



Dave Yost • Auditor of State

RICHLAND COUNTY

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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, 2011, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 18, 2012. Our report refers to other auditors. We qualified our report on the General Fund and remaining fund information because the County did not reverse a prior advance which was not consistent with the purpose for which the fund was established. 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 Richland Newhope Industries, Inc., the discretely presented component unit, in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Governmental Auditing Standards* and accordingly this report does not extend to Richland Newhope Industries, Inc.

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 the purpose of expressing our opinions on the financial statements, but not for the purpose of opining 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 was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. Therefore, we cannot assure that we have identified all deficiencies, significant deficiencies or material weaknesses. However, as described in the accompanying schedule of findings we identified a certain deficiency in internal control over financial reporting, that we consider a material weakness.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and timely corrected. We consider finding 2011-001 described in the accompanying schedule of findings to be a material weakness.

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed instances of noncompliance or other matters we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2011-001 and 2011-002.

We also noted certain matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated June 18, 2012.

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

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



Dave Yost
Auditor of State

June 18, 2012



Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY 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 could directly and materially affect each of the County's major federal programs for the year ended December 31, 2011. 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 opine on the County's compliance based on our audit.

Our compliance audit followed auditing standards generally accepted in the United States of America; the standards applicable to financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the 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 these 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 these requirements.

In our opinion, Richland County, Ohio complied, in all material respects, with the requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2011.

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, to determine our auditing procedures for the purpose of opining on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of opining on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program compliance requirement. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected.

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 over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Federal Awards Expenditures Schedule

We have also audited the financial statements of the governmental activities, the business-type activities, the discretely-presented component unit, each major fund and the aggregate remaining fund information of Richland County, Ohio as of and for the year ended December 31, 2011, and have issued our report thereon dated June 18, 2012. We qualified our report on the General Fund and remaining fund information because the County did not reverse a prior year advance which was not consistent with the purpose for which the fund was established. We also noted other auditors audited the component unit. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements taken as a whole. The accompanying federal awards expenditures schedule provides additional information required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. This schedule was subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

We noted matters involving federal compliance or internal control over federal compliance not requiring inclusion in this report, that we reported to the County's management in a separate letter dated June 18, 2012.

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



Dave Yost
Auditor of State

June 18, 2012

RICHLAND COUNTY
FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2011

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Federal Expenditures
<u>U.S. Department of Agriculture</u>			
<i>Passed through the Ohio Department of Education:</i>			
National School Lunch Program	10.555	N/A	\$35,559
Child and Adult Care Food Program	10.558	N/A	31,572
<i>Passed through the Ohio Department of Jobs and Family Services:</i>			
Food Stamps (SNAP):			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-1011-11-5105	<u>901,114</u>
Total U.S. Department of Agriculture			968,245
<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	2009 2010	76,575 <u>134,686</u>
Total Community Development Block Grants/State's Program			211,261
ARRA - Homelessness Prevention and Rapid Re-Housing Program (Recovery Act Funded)	14.257	B-A-09-065-1	<u>174,458</u>
Total U.S. Department of Housing and Urban Development			385,719
<u>U.S. Department of Justice</u>			
<i>Passed through the Ohio Department of Youth Services:</i>			
Juvenile Accountability Block Grants	16.523	2009-JB-002-A110 2009-JB-DMC-B081	21,982 <u>14,474</u>
Total Juvenile Accountability Block Grants			36,456
<i>Passed through the Ohio Criminal Justice Service:</i>			
Missing Children's Assistance	16.543	N/A	39,944
Crime Victim Assistance	16.575	N/A N/A	33,955 <u>74,670</u>
Total Crime Victim Assistance			108,625
Drug Court Discretionary Grant Program	16.585	2010-DC-BX-0014	76,059
Residential Substance Abuse Treatment for State Prisoners	16.593	2010-RS-SAT-190	41,060
Project Safe Neighborhoods	16.609	2007-PS-PSN-323	6,888
ARRA - Public Safety Partnership and Community Policing Grants	16.710	2009-RK-WX-0686	138,864
Edward Byrne Memorial Justice Assistance Grant Program Cluster: Edward Byrne Memorial Justice Assistance Grant Program	16.738	2009-JG-OPD-3736 2007-PS-AGI-402 2010-JG-C01-6271	7,442 8,000 <u>32,000</u>
Total Edward Byrne Memorial Justice Assistance Grant Program			47,442
ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories	16.803	2009-RA-A01-2067	<u>1,192</u>
Total Edward Byrne Memorial Justice Assistance Grant Program Cluster			48,634
ARRA - Edward Byrne Memorial Competitive Grant Program	16.808	99-8169-ARRA-T-11-10163	<u>13,837</u>
Total U.S. Department of Justice			510,367
<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	494,367
WIA Adult Program/Administration		N/A	20,077
ARRA - WIA Adult Program		N/A	<u>7,597</u>
Total WIA Adult Program			522,041

RICHLAND COUNTY

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2011
(Continued)**

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Federal Expenditures
WIA Youth Activities	17.259	N/A	198
ARRA - WIA Youth Activities		N/A	<u>18,243</u>
Total WIA Youth Activities			18,441
 ARRA - Workforce Investment Act (WIA) National Emergency Grants	 17.277	 N/A	 67,788
WIA Dislocated Worker Formula Grants	17.278	N/A	420,099
WIA Dislocated Worker Formula Grants/Administration		N/A	17,079
ARRA - WIA Dislocated Worker Formula Grants		N/A	<u>27,805</u>
Total WIA Dislocated Workers			464,983
Total WIA Cluster			1,073,253
Employment Service Cluster:			
Employment Service/Wagner-Peyser Funded Activities	17.207	N/A	30,909
Disabled Veterans' Outreach Program (DVOP)	17.801	N/A	7,529
Local Veterans' Employment Representative Program	17.804	N/A	<u>793</u>
Total Employment Service Cluster			<u>39,231</u>
Total U.S. Department of Labor			1,112,484
 <u>U.S. Department of Transportation</u>			
<i>Passed through the Ohio Department of Transportation:</i>			
Highway Planning and Construction	20.205	N/A	2,691,573
 <i>Passed through the Ohio Department of Public Safety:</i>			
State and Community Highway Safety	20.600	N/A	<u>63,584</u>
Total U.S. Department of Transportation			2,755,157
 <u>U.S. Department of Education</u>			
<i>Passed through the Ohio Department of Education:</i>			
Vocational Rehabilitation Cluster:			
Rehabilitation Services_Vocational Rehabilitation Grants to States	84.126	N/A	52,148
ARRA - Rehabilitation Services_Vocational Rehabilitation Grants to States, Recovery Act	84.390	N/A	<u>21,127</u>
Total Vocational Rehabilitation Cluster			73,275
Special Education:			
Special Education_Preschool Grants	84.173	N/A	<u>68,895</u>
Total U.S. Department of Education			142,170
 <u>Election Assistance Commission</u>			
<i>Passed through the Ohio Secretary of State:</i>			
Help America Vote Act Requirements Payments	90.401	N/A	3,153
 <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	53,452
 <i>Passed through the Ohio Department of Homeland Security:</i>			
Medical Reserve Corps Small Grant Program	93.008	N/A	1,892
 <i>Passed through the Ohio Department of Jobs and Family Services:</i>			
Promoting Safe and Stable Families	93.556	G-1011-11-5107	233,799
Temporary Assistance for Needy Families	93.558	G-1011-11-5105	2,904,026
Total Temporary Assistance for Needy Families		G-1011-11-5107	<u>6,967</u>
			2,910,993
Child Support Enforcement	93.563	G-1011-11-5106	1,014,732
Child Care Cluster:			
Child Care and Development Block Grant	93.575	G-1011-11-5105	62,350
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	G-1011-11-5105	<u>146,198</u>
Total Child Care Cluster			208,548
Child Welfare Services_State Grants	93.645	G-1011-11-5107	81,994
Foster Care_Title IV-E	93.658	G-1011-11-5107	1,512,150
ARRA - Foster Care_Title IV-E		G-1011-11-5107	<u>39,521</u>
Total Foster Care_Title IV-E			1,551,671
Adoption Assistance	93.659	G-1011-11-5107	1,342,349
Child Abuse and Neglect State Grants	93.669	G-1011-11-5107	2,000
Chafee Foster Care Independence Program	93.674	G-1011-11-5107	25,986

RICHLAND COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2011
(Continued)

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Federal Expenditures
Passed through the Ohio Department of Mental Health:			
Social Services Block Grant	93.667	05D910/11	90,642
Passed through the Ohio Department of Jobs and Family Services:			
Social Services Block Grant	93.667	G-1011-11-5105 N/A	235,120 17,531
Passed through the Ohio Department of Developmental Disabilities:			
Social Services Block Grant	93.667	N/A	<u>127,384</u>
Total Social Services Block Grant			470,677
Passed through the Ohio Department of Mental Health:			
State Children's Insurance Program	93.767	05D CHIPS	160,917
Passed through the Ohio Department of Alcohol and Drug Addiction Services:			
State Children's Insurance Program	93.767	70 CHIPS	<u>33,700</u>
Total State Children's Insurance Program			194,617
Passed through the Ohio Department of Developmental Disabilities:			
Medical Assistance Program	93.778	N/A	668,707
ARRA - Medical Assistance Program		N/A	<u>111,834</u>
			780,541
Passed through the Ohio Department of Mental Health:			
Medical Assistance Program	93.778	05D Regular	1,467,241
ARRA - Medical Assistance Program		05D ARRA	<u>162,747</u>
			1,629,988
Passed through the Ohio Department of Alcohol and Drug Addiction Services:			
Medical Assistance Program	93.778	70 Regular	189,278
ARRA - Medical Assistance Program		70 ARRA	<u>30,537</u>
			219,815
Passed through the Ohio Department of Jobs and Family Services:			
Medical Assistance Program	93.778	G-1011-11-5105	999,954
Medical Assistance Program	93.778	G-1011-11-5107	<u>1,634,980</u>
Total Medical Assistance Program			5,265,278
Passed through the Ohio Department of Mental Health:			
Block Grants for Community Mental Health Services	93.958	05D91	146,011
Passed through the Ohio Department of Alcohol and Drug Addiction Services:			
Block Grants for Prevention and Treatment of Substance Abuse	93.959	*	<u>621,070</u>
Total U.S. Department of Health and Human Services			14,125,069
U.S. Department of Homeland Security			
Passed through the Ohio Department of Homeland Security:			
Hazard Mitigation Grant	97.039	FEMA-1720-DR-139-0EE75	7,032
Emergency Management Performance Grants	97.042	2010/11-EP-00-0003	100,608
State Homeland Security Program (SHSP)	97.067	2008-GE-T8-0025	43,795
Total State Homeland Security Program (SHSP)		2009-SS-T9-0089	<u>9,678</u>
			53,473
Total U.S. Department of Homeland Security			161,113
Total Federal Expenditures			<u>\$20,163,477</u>

* Pass Through Entity Numbers for the Block Grants for Prevention and Treatment of Substance Abuse:
70-5005-UMADAOP-P-11-9202, 70-5005-UMADAOP-P-12-9202, 70-08169-DCRT-O-11-9761, 70-08169-DCRT-O-12-9761,
70-SAPT-BG, 70-5005-CFRO-T-11-1029, 70-5005-CFRO-T-12-1029, 70-4158-Women-T-11-10184, 70-4158-Women-T-12-10184

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

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RICHLAND COUNTY

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FISCAL YEAR ENDED DECEMBER 31, 2011**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B - SUBRECIPIENTS

The County passes certain federal awards received from the 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 Note A describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

As a subrecipient, the County has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

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

The County has a revolving loan fund (RLF) program to provide low-interest loans to businesses to create jobs for low to moderate income persons. The federal Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio Department of Development. The Schedule reports loans made and administrative costs as disbursements on the Schedule. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans.

These loans are collateralized by the assets of the business.

Activity in the CDBG revolving loan fund during 2011 is as follows:

Beginning loans receivable balance as of January 1, 2011	\$259,966
Loans made	0
Loan principal repaid and adjustments	6,666
Ending loans receivable balance as of December 31, 2011	<u>\$253,300</u>
Cash balance on hand in the revolving loan fund as of December 31, 2011	\$84,157
Administrative costs expended during 2011	\$0

The table above reports gross loans receivable. Of the loans receivable as of December 31, 2011, the County estimates \$208,376 to be uncollectible.

NOTE D - MATCHING REQUIREMENTS

Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

NOTE E – Medicaid Administrative Claiming Adjustments

During the calendar year, the County received a deferred payment from the Ohio Department of Developmental Disabilities (DODD) for the Medicaid program (CFDA # 93.778) in the amount of \$854,290. The deferred payment was for Medicaid Administrative Claiming (MAC) and Waiver Administrative Claiming (WAC) expenses the County incurred in prior reporting periods due to an increase of federal funding received by DODD to reimburse these expenses and also due to changes in the County's Medicaid Eligibility Rate (MER) for certain activity codes within MAC/WAC. This revenue is not listed on the County's Schedule of Federal Awards since the underlying expenses occurred in prior reporting periods.

RICHLAND COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2011

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Qualified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	Yes
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	Yes
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
(d)(1)(iv)	Were there any 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(a)?	No
(d)(1)(vii)	Major Programs (list):	<ul style="list-style-type: none"> ➤ CFDA 93.658 - Foster Care Title IV-E; ➤ CFDA 93.959 - Block Grants for Substance Prevention and Treatment of Substance Abuse; ➤ CFDA 14.228 - Community Development Block Grants; ➤ CFDA 93.667 - Social Services Block Grant; ➤ CFDA 93.778 - Medical Assistance Program; ➤ CFDA 20.205 - Highway Planning and Construction.
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$607,429 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

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

FINDING NUMBER 2011-001

Material Weakness/Noncompliance Finding

Ohio Rev. Code Section 5705.10(H) indicates money paid into any fund shall be used only for the purposes for which such fund is established.

In 2008, the County recorded an advance from the Self Insurance Internal Service Fund (remaining fund information) to the General Fund in the amount of \$1,600,000, which was not consistent with the purpose for which the Self Insurance Internal Service Fund was established. A finding for adjustment was issued in 2008, 2009 & 2010 for this item; however, it was not booked by the County. During 2011 and 2010, the County repaid \$320,000 each year of this advance and recorded on its financial statements an interfund loan payable in the General Fund and interfund loan receivable as of December 31, 2011 in the Self Insurance Internal Service Fund of \$960,000 for the unpaid portion of this advance.

Since the original advance from the Self Insurance Fund to the General Fund should not have occurred the General Fund's equity in pooled cash and cash equivalents and loans from other funds are overstated by \$960,000, each; and the Internal Service Fund's equity in pooled cash and cash equivalents is understated and loans to other funds is overstated \$960,000, each. This amount represents the unpaid portion of this advance outstanding at December 31, 2011.

In accordance with the foregoing facts, we hereby issue a finding for adjustment against the General Fund and in favor of the Self Insurance Fund in the amount of \$960,000.

Officials' Response: The County Commissioners passed a resolution on December 31, 2008 to advance monies from the self insurance fund back to the General Fund which is the statutory source of the funds.

The self insurance monies advanced were General Fund dollars placed into the Self Insurance fund of which the County Commissioners are the sole statutory authority to determine any and all actions within the County's self insurance programs to include the Self Insurance fund. Also, \$900,000 of the \$1,600,000 advanced was interest earnings that the County should have paid into the General Fund.

The County Commissioners performed their actions in coordination with all departments and/or agencies that pay money into the Self Insurance fund. This action was done as an advance instead of a transfer to insure that the County Commissioners would return these dollars in the future to the funds that they originally placed them in. During 2010 and 2011, the County has returned a total of \$640,000 to the Self Insurance fund.

Auditor of State Conclusion: While we can appreciate the County's concern in ensuring the monies are returned to the respective funds, per the **Ohio Rev Code 5705.10**, "...monies paid into a fund shall be only used for the purposes of which such fund is established." Since the advancing fund is restricted as to its purpose, the proper procedure for moving monies from restricted funds to another fund would be to adhere to the transfer provisions of **R.C. 5705.14** to **R.C. 5705.16**.

FINDING NUMBER 2011-002

Noncompliance Finding

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 2011-002 (continued)

53 percent 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. Finally, it was noted one line item had two blanket purchase orders outstanding at the same time and the County did not establish a maximum amount for blanket purchase orders.

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 prior to the County incurring 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. Additionally, the County should establish a maximum amount a blanket purchase order can be established for.

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

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
--

None

RICHLAND COUNTY

**SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A -133 § .315 (b)
DECEMBER 31, 2011**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
2010-001	Material Weakness/ Noncompliance Citation: Ohio Rev. Code Section 5705.10(H) –The County recorded interfund advances which were not consistent with the purposes for which the respective funds were established.	No	Partially Corrected; The County repaid an additional \$320,000 of the original interfund advance. Repeated as Finding 2011-001

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Richland County, Ohio

Comprehensive Annual Financial Report



For the Year Ended December 31, 2011
Patrick W. Dropsey, Auditor

About the cover

Kingwood Center

Built in 1926 for Mr. and Mrs. Charles Kelley King, the 47-acre estate opened as a public garden in 1953.

The King home (front cover) was designed by prominent Cleveland architect Clarence Mack, who made a career of building fashionable homes in Lakewood and Shaker Heights, Ohio Today the King home is used to house a horticultural library and the administrative offices of Kingwood Center.

At the same time the house was built in 1926 the majority of the landscaping was designed and built under the direction of the Cleveland landscape architecture firm of Pitkin and Mott. Pictured below the majority of the gardens are still displayed as they would have been over 80 years ago.



This report was assembled by the Richland County Auditor's office.
Special Thanks to the Mansfield Richland County Convention and Visitors Bureau for providing the cover photographs.

RICHLAND COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED

December 31, 2011

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, 2011
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PATRICK W. DROPSEY

RICHLAND COUNTY AUDITOR

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



June 18, 2012

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, 2011. 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, 2011, 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 Cities of Crestline and Galion, 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 124,475, according to an estimate by the United States Census Bureau.

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

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

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

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

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

The County Auditor serves as fiscal agent, but the County is not financially accountable, for the following agencies: the County General Health District, the County Regional Planning Commission, the County Soil and Water Conservation District, and the Area 10 Workforce Investment Board. It is the County's financial reporting responsibility to report on these entities through the use of agency funds.

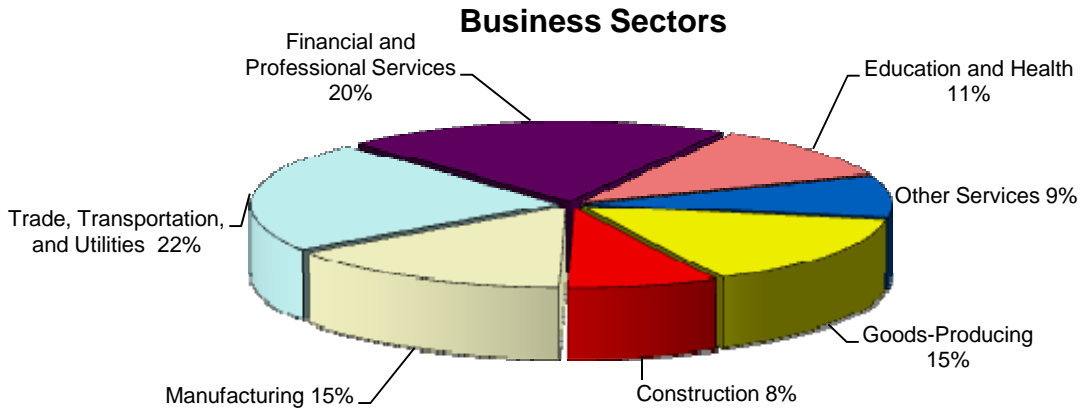
The County is a member of the County Risk Sharing Authority, Inc. which is a public entity risk pool. The County participates in one joint venture, the County Regional Planning Commission. The Regional Planning Commission is a statutorily created political subdivision that provides various studies to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

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

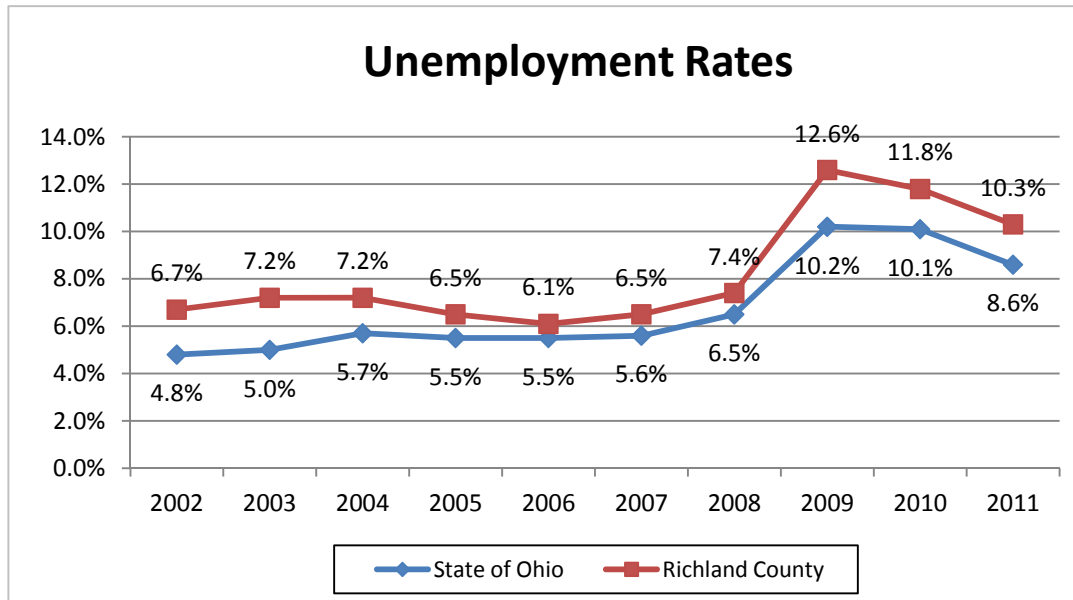
A computerized certification system allows the Auditor's Office to ascertain the status of each department's appropriations before authorizing additional purchases from a particular account. Additional information regarding the County's budgetary accounting may be found in the Notes to the Basic Financial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

Local Economy

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



Despite the diversity of the business sectors, the County has an unemployment rate of 10.3 percent, slightly higher than the State average of 8.6 percent.



Long-Term Financial Planning

Richland County has an ongoing one and one quarter percent permissive sales tax of which the initial half percent and two-thirds of the additional three quarter percent benefits the County’s General Fund. A portion of 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 operates a jail that combines both Richland County and the City of Mansfield's jail facilities into one structure. The City of Mansfield leases 80 beds and pays the County for housing and medical costs of their inmates. The County acts as the central booking agent for both County and City prisoners and the City provides ambulatory services for the facility. The consolidation allows 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 resources based on ninety percent of estimated revenues. This practice helps account for fluctuations in sales tax, and other economic driven factors affecting the County's revenue sources. For calendar year 2011 and 2012 budgets the County took the drastic step to reduce local government revenue by 30 percent and 50 percent respectively of 2010 actual due to State budget cuts. The County also has developed a policy to allocate permissive sales tax between the County's general fund and cities, villages and townships in the County.

Major Initiatives

During 2011, the County's sewer department continued construction on three projects; Harprest sewer improvements, Harp abandonment, and the Lust and Country Meadow abandonment. The projects are being funded by loans from the Ohio Public Works Commission and American Recovery and Reinvestment Act monies in accordance with agreements between the County commissioners and the grantors.

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 2011, the Training Center offered extended hours to better serve Richland County residents, as well as job fairs to help users find employment.

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

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Richland County for its Comprehensive Annual Financial Report for the year ended December 31, 2010. 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 twenty-one consecutive years (1990 - 2010). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to the GFOA for consideration.

Each year Richland County also publishes the Popular Annual Financial Report (PAFR) which provides the financial information from the CAFR in a reader-friendly format. The GFOA awarded an Award for Outstanding Achievement in Popular Annual Financial Reporting for the year ended December 31, 2010. A Certificate is valid for the period of one year. Richland County has received an Award of Outstanding Achievement for the last fourteen consecutive years (1997 - 2010).

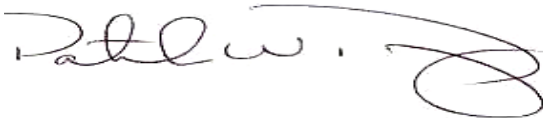
Both the CAFR and PAFR are available by request or can be accessed through the internet on our web site www.richlandcountyauditor.org.

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

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

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

Sincerely,

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

Patrick W. Dropsey
Richland County Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Richland County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2010

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.



Linda C. Danison

President

Jeffrey R. Emery

Executive Director

Richland County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2011
Elected Officials

Board of Commissioners

Gary Utt
Edward Olson
Timothy Wert

Auditor

Patrick W. Dropsey

Treasurer

Bart Hamilton

Recorder

Sarah Davis

Clerk of Courts

Linda Frary

Coroner

Dr. Stewart D. Ryckman

Engineer

Thomas Beck

Prosecutor

James Mayer, Jr.

Sheriff

J. Steve Sheldon

Court of Common Pleas #1

Judge James DeWeese

Court of Common Pleas #2

Judge James Henson

Probate Court

Judge Phillip Mayer Jr.

Domestic Relations Court

Judge Heather Cockley

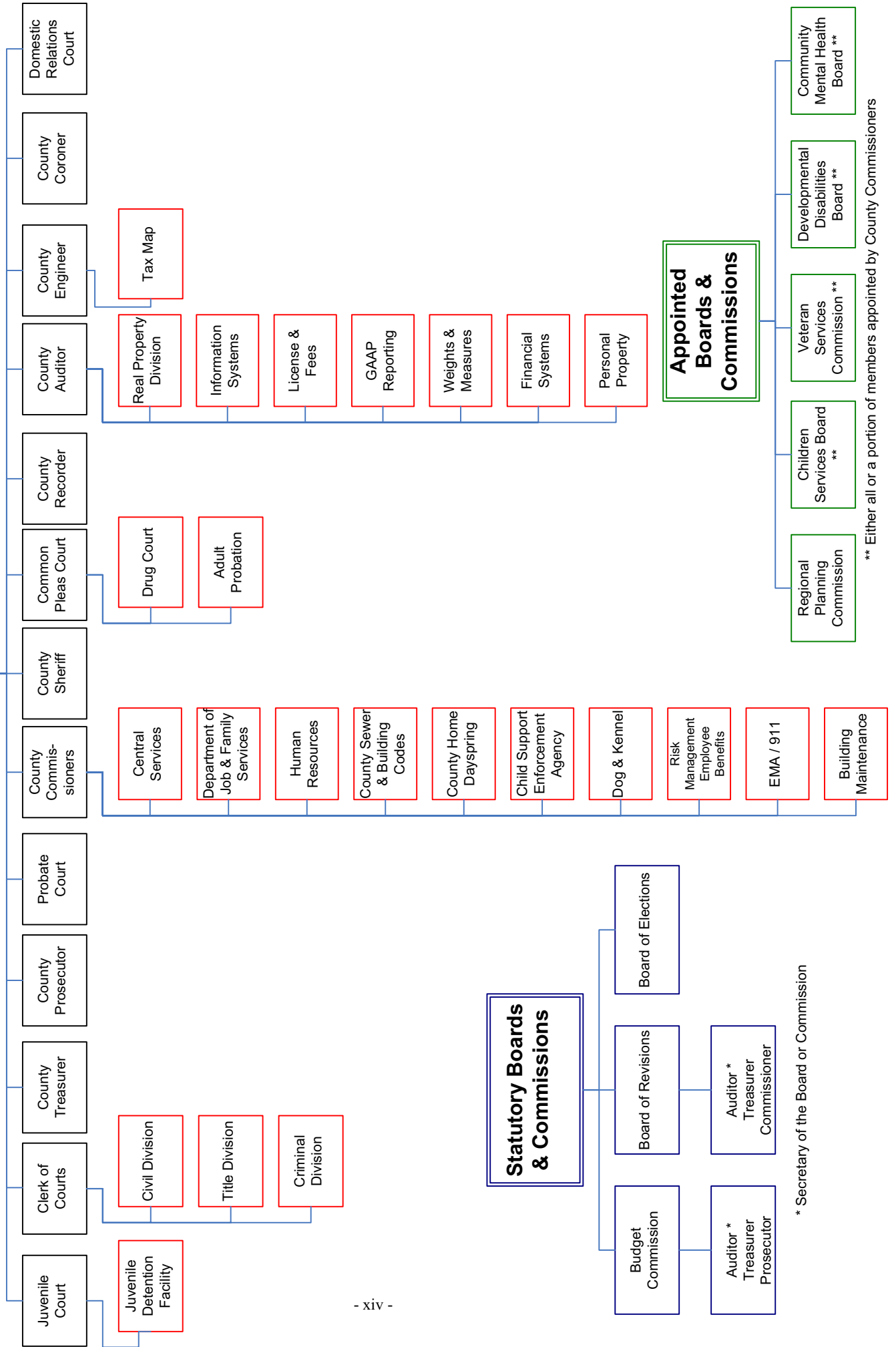
Juvenile Court

Judge Ron Spon

Richland County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2011
Principal Appointed Officials and Department Heads

Clerk of Commissioners	Stacey Crall
Board of Elections, Director	Paulette Hankins
Buildings and Grounds, Superintendent	Charles Minich
Dog Warden	David Jordan
Sanitary Engineer	Steve Risser
Children's Services, Executive Director	Randy Parker
Mental Health and Recovery Services Board, Executive Director	Joseph Trolan
Developmental Disabilities, Superintendent	Elizabeth Prather
Department of Job and Family Services, Director	Sharlene Neumann
Emergency Services Administrator	James Southward
Veterans' Services, Director	Larry Moore
Child Support Enforcement Agency, Director	Jerry Saunders

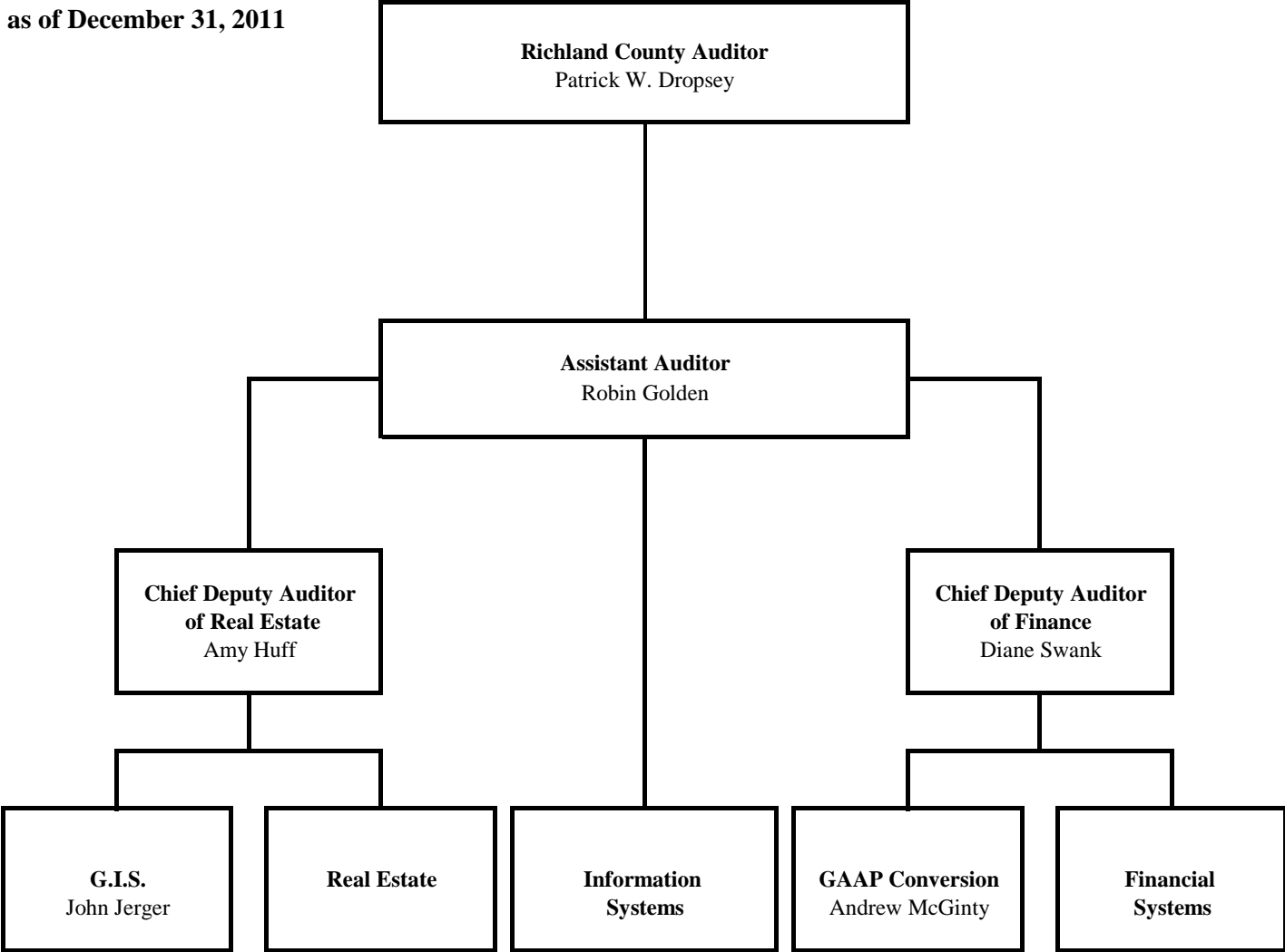
Voters Of Richland County



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

* Secretary of the Board or Commission

**County Auditor
Organizational Chart
as of December 31, 2011**



Financial Section





Dave Yost • 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, 2011, 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, which represents all of the assets, net assets, and revenues of the discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the County, is based 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 our audit and the report of the other auditors provide a reasonable basis for our opinions.

