | <u>\$3,324,938</u> | <u>\$29,137,581</u> | <u>\$24,630,236</u> | <u>\$7,832,283</u> |
| Undivided Inheritance and Estate Tax | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$920,600 | \$2,811,211 | \$2,862,049 | \$869,762 |
| Liabilities | | | | |
| Undistributed Assets | <u>\$920,600</u> | <u>\$2,811,211</u> | <u>\$2,862,049</u> | <u>\$869,762</u> |
| Undivided General Tax | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$2,828,511 | \$91,528,166 | \$91,336,112 | \$3,020,565 |
| Property Taxes Receivable | 93,886,667 | 99,463,334 | 93,886,667 | 99,463,334 |
| <i>Total Assets</i> | <u>\$96,715,178</u> | <u>\$190,991,500</u> | <u>\$185,222,779</u> | <u>\$102,483,899</u> |
| Liabilities | | | | |
| Undistributed Assets | <u>\$96,715,178</u> | <u>\$190,991,500</u> | <u>\$185,222,779</u> | <u>\$102,483,899</u> |
| Undivided Personal Tax | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$249,993 | \$18,139,282 | \$17,902,419 | \$486,856 |
| Property Taxes Receivable | 22,799,540 | 18,826,913 | 22,799,540 | 18,826,913 |
| <i>Total Assets</i> | <u>\$23,049,533</u> | <u>\$36,966,195</u> | <u>\$40,701,959</u> | <u>\$19,313,769</u> |
| Liabilities | | | | |
| Undistributed Assets | <u>\$23,049,533</u> | <u>\$36,966,195</u> | <u>\$40,701,959</u> | <u>\$19,313,769</u> |

(continued)

Richland County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2006

| | Balance 1/1/06 | Additions | Reductions | Balance 12/31/06 |
|---|--------------------|---------------------|---------------------|---------------------|
| Undivided Local Government | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$0 | \$12,212,817 | \$12,212,817 | \$0 |
| Intergovernmental Receivable | 4,285,073 | 4,033,697 | 4,285,073 | 4,033,697 |
| <i>Total Assets</i> | <u>\$4,285,073</u> | <u>\$16,246,514</u> | <u>\$16,497,890</u> | <u>\$4,033,697</u> |
| Liabilities | | | | |
| Undistributed Assets | <u>\$4,285,073</u> | <u>\$16,246,514</u> | <u>\$16,497,890</u> | <u>\$4,033,697</u> |
| Board of Health | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$2,586,660 | \$5,583,873 | \$5,625,836 | \$2,544,697 |
| Property Taxes Receivable | 2,043,831 | 2,106,570 | 2,043,831 | 2,106,570 |
| <i>Total Assets</i> | <u>\$4,630,491</u> | <u>\$7,690,443</u> | <u>\$7,669,667</u> | <u>\$4,651,267</u> |
| Liabilities | | | | |
| Undistributed Assets | <u>\$4,630,491</u> | <u>\$7,690,443</u> | <u>\$7,669,667</u> | <u>\$4,651,267</u> |
| County Court Agency | | | | |
| Assets | | | | |
| Cash and Cash Equivalents in Segregated Accounts | \$916,775 | \$2,175,020 | \$2,205,519 | \$886,276 |
| Accrued Interest Receivable | 11,526 | 0 | 11,526 | 0 |
| <i>Total Assets</i> | <u>\$928,301</u> | <u>\$2,175,020</u> | <u>\$2,217,045</u> | <u>\$886,276</u> |
| Liabilities | | | | |
| Intergovernmental Payable | \$77,017 | \$986,777 | \$986,102 | \$77,692 |
| Undistributed Assets | 838,588 | 817,126 | 859,978 | 795,736 |
| Deposits Held and Due to Others | 12,696 | 371,117 | 370,965 | 12,848 |
| <i>Total Liabilities</i> | <u>\$928,301</u> | <u>\$2,175,020</u> | <u>\$2,217,045</u> | <u>\$886,276</u> |

(continued)

Richland County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2006

| | Balance 1/1/06 | Additions | Reductions | Balance 12/31/06 |
|---|----------------------|----------------------|----------------------|----------------------|
| Other Agency Funds | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$1,822,661 | \$14,972,112 | \$13,713,475 | \$3,081,298 |
| Cash and Cash Equivalents in Segregated Accounts | 615,064 | 4,022,871 | 4,155,016 | 482,919 |
| <i>Total Assets</i> | <u>\$2,437,725</u> | <u>\$18,994,983</u> | <u>\$17,868,491</u> | <u>\$3,564,217</u> |
| Liabilities | | | | |
| Undistributed Assets | <u>\$2,437,725</u> | <u>\$18,994,983</u> | <u>\$17,868,491</u> | <u>\$3,564,217</u> |
| All Agency Funds | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$8,435,996 | \$166,576,358 | \$164,985,577 | \$10,026,777 |
| Cash and Cash Equivalents in Segregated Accounts | 1,531,839 | 6,197,891 | 6,360,535 | 1,369,195 |
| Accrued Interest Receivable | 11,526 | 0 | 11,526 | 0 |
| Intergovernmental Receivable | 6,438,058 | 10,327,058 | 6,438,058 | 10,327,058 |
| Permissive Sales Tax Receivable | 22,173 | 21,258 | 22,173 | 21,258 |
| Property Taxes Receivable | 118,730,038 | 120,396,817 | 118,730,038 | 120,396,817 |
| Special Assessments Receivable | 1,122,209 | 1,494,065 | 1,122,209 | 1,494,065 |
| <i>Total Assets</i> | <u>\$136,291,839</u> | <u>\$305,013,447</u> | <u>\$297,670,116</u> | <u>\$143,635,170</u> |
| Liabilities | | | | |
| Intergovernmental Payable | \$77,017 | \$986,777 | \$986,102 | \$77,692 |
| Undistributed Assets | 136,202,126 | 303,655,553 | 296,313,049 | 143,544,630 |
| Deposits Held and Due to Others | 12,696 | 371,117 | 370,965 | 12,848 |
| <i>Total Liabilities</i> | <u>\$136,291,839</u> | <u>\$305,013,447</u> | <u>\$297,670,116</u> | <u>\$143,635,170</u> |

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

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2006

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|----------------------------|-------------------|-------------------|-------------------|---|
| | Original | Final | Actual | |
| Revenues | | | | |
| Property and Other Taxes | \$2,974,460 | \$3,204,095 | \$4,292,693 | \$1,088,598 |
| Sales Taxes | 13,744,864 | 14,806,000 | 14,708,757 | (97,243) |
| Charges for Services | 2,810,790 | 3,006,647 | 3,257,805 | 251,158 |
| Licenses and Permits | 292,424 | 315,000 | 443,033 | 128,033 |
| Fines and Forfeitures | 68,650 | 73,950 | 264,574 | 190,624 |
| Intergovernmental | 4,069,329 | 4,383,491 | 4,641,443 | 257,952 |
| Interest | 1,955,021 | 2,086,653 | 2,265,082 | 178,429 |
| Rentals | 0 | 0 | 23,056 | 23,056 |
| Other | 1,759 | 11,591 | 212,013 | 200,422 |
| <i>Total Revenues</i> | <u>25,917,297</u> | <u>27,887,427</u> | <u>30,108,456</u> | <u>2,221,029</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government - | | | | |
| Legislative and Executive: | | | | |
| Commissioners: | | | | |
| Personal Services | 310,877 | 323,746 | 323,746 | 0 |
| Materials and Supplies | 1,000 | 1,376 | 1,376 | 0 |
| Contractual Services | 48,249 | 256,389 | 256,389 | 0 |
| Capital Outlay | 101,190 | 277,370 | 251,533 | 25,837 |
| Other | 138,211 | 341,874 | 290,358 | 51,516 |
| Total Commissioners | <u>599,527</u> | <u>1,200,755</u> | <u>1,123,402</u> | <u>77,353</u> |
| Auditor: | | | | |
| Personal Services | 411,993 | 476,183 | 476,183 | 0 |
| Materials and Supplies | 8,500 | 10,819 | 10,819 | 0 |
| Contractual Services | 30,000 | 15,706 | 15,706 | 0 |
| Capital Outlay | 4,000 | 8,242 | 8,242 | 0 |
| Other | 5,000 | 16,733 | 16,733 | 0 |
| Total Auditor | <u>459,493</u> | <u>527,683</u> | <u>527,683</u> | <u>0</u> |
| Treasurer: | | | | |
| Personal Services | 159,532 | 150,463 | 150,463 | 0 |
| Materials and Supplies | 11,000 | 13,443 | 13,443 | 0 |
| Contractual Services | 4,200 | 2,187 | 2,187 | 0 |
| Capital Outlay | 0 | 767 | 767 | 0 |
| Other | 1,000 | 0 | 0 | 0 |
| Total Treasurer | <u>\$175,732</u> | <u>\$166,860</u> | <u>\$166,860</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, 2006

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|------------------------------------|------------------|------------------|------------------|---|
| | Original | Final | Actual | |
| Prosecuting Attorney: | | | | |
| Personal Services | \$1,172,075 | \$1,142,205 | \$1,142,205 | \$0 |
| Materials and Supplies | 3,215 | 4,523 | 4,523 | 0 |
| Contractual Services | 80,021 | 11,704 | 11,704 | 0 |
| Capital Outlay | 10,000 | 8,000 | 8,000 | 0 |
| Other | 8,825 | 73,806 | 73,806 | 0 |
| Total Prosecuting Attorney | 1,274,136 | 1,240,238 | 1,240,238 | 0 |
| Bureau of Inspection: | | | | |
| Contractual Services | 76,800 | 70,830 | 70,830 | 0 |
| Data Processing Board: | | | | |
| Personal Services | 88,000 | 263,032 | 263,032 | 0 |
| Materials and Supplies | 10,000 | 5,359 | 5,359 | 0 |
| Contractual Services | 119,000 | 74,203 | 74,203 | 0 |
| Capital Outlay | 10,000 | 46,177 | 46,177 | 0 |
| Other | 500 | 215 | 215 | 0 |
| Total Data Processing Board | 227,500 | 388,986 | 388,986 | 0 |
| Board of Elections: | | | | |
| Personal Services | 439,428 | 419,878 | 419,878 | 0 |
| Materials and Supplies | 4,000 | 2,777 | 2,777 | 0 |
| Contractual Services | 49,609 | 52,886 | 52,886 | 0 |
| Capital Outlay | 8,500 | 28,698 | 28,698 | 0 |
| Total Board of Elections | 501,537 | 504,239 | 504,239 | 0 |
| Building and Grounds: | | | | |
| Personal Services | 429,530 | 405,224 | 405,224 | 0 |
| Materials and Supplies | 114,700 | 110,030 | 110,030 | 0 |
| Contractual Services | 1,075,300 | 1,325,072 | 1,325,072 | 0 |
| Capital Outlay | 25,000 | 25,522 | 25,522 | 0 |
| Other | 1,000 | 1,736 | 1,736 | 0 |
| Total Building and Grounds | 1,645,530 | 1,867,584 | 1,867,584 | 0 |
| Recorder: | | | | |
| Personal Services | 269,091 | 275,715 | 275,715 | 0 |
| Materials and Supplies | 5,500 | 4,118 | 4,118 | 0 |
| Contractual Services | 66,000 | 48,276 | 48,276 | 0 |
| Capital Outlay | 0 | 3,301 | 3,301 | 0 |
| Other | 0 | 191 | 191 | 0 |
| Total Recorder | \$340,591 | \$331,601 | \$331,601 | \$0 |

(continued)

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2006

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|---|------------------|------------|------------|---|
| | Original | Final | Actual | |
| Central Purchasing: | | | | |
| Personal Services | \$111,520 | \$110,613 | \$110,613 | \$0 |
| Materials and Supplies | 177,000 | 193,281 | 193,281 | 0 |
| Contractual Services | 132,387 | 140,979 | 140,979 | 0 |
| Capital Outlay | 1,550 | 2,278 | 2,278 | 0 |
| Other | 800 | 156 | 156 | 0 |
| Total Central Purchasing | 423,257 | 447,307 | 447,307 | 0 |
| Risk Management: | | | | |
| Personal Services | 121,033 | 129,255 | 129,255 | 0 |
| Materials and Supplies | 650 | 366 | 366 | 0 |
| Contractual Services | 1,800 | 414 | 414 | 0 |
| Capital Outlay | 500 | 3,574 | 3,574 | 0 |
| Total Risk Management | 123,983 | 133,609 | 133,609 | 0 |
| Insurance, Pensions and Taxes: | | | | |
| Personal Services | 5,416,861 | 5,556,963 | 5,556,963 | 0 |
| Materials and Supplies | 0 | 642 | 642 | 0 |
| Contractual Services | 526,700 | 441,173 | 441,173 | 0 |
| Total Insurance, Pensions and Taxes | 5,943,561 | 5,998,778 | 5,998,778 | 0 |
| Total General Government - Legislative and Executive | 11,791,647 | 12,878,470 | 12,801,117 | 77,353 |
| General Government - Judicial: | | | | |
| Court of Appeals: | | | | |
| Contractual Services | 20,000 | 15,130 | 15,130 | 0 |
| Common Pleas Court: | | | | |
| Personal Services | 172,367 | 165,873 | 165,873 | 0 |
| Materials and Supplies | 550 | 65 | 65 | 0 |
| Contractual Services | 56,500 | 60,500 | 60,500 | 0 |
| Capital Outlay | 1,500 | 1,555 | 1,555 | 0 |
| Other | 3,685 | 4,310 | 4,310 | 0 |
| Total Common Pleas Court | 234,602 | 232,303 | 232,303 | 0 |
| Jury Commission: | | | | |
| Personal Services | 5,014 | 5,382 | 5,382 | 0 |
| Materials and Supplies | 1,100 | 633 | 633 | 0 |
| Total Jury Commission | \$6,114 | \$6,015 | \$6,015 | \$0 |

(continued)

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2006

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|---|--------------------|--------------------|--------------------|---|
| | Original | Final | Actual | |
| Court Information Technology: | | | | |
| Personal Services | \$66,746 | \$67,704 | \$67,704 | \$0 |
| Materials and Supplies | 6,500 | 13,358 | 13,358 | 0 |
| Contractual Services | 47,410 | 40,309 | 40,309 | 0 |
| Capital Outlay | 8,000 | 6,969 | 6,969 | 0 |
| Other | 500 | 100 | 100 | 0 |
| Total Court Information Technology | 129,156 | 128,440 | 128,440 | 0 |
| Probate Court: | | | | |
| Personal Services | 219,694 | 208,741 | 208,741 | 0 |
| Materials and Supplies | 11,000 | 12,484 | 12,484 | 0 |
| Contractual Services | 11,870 | 15,687 | 15,687 | 0 |
| Capital Outlay | 9,935 | 7,959 | 7,959 | 0 |
| Other | 1,500 | 801 | 801 | 0 |
| Total Probate Court | 253,999 | 245,672 | 245,672 | 0 |
| Clerk of Courts: | | | | |
| Personal Services | 533,964 | 525,932 | 525,932 | 0 |
| Materials and Supplies | 15,200 | 16,532 | 16,532 | 0 |
| Contractual Services | 2,900 | 3,323 | 3,323 | 0 |
| Capital Outlay | 2,200 | 1,800 | 1,800 | 0 |
| Other | 280 | 308 | 308 | 0 |
| Total Clerk of Courts | 554,544 | 547,895 | 547,895 | 0 |
| Municipal Court: | | | | |
| Personal Services | 211,575 | 217,687 | 217,687 | 0 |
| Contractual Services | 15,481 | 12,790 | 12,790 | 0 |
| Total Municipal Court | 227,056 | 230,477 | 230,477 | 0 |
| Law Library: | | | | |
| Personal Services | 38,340 | 39,756 | 39,756 | 0 |
| Attention Center: | | | | |
| Personal Services | 944,980 | 935,499 | 935,499 | 0 |
| Materials and Supplies | 63,750 | 94,573 | 94,573 | 0 |
| Contractual Services | 1,000 | 110,036 | 110,036 | 0 |
| Capital Outlay | 85,875 | 24,185 | 24,185 | 0 |
| Total Attention Center | \$1,095,605 | \$1,164,293 | \$1,164,293 | \$0 |

(continued)

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2006

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|--|------------------|------------------|------------------|---|
| | Original | Final | Actual | |
| Joint Court: | | | | |
| Personal Services | \$149,774 | \$149,717 | \$149,717 | \$0 |
| Materials and Supplies | 200 | 74 | 74 | 0 |
| Contractual Services | 51,500 | 89,779 | 89,779 | 0 |
| Capital Outlay | 4,700 | 2,280 | 2,280 | 0 |
| Other | 4,973 | 4,173 | 4,173 | 0 |
| Total Joint Court | 211,147 | 246,023 | 246,023 | 0 |
| Criminal Court Services: | | | | |
| Personal Services | 304,834 | 311,394 | 311,394 | 0 |
| Materials and Supplies | 500 | 838 | 838 | 0 |
| Contractual Services | 6,500 | 4,951 | 4,951 | 0 |
| Other | 1,000 | 584 | 584 | 0 |
| Total Criminal Court Services | 312,834 | 317,767 | 317,767 | 0 |
| Domestic Relations: | | | | |
| Personal Services | 343,684 | 364,394 | 364,394 | 0 |
| Materials and Supplies | 3,920 | 3,048 | 3,048 | 0 |
| Contractual Services | 4,800 | 4,426 | 4,426 | 0 |
| Capital Outlay | 2,330 | 3,913 | 3,913 | 0 |
| Total Domestic Relations | 354,734 | 375,781 | 375,781 | 0 |
| Total General Government - Judicial | 3,438,131 | 3,549,552 | 3,549,552 | 0 |
| Public Safety: | | | | |
| Juvenile Probation Department: | | | | |
| Personal Services | 1,795,876 | 1,821,711 | 1,821,711 | 0 |
| Materials and Supplies | 9,000 | 9,776 | 9,776 | 0 |
| Contractual Services | 66,056 | 68,032 | 68,032 | 0 |
| Capital Outlay | 9,000 | 58,730 | 58,730 | 0 |
| Other | 0 | 100 | 100 | 0 |
| Total Juvenile Probation Department | 1,879,932 | 1,958,349 | 1,958,349 | 0 |
| Disaster Services: | | | | |
| Personal Services | 683,611 | 727,894 | 727,894 | 0 |
| Materials and Supplies | 2,824 | 3,286 | 3,286 | 0 |
| Contractual Services | 77,179 | 66,475 | 66,475 | 0 |
| Capital Outlay | 14,000 | 27,589 | 27,589 | 0 |
| Other | 2,631 | 1,873 | 1,873 | 0 |
| Total Disaster Services | \$780,245 | \$827,117 | \$827,117 | \$0 |

(continued)

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2006

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|--|------------------|------------------|------------------|---|
| | Original | Final | Actual | |
| Coroner: | | | | |
| Personal Services | \$147,283 | \$153,859 | \$153,859 | \$0 |
| Materials and Supplies | 2,000 | 1,852 | 1,852 | 0 |
| Contractual Services | 107,150 | 120,093 | 120,093 | 0 |
| Capital Outlay | 700 | 1,400 | 1,400 | 0 |
| Total Coroner | 257,133 | 277,204 | 277,204 | 0 |
| Sheriff: | | | | |
| Personal Services | 5,321,581 | 5,338,117 | 5,338,117 | 0 |
| Materials and Supplies | 301,187 | 409,194 | 409,194 | 0 |
| Contractual Services | 293,245 | 338,393 | 338,393 | 0 |
| Capital Outlay | 68,000 | 67,960 | 67,960 | 0 |
| Other | 35,932 | 35,932 | 35,932 | 0 |
| Total Sheriff | 6,019,945 | 6,189,596 | 6,189,596 | 0 |
| Total Public Safety | 8,937,255 | 9,252,266 | 9,252,266 | 0 |
| Public Works: | | | | |
| Highway Engineer: | | | | |
| Personal Services | 222,774 | 135,841 | 135,841 | 0 |
| Materials and Supplies | 3,000 | 2,134 | 2,134 | 0 |
| Contractual Services | 8,500 | 7,389 | 7,389 | 0 |
| Capital Outlay | 6,000 | 1,919 | 1,919 | 0 |
| Other | 0 | 3,232 | 3,232 | 0 |
| Total Highway Engineer | 240,274 | 150,515 | 150,515 | 0 |
| Building Department Regulations: | | | | |
| Personal Services | 281,248 | 290,541 | 290,541 | 0 |
| Materials and Supplies | 2,600 | 2,666 | 2,666 | 0 |
| Contractual Services | 13,550 | 9,170 | 9,170 | 0 |
| Capital Outlay | 2,955 | 2,904 | 2,904 | 0 |
| Other | 6,461 | 8,574 | 8,574 | 0 |
| Total Building Department Regulations | 306,814 | 313,855 | 313,855 | 0 |
| Total Public Works | \$547,088 | \$464,370 | \$464,370 | \$0 |

(continued)

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2006

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|-----------------------------------|------------------|-----------|-----------|---|
| | Original | Final | Actual | |
| Health: | | | | |
| Agriculture: | | | | |
| Contractual Services | \$140,911 | \$254,648 | \$254,648 | \$0 |
| Other Health: | | | | |
| Contractual Services | 2,275 | 2,302 | 2,302 | 0 |
| Ditch Maintenance: | | | | |
| Materials and Supplies | 25,700 | 29,319 | 29,319 | 0 |
| Capital Outlay | 45,000 | 40,367 | 40,367 | 0 |
| Total Ditch Maintenance | 70,700 | 69,686 | 69,686 | 0 |
| Total Health | 213,886 | 326,636 | 326,636 | 0 |
| Human Services: | | | | |
| Soldiers Relief: | | | | |
| Personal Services | 0 | 90,763 | 90,763 | 0 |
| Veteran Services: | | | | |
| Personal Services | 298,309 | 307,802 | 307,802 | 0 |
| Materials and Supplies | 800 | 800 | 800 | 0 |
| Contractual Services | 172,950 | 132,333 | 132,333 | 0 |
| Capital Outlay | 10,300 | 50,802 | 50,802 | 0 |
| Other | 12,200 | 13,103 | 13,103 | 0 |
| Total Veteran Services | 494,559 | 504,840 | 504,840 | 0 |
| Total Human Services | 494,559 | 595,603 | 595,603 | 0 |
| Conservation and Recreation: | | | | |
| Parks: | | | | |
| Personal Services | 118,573 | 120,042 | 120,042 | 0 |
| Materials and Supplies | 5,500 | 3,999 | 3,999 | 0 |
| Contractual Services | 8,150 | 6,374 | 6,374 | 0 |
| Capital Outlay | 4,000 | 5,404 | 5,404 | 0 |
| Total Conservation and Recreation | \$136,223 | \$135,819 | \$135,819 | \$0 |

(continued)

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2006

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|--------------|---------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Other: | | | | |
| Other Financing Administration: | | | | |
| Personal Services | \$33,472 | \$24,626 | \$24,626 | \$0 |
| Materials and Supplies | 250 | 101 | 101 | 0 |
| Contractual Services | 625 | 1,311 | 1,311 | 0 |
| Other | 4,810 | 5,338 | 5,338 | 0 |
| Total Other | 39,157 | 31,376 | 31,376 | 0 |
| Intergovernmental | 1,082,520 | 1,343,244 | 1,343,244 | 0 |
| <i>Total Expenditures</i> | 26,680,466 | 28,577,336 | 28,499,983 | 77,353 |
| <i>Excess of Revenues Over (Under) Expenditures</i> | (763,169) | (689,909) | 1,608,473 | 2,298,382 |
| Other Financing Sources (Uses) | | | | |
| Advances In | 100,000 | 100,000 | 100,000 | 0 |
| Transfers In | 545,792 | 545,792 | 545,792 | 0 |
| Transfers Out | (1,620,251) | (2,167,869) | (2,167,869) | 0 |
| <i>Total Other Financing Sources (Uses)</i> | (974,459) | (1,522,077) | (1,522,077) | 0 |
| <i>Net Change in Fund Balance</i> | (1,737,628) | (2,211,986) | 86,396 | 2,298,382 |
| <i>Fund Balance Beginning of Year</i> | 2,522,844 | 2,522,844 | 2,522,844 | 0 |
| Prior Year Encumbrances Appropriated | 91,049 | 91,049 | 91,049 | 0 |
| <i>Fund Balance End of Year</i> | \$876,265 | \$401,907 | \$2,700,289 | \$2,298,382 |

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, 2006

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|---------------------------|---------------------------|---------------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Property and Other Taxes | \$1,599,008 | \$1,599,008 | \$1,710,455 | \$111,447 |
| Licenses and Permits | 91,000 | 91,000 | 93,394 | 2,394 |
| Intergovernmental | 10,069,923 | 10,069,923 | 10,234,465 | 164,542 |
| Other | 127,000 | 127,000 | 107,129 | (19,871) |
| <i>Total Revenues</i> | <u>11,886,931</u> | <u>11,886,931</u> | <u>12,145,443</u> | <u>258,512</u> |
| Expenditures | | | | |
| Current: | | | | |
| Health: | | | | |
| Mental Health Board: | | | | |
| Personal Services | 552,150 | 552,150 | 497,823 | 54,327 |
| Materials and Supplies | 33,841 | 33,841 | 18,814 | 15,027 |
| Contractual Services | 11,368,663 | 11,368,663 | 10,012,742 | 1,355,921 |
| Capital Outlay | 69,196 | 69,196 | 6,696 | 62,500 |
| Other | 240,000 | 240,000 | 220,805 | 19,195 |
| <i>Total Expenditures</i> | <u>12,263,850</u> | <u>12,263,850</u> | <u>10,756,880</u> | <u>1,506,970</u> |
| <i>Net Change in Fund Balance</i> | (376,919) | (376,919) | 1,388,563 | 1,765,482 |
| <i>Fund Balance Beginning of Year</i> | <u>3,251,523</u> | <u>3,251,523</u> | <u>3,251,523</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$2,874,604</u></u> | <u><u>\$2,874,604</u></u> | <u><u>\$4,640,086</u></u> | <u><u>\$1,765,482</u></u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Mental Retardation Board Fund
For the Year Ended December 31, 2006