During 2008, the County advanced \$1,600,000 from the Self-Insurance Fund into the General Fund. Ohio Rev. Code Section 5705.10 restricts the use of County funds to the purposes for which such funds were established. As such, the aforementioned advance was not authorized and should have not been recorded in 2008. This advance was partially reversed in 2011. Had this advance been fully reversed in 2011, the General Fund's Equity in Pooled Cash and Cash Equivalents and Loans from Other Funds would have been \$960,000 less; and the Internal Service Fund's (remaining fund information) Equity in Pooled Cash and Cash Equivalents would have been \$960,000 more and the Loans to Other Funds \$960,000 less.

In our opinion, except for the matter referred to in the preceding paragraph, the financial statements referred to above present fairly, in all material respects, the respective financial position of the General Fund and the aggregate remaining fund information of Richland County, Ohio, as of December 31, 2011, and the respective changes in financial position and where applicable, cash flows, thereof and the budgetary comparison for the General Fund, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In addition, in our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, the discretely presented component unit, the Mental Health Board, Developmental Disabilities Board, Public Assistance, Children's Services, Special Assessment Debt Retirement, General Obligation Debt Retirement, and Sewer funds of Richland County, Ohio, as of December 31, 2011, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the Mental Health Board, Developmental Disabilities 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 18, 2012, 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.

Accounting principles generally accepted in the United States of America require this presentation to include *Management's Discussion and Analysis*, as listed in the Table of Contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. As a result of our limited procedures, we believe Management's Discussion and Analysis does not conform to Governmental Accounting Standards Board guidelines, since as discussed in paragraph three, certain accounts are misstated in the financial statements which would have an effect on the Financial Analysis of the Government's Funds section. We do not express an opinion or provide any assurance on the *Management's Discussion and Analysis* because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any other assurance.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements taken as a whole. The introductory section, the financial section's combining statements, individual fund statements and schedules, and the statistical section information provide additional analysis and is not a required part of the basic financial statements. The financial section's combining statements, individual fund statements and schedules are management's responsibility, and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. These statements and schedules were subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, except for the effects on the combining statements, individual fund statements and schedules described in paragraph three, based on our audit and the report of the other auditors, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.



Dave Yost
Auditor of State

June 18, 2012

Richland County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2011
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, 2011. 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, financial statements and notes to the basic financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2011 are as follows:

In total, net assets decreased \$291,847. Net assets of governmental activities increased \$840,499, which represents a 0.6 percent increase from 2010. Net assets of business-type activities decreased \$1,132,346 or 4.8 percent from 2010.

For governmental activities, general revenues accounted for \$37,014,171 in revenue or 35.8 percent of all revenues. Program specific revenues in the form of charges for services and sales and operating assessments, and grants and contributions accounted for \$66,415,768 or 64.2 percent of total revenues of \$103,429,939.

Total assets of governmental activities increased by \$5,729,279.

The County had \$102,735,562 in expenses related to governmental activities; \$66,415,768 of these expenses were offset by program specific charges for services and sales and operating assessments, and grants and contributions. General revenues (primarily taxes) of \$37,014,171, transfers of \$146,122 and carryover net assets were adequate to provide the additional monies needed for these programs.

The general fund had \$30,514,947 in revenues and \$26,512,276 in expenditures. The general fund's fund balance increased from \$423,127 to \$890,948. The majority of this change was due to an increase in sales tax and charges for services revenues.

Net assets for the enterprise fund decreased \$1,132,346. The reason for this change was increases in revenues were outpaced by expenses.

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.

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Reporting the County as a Whole

Statement of Net Assets and the Statement of Activities

While this document contains the large number of funds used by the County to provide programs and activities, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2011?" 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 net assets. This change in net assets is important because it tells the reader that, for the County as a whole, the *financial position* of the County has improved or diminished. The causes of this change may be the result of many factors, some financial, some not. Non-financial factors include the County's tax base, current property tax laws in Ohio restricting revenue growth, and other factors.

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

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

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

Component Unit – The County includes financial data of Richland Newhope Industries, Inc. (the Organization). The Organization is a legally separate, nongovernmental, not-for-profit corporation, served by a self-appointing board of trustees. The Organization, under a contractual agreement with the Richland County Board of Developmental Disabilities (DD), provides sheltered employment for developmentally disabled or handicapped adults in the County. The component unit is separate and may buy, sell, lease and mortgage property in their own name and can sue or be sued in their own name.

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, developmental disabilities board, public assistance, children's services, special

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assessment debt retirement and general obligation debt retirement funds. The County's business-type fund is the sewer fund.

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 29-75 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 76-160 of this report.

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Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$159,292,677 (\$136,655,460 in governmental activities and \$22,637,217 in business-type activities) at December 31, 2011.

A large portion of all of the County's net assets (54.7 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 2011 compared to 2010:

(Table 1)
 Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2011	2010	2011	2010	2011	2010
Assets						
Current and Other Assets	\$104,917,565	\$98,738,634	\$2,958,490	\$3,127,109	\$107,876,055	\$101,865,743
Capital Assets, Net	108,056,023	108,505,675	23,511,350	24,920,549	131,567,373	133,426,224
<i>Total Assets</i>	<i>212,973,588</i>	<i>207,244,309</i>	<i>26,469,840</i>	<i>28,047,658</i>	<i>239,443,428</i>	<i>235,291,967</i>
Liabilities						
Long-Term Liabilities	47,724,616	44,037,089	3,739,772	3,594,882	51,464,388	47,631,971
Other Liabilities	28,593,512	27,392,259	92,851	683,213	28,686,363	28,075,472
<i>Total Liabilities</i>	<i>76,318,128</i>	<i>71,429,348</i>	<i>3,832,623</i>	<i>4,278,095</i>	<i>80,150,751</i>	<i>75,707,443</i>
Net Assets						
Invested in Capital Assets, Net of Related Debt	67,342,856	72,404,471	19,860,931	21,407,255	87,203,787	93,811,726
Restricted	64,589,602	59,076,860	0	0	64,589,602	59,076,860
Unrestricted	4,723,002	4,333,630	2,776,286	2,362,308	7,499,288	6,695,938
<i>Total Net Assets</i>	<i>\$136,655,460</i>	<i>\$135,814,961</i>	<i>\$22,637,217</i>	<i>\$23,769,563</i>	<i>\$159,292,677</i>	<i>\$159,584,524</i>

An additional portion of the County's net assets, \$64,589,602, represent resources that are subject to external restrictions on how they may be used. The remaining balance, \$7,499,288, is unrestricted net assets and may be used to meet the County's ongoing obligations to citizens and creditors.

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

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Table 2 shows the changes in net assets for year 2011.

(Table 2)
Changes in Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2011	2010	2011	2010	2011	2010
Revenues						
Program Revenues:						
Charges for Services and Sales and Operating Assessments	\$13,671,567	\$13,593,526	\$2,451,231	\$2,703,481	\$16,122,798	\$16,297,007
Operating Grants and Contributions	47,375,706	51,121,166	0	0	47,375,706	51,121,166
Capital Grants and Contributions	5,368,495	1,715,261	0	182,152	5,368,495	1,897,413
Total Program Revenues	66,415,768	66,429,953	2,451,231	2,885,633	68,866,999	69,315,586
General Revenues:						
Property Taxes	15,844,229	18,170,024	0	0	15,844,229	18,170,024
Permissive Sales Taxes	16,383,198	14,387,513	0	0	16,383,198	14,387,513
Grants and Entitlements, Not Restricted	3,540,048	4,717,711	0	0	3,540,048	4,717,711
Investment Earnings	704,133	768,416	0	0	704,133	768,416
Miscellaneous	542,563	626,824	485	7,343	543,048	634,167
Total General Revenues	37,014,171	38,670,488	485	7,343	37,014,656	38,677,831
Total Revenues	103,429,939	105,100,441	2,451,716	2,892,976	105,881,655	107,993,417
Program Expenses						
General Government:						
Legislative and Executive - Primary Government	9,244,988	10,401,285	0	0	9,244,988	10,401,285
Legislative and Executive - External	326,469	334,733	0	0	326,469	334,733
Judicial System	9,712,273	10,236,257	0	0	9,712,273	10,236,257
Public Safety - Primary Government	14,287,016	13,560,903	0	0	14,287,016	13,560,903
Public Works	9,414,395	9,466,054	0	0	9,414,395	9,466,054
Health - Primary Government	35,439,463	34,897,626	0	0	35,439,463	34,897,626
Health - External	215,559	409,129	0	0	215,559	409,129
Human Services - Primary Government	20,930,865	24,851,758	0	0	20,930,865	24,851,758
Human Services - External	617,622	913,259	0	0	617,622	913,259
Conservation and Recreation	193,016	144,876	0	0	193,016	144,876
Economic Development	427,674	453,456	0	0	427,674	453,456
Interest and Fiscal Charges	1,926,222	1,945,411	0	0	1,926,222	1,945,411
Sewer	0	0	3,437,940	3,471,387	3,437,940	3,471,387
Total Expenses	102,735,562	107,614,747	3,437,940	3,471,387	106,173,502	111,086,134
Excess (Deficiency) before Transfers	694,377	(2,514,306)	(986,224)	(578,411)	(291,847)	(3,092,717)
Transfers	146,122	61,591	(146,122)	(61,591)	0	0
Increase (Decrease) in Net Assets	840,499	(2,452,715)	(1,132,346)	(640,002)	(291,847)	(3,092,717)
Net Assets Beginning of Year	135,814,961	138,267,676	23,769,563	24,409,565	159,584,524	162,677,241
Net Assets End of Year	\$136,655,460	\$135,814,961	\$22,637,217	\$23,769,563	\$159,292,677	\$159,584,524

Health and Human Services from the primary government account for \$56,370,328 of expenses out of \$102,735,562 of total expenses for governmental activities, or 54.9 percent of that total. Of that \$102,735,562 in governmental activities expenses, \$13,671,567 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 fees for items such as boarding prisoners and for special details.

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Additional revenues provided by the State and Federal governments for governmental activities included \$47,375,706 for operations, \$5,368,495 for capital improvements or acquisitions and \$3,540,048 that was not restricted to a particular program or purpose. As the Statement of Activities shows, the majority of the intergovernmental revenues are grants and subsidies to provide health and human services. Capital grants and contributions revenues in the business-type activities decreased by \$182,152. This reduction of grant money received by the County was due to the completion of various sewer projects.

Financial Analysis of the Government's Funds

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

The County's general fund reflected an increase in fund balance of \$467,821 and carries forward an ending fund balance of \$890,948. The majority of this change is due to increases in sales tax and fine and forfeiture revenues.

The mental health board fund balance decreased by \$520,656 from 2010 to 2011. This change is due to decreases in intergovernmental revenues primarily grant monies.

The developmental disabilities board fund balance increased by \$472,698 from 2010 to 2011. This increase is due to slight increases in services expenditures exceeded by increased intergovernmental revenues primarily grant revenues.

The public assistance fund's, which includes the department of job and family services, fund balance increased by \$198,167 from 2010. This increase is due to decreases in salaries and services expenditures outpacing a slight reduction in revenues from State Funding.

The children's services fund had a decrease in fund balance of \$231,060 from 2010. This decrease is primarily due to property tax revenues decreasing and a slight increase in expenditures.

The special assessment debt retirement fund balance increased \$73,981 from 2010 to 2011. This increase is primarily due to a slight increase in special assessment revenues.

The general obligation debt retirement fund balance increased by \$4,596,330 from 2010 to 2011. This change was due to increases in bond proceeds.

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 operating revenues of \$2,451,716, which were exceeded by operating expenses of \$3,279,620 by \$827,904. The majority of this change was due to a decrease in revenues from tap-in fees, services provided to customers and capital contributions.

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.

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The most significant changes between the general fund original budget and final budget were in the area of revenues which increased from \$27,365,640 to \$29,879,705, the majority of this change was due to increases in sales tax and charges for services revenues. Actual revenues of \$30,494,736 were slightly higher than the final budgeted number, due to slight increases in the majority of revenue sources. Actual expenditures of \$26,599,688 were lower than final budgeted expenditures due to cuts by various departments.

Capital Assets and Debt Administration

Capital Assets. The County's investment in capital assets for its governmental activities as of December 31, 2011, amounts to \$67,342,856 (net of accumulated depreciation and related debt). This investment in capital assets includes land, land improvements, buildings, infrastructure, machinery and equipment, and construction in progress.

The majority of capital asset additions for 2011 were to infrastructure, machinery and equipment, and building improvements. The County Engineer purchased new equipment and machinery, and replaced seven bridges for a total of \$2,347,810. The Board of DD purchased building improvements and miscellaneous equipment for \$1,119,050. Additional information on the County's capital assets can be found in Note 16 of this report.

Long-term Debt. At the end of the 2011 year, the County had total bonded debt outstanding of \$34,701,507 net of the unamortized premium and discount. Of this amount, \$28,127,391 comprises debt backed by the full faith and credit of the County, \$3,305,000 is special assessment debt for which the County is liable in the event of default by the property owner subject to the assessment and \$3,269,116 comprises debt backed by the full faith and credit of the county held in the County's business-type sewer fund. The County's long-term bonded debt increased by \$7,897,853 (29.5 percent) during the 2011 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 \$47,832,571, 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 12 and 19 discuss compensated absences and the capital leases. Note 18 provides information regarding bond anticipation notes. Interest and fiscal charges amounted to 1.9 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 10.3 percent, which decreased from a rate of 11.8 percent a year ago. This rate exceeds the State's average unemployment rate of 8.6 percent and the national average of 8.9 percent. However, inflationary trends in the region compare favorably to national indices. These factors were taken into consideration in preparing the County's budget for the 2012 year.

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, 2011
 Component Unit as of August 31, 2011

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
Assets				
Equity in Pooled Cash and Cash Equivalents	\$52,939,308	\$1,755,428	\$54,694,736	\$1,998,225
Cash and Cash Equivalents in Segregated Accounts	62,309	0	62,309	0
Cash and Cash Equivalents with Fiscal Agents	6,372,649	0	6,372,649	0
Cash and Cash Equivalents with Trustee	0	0	0	538,155
Investments in Segregated Accounts	195,840	0	195,840	0
Deposits	0	0	0	2,173
Materials and Supplies Inventory	857,794	11,349	869,143	677,468
Accrued Interest Receivable	0	0	0	883
Accounts Receivable	923,799	1,185,321	2,109,120	499,534
Intergovernmental Receivable	15,167,589	0	15,167,589	0
Prepaid Items	418,513	0	418,513	27,353
Permissive Sales Taxes Receivable	17,489,213	0	17,489,213	0
Property Taxes Receivable	4,440,019	0	4,440,019	0
Special Assessments Receivable	5,265,567	0	5,265,567	0
Loans Receivable	44,923	0	44,923	0
Deferred Charges	740,042	6,392	746,434	0
Land and Construction in Progress	2,788,652	1,037,036	3,825,688	172,364
Depreciable Capital Assets, Net	105,267,371	22,474,314	127,741,685	553,408
<i>Total Assets</i>	<u>212,973,588</u>	<u>26,469,840</u>	<u>239,443,428</u>	<u>4,469,563</u>
Liabilities				
Accounts Payable	2,018,663	19,126	2,037,789	42,898
Contracts Payable	3,267,737	1,500	3,269,237	0
Accrued Wages	2,592,418	25,272	2,617,690	49,447
Payroll Withholding Payable	0	0	0	9,144
Intergovernmental Payable	1,634,050	22,836	1,656,886	0
Matured Compensated Absences Payable	433,916	0	433,916	0
Deferred Revenue	15,630,098	0	15,630,098	21,136
Accrued Vacation Payable	0	0	0	9,735
Accrued Interest Payable	328,585	24,117	352,702	0
Notes Payable	1,717,016	0	1,717,016	0
Claims Payable	971,029	0	971,029	0
Long-Term Liabilities:				
Due Within One Year	4,353,533	148,142	4,501,675	0
Due In More Than One Year	43,371,083	3,591,630	46,962,713	0
<i>Total Liabilities</i>	<u>76,318,128</u>	<u>3,832,623</u>	<u>80,150,751</u>	<u>132,360</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	67,342,856	19,860,931	87,203,787	725,772
Restricted for:				
Capital Projects	1,664,296	0	1,664,296	0
Debt Service	7,197,856	0	7,197,856	0
Mental Health	6,604,964	0	6,604,964	0
Developmental Disabilities Board	31,387,085	0	31,387,085	0
Public Assistance	571,652	0	571,652	0
Children's Services	8,251,269	0	8,251,269	0
Street Repair and Maintenance	2,856,844	0	2,856,844	0
Court Operations	1,543,363	0	1,543,363	0
Dayspring	788,641	0	788,641	0
Federal Grants	899,110	0	899,110	0
State Grants	582,482	0	582,482	0
Unclaimed Monies	130,208	0	130,208	0
Developmental Disability Gifts:				
Nonexpendable	102,666	0	102,666	0
Other Purposes	2,009,166	0	2,009,166	0
Unrestricted	4,723,002	2,776,286	7,499,288	3,611,431
<i>Total Net Assets</i>	<u>\$136,655,460</u>	<u>\$22,637,217</u>	<u>\$159,292,677</u>	<u>\$4,337,203</u>

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Activities
For the Year Ended December 31, 2011
Component Unit August 31, 2011

	Program Revenues			
	Expenses	Charges for Services and Sales and Operating Assessments	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General Government:				
Legislative and Executive - Primary Government	\$9,244,988	\$5,270,955	\$203,650	\$43,040
Legislative and Executive - External	326,469	0	0	0
Judicial System	9,712,273	2,108,409	2,331,659	0
Public Safety	14,287,016	2,260,096	541,980	0
Public Works	9,414,395	904,073	4,610,446	5,229,959
Health - Primary Government	35,439,463	1,804,289	23,016,215	95,496
Health - External	215,559	0	0	0
Human Services - Primary Government	20,930,865	1,237,335	16,467,954	0
Human Services - External	617,622	0	0	0
Conservation and Recreation	193,016	0	0	0
Economic Development	427,674	86,410	203,802	0
Interest and Fiscal Charges	1,926,222	0	0	0
<i>Total Governmental Activities</i>	102,735,562	13,671,567	47,375,706	5,368,495
Business-Type Activities				
Sewer	3,437,940	2,451,231	0	0
<i>Total Primary Government</i>	<u>\$106,173,502</u>	<u>\$16,122,798</u>	<u>\$47,375,706</u>	<u>\$5,368,495</u>
Component Unit				
Richland Newhope Industries, Inc.	<u>\$3,565,808</u>	<u>\$3,729,499</u>	<u>\$92</u>	<u>\$0</u>

General Revenues

Property Taxes Levied for:

General Fund

Health - Mental Health Board

Health - Developmental Disabilities 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

Net Assets End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Assets			
Primary Government			
Governmental Activities	Business-Type Activities	Total	Component Unit
(\$3,727,343)	\$0	(\$3,727,343)	\$0
(326,469)	0	(326,469)	0
(5,272,205)	0	(5,272,205)	0
(11,484,940)	0	(11,484,940)	0
1,330,083	0	1,330,083	0
(10,523,463)	0	(10,523,463)	0
(215,559)	0	(215,559)	0
(3,225,576)	0	(3,225,576)	0
(617,622)	0	(617,622)	0
(193,016)	0	(193,016)	0
(137,462)	0	(137,462)	0
(1,926,222)	0	(1,926,222)	0
(36,319,794)	0	(36,319,794)	0
0	(986,709)	(986,709)	0
(36,319,794)	(986,709)	(37,306,503)	0
0	0	0	163,783
3,389,597	0	3,389,597	0
1,541,274	0	1,541,274	0
8,058,868	0	8,058,868	0
2,178,582	0	2,178,582	0
675,908	0	675,908	0
16,383,198	0	16,383,198	0
3,540,048	0	3,540,048	0
704,133	0	704,133	77,512
542,563	485	543,048	9,809
37,014,171	485	37,014,656	87,321
146,122	(146,122)	0	0
37,160,293	(145,637)	37,014,656	87,321
840,499	(1,132,346)	(291,847)	251,104
135,814,961	23,769,563	159,584,524	4,086,099
<u>\$136,655,460</u>	<u>\$22,637,217</u>	<u>\$159,292,677</u>	<u>\$4,337,203</u>

Richland County, Ohio
Balance Sheet
Governmental Funds
December 31, 2011

	General	Mental Health Board	Developmental Disabilities Board	Public Assistance	Children's Services	Special Assessment Debt Retirement
Assets						
Equity in Pooled Cash and Cash Equivalents	\$1,717,331	\$5,200,380	\$24,984,167	\$819,609	\$6,035,418	\$152,586
Cash and Cash Equivalents						
In Segregated Accounts	1,826	0	15,201	0	3,075	0
With Fiscal Agents	0	0	6,372,649	0	0	0
Investments in Segregated Accounts	0	0	93,174	0	0	0
Materials and Supplies Inventory	177,747	2,895	79,740	4,678	4,121	0
Accounts Receivable	107,687	0	597,781	0	535	0
Interfund Receivable	21,643	0	0	1,100	0	0
Intergovernmental Receivable	1,608,505	3,672,302	640,192	629,930	3,023,832	0
Prepaid Items	270,545	0	35,940	106,761	3,117	0
Permissive Sales Taxes Receivable	4,440,019	0	0	0	0	0
Property Taxes Receivable	3,926,103	1,764,496	8,392,357	0	2,705,760	0
Special Assessments Receivable	0	0	0	0	0	5,000,154
Loans Receivable	0	0	0	0	0	0
Restricted Assets:						
Equity in Pooled Cash and Cash Equivalents	130,208	0	0	0	0	0
<i>Total Assets</i>	<u>\$12,401,614</u>	<u>\$10,640,073</u>	<u>\$41,211,201</u>	<u>\$1,562,078</u>	<u>\$11,775,858</u>	<u>\$5,152,740</u>
Liabilities and Fund Balances						
Liabilities						
Accounts Payable	\$238,158	\$962,413	\$379,507	\$116,342	\$141,195	\$0
Contracts Payable	0	1,428,557	0	0	0	0
Accrued Wages	996,478	26,755	750,739	227,332	326,852	0
Interfund Payable	0	0	0	0	0	0
Loans from Other Funds	960,000	0	0	0	0	0
Intergovernmental Payable	740,993	9,325	305,457	86,669	126,585	0
Matured Compensated Absences Payable	0	0	426,949	6,967	0	0
Deferred Revenue	8,575,037	4,318,957	9,520,271	0	5,450,368	5,000,154
Accrued Interest Payable	0	0	0	0	0	0
Notes Payable	0	0	0	0	0	0
<i>Total Liabilities</i>	<u>11,510,666</u>	<u>6,746,007</u>	<u>11,382,923</u>	<u>437,310</u>	<u>6,045,000</u>	<u>5,000,154</u>
Fund Balances						
Nonspendable	578,500	2,895	115,680	111,439	7,238	0
Restricted	0	3,891,171	29,712,598	1,013,329	5,723,620	152,586
Committed	106,760	0	0	0	0	0
Assigned	10,890	0	0	0	0	0
Unassigned (Deficit)	194,798	0	0	0	0	0
<i>Total Fund Balances</i>	<u>890,948</u>	<u>3,894,066</u>	<u>29,828,278</u>	<u>1,124,768</u>	<u>5,730,858</u>	<u>152,586</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$12,401,614</u>	<u>\$10,640,073</u>	<u>\$41,211,201</u>	<u>\$1,562,078</u>	<u>\$11,775,858</u>	<u>\$5,152,740</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, 2011*

General Obligation Debt Retirement	Other Governmental Funds	Total Governmental Funds
\$5,517,859	\$7,252,485	\$51,679,835
0	42,207	62,309
0	0	6,372,649
0	102,666	195,840
0	588,613	857,794
0	217,326	923,329
0	56,246	78,989
0	5,554,214	15,128,975
0	2,150	418,513
0	0	4,440,019
0	700,497	17,489,213
0	265,413	5,265,567
0	44,923	44,923
<u>0</u>	<u>0</u>	<u>130,208</u>
<u>\$5,517,859</u>	<u>\$14,826,740</u>	<u>\$103,088,163</u>
\$0	\$181,048	\$2,018,663
0	1,839,180	3,267,737
0	264,262	2,592,418
0	78,989	78,989
0	0	960,000
0	364,284	1,633,313
0	0	433,916
0	5,785,096	38,649,883
5,029	5,750	10,779
911,343	805,673	1,717,016
<u>916,372</u>	<u>9,324,282</u>	<u>51,362,714</u>
0	631,266	1,447,018
4,601,487	6,858,522	51,953,313
0	327,032	433,792
0	37,556	48,446
0	(2,351,918)	(2,157,120)
<u>4,601,487</u>	<u>5,502,458</u>	<u>51,725,449</u>
<u>\$5,517,859</u>	<u>\$14,826,740</u>	<u>\$103,088,163</u>

Total Governmental Fund Balances	\$51,725,449
<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.	108,056,023
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:	
Special Assessments	5,265,567
Intergovernmental Revenues	12,064,962
Property Taxes	2,170,191
Sales Taxes	3,240,414
Charges for Services	<u>278,651</u>
Total	23,019,785
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.	1,156,583
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.	740,042
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
General Obligation Bonds	(28,127,391)
Special Assessment Bonds	(3,305,000)
Long-term Notes Payable	(8,116,237)
Capital Leases Payable	(2,019,170)
OPWC Loans Payable	(880,531)
OWDA Loan Payable	(273,454)
Computerization Loan Payable	(423,440)
Compensated Absences	<u>(4,579,393)</u>
Total	(47,724,616)
Accrued interest payable is not due and payable in the current period and therefore is not reported in the funds.	<u>(317,806)</u>
Net Assets of Governmental Activities	<u>\$136,655,460</u>

Richland County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2011

	General	Mental Health Board	Developmental Disabilities Board	Public Assistance	Children's Services	Special Assessment Debt Retirement
Revenues						
Property Taxes	\$3,436,792	\$1,539,108	\$8,098,377	\$0	\$2,097,873	\$0
Sales Taxes	16,240,620	0	0	0	0	0
Charges for Services	4,772,665	0	1,384,198	0	136,214	0
Licenses and Permits	412,857	0	0	0	0	0
Fines and Forfeitures	344,908	0	0	0	0	0
Intergovernmental	4,291,960	8,384,962	14,389,705	8,247,967	6,394,026	0
Special Assessments	0	0	0	0	0	910,176
Interest	690,678	0	3,553	0	0	0
Rentals	138,050	0	0	0	0	0
Contributions and Donations	0	0	20,288	0	0	0
Other	186,417	104,696	27,160	0	13,425	0
<i>Total Revenues</i>	<u>30,514,947</u>	<u>10,028,766</u>	<u>23,923,281</u>	<u>8,247,967</u>	<u>8,641,538</u>	<u>910,176</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	6,434,934	0	0	0	0	37,946
Judicial System	5,433,070	0	0	0	0	0
Public Safety	11,708,296	0	0	0	0	0
Public Works	532,519	0	0	0	0	0
Health	183,433	10,549,422	23,275,583	0	0	0
Human Services	816,217	0	0	7,872,877	8,922,598	0
Conservation and Recreation	172,177	0	0	0	0	0
Economic Development	0	0	0	0	0	0
Other	0	0	0	0	0	0
Capital Outlay	71,980	0	0	0	0	0
Intergovernmental	1,159,650	0	0	0	0	0
Debt Service:						
Principal Retirement	0	0	555	162,661	0	655,000
Interest and Fiscal Charges	0	0	174,445	14,262	0	225,095
Issuance Cost	0	0	0	0	0	0
<i>Total Expenditures</i>	<u>26,512,276</u>	<u>10,549,422</u>	<u>23,450,583</u>	<u>8,049,800</u>	<u>8,922,598</u>	<u>918,041</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>4,002,671</u>	<u>(520,656)</u>	<u>472,698</u>	<u>198,167</u>	<u>(281,060)</u>	<u>(7,865)</u>
Other Financing Sources (Uses)						
Sale of Capital Assets	34,074	0	0	0	0	0
OPWC Loans Issued	0	0	0	0	0	0
General Obligation Bonds Issued	0	0	0	0	0	0
Bond Discount	0	0	0	0	0	0
Bond Anticipation Notes Issued	0	0	0	0	0	0
Bond Anticipation Notes Premium	0	0	0	0	0	0
Current Refunding	0	0	0	0	0	0
Transfers In	0	0	0	0	50,000	81,846
Transfers Out	(3,568,924)	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(3,534,850)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>50,000</u>	<u>81,846</u>
<i>Net Change in Fund Balances</i>	467,821	(520,656)	472,698	198,167	(231,060)	73,981
Fund Balances						
<i>Beginning of Year</i>	423,127	4,414,722	29,355,580	926,601	5,961,918	78,605
<i>Fund Balances End of Year</i>	<u>\$890,948</u>	<u>\$3,894,066</u>	<u>\$29,828,278</u>	<u>\$1,124,768</u>	<u>\$5,730,858</u>	<u>\$152,586</u>

See accompanying notes to the basic financial statements

Richland County, Ohio
*Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2011*

General Obligation Debt Retirement	Other Governmental Funds	Total Governmental Funds
\$0	\$690,395	\$15,862,545
0	0	16,240,620
468,900	5,115,742	11,877,719
0	385,863	798,720
0	69,875	414,783
84,296	14,491,688	56,284,604
0	37,625	947,801
5,336	4,566	704,133
260,494	166,988	565,532
0	60,542	80,830
0	210,865	542,563
<u>819,026</u>	<u>21,234,149</u>	<u>104,319,850</u>
488,918	1,525,293	8,487,091
0	4,087,328	9,520,398
0	1,719,831	13,428,127
0	4,117,359	4,649,878
0	324,291	34,332,729
0	3,788,412	21,400,104
0	0	172,177
0	427,674	427,674
0	4,074	4,074
0	6,173,913	6,245,893
0	0	1,159,650
900,000	922,144	2,640,360
1,500,072	152,180	2,066,054
266,759	18,144	284,903
<u>3,155,749</u>	<u>23,260,643</u>	<u>104,819,112</u>
<u>(2,336,723)</u>	<u>(2,026,494)</u>	<u>(499,262)</u>
0	10,084	44,158
0	224,607	224,607
9,285,000	621,180	9,906,180
(23,577)	0	(23,577)
8,000,000	115,000	8,115,000
36,735	0	36,735
(12,175,000)	0	(12,175,000)
1,809,895	2,256,884	4,198,625
0	(483,579)	(4,052,503)
<u>6,933,053</u>	<u>2,744,176</u>	<u>6,274,225</u>
4,596,330	717,682	5,774,963
5,157	4,784,776	45,950,486
<u>\$4,601,487</u>	<u>\$5,502,458</u>	<u>\$51,725,449</u>

Net Change in Fund Balances - Total Governmental Funds \$5,774,963

Amounts reported for governmental activities in the statement of activities are different because

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period.

Capital Asset Additions	5,925,724
Current Year Depreciation	<u>(6,363,238)</u>
Total	(437,514)

Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. (12,138)

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

Property Taxes	(18,316)
Sales Taxes	142,578
Grants	(81,185)
Charges for Services	14,614
Special Assessments	<u>(947,602)</u>
Total	(889,911)

Repayment of bond principal, long term notes, loans and capital leases is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. 14,815,360

In the statement of activities, bond issuance costs are amortized over the term of the bonds, whereas in governmental funds a bond issuance expenditure is reported when the bonds are issued. 284,903

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

Amortization of Deferred Charges	(93,231)
Amortization of Note Premium	39,046
Amortization of Bond Premium	8,802
Amortization of Bond Discount	(9,056)
Accrued Interest on Debt	<u>194,271</u>
Total	139,832

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

OPWC Loans Issued	(224,607)
Bond Anticipation Notes Issued	(8,115,000)
Premium on Notes Issued	(36,735)
General Obligation Bonds Issued	(9,906,180)
Bond Discount	<u>23,577</u>
Total	(18,258,945)

Some expenses, such as compensated absences, reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. (282,734)

Internal service funds used by management to charge the costs of insurance and telephone system charges to individual funds are not reported in the county-wide statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service funds are allocated among the governmental activities. (293,317)

Change in Net Assets of Governmental Activities \$840,499

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, 2011

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$3,435,000	\$3,435,000	\$3,436,792	\$1,792
Sales Taxes	15,115,000	15,889,684	16,211,212	321,528
Charges for Services	3,738,479	4,906,668	4,779,421	(127,247)
Licenses and Permits	300,000	300,000	412,857	112,857
Fines and Forfeitures	271,000	272,490	344,908	72,418
Intergovernmental	3,708,190	4,188,690	4,286,716	98,026
Interest	751,700	751,700	800,977	49,277
Rentals	29,121	87,456	138,050	50,594
Other	17,150	48,017	83,803	35,786
<i>Total Revenues</i>	<u>27,365,640</u>	<u>29,879,705</u>	<u>30,494,736</u>	<u>615,031</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	10,170,058	10,079,334	10,104,697	(25,363)
Judicial System	4,917,628	4,534,118	4,472,095	62,023
Public Safety	8,842,958	9,738,274	9,659,558	78,716
Public Works	364,693	372,052	372,052	0
Health	173,285	169,995	169,995	0
Human Services	553,305	532,869	532,869	0
Conservation and Recreation	186,541	128,772	128,772	0
Intergovernmental	583,025	1,159,650	1,159,650	0
<i>Total Expenditures</i>	<u>25,791,493</u>	<u>26,715,064</u>	<u>26,599,688</u>	<u>115,376</u>
<i>Excess of Revenues Over Expenditures</i>	<u>1,574,147</u>	<u>3,164,641</u>	<u>3,895,048</u>	<u>730,407</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	34,074	34,074
Advances Out	0	(331,367)	(331,367)	0
Transfers In	1,816,382	42,116	0	(42,116)
Transfers Out	(6,617,845)	(3,598,425)	(3,568,924)	29,501
<i>Total Other Financing Sources (Uses)</i>	<u>(4,801,463)</u>	<u>(3,887,676)</u>	<u>(3,866,217)</u>	<u>21,459</u>
<i>Net Change in Fund Balance</i>	(3,227,316)	(723,035)	28,831	751,866
<i>Fund Balance Beginning of Year</i>	1,081,406	1,081,406	1,081,406	0
Prior Year Encumbrances Appropriated	151,838	151,838	151,838	0
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$1,994,072)</u>	<u>\$510,209</u>	<u>\$1,262,075</u>	<u>\$751,866</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, 2011

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$1,585,000	\$1,585,000	\$1,539,108	(\$45,892)
Intergovernmental	8,826,325	10,526,325	8,952,968	(1,573,357)
Other	5,000	5,000	104,696	99,696
<i>Total Revenues</i>	10,416,325	12,116,325	10,596,772	(1,519,553)
Expenditures				
Current:				
Health	10,694,067	11,812,737	10,355,190	1,457,547
<i>Net Change in Fund Balance</i>	(277,742)	303,588	241,582	(62,006)
<i>Fund Balance Beginning of Year</i>	4,958,798	4,958,798	4,958,798	0
<i>Fund Balance End of Year</i>	<u>\$4,681,056</u>	<u>\$5,262,386</u>	<u>\$5,200,380</u>	<u>(\$62,006)</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
Developmental Disabilities Board Fund
For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$8,011,763	\$8,011,763	\$8,098,377	\$86,614
Charges for Services	1,026,430	1,026,430	1,329,128	302,698
Intergovernmental	14,230,358	14,230,358	14,385,672	155,314
Interest	1,000	1,000	1,260	260
Contributions and Donations	0	0	20,288	20,288
<i>Total Revenues</i>	23,269,551	23,269,551	23,834,725	565,174
Expenditures				
Current:				
Health	28,454,375	27,357,456	23,835,841	3,521,615
<i>Net Change in Fund Balance</i>	(5,184,824)	(4,087,905)	(1,116)	4,086,789
<i>Fund Balance Beginning of Year</i>	23,277,664	23,277,664	23,277,664	0
Prior Year Encumbrances Appropriated	988,901	988,901	988,901	0
<i>Fund Balance End of Year</i>	<u>\$19,081,741</u>	<u>\$20,178,660</u>	<u>\$24,265,449</u>	<u>\$4,086,789</u>

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$9,019,272	\$9,110,524	\$8,329,308	(\$781,216)
Expenditures				
Current:				
Human Services	<u>9,145,516</u>	<u>8,642,312</u>	<u>8,255,066</u>	<u>387,246</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(126,244)</u>	<u>468,212</u>	<u>74,242</u>	<u>(393,970)</u>
Other Financing Sources				
Sale of Capital Assets	1,000	1,000	0	(1,000)
Transfer In	<u>125,244</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Other Financing Sources</i>	<u>126,244</u>	<u>1,000</u>	<u>0</u>	<u>(1,000)</u>
<i>Net Change in Fund Balance</i>	0	469,212	74,242	(394,970)
<i>Fund Balance Beginning of Year</i>	<u>745,367</u>	<u>745,367</u>	<u>745,367</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$745,367</u></u>	<u><u>\$1,214,579</u></u>	<u><u>\$819,609</u></u>	<u><u>(\$394,970)</u></u>

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Children's Services Fund
For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$1,765,000	\$1,765,000	\$2,097,873	\$332,873
Charges for Services	68,725	68,725	147,402	78,677
Intergovernmental	5,673,759	5,673,759	6,449,209	775,450
Other	75,000	75,000	13,425	(61,575)
<i>Total Revenues</i>	7,582,484	7,582,484	8,707,909	1,125,425
Expenditures				
Current:				
Human Services	10,039,366	10,071,366	8,861,859	1,209,507
<i>Excess of Revenues Under Expenditures</i>	(2,456,882)	(2,488,882)	(153,950)	2,334,932
Other Financing Sources				
Transfers In	50,000	50,000	50,000	0
<i>Net Change in Fund Balance</i>	(2,406,882)	(2,438,882)	(103,950)	2,334,932
<i>Fund Balance Beginning of Year</i>	6,139,368	6,139,368	6,139,368	0
<i>Fund Balance End of Year</i>	<u>\$3,732,486</u>	<u>\$3,700,486</u>	<u>\$6,035,418</u>	<u>\$2,334,932</u>

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2011

	Business-Type Activity - Sewer Enterprise Fund	Governmental Activities Internal Service Funds
Assets		
Current Assets:		
Equity in Pooled Cash and Cash Equivalents	\$1,755,428	\$1,129,265
Materials and Supplies Inventory	11,349	0
Accounts Receivable	1,185,321	470
Intergovernmental Receivable	0	38,614
<i>Total Current Assets</i>	<u>2,952,098</u>	<u>1,168,349</u>
Noncurrent Assets:		
Loans to Other Funds	0	960,000
Deferred Charges	6,392	0
Capital Assets:		
Land and Construction in Progress	1,037,036	0
Depreciable Capital Assets, Net	22,474,314	0
<i>Total Noncurrent Assets</i>	<u>23,517,742</u>	<u>960,000</u>
<i>Total Assets</i>	<u>26,469,840</u>	<u>2,128,349</u>
Liabilities		
Current Liabilities:		
Accounts Payable	19,126	0
Contracts Payable	1,500	0
Accrued Wages	25,272	0
Intergovernmental Payable	22,836	737
Accrued Interest Payable	24,117	0
Compensated Absences Payable	20,940	0
Sanitary Sewer Bonds Payable	117,368	0
OPWC Loan Payable	9,834	0
Claims Payable	0	971,029
<i>Total Current Liabilities</i>	<u>240,993</u>	<u>971,766</u>
Long-Term Liabilities:		
Compensated Absences Payable	59,067	0
Sanitary Sewer Bonds Payable	3,151,748	0
OPWC Loan Payable	380,815	0
<i>Total Long-Term Liabilities</i>	<u>3,591,630</u>	<u>0</u>
<i>Total Liabilities</i>	<u>3,832,623</u>	<u>971,766</u>
Net Assets		
Invested in Capital Assets, Net of Related Debt	19,860,931	0
Unrestricted	2,776,286	1,156,583
<i>Total Net Assets</i>	<u>\$22,637,217</u>	<u>\$1,156,583</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, 2011*

	Business-Type Activity Sewer Enterprise Fund	Governmental Activities- Internal Service Funds
Operating Revenues		
Charges for Services	\$2,451,231	\$11,993,354
Other	485	0
<i>Total Operating Revenues</i>	<u>2,451,716</u>	<u>11,993,354</u>
Operating Expenses		
Personal Services	544,567	73,244
Materials and Supplies	5,612	0
Contractual Services	1,239,632	800,226
Claims	0	11,412,964
Depreciation	1,481,081	0
Other	8,728	237
<i>Total Operating Expenses</i>	<u>3,279,620</u>	<u>12,286,671</u>
<i>Operating Loss</i>	(827,904)	(293,317)
Non-Operating Expenses		
Interest and Fiscal Charges	(158,320)	0
<i>Loss Before Transfers</i>	(986,224)	(293,317)
Transfers In	66,306	0
Transfers Out	(212,428)	0
<i>Change in Net Assets</i>	(1,132,346)	(293,317)
<i>Net Assets Beginning of Year</i>	<u>23,769,563</u>	<u>1,449,900</u>
<i>Net Assets End of Year</i>	<u>\$22,637,217</u>	<u>\$1,156,583</u>

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2011

	Business-Type Activity - Sewer <u>Enterprise Fund</u>	Governmental Activities - Internal <u>Service Funds</u>
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash Received from Customers	\$2,524,337	\$0
Cash Received from Interfund Services Provided	0	11,954,270
Other Cash Receipts	485	0
Cash Payments to Suppliers	(1,852,754)	(833,803)
Cash Payments to Employees	(532,769)	(73,244)
Cash Payments for Claims	0	(11,354,064)
Other Cash Payments	(8,728)	0
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>130,571</u>	<u>(306,841)</u>
Cash Flows from Noncapital Financing Activities		
Advances In	0	320,000
Transfers In	66,306	0
Cash Flows from Capital and Related Financing Activities		
Purchase of Capital Assets	(71,882)	0
Principal Payments	(81,695)	0
Interest Payments	(147,326)	0
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(300,903)</u>	<u>0</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(104,026)	13,159
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>1,859,454</u>	<u>1,116,106</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$1,755,428</u></u>	<u><u>\$1,129,265</u></u>

(continued)

Richland County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2011

	Business-Type Activity - Sewer <u>Enterprise Fund</u>	Governmental Activity - Internal <u>Service Funds</u>
Reconciliation of Operating Loss to Net Cash Provided by (Used for) Operating Activities		
Operating Loss	(\$827,904)	(\$293,317)
Adjustments:		
Depreciation Expense	1,481,081	0
(Increase) Decrease in Assets:		
Accounts Receivable	65,473	(470)
Intergovernmental Receivable	7,633	(38,614)
Materials and Supplies Inventory	(2,121)	0
Increase (Decrease) in Liabilities:		
Accounts Payable	(16,638)	(33,577)
Contracts Payable	(998)	0
Accrued Wages	2,281	0
Compensated Absences Payable	8,803	0
Intergovernmental Payable	(587,039)	237
Claims Payable	0	58,900
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$130,571</u>	<u>(\$306,841)</u>

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2011

	Private Purpose Trust Funds	Agency
Assets		
Equity in Pooled Cash and Cash Equivalents	\$10,985	\$11,411,359
Cash and Cash Equivalents in Segregated Accounts	115,064	973,995
Intergovernmental Receivable	0	4,076,658
Permissive Sales Taxes Receivable	0	5,127,785
Property Taxes Receivable	0	103,052,445
Special Assessments Receivable	0	1,700,994
	Total Assets	\$126,343,236
 Liabilities		
Intergovernmental Payable	0	\$91,789
Undistributed Assets	0	126,101,406
Deposits Held and Due to Others	0	150,041
	Total Liabilities	\$126,343,236
 Net Assets		
Held in Trust for Children's Services	222	
Held in Trust for County Home	125,827	
	Total Net Assets	
	\$126,049	

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, 2011

	Private Purpose Trust
Additions	
Contributions:	
Private Donations	\$451,292
Investment Earnings	58
Other	724
	452,074
<i>Total Additions</i>	452,074
 Deductions	
Benefits	414,913
	37,161
<i>Change in Net Assets</i>	37,161
Net Assets Beginning of Year	88,888
	\$126,049
Net Assets End of Year	\$126,049

See accompanying notes to the basic financial statements

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

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 Developmental Disabilities (DD), 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 Organization) The Organization is a legally separate, nongovernmental, not-for-profit corporation, served by a self-appointing board of trustees. The Organization, under a contractual agreement with the Richland County Board of Developmental Disabilities (DD), provides sheltered employment for developmentally disabled or handicapped adults in the County. The Richland County Board of DD provides the Organization with some expenses and personnel for operation of the Organization 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 Organization. Based on the significant services and resources provided by the County to the Organization and the Organization's sole purpose of providing assistance to the developmentally disabled and handicapped adults of the County, the Organization is reflected as a component unit of Richland County in order to prevent the statements from being misleading. The Organization operates on a fiscal year ending August 31. Separately issued financial statements can be obtained from Richland Newhope Industries, Inc. of Richland County, P.O. Box 916 Mansfield, Ohio 44901.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

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

County General Health District
Soil and Water Conservation District
County Regional Planning Commission
Area 10 Workforce Investment Board
Richland County Youth and Family Council

The County is associated with certain organizations which are defined as Public Entity Risk Pool, Joint Venture, Jointly Governed Organizations and 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 Regional Planning Commission
Richland County Regional Solid Waste Management Authority
Richland County Youth and Family Council
Area 10 Workforce Investment Board
North East Ohio Network (NEON)
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.

The County's management believes these financial statements present all activities for which the County is fiscally accountable.

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.

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.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

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.

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.

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 and reports 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 and reports for a County-wide property tax levy and Federal and State grants that are restricted to pay the costs of contracts with local mental health agencies that provide services to the public at large.

Developmental Disabilities Board Fund The developmental disabilities board fund accounts and reports for a County-wide property tax levy and Federal and State grants that are restricted to pay the costs of the operation of a school and resident homes for the developmentally disabled.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Public Assistance Fund The public assistance fund accounts and reports for various Federal and State grants that are restricted 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 and reports for a County-wide property tax levy and Federal and State grants restricted for the support and placement of children.

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

General Obligation Debt Retirement Fund The general obligation debt retirement fund accounts and reports for transfers and rental fees that are restricted for the payment of general obligation bonds with governmental commitment and related interest.

The other governmental funds of the County account for grants and other resources whose use is restricted, committed or assigned 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, the County Regional Planning Commission, the Area 10 Workforce Investment Board and the Richland County Youth and Family Council.

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.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

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.

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

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-one 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 8). 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 9), 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.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Property taxes for which there is an enforceable legal claim as of December 31, 2011, but which were levied to finance year 2012 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.

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 Prepayment of interest special revenue fund, Gorman nature capital Improvement fund, AG Cunning Trust permanent fund and the Children's Services Trust private purpose trust fund. Budgetary information for Richland Newhope Industries, Inc. is not reported because it is not included in the entity for which the "appropriated budget" is adopted and does not maintain budgetary financial records. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the County may appropriate. The appropriations resolution is the Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the Commissioners. The legal level of control is at the object level for the general fund and at the fund level for all other funds. Any budgetary modifications at this level may only be made by resolution of the County Commissioners. 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. Amounts reported as the original budgeted amounts reflect the first appropriation resolution for that fund, 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.

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 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."

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

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 (NEON) to service 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 2011, investments were limited to commercial paper, federal farm credit bank bonds, federal home loan bank bonds, federal home loan mortgage corporation notes, federal national mortgage association notes, mutual funds and STAROhio.

The County board of Developmental Disabilities utilizes a trustee to invest the monies of their trust fund under the provisions of the trust agreement. The balances in these accounts are presented as investments in segregated accounts.

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.

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 net asset value per share, which is the price the investment could be sold for on December 31, 2011.

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 2011 amounted to \$690,678 which includes \$670,835 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.

Inventory

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

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2011, 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.

Restricted Assets

Assets are reported as restricted when limitations on their use change in nature or normal understanding of the availability of the assets. Such constraints are either externally imposed by creditors, contributors, grantors, or laws of other governments or imposed by law through constitutional provisions or enabling legislation. Restricted assets in the general fund represent money set aside for unclaimed monies.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Capital Assets

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

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

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

Description	Estimated Lives
Land Improvements	20 years
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.

Interfund Balances

On fund financial statements, outstanding interfund loans and unpaid amounts for interfund services are reported as "interfund receivables/payables". Long term interfund loans are reported as "loans to/from other funds". 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.

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. The County records a liability for all accumulated unused vacation time when earned for all employees with more than one year of service.

Richland County, Ohio
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For the Year Ended December 31, 2011

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.

The entire compensated absences liability is reported on the government-wide financial statements.

On the governmental fund financial statements, compensated absences are recognized as liabilities and expenditures to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in an account "matured compensated absences payable" in the fund(s) from which the employees who have resigned or retired will be paid.

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.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of interfund loans.

Restricted Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions or enabling legislation (County resolutions).

Enabling legislation authorizes the County to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means that the County can be compelled by an external party, such as citizens, public interest groups, or the judiciary, to use resources created by enabling legislation only for the purposes specified by the legislation.

Committed The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by formal action (resolution) of the County Commissioners. Those committed amounts cannot be used for any other purpose unless the County Commissioners remove or change the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance classification may be redeployed for other purposes

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

with appropriate due process. Constraints imposed on the use of committed amounts are imposed by the County Commissioners, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by the County Commissioners or a County official delegated that authority by resolution, or by State Statute.

Unassigned Unassigned fund balance is the residual classification for the general fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The County applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net assets restricted for other purposes include funds for the 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.

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.

Internal Activity

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues. Transfers between governmental activities are eliminated on the government wide financial statements. Internal allocations of overhead expenses from

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

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

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.

Bond Issuance Costs

Bond issuance costs for underwriting fees and bond insurance for the Various Purpose Improvement and Refunding and Correctional Facilities Improvement general obligation bonds are being amortized using the straight-line method over the life of the bonds on the government-wide statements. The straight-line method of amortization is not materially different from the effective-interest method. On the governmental financial statements, issuance costs are reported as an expenditure in the fiscal year in which the bonds are issued. Bond issuance costs are generally paid from bond proceeds.

As permitted by State Statute, the County paid bond issuance costs from the bond proceeds and therefore does not consider that portion of the debt to be capital-related debt. That portion of the debt was offset against the unamortized bond issuance costs which were included in the determination of unrestricted net assets. Reporting both within the same element of net assets prevents one classification from being overstated while another is understated by the same amount.

Bond Premiums and Discounts

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. On the government-wide financial statements, bond discounts are presented as a decrease of the face amount of the general obligation bonds payable. On governmental fund statements, bond discounts are expended in the year the bonds are issued.

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.

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

For fiscal year 2011, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 59, “Financial Instruments Omnibus”. GASB Statement No. 59 addresses significant practice issues that have arisen when accounting for financial instruments and external investment pools. The implementation of this statement did not result in any change in the County’s financial statements.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Note 4 – Compliance and Accountability

Legal Compliance

Contrary to Ohio Revised Code (ORC) section 5709.39, the General fund had original appropriations in excess of original estimated revenue plus beginning balances in the amount of \$1,994,072.

Contrary to ORC section 5705.41, the Road and Bridge fund had expenditures plus encumbrances of \$3,520,199 and appropriations of \$1,010,320, leaving an excess of \$2,509,879.

Management has indicated that appropriations will be closely monitored to ensure no future violations.

Contrary to ORC section 5705.10 (H), the County recorded a \$1,600,000 advance in a prior year which was not consistent with the purpose for which the fund was established. As of December 31, 2011 \$960,000 remained unpaid.

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

Accountability

The following funds had a deficit fund balance as of December 31, 2011:

Capital Projects Funds:	
Road and Bridge	\$1,552,542
Special Projects	49,599
Engineer	749,777

The deficit in the road and bridge capital projects fund was caused by the application of generally accepted accounting principles to this fund. The general fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

The special projects and engineer capital projects fund deficits are the result of the issuance of short-term bond anticipation notes which are used to finance the project until bonds are issued. Once the notes are retired or bonds are issued, these deficits will be eliminated.

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).

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

3. Outstanding year end encumbrances are treated as expenditures on the budget basis.
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).
6. Advances-In and Advances-Out are operating transactions (budget) as opposed to balance sheet transactions (GAAP).