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|---------------------|---------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Property and Other Taxes | \$8,000,000 | \$8,000,000 | \$8,686,202 | \$686,202 |
| Charges for Services | 375,000 | 375,000 | 539,081 | 164,081 |
| Intergovernmental | 10,606,500 | 10,606,500 | 10,221,971 | (384,529) |
| Interest | 20,000 | 20,000 | 24,669 | 4,669 |
| Other | 0 | 0 | 2,559 | 2,559 |
| <i>Total Revenues</i> | <u>19,001,500</u> | <u>19,001,500</u> | <u>19,474,482</u> | <u>472,982</u> |
| Expenditures | | | | |
| Current: | | | | |
| Health: | | | | |
| Mental Retardation Board: | | | | |
| Personal Services | 15,011,444 | 15,714,197 | 15,039,779 | 674,418 |
| Materials and Supplies | 1,035,933 | 1,084,430 | 971,468 | 112,962 |
| Contractual Services | 3,698,412 | 3,871,551 | 3,260,253 | 611,298 |
| Capital Outlay | 3,867,392 | 4,048,442 | 2,111,161 | 1,937,281 |
| Other | 658,916 | 689,763 | 633,423 | 56,340 |
| <i>Total Expenditures</i> | <u>24,272,097</u> | <u>25,408,383</u> | <u>22,016,084</u> | <u>3,392,299</u> |
| <i>Net Change in Fund Balance</i> | (5,270,597) | (6,406,883) | (2,541,602) | 3,865,281 |
| <i>Fund Balance Beginning of Year</i> | 21,045,143 | 21,045,143 | 21,045,143 | 0 |
| Prior Year Encumbrances Appropriated | <u>1,136,286</u> | <u>1,136,286</u> | <u>1,136,286</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u>\$16,910,832</u> | <u>\$15,774,546</u> | <u>\$19,639,827</u> | <u>\$3,865,281</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, 2006

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|--------------------|--------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Intergovernmental | \$14,442,909 | \$14,442,909 | \$13,604,814 | (\$838,095) |
| Other | 760,000 | 610,000 | 330,134 | (279,866) |
| <i>Total Revenues</i> | <u>15,202,909</u> | <u>15,052,909</u> | <u>13,934,948</u> | <u>(1,117,961)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Human Services: | | | | |
| Public Assistance: | | | | |
| Personal Services | 5,614,151 | 6,812,949 | 6,785,825 | 27,124 |
| Materials and Supplies | 491,413 | 583,215 | 559,809 | 23,406 |
| Contractual Services | 7,019,120 | 8,330,385 | 7,831,445 | 498,940 |
| Capital Outlay | 221,181 | 262,500 | 87,447 | 175,053 |
| Other | 84 | 100 | 0 | 100 |
| <i>Total Expenditures</i> | <u>13,345,949</u> | <u>15,989,149</u> | <u>15,264,526</u> | <u>724,623</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | 1,856,960 | (936,240) | (1,329,578) | (393,338) |
| Other Financing Sources | | | | |
| Transfers In | 1,130,000 | 1,280,000 | 1,754,896 | 474,896 |
| <i>Net Change in Fund Balance</i> | 2,986,960 | 343,760 | 425,318 | 81,558 |
| <i>Fund Balance Beginning of Year</i> | 50,617 | 50,617 | 50,617 | 0 |
| Prior Year Encumbrances Appropriated | 997,298 | 997,298 | 997,298 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$4,034,875</u> | <u>\$1,391,675</u> | <u>\$1,473,233</u> | <u>\$81,558</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, 2006

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|---|--------------------|--------------------|--------------------|---|
| | Original | Final | Actual | |
| Revenues | | | | |
| Property and Other Taxes | \$2,911,514 | \$2,911,514 | \$3,012,091 | \$100,577 |
| Charges for Services | 33,000 | 33,000 | 40,316 | 7,316 |
| Intergovernmental | 5,117,006 | 5,117,853 | 5,466,692 | 348,839 |
| Other | 45,000 | 45,000 | 29,663 | (15,337) |
| <i>Total Revenues</i> | <u>8,106,520</u> | <u>8,107,367</u> | <u>8,548,762</u> | <u>441,395</u> |
| Expenditures | | | | |
| Current: | | | | |
| Human Services: | | | | |
| Children's Services: | | | | |
| Personal Services | 5,220,840 | 5,368,389 | 5,188,482 | 179,907 |
| Materials and Supplies | 65,353 | 67,200 | 62,350 | 4,850 |
| Contractual Services | 2,519,359 | 2,597,034 | 2,511,778 | 85,256 |
| Capital Outlay | 3,762 | 83,000 | 52,585 | 30,415 |
| Other | 86,554 | 89,000 | 86,962 | 2,038 |
| <i>Total Expenditures</i> | <u>7,895,868</u> | <u>8,204,623</u> | <u>7,902,157</u> | <u>302,466</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>210,652</u> | <u>(97,256)</u> | <u>646,605</u> | <u>743,861</u> |
| Other Financing Sources (Uses) | | | | |
| Advances In | 0 | 0 | 100,000 | 100,000 |
| Transfers In | 50,000 | 50,000 | 50,000 | 0 |
| Transfers Out | (2,800,000) | (2,800,000) | (2,800,000) | 0 |
| <i>Total Other Financing Sources (Uses)</i> | <u>(2,750,000)</u> | <u>(2,750,000)</u> | <u>(2,650,000)</u> | <u>100,000</u> |
| <i>Net Change in Fund Balance</i> | (2,539,348) | (2,847,256) | (2,003,395) | 843,861 |
| <i>Fund Balance Beginning of Year</i> | <u>5,708,024</u> | <u>5,708,024</u> | <u>5,708,024</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u>\$3,168,676</u> | <u>\$2,860,768</u> | <u>\$3,704,629</u> | <u>\$843,861</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, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-----------------|-------------|---|
| Revenues | | | |
| Special Assessments | \$1,231,565 | \$1,235,224 | \$3,659 |
| Expenditures | | | |
| Debt Service: | | | |
| Principal Retirement | 805,000 | 805,000 | 0 |
| Interest and Fiscal Charges | 436,963 | 436,963 | 0 |
| <i>Total Expenditures</i> | 1,241,963 | 1,241,963 | 0 |
| <i>Excess of Revenues Under Expenditures</i> | (10,398) | (6,739) | 3,659 |
| Other Financing Sources | | | |
| Transfers In | 10,398 | 10,398 | 0 |
| <i>Net Change in Fund Balance</i> | 0 | 3,659 | 3,659 |
| <i>Fund Balance Beginning of Year</i> | 34,456 | 34,456 | 0 |
| <i>Fund Balance End of Year</i> | \$34,456 | \$38,115 | \$3,659 |

Richland County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Sewer Fund
For the Year Ended December 31, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-------------------------|---------------------------|---|
| Revenues | | | |
| Charges for Services | \$2,350,000 | \$2,676,482 | \$326,482 |
| Intergovernmental | 3,197,075 | 2,648,726 | (548,349) |
| Tap-In Fees | 26,000 | 172,438 | 146,438 |
| Proceeds of USDA Loan | 0 | 247,830 | 247,830 |
| Interest Income | 0 | 136 | 136 |
| Sale of Capital Assets | 0 | 2,364 | 2,364 |
| Other | 0 | 33,877 | 33,877 |
| <i>Total Revenues</i> | <u>5,573,075</u> | <u>5,781,853</u> | <u>208,778</u> |
| Expenses | | | |
| Personal Services | 472,139 | 447,073 | 25,066 |
| Materials and Supplies | 21,000 | 12,003 | 8,997 |
| Contractual Services | 2,393,545 | 1,595,729 | 797,816 |
| Capital Outlay | 3,884,787 | 3,884,787 | 0 |
| Other | 12,000 | 9,785 | 2,215 |
| <i>Total Expenses</i> | <u>6,783,471</u> | <u>5,949,377</u> | <u>834,094</u> |
| <i>Excess of Revenues Under Expenses</i> | (1,210,396) | (167,524) | 1,042,872 |
| Transfers Out | (407,764) | (328,563) | 79,201 |
| <i>Net Change in Fund Equity</i> | (1,618,160) | (496,087) | 1,122,073 |
| <i>Fund Equity Beginning of Year</i> | <u>1,891,066</u> | <u>1,891,066</u> | <u>0</u> |
| <i>Fund Equity End of Year</i> | <u><u>\$272,906</u></u> | <u><u>\$1,394,979</u></u> | <u><u>\$1,122,073</u></u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Certificate of Title Fund
For the Year Ended December 31, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|-------------------------|---|
| Revenues | | | |
| Charges for Services | \$16,812,300 | \$14,337,381 | (\$2,474,919) |
| Other | 0 | 1,247 | 1,247 |
| <i>Total Revenues</i> | <u>16,812,300</u> | <u>14,338,628</u> | <u>(2,473,672)</u> |
| Expenditures | | | |
| Current: | | | |
| General Government - | | | |
| Legislative and Executive: | | | |
| Certificate of Title: | | | |
| Personal Services | 501,359 | 456,213 | 45,146 |
| Materials and Supplies | 21,028 | 20,523 | 505 |
| Contractual Services | 16,300,592 | 13,857,465 | 2,443,127 |
| Capital Outlay | 42,294 | 37,691 | 4,603 |
| Other | 22,508 | 22,508 | 0 |
| <i>Total Expenditures</i> | <u>16,887,781</u> | <u>14,394,400</u> | <u>2,493,381</u> |
| <i>Net Change in Fund Balance</i> | (75,481) | (55,772) | 19,709 |
| <i>Fund Balance Beginning of Year</i> | <u>238,018</u> | <u>238,018</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$162,537</u></u> | <u><u>\$182,246</u></u> | <u><u>\$19,709</u></u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Dog and Kennel Fund
For the Year Ended December 31, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------------|------------------------|---|
| Revenues | | | |
| Licenses and Permits | \$327,000 | \$333,931 | \$6,931 |
| Fines and Forfeitures | 191,562 | 165,886 | (25,676) |
| Intergovernmental | 30,000 | 30,000 | 0 |
| Contributions and Donations | 10,000 | 9,870 | (130) |
| <i>Total Revenues</i> | <u>558,562</u> | <u>539,687</u> | <u>(18,875)</u> |
| Expenditures | | | |
| Current: | | | |
| Health: | | | |
| Dog and Kennel: | | | |
| Personal Services | 330,345 | 327,217 | 3,128 |
| Materials and Supplies | 45,470 | 41,555 | 3,915 |
| Contractual Services | 91,136 | 77,666 | 13,470 |
| Capital Outlay | 17,458 | 17,458 | 0 |
| Other | 6,708 | 6,375 | 333 |
| <i>Total Expenditures</i> | <u>491,117</u> | <u>470,271</u> | <u>20,846</u> |
| <i>Excess of Revenues Over Expenditures</i> | <u>67,445</u> | <u>69,416</u> | <u>1,971</u> |
| Other Financing Sources (Uses) | | | |
| Transfers In | 0 | 4 | 4 |
| Transfers Out | (124,000) | (123,575) | 425 |
| <i>Total Other Financing Sources (Uses)</i> | <u>(124,000)</u> | <u>(123,571)</u> | <u>429</u> |
| <i>Net Change in Fund Balance</i> | (56,555) | (54,155) | 2,400 |
| <i>Fund Balance Beginning of Year</i> | <u>121,741</u> | <u>121,741</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$65,186</u></u> | <u><u>\$67,586</u></u> | <u><u>\$2,400</u></u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Real Estate Assessment Fund
For the Year Ended December 31, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------|-----------------------|---|
| Revenues | | | |
| Charges for Services | \$1,339,910 | \$1,065,390 | (\$274,520) |
| Licenses and Permits | 0 | 69 | 69 |
| Other | 0 | 125 | 125 |
| <i>Total Revenues</i> | <u>1,339,910</u> | <u>1,065,584</u> | <u>(274,326)</u> |
| Expenditures | | | |
| Current: | | | |
| General Government - | | | |
| Legislative and Executive: | | | |
| Real Estate Assessment: | | | |
| Personal Services | 757,064 | 710,394 | 46,670 |
| Materials and Supplies | 4,900 | 2,981 | 1,919 |
| Contractual Services | 437,334 | 271,388 | 165,946 |
| Capital Outlay | 109,513 | 79,769 | 29,744 |
| Other | 41,306 | 8,009 | 33,297 |
| <i>Total Expenditures</i> | <u>1,350,117</u> | <u>1,072,541</u> | <u>277,576</u> |
| <i>Net Change in Fund Balance</i> | (10,207) | (6,957) | 3,250 |
| <i>Fund Balance Beginning of Year</i> | <u>10,207</u> | <u>10,207</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$0</u></u> | <u><u>\$3,250</u></u> | <u><u>\$3,250</u></u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Youth Services Fund
For the Year Ended December 31, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------|-----------|---|
| Revenues | | | |
| Charges for Services | \$413 | \$188 | (\$225) |
| Intergovernmental | 1,139,582 | 893,549 | (246,033) |
| <i>Total Revenues</i> | 1,139,995 | 893,737 | (246,258) |
| Expenditures | | | |
| Current: | | | |
| Public Safety: | | | |
| Youth Services: | | | |
| Personal Services | 256,059 | 147,191 | 108,868 |
| Materials and Supplies | 14,668 | 14,645 | 23 |
| Contractual Services | 177,494 | 153,265 | 24,229 |
| Capital Outlay | 8,000 | 7,409 | 591 |
| Other | 3,000 | 1,103 | 1,897 |
| <i>Total Expenditures</i> | 459,221 | 323,613 | 135,608 |
| <i>Excess of Revenues Over Expenditures</i> | 680,774 | 570,124 | (110,650) |
| Other Financing Sources (Uses) | | | |
| Transfers In | 875 | 22,573 | 21,698 |
| Transfers Out | (631,529) | (489,922) | 141,607 |
| <i>Total Other Financing Sources (Uses)</i> | (630,654) | (467,349) | 163,305 |
| <i>Net Change in Fund Balance</i> | 50,120 | 102,775 | 52,655 |
| <i>Fund Balance Beginning of Year</i> | 701,357 | 701,357 | 0 |
| <i>Fund Balance End of Year</i> | \$751,477 | \$804,132 | \$52,655 |

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, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-------------------------|-------------------------|---|
| Revenues | | | |
| Charges for Services | \$100,000 | \$329,886 | \$229,886 |
| Intergovernmental | 4,473,745 | 4,761,564 | 287,819 |
| Interest | 9,000 | 23,885 | 14,885 |
| Other | 15,000 | 9,629 | (5,371) |
| <i>Total Revenues</i> | <u>4,597,745</u> | <u>5,124,964</u> | <u>527,219</u> |
| Expenditures | | | |
| Current: | | | |
| Public Works: | | | |
| Motor Vehicle License and Gas Tax: | | | |
| Personal Services | 2,893,303 | 2,846,635 | 46,668 |
| Materials and Supplies | 1,560,608 | 1,539,526 | 21,082 |
| Contractual Services | 180,081 | 173,712 | 6,369 |
| Capital Outlay | 239,380 | 237,306 | 2,074 |
| Other | 8,000 | 6,753 | 1,247 |
| <i>Total Expenditures</i> | <u>4,881,372</u> | <u>4,803,932</u> | <u>77,440</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | (283,627) | 321,032 | 604,659 |
| Other Financing Uses | | | |
| Transfers Out | (48,097) | (48,097) | 0 |
| <i>Net Change in Fund Balance</i> | (331,724) | 272,935 | 604,659 |
| <i>Fund Balance Beginning of Year</i> | <u>688,089</u> | <u>688,089</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$356,365</u></u> | <u><u>\$961,024</u></u> | <u><u>\$604,659</u></u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Alternative Sentencing Fund
For the Year Ended December 31, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-----------------|-----------|---|
| Revenues | | | |
| Charges for Services | \$551,000 | \$181,310 | (\$369,690) |
| Expenditures | | | |
| Current: | | | |
| General Government - Judicial: | | | |
| Alternative Sentencing: | | | |
| Personal Services | 138,582 | 136,947 | 1,635 |
| Materials and Supplies | 13,000 | 10,569 | 2,431 |
| Contractual Services | 461,856 | 354,443 | 107,413 |
| Capital Outlay | 1,600 | 497 | 1,103 |
| Other | 5,404 | 3,560 | 1,844 |
| <i>Total Expenditures</i> | 620,442 | 506,016 | 114,426 |
| <i>Excess of Revenues Under Expenditures</i> | (69,442) | (324,706) | (255,264) |
| Other Financing Sources | | | |
| Transfers In | 0 | 255,904 | 255,904 |
| <i>Net Change in Fund Balance</i> | (69,442) | (68,802) | 640 |
| <i>Fund Balance Beginning of Year</i> | 39,980 | 39,980 | 0 |
| Prior Year Encumbrances Appropriated | 29,462 | 29,462 | 0 |
| <i>Fund Balance End of Year</i> | \$0 | \$640 | \$640 |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Divorce Orientation Fund
For the Year Ended December 31, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------------|-----------------------|---|
| Revenues | | | |
| Charges for Services | \$7,000 | \$6,203 | (\$797) |
| Other | 200 | 180 | (20) |
| <i>Total Revenues</i> | <u>7,200</u> | <u>6,383</u> | <u>(817)</u> |
| Expenditures | | | |
| Current: | | | |
| General Government - Judicial: | | | |
| Divorce Orientation: | | | |
| Materials and Supplies | 1,500 | 0 | 1,500 |
| Contractual Services | 6,250 | 4,283 | 1,967 |
| <i>Total Expenditures</i> | <u>7,750</u> | <u>4,283</u> | <u>3,467</u> |
| <i>Net Change in Fund Balance</i> | (550) | 2,100 | 2,650 |
| <i>Fund Balance Beginning of Year</i> | <u>6,900</u> | <u>6,900</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$6,350</u></u> | <u><u>\$9,000</u></u> | <u><u>\$2,650</u></u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Court Computers Fund
For the Year Ended December 31, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|-----------|---|
| Revenues | | | |
| Charges for Services | \$19,500 | \$80,654 | \$61,154 |
| Expenditures | | | |
| Current: | | | |
| General Government - Judicial: | | | |
| Court Computers: | | | |
| Personal Services | 3,000 | 420 | 2,580 |
| Materials and Supplies | 7,000 | 2,003 | 4,997 |
| Contractual Services | 30,871 | 8,072 | 22,799 |
| Capital Outlay | 37,452 | 19,040 | 18,412 |
| <i>Total Expenditures</i> | 78,323 | 29,535 | 48,788 |
| <i>Net Change in Fund Balance</i> | (58,823) | 51,119 | 109,942 |
| <i>Fund Balance Beginning of Year</i> | 307,102 | 307,102 | 0 |
| Prior Year Encumbrances Appropriated | 18,452 | 18,452 | 0 |
| <i>Fund Balance End of Year</i> | \$266,731 | \$376,673 | \$109,942 |

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, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|----------|---|
| Revenues | | | |
| Charges for Services | \$0 | \$16,520 | \$16,520 |
| Expenditures | | | |
| Current: | | | |
| Human Services: | | | |
| Indigent Guardianship: | | | |
| Contractual Services | 9,701 | 9,536 | 165 |
| Other | 15,200 | 15,043 | 157 |
| <i>Total Expenditures</i> | 24,901 | 24,579 | 322 |
| <i>Net Change in Fund Balance</i> | (24,901) | (8,059) | 16,842 |
| <i>Fund Balance Beginning of Year</i> | 39,314 | 39,314 | 0 |
| <i>Fund Balance End of Year</i> | \$14,413 | \$31,255 | \$16,842 |

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, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-------------------------|-------------------------|---|
| Revenues | | | |
| Property and Other Taxes | \$747,500 | \$779,301 | \$31,801 |
| Charges for Services | 546,800 | 610,809 | 64,009 |
| Intergovernmental | 131,500 | 120,472 | (11,028) |
| Rentals | 3,000 | 1,318 | (1,682) |
| Other | 15,000 | 17,320 | 2,320 |
| <i>Total Revenues</i> | <u>1,443,800</u> | <u>1,529,220</u> | <u>85,420</u> |
| Expenditures | | | |
| Current: | | | |
| Human Services: | | | |
| Dayspring: | | | |
| Personal Services | 1,080,828 | 985,223 | 95,605 |
| Materials and Supplies | 121,120 | 115,115 | 6,005 |
| Contractual Services | 230,580 | 162,178 | 68,402 |
| Capital Outlay | 20,000 | 16,821 | 3,179 |
| Other | 20,000 | 15,846 | 4,154 |
| <i>Total Expenditures</i> | <u>1,472,528</u> | <u>1,295,183</u> | <u>177,345</u> |
| <i>Excess of Revenues Over (Under)</i> <i>Expenditures</i> | <u>(28,728)</u> | <u>234,037</u> | <u>262,765</u> |
| Other Financing Uses | | | |
| Advances Out | (100,000) | (100,000) | 0 |
| Transfers Out | (10,000) | (10,000) | 0 |
| <i>Total Other Financing Uses</i> | <u>(110,000)</u> | <u>(110,000)</u> | <u>0</u> |
| <i>Net Change in Fund Balance</i> | (138,728) | 124,037 | 262,765 |
| <i>Fund Balance Beginning of Year</i> | <u>452,484</u> | <u>452,484</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$313,756</u></u> | <u><u>\$576,521</u></u> | <u><u>\$262,765</u></u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Support Enforcement Agency Fund
For the Year Ended December 31, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------------|------------------------|---|
| Revenues | | | |
| Charges for Services | \$415,000 | \$422,605 | \$7,605 |
| Intergovernmental | 2,379,751 | 1,655,258 | (724,493) |
| Other | 1,000 | 239 | (761) |
| <i>Total Revenues</i> | <u>2,795,751</u> | <u>2,078,102</u> | <u>(717,649)</u> |
| Expenditures | | | |
| Current: | | | |
| Human Services: | | | |
| Child Support Enforcement Agency: | | | |
| Personal Services | 1,991,244 | 1,835,621 | 155,623 |
| Materials and Supplies | 71,600 | 50,642 | 20,958 |
| Contractual Services | 681,431 | 419,715 | 261,716 |
| Capital Outlay | 10,500 | 2,960 | 7,540 |
| Other | 3,500 | 1,102 | 2,398 |
| <i>Total Expenditures</i> | <u>2,758,275</u> | <u>2,310,040</u> | <u>448,235</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | 37,476 | (231,938) | (269,414) |
| Other Financing Sources | | | |
| Transfers In | 0 | 264,000 | 264,000 |
| <i>Net Change in Fund Balance</i> | 37,476 | 32,062 | (5,414) |
| <i>Fund Balance Beginning of Year</i> | <u>30,601</u> | <u>30,601</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$68,077</u></u> | <u><u>\$62,663</u></u> | <u><u>(\$5,414)</u></u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Collection Fund
For the Year Ended December 31, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-------------------------|-------------------------|---|
| Revenues | | | |
| Charges for Services | \$330,000 | \$324,289 | (\$5,711) |
| Other | 33,500 | 25,629 | (7,871) |
| <i>Total Revenues</i> | <u>363,500</u> | <u>349,918</u> | <u>(13,582)</u> |
| Expenditures | | | |
| Current: | | | |
| General Government - | | | |
| Legislative and Executive: | | | |
| Delinquent Real Estate Collection: | | | |
| Personal Services | 273,283 | 257,911 | 15,372 |
| Materials and Supplies | 14,200 | 14,101 | 99 |
| Contractual Services | 41,124 | 40,086 | 1,038 |
| Capital Outlay | 1,800 | 1,800 | 0 |
| Other | 38,000 | 37,313 | 687 |
| <i>Total Expenditures</i> | <u>368,407</u> | <u>351,211</u> | <u>17,196</u> |
| <i>Excess of Revenues Under Expenditures</i> | (4,907) | (1,293) | 3,614 |
| Other Financing Uses | | | |
| Transfers Out | (3,000) | 0 | 3,000 |
| <i>Net Change in Fund Balance</i> | (7,907) | (1,293) | 6,614 |
| <i>Fund Balance Beginning of Year</i> | <u>506,051</u> | <u>506,051</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$498,144</u></u> | <u><u>\$504,758</u></u> | <u><u>\$6,614</u></u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Development Block Grant Fund
For the Year Ended December 31, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-----------------|-----------|---|
| Revenues | | | |
| Intergovernmental | \$588,733 | \$447,943 | (\$140,790) |
| Interest | 2,400 | 2,583 | 183 |
| <i>Total Revenues</i> | 591,133 | 450,526 | (140,607) |
| Expenditures | | | |
| Current: | | | |
| Economic Development: | | | |
| Community Development Block Grant: | | | |
| Other | 660,183 | 470,644 | 189,539 |
| <i>Excess of Revenues Under Expenditures</i> | (69,050) | (20,118) | 48,932 |
| Other Financing Sources | | | |
| Transfers In | 4,950 | 0 | (4,950) |
| <i>Net Change in Fund Balance</i> | (64,100) | (20,118) | 43,982 |
| <i>Fund Balance Beginning of Year</i> | 115,581 | 115,581 | 0 |
| <i>Fund Balance End of Year</i> | \$51,481 | \$95,463 | \$43,982 |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Energy Management Fund
For the Year Ended December 31, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-----------------|-----------------|---|
| Revenues | \$0 | \$0 | \$0 |
| Expenditures | | | |
| Current: | | | |
| General Government - | | | |
| Legislative and Executive: | | | |
| Energy Management: | | | |
| Contractual Services | 2,577 | 2,577 | 0 |
| <i>Excess of Revenues Under Expenditures</i> | (2,577) | (2,577) | 0 |
| Other Financing Uses | | | |
| Transfers Out | (16,068) | 0 | 16,068 |
| <i>Net Change in Fund Balance</i> | (18,645) | (2,577) | 16,068 |
| <i>Fund Balance Beginning of Year</i> | 18,645 | 18,645 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$0</u> | <u>\$16,068</u> | <u>\$16,068</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, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-----------------|-----------|---|
| Revenues | | | |
| Charges for Services | \$200,000 | \$227,751 | \$27,751 |
| Intergovernmental | 390,000 | 396,914 | 6,914 |
| <i>Total Revenues</i> | 590,000 | 624,665 | 34,665 |
| Expenditures | | | |
| Current: | | | |
| General Government - Judicial: | | | |
| Public Defender: | | | |
| Personal Services | 1,286,125 | 1,286,125 | 0 |
| <i>Excess of Revenues Under Expenditures</i> | (696,125) | (661,460) | 34,665 |
| Other Financing Sources | | | |
| Transfers In | 659,000 | 477,500 | (181,500) |
| <i>Net Change in Fund Balance</i> | (37,125) | (183,960) | (146,835) |
| <i>Fund Balance Beginning of Year</i> | 183,960 | 183,960 | 0 |
| <i>Fund Balance End of Year</i> | \$146,835 | \$0 | (\$146,835) |