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

	Net Change in Fund Balance General and Major Special Revenue Funds				
	General	Mental Health Board	Developmental Disabilities Board	Public Assistance	Children's Services
GAAP Basis	\$467,821	(\$520,656)	\$472,698	\$198,167	(\$231,060)
Net Adjustment for					
Revenue Accruals	48,450	568,006	(88,480)	81,341	66,371
Unreported Cash	(143,887)	0	(107)	0	0
Beginning Fair Value					
Adjustment for Investments	390,569	0	527	0	0
Ending Fair Value					
Adjustment for Investments	(315,343)	0	(496)	0	0
Net Adjustment for					
Expenditure Accruals	38,822	194,232	332,857	(205,266)	60,739
Advance Out	(331,367)	0	0	0	0
Encumbrances	(126,234)	0	(718,115)	0	0
Budget Basis	<u>\$28,831</u>	<u>\$241,582</u>	<u>(\$1,116)</u>	<u>\$74,242</u>	<u>(\$103,950)</u>

Note 6 – Fund Balances

Fund balance is classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the government funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below:

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Fund Balances	General	Mental Health Board	Developmental Disabilities Board	Public Assistance	Children's Services
<u>Nonspendable:</u>					
Inventory	\$177,747	\$2,895	\$79,740	\$4,678	\$4,121
Prepays	270,545	0	35,940	106,761	3,117
Loans Receivable	0	0	0	0	0
Unclaimed Funds	130,208	0	0	0	0
Total Nonspendable	578,500	2,895	115,680	111,439	7,238
<u>Restricted for:</u>					
Mental Health Board	0	3,891,171	0	0	0
Developmental Disabilities Board	0	0	29,712,598	0	0
Public Assistance	0	0	0	1,013,329	0
Children's Services	0	0	0	0	5,723,620
Debt Service	0	0	0	0	0
Street Repair and Maintenance	0	0	0	0	0
Court Operations	0	0	0	0	0
Public Safety Operations	0	0	0	0	0
Dayspring County Home	0	0	0	0	0
Child Support Enforcement	0	0	0	0	0
Real Estate Collections	0	0	0	0	0
Economic Development	0	0	0	0	0
Other Operations	0	0	0	0	0
Capital Improvements	0	0	0	0	0
Total Restricted	0	3,891,171	29,712,598	1,013,329	5,723,620
<u>Committed to:</u>					
Other Purposes	106,760	0	0	0	0
Sheriff Operations	0	0	0	0	0
Dayspring County Home	0	0	0	0	0
Parks and Recreation	0	0	0	0	0
Other Operations	0	0	0	0	0
Developmental Disability Gifts	0	0	0	0	0
Total Committed	106,760	0	0	0	0
<u>Assigned to:</u>					
Other Purposes	10,890	0	0	0	0
Capital Improvements	0	0	0	0	0
Total Assigned	10,890	0	0	0	0
Unassigned (deficit)	194,798	0	0	0	0
Total Fund Balances	\$890,948	\$3,894,066	\$29,828,278	\$1,124,768	\$5,730,858

(continued)

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Fund Balances	Special Assessment Debt Retirement	General Obligation Debt Retirement	Other Governmental	Total
<u>Nonspendable:</u>				
Inventory	\$0	\$0	\$588,613	\$857,794
Prepays	0	0	2,150	418,513
Loans Receivable	0	0	40,503	40,503
Unclaimed Funds	0	0	0	130,208
<i>Total Nonspendable</i>	<u>0</u>	<u>0</u>	<u>631,266</u>	<u>1,447,018</u>
<u>Restricted for:</u>				
Mental Health Board	0	0	0	3,891,171
Developmental Disabilities Board	0	0	0	29,712,598
Public Assistance	0	0	0	1,013,329
Children's Services	0	0	0	5,723,620
Debt Service	152,586	4,601,487	0	4,754,073
Street Repair and Maintenance	0	0	814,476	814,476
Court Operations	0	0	2,220,452	2,220,452
Public Safety Operations	0	0	995,197	995,197
Dayspring County Home	0	0	718,776	718,776
Child Support Enforcement	0	0	230,485	230,485
Real Estate Collections	0	0	396,391	396,391
Economic Development	0	0	107,211	107,211
Other Operations	0	0	221,298	221,298
Capital Improvements	0	0	1,154,236	1,154,236
<i>Total Restricted</i>	<u>152,586</u>	<u>4,601,487</u>	<u>6,858,522</u>	<u>51,953,313</u>
<u>Committed to:</u>				
Other Purposes	0	0	0	106,760
Sheriff Operations	0	0	5,535	5,535
Dayspring County Home	0	0	55,098	55,098
Parks and Recreation	0	0	148,602	148,602
Other Operations	0	0	15,131	15,131
Developmental Disability Gifts	0	0	102,666	102,666
<i>Total Committed</i>	<u>0</u>	<u>0</u>	<u>327,032</u>	<u>433,792</u>
<u>Assigned to:</u>				
Other Purposes	0	0	0	10,890
Capital Improvements	0	0	37,556	37,556
<i>Total Assigned</i>	<u>0</u>	<u>0</u>	<u>37,556</u>	<u>48,446</u>
Unassigned (deficit)	0	0	(2,351,918)	(2,157,120)
Total Fund Balances	<u><u>\$152,586</u></u>	<u><u>\$4,601,487</u></u>	<u><u>\$5,502,458</u></u>	<u><u>\$51,725,449</u></u>

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Note 7 - Deposits and Investments

Monies held by the County are classified by State statute into two categories, active and inactive. Active monies are public monies determined to be necessary to meet current demands upon the County treasury. Active 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.

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

Monies held by the County, which are not considered active, are classified as inactive. Inactive monies may be deposited or invested in the following securities provided a written investment policy has been filed with the Ohio Auditor of State:

1. United States Treasury Bills, Notes, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States; or any book entry, zero-coupon United States treasury security that is a direct obligation of 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 securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in (1) or (2) above and repurchase agreements secured by such obligations, provided that these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAROhio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange similar securities or cash, equal value for equal value;

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

9. Up to twenty-five percent of the County's average portfolio in either of the following:
 - a. Commercial paper notes in entities incorporated under the laws of Ohio, or any other State, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and which mature within 270 days after purchase;
 - b. Banker's acceptances eligible for purchase by the Federal Reserve System and which mature within 180 days after purchase.
10. Fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions that are doing business under authority granted by the U.S. provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase.
11. No-load money market mutual fund rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency of instrumentality, and/or highly rate commercial paper.
12. One percent of the County's average portfolio in debt interest rated at the time of purchase in the three categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

Reverse repurchase agreements, investments in derivatives, and investments in stripped principal or interest obligations that are not issued or guaranteed by the United States are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. Other than corporate notes, commercial paper, and bankers acceptances, an investment must mature within five years from the date of settlement unless matched to a specific obligation or debt of the County.

Investments must be purchased with the expectation that they will be held to maturity. Investments may only be made through specified dealers and institutions. Payments for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Investments

Investments are reported at fair value. As of December 31, 2011, the County had the following investments.

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-2	2-3	3-5
Commercial Paper	\$517,485	\$517,485	\$0	\$0	\$0
Federal Farm Credit Bank Bonds	9,112,672	3,052,445	1,297,644	3,762,563	1,000,020
Federal Home Loan Bank Bonds	7,790,122	2,514,470	2,268,502	1,002,690	2,004,460
Federal Home Loan Mortgage Corporation Notes	13,002,705	0	499,165	5,504,760	6,998,780
Federal National Mortgage Association Notes	12,778,340	501,060	3,053,665	5,722,720	3,500,895
Mutual Fund	134,484	134,484	0	0	0
STAROhio	37,328	37,328	0	0	0
Total Investments	\$43,373,136	\$6,757,272	\$7,118,976	\$15,992,733	\$13,504,155

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

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

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

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

	Percentage of County Investments
Federal Home Loan Mortgage Corporation Notes	29.98 %
Federal National Mortgage Association Notes	29.46
Federal Farm Credit Bank Bonds	21.01
Federal Home Loan Bank Bonds	17.96

Note 8 - Property Taxes

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2011 for real and public utility property taxes represents collections of 2010 taxes.

2011 real property taxes were levied after October 1, 2011, on the assessed value as of January 1, 2011, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2011 real property taxes are collected in and intended to finance 2012.

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.

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. 2011 public utility property taxes which became a lien December 31, 2010, are levied after October 1, 2011, and are collected in 2012 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2011, was \$12.40 per \$1,000 of assessed value. The assessed values of real property and public utility tangible property upon which 2011 property tax receipts were based are as follows:

Real Estate	
Residential/Agricultural	\$1,603,070,030
Other Real Estate	368,565,720
Tangible Personal Property	
Public Utility	91,110,290
Total	\$2,062,746,040

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through agency funds. The amount of the County's tax collections is accounted for within the applicable funds. Property taxes receivable represents real and public utility taxes and outstanding delinquencies which were measurable as of December 31, 2011, and for which there was an enforceable legal claim. In governmental funds, the entire receivable has been offset by deferred revenue since the current taxes were not levied to finance 2011 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On the accrual basis, collectible delinquent property taxes have been recorded as revenue while on the modified accrual basis, the revenue has been deferred.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Note 9 - Permissive Sales and Use Tax

The permissive sales tax rate for the County is 1.25 percent. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the Office of Budget and Management 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 Office of Budget and Management 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 2011. On a full accrual basis, the full amount of the receivable is recognized as revenue. On a modified accrual basis, the amount of the receivable that will be received outside of the available period is deferred.

Note 10 – Receivables

Receivables at December 31, 2011, primarily consisted of taxes, interest, loans, special assessments, accounts (billings for user charged services, including unbilled utility services), and intergovernmental receivable arising from grants, entitlements and shared revenues. Management believes all receivables are fully collectible. Delinquent accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment. All receivables except property taxes, loans and special assessments are expected to be collected within one year. Property taxes, although ultimately collectable, include some portion of delinquencies that will not be collected within one year.

Special assessments expected to be collected in more than one year for the County amount to \$2,912,221. The County has \$1,549,094 in delinquent special assessments at December 31, 2011.

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 \$40,503.

A summary of the principal items of intergovernmental receivables is as follows:

Governmental Activities	
Mental Health Grants and Subsidies	\$3,583,343
Children's Services Grants and Subsidies	2,892,260
Motor Vehicle Distribution	2,251,764
Road and Bridge Grants and Subsidies	1,839,170
Homestead and Rollback	972,902
Local Government and Local Government Revenue Assistance	880,686
Court Grants and Subsidies	659,535
Public Assistance Grants and Subsidies	629,930
Miscellaneous	550,861
Gasoline and Excise Tax	264,244
DD Grants and Subsidies	208,668
Sheriff Grants and Subsidies	203,908
Homeless Prevention Grants and Subsidies	141,775
Homeland Security Grants and Subsidies	49,929
Total Governmental Activities	<u>15,128,975</u>
Internal Service	
Employee Health Insurance	38,614
Total	<u><u>\$15,167,589</u></u>

Richland County, Ohio
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For the Year Ended December 31, 2011

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

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

Note 11 - Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2011, the County contracted with the County Risk Sharing Authority (CORSA) for liability, property and crime insurance. The CORSA program has a \$2,500 deductible.

Coverage provided by CORSA is as follows:

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	219,795,346
Equipment	100,000,000
Crime	1,000,000
Excess Liability	5,000,000
Medical Professional Liability	6,000,000
Sewer Line Coverage	29,245,076
Electric Data Processing	500,000
Attorney Disciplinary Proceedings	25,000
Jail Doctor Coverage	1,000,000

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

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

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

All funds of the County participate in the program and make payments to the Employee Health Insurance Fund based on actuarial estimates of the amounts needed to pay prior and current-year claims. The liability for unpaid claims costs of \$971,029 at December 31, 2011 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

Richland County, Ohio
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For the Year Ended December 31, 2011

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 2010 and 2011 were:

	Balance Beginning of Year	Current Year Claims	Claim Payments	Balance End of Year
2010	\$959,879	\$9,981,007	\$10,028,757	\$912,129
2011	912,129	11,412,964	11,354,064	971,029

Note 12 - 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 13 - Defined Benefit Retirement Plan

Ohio Public Employees Retirement System

Plan Description – The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The Traditional Pension 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. Under the Combined Plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to, but less than, the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the members, 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 Pension 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. Interested parties may obtain a copy by visiting <https://www.opers.org/investments/cafr.shtml>, writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for law enforcement and public safety employer units. Member contribution rates, as set forth in the Ohio Revised Code, are not to exceed 10 percent of covered payroll for members in State and local divisions and 12 percent for law enforcement and public safety members. For the year ended December 31, 2011, members in state and local divisions contributed 10 percent of covered payroll while public safety and law enforcement members contributed 11.0 percent and 11.6 percent, respectively. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within

Richland County, Ohio
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For the Year Ended December 31, 2011

the Traditional Pension Plan. For 2011, member and employer contribution rates were consistent across all three plans.

The County's 2011 contribution rate was 14.0 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 18.10 percent of covered payroll. The portion of employer contributions used to fund pension benefits is net of post-employment health care benefits. The portion of employer contribution allocated to health care for members in the Traditional Plan was 4.00 percent for 2011. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05 percent for 2011. Employer contribution rates are actuarially determined.

The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2011, 2010, and 2009 were \$4,506,372, \$3,972,142, and \$3,892,614, respectively. For 2011, 90.25 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2010 and 2009. Contributions to the Member-Directed Plan for 2011 were \$132,738 made by the County and \$94,813 made by plan members.

State Teachers Retirement System of Ohio (STRS Ohio)

Plan Description – The County participates 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 can be obtained by writing to STRS Ohio, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Ohio Web site 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 multiplied by a percentage that varies based on years of service, or an allowance based on a member's lifetime 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 member may elect to receive a lifetime monthly annuity or a lump sum withdrawal. The Combined Plan offers features of both the DB Plan and the DC 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. The DB portion of the Combined Plan payment is payable to a member on or after age 60; the DC portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age 50. Benefits are established by Ohio Revised Code Chapter 3307.

A DB or Combined Plan member with five or more years of 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 of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy - Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the State Teachers Retirement Board, upon the recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. For the fiscal year ended June 30, 2011, plan members were

Richland County, Ohio
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For the Year Ended December 31, 2011

required to contribute 10 percent of their annual covered salary. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations.

The County's required contributions to STRS Ohio for the DB Plan was \$41,015 for the fiscal year ended June 30, 2011, \$47,602 for the fiscal year ended June 30, 2010, and \$47,162 for the fiscal year ended June 30, 2009. For fiscal year 2011, 88.28 percent has been contributed for the DB plan with the balance being reported as an intergovernmental payable. The full amount has been contributed for fiscal years 2010 and 2009.

Contributions made to STRS Ohio for the DC Plan and for fiscal year 2011 were \$471 made by the County and \$337 made by the plan members.

Note 14 – Postemployment Benefits

Ohio Public Employees Retirement System

Plan Description – Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: The Traditional Pension Plan—a cost-sharing, multiple-employer defined benefit pension plan; the Member-Directed Plan—a defined contribution plan; and the Combined Plan—a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing multiple-employer defined benefit post-employment health care plan for qualifying members of both the Traditional Pension and the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage. The plan includes a medical plan, prescription drug program and Medicare Part B premium reimbursement.

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, but does not mandate, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by visiting <https://www.opers.org/investments/cafr.shtml>, writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

Funding Policy – The post-employment health care plan was established under, and is administrated in accordance with, Internal Revenue Code 401(h). The Ohio Revised Code provides the statutory authority requiring public employers to fund post-retirement health care through contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post-retirement health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2011, state and local employers contributed at a rate of 14.0 percent of covered payroll, and public safety and law enforcement employers contributed at 18.10 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code.

Richland County, Ohio
Notes to the Basic Financial Statements
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Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of post-employment health care benefits. The portion of employer contributions allocated to health care for members in the Traditional Plan was 4.0 percent for 2011. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05 percent for 2011.

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

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2011, 2010, and 2009 were \$1,769,182, \$2,222,931, and \$2,737,341, respectively. For 2011, 90.25 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2010 and 2009.

The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, was effective January 1, 2007. Member and employer contribution rates increased on January 1 of each year from 2006 to 2008. Rates for law enforcement and public safety employers increased over a six year period beginning on January 1, 2006, with a final rate increase on January 1, 2011. These rate increases allowed additional funds to be allocated to the health care plan.

State Teachers Retirement System of Ohio (STRS Ohio)

Plan Description – The County participates in the cost-sharing multiple-employer defined benefit Health Plan administered by the State Teachers Retirement System of Ohio (STRS Ohio) for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS Ohio. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare Part B premiums. The Plan is included in the report of STRS Ohio which can be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Health Care Plan. All benefit recipients, for the most recent year, pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For fiscal year 2011, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to post-employment health care. The County's contributions for health care for the fiscal years ended June 30, 2011, 2010, and 2009 were \$3,155, \$3,662, and \$3,628 respectively. For fiscal year 2011, 88.28 percent has been contributed, with the balance being reported as an intergovernmental payable. The full amount has been contributed for fiscal years 2010 and 2009.

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For the Year Ended December 31, 2011

Note 15 – Interfund Transactions

Interfund receivables/payables balances at December 31, 2011, consist of the following individual fund receivables and payables:

Interfund Payable	Interfund Receivable			Total
	General	Public Assistance	Nonmajor Funds	
Nonmajor Funds	\$21,643	\$1,100	\$56,246	\$78,989

Child Support Enforcement Agency fund owes a total of \$10,276 to the general fund for services provided by the Sheriff's department. The general fund had \$11,367 interfund receivable to provide additional resources for current operations to other nonmajor funds. The public assistance fund had an interfund receivable from the Child Support Enforcement Agency fund for services provided. Nonmajor funds had \$56,246 interfund receivables to provide additional resources for current operations to other nonmajor funds. All interfund balances will be repaid within one year.

Interfund transfers for the year ended December 31, 2011, consisted of the following:

Transfer to	Transfer From			Total
	General	Nonmajor Funds	Sewer	
Major Funds:				
Children's Services	\$50,000	\$0	\$0	\$50,000
Special Assessment Debt Retirement	0	81,846	0	81,846
General Obligation Debt Retirement	1,566,315	243,580	0	1,809,895
Nonmajor Funds	1,952,609	91,847	212,428	2,256,884
Sewer	0	66,306	0	66,306
Total	<u>\$3,568,924</u>	<u>\$483,579</u>	<u>\$212,428</u>	<u>\$4,264,931</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. Transfers between nonmajor funds and the sewer fund were to reclass payments of bonds and other debt service transactions related to sewer projects. The majority of transfers between nonmajor funds are between general obligation debt retirement fund to account for portions of debt service payments owed by nonmajor special revenue and capital projects funds.

Loans to and from other funds for the year ended December 31, 2011, consisted of a general fund loan of \$960,000 from other funds to provide additional resources for operations in 2008. These loans remain outstanding at December 31, 2011. These loans will be repaid in more than one year.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Note 16 - Capital Assets

Capital asset activity for the year ended December 31, 2011, was as follows:

	Balance 1/1/2011	Additions	Reductions	Balance 12/31/2011
Governmental activities:				
Capital assets not being depreciated:				
Land	\$2,788,652	\$0	\$0	\$2,788,652
Capital assets being depreciated:				
Land improvements	342,598	0	0	342,598
Buildings	62,238,990	884,416	0	63,123,406
Machinery and equipment	17,582,076	693,948	(126,812)	18,149,212
Infrastructure	116,209,693	4,347,360	(1,065,930)	119,491,123
Total capital assets being depreciated	196,373,357	5,925,724	(1,192,742)	201,106,339
Accumulated Depreciation:				
Land improvements	(98,588)	(17,130)	0	(115,718)
Buildings	(21,059,470)	(1,765,006)	0	(22,824,476)
Machinery and equipment	(12,780,123)	(1,448,437)	126,812	(14,101,748)
Infrastructure	(56,718,153)	(3,132,665)	1,053,792	(58,797,026)
Total accumulated depreciation	(90,656,334)	(6,363,238) *	1,180,604	(95,838,968)
Capital assets being depreciated, net	105,717,023	(437,514)	(12,138)	105,267,371
Governmental activities capital assets, net	\$108,505,675	(\$437,514)	(\$12,138)	\$108,056,023

*Depreciation expense was charged to governmental activities as follows:

Governmental Activities:	
Legislative and Executive	\$656,365
Judicial System	174,655
Public Safety	764,565
Public Works	3,408,899
Health	844,690
Human Services	492,747
Economic Development	21,317
Total Depreciation Expense	\$6,363,238

Richland County, Ohio
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For the Year Ended December 31, 2011

	Balance 1/1/2011	Additions	Reductions	Balance 12/31/2011
Business-type activities:				
Capital assets not being depreciated:				
Land	\$91,328	\$0	\$0	\$91,328
Construction in progress	873,826	71,882	0	945,708
Total capital assets not being depreciated	965,154	71,882	0	1,037,036
Capital assets being depreciated:				
Buildings	6,546,900	0	0	6,546,900
Machinery and equipment	733,818	0	0	733,818
Infrastructure	38,713,047	0	0	38,713,047
Total capital assets being depreciated	45,993,765	0	0	45,993,765
Accumulated Depreciation:				
Buildings	(3,450,671)	(145,690)	0	(3,596,361)
Machinery and equipment	(387,096)	(44,956)	0	(432,052)
Infrastructure	(18,200,603)	(1,290,435)	0	(19,491,038)
Total accumulated depreciation	(22,038,370)	(1,481,081)	0	(23,519,451)
Capital assets being depreciated, net	23,955,395	(1,481,081)	0	22,474,314
Business-type activities capital assets, net	\$24,920,549	(\$1,409,199)	\$0	\$23,511,350

Note 17 - Long-Term Debt

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

	Original Issue Date	Interest Rate	Original Issue Amount
Governmental Activities			
General Obligation Bonds			
Capital Facilities Refunding	1998	3.75-4.35%	2,170,000
Juvenile Attention Center Improvements	2001	4.47-5.07	2,345,634
Capital Facilities Refunding and Improvements	2004	2.5-3.5	2,355,000
Various Purposes Improvement and Refunding	2007	3.75-4.25	5,610,000
Correctional Facilities Improvement 2007	2007	4.0-5.0	3,000,000
Correctional Facilities Improvement 2008	2008	4.0 - 6.13	10,955,000
Correctional Facilities Improvement 2011	2011	1.4 - 5.25	4,150,000
Various Purposes Improvement and Refunding	2011	1.0-4.0	5,756,180
Special Assessment Bonds			
Madison Sewer Improvement	1995	3.80-6.95	9,750,000
Marlow Heights Sewer	1999	4.0-5.75	740,000
Long-Term Note Payable			
Various Purpose Note	2010	3.5	12,175,000
Various Purpose Note	2011	2.8	8,115,000

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

	<u>Original Issue Date</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
Governmental Activities			
Long-Term Loans Payable			
OPWC Bridge Replacement	2007	0.0	\$499,716
OPWC Moffet Terman Road Bridge	2009	0.0	156,080
OPWC Possum Run Road Engineering	2009	0.0	274,764
OPWC Amoy-Ganges and Franklin Church Road	2011	0.0	213,865
OWDA Storm Sewer Improvement	2010	5.89	489,981
Computerization	2008	3.69	1,058,603
Business-Type Activities			
USDA Sanitary Sewer General Obligation Bonds	2007	4.5	2,700,000
Sanitary Sewer District Improvements Bonds	2001	4.47-5.07	826,306
Sanitary Sewer District Improvements Refunding	2011	1.0-4.0	218,820
OPWC Sewer Improvement Loan	2007	0.0	295,000
OPWC Harprest Heights Sewer Loan	2010	0.0	135,151

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

	<u>Outstanding 1/1/2011</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2011</u>	<u>Amounts Due in One Year</u>
Governmental Activities:					
General Obligation Bonds:					
Capital Facilities Refunding Serial Bonds	\$315,000	\$0	\$155,000	\$160,000	\$160,000
Juvenile Attention Center					
Improvements Serial Bonds	1,441,965	0	110,925	1,331,040	118,320
Unamortized Premium	29,477	0	2,948	26,529	0
Capital Facilities Refunding					
and Improvements Serial Bonds	370,000	0	370,000	0	0
Unamortized Discount	(3,450)	0	(3,450)	0	0
Various Purpose Improvement and					
Refunding 2007					
Serial Bonds	3,250,000	0	500,000	2,750,000	525,000
Term Bonds	985,000	0	0	985,000	0
Unamortized Premium	38,601	0	2,271	36,330	0
Correctional Facilities Improvement 2007					
Serial Bonds	650,000	0	75,000	575,000	75,000
Term Bonds	2,190,000	0	0	2,190,000	0
Unamortized Premium	78,831	0	3,583	75,248	0
Correctional Facilities Improvement 2008					
Serial Bonds	3,315,000	0	265,000	3,050,000	280,000
Term Bonds	7,195,000	0	0	7,195,000	0
Unamortized Discount	(134,965)	0	(4,820)	(130,145)	0

(continued)

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

	Outstanding 1/1/2011	Additions	Reductions	Outstanding 12/31/2011	Amounts Due in One Year
Governmental Activities:					
Correctional Facilities Improvement 2011					
Serial Bonds	\$0	\$100,000	\$0	\$100,000	\$0
Term Bonds	0	4,050,000	0	4,050,000	85,000
Unamortized Discount	0	(23,577)	(786)	(22,791)	0
Various Purposes Improvement and Refunding 2011					
Serial Bonds	0	2,066,180	0	2,066,180	289,412
Term Bonds	0	3,690,000	0	3,690,000	0
Total General Obligation Bonds	\$19,720,459	\$9,882,603	\$1,475,671	\$28,127,391	\$1,532,732
Special Assessment Debt with Governmental Commitment:					
Madison Sewer Improvement	\$3,490,000	\$0	\$620,000	\$2,870,000	\$660,000
Marlow Heights Sewer	470,000	0	35,000	435,000	35,000
Total Special Assessment Bonds	3,960,000	0	655,000	3,305,000	695,000
Other General Long-Term Obligations:					
Various Purpose Note - 2010	12,175,000	0	12,175,000	0	0
Unamortized Premium	3,548	0	3,548	0	0
Various Purpose Note - 2011	0	8,115,000	0	8,115,000	0
Unamortized Premium	0	36,735	35,498	1,237	0
Total Long-Term Notes	12,178,548	8,151,735	12,214,046	8,116,237	0
OPWC Bridge Replacement Loan	324,814	0	49,972	274,842	49,972
OPWC Moffet Terman Road Bridge Loan	132,668	0	15,608	117,060	15,608
OPWC Possum Run Road Engineering Loan	264,022	10,742	0	274,764	0
OPWC Amoy-Ganges and Franklin Church Road Loan	0	213,865	0	213,865	0
Total OPWC Loans	721,504	224,607	65,580	880,531	65,580
Capital Leases	2,225,211	0	206,041	2,019,170	214,070
OWDA Storm Sewer Improvement Loan	299,547	0	26,093	273,454	26,861
Computerization Loan	635,161	0	211,721	423,440	211,721
Compensated Absences	4,296,659	1,884,016	1,601,282	4,579,393	1,607,569
Total Other General Long-Term Obligations	20,356,630	10,260,358	14,324,763	16,292,225	2,125,801
Total Governmental Activities	\$44,037,089	\$20,142,961	\$16,455,434	\$47,724,616	\$4,353,533
Business-Type Activities:					
General Obligation Bonds:					
USDA Sanitary Sewer	\$2,604,778	\$0	\$32,786	\$2,571,992	\$30,100
Sanitary Sewer District Improvements	508,033	0	39,075	468,958	41,680
Unamortized Premium	10,384	0	1,038	9,346	0
Sanitary Sewer District Improvements Refunding	0	218,820	0	218,820	45,588
Total General Obligation Bonds	3,123,195	218,820	72,899	3,269,116	117,368
OPWC Sewer Improvement Loan	265,332	0	9,834	255,498	9,834
OPWC Harprest Heights Sewer Loan	135,151	0	0	135,151	0
Total OPWC Loans	400,483	0	9,834	390,649	9,834
Compensated Absences	71,204	28,319	19,516	80,007	20,940
Total Business-Type Activities	\$3,594,882	\$247,139	\$102,249	\$3,739,772	\$148,142

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

All general obligation bonds are supported by the full faith and credit of the County. General obligation bonds will be paid from rental charges to the County departments and other tenants who occupy the facilities (\$5,847,220) and from taxes. These bonds are paid from the general obligation debt retirement fund.

Special assessment debt will be paid from the proceeds of special assessments levied against benefited property owners from the special assessment debt retirement fund. 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 County has pledged future revenues, net of operating expenses, to repay the OPWC Sewer Improvement Loan in the sewer fund. The debt was issued for the purpose of making improvements to the County's sewer system and is payable solely from net revenues through 2038. Annual principal payments on the loan are expected to require less than one percent of net revenues. The total principal remaining to be paid on the debt is \$255,498. Principal paid for the current year and total net revenues were \$9,834 and \$653,177, respectively.

The Capital Facilities general obligation bonds maturing on or after December 1, 2003 are subject to optional redemption at the direction of the County, either in whole or in part in integral multiples of \$5,000, in inverse order of maturity, on any June 1 or December 1, commencing December 1, 2003, at the redemption prices (expressed as percentages of the principal amount redeemed) set forth below:

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

The Juvenile Attention Center Improvements general obligation bonds maturing in the years 2014 through 2018, inclusive, are not subject to redemption prior to maturity. The Bonds maturing on December 1, in the years 2011, 2012 and 2013 and on December 1, 2019 and December 1, 2020 are subject to optional redemption on or after December 1, 2010 at the direction of the County, either in whole or in part in integral multiples of \$5,000, at the redemption prices, plus accrued interest to the redemption date (expressed as percentages of the principal amount redeemed) set forth below:

<u>Redemption Dates (Dates Inclusive)</u>	<u>Redemption Prices</u>
December 1, 2010 through and including November 30, 2011	101%
December 1, 2011 and thereafter	100%

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

The bonds were sold at a premium of \$45,414. Proceeds of \$2,540,000 were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded portion of the various bonds. As a result, \$2,365,000 of these bonds are considered defeased and the liability for the refunded portion of these bonds has been removed from the County's financial statements. As of December 31, 2011, \$1,565,000 of the defeased debt remained outstanding.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

The Various Purpose Improvement and Refunding general obligation bonds maturing on December 1, 2018 are subject to optional redemption at the direction of the County, either in whole or in part, on any date on or after December 1, 2017, at the redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date.

The Various Purpose Improvement and Refunding term bonds maturing on December 1, 2020, 2024 and 2027 are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows:

Year	Issue		
	\$360,000	\$335,000	\$290,000
2018	\$115,000	\$0	\$0
2019	120,000	0	0
2021	0	80,000	0
2022	0	80,000	0
2023	0	85,000	0
2025	0	0	95,000
2026	0	0	95,000
Total	\$235,000	\$245,000	\$190,000
<i>Stated Maturity</i>	<i>12/1/2020</i>	<i>12/1/2024</i>	<i>12/1/2027</i>

The remaining principal amount of the term bonds (\$125,000, \$90,000, and \$100,000) will mature at the stated maturity.

The 2007 Correctional Facilities Improvement general obligation bonds maturing on December 1, 2018 are subject to optional redemption at the direction of the County, either in whole or in part, on any date on or after June 1, 2017, at the redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date.

The 2007 Correctional Facilities Improvement term bonds maturing on December 1, 2020, 2026 and 2032 are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows:

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Year	Issue		
	\$325,000	\$810,000	\$1,055,000
2018	\$100,000	\$0	\$0
2019	110,000	0	0
2020	115,000	0	0
2021	0	120,000	0
2022	0	125,000	0
2023	0	130,000	0
2024	0	140,000	0
2025	0	145,000	0
2026	0	150,000	0
2027	0	0	160,000
2028	0	0	165,000
2029	0	0	170,000
2030	0	0	180,000
2031	0	0	185,000
2032	0	0	195,000
Total	<u>\$325,000</u>	<u>\$810,000</u>	<u>\$1,055,000</u>
<i>Stated Maturity</i>	<i>12/1/2020</i>	<i>12/1/2026</i>	<i>12/1/2032</i>

The 2008 Correctional Facilities Improvement general obligation bonds maturing on December 1, 2019 are subject to optional redemption at the direction of the County, either in whole or in part, on any date on or after December 1, 2018, at the redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date.