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, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|----------|---|
| Revenues | | | |
| Intergovernmental | \$18,468 | \$15,918 | (\$2,550) |
| Expenditures | | | |
| Current: | | | |
| Public Safety: | | | |
| Community Policing: | | | |
| Personal Services | 11,740 | 9,755 | 1,985 |
| Contractual Services | 3,760 | 3,760 | 0 |
| Capital Outlay | 4,945 | 4,380 | 565 |
| Other | 2,446 | 2,446 | 0 |
| <i>Total Expenditures</i> | 22,891 | 20,341 | 2,550 |
| <i>Excess of Revenues</i> | | | |
| <i>Under Expenditures</i> | (4,423) | (4,423) | 0 |
| Other Financing Uses | | | |
| Transfers Out | (875) | (875) | 0 |
| <i>Net Change in Fund Balance</i> | (5,298) | (5,298) | 0 |
| <i>Fund Balance Beginning of Year</i> | 5,298 | 5,298 | 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
Intensive Supervision Fund
For the Year Ended December 31, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-------------------|------------------------|---|
| Revenues | | | |
| Charges for Services | \$50,957 | \$63,284 | \$12,327 |
| Intergovernmental | 353,540 | 176,770 | (176,770) |
| <i>Total Revenues</i> | <u>404,497</u> | <u>240,054</u> | <u>(164,443)</u> |
| Expenditures | | | |
| Current: | | | |
| Public Safety: | | | |
| Intensive Supervision: | | | |
| Personal Services | 354,033 | 171,591 | 182,442 |
| Materials and Supplies | 7,705 | 3,751 | 3,954 |
| Contractual Services | 27,314 | 22,246 | 5,068 |
| Capital Outlay | 4,400 | 2,386 | 2,014 |
| Other | 10,000 | 8,116 | 1,884 |
| <i>Total Expenditures</i> | <u>403,452</u> | <u>208,090</u> | <u>195,362</u> |
| <i>Excess of Revenues Over Expenditures</i> | 1,045 | 31,964 | 30,919 |
| Other Financing Uses | | | |
| Transfers Out | (22,661) | (22,661) | 0 |
| <i>Net Change in Fund Balance</i> | (21,616) | 9,303 | 30,919 |
| <i>Fund Balance Beginning of Year</i> | <u>21,617</u> | <u>21,617</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$1</u></u> | <u><u>\$30,920</u></u> | <u><u>\$30,919</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, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|------------------------|------------------------|---|
| Revenues | | | |
| Charges for Services | \$69,400 | \$77,120 | \$7,720 |
| Intergovernmental | 0 | 100 | 100 |
| Contributions and Donations | 500 | 0 | (500) |
| Other | 32,000 | 24,744 | (7,256) |
| <i>Total Revenues</i> | <u>101,900</u> | <u>101,964</u> | <u>64</u> |
| Expenditures | | | |
| Current: | | | |
| Public Safety: | | | |
| Sanction Cost Reimbursement: | | | |
| Personal Services | 23,333 | 21,427 | 1,906 |
| Materials and Supplies | 9,000 | 7,825 | 1,175 |
| Contractual Services | 27,500 | 24,778 | 2,722 |
| Capital Outlay | 24,006 | 23,979 | 27 |
| Other | 22,611 | 20,762 | 1,849 |
| <i>Total Expenditures</i> | <u>106,450</u> | <u>98,771</u> | <u>7,679</u> |
| <i>Net Change in Fund Balance</i> | (4,550) | 3,193 | 7,743 |
| <i>Fund Balance Beginning of Year</i> | <u>24,192</u> | <u>24,192</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$19,642</u></u> | <u><u>\$27,385</u></u> | <u><u>\$7,743</u></u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Big Wheel Fund
For the Year Ended December 31, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|--------|---|
| Revenues | | | |
| Contributions and Donations | \$900 | \$870 | (\$30) |
| Expenditures | | | |
| Current: | | | |
| Public Safety: | | | |
| Big Wheel: | | | |
| Other | 900 | 205 | 695 |
| <i>Net Change in Fund Balance</i> | 0 | 665 | 665 |
| <i>Fund Balance Beginning of Year</i> | 271 | 271 | 0 |
| <i>Fund Balance End of Year</i> | \$271 | \$936 | \$665 |

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, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|------------------------|------------------------|---|
| Revenues | | | |
| Charges for Services | \$158,500 | \$121,612 | (\$36,888) |
| Intergovernmental | 79,152 | 39,576 | (39,576) |
| Other | 0 | 1,134 | 1,134 |
| <i>Total Revenues</i> | <u>237,652</u> | <u>162,322</u> | <u>(75,330)</u> |
| Expenditures | | | |
| Current: | | | |
| Public Safety: | | | |
| Jail Education Program: | | | |
| Personal Services | 90,083 | 46,666 | 43,417 |
| Materials and Supplies | 87,676 | 85,651 | 2,025 |
| Contractual Services | 29,000 | 15,522 | 13,478 |
| Capital Outlay | 21,800 | 19,739 | 2,061 |
| Other | 29,524 | 9,856 | 19,668 |
| <i>Total Expenditures</i> | <u>258,083</u> | <u>177,434</u> | <u>80,649</u> |
| <i>Excess of Revenues Under Expenditures</i> | <u>(20,431)</u> | <u>(15,112)</u> | <u>5,319</u> |
| Other Financing Sources (Uses) | | | |
| Transfers In | 0 | 1,782 | 1,782 |
| Transfers Out | (70) | 0 | 70 |
| <i>Total Other Financing Sources (Uses)</i> | <u>(70)</u> | <u>1,782</u> | <u>1,852</u> |
| <i>Net Change in Fund Balance</i> | (20,501) | (13,330) | 7,171 |
| <i>Fund Balance Beginning of Year</i> | <u>52,067</u> | <u>52,067</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$31,566</u></u> | <u><u>\$38,737</u></u> | <u><u>\$7,171</u></u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Third Grade Safety Belt Fund
For the Year Ended December 31, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------|---------|---|
| Revenues | | | |
| Intergovernmental | \$1,244 | \$1,074 | (\$170) |
| Expenditures | 0 | 0 | 0 |
| <i>Excess of Revenues Over Expenditures</i> | 1,244 | 1,074 | (170) |
| Other Financing Uses | | | |
| Transfers Out | (1,244) | (1,074) | 170 |
| <i>Net Change in Fund Balance</i> | 0 | 0 | 0 |
| <i>Fund Balance Beginning of Year</i> | 0 | 0 | 0 |
| <i>Fund Balance End of Year</i> | \$0 | \$0 | \$0 |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Prisoner Incentive Fund
For the Year Ended December 31, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|----------------|---|
| Revenues | | | |
| Intergovernmental | \$6,088 | \$7,600 | \$1,512 |
| Expenditures | | | |
| Current: | | | |
| Public Safety: | | | |
| Prisoner Incentive: | | | |
| Other | 7,791 | 7,791 | 0 |
| <i>Net Change in Fund Balance</i> | (1,703) | (191) | 1,512 |
| <i>Fund Balance Beginning of Year</i> | 1,704 | 1,704 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$1</u> | <u>\$1,513</u> | <u>\$1,512</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, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|---------|---|
| Revenues | | | |
| Contributions and Donations | \$1,500 | \$1,750 | \$250 |
| Expenditures | | | |
| Current: | | | |
| Public Safety: | | | |
| Sheriff K-9: | | | |
| Other | 5,208 | 5,208 | 0 |
| <i>Net Change in Fund Balance</i> | (3,708) | (3,458) | 250 |
| <i>Fund Balance Beginning of Year</i> | 4,242 | 4,242 | 0 |
| <i>Fund Balance End of Year</i> | \$534 | \$784 | \$250 |

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, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|----------|---|
| Revenues | | | |
| Fines and Forfeitures | \$2,600 | \$1,728 | (\$872) |
| Expenditures | | | |
| Current: | | | |
| Public Safety: | | | |
| Enforcement and Education: | | | |
| Other | 6,000 | 1,487 | 4,513 |
| <i>Net Change in Fund Balance</i> | (3,400) | 241 | 3,641 |
| <i>Fund Balance Beginning of Year</i> | 15,063 | 15,063 | 0 |
| <i>Fund Balance End of Year</i> | \$11,663 | \$15,304 | \$3,641 |

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, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|-----------------|---|
| Revenues | | | |
| Fines and Forfeitures | \$30,000 | \$48,927 | \$18,927 |
| Other | 2,000 | 7,180 | 5,180 |
| <i>Total Revenues</i> | <u>32,000</u> | <u>56,107</u> | <u>24,107</u> |
| Expenditures | | | |
| Current: | | | |
| Public Safety: | | | |
| Law Enforcement: | | | |
| Contractual Services | 35,641 | 35,133 | 508 |
| Other | 22,359 | 12,359 | 10,000 |
| <i>Total Expenditures</i> | <u>58,000</u> | <u>47,492</u> | <u>10,508</u> |
| <i>Net Change in Fund Balance</i> | (26,000) | 8,615 | 34,615 |
| <i>Fund Balance Beginning of Year</i> | <u>26,462</u> | <u>26,462</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u>\$462</u> | <u>\$35,077</u> | <u>\$34,615</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, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|----------|---|
| Revenues | | | |
| Fines and Forfeitures | \$8,000 | \$3,994 | (\$4,006) |
| Expenditures | | | |
| Current: | | | |
| Public Safety: | | | |
| Drug Law Enforcement: | | | |
| Other | 5,000 | 3,481 | 1,519 |
| <i>Net Change in Fund Balance</i> | 3,000 | 513 | (2,487) |
| <i>Fund Balance Beginning of Year</i> | 47,296 | 47,296 | 0 |
| <i>Fund Balance End of Year</i> | \$50,296 | \$47,809 | (\$2,487) |

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, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------|---------|---|
| Revenues | | | |
| Intergovernmental | \$0 | \$3,914 | \$3,914 |
| Other | 4,870 | 7,141 | 2,271 |
| <i>Total Revenues</i> | 4,870 | 11,055 | 6,185 |
| Expenditures | | | |
| Current: | | | |
| Public Safety: | | | |
| Drug Abuse Resistance Education: | | | |
| Other | 9,722 | 9,722 | 0 |
| <i>Excess of Revenues Over (Under) Expenditures</i> | (4,852) | 1,333 | 6,185 |
| Other Financing Uses | | | |
| Transfers Out | (3,578) | (3,578) | 0 |
| <i>Net Change in Fund Balance</i> | (8,430) | (2,245) | 6,185 |
| <i>Fund Balance Beginning of Year</i> | 8,430 | 8,430 | 0 |
| <i>Fund Balance End of Year</i> | \$0 | \$6,185 | \$6,185 |

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, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------|----------|---|
| Revenues | | | |
| Intergovernmental | \$79,262 | \$63,417 | (\$15,845) |
| Expenditures | | | |
| Current: | | | |
| Public Safety: | | | |
| Speed DUI: | | | |
| Personal Services | 59,117 | 57,701 | 1,416 |
| <i>Excess of Revenues Over Expenditures</i> | 20,145 | 5,716 | (14,429) |
| Other Financing Sources (Uses) | | | |
| Transfers In | 9,500 | 9,500 | 0 |
| Transfers Out | (30,000) | (15,000) | 15,000 |
| <i>Total Other Financing Sources (Uses)</i> | (20,500) | (5,500) | 15,000 |
| <i>Net Change in Fund Balance</i> | (355) | 216 | 571 |
| <i>Fund Balance Beginning of Year</i> | 357 | 357 | 0 |
| <i>Fund Balance End of Year</i> | \$2 | \$573 | \$571 |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Gun Prosecutor Grant Fund
For the Year Ended December 31, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|-----------------|---|
| Revenues | | | |
| Intergovernmental | \$46,608 | \$24,619 | (\$21,989) |
| Expenditures | | | |
| Current: | | | |
| Public Safety: | | | |
| Gun Prosecutor Grant: | | | |
| Personal Services | 59,244 | 48,350 | 10,894 |
| <i>Excess of Revenues</i> | | | |
| <i>Under Expenditures</i> | (12,636) | (23,731) | (11,095) |
| Other Financing Sources | | | |
| Transfers In | 16,000 | 33,013 | 17,013 |
| <i>Net Change in Fund Balance</i> | 3,364 | 9,282 | 5,918 |
| <i>Fund Balance Beginning of Year</i> | 4,689 | 4,689 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$8,053</u> | <u>\$13,971</u> | <u>\$5,918</u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
I-71 Construction Zone Fund
For the Year Ended December 31, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------|----------|---|
| Revenues | | | |
| Intergovernmental | \$38,247 | \$25,840 | (\$12,407) |
| Expenditures | | | |
| Current: | | | |
| Public Safety: | | | |
| I-71 Construction Zone: | | | |
| Personal Services | 27,316 | 20,206 | 7,110 |
| <i>Excess of Revenues Over Expenditures</i> | 10,931 | 5,634 | (5,297) |
| Other Financing Uses | | | |
| Transfers Out | (5,634) | (5,634) | 0 |
| <i>Net Change in Fund Balance</i> | 5,297 | 0 | (5,297) |
| <i>Fund Balance Beginning of Year</i> | 0 | 0 | 0 |
| <i>Fund Balance End of Year</i> | \$5,297 | \$0 | (\$5,297) |

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, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|----------|---|
| Revenues | | | |
| Charges for Services | \$52,937 | \$57,333 | \$4,396 |
| Expenditures | | | |
| Current: | | | |
| Public Safety: | | | |
| Commissary Rotary Jail: | | | |
| Other | 59,568 | 59,568 | 0 |
| <i>Net Change in Fund Balance</i> | (6,631) | (2,235) | 4,396 |
| <i>Fund Balance Beginning of Year</i> | 6,632 | 6,632 | 0 |
| <i>Fund Balance End of Year</i> | \$1 | \$4,397 | \$4,396 |

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, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|--------|---|
| Revenues | | | |
| Intergovernmental | \$25,000 | \$0 | (\$25,000) |
| Expenditures | | | |
| Current: | | | |
| Public Safety: | | | |
| Law Enforcement Block Grant: | | | |
| Capital Outlay | 14,200 | 0 | 14,200 |
| Other | 10,800 | 0 | 10,800 |
| <i>Total Expenditures</i> | 25,000 | 0 | 25,000 |
| <i>Net Change in Fund Balance</i> | 0 | 0 | 0 |
| <i>Fund Balance Beginning of Year</i> | 0 | 0 | 0 |
| <i>Fund Balance End of Year</i> | \$0 | \$0 | \$0 |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Probate Fees Fund
For the Year Ended December 31, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|---------|---|
| Revenues | \$0 | \$0 | \$0 |
| Expenditures | | | |
| Current: | | | |
| General Government - Judicial: | | | |
| Probate Fees: | | | |
| Other | 1,118 | 1,118 | 0 |
| <i>Net Change in Fund Balance</i> | (1,118) | (1,118) | 0 |
| <i>Fund Balance Beginning of Year</i> | 1,118 | 1,118 | 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
Workforce Investment Act Fund
For the Year Ended December 31, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|---------------------------|-------------------------|---|
| Revenues | | | |
| Intergovernmental | \$3,544,024 | \$3,231,498 | (\$312,526) |
| Expenditures | | | |
| Current: | | | |
| Human Services: | | | |
| Workforce Investment Act: | | | |
| Contractual Services | 2,403,776 | 1,960,985 | 442,791 |
| <i>Excess of Revenues Over Expenditures</i> | <u>1,140,248</u> | <u>1,270,513</u> | <u>130,265</u> |
| Other Financing Sources (Uses) | | | |
| Transfers In | 1,194,974 | 0 | (1,194,974) |
| Transfers Out | (1,972,565) | (1,754,896) | 217,669 |
| <i>Total Other Financing Sources (Uses)</i> | <u>(777,591)</u> | <u>(1,754,896)</u> | <u>(977,305)</u> |
| <i>Net Change in Fund Balance</i> | 362,657 | (484,383) | (847,040) |
| <i>Fund Balance Beginning of Year</i> | <u>659,584</u> | <u>659,584</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$1,022,241</u></u> | <u><u>\$175,201</u></u> | <u><u>(\$847,040)</u></u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Federal Revenue Sharing Fund
For the Year Ended December 31, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|--------------|---|
| Revenues | \$0 | \$0 | \$0 |
| Expenditures | 0 | 0 | 0 |
| <i>Net Change in Fund Balance</i> | 0 | 0 | 0 |
| <i>Fund Balance Beginning of Year</i> | 463 | 463 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$463</u> | <u>\$463</u> | <u>\$0</u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Common Pleas Security Fund
For the Year Ended December 31, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|----------|---|
| Revenues | | | |
| Charges for Services | \$0 | \$26,611 | \$26,611 |
| Expenditures | | | |
| Current: | | | |
| General Government - Judicial: | | | |
| Common Pleas Security: | | | |
| Capital Outlay | 32,200 | 29,703 | 2,497 |
| Other | 1,492 | 1,492 | 0 |
| <i>Total Expenditures</i> | 33,692 | 31,195 | 2,497 |
| <i>Net Change in Fund Balance</i> | (33,692) | (4,584) | 29,108 |
| <i>Fund Balance Beginning of Year</i> | 72,722 | 72,722 | 0 |
| <i>Fund Balance End of Year</i> | \$39,030 | \$68,138 | \$29,108 |

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, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|----------|---|
| Revenues | | | |
| Charges for Services | \$48,626 | \$33,377 | (\$15,249) |
| Expenditures | | | |
| Current: | | | |
| Human Services: | | | |
| Domestic Violence: | | | |
| Contractual Services | 16,901 | 14,042 | 2,859 |
| Other | 37,190 | 27,405 | 9,785 |
| <i>Total Expenditures</i> | 54,091 | 41,447 | 12,644 |
| <i>Net Change in Fund Balance</i> | (5,465) | (8,070) | (2,605) |
| <i>Fund Balance Beginning of Year</i> | 17,522 | 17,522 | 0 |
| <i>Fund Balance End of Year</i> | \$12,057 | \$9,452 | (\$2,605) |

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, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|---------|---|
| Revenues | | | |
| Other | \$0 | \$2,637 | \$2,637 |
| Expenditures | | | |
| Current: | | | |
| General Government - Judicial: | | | |
| Probate Conduct of Business: | | | |
| Other | 3,100 | 2,837 | 263 |
| <i>Net Change in Fund Balance</i> | (3,100) | (200) | 2,900 |
| <i>Fund Balance Beginning of Year</i> | 8,710 | 8,710 | 0 |
| <i>Fund Balance End of Year</i> | \$5,610 | \$8,510 | \$2,900 |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Domestic Relations Special Projects Fund
For the Year Ended December 31, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|----------------|---|
| Revenues | | | |
| Charges for Services | \$0 | \$7,389 | \$7,389 |
| Expenditures | 0 | 0 | 0 |
| <i>Net Change in Fund Balance</i> | 0 | 7,389 | 7,389 |
| <i>Fund Balance Beginning of Year</i> | 760 | 760 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$760</u> | <u>\$8,149</u> | <u>\$7,389</u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Prepayment of Interest Fund
For the Year Ended December 31, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|----------|---|
| Revenues | | | |
| Interest | \$0 | \$787 | \$787 |
| Expenditures | 0 | 0 | 0 |
| <i>Net Change in Fund Balance</i> | 0 | 787 | 787 |
| <i>Fund Balance Beginning of Year</i> | 25,871 | 25,871 | 0 |
| <i>Fund Balance End of Year</i> | \$25,871 | \$26,658 | \$787 |

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, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|----------|---|
| Revenues | | | |
| Other | \$0 | \$3,191 | \$3,191 |
| Expenditures | 0 | 0 | 0 |
| <i>Net Change in Fund Balance</i> | 0 | 3,191 | 3,191 |
| <i>Fund Balance Beginning of Year</i> | 62,335 | 62,335 | 0 |
| <i>Fund Balance End of Year</i> | \$62,335 | \$65,526 | \$3,191 |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Courtroom Renovation Fund
For the Year Ended December 31, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-----------------|----------|---|
| Revenues | \$0 | \$0 | \$0 |
| Expenditures | | | |
| Current: | | | |
| General Government - Judicial: | | | |
| Courtroom Renovation: | | | |
| Capital Outlay | 15,624 | 14,459 | 1,165 |
| Other | 376 | 376 | 0 |
| <i>Total Expenditures</i> | 16,000 | 14,835 | 1,165 |
| <i>Excess of Revenues Under Expenditures</i> | (16,000) | (14,835) | 1,165 |
| Other Financing Sources | | | |
| Transfers In | 16,000 | 18,500 | 2,500 |
| <i>Net Change in Fund Balance</i> | 0 | 3,665 | 3,665 |
| <i>Fund Balance Beginning of Year</i> | 0 | 0 | 0 |
| <i>Fund Balance End of Year</i> | \$0 | \$3,665 | \$3,665 |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Probate Court Mediation Fund
For the Year Ended December 31, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------|----------|---|
| Revenues | | | |
| Charges for Services | \$0 | \$13,035 | \$13,035 |
| Expenditures | | | |
| Current: | | | |
| General Government - Judicial: | | | |
| Probate Court Mediation: | | | |
| Other | 150 | 150 | 0 |
| <i>Excess of Revenues Over (Under) Expenditures</i> | (150) | 12,885 | 13,035 |
| Other Financing Uses | | | |
| Transfers Out | (18,500) | (18,500) | 0 |
| <i>Net Change in Fund Balance</i> | (18,650) | (5,615) | 13,035 |
| <i>Fund Balance Beginning of Year</i> | 20,205 | 20,205 | 0 |
| <i>Fund Balance End of Year</i> | \$1,555 | \$14,590 | \$13,035 |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Economic Development Fund
For the Year Ended December 31, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|-----------|---|
| Revenues | | | |
| Licenses and Permits | \$325,000 | \$359,956 | \$34,956 |
| Intergovernmental | 12,500 | 12,500 | 0 |
| <i>Total Revenues</i> | 337,500 | 372,456 | 34,956 |
| Expenditures | | | |
| Current: | | | |
| Public Works: | | | |
| Economic Development: | | | |
| Other | 505,500 | 501,215 | 4,285 |
| <i>Net Change in Fund Balance</i> | (168,000) | (128,759) | 39,241 |
| <i>Fund Balance Beginning of Year</i> | 210,241 | 210,241 | 0 |
| <i>Fund Balance End of Year</i> | \$42,241 | \$81,482 | \$39,241 |

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, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|----------|---|
| Revenues | | | |
| Other | \$0 | \$3,600 | \$3,600 |
| Expenditures | | | |
| Current: | | | |
| Human Services: | | | |
| Veterans' Cemetery: | | | |
| Other | 500 | 0 | 500 |
| <i>Net Change in Fund Balance</i> | (500) | 3,600 | 4,100 |
| <i>Fund Balance Beginning of Year</i> | 45,304 | 45,304 | 0 |
| <i>Fund Balance End of Year</i> | \$44,804 | \$48,904 | \$4,100 |

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, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-----------------|----------|---|
| Revenues | | | |
| Intergovernmental | \$107,792 | \$88,424 | (\$19,368) |
| Expenditures | | | |
| Current: | | | |
| General Government - | | | |
| Judicial: | | | |
| Victim Witness Program: | | | |
| Personal Services | 142,436 | 118,779 | 23,657 |
| Capital Outlay | 1,924 | 1,924 | 0 |
| Other | 1,861 | 1,396 | 465 |
| <i>Total Expenditures</i> | 146,221 | 122,099 | 24,122 |
| <i>Excess of Revenues Under Expenditures</i> | (38,429) | (33,675) | 4,754 |
| Other Financing Sources | | | |
| Transfers In | 36,569 | 36,069 | (500) |
| <i>Net Change in Fund Balance</i> | (1,860) | 2,394 | 4,254 |
| <i>Fund Balance Beginning of Year</i> | 32,555 | 32,555 | 0 |
| <i>Fund Balance End of Year</i> | \$30,695 | \$34,949 | \$4,254 |