The 2008 Correctional Facilities Improvement term bonds maturing on December 1, 2024, 2028, 2033 and 2038 are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows:

Year	Issue			
	\$1,895,000	\$2,390,000	\$1,240,000	\$1,670,000
2021	\$435,000	\$0	\$0	\$0
2022	460,000	0	0	0
2023	485,000	0	0	0
2025	0	545,000	0	0
2026	0	580,000	0	0
2027	0	615,000	0	0
2029	0	0	220,000	0
2030	0	0	235,000	0
2031	0	0	245,000	0
2032	0	0	260,000	0
2034	0	0	0	295,000
2035	0	0	0	315,000
2036	0	0	0	330,000
2037	0	0	0	355,000
Total	<u>\$1,380,000</u>	<u>\$1,740,000</u>	<u>\$960,000</u>	<u>\$1,295,000</u>
<i>Stated Maturity</i>	<i>12/1/2024</i>	<i>12/1/2028</i>	<i>12/1/2033</i>	<i>12/1/2038</i>

The remaining principal amount of the term bonds (\$515,000, \$650,000, \$280,000 and \$375,000) will mature at the stated maturity.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

On January 10, 2011 the County issued Correctional Facilities Improvement general obligation bonds in the amount of \$4,150,000 at interest rates varying from 1.40 percent to 5.25 percent. Proceeds of \$4,000,000 were used to retire \$4,000,000 of bond anticipation notes.

The 2011 Correctional Facilities Improvement general obligation bonds maturing on or after December 1, 2018 are subject to optional redemption at the direction of the County, either in whole or in part, on any date on or after June 1, 2018, in integral multiples of \$5,000, at a redemption price equal to 100% of the principal amount redeemed, plus accrued interest to the redemption date.

The 2011 Correctional Facilities Improvement term bonds maturing on December 1, 2013, 2015, 2017, 2019, 2023, 2026, 2030, 2035, 2040 are subject to mandatory sinking fund redemption, at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows:

Year	Issue				
	\$170,000	\$170,000	\$180,000	\$190,000	\$330,000
2012	\$85,000	\$0	\$0	\$0	\$0
2014	0	85,000	0	0	0
2016	0	0	90,000	0	0
2018	0	0	0	95,000	0
2021	0	0	0	0	105,000
2022	0	0	0	0	110,000
Total	\$85,000	\$85,000	\$90,000	\$95,000	\$215,000
<i>Stated Maturity</i>	<i>12/1/2013</i>	<i>12/1/2015</i>	<i>12/1/2017</i>	<i>12/1/2019</i>	<i>12/1/2023</i>

(continued)

Year	Issue			
	\$375,000	\$575,000	\$905,000	\$1,155,000
2024	\$120,000	\$0	\$0	\$0
2025	125,000	0	0	0
2027	0	135,000	0	0
2028	0	140,000	0	0
2029	0	145,000	0	0
2031	0	0	165,000	0
2032	0	0	170,000	0
2033	0	0	180,000	0
2034	0	0	190,000	0
2036	0	0	0	210,000
2037	0	0	0	220,000
2038	0	0	0	230,000
2039	0	0	0	240,000
Total	\$245,000	\$420,000	\$705,000	\$900,000
<i>Stated Maturity</i>	<i>12/1/2026</i>	<i>12/1/2030</i>	<i>12/1/2035</i>	<i>12/1/2040</i>

The remaining principal amount of the term bonds (\$85,000, \$85,000, \$90,000, \$95,000, \$115,000, \$130,000, \$155,000, \$200,000 and \$255,000) will mature at the stated maturity.

Richland County, Ohio
Notes to the Basic Financial Statements
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On December 8, 2011 the County issued Various Purpose Improvement and Refunding general obligation bonds in the amount of \$5,756,180 at an average coupon rate of 3.696 percent over a 24-year period. Proceeds of \$5,000,000 were used to retire \$5,000,000 of bond anticipation notes. The remaining portion of the bonds were issued to refinance \$598,935 of the callable portion of 2001 Juvenile Attention Center Improvements bonds. This refinancing occurred in 2012. Please see Note 28 to the basic financial statements for further information.

The 2011 Various Purpose Improvement and Refunding general obligation bonds maturing on or after December 1, 2019 are subject to optional redemption at the direction of the County, either in whole or in part, on any date on or after December 1, 2018, in integral multiples of \$5,000, at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date.

The 2011 Various Purpose Improvement and Refunding term bonds maturing on December 1, 2022, 2025, 2028, 2031, 2034, 2036 are subject to mandatory sinking fund redemption, at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows:

Year	Issue		
	\$355,000	\$580,000	\$635,000
2021	\$175,000	\$0	\$0
2023	0	185,000	0
2024	0	195,000	0
2026	0	0	205,000
2027	0	0	210,000
Total	\$175,000	\$380,000	\$415,000
<i>Stated Maturity</i>	<i>12/1/2022</i>	<i>12/1/2025</i>	<i>12/1/2028</i>

Year	Issue		
	\$715,000	\$810,000	\$595,000
2029	\$225,000	\$0	\$0
2030	240,000	0	0
2032	0	260,000	0
2033	0	270,000	0
2035	0	0	290,000
Total	\$465,000	\$530,000	\$290,000
<i>Stated Maturity</i>	<i>12/1/2031</i>	<i>12/1/2034</i>	<i>12/1/2036</i>

The remaining principal amount of the term bonds (\$180,000, \$200,000, \$220,000, \$250,000, \$280,000, and \$305,000) will mature at the stated maturity.

Bond anticipation notes that were rolled over prior to the issuance of the financial statements and have a new maturity beyond the end of the year in which the report is issued have been reported in the government wide statements as long-term liabilities. The notes are backed by the full faith and credit of the County.

The \$12,175,000 Various Purpose Note, issued January 12, 2010 at 3.5 percent and a premium of \$3,548 matured January 11, 2011. The \$8,115,000 Various Purpose Note, issued January 10, 2011 at 2.75 percent and a premium of \$36,735 will mature January 10, 2012. The notes will be paid out of the general obligation debt retirement fund.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

The County has entered into contractual agreements for construction loans from the Ohio Public Works Commission (OPWC). Under the terms of these agreements, the OPWC will reimburse, advance or directly pay the construction costs of approved projects. The OPWC will capitalize administrative costs and construction interest and add to the total amount of the final loan. These loans are reflected as OPWC loans payable.

Lines of credit have been established with the Ohio Public Works Commission for engineering and improvements to Possum Run Road and Amoy-Ganges and Franklin Church improvement projects in the amounts of \$330,000 and \$472,222, respectively. However, since the loans are not finalized, the repayment schedules are not included in the schedule of debt service payments.

The capital lease obligation for the building will be paid from the developmental disabilities board fund as that department occupies the building, the capital lease for the excavator will be paid from the motor vehicle license and gas tax fund and the capital lease for the imaging hardware and software will be paid from the public assistance fund.

The County entered into an agreement with the Ohio Water Development Authority (OWDA) to upgrade and expand the County's storm sewer system. The agreement provides loan proceeds totaling \$489,891 which will be received by the County and used to fund the project. The debt proceeds will be repaid by special assessments levied against benefited property owners semi-annually over 20 years at 5.89 percent per annum. Under the terms of the agreement, the OWDA will reimburse or directly pay the construction costs of the approved projects. The OWDA will capitalize administrative costs and construction interest and add them to the total of each loan. As of December 31, 2011, the County has an outstanding balance of \$273,454.

The Computerization loan was issued to pay for accounting software and hardware for the County and a fingerprinting system for the Sheriff's department and will be paid from the general fund.

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

On December 8, 2011 the County issued Sanitary Sewer District Improvements Refunding bonds in the amount of \$218,820 at an average coupon rate of 3.696 percent over a 24-year period. The bonds were issued to refinance \$211,065 the callable portion of 2001 Sanitary Sewer District Improvements bonds. This refinancing occurred in 2012. Please see Note 28 to the basic financial statements for further information.

A line of credit has been established with the Ohio Public Works Commission in the amount of \$265,236 for engineering and improvements to the Harprest Heights sanitary sewer system; however, since this loan is not finalized, the repayment schedule is not included in the schedule of debt service payments.

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, developmental disabilities board, public assistance, motor vehicle license and gas tax, alternative sentencing, children's services, dayspring, child support enforcement agency, and sewer fund.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

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

Year	Governmental Activities					
	General Obligation					
	Serial Bonds		Term Bonds		Special Assessment Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2012	\$1,447,732	\$1,101,406	\$85,000	\$185,442	\$695,000	\$179,993
2013	1,316,431	1,066,587	85,000	184,252	740,000	142,340
2014	1,229,413	1,019,077	85,000	183,062	775,000	102,240
2015	1,086,808	968,945	85,000	181,278	820,000	60,250
2016	1,117,900	923,949	90,000	179,492	45,000	15,813
2017-2021	3,833,936	2,991,432	1,880,000	1,762,552	230,000	34,500
2022-2026	0	0	5,285,000	3,519,821	0	0
2027-2031	0	0	4,810,000	2,155,741	0	0
2032-2036	0	0	4,030,000	1,085,516	0	0
2037-2040	0	0	1,675,000	194,730	0	0
Total	\$10,032,220	\$8,071,396	\$18,110,000	\$9,631,886	\$3,305,000	\$535,136

Year	Governmental Activities				
	OPWC Loans	OWDA Loan		Computerization Loan	
	Principal	Principal	Interest	Principal	Interest
	2012	\$65,580	\$26,861	\$15,705	\$211,721
2013	65,580	29,305	14,053	211,719	7,812
2014	65,580	31,060	12,301	0	0
2015	65,580	32,911	10,445	0	0
2016	65,580	34,878	8,478	0	0
2017-2019	64,002	118,439	11,800	0	0
Total	\$391,902	\$273,454	\$72,782	\$423,440	\$23,436

Year	Business-Type Activities		
	Bonds		OPWC Loan
	Principal	Interest	Principal
2012	\$117,368	\$145,926	\$9,834
2013	119,971	142,363	9,834
2014	78,488	138,203	9,834
2015	82,493	134,079	9,834
2016	88,000	129,740	9,834
2017-2021	571,158	571,267	49,170
2022-2026	255,600	478,053	49,170
2027-2031	318,500	415,134	49,170
2032-2036	396,900	336,722	49,170
2037-2041	494,600	239,009	9,648
2042-2046	616,400	117,243	0
2047	120,292	6,318	0
Total	\$3,259,770	\$2,854,057	\$255,498

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

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, 2011, are an overall debt margin of \$30,139,058 and an unvoted debt margin of \$2,039,515.

Note 18 - Notes Payable

A summary of the note transactions for the year ended December 31, 2011, follows:

	Outstanding 1/1/2011	Issued	Retired	Outstanding 12/31/2011
Capital Projects Funds:				
3.5% Various Purpose - 2010	\$55,000	\$0	\$55,000	\$0
2.75% Various Purpose - 2011	0	60,000	0	60,000
Unamortized Premium	16	219	226	9
2.0% Various Improvements - 2010	793,000	0	793,000	0
2.0% Various Improvements - 2011	0	745,000	0	745,000
Unamortized Premium	1,633	1,139	2,108	664
2.0% Various Improvements - 2010	133,000	0	133,000	0
2.0% Various Improvements - 2011	0	911,000	0	911,000
Unamortized Premium	274	1,393	1,324	343
Total Notes Payable	\$982,923	\$1,718,751	\$984,658	\$1,717,016

All of the notes are backed by the full faith and credit of the County and mature within one year. The note liability is reflected in the funds which received the proceeds. All note proceeds have been fully expended. The notes will be paid out of the special projects and engineer capital projects funds.

In 2011, the County issued \$60,000 in Various Purpose Notes to finance the replacement of the roof and building improvements at the People's Community Center. This project has been completed by December 31, 2011. This note matures January 10, 2012.

In 2011, the County issued \$1,656,000 in Various Purpose Notes. The proceeds were used to finance two projects. The \$745,000 portion was used to finance the costs of replacing bridges on McElroy, Armstrong, Home, Crider, Darlington East, Davis and McCurdy Roads, and improving Kuhn, Washington South, Bunker Hill, Pavonia West, Amoy Ganges, Amoy East, Noble, London, and Baseline Roads. The remaining \$911,000 was used to finance the acquisition of six sheriff cruisers, two dump trucks for engineer and upgrades to the County's phone system. These projects were completed by December 31, 2011. This note matures July 22, 2012.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Note 19 - Capital Leases - Lessee Disclosure

During 1985, the County entered into a capital lease for a building. During 2007, the County entered into a capital lease for an excavator. During 2010, the County entered into a capital lease for data imaging software and 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 2011 totaled \$206,041.

The assets acquired through capital leases are as follows:

	Governmental Activities
Assets:	
Building	\$1,680,914
Equipment	717,877
Total Assets	2,398,791
Less: Accumulated depreciation	(1,254,154)
Total	\$1,144,637

Future minimum lease payments are as follows:

Year	Amount
2012	\$399,048
2013	321,999
2014	175,000
2015	175,000
2016	175,000
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	9,908,547
Less: Amount Representing Interest	(7,889,377)
Present Value of Net Minimum Lease Payments	\$2,019,170

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Note 20 - Public Entity Risk Pool

County Risk Sharing Authority, Inc. (CORSA)

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

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of CORSA are managed by an elected board of not more than nine trustees. 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 2011 was \$593,944.

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

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. The County did not contribute to the Commission during 2011. Complete financial statements can be obtained from the Regional Planning Commission, Richland County, Ohio.

Note 22 – Jointly Governed Organizations

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.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

These members consist of one Richland County Commissioner or designee appointed by the Commissioners, one township trustee elected by the 18 township trustee units, the mayor of Mansfield or his designee, the Commissioner of the Mansfield-Ontario-Richland County Board of Health or designee, one person appointed representing industrial, commercial or institutional generators, one person representing the general interests of the citizens of Richland County and one person representing the public pursuant to the Ohio Revised Code. The County did not contribute to the Authority during 2011.

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's Services Board, Mansfield City Schools, Mid-Ohio Educational Service Center, Mansfield-Ontario-Richland County Board of Health, and the Richland County Board of Developmental Disabilities. 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 Richland County Auditor has been designated as the fiscal agent for the Council and has the responsibility to disburse funds at the direction of the Board of Council. The County did not contribute to the Council during 2011.

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 2011.

North East Ohio Network

The North East Ohio Network (NEON) is a council of governments formed to provide a regional effort in administrating, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Ashland, Ashtabula, Columbiana, Cuyahoga, Geauga, Lake, Lorain, Mahoning, Medina, Portage, Richland, Stark, Summit, Trumbull and Wayne Counties. NEON's operations are controlled by their board which is comprised of the superintendents of Developmental Disabilities Board of each participating County. NEON adopts its own budget, authorized expenditures and hires and fires its own staff. The County contributed \$21,134 to NEON during 2011.

Note 23 - Related Organizations

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

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For the Year Ended December 31, 2011

District serves as its own budgeting, taxing and debt issuance authority. Complete financial statements can be obtained from the Richland County Metropolitan Park District, Richland County, Ohio.

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.

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, 2011, there were three series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of \$36,980,000.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Note 26 - Related Party Transactions

During 2011, 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 minimal 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 Organization. Additional habilitative services provided directly to Organization clients by the County amounted to \$4,829,815.

Note 27 – Donor-Restricted Endowments

The County's permanent fund includes donor-restricted endowments. 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 principal and interest should be used to purchase goods or services which benefit children or adults with developmental disabilities currently enrolled with the Richland County Board of DD. During 2011, the Richland County Board of DD invested the principal amount of the endowment with the Richland Foundation. This amount is shown as investments in segregated accounts.

Note 28 - Subsequent Events

On January 9, 2012, the County issued \$3,115,000 of notes in anticipation of the issuance of bonds. The \$3,115,000 was to retire the \$3,115,000 various purpose notes outstanding at December 31, 2011. The original purpose of the notes were to pay costs of constructing an alternative sentencing correctional facility, a county jail, additional offices for the Prosecuting Attorney, and replace a roof at the former Peoples Hospital building. The notes mature on January 9, 2013 and have an interest rate of 2.5 percent.

On January 9, 2012, the County issued \$3,910,000 of notes in anticipation of the issuance of bonds. The purpose of the notes were to pay costs of renovating the County home, decommissioning Lust, Harp and Country Meadows subdivisions of wastewater treatment plant and upgrading the force main sewers and sanitary lift stations. The notes mature on January 9, 2013 and have an interest rate of 2.5 percent.

A portion of the proceeds of the \$5,756,180 general obligation bond issue will be utilized to defease the \$598,935 the callable portion of 2001 Juvenile Attention Center Improvements bonds at December 31, 2011. The old issue was called utilizing the County call provision in the bond indenture and the final payment on the debt occurred on January 15, 2012. The old issue is considered defeased at the time of the release of this report and the liability for these bonds will be removed in 2012 from general obligation debt retirement fund. The County reduced its aggregate debt service payments with a cash flow savings of \$65,852 over the next 8 years. The County obtained an economic gain, the difference between the present values of the old and the new debt service payments, of \$67,854.

The proceeds of the \$218,820 Sanitary Sewer Improvements Refunding bond issue will be utilized to defease the \$211,065 the callable portion of 2001 Sanitary Sewer Improvements bonds at December 31, 2011. The old issue was called utilizing the County call provision in the bond indenture and the final payment on the debt occurred on January 15, 2012. The old issue is considered defeased at the time of the release of this report and the liability for these bonds will be removed in 2012 from the sewer enterprise fund. The County reduced its aggregate debt service payments with a cash flow savings of \$23,197 over

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

the next 8 years. The County obtained an economic gain, the difference between the present values of the old and the new debt service payments, of \$23,902.

Note 29 - Component Unit

Summary of Significant Accounting Policies

Nature of Organization - Richland Newhope Industries, Inc. (the Organization) is a non-profit sheltered workshop providing vocationally-oriented services to developmentally disabled adults in Richland County. The Workshop is primarily funded by the Richland County Board of Developmental Disabilities as disclosed in Note 26. Major departmental programs include (with the percentage of revenue derived in each department in the current year) Subcontract (69 percent), Community Services (16 percent), Manufacturing (12 percent), Document Imaging (2 percent), and the Art Gallery (1 percent).

The Organization 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 Organization 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 Organization has an August 31 fiscal year end.

Classification of Net Assets - Unrestricted net assets are comprised of amounts upon which donors have placed no restriction on expenditure of these assets themselves or their investment income. Net assets invested in capital assets consists of capital assets, net of accumulated depreciation.

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 Organization by donors who have indicated an intention that the assets are to remain in perpetuity as permanent endowments of the Organization. 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 Organization. At August 31, 2011, all of the assets of the Organization are unrestricted or invested in capital assets.

Contributions - Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions. All of the Organization'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, 2011, all of the Organization's contributions were unrestricted.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

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 Organization. Accounts receivable are recorded at their estimated net realizable value and are reviewed on a regular basis by the Organization 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. At August 31, 2011, there were no receivables in excess of 90 days.

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	\$59,067
Manufacturing Work In Process and Finished Goods	23,435
Subcontract Materials, Supplies and Work In Process	588,769
Document Management Supplies and Work In Process	3,758
Community Services Supplies	<u>2,439</u>
Total	<u><u>\$677,468</u></u>

Property and Equipment - It is the Organization'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, 2011, depreciation expense was \$87,247. A summary of the component unit's capital assets at August 31, 2011, follows:

Capital assets not being depreciated:	
Land and Land Improvements	\$172,364
Capital assets being depreciated:	
Buildings and Improvements	632,989
Vehicles	142,665
Furniture and Office Equipment	58,090
Shop Equipment	<u>1,031,504</u>
Subtotal	2,037,612
Less: Accumulated Depreciation	<u>(1,311,840)</u>
Total	<u><u>\$725,772</u></u>

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Advertising Costs - Advertising costs are expensed as incurred. Advertising expense was \$27,833 for the year ended August 31, 2011.

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, 2011 were \$16,206.

Cash and Cash Equivalents

The Organization maintains checking and savings accounts and certificates of deposit. All funds of the Organization are maintained in these accounts. These depository accounts are presented as "Equity in Pooled Cash and Cash Equivalents."

Accrued Vacation and Sick Pay

According to the Organization'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, 2011 is \$9,735.

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 Organization 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 Organization'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.

The fund balance included on the financial statements at August 31, 2011 was \$538,155 and is shown as cash and cash equivalents with trustee. Included in investment income for the year ended August 31, 2011 is \$56,601 of net gain for the fund, which includes investment fees of \$1,824. The Organization received grants from the fund at the Foundation totaling \$11,865 during the year.

In-Kind Contributions

During the year ended August 31, 2011, the Richland County Board of Developmental Disabilities provided facilities, certain equipment, transportation, and salaries for administration, implementation, and supervision of programs to Richland Newhope Industries, Inc. The total support received was minimal and not reported on the Organization's financial statements.

Additional habilitative services provided directly to the Workshop clients by Richland County amounted to approximately \$4,829,815 for the year ended August 31, 2011.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Contingencies

The Organization maintains its checking, savings, and certificates of deposit 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 \$250,000 per financial institution. At August 31, 2011, all of the Workshop's account balances were insured.

Major Customers

During the year ended August 31, 2011, the Workshop had two major customers whose revenues exceeded 10 percent of total revenues. The total revenue from the first customer was \$2,615,422. Accounts receivable from this customer totaled \$280,709 at August 31, 2011. The total revenue from the second customer was \$391,214. Accounts receivable from this customer totaled \$50,541 at August 31, 2011.

Rental Income

During the year ended August 31, 1999, the Organization entered into an agreement with the Richland County Board of Developmental Disabilities for the rental of space at the Organization'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, 2011. Included in other revenue on the statement of activities for the year ended August 31, 2011 is rental income of \$6,790.

Related Party Transactions

In addition to the items mentioned above, the Organization provides services to the Richland County Board of Developmental Disabilities. During the year ended August 31, 2011, the Organization received total revenues from the Board of \$384,424 and had a receivable of \$50,541 at August 31, 2011.

In addition to the amounts paid to the Board for the food services department, the Organization paid the Board \$136,052 for services during the year ended August 31, 2011. There was \$0 in accounts payable to the Board at August 31, 2011.

Grants and Commitments

The Organization has a mini grant program which allows individuals, or anyone on behalf of the individuals, to request a grant to develop innovative projects to support the Organization's mission of integrating adults into their communities. Once grants are approved, there is no time limit for the funds to be requested. Grants are funded utilizing the earnings from the beneficial interest in assets held at the Foundation. At August 31, 2011, there was \$12,912 in mini grants that have been approved but not yet paid.

Combining Statements and Individual Fund Schedules

Richland County, Ohio

Fund Descriptions - Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

To account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects.

Dog and Kennel Fund - This fund accounts for and reports the sale dog tags and fine collections restricted for the dog warden's operations.

Real Estate Assessment Fund - This fund accounts for and reports charges to the political subdivisions located within the County restricted for State mandated County-wide real estate reappraisals.

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

Court Operations Fund - This fund accounts for and reports filing fees, fines and charges restricted for the operation of County's court system.

Sheriff Operations Fund - This fund accounts for and reports fees, fines and other charges restricted and committed for operation of various programs operated by the sheriff's department.

Adult Probation Fund - This fund accounts for and reports restricted revenues and expenditures pursuant to charges in Ohio Law relative to the courts placing an offender under the supervision of the County.

Court Computers Fund - This fund accounts for and reports additional filing fees restricted for the purchase and maintenance of computers for the County's court system.

Dayspring Fund - This fund accounts for and reports real estate taxes levied and the collection of fees from residents' families restricted and committed for the operations of the County home.

Child Support Enforcement Agency Fund - This fund accounts for and reports Federal, State and local monies restricted to administer the County Bureau of Support.

Prepayment of Interest Fund - This fund accounts for and reports restricted revenues and expenditures used for the purpose of the County treasurer to accept and invest pre-payments toward the payment of real property taxes. This fund did not have any budgetary activity in 2011, therefore, budgetary information is not provided.

(continued)

Richland County, Ohio

Fund Descriptions
Nonmajor Special Revenue Funds

(continued)

Delinquent Real Estate Collection Fund - This fund accounts for and reports the revenues from the collection of five percent of all delinquent real estate taxes and assessments collected by the County treasurer. The monies are restricted for expenditures the County treasurer and prosecuting attorney incur during the collection process.

Bike Trail Maintenance Fund - This fund accounts for and reports revenues from utility rentals and donations committed by Commission's resolution for the repair and improvement of the B&O Bike Trail.

Veterans' Cemetery Fund - This fund accounts for and reports revenues and expenditures restricted for the purpose of contracting with cemetery associations for the purchase and maintenance of burial plots of veterans and their spouses.

Ditch Maintenance Fund - This fund accounts for and reports revenues from special assessments levied annually against benefited property owners. Expenditures are restricted by State law to County storm water ditch repair/improvement programs.

Enhanced 911 Wireless Fund - This fund accounts for and reports revenues collected pursuant to House Bill 129 requiring wireless telephone providers to charge customers \$.28 per billed number paid to the County by the Ohio 911 coordinator. Expenditures are restricted for costs associated with providing wireless enhanced 911.

Voting Equipment Fund - This fund accounts for and reports revenues charged to political subdivisions. Expenditures are restricted for the costs associated with elections.

Screening and Diversion Fund - This fund accounts for and reports supervision fees collected from individuals who participate in the County's diversion program. Expenditures are committed to cover the costs of monitoring and drug testing.

Federal Grants Fund - This fund accounts for and reports federal grant monies restricted to operate various County programs.

State Grants Fund - This fund accounts for and reports state grant monies restricted to operate various County programs.

Local Grants Fund - This fund accounts for and reports local grant monies restricted to operate various County programs.

Richland County, Ohio

Fund Descriptions Nonmajor Debt Service Fund

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

Wedgewood Imperial Stormwater Assessment Fund- This fund accounts for and reports special assessment charges that are restricted for the payment of Ohio Water Development Authority loan principal and related interest.

Nonmajor Capital Projects Funds

Capital Projects Funds are used to account for and report 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 - This fund accounts for and reports the portion of revenues derived from gas and auto license tax that is restricted for the improvement of County roads.

Special Projects Fund - This fund accounts for and reports monies received as note proceeds restricted for construction projects and improvements to the Peoples Community Center.

Energy/911 Notes Fund - This fund accounts for and reports monies received as transfers and rentals restricted for the payment of debt principal and interest from debt issued for energy conservation and 911 equipment.

Newhope Capital Projects Fund - This fund accounts for and reports transfers from the board of developmental disabilities fund and other monies that are restricted for the purchase of capital improvement projects to building owned by the board.

Capital Equipment Purchases Fund - This fund accounts for and reports transfers from the general fund and miscellaneous revenue that are assigned for the purchase of equipment.

Issue II Fund - This fund accounts for and reports funds received from the Ohio Public Works Commission and local matching funds that are restricted to finance infrastructure improvement projects.

Geographic Information System Fund - This fund accounts for and reports monies from other entities and transfers that are restricted for development and maintenance of the County Auditor's geographic information system.

Gorman Nature Capital Improvement Fund - This fund accounts for and reports revenues and expenditures committed for renovation of the Gorman Nature Center. This fund did not have any budgetary activity in 2011, therefore, budgetary information is not provided.

(continued)

Richland County, Ohio

Fund Descriptions
Nonmajor Capital Projects Funds
(continued)

Madison Township Sewer A Fund - This fund accounts for and reports revenues and expenditures restricted for the study and construction of the new multi-million dollar sewer improvement project.

Mental Health Housing Fund - This fund accounts for and reports grant monies from the Department of Mental Health and a match from the Mental Health Board. Expenditures are restricted to assist in building two duplex homes for mentally ill people.

Child Support Enforcement Agency Fund - This fund accounts for and reports monies received as transfers and rentals restricted for the payment of debt principal and interest from debt issued for various renovations at the CSEA building.

Munis System Fund - This fund accounts for and reports note proceeds restricted for the acquisition and installation of a computer accounting system for the County.

Engineer Fund - This fund accounts for and reports note proceeds restricted for construction projects of the County engineers' office.

Nonmajor Permanent Fund

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

AG Cunning Trust Fund - This fund accounts for and reports an expendable trust donated to the County. Revenues and expenditures are committed to the Board of Developmental Disabilities Gift Fund. This fund did not have any budgetary activity in 2011, therefore, budgetary information is not provided.

Richland County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2011

	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	\$5,835,209	\$0	\$1,417,276	\$0	\$7,252,485
Cash and Cash Equivalents					
In Segregated Accounts	42,207	0	0	0	42,207
Investments In Segregated Accounts	0	0	0	102,666	102,666
Materials and Supplies Inventory	588,613	0	0	0	588,613
Accounts Receivable	217,326	0	0	0	217,326
Interfund Receivable	56,246	0	0	0	56,246
Intergovernmental Receivable	3,450,260	0	2,103,954	0	5,554,214
Prepaid Items	2,150	0	0	0	2,150
Property Taxes Receivable	700,497	0	0	0	700,497
Special Assessments Receivable	6,964	258,449	0	0	265,413
Loans Receivable	44,923	0	0	0	44,923
<i>Total Assets</i>	<u>\$10,944,395</u>	<u>\$258,449</u>	<u>\$3,521,230</u>	<u>\$102,666</u>	<u>\$14,826,740</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$157,457	\$0	\$23,591	\$0	\$181,048
Contracts Payable	20,686	0	1,818,494	0	1,839,180
Accrued Wages	264,262	0	0	0	264,262
Interfund Payable	78,989	0	0	0	78,989
Intergovernmental Payable	364,284	0	0	0	364,284
Deferred Revenue	3,512,002	258,449	2,014,645	0	5,785,096
Accrued Interest Payable	0	0	5,750	0	5,750
Notes Payable	0	0	805,673	0	805,673
<i>Total Liabilities</i>	<u>4,397,680</u>	<u>258,449</u>	<u>4,668,153</u>	<u>0</u>	<u>9,324,282</u>
Fund Balances					
Nonspendable	631,266	0	0	0	631,266
Restricted	5,704,286	0	1,154,236	0	6,858,522
Committed	211,163	0	13,203	102,666	327,032
Assigned	0	0	37,556	0	37,556
Unassigned(Deficit)	0	0	(2,351,918)	0	(2,351,918)
<i>Total Fund Balances (Deficit)</i>	<u>6,546,715</u>	<u>0</u>	<u>(1,146,923)</u>	<u>102,666</u>	<u>5,502,458</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$10,944,395</u>	<u>\$258,449</u>	<u>\$3,521,230</u>	<u>\$102,666</u>	<u>\$14,826,740</u>

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2011

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
Revenues					
Property Taxes	\$690,395	\$0	\$0	\$0	\$690,395
Charges for Services	4,699,194	0	416,548	0	5,115,742
Licenses and Permits	385,863	0	0	0	385,863
Fines and Forfeitures	69,875	0	0	0	69,875
Intergovernmental	9,987,491	0	4,504,197	0	14,491,688
Special Assessments	6,051	31,574	0	0	37,625
Interest	2,123	0	0	2,443	4,566
Rentals	834	0	166,154	0	166,988
Contributions and Donations	60,542	0	0	0	60,542
Other	179,182	0	31,683	0	210,865
<i>Total Revenues</i>	<u>16,081,550</u>	<u>31,574</u>	<u>5,118,582</u>	<u>2,443</u>	<u>21,234,149</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	1,525,293	0	0	0	1,525,293
Judicial System	4,087,328	0	0	0	4,087,328
Public Safety	1,719,831	0	0	0	1,719,831
Public Works	4,117,359	0	0	0	4,117,359
Health	324,291	0	0	0	324,291
Human Services	3,788,412	0	0	0	3,788,412
Economic Development	427,674	0	0	0	427,674
Other	0	0	0	4,074	4,074
Capital Outlay	0	0	6,173,913	0	6,173,913
Debt Service:					
Principal Retirement	42,825	26,093	853,226	0	922,144
Interest and Fiscal Charges	4,299	17,275	130,606	0	152,180
Bond Issuance Costs	0	0	18,144	0	18,144
<i>Total Expenditures</i>	<u>16,037,312</u>	<u>43,368</u>	<u>7,175,889</u>	<u>4,074</u>	<u>23,260,643</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>44,238</u>	<u>(11,794)</u>	<u>(2,057,307)</u>	<u>(1,631)</u>	<u>(2,026,494)</u>
Other Financing Sources (Uses)					
Sale of Capital Assets	8,798	0	1,286	0	10,084
OPWC Loan Issued	0	0	224,607	0	224,607
General Obligation Bonds Issued	0	0	621,180	0	621,180
Bond Anticipation Notes Issued	0	0	115,000	0	115,000
Transfers In	1,091,366	11,794	1,153,724	0	2,256,884
Transfers Out	(116,219)	0	(367,360)	0	(483,579)
<i>Total Other Financing Sources (Uses)</i>	<u>983,945</u>	<u>11,794</u>	<u>1,748,437</u>	<u>0</u>	<u>2,744,176</u>
<i>Net Change in Fund Balances</i>	1,028,183	0	(308,870)	(1,631)	717,682
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>5,518,532</u>	<u>0</u>	<u>(838,053)</u>	<u>104,297</u>	<u>4,784,776</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$6,546,715</u>	<u>\$0</u>	<u>(\$1,146,923)</u>	<u>\$102,666</u>	<u>\$5,502,458</u>

Richland County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2011

	Dog and Kennel	Real Estate Assessment	Motor Vehicle License and Gas Tax
Assets			
Equity in Pooled Cash and Cash Equivalents	\$67,987	\$76,331	\$604,961
Cash and Cash Equivalents In Segregated Accounts	0	0	0
Materials and Supplies Inventory	3,514	0	568,397
Accounts Receivable	0	0	2,227
Interfund Receivable	0	0	0
Intergovernmental Receivable	0	0	2,251,764
Prepaid Items	0	0	0
Property Taxes Receivable	0	0	0
Special Assessments Receivable	0	0	0
Loans Receivable	0	0	0
<i>Total Assets</i>	<u>\$71,501</u>	<u>\$76,331</u>	<u>\$3,427,349</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$2,399	\$0	\$64,489
Contracts Payable	0	20,686	0
Accrued Wages	11,792	0	126,249
Interfund Payable	0	0	0
Intergovernmental Payable	5,035	5,038	49,525
Deferred Revenue	0	0	1,892,512
<i>Total Liabilities</i>	<u>19,226</u>	<u>25,724</u>	<u>2,132,775</u>
Fund Balances			
Nonspendable	3,514	0	568,397
Restricted	48,761	50,607	726,177
Committed	0	0	0
<i>Total Fund Balances</i>	<u>52,275</u>	<u>50,607</u>	<u>1,294,574</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$71,501</u>	<u>\$76,331</u>	<u>\$3,427,349</u>

Court Operations	Sheriff Operations	Adult Probation	Court Computers	Dayspring	Child Support Enforcement Agency
\$1,322,058	\$197,290	\$89,786	\$419,958	\$860,869	\$535,585
0	42,207	0	0	0	0
0	0	0	0	9,423	7,279
201,036	0	0	1,378	12,169	0
28,272	0	27,974	0	0	0
77,933	2,042	0	4,188	48,835	0
0	0	0	0	0	2,150
0	0	0	0	700,497	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$1,629,299</u>	<u>\$241,539</u>	<u>\$117,760</u>	<u>\$425,524</u>	<u>\$1,631,793</u>	<u>\$545,014</u>
\$21,188	\$8,313	\$979	\$0	\$17,575	\$2,556
0	0	0	0	0	0
0	0	0	0	59,482	66,739
0	1,367	3,240	0	0	11,376
48,848	5,203	0	0	22,107	224,429
192,582	1,359	0	0	749,332	0
<u>262,618</u>	<u>16,242</u>	<u>4,219</u>	<u>0</u>	<u>848,496</u>	<u>305,100</u>
0	0	0	0	9,423	9,429
1,366,681	219,762	113,541	425,524	718,776	230,485
0	5,535	0	0	55,098	0
<u>1,366,681</u>	<u>225,297</u>	<u>113,541</u>	<u>425,524</u>	<u>783,297</u>	<u>239,914</u>
<u>\$1,629,299</u>	<u>\$241,539</u>	<u>\$117,760</u>	<u>\$425,524</u>	<u>\$1,631,793</u>	<u>\$545,014</u>

(continued)

Richland County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2011

	Prepayment of Interest	Delinquent Real Estate Collection	Bike Trail Maintenance
Assets			
Equity in Pooled Cash and Cash Equivalents	\$28,958	\$346,682	\$135,399
Cash and Cash Equivalents			
In Segregated Accounts	0	0	0
Materials and Supplies Inventory	0	0	0
Accounts Receivable	0	0	0
Interfund Receivable	0	0	0
Intergovernmental Receivable	0	0	0
Prepaid Items	0	0	0
Property Taxes Receivable	0	0	0
Special Assessments Receivable	0	0	0
Loans Receivable	0	0	0
<i>Total Assets</i>	<u>\$28,958</u>	<u>\$346,682</u>	<u>\$135,399</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$0	\$0	\$0
Contracts Payable	0	0	0
Accrued Wages	0	0	0
Interfund Payable	0	0	0
Intergovernmental Payable	0	898	0
Deferred Revenue	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>898</u>	<u>0</u>
Fund Balances			
Nonspendable	0	0	0
Restricted	28,958	345,784	0
Committed	0	0	135,399
<i>Total Fund Balances</i>	<u>28,958</u>	<u>345,784</u>	<u>135,399</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$28,958</u>	<u>\$346,682</u>	<u>\$135,399</u>

Veterans' Cemetery	Ditch Maintenance	Enhanced 911 Wireless	Voting Equipment	Screening and Diversion	Federal Grants
\$66,538	\$88,299	\$485,591	\$30,599	\$15,131	\$330,522
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	516
0	0	0	0	0	0
0	0	0	0	0	572,771
0	0	0	0	0	0
0	0	0	0	0	0
0	6,964	0	0	0	0
0	0	0	0	0	44,923
<u>\$66,538</u>	<u>\$95,263</u>	<u>\$485,591</u>	<u>\$30,599</u>	<u>\$15,131</u>	<u>\$948,732</u>
\$0	\$0	\$16,388	\$0	\$0	\$14,487
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	34,079
0	0	1,479	0	0	1,056
0	6,964	0	0	0	506,400
0	6,964	17,867	0	0	556,022
0	0	0	0	0	40,503
66,538	88,299	467,724	30,599	0	352,207
0	0	0	0	15,131	0
<u>66,538</u>	<u>88,299</u>	<u>467,724</u>	<u>30,599</u>	<u>15,131</u>	<u>392,710</u>
<u>\$66,538</u>	<u>\$95,263</u>	<u>\$485,591</u>	<u>\$30,599</u>	<u>\$15,131</u>	<u>\$948,732</u>

(continued)

Richland County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2011

	State Grants	Local Grants	Total Nonmajor Special Revenue Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$128,431	\$4,234	\$5,835,209
Cash and Cash Equivalents			
In Segregated Accounts	0	0	42,207
Materials and Supplies Inventory	0	0	588,613
Accounts Receivable	0	0	217,326
Interfund Receivable	0	0	56,246
Intergovernmental Receivable	492,727	0	3,450,260
Prepaid Items	0	0	2,150
Property Taxes Receivable	0	0	700,497
Special Assessments Receivable	0	0	6,964
Loans Receivable	0	0	44,923
<i>Total Assets</i>	<u>\$621,158</u>	<u>\$4,234</u>	<u>\$10,944,395</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$9,083	\$0	\$157,457
Contracts Payable	0	0	20,686
Accrued Wages	0	0	264,262
Interfund Payable	28,927	0	78,989
Intergovernmental Payable	666	0	364,284
Deferred Revenue	162,853	0	3,512,002
<i>Total Liabilities</i>	<u>201,529</u>	<u>0</u>	<u>4,397,680</u>
Fund Balances			
Nonspendable	0	0	631,266
Restricted	419,629	4,234	5,704,286
Committed	0	0	211,163
<i>Total Fund Balances</i>	<u>419,629</u>	<u>4,234</u>	<u>6,546,715</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$621,158</u>	<u>\$4,234</u>	<u>\$10,944,395</u>

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2011

	Dog and Kennel	Real Estate Assessment	Motor Vehicle License and Gas Tax
Revenues			
Property Taxes	\$0	\$0	\$0
Charges for Services	69,832	1,139,618	0
Licenses and Permits	329,910	50	0
Fines and Forfeitures	20,349	0	0
Intergovernmental	0	19,257	4,629,859
Special Assessments	0	0	0
Interest	0	0	593
Rentals	0	0	0
Contributions and Donations	19,267	0	0
Other	0	0	651
<i>Total Revenues</i>	<u>439,358</u>	<u>1,158,925</u>	<u>4,631,103</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	1,071,511	0
Judicial System	0	0	0
Public Safety	0	0	0
Public Works	0	0	4,116,919
Health	324,291	0	0
Human Services	0	0	0
Economic Development	0	0	0
Debt Service:			
Principal Retirement	0	0	42,825
Interest and Fiscal Charges	0	0	4,299
<i>Total Expenditures</i>	<u>324,291</u>	<u>1,071,511</u>	<u>4,164,043</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>115,067</u>	<u>87,414</u>	<u>467,060</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	0	0	7,800
Transfers In	0	0	0
Transfers Out	(106,219)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(106,219)</u>	<u>0</u>	<u>7,800</u>
<i>Net Change in Fund Balances</i>	8,848	87,414	474,860
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>43,427</u>	<u>(36,807)</u>	<u>819,714</u>
<i>Fund Balances End of Year</i>	<u>\$52,275</u>	<u>\$50,607</u>	<u>\$1,294,574</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, 2011

	Court Operations	Sheriff Operations	Adult Probation
Revenues			
Property Taxes	\$0	\$0	\$0
Charges for Services	1,183,500	500,470	183,146
Licenses and Permits	0	55,903	0
Fines and Forfeitures	0	49,526	0
Intergovernmental	903,419	63,189	0
Special Assessments	0	0	0
Interest	0	12	0
Rentals	0	0	0
Contributions and Donations	75	41,200	0
Other	53	41,096	67,306
<i>Total Revenues</i>	<u>2,087,047</u>	<u>751,396</u>	<u>250,452</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial System	2,575,837	0	0
Public Safety	0	818,255	255,969
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
Economic Development	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>2,575,837</u>	<u>818,255</u>	<u>255,969</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(488,790)</u>	<u>(66,859)</u>	<u>(5,517)</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	467	0	0
Transfers In	988,969	18,000	0
Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>989,436</u>	<u>18,000</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	500,646	(48,859)	(5,517)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>866,035</u>	<u>274,156</u>	<u>119,058</u>
<i>Fund Balances End of Year</i>	<u>\$1,366,681</u>	<u>\$225,297</u>	<u>\$113,541</u>

Court Computers	Dayspring	Child Support Enforcement Agency	Prepayment of Interest	Delinquent Real Estate Collection	Bike Trail Maintenance
\$0	\$690,395	\$0	\$0	\$0	\$0
83,218	666,205	419,466	0	314,273	0
0	0	0	0	0	0
0	0	0	0	0	0
0	96,858	1,622,041	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	834	0	0	0	0
0	0	0	0	0	0
0	35,546	662	0	24,365	6,383
83,218	1,489,838	2,042,169	0	338,638	6,383
0	0	0	0	260,443	0
17,637	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	1,518,678	2,080,733	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
17,637	1,518,678	2,080,733	0	260,443	0
65,581	(28,840)	(38,564)	0	78,195	6,383
0	0	0	0	402	0
0	0	0	0	0	51,800
0	(10,000)	0	0	0	0
0	(10,000)	0	0	402	51,800
65,581	(38,840)	(38,564)	0	78,597	58,183
359,943	822,137	278,478	28,958	267,187	77,216
\$425,524	\$783,297	\$239,914	\$28,958	\$345,784	\$135,399

(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, 2011

	Veterans' Cemetery	Ditch Maintenance	Enhanced 911 Wireless
Revenues			
Property Taxes	\$0	\$0	\$0
Charges for Services	0	0	0
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	0	0	269,103
Special Assessments	0	6,051	0
Interest	0	0	0
Rentals	0	0	0
Contributions and Donations	0	0	0
Other	3,120	0	0
<i>Total Revenues</i>	<u>3,120</u>	<u>6,051</u>	<u>269,103</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial System	0	0	0
Public Safety	0	0	258,574
Public Works	0	440	0
Health	0	0	0
Human Services	57	0	0
Economic Development	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>57</u>	<u>440</u>	<u>258,574</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,063</u>	<u>5,611</u>	<u>10,529</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	0	0	0
Transfers In	0	0	0
Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	3,063	5,611	10,529
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>63,475</u>	<u>82,688</u>	<u>457,195</u>
<i>Fund Balances End of Year</i>	<u><u>\$66,538</u></u>	<u><u>\$88,299</u></u>	<u><u>\$467,724</u></u>

Voting Equipment	Screening and Diversion	Federal Grants	State Grants	Local Grants	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$0	\$690,395
113,292	26,174	0	0	0	4,699,194
0	0	0	0	0	385,863
0	0	0	0	0	69,875
0	0	1,098,959	1,267,901	16,905	9,987,491
0	0	0	0	0	6,051
0	0	1,518	0	0	2,123
0	0	0	0	0	834
0	0	0	0	0	60,542
0	0	0	0	0	179,182
<u>113,292</u>	<u>26,174</u>	<u>1,100,477</u>	<u>1,267,901</u>	<u>16,905</u>	<u>16,081,550</u>
69,248	20,018	104,073	0	0	1,525,293
0	0	240,122	1,253,732	0	4,087,328
0	0	343,086	7,042	36,905	1,719,831
0	0	0	0	0	4,117,359
0	0	0	0	0	324,291
0	0	188,944	0	0	3,788,412
0	0	427,674	0	0	427,674
0	0	0	0	0	42,825
0	0	0	0	0	4,299
<u>69,248</u>	<u>20,018</u>	<u>1,303,899</u>	<u>1,260,774</u>	<u>36,905</u>	<u>16,037,312</u>
<u>44,044</u>	<u>6,156</u>	<u>(203,422)</u>	<u>7,127</u>	<u>(20,000)</u>	<u>44,238</u>
0	129	0	0	0	8,798
3,158	0	29,439	0	0	1,091,366
0	0	0	0	0	(116,219)
<u>3,158</u>	<u>129</u>	<u>29,439</u>	<u>0</u>	<u>0</u>	<u>983,945</u>
47,202	6,285	(173,983)	7,127	(20,000)	1,028,183
(16,603)	8,846	566,693	412,502	24,234	5,518,532
<u>\$30,599</u>	<u>\$15,131</u>	<u>\$392,710</u>	<u>\$419,629</u>	<u>\$4,234</u>	<u>\$6,546,715</u>

Richland County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2011

	Road and Bridge	Special Projects	Capital Equipment Purchases
Assets			
Equity in Pooled Cash and Cash Equivalents	\$191,113	\$12,047	\$37,556
Intergovernmental Receivable	2,103,414	0	0
<i>Total Assets</i>	<u>\$2,294,527</u>	<u>\$12,047</u>	<u>\$37,556</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$13,930	\$0	\$0
Contracts Payable	1,818,494	0	0
Deferred Revenue	2,014,645	0	0
Accrued Interest Payable	0	1,637	0
Notes Payable	0	60,009	0
<i>Total Liabilities</i>	<u>3,847,069</u>	<u>61,646</u>	<u>0</u>
Fund Balances			
Restricted	0	0	0
Committed	0	0	0
Assigned	0	0	37,556
Unassigned (<i>Deficit</i>)	(1,552,542)	(49,599)	0
<i>Total Fund Balances (Deficit)</i>	<u>(1,552,542)</u>	<u>(49,599)</u>	<u>37,556</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$2,294,527</u>	<u>\$12,047</u>	<u>\$37,556</u>

Issue II	Geographic Information System	Gorman Nature Capital Improvement	Mental Health Housing
\$13,149	\$80,281	\$13,203	\$238,925
540	0	0	0
\$13,689	\$80,281	\$13,203	\$238,925
\$0	\$9,661	\$0	\$0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	9,661	0	0
13,689	70,620	0	238,925
0	0	13,203	0
0	0	0	0
0	0	0	0
13,689	70,620	13,203	238,925
\$13,689	\$80,281	\$13,203	\$238,925

(continued)

Richland County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds (continued)
December 31, 2011

	Child Support Enforcement Agency	Engineer	Total Nonmajor Capital Projects Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$831,002	\$0	\$1,417,276
Intergovernmental Receivable	0	0	2,103,954
<i>Total Assets</i>	<u>\$831,002</u>	<u>\$0</u>	<u>\$3,521,230</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$0	\$0	\$23,591
Contracts Payable	0	0	1,818,494
Deferred Revenue	0	0	2,014,645
Accrued Interest Payable	0	4,113	5,750
Notes Payable	0	745,664	805,673
<i>Total Liabilities</i>	<u>0</u>	<u>749,777</u>	<u>4,668,153</u>
Fund Balances			
Restricted	831,002	0	1,154,236
Committed	0	0	13,203
Assigned	0	0	37,556
Unassigned (Deficit)	0	(749,777)	(2,351,918)
<i>Total Fund Balances (Deficit)</i>	<u>831,002</u>	<u>(749,777)</u>	<u>(1,146,923)</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$831,002</u>	<u>\$0</u>	<u>\$3,521,230</u>

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2011

	Road and Bridge	Special Projects	Energy/ 911 Notes	Newhope Capital Projects
Revenues				
Charges for Services	\$399,748	\$0	\$0	\$0
Intergovernmental	3,139,205	0	0	95,496
Rentals	0	0	15,884	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>3,538,953</u>	<u>0</u>	<u>15,884</u>	<u>95,496</u>
Expenditures				
Capital Outlay	4,354,534	0	0	95,496
Debt Service:				
Principal Retirement	65,580	175,000	290,000	0
Interest and Fiscal Charges	0	7,847	10,150	0
Bond Issuance Costs	0	0	0	0
<i>Total Expenditures</i>	<u>4,420,114</u>	<u>182,847</u>	<u>300,150</u>	<u>95,496</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(881,161)</u>	<u>(182,847)</u>	<u>(284,266)</u>	<u>0</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	0	0
OPWC Loan Issued	0	0	0	0
General Obligation Bonds Issued	0	0	0	0
Bond Anticipation Notes Issued	0	115,000	0	0
Transfers In	0	65,610	284,266	0
Transfers Out	(75,000)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(75,000)</u>	<u>180,610</u>	<u>284,266</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(956,161)	(2,237)	0	0
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>(596,381)</u>	<u>(47,362)</u>	<u>0</u>	<u>0</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>(\$1,552,542)</u>	<u>(\$49,599)</u>	<u>\$0</u>	<u>\$0</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, 2011

	Capital Equipment Purchases	Issue II	Geographic Information System	Gorman Nature Capital Improvement
Revenues				
Charges for Services	\$16,800	\$0	\$0	\$0
Intergovernmental	0	1,226,456	43,040	0
Rentals	0	0	0	0
Other	0	0	31,683	0
<i>Total Revenues</i>	<u>16,800</u>	<u>1,226,456</u>	<u>74,723</u>	<u>0</u>
Expenditures				
Capital Outlay	25,496	1,444,801	82,512	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Bond Issuance Costs	0	0	0	0
<i>Total Expenditures</i>	<u>25,496</u>	<u>1,444,801</u>	<u>82,512</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(8,696)</u>	<u>(218,345)</u>	<u>(7,789)</u>	<u>0</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	1,286	0	0	0
OPWC Loan Issued	0	224,607	0	0
General Obligation Bonds Issued	0	0	0	0
Bond Anticipation Notes Issued	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>1,286</u>	<u>224,607</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>(7,410)</u>	<u>6,262</u>	<u>(7,789)</u>	<u>0</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>44,966</u>	<u>7,427</u>	<u>78,409</u>	<u>13,203</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$37,556</u>	<u>\$13,689</u>	<u>\$70,620</u>	<u>\$13,203</u>

Madison Township Sewer A	Mental Health Housing	Child Support Enforcement Agency	Munis System	Engineer	Total Nonmajor Capital Projects Funds
\$0	\$0	\$0	\$0	\$0	\$416,548
0	0	0	0	0	4,504,197
0	0	86,410	0	63,860	166,154
0	0	0	0	0	31,683
0	0	86,410	0	63,860	5,118,582
0	0	0	171,074	0	6,173,913
0	0	110,925	211,721	0	853,226
0	0	77,302	23,264	12,043	130,606
0	0	18,144	0	0	18,144
0	0	206,371	406,059	12,043	7,175,889
0	0	(119,961)	(406,059)	51,817	(2,057,307)
0	0	0	0	0	1,286
0	0	0	0	0	224,607
0	0	621,180	0	0	621,180
0	0	0	0	0	115,000
0	0	396,089	407,759	0	1,153,724
(163,691)	0	(66,306)	0	(62,363)	(367,360)
(163,691)	0	950,963	407,759	(62,363)	1,748,437
(163,691)	0	831,002	1,700	(10,546)	(308,870)
163,691	238,925	0	(1,700)	(739,231)	(838,053)
\$0	\$238,925	\$831,002	\$0	(\$749,777)	(\$1,146,923)

Richland County, Ohio

Fund Descriptions
Internal Service Funds

Internal service funds are established to account for and report 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 and report revenues used to provide health benefits to employees.

County Phone System Fund – To account for and report 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, 2011

	Employee Health Insurance	County Phone System	Total
Assets			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$1,121,191	\$8,074	\$1,129,265
Accounts Receivable	470	0	470
Intergovernmental Receivable	38,614	0	38,614
<i>Total Current Assets</i>	1,160,275	8,074	1,168,349
Noncurrent Assets:			
Loans to Other Funds	960,000	0	960,000
<i>Total Assets</i>	2,120,275	8,074	2,128,349
Liabilities			
Current Liabilities:			
Intergovernmental Payable	737	0	737
Claims Payable	971,029	0	971,029
<i>Total Liabilities</i>	971,766	0	971,766
Net Assets			
Unrestricted	\$1,148,509	\$8,074	\$1,156,583

Richland County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended December 31, 2011*

	Employee Health Insurance	County Phone System	Total
Operating Revenues			
Charges for Services	\$11,634,255	\$359,099	\$11,993,354
Operating Expenses			
Personal Services	73,244	0	73,244
Contractual Services	480,778	319,448	800,226
Claims	11,412,964	0	11,412,964
Other	237	0	237
<i>Total Operating Expenses</i>	11,967,223	319,448	12,286,671
<i>Change in Net Assets</i>	(332,968)	39,651	(293,317)
<i>Net Assets (Deficit) Beginning of Year</i>	1,481,477	(31,577)	1,449,900
<i>Net Assets End of Year</i>	\$1,148,509	\$8,074	\$1,156,583

Richland County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
December 31, 2011

	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	\$11,595,171	\$359,099	\$11,954,270
Cash Payments to Suppliers	(480,778)	(353,025)	(833,803)
Cash Payments to Employees	(73,244)	0	(73,244)
Cash Payments for Claims	(11,354,064)	0	(11,354,064)
<i>Net Cash Provided by (Used for) Operating Activities</i>	(312,915)	6,074	(306,841)
Cash Flows from Noncapital Financing Activities			
Advances In	320,000	0	320,000
<i>Net Increase in Cash and Cash Equivalents</i>	7,085	6,074	13,159
<i>Cash and Cash Equivalents Beginning of Year</i>	1,114,106	2,000	1,116,106
<i>Cash and Cash Equivalents End of Year</i>	\$1,121,191	\$8,074	\$1,129,265
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities			
Operating Income (Loss)	(\$332,968)	\$39,651	(\$293,317)
(Increase) in Receivables:			
Accounts Receivable	(470)	0	(470)
Due from Other Governments	(38,614)	0	(38,614)
Increase (Decrease) in Liabilities:			
Accounts Payable	0	(33,577)	(33,577)
Intergovernmental Payable	237	0	237
Claims Payable	58,900	0	58,900
<i>Total Adjustments</i>	20,053	(33,577)	(13,524)
<i>Net Cash Provided by (Used for) Operating Activities</i>	(\$312,915)	\$6,074	(\$306,841)

Richland County, Ohio

Fund Descriptions Fiduciary Funds

Fiduciary funds are used to account for and report 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 and report the money held in trust for the residents of the County Home.

Children's Services Trust Fund - To account for and report 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 and report 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 and report 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 and report the collection of real estate taxes and special assessments that are periodically apportioned to the subdivisions.