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, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------|-----------|---|
| Revenues | | | |
| Charges for Services | \$96,614 | \$121,800 | \$25,186 |
| Expenditures | | | |
| Current: | | | |
| General Government - | | | |
| Judicial: | | | |
| Mediation: | | | |
| Personal Services | 91,670 | 75,060 | 16,610 |
| Materials and Supplies | 700 | 333 | 367 |
| Contractual Services | 300 | 300 | 0 |
| <i>Total Expenditures</i> | 92,670 | 75,693 | 16,977 |
| <i>Excess of Revenues Over Expenditures</i> | 3,944 | 46,107 | 42,163 |
| Other Financing Sources | | | |
| Transfers In | 8,129 | 0 | (8,129) |
| <i>Net Change in Fund Balance</i> | 12,073 | 46,107 | 34,034 |
| <i>Fund Balance Beginning of Year</i> | 28,081 | 28,081 | 0 |
| Prior Year Encumbrances Appropriated | 300 | 300 | 0 |
| <i>Fund Balance End of Year</i> | \$40,454 | \$74,488 | \$34,034 |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Federal Emergency Management Agency Fund
For the Year Ended December 31, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------|-------------------|---|
| Revenues | | | |
| Intergovernmental | \$3,000 | \$3,000 | \$0 |
| Expenditures | | | |
| Current: | | | |
| Human Services: | | | |
| Federal Emergency Management Agency: | | | |
| Materials and Supplies | 1,500 | 1,500 | 0 |
| Other | 1,500 | 1,500 | 0 |
| <i>Total Expenditures</i> | <u>3,000</u> | <u>3,000</u> | <u>0</u> |
| <i>Net Change in Fund Balance</i> | 0 | 0 | 0 |
| <i>Fund Balance Beginning of Year</i> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$0</u></u> | <u><u>\$0</u></u> | <u><u>\$0</u></u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Marine Patrol Fund
For the Year Ended December 31, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|---------|---|
| Revenues | | | |
| Contributions and Donations | \$3,000 | \$8,811 | \$5,811 |
| Expenditures | | | |
| Current: | | | |
| Human Services: | | | |
| Marine Patrol: | | | |
| Capital Outlay | 3,000 | 2,336 | 664 |
| <i>Net Change in Fund Balance</i> | 0 | 6,475 | 6,475 |
| <i>Fund Balance Beginning of Year</i> | 327 | 327 | 0 |
| <i>Fund Balance End of Year</i> | \$327 | \$6,802 | \$6,475 |

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, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|-----------------|---|
| Revenues | | | |
| Special Assessments | \$0 | \$13,849 | \$13,849 |
| Expenditures | 0 | 0 | 0 |
| <i>Net Change in Fund Balance</i> | 0 | 13,849 | 13,849 |
| <i>Fund Balance Beginning of Year</i> | 33,168 | 33,168 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$33,168</u> | <u>\$47,017</u> | <u>\$13,849</u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Exercise Grant Fund
For the Year Ended December 31, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|---------|---|
| Revenues | | | |
| Intergovernmental | \$8,789 | \$8,789 | \$0 |
| Expenditures | | | |
| Current: | | | |
| General Government - Judicial: | | | |
| Exercise Grant: | | | |
| Other | 8,789 | 8,789 | 0 |
| <i>Net Change in Fund Balance</i> | 0 | 0 | 0 |
| <i>Fund Balance Beginning of Year</i> | 0 | 0 | 0 |
| <i>Fund Balance End of Year</i> | \$0 | \$0 | \$0 |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
HUD El Sirens Fund
For the Year Ended December 31, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|-----------|---|
| Revenues | | | |
| Intergovernmental | \$274,397 | \$274,397 | \$0 |
| Expenditures | | | |
| Current: | | | |
| Public Safety: | | | |
| HUD El Sirens: | | | |
| Capital Outlay | 274,397 | 274,397 | 0 |
| <i>Net Change in Fund Balance</i> | 0 | 0 | 0 |
| <i>Fund Balance Beginning of Year</i> | 0 | 0 | 0 |
| <i>Fund Balance End of Year</i> | \$0 | \$0 | \$0 |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Department of Justice Fund
For the Year Ended December 31, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|----------------|---|
| Revenues | | | |
| Intergovernmental | \$0 | \$6,538 | \$6,538 |
| Expenditures | 0 | 0 | 0 |
| <i>Net Change in Fund Balance</i> | 0 | 6,538 | 6,538 |
| <i>Fund Balance Beginning of Year</i> | 0 | 0 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$0</u> | <u>\$6,538</u> | <u>\$6,538</u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Enhanced 911 Wireless Fund
For the Year Ended December 31, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|-----------|---|
| Revenues | | | |
| Intergovernmental | \$217,437 | \$210,637 | (\$6,800) |
| Expenditures | | | |
| Current: | | | |
| Public Safety: | | | |
| Enhanced 911 Wireless: | | | |
| Personal Services | 31,000 | 935 | 30,065 |
| Materials and Supplies | 1,000 | 0 | 1,000 |
| Capital Outlay | 133,439 | 0 | 133,439 |
| Other | 40,969 | 2,673 | 38,296 |
| <i>Total Expenditures</i> | 206,408 | 3,608 | 202,800 |
| <i>Net Change in Fund Balance</i> | 11,029 | 207,029 | 196,000 |
| <i>Fund Balance Beginning of Year</i> | 0 | 0 | 0 |
| <i>Fund Balance End of Year</i> | \$11,029 | \$207,029 | \$196,000 |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Project Fund
For the Year Ended December 31, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-----------------|----------|---|
| Revenues | | | |
| Intergovernmental | \$28,932 | \$21,699 | (\$7,233) |
| Expenditures | | | |
| Current: | | | |
| Human Services: | | | |
| Child Project: | | | |
| Capital Outlay | 22,657 | 22,657 | 0 |
| Other | 6,275 | 6,275 | 0 |
| <i>Total Expenditures</i> | 28,932 | 28,932 | 0 |
| <i>Excess of Revenues Under Expenditures</i> | 0 | (7,233) | (7,233) |
| Other Financing Sources | | | |
| Transfers In | 0 | 7,233 | 7,233 |
| <i>Net Change in Fund Balance</i> | 0 | 0 | 0 |
| <i>Fund Balance Beginning of Year</i> | 0 | 0 | 0 |
| <i>Fund Balance End of Year</i> | \$0 | \$0 | \$0 |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Richland Foundation Donation Fund
For the Year Ended December 31, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|----------|---|
| Revenues | | | |
| Contributions and Donations | \$22,000 | \$38,481 | \$16,481 |
| Expenditures | | | |
| Current: | | | |
| Human Services: | | | |
| Richland Foundation Donation: | | | |
| Contractual Services | 6,000 | 5,246 | 754 |
| <i>Net Change in Fund Balance</i> | 16,000 | 33,235 | 17,235 |
| <i>Fund Balance Beginning of Year</i> | 0 | 0 | 0 |
| <i>Fund Balance End of Year</i> | \$16,000 | \$33,235 | \$17,235 |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
HAVA Education and Training Fund
For the Year Ended December 31, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|----------|---|
| Revenues | \$0 | \$0 | \$0 |
| Expenditures | | | |
| Current: | | | |
| General Government - | | | |
| Legislative and Executive: | | | |
| HAVA Education and Training: | | | |
| Materials and Supplies | 4,660 | 4,570 | 90 |
| Contractual Services | 11,725 | 11,555 | 170 |
| Capital Outlay | 995 | 895 | 100 |
| <i>Total Expenditures</i> | 17,380 | 17,020 | 360 |
| <i>Net Change in Fund Balance</i> | (17,380) | (17,020) | 360 |
| <i>Fund Balance Beginning of Year</i> | 17,380 | 17,380 | 0 |
| <i>Fund Balance End of Year</i> | \$0 | \$360 | \$360 |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Help America Vote Act Fund
For the Year Ended December 31, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------|-------------------|---|
| Revenues | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| Expenditures | | | |
| Current: | | | |
| General Government - | | | |
| Legislative and Executive: | | | |
| Help America Vote Act: | | | |
| Capital Outlay | <u>3,247</u> | <u>3,247</u> | <u>0</u> |
| <i>Net Change in Fund Balance</i> | (3,247) | (3,247) | 0 |
| <i>Fund Balance Beginning of Year</i> | <u>3,247</u> | <u>3,247</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$0</u></u> | <u><u>\$0</u></u> | <u><u>\$0</u></u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Voting Equipment Fund
For the Year Ended December 31, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|---------------------|------------------------|---|
| Revenues | | | |
| Intergovernmental | \$75,206 | \$91,557 | \$16,351 |
| Other | 5,000 | 952 | (4,048) |
| <i>Total Revenues</i> | <u>80,206</u> | <u>92,509</u> | <u>12,303</u> |
| Expenditures | | | |
| Current: | | | |
| General Government - | | | |
| Legislative and Executive: | | | |
| Voting Equipment: | | | |
| Materials and Supplies | 55,000 | 45,410 | 9,590 |
| Contractual Services | 89,000 | 61,390 | 27,610 |
| Capital Outlay | 73,253 | 42,903 | 30,350 |
| <i>Total Expenditures</i> | <u>217,253</u> | <u>149,703</u> | <u>67,550</u> |
| <i>Net Change in Fund Balance</i> | (137,047) | (57,194) | 79,853 |
| <i>Fund Balance Beginning of Year</i> | <u>137,660</u> | <u>137,660</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$613</u></u> | <u><u>\$80,466</u></u> | <u><u>\$79,853</u></u> |

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, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|-----------|---|
| Revenues | | | |
| Interest | \$0 | \$3,212 | \$3,212 |
| Contributions and Donations | 0 | 18,111 | 18,111 |
| <i>Total Revenues</i> | 0 | 21,323 | 21,323 |
| Expenditures | | | |
| Current: | | | |
| Health: | | | |
| MRDD Gift: | | | |
| Other | 23,394 | 16,807 | 6,587 |
| <i>Net Change in Fund Balance</i> | (23,394) | 4,516 | 27,910 |
| <i>Fund Balance Beginning of Year</i> | 101,323 | 101,323 | 0 |
| Prior Year Encumbrances Appropriated | 5,894 | 5,894 | 0 |
| <i>Fund Balance End of Year</i> | \$83,823 | \$111,733 | \$27,910 |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Screening and Diversion Fund
For the Year Ended December 31, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------|----------|---|
| Revenues | | | |
| Charges for Services | \$20,000 | \$16,816 | (\$3,184) |
| Expenditures | | | |
| Current: | | | |
| Human Services: | | | |
| Screening and Diversion: | | | |
| Personal Services | 10,250 | 8,241 | 2,009 |
| Materials and Supplies | 17,842 | 1,487 | 16,355 |
| Capital Outlay | 9,750 | 4,889 | 4,861 |
| Other | 10,000 | 0 | 10,000 |
| <i>Total Expenditures</i> | 47,842 | 14,617 | 33,225 |
| <i>Excess of Revenues Over (Under) Expenditures</i> | (27,842) | 2,199 | 30,041 |
| Other Financing Uses | | | |
| Transfers Out | (2,158) | (2,158) | 0 |
| <i>Net Change in Fund Balance</i> | (30,000) | 41 | 30,041 |
| <i>Fund Balance Beginning of Year</i> | 33,441 | 33,441 | 0 |
| <i>Fund Balance End of Year</i> | \$3,441 | \$33,482 | \$30,041 |

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, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|---------------------|---------------------|---|
| Revenues | | | |
| Intergovernmental | \$57,700 | \$58,232 | \$532 |
| Rentals | 429,945 | 432,251 | 2,306 |
| Other | 41,337 | 39,712 | (1,625) |
| <i>Total Revenues</i> | <u>528,982</u> | <u>530,195</u> | <u>1,213</u> |
| Expenditures | | | |
| Current: | | | |
| General Government - | | | |
| Legislative and Executive: | | | |
| Contractual Services | 17,359 | 15,739 | 1,620 |
| Other | 60 | 60 | 0 |
| Total Legislative and Executive | <u>17,419</u> | <u>15,799</u> | <u>1,620</u> |
| Debt Service: | | | |
| Principal Retirement | 10,281,000 | 10,281,000 | 0 |
| Interest and Fiscal Charges | 648,546 | 648,440 | 106 |
| Total Debt Service | <u>10,929,546</u> | <u>10,929,440</u> | <u>106</u> |
| <i>Total Expenditures</i> | <u>10,946,965</u> | <u>10,945,239</u> | <u>1,726</u> |
| <i>Excess of Revenues Under Expenditures</i> | <u>(10,417,983)</u> | <u>(10,415,044)</u> | <u>2,939</u> |
| Other Financing Sources (Uses) | | | |
| Bond Anticipation Notes Issued | 9,410,165 | 8,863,000 | (547,165) |
| Bond Anticipation Note Premium | 259 | 40,767 | 40,508 |
| Transfers In | 732,334 | 1,365,773 | 633,439 |
| Transfers Out | (12,000) | (12,000) | 0 |
| <i>Total Other Financing Sources (Uses)</i> | <u>10,130,758</u> | <u>10,257,540</u> | <u>126,782</u> |
| <i>Net Change in Fund Balance</i> | (287,225) | (157,504) | 129,721 |
| <i>Fund Balance Beginning of Year</i> | <u>572,735</u> | <u>572,735</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u>\$285,510</u> | <u>\$415,231</u> | <u>\$129,721</u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Road and Bridge Fund
For the Year Ended December 31, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|-----------|---|
| Revenues | | | |
| Charges for Services | \$1,040,237 | \$567,067 | (\$473,170) |
| Intergovernmental | 0 | 2,144,511 | 2,144,511 |
| <i>Total Revenues</i> | 1,040,237 | 2,711,578 | 1,671,341 |
| Expenditures | | | |
| Capital Outlay | 1,298,191 | 2,806,285 | (1,508,094) |
| <i>Net Change in Fund Balance</i> | (257,954) | (94,707) | 163,247 |
| <i>Fund Balance Beginning of Year</i> | 257,954 | 257,954 | 0 |
| <i>Fund Balance End of Year</i> | \$0 | \$163,247 | \$163,247 |

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, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|-----------------|---|
| Revenues | | | |
| Charges for Services | \$101,000 | \$90,537 | (\$10,463) |
| Expenditures | | | |
| Capital Outlay | 101,000 | 95,884 | 5,116 |
| <i>Net Change in Fund Balance</i> | 0 | (5,347) | (5,347) |
| <i>Fund Balance Beginning of Year</i> | 40,402 | 40,402 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$40,402</u> | <u>\$35,055</u> | <u>(\$5,347)</u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Energy/911 Notes Fund
For the Year Ended December 31, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-----------------------|---------------------|---|
| Revenues | | | |
| Intergovernmental | \$85,000 | \$0 | (\$85,000) |
| Interest | 19,000 | 0 | (19,000) |
| Rentals | 75,000 | 22,103 | (52,897) |
| <i>Total Revenues</i> | <u>179,000</u> | <u>22,103</u> | <u>(156,897)</u> |
| Expenditures | | | |
| Debt Service: | | | |
| Principal Retirement | 250,000 | 250,000 | 0 |
| Interest and Fiscal Charges | 49,550 | 49,550 | 0 |
| <i>Total Expenditures</i> | <u>299,550</u> | <u>299,550</u> | <u>0</u> |
| <i>Excess of Revenues Under Expenditures</i> | (120,550) | (277,447) | (156,897) |
| Other Financing Sources | | | |
| Transfers In | 120,550 | 277,033 | 156,483 |
| <i>Net Change in Fund Balance</i> | 0 | (414) | (414) |
| <i>Fund Balance Beginning of Year</i> | <u>1,111</u> | <u>1,111</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$1,111</u></u> | <u><u>\$697</u></u> | <u><u>(\$414)</u></u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
O'Possum Run Road Fund
For the Year Ended December 31, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|-----------|---|
| Revenues | | | |
| Charges for Services | \$564,165 | \$583 | (\$563,582) |
| Interest | 0 | 19,699 | 19,699 |
| <i>Total Revenues</i> | 564,165 | 20,282 | (543,883) |
| Expenditures | | | |
| Capital Outlay | 624,130 | 624,130 | 0 |
| <i>Net Change in Fund Balance</i> | (59,965) | (603,848) | (543,883) |
| <i>Fund Balance Beginning of Year</i> | 603,848 | 603,848 | 0 |
| <i>Fund Balance End of Year</i> | \$543,883 | \$0 | (\$543,883) |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Phone System Fund
For the Year Ended December 31, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-----------------|-----------|---|
| Revenues | | | |
| Intergovernmental | \$311,732 | \$380,945 | \$69,213 |
| Expenditures | | | |
| Capital Outlay | 444,830 | 444,830 | 0 |
| <i>Excess of Revenues Under Expenditures</i> | (133,098) | (63,885) | 69,213 |
| Other Financing Uses | | | |
| Transfers Out | (282,575) | (282,575) | 0 |
| <i>Net Change in Fund Balance</i> | (415,673) | (346,460) | 69,213 |
| <i>Fund Balance Beginning of Year</i> | 415,674 | 415,674 | 0 |
| <i>Fund Balance End of Year</i> | \$1 | \$69,214 | \$69,213 |

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, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-----------------|-----------------|---|
| Revenues | | | |
| Charges for Services | \$16,400 | \$16,200 | (\$200) |
| Other | 0 | 569 | 569 |
| <i>Total Revenues</i> | 16,400 | 16,769 | 369 |
| Expenditures | | | |
| Capital Outlay | 40,415 | 35,397 | 5,018 |
| <i>Excess of Revenues Under Expenditures</i> | (24,015) | (18,628) | 5,387 |
| Other Financing Uses | | | |
| Transfers Out | (22) | (22) | 0 |
| <i>Net Change in Fund Balance</i> | (24,037) | (18,650) | 5,387 |
| <i>Fund Balance Beginning of Year</i> | 37,768 | 37,768 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$13,731</u> | <u>\$19,118</u> | <u>\$5,387</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, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------|-----------------|---|
| Revenues | | | |
| Intergovernmental | \$1,022,164 | \$1,015,165 | (\$6,999) |
| Expenditures | | | |
| Capital Outlay | 1,012,438 | 1,010,038 | 2,400 |
| <i>Excess of Revenues Over Expenditures</i> | 9,726 | 5,127 | (4,599) |
| Other Financing Uses | | | |
| Transfers Out | (9,745) | 0 | 9,745 |
| <i>Net Change in Fund Balance</i> | (19) | 5,127 | 5,146 |
| <i>Fund Balance Beginning of Year</i> | 15,120 | 15,120 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$15,101</u> | <u>\$20,247</u> | <u>\$5,146</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, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-----------------|-----------|---|
| Revenues | | | |
| Intergovernmental | \$102,427 | \$72,557 | (\$29,870) |
| Other | 13,999 | 36,269 | 22,270 |
| <i>Total Revenues</i> | 116,426 | 108,826 | (7,600) |
| Expenditures | | | |
| Capital Outlay | 273,110 | 242,768 | 30,342 |
| <i>Excess of Revenues Under Expenditures</i> | (156,684) | (133,942) | 22,742 |
| Other Financing Sources (Uses) | | | |
| Transfers In | 16,000 | 16,000 | 0 |
| Transfers Out | (225,455) | (225,455) | 0 |
| <i>Total Other Financing Sources (Uses)</i> | (209,455) | (209,455) | 0 |
| <i>Net Change in Fund Balance</i> | (366,139) | (343,397) | 22,742 |
| <i>Fund Balance Beginning of Year</i> | 432,901 | 432,901 | 0 |
| <i>Fund Balance End of Year</i> | \$66,762 | \$89,504 | \$22,742 |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Gorman Nature Capital Improvement Fund
For the Year Ended December 31, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|----------|---|
| Revenues | | | |
| Contributions and Donations | \$0 | \$936 | \$936 |
| Expenditures | | | |
| Capital Outlay | 26,000 | 25,449 | 551 |
| <i>Net Change in Fund Balance</i> | (26,000) | (24,513) | 1,487 |
| <i>Fund Balance Beginning of Year</i> | 37,716 | 37,716 | 0 |
| <i>Fund Balance End of Year</i> | \$11,716 | \$13,203 | \$1,487 |

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, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|------------------|------------------|---|
| Revenues | | | |
| Intergovernmental | \$0 | \$168 | \$168 |
| Expenditures | 0 | 0 | 0 |
| <i>Net Change in Fund Balance</i> | 0 | 168 | 168 |
| <i>Fund Balance Beginning of Year</i> | 163,870 | 163,870 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$163,870</u> | <u>\$164,038</u> | <u>\$168</u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Mental Health Housing Fund
For the Year Ended December 31, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|------------------|------------------|---|
| Revenues | | | |
| Intergovernmental | \$110,000 | \$0 | (\$110,000) |
| Expenditures | | | |
| Capital Outlay | 110,000 | 3,865 | 106,135 |
| <i>Net Change in Fund Balance</i> | 0 | (3,865) | (3,865) |
| <i>Fund Balance Beginning of Year</i> | 243,670 | 243,670 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$243,670</u> | <u>\$239,805</u> | <u>(\$3,865)</u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Courts Computer Fund
For the Year Ended December 31, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-----------------|-------------|---|
| Revenues | | | |
| Intergovernmental | \$0 | \$252 | \$252 |
| Expenditures | | | |
| Capital Outlay | 58,358 | 57,939 | 419 |
| Debt Service: | | | |
| Principal Retirement | 965,000 | 965,000 | 0 |
| Interest and Fiscal Charges | 31,275 | 31,275 | 0 |
| <i>Total Expenditures</i> | 1,054,633 | 1,054,214 | 419 |
| <i>Excess of Revenues Under Expenditures</i> | (1,054,633) | (1,053,962) | 671 |
| Other Financing Sources | | | |
| Bond Anticipation Notes Issued | 615,000 | 615,000 | 0 |
| Bond Anticipation Note Premium | 0 | 2,460 | 2,460 |
| Transfers In | 250,000 | 250,000 | 0 |
| <i>Total Other Financing Sources</i> | 865,000 | 867,460 | 2,460 |
| <i>Net Change in Fund Balance</i> | (189,633) | (186,502) | 3,131 |
| <i>Fund Balance Beginning of Year</i> | 189,735 | 189,735 | 0 |
| <i>Fund Balance End of Year</i> | \$102 | \$3,233 | \$3,131 |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Correctional Construction Fund
For the Year Ended December 31, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|---------------------------|---------------------------|---|
| Revenues | | | |
| Intergovernmental | \$0 | \$1,252 | \$1,252 |
| Expenditures | | | |
| Capital Outlay | 3,842,977 | 2,105,394 | 1,737,583 |
| Debt Service: | | | |
| Principal Retirement | 4,000,000 | 4,000,000 | 0 |
| Interest and Fiscal Charges | 130,000 | 130,000 | 0 |
| <i>Total Expenditures</i> | <u>7,972,977</u> | <u>6,235,394</u> | <u>1,737,583</u> |
| <i>Excess of Revenues Under Expenditures</i> | <u>(7,972,977)</u> | <u>(6,234,142)</u> | <u>1,738,835</u> |
| Other Financing Sources (Uses) | | | |
| Bond Anticipation Notes Issued | 9,000,000 | 9,000,000 | 0 |
| Bond Anticipation Note Premium | 40,190 | 40,190 | 0 |
| Transfers Out | (29,077) | (29,077) | 0 |
| <i>Total Other Financing Sources (Uses)</i> | <u>9,011,113</u> | <u>9,011,113</u> | <u>0</u> |
| <i>Net Change in Fund Balance</i> | 1,038,136 | 2,776,971 | 1,738,835 |
| <i>Fund Balance Beginning of Year</i> | <u>3,834,567</u> | <u>3,834,567</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$4,872,703</u></u> | <u><u>\$6,611,538</u></u> | <u><u>\$1,738,835</u></u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Children's Services Addition Fund
For the Year Ended December 31, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------------|---------------------------|---|
| Revenues | \$0 | \$0 | \$0 |
| Expenditures | | | |
| Capital Outlay | 2,770,829 | 813,584 | 1,957,245 |
| <i>Excess of Revenues Under Expenditures</i> | <u>(2,770,829)</u> | <u>(813,584)</u> | <u>1,957,245</u> |
| Other Financing Sources (Uses) | | | |
| Advances Out | (100,000) | (100,000) | 0 |
| Transfers In | 2,800,000 | 2,800,000 | 0 |
| <i>Total Other Financing Sources (Uses)</i> | <u>2,700,000</u> | <u>2,700,000</u> | <u>0</u> |
| <i>Net Change in Fund Balance</i> | (70,829) | 1,886,416 | 1,957,245 |
| <i>Fund Balance Beginning of Year</i> | <u>70,829</u> | <u>70,829</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$0</u></u> | <u><u>\$1,957,245</u></u> | <u><u>\$1,957,245</u></u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Support Enforcement Agency Fund
For the Year Ended December 31, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-----------------|-----------|---|
| Revenues | | | |
| Rentals | \$86,412 | \$86,412 | \$0 |
| Expenditures | | | |
| Debt Service: | | | |
| Principal Retirement | 125,001 | 125,001 | 0 |
| Interest and Fiscal Charges | 133,879 | 133,879 | 0 |
| <i>Total Expenditures</i> | 258,880 | 258,880 | 0 |
| <i>Excess of Revenues Under Expenditures</i> | (172,468) | (172,468) | 0 |
| Other Financing Sources | | | |
| Transfers In | 172,468 | 172,468 | 0 |
| <i>Net Change in Fund Balance</i> | 0 | 0 | 0 |
| <i>Fund Balance Beginning of Year</i> | 0 | 0 | 0 |
| <i>Fund Balance End of Year</i> | \$0 | \$0 | \$0 |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Dog and Kennel Shelter Fund
For the Year Ended December 31, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------|--------|---|
| Revenues | \$0 | \$0 | \$0 |
| Expenditures | 0 | 0 | 0 |
| <i>Excess of Revenues Over Expenditures</i> | 0 | 0 | 0 |
| Other Financing Uses | | | |
| Transfers Out | (4) | (4) | 0 |
| <i>Net Change in Fund Balance</i> | (4) | (4) | 0 |
| <i>Fund Balance Beginning of Year</i> | 4 | 4 | 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
Road Improvement Fund
For the Year Ended December 31, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------|----------|---|
| Revenues | \$0 | \$0 | \$0 |
| Expenditures | 0 | 0 | 0 |
| <i>Excess of Revenues Over Expenditures</i> | 0 | 0 | 0 |
| Other Financing Uses | | | |
| Transfers Out | (26,903) | (26,903) | 0 |
| <i>Net Change in Fund Balance</i> | (26,903) | (26,903) | 0 |
| <i>Fund Balance Beginning of Year</i> | 26,903 | 26,903 | 0 |
| <i>Fund Balance End of Year</i> | \$0 | \$0 | \$0 |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Engineer Fund
For the Year Ended December 31, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-----------------|----------|---|
| Revenues | \$0 | \$0 | \$0 |
| Expenditures | | | |
| Capital Outlay | 75,807 | 45,535 | 30,272 |
| <i>Excess of Revenues Under Expenditures</i> | (75,807) | (45,535) | 30,272 |
| Other Financing Sources | | | |
| Transfers In | 2,804 | 0 | (2,804) |
| <i>Net Change in Fund Balance</i> | (73,003) | (45,535) | 27,468 |
| <i>Fund Balance Beginning of Year</i> | 107,898 | 107,898 | 0 |
| <i>Fund Balance End of Year</i> | \$34,895 | \$62,363 | \$27,468 |