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

Undivided Local Government Fund - To account for and report 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 and report 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 and report the following activities:

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

Other Agency Funds

Soil and Water Conservation Fund

Emergency Planning Community Right to Know Fund

Mass Transit Fund

Custody Support Fund

Fines and Costs Fund

State Rotary Probate Fund

Workers' Compensation Fund

Prepayment Real Property Fund

Undivided Trailer Tax Fund

County Agency Fund

Regional Planning Fund

Solid Waste Fund

Payroll Fund

Standards Committee Fund

Disaster Relief Fund

SB 3 & 287 Utility Reimbursement Fund

WIA Fiscal Agent Fund

Richland County Youth and Family Council

Richland County, Ohio
Combining Statement of Fiduciary Net Assets
Private Purpose Trust Funds
December 31, 2011

	County Home Resident Trust	Children's Services Trust	Totals
Assets			
Equity in Pooled Cash and Cash Equivalents	\$10,985	\$0	\$10,985
Cash and Cash Equivalents in Segregated Accounts	114,842	222	115,064
<i>Total Assets</i>	125,827	222	126,049
Net Assets			
Held in Trust for Children's Services	0	222	222
Held in Trust for County Home	125,827	0	125,827
<i>Total Net Assets</i>	\$125,827	\$222	\$126,049

Richland County, Ohio
Combining Statement of Changes in Fiduciary Net Assets
Private Purpose Trust Funds
For the Year Ended December 31, 2011

	County Home Resident Trust	Children's Services Trust	Totals
Additions			
Contributions:			
Private Donations	\$451,292	\$0	\$451,292
Investment Earnings	58	0	58
Other	724	0	724
<i>Total Additions</i>	452,074	0	452,074
Deductions			
Benefits	414,883	30	414,913
<i>Change in Net Assets</i>	37,191	(30)	37,161
<i>Net Assets Beginning of Year</i>	88,636	252	88,888
<i>Net Assets End of Year</i>	\$125,827	\$222	\$126,049

Richland County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2011

	Balance 1/1/11	Additions	Reductions	Balance 12/31/11
Undivided Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$26,949	\$21,606,764	\$21,603,624	\$30,089
Intergovernmental Receivable	1,239,042	1,217,682	1,239,042	1,217,682
Permissive Sales Taxes Receivable	5,009,653	5,127,785	5,009,653	5,127,785
Property Taxes Receivable	20,487	22,359	20,487	22,359
Special Assessments Receivable	1,789,493	1,700,994	1,789,493	1,700,994
<i>Total Assets</i>	<u>\$8,085,624</u>	<u>\$29,675,584</u>	<u>\$29,662,299</u>	<u>\$8,098,909</u>
Liabilities				
Undistributed Assets	<u>\$8,085,624</u>	<u>\$29,675,584</u>	<u>\$29,662,299</u>	<u>\$8,098,909</u>
Undivided Inheritance and Estate Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$644,743	\$3,337,193	\$3,102,488	\$879,448
Liabilities				
Undistributed Assets	<u>\$644,743</u>	<u>\$3,337,193</u>	<u>\$3,102,488</u>	<u>\$879,448</u>
Undivided General Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,279,692	\$101,027,714	\$100,913,709	\$3,393,697
Property Taxes Receivable	96,473,012	99,887,883	96,473,012	99,887,883
<i>Total Assets</i>	<u>\$99,752,704</u>	<u>\$200,915,597</u>	<u>\$197,386,721</u>	<u>\$103,281,580</u>
Liabilities				
Undistributed Assets	<u>\$99,752,704</u>	<u>\$200,915,597</u>	<u>\$197,386,721</u>	<u>\$103,281,580</u>
Undivided Personal Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,700	\$42,364	\$41,328	\$3,736
Property Taxes Receivable	507,900	541,473	507,900	541,473
<i>Total Assets</i>	<u>\$510,600</u>	<u>\$583,837</u>	<u>\$549,228</u>	<u>\$545,209</u>
Liabilities				
Undistributed Assets	<u>\$510,600</u>	<u>\$583,837</u>	<u>\$549,228</u>	<u>\$545,209</u>

(continued)

Richland County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2011

	Balance 1/1/11	Additions	Reductions	Balance 12/31/11
Undivided Local Government				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$10,161,855	\$10,161,855	\$0
Intergovernmental Receivable	3,382,249	2,858,976	3,382,249	2,858,976
<i>Total Assets</i>	<u>\$3,382,249</u>	<u>\$13,020,831</u>	<u>\$13,544,104</u>	<u>\$2,858,976</u>
Liabilities				
Undistributed Assets	<u>\$3,382,249</u>	<u>\$13,020,831</u>	<u>\$13,544,104</u>	<u>\$2,858,976</u>
Board of Health				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,950,092	\$6,763,386	\$6,709,233	\$4,004,245
Property Taxes Receivable	2,531,049	2,600,730	2,531,049	2,600,730
<i>Total Assets</i>	<u>\$6,481,141</u>	<u>\$9,364,116</u>	<u>\$9,240,282</u>	<u>\$6,604,975</u>
Liabilities				
Undistributed Assets	<u>\$6,481,141</u>	<u>\$9,364,116</u>	<u>\$9,240,282</u>	<u>\$6,604,975</u>
County Court Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	<u>\$836,624</u>	<u>\$3,901,793</u>	<u>\$4,020,064</u>	<u>\$718,353</u>
Liabilities				
Intergovernmental Payable	\$103,676	\$1,632,900	\$1,644,787	\$91,789
Undistributed Assets	582,754	2,240,119	2,346,350	476,523
Deposits Held and Due to Others	150,194	28,774	28,927	150,041
<i>Total Liabilities</i>	<u>\$836,624</u>	<u>\$3,901,793</u>	<u>\$4,020,064</u>	<u>\$718,353</u>

(continued)

Richland County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2011

	Balance 1/1/11	Additions	Reductions	Balance 12/31/11
Other Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,976,908	\$29,274,357	\$28,151,121	\$3,100,144
Cash and Cash Equivalents in Segregated Accounts	303,374	2,219,143	2,266,875	255,642
<i>Total Assets</i>	<u>\$2,280,282</u>	<u>\$31,493,500</u>	<u>\$30,417,996</u>	<u>\$3,355,786</u>
Liabilities				
Undistributed Assets	<u>\$2,280,282</u>	<u>\$31,493,500</u>	<u>\$30,417,996</u>	<u>\$3,355,786</u>
All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$9,881,084	\$172,213,633	\$170,683,358	\$11,411,359
Cash and Cash Equivalents in Segregated Accounts	1,139,998	6,120,936	6,286,939	973,995
Intergovernmental Receivable	4,621,291	4,076,658	4,621,291	4,076,658
Permissive Sales Tax Receivable	5,009,653	5,127,785	5,009,653	5,127,785
Property Taxes Receivable	99,532,448	103,052,445	99,532,448	103,052,445
Special Assessments Receivable	1,789,493	1,700,994	1,789,493	1,700,994
<i>Total Assets</i>	<u>\$121,973,967</u>	<u>\$292,292,451</u>	<u>\$287,923,182</u>	<u>\$126,343,236</u>
Liabilities				
Intergovernmental Payable	\$103,676	\$1,632,900	\$1,644,787	\$91,789
Undistributed Assets	121,720,097	290,630,777	286,249,468	126,101,406
Deposits Held and Due to Others	150,194	28,774	28,927	150,041
<i>Total Liabilities</i>	<u>\$121,973,967</u>	<u>\$292,292,451</u>	<u>\$287,923,182</u>	<u>\$126,343,236</u>

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

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$3,435,000	\$3,435,000	\$3,436,792	\$1,792
Sales Taxes	15,115,000	15,889,684	16,211,212	321,528
Charges for Services	3,738,479	4,906,668	4,779,421	(127,247)
Licenses and Permits	300,000	300,000	412,857	112,857
Fines and Forfeitures	271,000	272,490	344,908	72,418
Intergovernmental	3,708,190	4,188,690	4,286,716	98,026
Interest	751,700	751,700	800,977	49,277
Rentals	29,121	87,456	138,050	50,594
Other	17,150	48,017	83,803	35,786
<i>Total Revenues</i>	<u>27,365,640</u>	<u>29,879,705</u>	<u>30,494,736</u>	<u>615,031</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Commissioners:				
Personal Services	284,577	293,738	293,738	0
Materials and Supplies	800	763	763	0
Contractual Services	104,000	106,857	106,857	0
Other	0	1,865	1,881	(16)
Total Commissioners	<u>389,377</u>	<u>403,223</u>	<u>403,239</u>	<u>(16)</u>
Auditor:				
Personal Services	340,041	352,225	352,225	0
Materials and Supplies	3,000	4,332	4,332	0
Contractual Services	7,000	16,062	16,062	0
Capital Outlay	0	157	157	0
Other	100	296	296	0
Total Auditor	<u>350,141</u>	<u>373,072</u>	<u>373,072</u>	<u>0</u>
Treasurer:				
Personal Services	186,975	184,570	184,570	0
Materials and Supplies	20,900	21,956	21,956	0
Contractual Services	3,710	2,507	2,507	0
Capital Outlay	9,000	8,776	8,776	0
Other	90	42	42	0
Total Treasurer	<u>\$220,675</u>	<u>\$217,851</u>	<u>\$217,851</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, 2011

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Prosecuting Attorney:				
Personal Services	\$1,257,215	\$1,005,791	\$1,051,070	(\$45,279)
Materials and Supplies	4,300	7,456	7,456	0
Contractual Services	94,351	81,701	81,701	0
Capital Outlay	15,000	1,619	1,619	0
Other	10,000	4,443	4,443	0
Total Prosecuting Attorney	1,380,866	1,101,010	1,146,289	(45,279)
Bureau of Inspection:				
Contractual Services	84,000	62,097	62,097	0
Data Processing Board:				
Personal Services	196,982	207,892	207,892	0
Materials and Supplies	500	256	256	0
Contractual Services	133,304	196,268	196,268	0
Capital Outlay	0	25,325	25,325	0
Total Data Processing Board	330,786	429,741	429,741	0
Board of Elections:				
Personal Services	409,418	382,072	382,072	0
Materials and Supplies	13,000	27,102	27,102	0
Contractual Services	95,600	58,971	58,971	0
Capital Outlay	15,000	8,304	8,304	0
Total Board of Elections	533,018	476,449	476,449	0
Building and Grounds:				
Personal Services	292,753	263,299	263,299	0
Materials and Supplies	92,500	68,318	68,318	0
Contractual Services	721,100	706,969	706,969	0
Capital Outlay	15,000	0	0	0
Other	0	539	539	0
Total Building and Grounds	1,121,353	1,039,125	1,039,125	0
Recorder:				
Personal Services	229,894	223,229	223,229	0
Materials and Supplies	3,800	6,604	6,604	0
Contractual Services	140,607	121,641	101,709	19,932
Capital Outlay	1,839	17,375	17,375	0
Other	365	4,100	4,100	0
Total Recorder	\$376,505	\$372,949	\$353,017	\$19,932

(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, 2011

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Central Purchasing:				
Personal Services	\$59,061	\$49,171	\$49,171	\$0
Materials and Supplies	360,537	360,718	360,718	0
Contractual Services	0	1,635	1,635	0
Other	0	170	170	0
Total Central Purchasing	419,598	411,694	411,694	0
Risk Management:				
Personal Services	43,650	42,059	42,059	0
Materials and Supplies	300	312	312	0
Contractual Services	3,700	372	372	0
Other	0	412	412	0
Total Risk Management	47,650	43,155	43,155	0
Insurance, Pensions and Taxes:				
Contractual Services	4,916,089	5,148,968	5,148,968	0
Total General Government - Legislative and Executive	10,170,058	10,079,334	10,104,697	(25,363)
General Government - Judicial:				
Court of Appeals:				
Contractual Services	21,296	13,920	13,920	0
Common Pleas Court:				
Personal Services	155,302	152,255	148,550	3,705
Materials and Supplies	850	385	385	0
Contractual Services	49,400	51,568	51,568	0
Capital Outlay	2,500	496	496	0
Other	1,000	452	452	0
Total Common Pleas Court	209,052	205,156	201,451	3,705
Jury Commission:				
Personal Services	250	200	200	0
Materials and Supplies	1,300	1,283	1,283	0
Contractual Services	290	258	258	0
Total Jury Commission	\$1,840	\$1,741	\$1,741	\$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, 2011

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Court Information Technology:				
Personal Services	\$72,654	\$74,170	\$74,170	\$0
Materials and Supplies	1,250	1,247	1,247	0
Contractual Services	79,000	75,264	75,264	0
Capital Outlay	9,000	9,735	9,735	0
Other	250	59	59	0
Total Court Information Technology	162,154	160,475	160,475	0
Probate Court:				
Personal Services	233,847	227,960	227,960	0
Materials and Supplies	3,800	8,194	8,194	0
Contractual Services	14,750	2,567	2,567	0
Capital Outlay	3,100	703	703	0
Other	2,000	1,089	1,089	0
Total Probate Court	257,497	240,513	240,513	0
Clerk of Courts:				
Personal Services	1,016,521	1,004,472	957,566	46,906
Materials and Supplies	22,831	17,692	16,827	865
Contractual Services	21,093	284,349	276,119	8,230
Capital Outlay	1,090	48,867	48,867	0
Other	17,617	14,978	14,868	110
Total Clerk of Courts	1,079,152	1,370,358	1,314,247	56,111
Municipal Court:				
Personal Services	347,016	354,196	354,196	0
Contractual Services	58,750	58,833	58,833	0
Total Municipal Court	405,766	413,029	413,029	0
Juvenile Court:				
Personal Services	1,687,547	1,037,779	1,035,572	2,207
Materials and Supplies	6,900	11,321	11,321	0
Contractual Services	96,738	91,801	91,801	0
Capital Outlay	3,239	5,757	5,757	0
Total Juvenile Court	\$1,794,424	\$1,146,658	\$1,144,451	\$2,207

(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, 2011

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Joint Court:				
Personal Services	\$203,040	\$222,174	\$222,174	\$0
Materials and Supplies	900	151	151	0
Contractual Services	75,250	58,402	58,402	0
Capital Outlay	1,000	5,400	5,400	0
Other	400	269	269	0
Total Joint Court	<u>280,590</u>	<u>286,396</u>	<u>286,396</u>	<u>0</u>
Criminal Court Services:				
Personal Services	297,620	291,039	291,039	0
Materials and Supplies	300	264	264	0
Contractual Services	11,782	18,903	18,903	0
Total Criminal Court Services	<u>309,702</u>	<u>310,206</u>	<u>310,206</u>	<u>0</u>
Domestic Relations:				
Personal Services	391,021	378,820	378,820	0
Materials and Supplies	1,500	2,816	2,816	0
Contractual Services	3,600	3,061	3,061	0
Capital Outlay	34	650	650	0
Other	0	319	319	0
Total Domestic Relations	<u>396,155</u>	<u>385,666</u>	<u>385,666</u>	<u>0</u>
Total General Government - Judicial	<u>4,917,628</u>	<u>4,534,118</u>	<u>4,472,095</u>	<u>62,023</u>
Public Safety:				
Juvenile Detention Center:				
Personal Services	925,144	860,074	860,074	0
Materials and Supplies	0	31,674	29,240	2,434
Contractual Services	158,508	128,316	128,316	0
Capital Outlay	0	6,165	6,165	0
Total Juvenile Detention Center	<u>1,083,652</u>	<u>1,026,229</u>	<u>1,023,795</u>	<u>2,434</u>
Disaster Services:				
Personal Services	607,408	502,883	502,883	0
Materials and Supplies	3,200	1,015	1,015	0
Contractual Services	81,930	71,205	71,205	0
Capital Outlay	26,600	27,512	27,512	0
Total Disaster Services	<u>\$719,138</u>	<u>\$602,615</u>	<u>\$602,615</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, 2011

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Coroner:				
Personal Services	\$155,945	\$153,284	\$153,284	\$0
Materials and Supplies	4,000	1,766	1,766	0
Contractual Services	123,600	138,172	138,172	0
Capital Outlay	2,000	17,265	17,265	0
Total Coroner	285,545	310,487	310,487	0
Sheriff:				
Personal Services	5,302,621	6,136,194	6,085,678	50,516
Materials and Supplies	491,502	523,517	514,273	9,244
Contractual Services	902,500	926,853	926,853	0
Capital Outlay	28,000	27,759	27,759	0
Other	30,000	184,620	168,098	16,522
Total Sheriff	6,754,623	7,798,943	7,722,661	76,282
Total Public Safety	8,842,958	9,738,274	9,659,558	78,716
Public Works:				
Highway Engineer:				
Personal Services	85,438	92,795	92,795	0
Materials and Supplies	2,000	983	983	0
Contractual Services	1,800	3,434	3,434	0
Capital Outlay	1,200	0	0	0
Total Highway Engineer	90,438	97,212	97,212	0
Building Department Regulations:				
Personal Services	239,700	239,793	239,793	0
Materials and Supplies	500	309	309	0
Contractual Services	33,550	34,738	34,738	0
Capital Outlay	405	0	0	0
Other	100	0	0	0
Total Building Department Regulations	274,255	274,840	274,840	0
Total Public Works	\$364,693	\$372,052	\$372,052	\$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, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Health:				
Agriculture:				
Personal Services	\$1,100	\$935	\$935	\$0
Contractual Services	47,120	47,056	47,056	0
Total Agriculture	<u>48,220</u>	<u>47,991</u>	<u>47,991</u>	<u>0</u>
Other Health:				
Contractual Services	2,300	2,172	2,172	0
Ditch Maintenance:				
Personal Services	100,109	108,751	108,751	0
Materials and Supplies	22,656	11,081	11,081	0
Total Ditch Maintenance	<u>122,765</u>	<u>119,832</u>	<u>119,832</u>	<u>0</u>
Total Health	<u>173,285</u>	<u>169,995</u>	<u>169,995</u>	<u>0</u>
Human Services:				
Soldiers Relief:				
Materials and Supplies	2,000	4,000	4,000	0
Contractual Services	33,000	25,305	25,305	0
Total Soldiers Relief	<u>35,000</u>	<u>29,305</u>	<u>29,305</u>	<u>0</u>
Veteran Services:				
Personal Services	352,605	340,463	340,463	0
Materials and Supplies	800	800	800	0
Contractual Services	150,650	148,837	148,837	0
Capital Outlay	5,250	4,464	4,464	0
Other	9,000	9,000	9,000	0
Total Veteran Services	<u>518,305</u>	<u>503,564</u>	<u>503,564</u>	<u>0</u>
Total Human Services	<u>553,305</u>	<u>532,869</u>	<u>532,869</u>	<u>0</u>
Conservation and Recreation:				
Parks:				
Personal Services	121,081	99,133	99,133	0
Materials and Supplies	2,600	2,561	2,561	0
Contractual Services	8,360	24,177	24,177	0
Capital Outlay	54,500	2,901	2,901	0
Total Conservation and Recreation	<u>\$186,541</u>	<u>\$128,772</u>	<u>\$128,772</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, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Intergovernmental	\$583,025	\$1,159,650	\$1,159,650	\$0
<i>Total Expenditures</i>	<u>25,791,493</u>	<u>26,715,064</u>	<u>26,599,688</u>	<u>115,376</u>
<i>Excess of Revenues Over Expenditures</i>	<u>1,574,147</u>	<u>3,164,641</u>	<u>3,895,048</u>	<u>730,407</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	34,074	34,074
Advances Out	0	(331,367)	(331,367)	0
Transfers In	1,816,382	42,116	0	(42,116)
Transfers Out	(6,617,845)	(3,598,425)	(3,568,924)	29,501
<i>Total Other Financing Sources (Uses)</i>	<u>(4,801,463)</u>	<u>(3,887,676)</u>	<u>(3,866,217)</u>	<u>21,459</u>
<i>Net Change in Fund Balance</i>	(3,227,316)	(723,035)	28,831	751,866
<i>Fund Balance Beginning of Year</i>	1,081,406	1,081,406	1,081,406	0
Prior Year Encumbrances Appropriated	<u>151,838</u>	<u>151,838</u>	<u>151,838</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$1,994,072)</u>	<u>\$510,209</u>	<u>\$1,262,075</u>	<u>\$751,866</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Mental Health Board Fund
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$1,585,000	\$1,585,000	\$1,539,108	(\$45,892)
Intergovernmental	8,826,325	10,526,325	8,952,968	(1,573,357)
Other	5,000	5,000	104,696	99,696
<i>Total Revenues</i>	10,416,325	12,116,325	10,596,772	(1,519,553)
Expenditures				
Current:				
Health:				
Mental Health Board:				
Personal Services	527,567	527,567	482,466	45,101
Materials and Supplies	6,000	11,000	10,613	387
Contractual Services	10,140,500	11,262,170	9,856,932	1,405,238
Capital Outlay	18,000	10,000	4,199	5,801
Other	2,000	2,000	980	1,020
<i>Total Expenditures</i>	10,694,067	11,812,737	10,355,190	1,457,547
<i>Net Change in Fund Balance</i>	(277,742)	303,588	241,582	(62,006)
<i>Fund Balance Beginning of Year</i>	4,958,798	4,958,798	4,958,798	0
<i>Fund Balance End of Year</i>	\$4,681,056	\$5,262,386	\$5,200,380	(\$62,006)

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Board Fund
For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$8,011,763	\$8,011,763	\$8,098,377	\$86,614
Charges for Services	1,026,430	1,026,430	1,329,128	302,698
Intergovernmental	14,230,358	14,230,358	14,385,672	155,314
Interest	1,000	1,000	1,260	260
Contributions and Donations	0	0	20,288	20,288
<i>Total Revenues</i>	<u>23,269,551</u>	<u>23,269,551</u>	<u>23,834,725</u>	<u>565,174</u>
Expenditures				
Current:				
Health:				
Developmental Disabilities Board:				
Personal Services	17,102,383	17,087,843	16,229,650	858,193
Materials and Supplies	399,172	434,630	365,300	69,330
Contractual Services	7,234,092	5,618,766	5,206,396	412,370
Capital Outlay	2,770,943	3,191,337	1,035,165	2,156,172
Other	947,785	1,024,880	999,330	25,550
<i>Total Expenditures</i>	<u>28,454,375</u>	<u>27,357,456</u>	<u>23,835,841</u>	<u>3,521,615</u>
<i>Net Change in Fund Balance</i>	(5,184,824)	(4,087,905)	(1,116)	4,086,789
<i>Fund Balance Beginning of Year</i>	23,277,664	23,277,664	23,277,664	0
Prior Year Encumbrances Appropriated	988,901	988,901	988,901	0
<i>Fund Balance End of Year</i>	<u>\$19,081,741</u>	<u>\$20,178,660</u>	<u>\$24,265,449</u>	<u>\$4,086,789</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, 2011

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$9,019,272	\$9,110,524	\$8,329,308	(\$781,216)
Expenditures				
Current:				
Human Services:				
Public Assistance:				
Personal Services	4,875,983	4,875,983	4,828,924	47,059
Materials and Supplies	238,764	238,764	217,824	20,940
Contractual Services	4,030,769	3,527,565	3,208,318	319,247
<i>Total Expenditures</i>	<u>9,145,516</u>	<u>8,642,312</u>	<u>8,255,066</u>	<u>387,246</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(126,244)</u>	<u>468,212</u>	<u>74,242</u>	<u>(393,970)</u>
Other Financing Sources				
Sale of Capital Assets	1,000	1,000	0	(1,000)
Transfers In	125,244	0	0	0
<i>Total Other Financing Sources</i>	<u>126,244</u>	<u>1,000</u>	<u>0</u>	<u>(1,000)</u>
<i>Net Change in Fund Balance</i>	0	469,212	74,242	(394,970)
<i>Fund Balance Beginning of Year</i>	<u>745,367</u>	<u>745,367</u>	<u>745,367</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$745,367</u></u>	<u><u>\$1,214,579</u></u>	<u><u>\$819,609</u></u>	<u><u>(\$394,970)</u></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, 2011

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property and Other Taxes	\$1,765,000	\$1,765,000	\$2,097,873	\$332,873
Charges for Services	68,725	68,725	147,402	78,677
Intergovernmental	5,673,759	5,673,759	6,449,209	775,450
Other	75,000	75,000	13,425	(61,575)
<i>Total Revenues</i>	<u>7,582,484</u>	<u>7,582,484</u>	<u>8,707,909</u>	<u>1,125,425</u>
Expenditures				
Current:				
Human Services:				
Children's Services:				
Personal Services	6,265,157	6,592,317	6,562,854	29,463
Materials and Supplies	90,300	115,300	112,906	2,394
Contractual Services	2,563,909	2,260,522	2,016,947	243,575
Capital Outlay	310,000	254,227	77,040	177,187
Other	810,000	849,000	92,112	756,888
<i>Total Expenditures</i>	<u>10,039,366</u>	<u>10,071,366</u>	<u>8,861,859</u>	<u>1,209,507</u>
<i>Excess of Revenues Under Expenditures</i>	(2,456,882)	(2,488,882)	(153,950)	2,334,932
Other Financing Sources				
Transfers In	50,000	50,000	50,000	0
<i>Net Change in Fund Balance</i>	(2,406,882)	(2,438,882)	(103,950)	2,334,932
<i>Fund Balance Beginning of Year</i>	<u>6,139,368</u>	<u>6,139,368</u>	<u>6,139,368</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,732,486</u></u>	<u><u>\$3,700,486</u></u>	<u><u>\$6,035,418</u></u>	<u><u>\$2,334,932</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Assessment Debt Retirement Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$880,095	\$872,230	(\$7,865)
Expenditures			
Debt Service:			
Principal Retirement	655,000	655,000	0
Interest and Fiscal Charges	225,095	225,095	0
<i>Total Expenditures</i>	880,095	880,095	0
<i>Excess of Revenues Under Expenditures</i>	0	(7,865)	(7,865)
Other Financing Sources			
Transfers In	81,846	81,846	0
<i>Net Change in Fund Balance</i>	81,846	73,981	(7,865)
<i>Fund Balance Beginning of Year</i>	78,605	78,605	0
<i>Fund Balance End of Year</i>	\$160,451	\$152,586	(\$7,865)

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Obligation Debt Retirement Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$468,900	\$468,900	\$0
Intergovernmental	84,170	84,295	125
Rentals	312,646	323,215	10,569
<i>Total Revenues</i>	<u>865,716</u>	<u>876,410</u>	<u>10,694</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive:			
General Obligation Debt:			
Contractual Services	17,651	17,651	0
Capital Outlay	911,000	465,564	445,436
Other	5,703	5,703	0
Total Legislative and Executive	<u>934,354</u>	<u>488,918</u>	<u>445,436</u>
Debt Service:			
Principal Retirement	14,001,000	14,001,000	0
Interest and Fiscal Charges	1,512,028	1,512,001	27
Total Debt Service	<u>15,513,028</u>	<u>15,513,001</u>	<u>27</u>
<i>Total Expenditures</i>	<u>16,447,382</u>	<u>16,001,919</u>	<u>445,463</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(15,581,666)</u>	<u>(15,125,509)</u>	<u>456,157</u>
Other Financing Sources			
Bond Anticipation Notes Issued	8,946,342	9,656,000	709,658
Bond Anticipation Note Premium	2,091	37,874	35,783
General Obligation Bonds Issued	4,000,000	9,000,000	5,000,000
Transfers In	2,543,575	1,809,896	(733,679)
<i>Total Other Financing Sources</i>	<u>15,492,008</u>	<u>20,503,770</u>	<u>5,011,762</u>
<i>Net Change in Fund Balance</i>	(89,658)	5,378,261	5,467,919
<i>Fund Balance Beginning of Year</i>	<u>139,598</u>	<u>139,598</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$49,940</u>	<u>\$5,517,859</u>	<u>\$5,467,919</u>

Richland County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Sewer Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$2,381,000	\$2,503,494	\$122,494
Fines and Forfeitures	30,000	23,181	(6,819)
Interest	0	162	162
Other	9,000	485	(8,515)
<i>Total Revenues</i>	<u>2,420,000</u>	<u>2,527,322</u>	<u>107,322</u>
Expenses			
Personal Services	555,776	532,769	23,007
Materials and Supplies	9,500	7,733	1,767
Contractual Services	1,995,724	1,845,021	150,703
Capital Outlay	73,000	69,646	3,354
Other	11,000	10,964	36
Debt Service:			
Principal Retirement	81,861	81,695	166
Interest and Fiscal Charges	164,445	147,326	17,119
<i>Total Expenses</i>	<u>2,891,306</u>	<u>2,695,154</u>	<u>196,152</u>
<i>Excess of Revenues Under Expenses Before Transfers</i>	(471,306)	(167,832)	303,474
Transfers In	66,306	66,306	0
Transfers Out	(174,000)	0	174,000
<i>Net Change in Fund Equity</i>	(579,000)	(101,526)	477,474
<i>Fund Equity Beginning of Year</i>	<u>1,853,884</u>	<u>1,853,884</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$1,274,884</u></u>	<u><u>\$1,752,358</u></u>	<u><u>\$477,474</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, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$65,974	\$63,064	(\$2,910)
Licenses and Permits	330,700	329,910	(790)
Fines and Forfeitures	20,240	20,349	109
Contributions and Donations	13,500	19,267	5,767
<i>Total Revenues</i>	<u>430,414</u>	<u>432,590</u>	<u>2,176</u>
Expenditures			
Current:			
Health:			
Dog and Kennel:			
Personal Services	239,462	223,209	16,253
Materials and Supplies	26,182	23,842	2,340
Contractual Services	68,544	64,070	4,474
Capital Outlay	2,884	2,781	103
Other	9,085	8,814	271
<i>Total Expenditures</i>	<u>346,157</u>	<u>322,716</u>	<u>23,441</u>
<i>Excess of Revenues Over Expenditures</i>	84,257	109,874	25,617
Other Financing Uses			
Transfers Out	(106,219)	(106,219)	0
<i>Net Change in Fund Balance</i>	(21,962)	3,655	25,617
<i>Fund Balance Beginning of Year</i>	<u>54,124</u>	<u>54,124</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$32,162</u>	<u>\$57,779</u>	<u>\$25,617</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, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$1,014,550	\$1,139,618	\$125,068
Licenses and Permits	20	50	30
Intergovernmental	195,000	19,257	(175,743)
Other	15,000	0	(15,000)
<i>Total Revenues</i>	<u>1,224,570</u>	<u>1,158,925</u>	<u>(65,645)</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Real Estate Assessment:			
Personal Services	610,711	610,711	0
Materials and Supplies	1,009	1,009	0
Contractual Services	309,632	309,632	0
Capital Outlay	162,586	162,586	0
Other	208	208	0
<i>Total Expenditures</i>	<u>1,084,146</u>	<u>1,084,146</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	140,424	74,779	(65,645)
<i>Fund Balance Beginning of Year</i>	<u>1,552</u>	<u>1,552</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$141,976</u></u>	<u><u>\$76,331</u></u>	<u><u>(\$65,645)</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle License and Gas Tax Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$4,735,000	\$4,633,887	(\$101,113)
Interest	0	475	475
Other	0	651	651
<i>Total Revenues</i>	<u>4,735,000</u>	<u>4,635,013</u>	<u>(99,987)</u>
Expenditures			
Current:			
Public Works:			
Motor Vehicle License and Gas Tax:			
Personal Services	2,953,000	2,831,697	121,303
Materials and Supplies	267,500	241,939	25,561
Contractual Services	1,701,500	1,337,285	364,215
Capital Outlay	26,000	20,765	5,235
Other	108,500	7,902	100,598
<i>Total Expenditures</i>	<u>5,056,500</u>	<u>4,439,588</u>	<u>616,912</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(321,500)	195,425	516,925
Other Financing Sources			
Sale of Capital Assets	0	7,800	7,800
<i>Net Change in Fund Balance</i>	(321,500)	203,225	524,725
<i>Fund Balance Beginning of Year</i>	<u>401,549</u>	<u>401,549</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$80,049</u></u>	<u><u>\$604,774</u></u>	<u><u>\$524,725</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Court Operations Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$924,197	\$1,154,159	\$229,962
Intergovernmental	1,024,365	857,680	(166,685)
Contributions and Donations	100	75	(25)
Other	1,370	2,426	1,056
<i>Total Revenues</i>	<u>1,950,032</u>	<u>2,014,340</u>	<u>64,308</u>
Expenditures			
Current:			
General Government:			
Judicial:			
Court Operations:			
Personal Services	509,038	470,181	38,857
Materials and Supplies	38,181	27,293	10,888
Contractual Services	2,321,552	2,054,670	266,882
Capital Outlay	91,701	31,396	60,305
Other	44,218	22,761	21,457
<i>Total Expenditures</i>	<u>3,004,690</u>	<u>2,606,301</u>	<u>398,389</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,054,658)</u>	<u>(591,961)</u>	<u>462,697</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	3,000	467	(2,533)
Advances Out	(11,907)	(11,907)	0
Transfers In	764,775	988,969	224,194
<i>Total Other Financing Sources (Uses)</i>	<u>755,868</u>	<u>977,529</u>	<u>221,661</u>
<i>Net Change in Fund Balance</i>	<u>(298,790)</u>	<u>385,568</u>	<u>684,358</u>
<i>Fund Balance Beginning of Year</i>	<u>935,495</u>	<u>935,495</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$636,705</u></u>	<u><u>\$1,321,063</u></u>	<u><u>\$684,358</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff Operations Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$67,100	\$80,374	\$13,274
Licenses and Permits	25,000	55,099	30,099
Fines and Forfeitures	36,397	48,965	12,568
Intergovernmental	93,426	63,001	(30,425)
Contributions and Donations	20,003	41,200	21,197
Other	8,000	23,983	15,983
<i>Total Revenues</i>	<u>249,926</u>	<u>312,622</u>	<u>62,696</u>
Expenditures			
Current:			
Public Safety:			
Sheriff Operations:			
Personal Services	120,376	115,006	5,370
Materials and Supplies	85,159	81,716	3,443
Contractual Services	166,749	149,178	17,571
Capital Outlay	29,165	28,575	590
Other	23,540	20,691	2,849
<i>Total Expenditures</i>	<u>424,989</u>	<u>395,166</u>	<u>29,823</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(175,063)</u>	<u>(82,544)</u>	<u>92,519</u>
Other Financing Sources			
Advances In	0	1,367	1,367
Transfers In	2,434	18,000	15,566
<i>Total Other Financing Sources</i>	<u>2,434</u>	<u>19,367</u>	<u>16,933</u>
<i>Net Change in Fund Balance</i>	(172,629)	(63,177)	109,452
<i>Fund Balance Beginning of Year</i>	<u>259,001</u>	<u>259,001</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$86,372</u></u>	<u><u>\$195,824</u></u>	<u><u>\$109,452</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Adult Probation Fund
For the Year Ended December 31, 2011