Richland County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Employee Health Insurance Fund
For the Year Ended December 31, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--------------------------------------|---------------------------|---------------------------|---|
| Revenues | | | |
| Charges for Services | \$10,038,021 | \$10,336,034 | \$298,013 |
| Interest Income | 50,000 | 130,732 | 80,732 |
| Other | 150,000 | 188,242 | 38,242 |
| <i>Total Revenues</i> | <u>10,238,021</u> | <u>10,655,008</u> | <u>416,987</u> |
| Expenses | | | |
| Contractual Services | 199,297 | 199,296 | 1 |
| Claims | 9,704,712 | 9,704,712 | 0 |
| <i>Total Expenses</i> | <u>9,904,009</u> | <u>9,904,008</u> | <u>1</u> |
| <i>Net Change in Fund Equity</i> | 334,012 | 751,000 | 416,988 |
| <i>Fund Equity Beginning of Year</i> | <u>4,216,759</u> | <u>4,216,759</u> | <u>0</u> |
| <i>Fund Equity End of Year</i> | <u><u>\$4,550,771</u></u> | <u><u>\$4,967,759</u></u> | <u><u>\$416,988</u></u> |

Richland County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
County Phone System Fund
For the Year Ended December 31, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--------------------------------------|-----------------|-----------|---|
| Revenues | | | |
| Charges for Services | \$555,388 | \$555,388 | \$0 |
| Expenses | | | |
| Contractual Services | 571,978 | 571,978 | 0 |
| <i>Net Change in Fund Equity</i> | (16,590) | (16,590) | 0 |
| <i>Fund Equity Beginning of Year</i> | 16,590 | 16,590 | 0 |
| <i>Fund Equity End of Year</i> | \$0 | \$0 | \$0 |

Richland County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
County Home Resident Trust Fund
For the Year Ended December 31, 2006

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--------------------------------------|-----------------|---------|---|
| Revenues | | | |
| Interest | \$5,000 | \$3,996 | (\$1,004) |
| Expenses | | | |
| Current: | | | |
| Human Services: | | | |
| County Home Resident Trust: | | | |
| Other | 7,500 | 4,137 | 3,363 |
| <i>Net Change in Fund Equity</i> | (2,500) | (141) | 2,359 |
| <i>Fund Equity Beginning of Year</i> | 3,005 | 3,005 | 0 |
| <i>Fund Equity End of Year</i> | \$505 | \$2,864 | \$2,359 |

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Statistical Section

Statistical Section

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

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

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

Richland County, Ohio
Net Asssets By Component
Last Seven Years
(Accrual Basis of Accounting)

| | 2006 | 2005 |
|--|----------------------|----------------------|
| Governmental Activities: | | |
| Invested in Capital Assets, Net of Related Debt | \$74,340,269 | \$64,486,902 |
| Restricted for: | | |
| Capital Projects | 1,946,140 | 1,189,230 |
| Debt Service | 2,516,214 | 287,037 |
| Mental Health | 5,225,116 | 4,960,770 |
| Mental Retardation Board | 28,244,384 | 28,571,608 |
| Children's Services | 6,250,047 | 8,306,805 |
| Street Repair and Maintenance | 3,153,342 | 2,622,660 |
| Dayspring | 711,790 | 487,729 |
| Delinquent Real Estate Collections | 490,309 | 473,667 |
| Community Development | 426,545 | 288,775 |
| Youth Services | 1,041,808 | 1,114,560 |
| Public Safety | 592,803 | 369,858 |
| Mental Retardation and Developmental Disability Gifts: | | |
| Nonexpendable | 100,314 | 100,314 |
| Other Purposes | 1,605,656 | 3,012,968 |
| Unrestricted | 8,939,880 | 6,280,674 |
| <i>Total Governmental Activities Net Assets</i> | <u>135,584,617</u> | <u>122,553,557</u> |
| Business-Type Activities: | | |
| Invested in Capital Assets, Net of Related Debt | 23,462,383 | 21,632,331 |
| Unrestricted | 1,947,321 | 2,591,378 |
| <i>Total Business-Type Activities Net Assets</i> | <u>25,409,704</u> | <u>24,223,709</u> |
| Primary Government: | | |
| Invested in Capital Assets, Net of Related Debt | 97,802,652 | 86,119,233 |
| Restricted | 52,304,468 | 51,785,981 |
| Unrestricted | 10,887,201 | 8,872,052 |
| <i>Total Primary Government Net Assets</i> | <u>\$160,994,321</u> | <u>\$146,777,266</u> |

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

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

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

| | 2006 | 2005 |
|--|---------------------|---------------------|
| Program Revenues | | |
| Governmental Activities: | | |
| Charges for Services and Sales | | |
| General Government: | | |
| Legislative and Executive | \$4,439,276 | \$5,792,145 |
| Judicial System | 1,448,122 | 1,081,129 |
| Public Safety | 829,664 | 1,085,560 |
| Public Works | 4,699,052 | 1,775,770 |
| Health | 1,159,738 | 1,119,799 |
| Human Services | 1,152,315 | 1,227,346 |
| Total Charges for Services and Sales | 13,728,167 | 12,081,749 |
| Operating Grants, Contributions and Interest | 50,293,069 | 51,222,216 |
| Capital Grants and Contributions | 2,598,739 | 4,069,830 |
| Total Governmental Activities Program Revenues | 66,619,975 | 67,373,795 |
| Business-Type Activities: | | |
| Charges for Services and Sales | 2,899,999 | 2,712,188 |
| Capital Grants and Contributions | 3,347,288 | 0 |
| Total Business-Type Activities Program Revenues | 6,247,287 | 2,712,188 |
| Total Primary Government Program Revenues | \$72,867,262 | \$70,085,983 |

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

(continued)

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

| | 2006 | 2005 |
|---|----------------|----------------|
| Expenses | | |
| Governmental Activities: | | |
| General Government: | | |
| Legislative and Executive | \$12,799,653 | \$11,122,045 |
| Judicial System | 8,164,145 | 7,918,536 |
| Public Safety | 10,460,810 | 11,967,500 |
| Public Works | 2,589,184 | 8,853,836 |
| Health (1) | 30,382,714 | 25,144,613 |
| Human Services | 29,028,204 | 27,494,646 |
| Conservation and Recreation | 145,106 | 205,011 |
| Economic Development | 91,043 | 805,109 |
| Intergovernmental | 1,360,626 | 1,807,321 |
| Interest and Fiscal Charges | 1,782,185 | 1,590,120 |
| <i>Total Governmental Activities Expenses</i> | 96,803,670 | 96,908,737 |
| Business-Type Activities: | | |
| Sewer | 4,767,488 | 4,937,975 |
| <i>Total Primary Government Expenses</i> | 101,571,158 | 101,846,712 |
| Net (Expense)/Revenue | | |
| Governmental Activities | (30,183,695) | (29,534,942) |
| Business-Type Activities | 1,479,799 | (2,225,787) |
| <i>Total Primary Government Net (Expense)/Revenue</i> | (\$28,703,896) | (\$31,760,729) |

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

(continued)

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

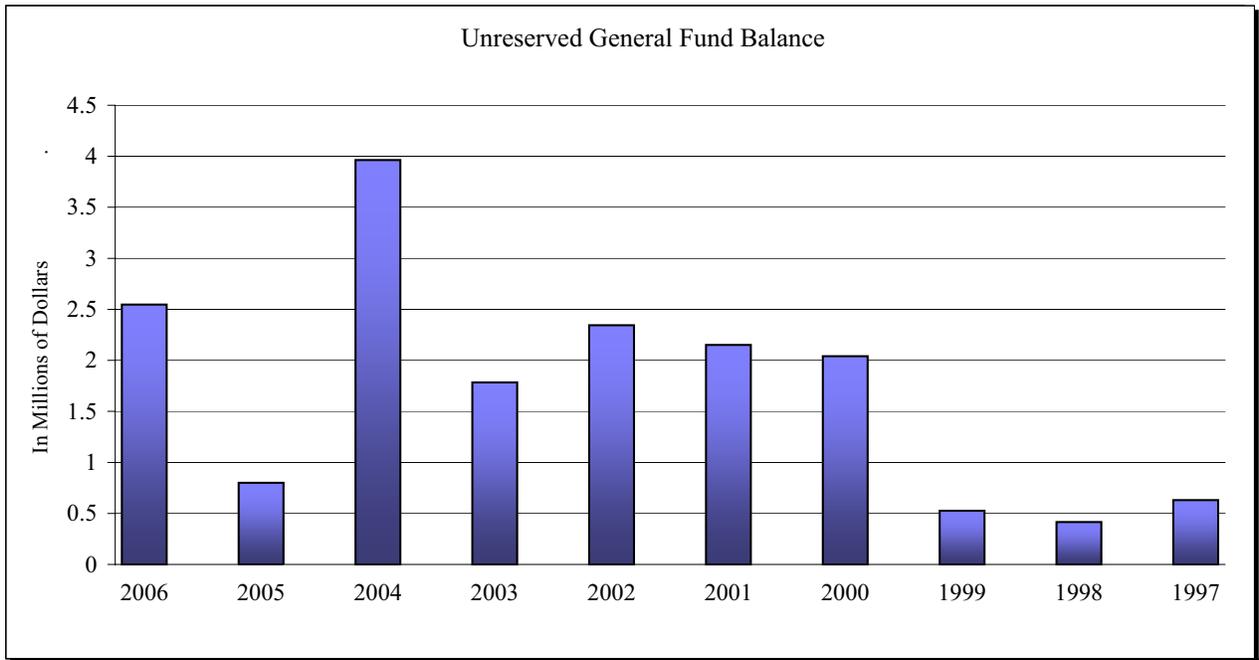
| | 2006 | 2005 |
|--|---------------------|--------------------|
| General Revenues and Transfers | | |
| Governmental Activities: | | |
| Property Taxes Levied for: | | |
| General Fund | \$4,518,983 | \$3,277,212 |
| Health - Mental Health Board | 1,742,200 | 1,612,797 |
| Health - Mental Retardation Board | 8,834,054 | 8,508,515 |
| Human Services - Children's Services | 3,046,710 | 2,950,559 |
| Human Services - Dayspring | 792,197 | 774,411 |
| Permissive Sales Tax | 14,773,166 | 13,505,295 |
| Lodging Tax | 0 | 0 |
| Grants and Entitlements not Restricted | | |
| to Specific Programs | 5,538,462 | 4,754,975 |
| Investment Earnings | 2,717,954 | 1,218,825 |
| Gain on Sale of Capital Assets | 0 | 0 |
| Miscellaneous | 922,466 | 1,297,795 |
| Transfers | 328,563 | (1,315,643) |
| <i>Total Governmental Activities</i> | <u>43,214,755</u> | <u>36,584,741</u> |
| Business-Type Activities: | | |
| Grants and Entitlements not Restricted | | |
| to Specific Programs | 0 | 0 |
| Investment Earnings | 882 | 178 |
| Gain on Sale of Capital Assets | 0 | 890 |
| Miscellaneous | 33,877 | 47 |
| Transfers | (328,563) | 1,315,643 |
| <i>Total Business-Type Activities</i> | <u>(293,804)</u> | <u>1,316,758</u> |
| <i>Total Primary Government General Revenues and Transfers</i> | <u>42,920,951</u> | <u>37,901,499</u> |
| Change in Net Assets | | |
| Governmental Activities | 13,031,060 | 7,049,799 |
| Business-Type Activities | 1,185,995 | (909,029) |
| <i>Total Primary Government Change in Net Assets</i> | <u>\$14,217,055</u> | <u>\$6,140,770</u> |

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

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

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

| | 2006 | 2005 | 2004 | 2003 |
|---|----------------------------|----------------------------|----------------------------|----------------------------|
| General Fund | | | | |
| Reserved | \$500,006 | \$452,077 | \$446,467 | \$548,250 |
| Unreserved | 2,546,761 | 799,532 | 3,963,310 | 1,783,049 |
| Total General Fund | <u>3,046,767</u> | <u>1,251,609</u> | <u>4,409,777</u> | <u>2,331,299</u> |
| All Other Governmental Funds | | | | |
| Reserved | 1,120,907 | 2,323,047 | 1,791,683 | 1,768,844 |
| Unreserved, Undesignated, Reported in: | | | | |
| Special Revenue Funds | 38,264,428 | 39,012,676 | 32,461,408 | 30,204,961 |
| Debt Service Funds (Deficit) | (7,517) | (226,097) | 609,277 | 139,103 |
| Capital Projects Funds (Deficit) | <u>(1,174,994)</u> | <u>(4,525,966)</u> | <u>(4,913,736)</u> | <u>(4,133,937)</u> |
| Total All Other Governmental Funds | <u>38,202,824</u> | <u>36,583,660</u> | <u>29,948,632</u> | <u>27,978,971</u> |
| Total Governmental Funds | <u><u>\$41,249,591</u></u> | <u><u>\$37,835,269</u></u> | <u><u>\$34,358,409</u></u> | <u><u>\$30,310,270</u></u> |



| 2002 | 2001 | 2000 | 1999 | 1998 | 1997 |
|--------------|--------------|--------------|--------------|--------------|--------------|
| \$587,645 | \$650,298 | \$552,360 | \$580,764 | \$679,445 | \$725,604 |
| 2,344,460 | 2,151,649 | 2,048,301 | 552,700 | 456,730 | 567,361 |
| 2,932,105 | 2,801,947 | 2,600,661 | 1,133,464 | 1,136,175 | 1,292,965 |
| 1,104,235 | 2,136,886 | 2,006,695 | 1,260,459 | 1,964,517 | 2,803,625 |
| 27,408,797 | 31,753,686 | 25,403,537 | 24,332,613 | 25,927,811 | 18,632,104 |
| 122,492 | 106,371 | 104,441 | 92,134 | 123,985 | 331,110 |
| (2,631,904) | (553,355) | (3,105,778) | (1,847,506) | (3,095,174) | (823,575) |
| 26,003,620 | 33,443,588 | 24,408,895 | 23,837,700 | 24,921,139 | 20,943,264 |
| \$28,935,725 | \$36,245,535 | \$27,009,556 | \$24,971,164 | \$26,057,314 | \$22,236,229 |

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

| | 2006 | 2005 | 2004 | 2003 |
|---|---------------------------|---------------------------|---------------------------|---------------------------|
| Revenues | | | | |
| Property and Other Taxes | \$18,480,742 | \$17,014,037 | \$17,311,672 | \$12,460,383 |
| Sales Tax | 14,750,763 | 13,577,299 | 16,397,882 | 16,948,298 |
| Charges for Services | 8,719,817 | 9,257,322 | 9,700,277 | 9,095,807 |
| Licenses and Permits | 1,264,066 | 1,179,233 | 818,799 | 625,362 |
| Fines and Forfeitures | 493,950 | 446,198 | 462,593 | 260,354 |
| Intergovernmental | 59,570,076 | 57,561,318 | 59,508,471 | 55,748,879 |
| Special Assessments | 1,249,073 | 1,189,966 | 1,150,169 | 1,207,322 |
| Interest | 2,717,954 | 1,218,825 | 879,555 | 820,703 |
| Rentals | 680,731 | 730,234 | 694,481 | 169,796 |
| Contributions and Donations | 78,829 | 743,033 | 102,541 | 16,207 |
| Other | 922,466 | 1,299,434 | 2,701,847 | 2,246,546 |
| <i>Total Revenues</i> | <u>108,928,467</u> | <u>104,216,899</u> | <u>109,728,287</u> | <u>99,599,657</u> |
| Expenditures | | | | |
| General Government: | | | | |
| Legislative and Executive | 14,930,183 | 12,339,617 | 11,835,876 | 9,789,609 |
| Judicial System | 5,335,415 | 6,768,764 | 6,019,314 | 5,679,856 |
| Public Safety | 10,771,916 | 11,875,763 | 11,588,848 | 11,742,617 |
| Public Works | 5,658,143 | 5,334,659 | 4,969,427 | 4,884,435 |
| Health (1) | 31,957,123 | 26,172,621 | 31,092,685 | 28,849,877 |
| Human Services | 29,308,085 | 27,429,240 | 26,751,815 | 26,803,278 |
| Conservation and Recreation | 145,106 | 181,376 | 162,598 | 160,223 |
| Economic Development | 287,490 | 376,427 | 394,120 | 634,927 |
| Other | 16,712 | 67,845 | 73,012 | 72,934 |
| Capital Outlay | 8,155,903 | 7,680,390 | 10,739,691 | 5,515,410 |
| Intergovernmental | 1,360,626 | 1,807,321 | 1,764,554 | 1,465,399 |
| Debt Service | | | | |
| Principal Retirement | 1,788,616 | 2,370,298 | 1,565,268 | 1,540,240 |
| Interest and Fiscal Charges | 1,563,040 | 1,444,912 | 1,303,634 | 1,413,520 |
| Bond Issuance Costs | 0 | 0 | 88,437 | 0 |
| Payment to Refunded Bond Escrow Agent | 0 | 0 | 0 | 0 |
| <i>Total Expenditures</i> | <u>111,278,358</u> | <u>103,849,233</u> | <u>108,349,279</u> | <u>98,552,325</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(2,349,891)</u> | <u>367,666</u> | <u>1,379,008</u> | <u>1,047,332</u> |
| Other Financing Sources (Uses) | | | | |
| General Obligation Bonds Issued | 0 | 0 | 2,355,000 | 0 |
| Discount on General Obligation Bonds | 0 | 0 | (24,160) | 0 |
| Payment to Refunded Bond Escrow Agent | 0 | 0 | 0 | 0 |
| Special Assessment Bonds Issued | 0 | 0 | 0 | 0 |
| Bond Anticipation Notes Issued | 9,393,000 | 4,000,000 | 0 | 0 |
| Note Premium | 42,650 | 0 | 35,915 | 0 |
| Current Refunding | (4,000,000) | 0 | 0 | 0 |
| Sale of Capital Assets | 0 | 346,707 | 51,923 | 33,954 |
| Inception of Capital Lease | 0 | 59,865 | 0 | 0 |
| Transfers In | 8,049,721 | 4,868,555 | 5,430,338 | 3,081,435 |
| Transfers Out | (7,721,158) | (6,165,933) | (5,179,885) | (2,788,176) |
| <i>Total Other Financing Sources (Uses)</i> | <u>5,764,213</u> | <u>3,109,194</u> | <u>2,669,131</u> | <u>327,213</u> |
| Net Change in Fund Balances | <u><u>\$3,414,322</u></u> | <u><u>\$3,476,860</u></u> | <u><u>\$4,048,139</u></u> | <u><u>\$1,374,545</u></u> |
| Debt Service as a Percentage of | | | | |
| Noncapital Expenditures | 3.56% | 4.13% | 3.03% | 3.28% |

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

| 2002 | 2001 | 2000 | 1999 | 1998 | 1997 |
|---------------|--------------|--------------|---------------|--------------|--------------|
| \$12,579,862 | \$12,269,903 | \$12,500,702 | \$14,771,960 | \$14,903,813 | \$14,785,067 |
| 15,108,839 | 14,177,857 | 14,624,116 | 10,122,459 | 6,167,602 | 6,262,163 |
| 9,140,245 | 8,631,246 | 6,223,156 | 6,434,489 | 6,891,644 | 6,256,202 |
| 554,545 | 524,084 | 621,849 | 604,992 | 587,832 | 525,291 |
| 170,088 | 125,114 | 219,159 | 238,881 | 234,698 | 198,272 |
| 52,953,248 | 59,957,366 | 48,446,910 | 42,918,831 | 42,352,837 | 36,522,166 |
| 1,173,055 | 810,762 | 1,127,662 | 2,385,008 | 1,085,619 | 1,113,312 |
| 2,269,870 | 3,430,428 | 557,732 | 1,006,748 | 1,817,870 | 1,674,912 |
| 639,697 | 694,086 | 2,968,147 | 547,817 | 483,535 | 468,780 |
| 18,727 | 126,625 | 38,064 | 33,953 | 48,587 | 251,427 |
| 2,059,161 | 1,279,679 | 1,090,901 | 978,532 | 1,189,170 | 776,551 |
| 96,667,337 | 102,027,150 | 88,418,398 | 80,043,670 | 75,763,207 | 68,834,143 |
| 8,843,404 | 7,936,660 | 6,389,798 | 7,323,740 | 6,516,041 | 6,424,651 |
| 5,997,968 | 5,665,824 | 4,985,368 | 4,366,320 | 3,825,692 | 3,326,967 |
| 11,311,717 | 11,532,006 | 10,760,162 | 10,227,889 | 9,068,111 | 7,582,687 |
| 4,570,674 | 4,873,131 | 4,145,484 | 5,003,459 | 3,766,204 | 3,583,757 |
| 31,579,460 | 27,974,031 | 24,828,983 | 25,388,803 | 22,387,663 | 20,786,091 |
| 30,987,709 | 29,295,315 | 26,355,023 | 23,142,733 | 18,458,844 | 17,175,091 |
| 210,787 | 208,265 | 157,480 | 121,131 | 131,774 | 105,482 |
| 359,831 | 449,517 | 294,408 | 392,881 | 382,026 | 290,337 |
| 147,980 | 67,487 | 43,130 | 22,431 | 2,236 | 137,941 |
| 5,018,764 | 3,895,260 | 4,794,768 | 2,811,129 | 3,962,031 | 3,856,531 |
| 998,986 | 1,144,230 | 956,955 | 478,342 | 471,656 | 607,739 |
| 1,460,217 | 1,347,195 | 1,215,176 | 1,249,158 | 1,079,143 | 719,128 |
| 1,330,401 | 1,617,272 | 1,651,370 | 1,584,313 | 1,560,623 | 1,626,206 |
| 0 | 77,734 | 0 | 0 | 81,908 | 0 |
| 0 | 0 | 0 | 0 | 145,000 | 0 |
| 102,817,898 | 96,083,927 | 86,578,105 | 82,112,329 | 71,838,952 | 66,222,608 |
| (6,150,561) | 5,943,223 | 1,840,293 | (2,068,659) | 3,924,255 | 2,611,535 |
| 0 | 2,345,634 | 0 | 0 | 2,170,000 | 5,720,000 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | (2,088,092) | 0 |
| 0 | 826,366 | 0 | 740,000 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 77,734 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 19,339 | 30,818 | 6,479 | 46,033 | 7,645 | 7,031 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 3,746,618 | 2,988,778 | 3,573,407 | 3,091,460 | 2,799,047 | 2,647,576 |
| (4,925,206) | (2,976,574) | (3,381,787) | (2,894,984) | (2,991,770) | (2,514,048) |
| (1,159,249) | 3,292,756 | 198,099 | 982,509 | (103,170) | 5,860,559 |
| (\$7,309,810) | \$9,235,979 | \$2,038,392 | (\$1,086,150) | \$3,821,085 | \$8,472,094 |
| 2.94% | 3.33% | 3.63% | 3.71% | 4.06% | 3.91% |

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

| Tax Year | Real Property | | | Tangible Personal Property | |
|-------------|------------------------------|-----------------------------|---------------------------|----------------------------|---------------------------|
| | Assessed Value | | | Public Utility | |
| | Residential/ Agricultural | Commercial Industrial/PU | Estimated Actual Value | Assessed Value | Estimated Actual Value |
| 2006 | \$1,579,626,860 | \$377,155,500 | \$4,513,219,600 | \$96,158,960 | \$109,271,545 |
| 2005 | 1,567,393,240 | 377,338,190 | 4,478,266,400 | 96,914,690 | 110,130,330 |
| 2004 | 1,369,239,130 | 354,738,100 | 3,912,111,800 | 102,081,530 | 116,001,739 |
| 2003 | 1,346,228,660 | 353,997,370 | 3,846,367,600 | 103,529,130 | 117,646,739 |
| 2002 | 1,324,167,130 | 347,016,880 | 3,783,334,657 | 103,960,250 | 118,136,648 |
| 2001 | 1,197,973,750 | 350,052,930 | 3,422,782,143 | 105,020,520 | 119,341,500 |
| 2000 | 1,180,981,840 | 339,003,330 | 3,374,233,829 | 121,725,910 | 138,324,898 |
| 1999 | 1,167,527,770 | 343,245,050 | 3,335,793,629 | 130,673,970 | 148,493,148 |
| 1998 | 893,463,730 | 307,975,330 | 2,552,753,514 | 133,562,720 | 151,775,818 |
| 1997 | 872,531,220 | 307,127,900 | 2,492,946,343 | 131,684,870 | 149,641,898 |

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

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent for machinery and equipment and 23 percent for inventories. General business tangible personal property tax is being phased out beginning in 2006. For collection year 2006 both types of general business tangible personal property were assessed at 18.75 percent. The percentage will be 12.5 percent for 2007, 6.25 percent for 2008 and zero for 2009.

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

Source: Richland County Auditor

| Tangible Personal Property | | | | | Weighted Average Tax Rate (per \$1,000 of Assessed Value) |
|----------------------------|---------------------------|-------------------|---------------------------|-------|--|
| General Business | | Totals | | | |
| Assessed Value | Estimated Actual Value | Assessed Value | Estimated Actual Value | Ratio | |
| \$238,671,008 | \$1,272,912,043 | \$2,291,612,328 | \$5,895,403,188 | 38.9% | \$8.38656 |
| 299,531,053 | 1,198,124,212 | 2,341,177,173 | 5,786,520,942 | 40.5 | 8.53640 |
| 297,317,376 | 1,189,269,504 | 2,123,376,136 | 5,217,383,043 | 40.7 | 9.02121 |
| 306,622,655 | 1,226,490,620 | 2,110,377,815 | 5,190,504,959 | 40.7 | 9.02985 |
| 299,443,122 | 1,197,772,488 | 2,074,587,382 | 5,099,243,793 | 40.7 | 6.64276 |
| 308,034,085 | 1,232,136,340 | 1,961,081,285 | 4,774,259,983 | 41.1 | 6.99220 |
| 314,171,850 | 1,256,687,400 | 1,955,882,930 | 4,769,246,126 | 41.0 | 7.00824 |
| 289,601,136 | 1,158,404,544 | 1,931,047,926 | 4,642,691,320 | 41.6 | 6.98164 |
| 303,055,580 | 1,212,222,320 | 1,638,057,360 | 3,916,751,652 | 41.8 | 9.91238 |
| 292,573,128 | 1,170,292,512 | 1,603,917,118 | 3,812,880,753 | 42.1 | 9.91123 |

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

| | 2006 | 2005 | 2004 | 2003 |
|--|-----------|-----------|-----------|-----------|
| Unvoted Millage | | | | |
| Operating | \$2.00000 | \$2.00000 | \$2.00000 | \$2.00000 |
| Voted Millage - by levy | | | | |
| 1983 Mental Retardation Developmental and Disabilities Current Expense | | | | |
| Residential/Agricultural Real | 1.66639 | 1.66103 | 1.86796 | 1.86874 |
| Commercial/Industrial and Public Utility Real | 2.81469 | 2.77808 | 2.89985 | 2.86639 |
| General Business and Public Utility Personal | 3.50000 | 3.50000 | 3.50000 | 3.50000 |
| 1984 Children's Services Current Expenses | | | | |
| Residential/Agricultural Real | 0.47611 | 0.47458 | 0.53370 | 0.53393 |
| Commercial/Industrial and Public Utility Real | 0.80430 | 0.79384 | 0.82863 | 0.81907 |
| General Business and Public Utility Personal | 1.00000 | 1.00000 | 1.00000 | 1.00000 |
| 1989 Children's Services Current Expenses | | | | |
| Residential/Agricultural Real | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| Commercial/Industrial and Public Utility Real | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| General Business and Public Utility Personal | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 1995 Mental Retardation Developmental and Disabilities Current Expense | | | | |
| Residential/Agricultural Real | 1.48455 | 1.47978 | 1.66413 | 1.66483 |
| Commercial/Industrial and Public Utility Real | 2.39810 | 2.36691 | 2.47066 | 2.44215 |
| General Business and Public Utility Personal | 2.50000 | 2.50000 | 2.50000 | 2.50000 |
| 1997 Mental Health Current Expense | | | | |
| Residential/Agricultural Real | 0.64963 | 0.64754 | 0.72821 | 0.72852 |
| Commercial/Industrial and Public Utility Real | 0.95924 | 0.94677 | 0.98826 | 0.97686 |
| General Business and Public Utility Personal | 1.00000 | 1.00000 | 1.00000 | 1.00000 |
| 1999 Children's Services Current Expenses | | | | |
| Residential/Agricultural Real | 0.65191 | 0.64981 | 0.73077 | 0.73107 |
| Commercial/Industrial and Public Utility Real | 0.95924 | 0.94677 | 0.98826 | 0.97686 |
| General Business and Public Utility Personal | 1.00000 | 1.00000 | 1.00000 | 1.00000 |
| 2003 Dayspring County Home Current Expenses | | | | |
| Residential/Agricultural Real | 0.35668 | 0.35554 | 0.39983 | 0.40000 |
| Commercial/Industrial and Public Utility Real | 0.38825 | 0.38320 | 0.40000 | 0.39612 |
| General Business and Public Utility Personal | 0.40000 | 0.40000 | 0.40000 | 0.40000 |
| Total Voted Millage by type of Property | | | | |
| Residential/Agricultural Real | 5.28526 | 5.26829 | 5.92461 | 5.92709 |
| Commercial/Industrial and Public Utility Real | 8.32383 | 8.21557 | 8.57567 | 8.47745 |
| General Business and Public Utility Personal | 9.40000 | 9.40000 | 9.40000 | 9.40000 |
| Total Millage by type of Property | | | | |
| Residential/Agricultural Real | \$7.28526 | \$7.26829 | \$7.92461 | \$7.92709 |
| Commercial/Industrial and Public Utility Real | 10.32383 | 10.21557 | 10.57567 | 10.47745 |
| General Business and Public Utility Personal | 11.40000 | 11.40000 | 11.40000 | 11.40000 |

| 2002 | 2001 | 2000 | 1999 | 1998 | 1997 |
|-----------|-----------|-----------|-----------|-----------|-----------|
| \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$2.00000 | \$2.00000 |
| 1.86868 | 2.03067 | 2.03053 | 2.02871 | 2.55617 | 2.55772 |
| 2.89445 | 2.83687 | 2.81630 | 2.78383 | 2.93428 | 2.92404 |
| 3.50000 | 3.50000 | 3.50000 | 3.50000 | 3.50000 | 3.50000 |
| 0.53391 | 0.58019 | 0.58015 | 0.57963 | 0.73033 | 0.73078 |
| 0.82709 | 0.81064 | 0.80476 | 0.79548 | 0.83847 | 0.83555 |
| 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 |
| 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.73302 | 0.73347 |
| 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.89382 | 0.89070 |
| 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 1.00000 |
| 1.66477 | 1.80908 | 1.80896 | 1.80734 | 2.27724 | 2.27862 |
| 2.46606 | 2.41700 | 2.39948 | 2.37182 | 2.50000 | 2.50000 |
| 2.50000 | 2.50000 | 2.50000 | 2.50000 | 2.50000 | 2.50000 |
| 0.72849 | 0.79164 | 0.79159 | 0.79088 | 0.99650 | 0.99711 |
| 0.98643 | 0.96680 | 0.95979 | 0.94873 | 1.00000 | 1.00000 |
| 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 |
| 0.73105 | 0.79442 | 0.79437 | 0.79365 | 0.00000 | 0.00000 |
| 0.98642 | 0.96680 | 0.95979 | 0.94873 | 0.00000 | 0.00000 |
| 1.00000 | 1.00000 | 1.00000 | 1.00000 | 0.00000 | 0.00000 |
| 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 5.52690 | 6.00599 | 6.00559 | 6.00021 | 7.29326 | 7.29769 |
| 8.16045 | 7.99810 | 7.94013 | 7.84858 | 8.16657 | 8.15028 |
| 9.00000 | 9.00000 | 9.00000 | 9.00000 | 9.00000 | 9.00000 |
| \$5.52690 | \$6.00599 | \$6.00559 | \$6.00021 | \$9.29326 | \$9.29769 |
| 8.16045 | 7.99810 | 7.94013 | 7.84858 | 10.16657 | 10.15028 |
| 9.00000 | 9.00000 | 9.00000 | 9.00000 | 11.00000 | 11.00000 |

(continued)

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

| | 2006 | 2005 | 2004 | 2003 |
|---|-----------|-----------|-----------|-----------|
| Overlapping Rates by Taxing District | | | | |
| Cities | | | | |
| Crestline | | | | |
| Residential/Agricultural Real | \$4.70000 | \$4.70000 | \$6.50000 | \$7.20000 |
| Commercial/Industrial and Public Utility Real | 4.70000 | 4.70000 | 6.50000 | 7.20000 |
| General Business and Public Utility Personal | 4.70000 | 4.70000 | 6.50000 | 7.20000 |
| Galion | | | | |
| Residential/Agricultural Real | 1.70000 | 1.70000 | 1.70000 | 2.55000 |
| Commercial/Industrial and Public Utility Real | 1.70000 | 1.70000 | 1.70000 | 2.55000 |
| General Business and Public Utility Personal | 1.70000 | 1.70000 | 1.70000 | 2.55000 |
| Mansfield | | | | |
| Residential/Agricultural Real | 3.47000 | 3.47000 | 3.47000 | 3.47000 |
| Commercial/Industrial and Public Utility Real | 3.47000 | 3.47000 | 3.47000 | 3.47000 |
| General Business and Public Utility Personal | 3.47000 | 3.47000 | 3.47000 | 3.47000 |
| Ontario | | | | |
| Residential/Agricultural Real | 2.20000 | 2.20000 | 2.20000 | 2.20000 |
| Commercial/Industrial and Public Utility Real | 2.20000 | 2.20000 | 2.20000 | 2.20000 |
| General Business and Public Utility Personal | 2.20000 | 2.20000 | 2.20000 | 2.20000 |
| Shelby | | | | |
| Residential/Agricultural Real | 5.24900 | 5.24245 | 5.18454 | 5.44976 |
| Commercial/Industrial and Public Utility Real | 5.53055 | 5.76166 | 5.69597 | 5.94223 |
| General Business and Public Utility Personal | 6.00000 | 6.00000 | 6.00000 | 6.00000 |
| Villages | | | | |
| Bellville | | | | |
| Residential/Agricultural Real | 6.83041 | 6.81318 | 7.08250 | 7.08372 |
| Commercial/Industrial and Public Utility Real | 9.01040 | 8.93923 | 9.68619 | 9.62725 |
| General Business and Public Utility Personal | 10.10000 | 10.10000 | 10.10000 | 10.10000 |
| Butler | | | | |
| Residential/Agricultural Real | 2.80000 | 2.80000 | 2.80000 | 2.80000 |
| Commercial/Industrial and Public Utility Real | 2.80000 | 2.80000 | 2.80000 | 2.80000 |
| General Business and Public Utility Personal | 2.80000 | 2.80000 | 2.80000 | 2.80000 |
| Lexington | | | | |
| Residential/Agricultural Real | 7.55985 | 5.55178 | 5.79927 | 4.40944 |
| Commercial/Industrial and Public Utility Real | 7.86600 | 5.83641 | 6.03700 | 4.83983 |
| General Business and Public Utility Personal | 8.20000 | 6.20000 | 6.20000 | 6.20000 |
| Lucas | | | | |
| Residential/Agricultural Real | 2.00000 | 2.00000 | 2.00000 | 2.00000 |
| Commercial/Industrial and Public Utility Real | 2.00000 | 2.00000 | 2.00000 | 2.00000 |
| General Business and Public Utility Personal | 2.00000 | 2.00000 | 2.00000 | 2.00000 |

| 2002 | 2001 | 2000 | 1999 | 1998 | 1997 |
|-----------|-----------|-----------|-----------|-----------|-----------|
| \$7.20000 | \$5.80000 | \$7.50000 | \$8.60000 | \$8.60000 | \$9.10000 |
| 7.20000 | 5.80000 | 7.50000 | 8.60000 | 8.60000 | 9.10000 |
| 7.20000 | 5.80000 | 7.50000 | 8.60000 | 8.60000 | 9.10000 |
| 2.35000 | 4.25000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 2.35000 | 4.25000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 2.35000 | 4.25000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 3.47000 | 3.47000 | 4.97000 | 4.97000 | 4.97000 | 5.17000 |
| 3.47000 | 3.47000 | 4.97000 | 4.97000 | 4.97000 | 5.17000 |
| 3.47000 | 3.47000 | 4.97000 | 4.97000 | 4.97000 | 5.17000 |
| 2.20000 | 2.20000 | 2.20000 | 2.20000 | 2.20000 | 2.20000 |
| 2.20000 | 2.20000 | 2.20000 | 2.20000 | 2.20000 | 2.20000 |
| 2.20000 | 2.20000 | 2.20000 | 2.20000 | 2.20000 | 2.20000 |
| 5.44677 | 4.75650 | 4.77042 | 4.36299 | 4.73362 | 5.50000 |
| 5.94149 | 4.94999 | 4.93356 | 4.63335 | 4.94798 | 5.50000 |
| 6.00000 | 5.60000 | 5.60000 | 5.50000 | 5.50000 | 5.50000 |
| 7.09434 | 7.62556 | 5.91344 | 5.90945 | 7.34541 | 8.40000 |
| 9.63700 | 9.62474 | 7.92474 | 7.82602 | 7.95517 | 8.40000 |
| 10.10000 | 10.10000 | 8.40000 | 8.40000 | 8.40000 | 8.40000 |
| 2.80000 | 2.80000 | 2.80000 | 2.80000 | 2.80000 | 2.80000 |
| 2.80000 | 2.80000 | 2.80000 | 2.80000 | 2.80000 | 2.80000 |
| 2.80000 | 2.80000 | 2.80000 | 2.80000 | 2.80000 | 2.80000 |
| 4.41293 | 4.47917 | 4.47841 | 4.47904 | 4.66195 | 6.20000 |
| 4.83741 | 4.81839 | 4.76895 | 4.76809 | 4.83414 | 6.20000 |
| 6.20000 | 6.20000 | 6.20000 | 6.20000 | 6.20000 | 6.20000 |
| 2.00000 | 2.00000 | 2.00000 | 2.00000 | 2.65602 | 4.00000 |
| 2.00000 | 2.00000 | 2.00000 | 2.00000 | 2.74995 | 4.00000 |
| 2.00000 | 2.00000 | 2.00000 | 2.00000 | 4.00000 | 4.00000 |

(continued)

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

| | 2006 | 2005 | 2004 | 2003 |
|---|------------|------------|------------|------------|
| Plymouth | | | | |
| Residential/Agricultural Real | \$12.15785 | \$12.37115 | \$13.45199 | \$13.08044 |
| Commercial/Industrial and Public Utility Real | 17.65996 | 18.25985 | 18.76813 | 18.55965 |
| General Business and Public Utility Personal | 19.50000 | 19.50000 | 19.50000 | 19.50000 |
| Shiloh | | | | |
| Residential/Agricultural Real | 5.52622 | 5.52677 | 6.23737 | 6.23737 |
| Commercial/Industrial and Public Utility Real | 6.80931 | 6.80931 | 7.69925 | 7.69925 |
| General Business and Public Utility Personal | 11.50000 | 11.50000 | 11.50000 | 11.50000 |
| Townships | | | | |
| Bloomington | | | | |
| Residential/Agricultural Real | 2.80000 | 2.80000 | 2.80000 | 2.80000 |
| Commercial/Industrial and Public Utility Real | 2.80000 | 2.80000 | 2.80000 | 2.80000 |
| General Business and Public Utility Personal | 2.80000 | 2.80000 | 2.80000 | 2.80000 |
| Butler | | | | |
| Residential/Agricultural Real | 3.94546 | 3.91901 | 4.15285 | 4.15524 |
| Commercial/Industrial and Public Utility Real | 3.64819 | 3.64819 | 3.76211 | 3.76211 |
| General Business and Public Utility Personal | 5.00000 | 5.00000 | 5.00000 | 5.00000 |
| Cass | | | | |
| Residential/Agricultural Real | 4.18535 | 4.17900 | 4.69107 | 4.69326 |
| Commercial/Industrial and Public Utility Real | 4.66802 | 4.66802 | 4.85547 | 4.85547 |
| General Business and Public Utility Personal | 5.00000 | 5.00000 | 5.00000 | 5.00000 |
| Franklin | | | | |
| Residential/Agricultural Real | 6.45955 | 6.45537 | 6.97148 | 6.05380 |
| Commercial/Industrial and Public Utility Real | 6.78451 | 6.78451 | 7.25678 | 6.71357 |
| General Business and Public Utility Personal | 7.80000 | 7.80000 | 7.80000 | 7.80000 |
| Jackson | | | | |
| Residential/Agricultural Real | 3.72776 | 3.72734 | 3.82148 | 3.62207 |
| Commercial/Industrial and Public Utility Real | 3.60970 | 3.57667 | 3.67781 | 3.67122 |
| General Business and Public Utility Personal | 5.10000 | 5.10000 | 5.10000 | 5.10000 |
| Madison | | | | |
| Residential/Agricultural Real | 10.20945 | 6.18972 | 7.07818 | 7.07796 |
| Commercial/Industrial and Public Utility Real | 11.29788 | 7.27322 | 7.44414 | 7.41311 |
| General Business and Public Utility Personal | 11.50000 | 7.50000 | 7.50000 | 7.50000 |
| Mansfield | | | | |
| Residential/Agricultural Real | 0.13000 | 0.13000 | 0.13000 | 0.13000 |
| Commercial/Industrial and Public Utility Real | 0.13000 | 0.13000 | 0.13000 | 0.13000 |
| General Business and Public Utility Personal | 0.13000 | 0.13000 | 0.13000 | 0.13000 |

| 2002 | 2001 | 2000 | 1999 | 1998 | 1997 |
|------------|------------|------------|------------|------------|------------|
| \$13.98230 | \$12.56827 | \$13.71133 | \$14.76130 | \$15.66243 | \$19.50000 |
| 19.16264 | 14.99629 | 15.57558 | 17.91419 | 18.39850 | 19.50000 |
| 19.50000 | 19.50000 | 19.50000 | 19.50000 | 19.50000 | 19.50000 |
| 6.22635 | 6.56848 | 6.56848 | 6.56250 | 7.95097 | 11.50000 |
| 7.69925 | 7.69958 | 7.69958 | 7.69958 | 8.27753 | 11.50000 |
| 11.50000 | 11.50000 | 11.50000 | 11.50000 | 11.50000 | 11.50000 |
| 2.80000 | 2.80000 | 2.80000 | 2.80000 | 2.80000 | 2.80000 |
| 2.80000 | 2.80000 | 2.80000 | 2.80000 | 2.80000 | 2.80000 |
| 2.80000 | 2.80000 | 2.80000 | 2.80000 | 2.80000 | 2.80000 |
| 4.14649 | 4.14572 | 4.14621 | 4.15078 | 4.65322 | 4.65409 |
| 3.76211 | 3.75445 | 3.75449 | 3.75449 | 3.78524 | 3.78524 |
| 5.00000 | 5.00000 | 5.00000 | 5.00000 | 5.00000 | 5.00000 |
| 4.69399 | 4.70592 | 2.70767 | 3.74051 | 4.46455 | 4.47484 |
| 4.85547 | 4.85550 | 2.85550 | 4.38212 | 5.00000 | 5.00000 |
| 5.00000 | 5.00000 | 5.00000 | 5.00000 | 5.00000 | 5.00000 |
| 6.06851 | 6.30724 | 6.30734 | 6.30646 | 7.60065 | 7.61503 |
| 6.71357 | 6.70476 | 6.70476 | 6.70476 | 7.80000 | 7.80000 |
| 7.80000 | 7.80000 | 7.80000 | 7.80000 | 7.80000 | 7.80000 |
| 3.62192 | 3.70094 | 3.69993 | 3.70062 | 3.97837 | 3.97966 |
| 3.67122 | 3.66983 | 3.67700 | 3.67914 | 3.66808 | 3.66998 |
| 5.10000 | 5.10000 | 5.10000 | 5.10000 | 5.10000 | 5.10000 |
| 7.07612 | 7.49839 | 7.50000 | 5.46879 | 6.19069 | 6.19026 |
| 7.05218 | 7.50000 | 7.50000 | 6.68432 | 6.99208 | 6.92247 |
| 7.50000 | 7.50000 | 7.50000 | 7.50000 | 7.50000 | 7.50000 |
| 0.13000 | 0.13000 | 0.13000 | 0.13000 | 0.13000 | 0.13000 |
| 0.13000 | 0.13000 | 0.13000 | 0.13000 | 0.13000 | 0.13000 |
| 0.13000 | 0.13000 | 0.13000 | 0.13000 | 0.13000 | 0.13000 |

(continued)

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

| | 2006 | 2005 | 2004 | 2003 |
|---|------------|------------|-----------|-----------|
| Mifflin | | | | |
| Residential/Agricultural Real | \$12.51227 | \$12.46386 | \$9.33986 | \$9.43278 |
| Commercial/Industrial and Public Utility Real | 13.87707 | 13.61471 | 11.30118 | 11.30118 |
| General Business and Public Utility Personal | 13.90000 | 13.90000 | 11.40000 | 11.40000 |
| Monroe | | | | |
| Residential/Agricultural Real | 6.97441 | 6.98978 | 7.38559 | 7.41513 |
| Commercial/Industrial and Public Utility Real | 7.70594 | 7.65997 | 9.08346 | 9.08346 |
| General Business and Public Utility Personal | 9.40000 | 9.40000 | 9.40000 | 9.40000 |
| Perry | | | | |
| Residential/Agricultural Real | 6.18111 | 6.89581 | 7.21624 | 7.22143 |
| Commercial/Industrial and Public Utility Real | 7.188390 | 8.302110 | 8.169306 | 8.169306 |
| General Business and Public Utility Personal | 7.50000 | 9.00000 | 9.00000 | 9.00000 |
| Plymouth | | | | |
| Residential/Agricultural Real | 4.37105 | 4.36967 | 4.61108 | 4.62009 |
| Commercial/Industrial and Public Utility Real | 4.534271 | 4.534271 | 4.375419 | 4.375419 |
| General Business and Public Utility Personal | 6.60000 | 6.60000 | 6.60000 | 6.60000 |
| Sandusky | | | | |
| Residential/Agricultural Real | 5.29001 | 4.02484 | 3.80677 | 3.81205 |
| Commercial/Industrial and Public Utility Real | 5.30000 | 4.60000 | 4.51479 | 4.51479 |
| General Business and Public Utility Personal | 5.30000 | 4.60000 | 4.60000 | 4.60000 |
| Sharon | | | | |
| Residential/Agricultural Real | | | | |
| Commercial/Industrial and Public Utility Real | 2.20000 | 2.20000 | 2.20000 | 2.20000 |
| General Business and Public Utility Personal | 2.20000 | 2.20000 | 2.20000 | 2.20000 |
| Springfield | | | | |
| Residential/Agricultural Real | 5.87331 | 5.86977 | 6.22076 | 6.22143 |
| Commercial/Industrial and Public Utility Real | 7.12039 | 7.02331 | 7.14790 | 7.12265 |
| General Business and Public Utility Personal | 7.30000 | 7.30000 | 7.30000 | 7.30000 |
| Troy | | | | |
| Residential/Agricultural Real | 4.62566 | 4.62169 | 4.72942 | 4.73227 |
| Commercial/Industrial and Public Utility Real | 5.32408 | 5.31014 | 5.39984 | 4.39300 |
| General Business and Public Utility Personal | 5.50000 | 5.50000 | 5.50000 | 5.50000 |
| Washington | | | | |
| Residential/Agricultural Real | \$4.15689 | \$4.15257 | \$4.32648 | \$4.32748 |
| Commercial/Industrial and Public Utility Real | 4.68176 | 4.71939 | 4.97466 | 4.96187 |
| General Business and Public Utility Personal | 5.50000 | 5.50000 | 5.50000 | 5.50000 |

| 2002 | 2001 | 2000 | 1999 | 1998 | 1997 |
|-----------|-----------|-----------|-----------|-----------|-----------|
| \$9.34818 | \$9.99360 | \$9.99212 | \$8.93995 | \$8.75134 | \$8.75421 |
| 11.28315 | 11.29364 | 11.20988 | 10.14668 | 8.96250 | 8.96250 |
| 11.40000 | 11.40000 | 11.40000 | 11.40000 | 11.40000 | 11.40000 |
| 7.42307 | 7.89527 | 6.52987 | 6.52745 | 8.53234 | 8.65887 |
| 8.97331 | 9.06100 | 8.81275 | 8.81275 | 9.01882 | 9.01882 |
| 9.40000 | 9.40000 | 9.40000 | 9.40000 | 9.40000 | 9.40000 |
| 7.21563 | 7.53864 | 7.54612 | 6.71522 | 8.14241 | 8.18207 |
| 8.197754 | 8.188427 | 8.188427 | 7.457123 | 8.236709 | 8.236709 |
| 9.00000 | 9.00000 | 9.00000 | 9.00000 | 9.00000 | 9.00000 |
| 4.62580 | 4.71662 | 4.71868 | 4.71418 | 5.42223 | 5.43110 |
| 4.375419 | 4.372367 | 4.372367 | 4.383109 | 5.108300 | 5.108300 |
| 6.60000 | 6.60000 | 6.60000 | 6.60000 | 6.60000 | 6.60000 |
| 3.81262 | 3.91924 | 3.92069 | 3.92481 | 4.49745 | 4.50074 |
| 4.51479 | 4.46823 | 4.46823 | 4.46823 | 4.56591 | 4.56592 |
| 4.60000 | 4.60000 | 4.60000 | 4.60000 | 4.60000 | 4.60000 |
| 2.20000 | 2.20000 | 2.20000 | 2.20000 | 2.20000 | 2.20000 |
| 2.20000 | 2.20000 | 2.20000 | 2.20000 | 2.20000 | 2.20000 |
| 2.20000 | 2.20000 | 2.20000 | 2.20000 | 2.20000 | 2.20000 |
| 6.22268 | 6.60242 | 4.38758 | 4.38765 | 4.76586 | 4.76812 |
| 7.25567 | 7.21039 | 5.14975 | 5.13710 | 5.19254 | 5.19270 |
| 7.30000 | 7.30000 | 5.30000 | 5.30000 | 5.30000 | 5.30000 |
| 4.73455 | 4.86484 | 6.14179 | 6.14123 | 6.89034 | 6.89489 |
| 5.39229 | 5.37606 | 6.83273 | 6.83082 | 7.03601 | 7.03893 |
| 5.50000 | 5.50000 | 7.15000 | 7.15000 | 7.15000 | 7.15000 |
| \$4.32772 | \$4.45275 | \$4.45114 | \$4.45207 | \$4.73186 | \$4.73351 |
| 4.96842 | 4.96827 | 4.96289 | 4.90734 | 4.97784 | 4.98827 |
| 5.50000 | 5.50000 | 5.50000 | 5.50000 | 5.50000 | 5.50000 |

(continued)

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

| | 2006 | 2005 | 2004 | 2003 |
|--|-----------|-----------|-----------|-----------|
| Weller | | | | |
| Residential/Agricultural Real | \$5.35169 | \$5.34879 | \$5.74477 | \$5.74905 |
| Commercial/Industrial and Public Utility Real | 5.95394 | 5.87081 | 6.00000 | 6.00000 |
| General Business and Public Utility Personal | 6.00000 | 6.00000 | 6.00000 | 6.00000 |
| Worthington | | | | |
| Residential/Agricultural Real | 8.17229 | 8.16314 | 8.87021 | 8.88792 |
| Commercial/Industrial and Public Utility Real | 9.19633 | 9.11529 | 9.48531 | 9.42073 |
| General Business and Public Utility Personal | 10.10000 | 10.10000 | 10.10000 | 10.10000 |
| Special Districts | | | | |
| Cass, Bloomingrove & Shiloh Fire District | | | | |
| Residential/Agricultural Real | 1.85774 | 1.85428 | 2.34739 | 2.34954 |
| Commercial/Industrial and Public Utility Real | 3.37513 | 3.41812 | 3.59720 | 3.59720 |
| General Business and Public Utility Personal | 4.00000 | 4.00000 | 4.00000 | 4.00000 |
| Health Levy | | | | |
| Residential/Agricultural Real | 1.34618 | 0.87188 | 0.97978 | 0.81246 |
| Commercial/Industrial and Public Utility Real | 1.38547 | 1.19535 | 1.25691 | 1.23768 |
| General Business and Public Utility Personal | 1.40000 | 1.40000 | 1.40000 | 1.40000 |
| Ashland Public Library | | | | |
| Residential/Agricultural Real | 0.00000 | 0.00000 | 0.00000 | 0.10000 |
| Commercial/Industrial and Public Utility Real | 0.00000 | 0.00000 | 0.00000 | 0.10000 |
| General Business and Public Utility Personal | 0.00000 | 0.00000 | 0.00000 | 0.10000 |
| Mansfield/Richland County Library | | | | |
| Residential/Agricultural Real | 1.78292 | 1.77671 | 1.99908 | 2.27000 |
| Commercial/Industrial and Public Utility Real | 1.94014 | 1.89990 | 2.00000 | 2.24799 |
| General Business and Public Utility Personal | 2.00000 | 2.00000 | 2.00000 | 2.27000 |
| Joint Vocational Schools | | | | |
| Ashland-Holmes | | | | |
| Residential/Agricultural Real | 2.47890 | 2.48521 | 2.35485 | 2.38808 |
| Commercial/Industrial and Public Utility Real | 2.80641 | 2.78163 | 2.75220 | 2.79842 |
| General Business and Public Utility Personal | 4.10000 | 4.10000 | 4.10000 | 4.10000 |
| EHOVE | | | | |
| Residential/Agricultural Real | 2.00000 | 2.00000 | 2.00410 | 2.00000 |
| Commercial/Industrial and Public Utility Real | 2.00000 | 2.09151 | 2.08806 | 2.09041 |
| General Business and Public Utility Personal | 3.95000 | 3.95000 | 3.95000 | 3.95000 |
| Knox County Career Center | | | | |
| Residential/Agricultural Real | 2.56756 | 2.57218 | 2.81277 | 2.81550 |
| Commercial/Industrial and Public Utility Real | 4.25439 | 4.27285 | 4.34635 | 4.33775 |
| General Business and Public Utility Personal | 6.40000 | 6.40000 | 6.40000 | 6.40000 |

| 2002 | 2001 | 2000 | 1999 | 1998 | 1997 |
|-----------|-----------|-----------|-----------|-----------|-----------|
| \$5.77352 | \$6.72813 | \$3.73264 | \$3.73272 | \$4.00000 | \$3.99716 |
| 5.98520 | 6.64943 | 3.66698 | 3.66698 | 4.00000 | 4.00000 |
| 6.00000 | 7.00000 | 4.00000 | 4.00000 | 4.00000 | 4.00000 |
| 8.55263 | 8.97040 | 7.26391 | 6.37908 | 7.88262 | 7.31310 |
| 9.33030 | 9.32742 | 7.73266 | 6.56771 | 7.21508 | 6.61508 |
| 10.10000 | 10.10000 | 9.10000 | 9.10000 | 9.10000 | 8.50000 |
| 2.35033 | 2.39031 | 2.39220 | 2.39120 | 3.34794 | 3.00000 |
| 3.40309 | 3.39369 | 3.39369 | 3.39369 | 3.83641 | 3.00000 |
| 4.00000 | 4.00000 | 4.00000 | 4.00000 | 4.00000 | 3.00000 |
| 0.81249 | 0.88189 | 0.88191 | 0.88110 | 1.11356 | 1.40000 |
| 1.25113 | 1.23227 | 1.22401 | 1.20904 | 1.26245 | 1.40000 |
| 1.40000 | 1.40000 | 1.40000 | 1.40000 | 1.40000 | 1.40000 |
| 0.10000 | 0.10000 | 0.10000 | 0.50000 | 0.90000 | 0.90000 |
| 0.10000 | 0.10000 | 0.10000 | 0.50000 | 0.90000 | 0.90000 |
| 0.10000 | 0.10000 | 0.10000 | 0.50000 | 0.90000 | 0.90000 |
| 0.93561 | 0.99345 | 0.99348 | 0.99276 | 1.18181 | 1.29000 |
| 1.26294 | 1.24796 | 1.24121 | 1.22940 | 1.27000 | 1.29000 |
| 1.27000 | 1.27000 | 1.27000 | 1.27000 | 1.27000 | 1.29000 |
| 2.39964 | 2.62882 | 2.51083 | 2.47077 | 2.91924 | 4.10000 |
| 2.79155 | 3.25139 | 3.31212 | 3.27957 | 3.30434 | 4.10000 |
| 4.10000 | 4.10000 | 4.10000 | 4.10000 | 4.10000 | 4.10000 |
| 2.00146 | 2.00548 | 2.00000 | 2.00000 | 2.00000 | 3.95000 |
| 2.26423 | 2.23181 | 2.27814 | 2.44292 | 2.44032 | 3.95000 |
| 3.95000 | 3.95000 | 3.95000 | 3.95000 | 3.95000 | 3.95000 |
| 2.81675 | 3.11550 | 3.11869 | 3.12239 | 3.82499 | 6.40000 |
| 4.30181 | 4.83061 | 4.82349 | 4.76679 | 4.76652 | 6.40000 |
| 6.40000 | 6.40000 | 6.40000 | 6.40000 | 6.40000 | 6.40000 |

(continued)

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

| | 2006 | 2005 | 2004 | 2003 |
|---|-----------|-----------|-----------|-----------|
| Pioneer Career and Technology Center | | | | |
| Residential/Agricultural Real | \$2.02218 | \$2.08514 | \$2.23276 | \$2.23345 |
| Commercial/Industrial and Public Utility Real | 3.04122 | 3.14768 | 3.25362 | 3.24134 |
| General Business and Public Utility Personal | 4.70000 | 4.70000 | 4.70000 | 4.70000 |
| Schools | | | | |
| Ashland City | | | | |
| Residential/Agricultural Real | 33.12339 | 34.73572 | 34.73572 | 24.86835 |
| Commercial/Industrial and Public Utility Real | 39.54836 | 41.19254 | 41.19254 | 31.24251 |
| General Business and Public Utility Personal | 62.25000 | 62.25000 | 62.25000 | 52.35000 |
| Buckeye Central Local | | | | |
| Residential/Agricultural Real | 20.00003 | 20.00003 | 20.12835 | 20.12353 |
| Commercial/Industrial and Public Utility Real | 22.19823 | 24.07470 | 24.86698 | 24.86698 |
| General Business and Public Utility Personal | 45.00000 | 45.00000 | 45.00000 | 45.00000 |
| Clearfork Local | | | | |
| Residential/Agricultural Real | 24.00439 | 23.98798 | 25.74598 | 25.57163 |
| Commercial/Industrial and Public Utility Real | 27.56908 | 27.35521 | 30.97996 | 31.21375 |
| General Business and Public Utility Personal | 47.65000 | 47.65000 | 49.25000 | 50.20000 |
| Crestline Exempted Village | | | | |
| Residential/Agricultural Real | 31.04156 | 32.15838 | 32.19150 | 32.22591 |
| Commercial/Industrial and Public Utility Real | 42.68813 | 47.03816 | 46.30900 | 46.33900 |
| General Business and Public Utility Personal | 64.42000 | 64.82000 | 64.80000 | 64.83000 |
| Crestview Local | | | | |
| Residential/Agricultural Real | 26.95911 | 24.40114 | 24.95488 | 26.45602 |
| Commercial/Industrial and Public Utility Real | 26.98966 | 24.44816 | 25.33275 | 26.83275 |
| General Business and Public Utility Personal | 49.40000 | 46.90000 | 47.40000 | 48.90000 |
| Galion City | | | | |
| Residential/Agricultural Real | 28.90498 | 33.25404 | 35.32132 | 35.30822 |
| Commercial/Industrial and Public Utility Real | 38.67128 | 45.71597 | 49.70229 | 49.46793 |
| General Business and Public Utility Personal | 56.53000 | 59.57000 | 68.47000 | 68.47000 |
| Lexington Local | | | | |
| Residential/Agricultural Real | 29.40702 | 29.45449 | 30.70048 | 31.50250 |
| Commercial/Industrial and Public Utility Real | 30.53966 | 29.87291 | 32.29726 | 32.97198 |
| General Business and Public Utility Personal | 39.10000 | 39.20000 | 40.30000 | 41.10000 |
| Loudonville-Perrysville Exempted Village | | | | |
| Residential/Agricultural Real | 30.69683 | 31.05734 | 31.69435 | 25.19875 |
| Commercial/Industrial and Public Utility Real | 31.02395 | 31.28295 | 32.37848 | 25.90146 |
| General Business and Public Utility Personal | 40.54000 | 40.90000 | 41.50000 | 35.00000 |

| 2002 | 2001 | 2000 | 1999 | 1998 | 1997 |
|-----------|-----------|-----------|-----------|-----------|-----------|
| \$2.32151 | \$2.43550 | \$2.43607 | \$2.62726 | \$2.82983 | \$4.70000 |
| 3.30735 | 3.26509 | 3.25352 | 3.29506 | 3.42907 | 4.70000 |
| 4.70000 | 4.70000 | 4.70000 | 4.70000 | 4.70000 | 4.70000 |
| 24.89284 | 27.51742 | 26.96103 | 26.99539 | 31.23591 | 52.10000 |
| 31.24395 | 37.77842 | 37.57528 | 37.44904 | 37.68136 | 52.10000 |
| 52.35000 | 52.35000 | 52.10000 | 52.10000 | 52.10000 | 52.10000 |
| 21.32091 | 21.32225 | 21.36332 | 23.88053 | 23.93202 | 46.55000 |
| 25.90305 | 25.90305 | 25.90305 | 28.07206 | 28.02283 | 46.55000 |
| 45.00000 | 45.00000 | 45.00000 | 45.00000 | 45.00000 | 46.55000 |
| 25.57289 | 25.67428 | 25.67588 | 26.27610 | 31.84357 | 52.38000 |
| 31.23436 | 31.20604 | 31.20604 | 31.50740 | 34.13310 | 52.38000 |
| 50.20000 | 50.20000 | 50.20000 | 50.80000 | 52.38000 | 52.38000 |
| 30.37965 | 30.94832 | 32.16826 | 34.90229 | 36.87384 | 56.00000 |
| 44.11237 | 44.22449 | 45.37449 | 45.74579 | 47.41829 | 56.00000 |
| 61.20000 | 61.60000 | 62.75000 | 62.44800 | 63.48300 | 56.00000 |
| 26.45743 | 27.88199 | 24.93714 | 25.47359 | 31.68204 | 47.55000 |
| 26.79742 | 27.30660 | 24.32929 | 24.82929 | 29.43906 | 47.55000 |
| 48.90000 | 48.90000 | 45.90000 | 46.40000 | 46.90000 | 47.55000 |
| 31.59887 | 31.72112 | 24.08698 | 28.68483 | 29.24049 | 53.90000 |
| 44.96190 | 44.96066 | 37.07311 | 38.60791 | 38.60791 | 53.90000 |
| 61.63000 | 61.63000 | 53.90000 | 53.90000 | 53.90000 | 53.90000 |
| 31.50125 | 31.67651 | 31.76380 | 32.60879 | 29.97535 | 39.35000 |
| 32.10129 | 32.46011 | 32.26413 | 33.05933 | 30.24184 | 39.35000 |
| 41.10000 | 41.10000 | 41.20000 | 42.05000 | 39.05000 | 39.35000 |
| 25.20018 | 25.87662 | 25.98433 | 25.97585 | 26.83948 | 36.80000 |
| 25.41017 | 26.78796 | 26.97157 | 26.20201 | 26.88446 | 36.80000 |
| 35.00000 | 35.60000 | 35.70000 | 35.70000 | 36.40000 | 36.80000 |

(continued)

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

| | 2006 | 2005 | 2004 | 2003 |
|---|------------|------------|------------|------------|
| Lucas Local | | | | |
| Residential/Agricultural Real | \$28.10001 | \$28.30001 | \$29.50001 | \$30.60001 |
| Commercial/Industrial and Public Utility Real | 28.38011 | 28.30001 | 30.15582 | 31.25582 |
| General Business and Public Utility Personal | 40.10000 | 40.30000 | 41.50000 | 42.60000 |
| Madison Local | | | | |
| Residential/Agricultural Real | 27.21903 | 27.12428 | 30.72693 | 30.73091 |
| Commercial/Industrial and Public Utility Real | 44.88309 | 43.97632 | 45.05151 | 43.87335 |
| General Business and Public Utility Personal | 60.40000 | 60.40000 | 60.40000 | 60.40000 |
| Mansfield City | | | | |
| Residential/Agricultural Real | 33.47181 | 33.55199 | 41.37092 | 41.33836 |
| Commercial/Industrial and Public Utility Real | 44.96299 | 44.74051 | 50.91511 | 50.67848 |
| General Business and Public Utility Personal | 60.55000 | 60.75000 | 66.05000 | 66.05000 |
| Northmor Local | | | | |
| Residential/Agricultural Real | 19.70002 | 19.70000 | 19.70898 | 19.70466 |
| Commercial/Industrial and Public Utility Real | 19.70003 | 19.70001 | 19.70001 | 19.70001 |
| General Business and Public Utility Personal | 27.10000 | 27.10000 | 27.10000 | 27.10000 |
| Ontario Local | | | | |
| Residential/Agricultural Real | 33.91916 | 28.60420 | 29.69917 | 29.99957 |
| Commercial/Industrial and Public Utility Real | 36.81133 | 31.11646 | 32.62512 | 32.82240 |
| General Business and Public Utility Personal | 48.40000 | 43.10000 | 44.10000 | 44.40000 |
| Plymouth Local | | | | |
| Residential/Agricultural Real | 27.29056 | 27.29336 | 29.86983 | 30.27022 |
| Commercial/Industrial and Public Utility Real | 28.87330 | 29.21439 | 32.81715 | 33.21973 |
| General Business and Public Utility Personal | 33.10000 | 33.10000 | 35.60000 | 36.00000 |
| Shelby City | | | | |
| Residential/Agricultural Real | 24.94584 | 25.01922 | 26.63308 | 26.62449 |
| Commercial/Industrial and Public Utility Real | 32.18510 | 33.78154 | 33.15181 | 33.08831 |
| General Business and Public Utility Personal | 49.40000 | 49.50000 | 49.60000 | 49.60000 |
| South Central Local | | | | |
| Residential/Agricultural Real | 22.98669 | 23.20993 | 23.25831 | 23.21320 |
| Commercial/Industrial and Public Utility Real | 22.97473 | 23.84190 | 23.76121 | 23.40812 |
| General Business and Public Utility Personal | 37.55000 | 37.75000 | 37.75000 | 37.75000 |

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

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

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

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

Source: Richland County Auditor

| 2002 | 2001 | 2000 | 1999 | 1998 | 1997 |
|------------|------------|------------|------------|------------|------------|
| \$30.60001 | \$30.50001 | \$31.87001 | \$31.70001 | \$35.00001 | \$46.80000 |
| 31.01036 | 31.09234 | 32.42605 | 32.25605 | 35.00001 | 46.80000 |
| 42.60000 | 42.50000 | 43.87000 | 43.70000 | 47.00000 | 46.80000 |
| 30.74608 | 33.37355 | 33.38396 | 33.38000 | 39.94655 | 60.40000 |
| 42.94068 | 43.84006 | 43.49521 | 43.42380 | 44.53884 | 60.40000 |
| 60.40000 | 60.40000 | 60.40000 | 60.40000 | 60.40000 | 60.40000 |
| 41.38852 | 42.92348 | 42.89870 | 42.81968 | 42.13072 | 59.40000 |
| 51.98731 | 50.68656 | 50.36595 | 49.60004 | 44.07855 | 59.40000 |
| 66.15000 | 66.15000 | 66.15000 | 66.15000 | 59.05000 | 59.40000 |
| 19.70002 | 19.70002 | 19.70000 | 19.70002 | 19.70001 | 27.10000 |
| 19.70001 | 19.70001 | 19.70001 | 19.70001 | 19.70001 | 27.10000 |
| 27.10000 | 27.10000 | 27.10000 | 27.10000 | 27.10000 | 27.10000 |
| 30.00002 | 30.00001 | 30.00002 | 30.10002 | 30.00001 | 39.10000 |
| 33.36345 | 33.01839 | 33.05305 | 33.06562 | 33.34668 | 39.10000 |
| 44.40000 | 44.40000 | 44.40000 | 44.50000 | 44.40000 | 39.10000 |
| 30.28364 | 30.30947 | 31.60001 | 31.40001 | 29.60000 | 35.50000 |
| 33.27901 | 30.29981 | 31.60001 | 31.40001 | 30.23435 | 35.50000 |
| 36.00000 | 36.00000 | 37.30000 | 37.10000 | 35.30000 | 35.50000 |
| 26.61560 | 28.28730 | 28.06883 | 28.26927 | 33.30012 | 50.40000 |
| 33.07164 | 31.89321 | 31.45375 | 31.48323 | 35.50273 | 50.40000 |
| 49.60000 | 49.80000 | 49.60000 | 49.80000 | 50.40000 | 50.40000 |
| 23.51553 | 23.52488 | 23.35001 | 23.80001 | 23.80001 | 38.30000 |
| 23.84770 | 23.84934 | 24.18860 | 27.02651 | 27.25784 | 38.30000 |
| 37.85000 | 37.85000 | 37.85000 | 38.30000 | 38.30000 | 38.30000 |

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

| Year | Current Tax Levy (2)* | Current Tax Collections | Percent of Current Tax Collections to Current Tax Levy | Delinquent Tax Collections # | Total Tax Collections |
|------|-----------------------|-------------------------|--|------------------------------|-----------------------|
| 2006 | \$105,283,710 | \$94,232,606 | 89.50 % | \$4,571,475 | \$98,804,081 |
| 2005 | 101,949,046 | 92,613,784 | 90.84 | 3,978,461 | 96,592,245 |
| 2004 | 101,269,283 | 96,327,361 | 95.12 | 4,577,244 | 100,904,605 |
| 2003 | 93,866,283 | 84,162,622 | 89.66 | 4,312,655 | 88,475,277 |
| 2002 | 85,508,187 | 81,588,815 | 95.42 | 3,597,687 | 85,186,502 |
| 2001 | 85,302,420 | 81,319,759 | 95.33 | 3,294,140 | 84,613,899 |
| 2000 | 85,682,822 | 80,721,296 | 94.21 | 2,629,268 | 83,350,564 |
| 1999 | 77,722,739 | 75,012,734 | 96.51 | 2,431,286 | 77,444,020 |
| 1998 | 75,744,088 | 73,223,176 | 96.67 | 2,403,487 | 75,626,663 |
| 1997 | 71,295,773 | 68,940,611 | 96.70 | 2,459,035 | 71,399,646 |

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

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

(3) Current delinquent

Note: The County does not maintain delinquency information by tax year.

* - Includes Homestead and Rollback

- Includes interest

Source: Richland County Auditor

| Percent of Current Total Tax Collections to Current Tax Levy | Accumulated Outstanding Delinquent Taxes (1)(3)# | Percent of Outstanding Delinquent Taxes to Current Tax Levy |
|--|---|---|
| 93.85 % | \$5,230,262 | 4.97 % |
| 94.75 | 4,482,611 | 4.40 |
| 99.64 | 4,747,322 | 4.69 |
| 94.26 | 4,450,199 | 4.74 |
| 99.62 | 3,752,589 | 4.39 |
| 99.19 | 3,954,622 | 4.64 |
| 97.28 | 3,459,771 | 4.04 |
| 99.64 | 2,686,087 | 3.46 |
| 99.84 | 2,495,222 | 3.29 |
| 100.15 | 2,469,710 | 3.46 |

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

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

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

(1) Information prior to 2000 is not available

(2) Information prior to 2003 is not available

Source: Richland County Auditor

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

Richland County, Ohio
Principal Real Property Taxpayers
 2006 and 2002

| Taxpayer | 2006 | |
|--------------------------------------|----------------------------------|---------------------------------------|
| | Real Property Assessed Valuation | Percentage of Real Assessed Valuation |
| General Motors | \$12,502,300 | 0.64% |
| Centro Richland LLC | 7,529,770 | 0.38 |
| Wal-Mart Incorporated | 6,067,650 | 0.31 |
| Gumberg Associates | 4,410,360 | 0.23 |
| Newman Technology | 4,408,410 | 0.23 |
| Muller Hauss Van Aken Farms | 4,006,120 | 0.20 |
| Dofasco Shelby Inc | 3,859,630 | 0.20 |
| Central Ohio Associates LTD | 3,105,600 | 0.16 |
| SSI Mansfield | 2,818,420 | 0.14 |
| Meijer Incorporated | 2,561,840 | 0.13 |
| Total | \$51,270,100 | 2.62% |
| Total Real Assessed Valuation | \$1,956,782,360 | |

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

(1) Information prior to 2002 is not available

Source: Richland County Auditor

Richland County, Ohio
Principal Personal Property Taxpayers
 2006 and 1997

| Taxpayer | 2006 | |
|---|---|--|
| | Personal Property Assessed Valuation | Percentage of Personal Assessed Valuation |
| General Motors | \$29,118,910 | 12.20% |
| Newman Technology | 20,156,990 | 8.45 |
| AK Steel Corporation | 13,837,210 | 5.80 |
| Dofasco Shelby Inc | 11,689,800 | 4.90 |
| Gorman Rupp Industries | 7,656,700 | 3.21 |
| PPG Industries | 6,738,590 | 2.82 |
| MTD Products Incorporated | 6,252,110 | 2.62 |
| Jay Industries | 6,176,950 | 2.59 |
| Therm-O-Disc | 3,586,840 | 1.50 |
| TPI Acquisition Subsidiary Inc | 3,255,360 | 1.36 |
| Total | \$108,469,460 | 45.45% |
| Total Personal Property Assessed Valuation | \$238,671,008 | |
| | 1997 | |
| Taxpayer | Personal Property Assessed Valuation | Percentage of Personal Assessed Valuation |
| General Motors | \$49,029,590 | 16.76% |
| Copperweld Tubing Products | 19,868,710 | 6.79 |
| Armco | 14,289,570 | 4.88 |
| Gorman Rupp Industries | 11,296,190 | 3.86 |
| MTD Products Incorporated | 9,906,800 | 3.39 |
| PPG Industries | 7,392,910 | 2.53 |
| Newman Technology | 5,712,570 | 1.95 |
| Therm-O-Disc | 5,703,540 | 1.95 |
| Dunlop Tire | 4,377,440 | 1.50 |
| Shiloh Corp | 3,192,140 | 1.09 |
| Total | \$130,769,460 | 44.70% |
| Total Personal Property Assessed Valuation | \$292,573,128 | |

Source: Richland County Auditor

Richland County, Ohio
Principal Public Utility Property Taxpayers
 2006 and 2002

| Taxpayer | 2006 | |
|--|--|---|
| | Public Utility Property Assessed Valuation | Percentage of Public Utility Assessed Valuation |
| Columbia Gas | \$31,684,000 | 32.95% |
| Ohio Edison | 23,804,740 | 24.76 |
| United Telephone | 17,853,250 | 18.57 |
| Ohio Power | 8,556,420 | 8.90 |
| American Transmission Systems | 7,209,830 | 7.50 |
| Ohio-American Water Company | 1,666,350 | 1.73 |
| Pennsylvania Lines | 1,398,610 | 1.45 |
| New Par | 690,070 | 0.72 |
| New York Central Lines | 876,180 | 0.91 |
| Licking Rural | 782,700 | 0.81 |
| Total | \$94,522,150 | 98.30% |
| Total Public Utility Assessed Valuation | \$96,158,960 | |

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

(1) Information prior to 2002 is not available

Source: Richland County Auditor

Richland County, Ohio
Computation of Direct and Overlapping Governmental Activities Debt
 December 31, 2006

| Political Subdivision | Governmental Activities Debt Outstanding | Percentage Applicable To County (1) | Amount Applicable To County |
|--|--|---|-----------------------------------|
| Direct - Richland County | | | |
| General Obligation Bonds | \$7,902,702 | 100.00% | \$7,902,702 |
| Special Assessment Bonds | 7,890,847 | 100.00 | 7,890,847 |
| Notes Payable | 18,553,009 | 100.00 | 18,553,009 |
| Capital Leases | 1,704,930 | 100.00 | 1,704,930 |
| <i>Total Direct - Richland County</i> | <u>36,051,488</u> | <u>100.00</u> | <u>36,051,488</u> |
| Overlapping (2) | | | |
| Townships Wholly Within County | 2,081,779 | 100.00 | 2,081,779 |
| Cities Wholly Within the County | 6,162,953 | 100.00 | 6,162,953 |
| Villages Wholly Within the County | 3,049,495 | 100.00 | 3,049,495 |
| Schools Wholly Within the County | 39,364,676 | 100.00 | 39,364,676 |
| City of Crestline | 393,363 | 0.79 | 3,108 |
| Village of Plymouth | 1,068,285 | 55.90 | 597,171 |
| Ashland City School District | 2,261,000 | 0.04 | 904 |
| Buckeye Central Local School District | 19,774 | 0.22 | 44 |
| Clearfork Local School District | 7,626,346 | 93.49 | 7,129,871 |
| Crestview Local School District | 4,630,180 | 75.33 | 3,487,915 |
| Lexington Local School District | 130,000 | 95.23 | 123,799 |
| Loudonville-Perrysville Exempted Village School District | 52,069 | 3.25 | 1,692 |
| Plymouth-Shiloh Local School District | 1,594,892 | 80.69 | 1,286,918 |
| South Central Local School District | 1,659,283 | 2.96 | 49,115 |
| <i>Total Overlapping</i> | <u>70,094,095</u> | | <u>63,339,440</u> |
| <i>Totals</i> | <u>\$106,145,583</u> | | <u>\$99,390,928</u> |

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

(2) Debt outstanding for School Districts is shown as of June 30, 2006.

Source: Richland County Auditor

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

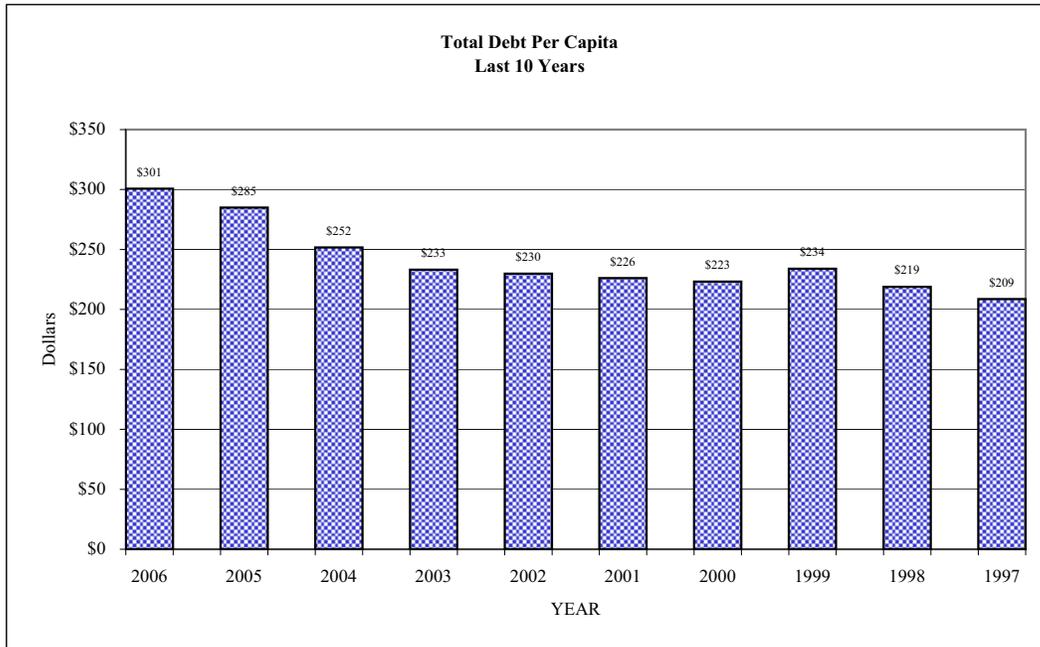
| Year | Governmental Activities | | | |
|------|--------------------------------|--------------------------------|-------------------|------------------|
| | General Obligation Bonds | Special Assessment Bonds | Capital Leases | Notes Payable |
| 2006 | \$7,902,702 | \$7,890,847 | \$1,704,930 | \$18,553,009 |
| 2005 | 8,834,636 | 8,729,449 | 1,723,545 | 14,714,845 |
| 2004 | 10,406,571 | 9,528,050 | 1,663,977 | 10,675,000 |
| 2003 | 8,886,117 | 10,286,652 | 1,664,244 | 9,010,000 |
| 2002 | 9,707,804 | 11,008,950 | 1,664,485 | 6,886,730 |
| 2001 | 10,487,097 | 11,693,644 | 1,664,702 | 5,095,000 |
| 2000 | 8,795,000 | 11,485,000 | 1,664,897 | 7,152,000 |
| 1999 | 9,420,000 | 12,075,000 | 1,665,073 | 6,875,000 |
| 1998 | 10,110,000 | 11,894,000 | 1,665,231 | 3,874,484 |
| 1997 | 10,520,000 | 12,423,000 | 1,665,374 | 1,921,150 |

(1) Personal Income is located on S46.

Source: Richland County Auditor

Business-Type Activities

| USDA Loan | Notes Payable | Total Debt | Percentage of Personal Income (1) | Per Capita |
|--------------|------------------|---------------|---|---------------|
| \$2,700,000 | \$0 | \$38,751,488 | 1.62% | \$301 |
| 2,452,170 | 0 | 36,454,645 | 1.53 | 285 |
| 0 | 0 | 32,273,598 | 1.35 | 252 |
| 0 | 0 | 29,847,013 | 1.25 | 233 |
| 0 | 160,270 | 29,428,239 | 1.24 | 230 |
| 0 | 194,000 | 29,134,443 | 1.22 | 226 |
| 0 | 194,000 | 29,290,897 | 1.20 | 223 |
| 0 | 282,000 | 30,317,073 | 1.87 | 234 |
| 0 | 322,516 | 27,866,231 | 1.75 | 219 |
| 0 | 203,850 | 26,733,374 | 1.67 | 209 |



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

| Year | Population | Estimated True Values of Taxable Property | Gross Bonded Debt (1) | Ratio of Bonded Debt to Estimated True Values of Taxable Property | Bonded Debt Per Capita |
|------|------------|--|-----------------------------|---|------------------------------|
| 2006 | 128,852 | \$5,895,403,188 | \$7,902,702 | 0.13% | \$61.33 |
| 2005 | 127,949 | 5,786,520,942 | 8,834,636 | 0.15 | 69.05 |
| 2004 | 128,190 | 5,217,383,043 | 10,406,571 | 0.20 | 81.18 |
| 2003 | 128,004 | 5,190,504,959 | 8,886,117 | 0.17 | 69.42 |
| 2002 | 128,051 | 5,099,243,793 | 9,707,804 | 0.19 | 75.81 |
| 2001 | 128,852 | 4,774,259,983 | 10,487,097 | 0.22 | 81.39 |
| 2000 | 131,198 | 4,769,246,126 | 8,795,000 | 0.18 | 67.04 |
| 1999 | 129,607 | 4,642,691,320 | 9,420,000 | 0.20 | 72.68 |
| 1998 | 127,342 | 3,916,751,652 | 10,110,000 | 0.26 | 79.39 |
| 1997 | 128,151 | 3,812,880,753 | 10,520,000 | 0.28 | 82.09 |

(1) Only includes General Obligation Bonds

Source: Population - Richland County Regional Planning Commission

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

| | 2006 | | 2005 | |
|--|-------------------------|---------------------------------|-------------------------|---------------------------------|
| | Total Debt Limit (1) | Total Unvoted Debt Limit (2) | Total Debt Limit (1) | Total Unvoted Debt Limit (2) |
| Assessed Value of County | \$2,291,612,328 | \$2,291,612,328 | \$2,341,177,173 | \$2,341,177,173 |
| Debt Limitation | 55,790,308 | 22,916,123 | 57,029,429 | 23,411,772 |
| Total Outstanding Debt: | | | | |
| General Obligation Bonds | 7,878,690 | 7,878,690 | 8,811,128 | 8,811,128 |
| Special Assessment Bonds | 7,876,308 | 7,876,308 | 8,713,871 | 8,713,871 |
| General Obligation Notes | 18,478,000 | 18,478,000 | 14,656,000 | 14,656,000 |
| Special Assessment Notes | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Total | <u>34,232,998</u> | <u>34,232,998</u> | <u>32,180,999</u> | <u>32,180,999</u> |
| Exemptions: | | | | |
| General Obligation Bonds (paid from rentals) | 3,814,633 | 3,814,633 | 4,246,884 | 4,246,884 |
| Special Assessment Bonds | 7,876,308 | 7,876,308 | 8,713,871 | 8,713,871 |
| Special Assessment Notes | 0 | 0 | 0 | 0 |
| Enterprise Fund Notes | 0 | 0 | 0 | 0 |
| Amount Available in Debt Service Fund | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Total | <u>11,690,941</u> | <u>11,690,941</u> | <u>12,960,755</u> | <u>12,960,755</u> |
| Net Debt | <u>22,542,057</u> | <u>22,542,057</u> | <u>19,220,244</u> | <u>19,220,244</u> |
| Total Legal Debt Margin (Debt Limitation Minus Net Debt) | <u>\$33,248,251</u> | <u>\$374,066</u> | <u>\$37,809,185</u> | <u>\$4,191,528</u> |
| Legal Debt Margin as a Percentage of the Debt Limit | 59.60% | 1.63% | 66.30% | 17.90% |
| (1) The Debt Limitation is calculated as follows: | | | | |
| Three percent of first \$100,000,000 of assessed value | | \$3,000,000 | | \$3,000,000 |
| 1 1/2 percent of next \$200,000,000 of assessed value | | 3,000,000 | | 3,000,000 |
| 2 1/2 percent of amount of assessed value in excess of \$300,000,000 | | <u>49,790,308</u> | | <u>51,029,429</u> |
| | | <u>\$55,790,308</u> | | <u>\$57,029,429</u> |

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

Source: Richland County Auditor

| 2004 | | 2003 | | 2002 | |
|-------------------------|---------------------------------|-------------------------|---------------------------------|-------------------------|---------------------------------|
| Total Debt Limit (1) | Total Unvoted Debt Limit (2) | Total Debt Limit (1) | Total Unvoted Debt Limit (2) | Total Debt Limit (1) | Total Unvoted Debt Limit (2) |
| \$2,123,376,136 | \$2,123,376,136 | \$2,110,377,815 | \$2,110,377,815 | \$2,074,587,382 | \$2,074,587,382 |
| 51,584,403 | 21,233,761 | 51,259,445 | 21,103,778 | 50,364,685 | 20,745,874 |
| 10,383,566 | 10,383,566 | 8,836,004 | 8,836,004 | 9,654,743 | 9,654,743 |
| 9,511,434 | 9,511,434 | 10,268,997 | 10,268,997 | 10,990,257 | 10,990,257 |
| 10,675,000 | 10,675,000 | 9,010,000 | 9,010,000 | 7,047,000 | 7,047,000 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 30,570,000 | 30,570,000 | 28,115,001 | 28,115,001 | 27,692,000 | 27,692,000 |
| 4,810,012 | 4,810,012 | 5,391,508 | 5,391,508 | 5,545,376 | 5,545,376 |
| 9,511,434 | 9,511,434 | 10,268,997 | 10,268,997 | 10,990,257 | 10,990,257 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 160,270 | 160,270 |
| 572,470 | 572,470 | 79,303 | 79,303 | 66,357 | 66,357 |
| 14,893,916 | 14,893,916 | 15,739,808 | 15,739,808 | 16,762,260 | 16,762,260 |
| 15,676,084 | 15,676,084 | 12,375,193 | 12,375,193 | 10,929,740 | 10,929,740 |
| \$35,908,319 | \$5,557,677 | \$38,884,252 | \$8,728,585 | \$39,434,945 | \$9,816,134 |
| 69.61% | 26.17% | 75.86% | 41.36% | 78.30% | 47.32% |
| | \$3,000,000 | | \$3,000,000 | | \$3,000,000 |
| | 3,000,000 | | 3,000,000 | | 3,000,000 |
| | 45,584,403 | | 45,259,445 | | 44,364,685 |
| | \$51,584,403 | | \$51,259,445 | | \$50,364,685 |

(continued)

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

| | 2001 | | 2000 | |
|--|-------------------------|---------------------------------|-------------------------|---------------------------------|
| | Total Debt Limit (1) | Total Unvoted Debt Limit (2) | Total Debt Limit (1) | Total Unvoted Debt Limit (2) |
| Assessed Value of County | \$1,961,081,285 | \$1,961,081,285 | \$1,955,882,930 | \$1,955,882,930 |
| Debt Limitation | 47,527,032 | 19,610,813 | 47,397,073 | 19,558,829 |
| Total Outstanding Debt: | | | | |
| General Obligation Bonds | 10,431,088 | 10,431,088 | 8,795,000 | 8,795,000 |
| Special Assessment Bonds | 11,673,912 | 11,673,912 | 11,485,000 | 11,485,000 |
| General Obligation Notes | 2,289,000 | 2,289,000 | 3,451,000 | 3,451,000 |
| Special Assessment Notes | 3,000,000 | 3,000,000 | 3,895,000 | 3,895,000 |
| Total | 27,394,000 | 27,394,000 | 27,626,000 | 27,626,000 |
| Exemptions: | | | | |
| General Obligation Bonds (paid from rentals) | 6,193,181 | 6,193,181 | 6,874,588 | 6,874,588 |
| Special Assessment Bonds | 11,673,912 | 11,673,912 | 11,485,000 | 11,485,000 |
| Special Assessment Notes | 3,000,000 | 3,000,000 | 3,895,000 | 3,895,000 |
| Enterprise Fund Notes | 194,000 | 194,000 | 194,000 | 194,000 |
| Amount Available in Debt Service Fund | 63,530 | 63,530 | 48,307 | 48,307 |
| Total | 21,124,623 | 21,124,623 | 22,496,895 | 22,496,895 |
| Net Debt | 6,269,377 | 6,269,377 | 5,129,105 | 5,129,105 |
| Total Legal Debt Margin (Debt Limitation Minus Net Debt) | \$41,257,655 | \$13,341,436 | \$42,267,968 | \$14,429,724 |
| Legal Debt Margin as a Percentage of the Debt Limit | 86.81% | 68.03% | 89.18% | 73.78% |
| (1) The Debt Limitation is calculated as follows: | | | | |
| Three percent of first \$100,000,000 of assessed value | | \$3,000,000 | | \$3,000,000 |
| 1 1/2 percent of next \$200,000,000 of assessed value | | 3,000,000 | | 3,000,000 |
| 2 1/2 percent of amount of assessed value in excess of \$300,000,000 | | 41,527,032 | | 41,397,073 |
| | | \$47,527,032 | | \$47,397,073 |

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

Source: Richland County Auditor

| 1999 | | 1998 | | 1997 | |
|-------------------------|---------------------------------|-------------------------|---------------------------------|-------------------------|---------------------------------|
| Total Debt Limit (1) | Total Unvoted Debt Limit (2) | Total Debt Limit (1) | Total Unvoted Debt Limit (2) | Total Debt Limit (1) | Total Unvoted Debt Limit (2) |
| \$1,931,047,926 | \$1,931,047,926 | \$1,638,057,360 | \$1,638,057,360 | \$1,603,917,118 | \$1,603,917,118 |
| 46,776,198 | 19,310,479 | 39,451,434 | 16,380,574 | 38,597,928 | 16,039,171 |
| 9,420,000 | 9,420,000 | 10,110,000 | 10,110,000 | 10,520,000 | 10,520,000 |
| 12,075,000 | 12,075,000 | 11,894,000 | 11,894,000 | 12,423,000 | 12,423,000 |
| 3,212,000 | 3,212,000 | 1,407,516 | 1,407,516 | 918,850 | 918,850 |
| 3,945,000 | 3,945,000 | 2,789,484 | 2,789,484 | 1,206,150 | 1,206,150 |
| 28,652,000 | 28,652,000 | 26,201,000 | 26,201,000 | 25,068,000 | 25,068,000 |
| 7,410,017 | 7,410,017 | 7,936,231 | 7,936,231 | 8,245,000 | 8,245,000 |
| 12,075,000 | 12,075,000 | 11,894,000 | 11,894,000 | 12,423,000 | 12,423,000 |
| 3,945,000 | 3,945,000 | 2,789,484 | 2,789,484 | 1,206,150 | 1,206,150 |
| 282,000 | 282,000 | 0 | 0 | 0 | 0 |
| 43,523 | 43,523 | 74,785 | 74,785 | 162,891 | 162,891 |
| 23,755,540 | 23,755,540 | 22,694,500 | 22,694,500 | 22,037,041 | 22,037,041 |
| 4,896,460 | 4,896,460 | 3,506,500 | 3,506,500 | 3,030,959 | 3,030,959 |
| \$41,879,738 | \$14,414,019 | \$35,944,934 | \$12,874,074 | \$35,566,969 | \$13,008,212 |
| 89.53% | 74.64% | 91.11% | 78.59% | 92.15% | 81.10% |
| | \$3,000,000 | | \$3,000,000 | | \$3,000,000 |
| | 3,000,000 | | 3,000,000 | | 3,000,000 |
| | 40,776,198 | | 33,451,434 | | 32,597,928 |
| | \$46,776,198 | | \$39,451,434 | | \$38,597,928 |

Richland County, Ohio
Demographic and Economic Statistics
Last Ten Years

| Year | Population (1) | Total Personal Income (2) | Personal Income Per Capita (1) | Population Density (1) (Persons per Square Mile) | Employed (3) | Unemployed (3) |
|------|----------------|---------------------------|--------------------------------|--|--------------|----------------|
| 2006 | 128,852 | \$2,394,327,864 | \$18,582 | 259.3 | 58,700 | 3,800 |
| 2005 | 127,949 | 2,377,548,318 | 18,582 | 257.4 | 58,500 | 4,100 |
| 2004 | 128,190 | 2,382,026,580 | 18,582 | 257.9 | 58,700 | 4,600 |
| 2003 | 128,004 | 2,378,570,328 | 18,582 | 257.6 | 59,400 | 4,600 |
| 2002 | 128,051 | 2,379,443,682 | 18,582 | 257.6 | 59,400 | 4,300 |
| 2001 | 128,852 | 2,394,327,864 | 18,582 | 259.3 | 59,800 | 3,300 |
| 2000 | 131,198 | 2,437,921,236 | 18,582 | 264 | 60,100 | 3,200 |
| 1999 | 129,607 | 1,621,901,998 | 12,514 | 260.8 | 57,700 | 4,000 |
| 1998 | 127,342 | 1,593,557,788 | 12,514 | 256.2 | 57,600 | 3,700 |
| 1997 | 128,151 | 1,603,681,614 | 12,514 | 257.8 | 58,000 | 3,700 |

Source:

- (1) 1996 - 1999 Population Estimated by US Census Bureau
2000 - 2005 from the 2000 Census Bureau
- (2) Computation of per capita personal income multiplied by population
- (3) Ohio Job and Family Services, Office of Workforce Development
- (4) Richland County Auditor

| County | Unemployment Rate (3) | | New Construction (4) | | |
|--------|-----------------------|---------------|------------------------------|---------------------------|---------------------------|
| | Ohio | United States | Agricultural/ Residential | Commercial/ Industrial | Total New Construction |
| 6.1% | 5.5% | 4.6% | \$19,326,480 | \$6,015,560 | \$25,342,040 |
| 6.5 | 5.5 | 5.1 | 21,680,700 | 6,735,500 | 28,416,200 |
| 7.2 | 5.7 | 5.4 | 21,809,260 | 4,485,710 | 26,294,970 |
| 7.2 | 5.0 | 5.7 | 20,279,060 | 4,470,510 | 24,749,570 |
| 6.7 | 4.8 | 5.8 | 16,680,950 | 10,013,940 | 26,694,890 |
| 5.2 | 3.7 | 3.7 | 21,009,630 | 4,167,130 | 25,176,760 |
| 5.0 | 4.9 | 4.8 | 21,478,920 | 11,233,330 | 32,712,250 |
| 6.5 | 4.2 | 4.5 | 15,608,250 | 6,531,990 | 22,140,240 |
| 6.0 | 4.6 | 4.9 | 15,468,690 | 6,023,880 | 21,492,570 |
| 6.0 | 4.9 | 5.4 | 14,614,180 | 9,096,620 | 23,710,800 |

Richland County, Ohio

Principal Employers

2006 and 1997

2006

| Employer | Employees | Percentage of Total County Employment |
|------------------------------------|---------------|---|
| MedCentral Health Systems | 2,700 | 4.60% |
| General Motors | 1,959 | 3.34 |
| Newman Technology | 1,100 | 1.87 |
| Richland County | 1,041 | 1.77 |
| Jay Industries | 943 | 1.61 |
| Gorman-Rupp | 809 | 1.38 |
| Embarq | 800 | 1.36 |
| Therm-O-Disc | 721 | 1.23 |
| Mansfield City Schools | 700 | 1.19 |
| Dofasco Shelby Inc | 666 | 1.13 |
| Total | <u>11,439</u> | <u>19.48%</u> |
| Total Employment within the County | <u>58,700</u> | |

1997

| Employer | Employees | Percentage of Total County Employment |
|------------------------------------|---------------|---|
| General Motors | 2,957 | 5.10% |
| Mansfield General Hospital | 1,599 | 2.76 |
| Richland County Schools | 1,400 | 2.41 |
| Sprint | 1,376 | 2.37 |
| Therm-O-Disc | 1,270 | 2.19 |
| Richland County | 1,110 | 1.91 |
| Hi-Stat Manufacturing | 1,000 | 1.72 |
| Mansfield City Schools | 825 | 1.42 |
| Mansfield Correctional Institute | 715 | 1.23 |
| Armco/Mansfield Operations | 700 | 1.22 |
| Total | <u>12,952</u> | <u>22.33%</u> |
| Total Employment within the County | <u>58,000</u> | |

Sources: 1997 - Mansfield Chamber of Commerce

2006 - Richland County Economic Development Corporation

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

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

Source: Richland County Auditor

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

(1) Information prior to 2000 is not available

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

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

| Function/Program | 2006 | 2005 | 2004 | 2003 |
|--|--------|--------|--------|--------|
| <i>Governmental Activities</i> | | | | |
| General Government | | | | |
| Legislative and Executive | | | | |
| Board of Elections | | | | |
| Registered Voters | 91,152 | 90,213 | 85,465 | 84,655 |
| Voter Turnout in November | 45,814 | 37,390 | 36,261 | 35,894 |
| Percentage of Voter Turnout | 50.26% | 41.45% | 42.43% | 42.40% |
| Recorder | | | | |
| Deeds Issued | 6,220 | 6,384 | 6,410 | 6,486 |
| Mortgages Issued | 14,658 | 16,815 | 17,865 | 25,338 |
| Judicial System | | | | |
| Common Pleas Courts Cases | | | | |
| Civil | 1,577 | 1,322 | 1,360 | 1,250 |
| Criminal | 1,088 | 982 | 1,000 | 831 |
| Domestic | 1,601 | 1,470 | 1,454 | 1,497 |
| Health | | | | |
| Dog and Kennel | | | | |
| Dogs Licensed | 20,454 | 18,461 | 17,023 | 22,511 |
| Kennels | 315 | 300 | 425 | 394 |
| <i>Business-Type Activities</i> | | | | |
| Sewer | | | | |
| Number of Customers on: | | | | |
| Metered Rate | 3,373 | 3,294 | 3,182 | 3,067 |
| Flat Rate | 1,296 | 1,360 | 1,465 | 1,553 |

Source: Richland County Auditor

| 2002 | 2001 | 2000 | 1999 | 1998 | 1997 |
|--------|--------|--------|--------|--------|--------|
| 83,133 | 81,861 | 82,059 | 78,320 | 79,701 | 77,674 |
| 39,057 | 29,533 | 54,088 | 35,517 | 41,206 | 38,088 |
| 46.98% | 36.08% | 65.91% | 45.35% | 51.70% | 49.04% |
| 6,232 | 5,757 | 5,704 | 5,749 | 5,266 | 5,020 |
| 22,334 | 20,469 | 16,145 | 19,970 | 19,060 | 8,591 |
| 1,257 | 1,162 | 1,041 | 947 | 919 | 977 |
| 889 | 774 | 725 | 706 | 777 | 731 |
| 1,357 | 1,279 | 1,462 | 1,428 | 1,618 | 1,991 |
| 18,632 | 17,985 | 17,938 | 17,461 | 17,082 | 17,295 |
| 331 | 326 | 343 | 300 | 331 | 342 |
| n/a | n/a | n/a | n/a | n/a | n/a |
| n/a | n/a | n/a | n/a | n/a | n/a |

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

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

Source: Richland County Auditor

(1) Information prior to 2000 is not available

Richland County, Ohio

Miscellaneous Statistics

December 31, 2006

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

Major Attractions

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

Higher Education

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

Hospitals

MedCentral Mansfield and Shelby

Communications

Radio Stations:

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

Television Stations:

Time Warner Cable Communications
WMFD TV 50/68 Mansfield

Newspapers:

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

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Mary Taylor, CPA
Auditor of State

FINANCIAL CONDITION

RICHLAND COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
AUGUST 21, 2007**