	Final	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$222,182	\$181,321	(\$40,861)
Other	53,966	67,306	13,340
<i>Total Revenues</i>	<u>276,148</u>	<u>248,627</u>	<u>(27,521)</u>
Expenditures			
Current:			
Public Safety:			
Adult Probation:			
Personal Services	47,378	42,615	4,763
Materials and Supplies	36,733	30,675	6,058
Contractual Services	148,563	123,726	24,837
Capital Outlay	53,600	40,297	13,303
Other	19,400	18,678	722
<i>Total Expenditures</i>	<u>305,674</u>	<u>255,991</u>	<u>49,683</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(29,526)</u>	<u>(7,364)</u>	<u>22,162</u>
Other Financing Sources (Uses)			
Advances In	0	34,016	34,016
Advances Out	(29,226)	(27,974)	1,252
<i>Total Other Financing Sources (Uses)</i>	<u>(29,226)</u>	<u>6,042</u>	<u>35,268</u>
<i>Net Change in Fund Balance</i>	(58,752)	(1,322)	57,430
<i>Fund Balance Beginning of Year</i>	<u>88,199</u>	<u>88,199</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$29,447</u></u>	<u><u>\$86,877</u></u>	<u><u>\$57,430</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, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$10,958	\$79,302	\$68,344
Expenditures			
Current:			
General Government:			
Judicial:			
Court Computers:			
Personal Services	1,400	0	1,400
Materials and Supplies	2,000	1,439	561
Contractual Services	5,712	4,835	877
Capital Outlay	89,161	11,363	77,798
<i>Total Expenditures</i>	98,273	17,637	80,636
<i>Net Change in Fund Balance</i>	(87,315)	61,665	148,980
<i>Fund Balance Beginning of Year</i>	358,293	358,293	0
<i>Fund Balance End of Year</i>	\$270,978	\$419,958	\$148,980

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, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property and Other Taxes	\$753,000	\$690,395	(\$62,605)
Charges for Services	689,200	663,953	(25,247)
Intergovernmental	97,000	96,858	(142)
Rentals	1,000	834	(166)
Other	27,900	35,546	7,646
<i>Total Revenues</i>	<u>1,568,100</u>	<u>1,487,586</u>	<u>(80,514)</u>
Expenditures			
Current:			
Human Services:			
Dayspring:			
Personal Services	1,234,468	1,189,559	44,909
Materials and Supplies	15,700	11,782	3,918
Contractual Services	396,300	331,619	64,681
Capital Outlay	4,012	4,012	0
Other	10,000	975	9,025
<i>Total Expenditures</i>	<u>1,660,480</u>	<u>1,537,947</u>	<u>122,533</u>
<i>Excess of Revenues Under Expenditures</i>	(92,380)	(50,361)	42,019
Other Financing Uses			
Transfers Out	(10,000)	(10,000)	0
<i>Net Change in Fund Balance</i>	(102,380)	(60,361)	42,019
<i>Fund Balance Beginning of Year</i>	<u>921,230</u>	<u>921,230</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$818,850</u></u>	<u><u>\$860,869</u></u>	<u><u>\$42,019</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, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$360,276	\$419,466	\$59,190
Intergovernmental	1,857,570	1,659,520	(198,050)
Other	250	662	412
<i>Total Revenues</i>	<u>2,218,096</u>	<u>2,079,648</u>	<u>(138,448)</u>
Expenditures			
Current:			
Human Services:			
Child Support Enforcement Agency:			
Personal Services	1,666,750	1,485,652	181,098
Materials and Supplies	7,500	6,210	1,290
Contractual Services	703,058	378,622	324,436
Capital Outlay	13,150	11,397	1,753
Other	600	515	85
<i>Total Expenditures</i>	<u>2,391,058</u>	<u>1,882,396</u>	<u>508,662</u>
<i>Net Change in Fund Balance</i>	(172,962)	197,252	370,214
<i>Fund Balance Beginning of Year</i>	<u>338,333</u>	<u>338,333</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$165,371</u></u>	<u><u>\$535,585</u></u>	<u><u>\$370,214</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, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$314,273	\$314,273	\$0
Other	24,365	24,365	0
<i>Total Revenues</i>	<u>338,638</u>	<u>338,638</u>	<u>0</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Delinquent Real Estate Collection:			
Personal Services	180,205	180,205	0
Materials and Supplies	424	424	0
Contractual Services	55,291	55,291	0
Capital Outlay	195	195	0
Other	25,980	25,980	0
<i>Total Expenditures</i>	<u>262,095</u>	<u>262,095</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	<u>76,543</u>	<u>76,543</u>	<u>0</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	402	402	0
Transfers Out	(346,682)	0	346,682
<i>Total Other Financing Sources (Uses)</i>	<u>(346,280)</u>	<u>402</u>	<u>346,682</u>
<i>Net Change in Fund Balance</i>	(269,737)	76,945	346,682
<i>Fund Balance Beginning of Year</i>	<u>269,737</u>	<u>269,737</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$346,682</u>	<u>\$346,682</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Bike Trail Maintenance Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$0	\$6,383	\$6,383
Expenditures	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	6,383	6,383
Other Financing Sources			
Transfers In	0	51,800	51,800
<i>Net Change in Fund Balance</i>	0	58,183	58,183
<i>Fund Balance Beginning of Year</i>	77,216	77,216	0
<i>Fund Balance End of Year</i>	<u>\$77,216</u>	<u>\$135,399</u>	<u>\$58,183</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Veterans' Cemetery Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$1,000	\$3,360	\$2,360
Expenditures			
Current:			
Human Services:			
Veterans' Cemetery:			
Other	1,000	57	943
<i>Net Change in Fund Balance</i>	0	3,303	3,303
<i>Fund Balance Beginning of Year</i>	63,235	63,235	0
<i>Fund Balance End of Year</i>	<u>\$63,235</u>	<u>\$66,538</u>	<u>\$3,303</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Ditch Maintenance Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$0	\$6,051	\$6,051
Expenditures			
Current:			
Public Works:			
Ditch Maintenance :			
Contractual Services	440	440	0
<i>Net Change in Fund Balance</i>	(440)	5,611	6,051
<i>Fund Balance Beginning of Year</i>	82,688	82,688	0
<i>Fund Balance End of Year</i>	<u>\$82,248</u>	<u>\$88,299</u>	<u>\$6,051</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, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$268,108	\$269,103	\$995
Expenditures			
Current:			
General Government -			
Public Safety:			
Enhanced 911 Wireless:			
Personal Services	298,685	153,911	144,774
Materials and Supplies	5,385	0	5,385
Contractual Services	165,304	88,765	76,539
Capital Outlay	226,928	11,300	215,628
Other	30,970	0	30,970
<i>Total Expenditures</i>	<u>727,272</u>	<u>253,976</u>	<u>473,296</u>
<i>Net Change in Fund Balance</i>	(459,164)	15,127	474,291
<i>Fund Balance Beginning of Year</i>	<u>459,164</u>	<u>459,164</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$474,291</u></u>	<u><u>\$474,291</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, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$87,066	\$113,292	\$26,226
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Voting Equipment:			
Contractual Services	49,000	42,303	6,697
Capital Outlay	94,021	73,345	20,676
<i>Total Expenditures</i>	143,021	115,648	27,373
<i>Excess of Revenues Under Expenditures</i>	(55,955)	(2,356)	53,599
Other Financing Sources			
Transfers In	26,158	3,158	(23,000)
<i>Net Change in Fund Balance</i>	(29,797)	802	30,599
<i>Fund Balance Beginning of Year</i>	29,797	29,797	0
<i>Fund Balance End of Year</i>	\$0	\$30,599	\$30,599

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, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$40,000	\$26,519	(\$13,481)
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Screening and Diversion:			
Personal Services	34,000	17,157	16,843
Materials and Supplies	500	0	500
Contractual Services	500	0	500
Capital Outlay	409	0	409
Other	4,591	2,861	1,730
<i>Total Expenditures</i>	40,000	20,018	19,982
<i>Excess of Revenues Over Expenditures</i>	0	6,501	6,501
Other Financing Sources			
Sale of Capital Assets	0	129	129
<i>Net Change in Fund Balance</i>	0	6,630	6,630
<i>Fund Balance Beginning of Year</i>	8,501	8,501	0
<i>Fund Balance End of Year</i>	\$8,501	\$15,131	\$6,630

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Federal Grants Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$1,676,934	\$1,190,428	(\$486,506)
Interest	250	146	(104)
<i>Total Revenues</i>	<u>1,677,184</u>	<u>1,190,574</u>	<u>(486,610)</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive:			
Federal Grants :			
Personal Services	109,865	104,009	5,856
Other	591	100	491
Total Legislative and Executive	<u>110,456</u>	<u>104,109</u>	<u>6,347</u>
Judicial System:			
Federal Grants :			
Personal Services	178,204	140,875	37,329
Materials and Supplies	1,026	836	190
Contractual Services	108,002	62,725	45,277
Capital Outlay	22,074	21,981	93
Other	10,715	8,890	1,825
Total Judicial System	<u>320,021</u>	<u>235,307</u>	<u>84,714</u>
Public Safety:			
Federal Grants :			
Personal Services	248,972	229,367	19,605
Materials and Supplies	5,176	2,020	3,156
Contractual Services	114,879	77,075	37,804
Capital Outlay	189,109	20,833	168,276
Other	21,878	20,054	1,824
Total Public Safety	<u>\$580,014</u>	<u>\$349,349</u>	<u>\$230,665</u>

(continued)

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Federal Grants Fund (continued)
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Human Services:			
Federal Grants :			
Contractual Services	\$295,000	\$166,677	\$128,323
Other	11,000	7,780	3,220
Total Human Services	306,000	174,457	131,543
Economic Development:			
Federal Grants :			
Contractual Services	15,000	0	15,000
Other	384,700	211,261	173,439
Total Economic Development	399,700	211,261	188,439
<i>Total Expenditures</i>	1,716,191	1,074,483	641,708
<i>Excess of Revenues Over (Under) Expenditures</i>	(39,007)	116,091	155,098
Other Financing Sources (Uses)			
Advances In	0	29,264	29,264
Advances Out	(30,529)	(30,529)	0
Transfers In	10,000	29,439	19,439
Transfers Out	(10,435)	0	10,435
<i>Total Other Financing Sources (Uses)</i>	(30,964)	28,174	59,138
<i>Net Change in Fund Balance</i>	(69,971)	144,265	214,236
<i>Fund Balance Beginning of Year</i>	186,249	186,249	0
<i>Fund Balance End of Year</i>	\$116,278	\$330,514	\$214,236

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
State Grants Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$1,715,326	\$1,173,246	(\$542,080)
Expenditures			
Current:			
General Government:			
Judicial System:			
State Grants:			
Personal Services	1,431,110	991,565	439,545
Materials and Supplies	30,322	24,943	5,379
Contractual Services	346,523	226,845	119,678
Capital Outlay	2,505	2,505	0
Other	3,871	3,871	0
Total Judicial System	1,814,331	1,249,729	564,602
Public Safety:			
State Grants:			
Materials and Supplies	7,042	7,042	0
<i>Total Expenditures</i>	1,821,373	1,256,771	564,602
<i>Excess of Revenues Under Expenditures</i>	(106,047)	(83,525)	22,522
Other Financing Sources (Uses)			
Advances In	0	20,617	20,617
Advances Out	(3,487)	(3,487)	0
<i>Total Other Financing Sources (Uses)</i>	(3,487)	17,130	20,617
<i>Net Change in Fund Balance</i>	(109,534)	(66,395)	43,139
<i>Fund Balance Beginning of Year</i>	194,826	194,826	0
<i>Fund Balance End of Year</i>	\$85,292	\$128,431	\$43,139

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Local Grants Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$26,413	\$16,905	(\$9,508)
Expenditures			
Current:			
Public Safety:			
Local Grants:			
Personal Services	32,500	22,992	9,508
Materials and Supplies	13,913	13,913	0
Other	3,000	0	3,000
<i>Total Expenditures</i>	49,413	36,905	12,508
<i>Net Change in Fund Balance</i>	(23,000)	(20,000)	3,000
<i>Fund Balance Beginning of Year</i>	24,234	24,234	0
<i>Fund Balance End of Year</i>	\$1,234	\$4,234	\$3,000

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Wedgewood Imperial Stormwater Assessment Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$43,357	\$31,563	(\$11,794)
Expenditures			
Debt Service:			
Principal Retirement	26,093	26,093	0
Interest and Fiscal Charges	17,264	17,264	0
<i>Total Expenditures</i>	43,357	43,357	0
<i>Excess of Revenues Under Expenditures</i>	0	(11,794)	(11,794)
Other Financing Sources			
Transfers In	0	11,794	11,794
<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
Road and Bridge Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$574,100	\$399,748	(\$174,352)
Intergovernmental	500,000	3,111,168	2,611,168
<i>Total Revenues</i>	<u>1,074,100</u>	<u>3,510,916</u>	<u>2,436,816</u>
Expenditures			
Capital Outlay	944,740	3,454,619	(2,509,879)
Debt Service:			
Principal Retirement	65,580	65,580	0
<i>Total Expenditures</i>	<u>1,010,320</u>	<u>3,520,199</u>	<u>(2,509,879)</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	63,780	(9,283)	(73,063)
Other Financing Uses			
Transfers Out	(75,000)	(75,000)	0
<i>Net Change in Fund Balance</i>	(11,220)	(84,283)	(73,063)
<i>Fund Balance Beginning of Year</i>	<u>275,396</u>	<u>275,396</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$264,176</u></u>	<u><u>\$191,113</u></u>	<u><u>(\$73,063)</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Projects Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Debt Service:			
Principal Retirement	230,000	230,000	0
Interest and Fiscal Charges	8,110	8,110	0
<i>Total Expenditures</i>	238,110	238,110	0
<i>Excess of Revenues Under Expenditures</i>	(238,110)	(238,110)	0
Other Financing Sources			
Bond Anticipation Notes Issued	172,500	175,000	2,500
Transfers In	65,610	65,610	0
<i>Total Other Financing Sources</i>	238,110	240,610	2,500
<i>Net Change in Fund Balance</i>	0	2,500	2,500
<i>Fund Balance Beginning of Year</i>	9,547	9,547	0
<i>Fund Balance End of Year</i>	\$9,547	\$12,047	\$2,500

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, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Rentals	\$15,439	\$15,884	\$445
Expenditures			
Debt Service:			
Principal Retirement	290,000	290,000	0
Interest and Fiscal Charges	10,150	10,150	0
<i>Total Expenditures</i>	300,150	300,150	0
<i>Excess of Revenues Under Expenditures</i>	(284,711)	(284,266)	445
Other Financing Sources			
Transfers In	284,711	284,266	(445)
<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
Newhope Capital Projects Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$95,496	\$95,496	\$0
Expenditures			
Capital Outlay	95,496	95,496	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
Capital Equipment Purchases Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$0	\$16,800	\$16,800
Expenditures			
Capital Outlay	28,000	25,496	2,504
<i>Excess of Revenues Under Expenditures</i>	(28,000)	(8,696)	19,304
Other Financing Sources			
Sale of Capital Assets	0	1,286	1,286
<i>Net Change in Fund Balance</i>	(28,000)	(7,410)	20,590
<i>Fund Balance Beginning of Year</i>	44,966	44,966	0
<i>Fund Balance End of Year</i>	\$16,966	\$37,556	\$20,590

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, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$1,220,194	\$1,225,916	\$5,722
Expenditures			
Capital Outlay	1,444,801	1,444,801	0
<i>Excess of Revenues Under Expenditures</i>	(224,607)	(218,885)	5,722
Other Financing Sources			
OPWC Loans Issued	224,607	224,607	0
<i>Net Change in Fund Balance</i>	0	5,722	5,722
<i>Fund Balance Beginning of Year</i>	7,427	7,427	0
<i>Fund Balance End of Year</i>	<u>\$7,427</u>	<u>\$13,149</u>	<u>\$5,722</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, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$74,936	\$43,040	(\$31,896)
Other	16,000	31,683	15,683
<i>Total Revenues</i>	90,936	74,723	(16,213)
Expenditures			
Capital Outlay	90,850	87,045	3,805
<i>Net Change in Fund Balance</i>	86	(12,322)	(12,408)
<i>Fund Balance Beginning of Year</i>	92,603	92,603	0
<i>Fund Balance End of Year</i>	\$92,689	\$80,281	(\$12,408)

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, 2011

	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	(163,691)	(163,691)	0
<i>Net Change in Fund Balance</i>	(163,691)	(163,691)	0
<i>Fund Balance Beginning of Year</i>	163,691	163,691	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Mental Health Housing Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Capital Outlay	10,000	0	10,000
<i>Net Change in Fund Balance</i>	(10,000)	0	10,000
<i>Fund Balance Beginning of Year</i>	238,925	238,925	0
<i>Fund Balance End of Year</i>	\$228,925	\$238,925	\$10,000

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, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Rentals	\$86,410	\$86,410	\$0
Expenditures			
Debt Service:			
Principal Retirement	110,925	110,925	0
Interest and Fiscal Charges	77,302	77,302	0
<i>Total Expenditures</i>	188,227	188,227	0
<i>Excess of Revenues Under Expenditures</i>	(101,817)	(101,817)	0
Other Financing Sources (Uses)			
General Obligation Bonds Issued	0	815,464	815,464
Transfers In	183,661	183,661	0
Transfers Out	(66,306)	(66,306)	0
<i>Total Other Financing Sources (Uses)</i>	117,355	932,819	815,464
<i>Net Change in Fund Balance</i>	15,538	831,002	815,464
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$15,538	\$831,002	\$815,464

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Munis System Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$6,804	\$0	(\$6,804)
Expenditures			
Capital Outlay	172,774	172,774	0
Debt Service:			
Principal Retirement	211,721	211,721	0
Interest and Fiscal Charges	23,437	23,264	173
Total Debt Service	235,158	234,985	173
<i>Total Expenditures</i>	407,932	407,759	173
<i>Excess of Revenues Under Expenditures</i>	(401,128)	(407,759)	(6,631)
Other Financing Sources			
Transfers In	401,128	407,759	6,631
<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
Engineer Fund
For the Year Ended December 31, 2011

	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	(62,363)	(62,363)	0
<i>Net Change in Fund Balance</i>	(62,363)	(62,363)	0
<i>Fund Balance Beginning of Year</i>	62,363	62,363	0
<i>Fund Balance 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
Employee Health Insurance Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$11,586,664	\$11,595,171	\$8,507
Expenses			
Personal Services	81,216	73,244	7,972
Contractual Services	504,160	485,912	18,248
Claims	11,523,274	11,354,064	169,210
<i>Total Expenses</i>	12,108,650	11,913,220	195,430
<i>Excess of Revenues Under Expenses Before Advances</i>	(521,986)	(318,049)	203,937
Advances In	0	320,000	320,000
<i>Net Change in Fund Equity</i>	(521,986)	1,951	523,937
<i>Fund Equity Beginning of Year</i>	1,108,972	1,108,972	0
<i>Fund Equity End of Year</i>	\$586,986	\$1,110,923	\$523,937

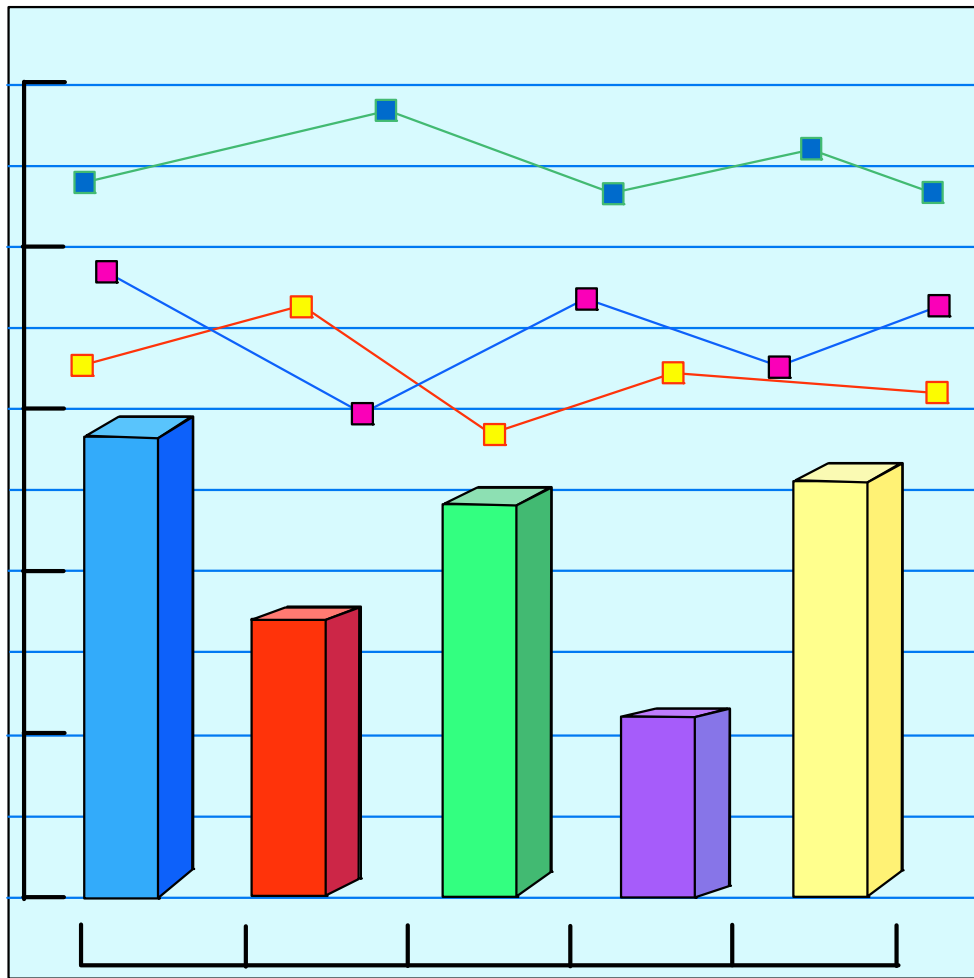
Richland County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
County Phone System Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$460,000	\$359,099	(\$100,901)
Expenses			
Current:			
Contractual Services	462,000	353,025	108,975
<i>Net Change in Fund Equity</i>	(2,000)	6,074	8,074
<i>Fund Equity Beginning of Year</i>	0	0	0
Prior Year Encumbrances Appropriated	2,000	2,000	0
<i>Fund Equity End of Year</i>	\$0	\$8,074	\$8,074

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, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$0	\$724	\$724
Expenses			
Current:			
Human Services:			
County Home Resident Trust:			
Other	10,500	1,924	8,576
<i>Net Change in Fund Equity</i>	(10,500)	(1,200)	9,300
<i>Fund Equity Beginning of Year</i>	12,185	12,185	0
<i>Fund Equity End of Year</i>	<u>\$1,685</u>	<u>\$10,985</u>	<u>\$9,300</u>

Statistical Section



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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 – S35</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>S36 – 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 – S56</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.

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

	2011	2010	2009	2008
Governmental Activities:				
Invested in Capital Assets, Net of Related Debt	\$67,342,856	\$72,404,471	\$77,943,463	\$77,871,132
Restricted for:				
Capital Projects	1,664,296	2,081,861	1,972,478	4,229,290
Debt Service	7,197,856	1,699,908	2,363,871	1,476,275
Mental Health	6,604,964	7,035,927	6,958,931	5,649,053
Developmental Disabilities Board	31,387,085	30,853,090	29,960,675	28,965,730
Public Assistance	571,652	381,715	8,021,143	7,616,713
Children's Services	8,251,269	8,270,752	2,258,495	2,557,217
Street Repair and Maintenance	2,856,844	2,417,320	912,034	905,046
Court Operations	1,543,363	1,042,632	346,242	543,367
Dayspring	788,641	895,247	500,608	458,133
Federal Grants	899,110	1,712,413	233,822	625,967
State Grants	582,482	557,057	1,783,148	1,040,025
Unclaimed Monies	130,208	59,004	49,368	558,819
Developmental Disability Gifts:				
Nonexpendable	102,666	104,297	88,891	76,790
Other Purposes	2,009,166	1,965,637	2,675,706	2,161,184
Unrestricted	4,723,002	4,333,630	2,198,801	1,812,715
<i>Total Governmental Activities Net Assets</i>	<u>136,655,460</u>	<u>135,814,961</u>	<u>138,267,676</u>	<u>136,547,456</u>
Business-Type Activities:				
Invested in Capital Assets, Net of Related Debt	19,860,931	21,407,255	22,478,081	23,485,928
Unrestricted	2,776,286	2,362,308	1,931,484	1,914,736
<i>Total Business-Type Activities Net Assets</i>	<u>22,637,217</u>	<u>23,769,563</u>	<u>24,409,565</u>	<u>25,400,664</u>
Primary Government:				
Invested in Capital Assets, Net of Related Debt	87,203,787	93,811,726	100,421,544	101,357,060
Restricted	64,589,602	59,076,860	58,125,412	56,863,609
Unrestricted	7,499,288	6,695,938	4,130,285	3,727,451
<i>Total Primary Government Net Assets</i>	<u>\$159,292,677</u>	<u>\$159,584,524</u>	<u>\$162,677,241</u>	<u>\$161,948,120</u>

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

2007	2006	2005	2004	2003	2002
\$72,451,651	\$71,663,739	\$65,069,178	\$61,752,271	\$64,233,634	\$59,991,870
2,895,812	1,946,140	1,189,230	2,930,283	1,277,271	0
2,058,927	2,084,673	299,499	1,016,387	450,068	1,767,451
5,107,420	5,225,116	4,960,770	3,097,245	3,016,684	0
28,762,670	28,244,384	28,571,608	23,771,315	26,454,347	0
7,014,787	6,250,047	8,306,805	7,846,535	6,278,007	0
2,945,486	3,153,342	2,622,660	2,342,133	1,962,966	0
762,372	711,790	487,729	0	0	0
579,340	490,309	473,667	448,676	406,200	0
430,338	426,545	288,775	407,888	369,946	0
719,516	1,041,808	1,114,560	721,326	468,807	0
1,061,272	592,803	369,858	509,866	564,870	0
N/A	N/A	N/A	N/A	N/A	N/A
100,314	100,314	100,314	100,314	100,314	100,314
1,759,875	1,605,656	3,012,968	2,519,049	888,411	37,511,736
7,249,844	8,939,880	6,280,674	8,635,208	7,114,472	6,969,286
133,899,624	132,476,546	123,148,295	116,098,496	113,585,997	106,340,657
27,545,295	26,096,645	21,050,055	21,588,566	23,054,155	23,441,212
1,309,192	1,934,859	2,578,916	2,949,434	2,206,372	1,799,101
28,854,487	28,031,504	23,628,971	24,538,000	25,260,527	25,240,313
99,996,946	97,760,384	86,119,233	83,340,837	87,287,789	83,433,082
54,198,129	51,872,927	51,798,443	45,711,017	42,237,891	39,379,501
8,559,036	10,874,739	8,859,590	11,584,642	9,320,844	8,768,387
\$162,754,111	\$160,508,050	\$146,777,266	\$140,636,496	\$138,846,524	\$131,580,970

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

	2011	2010	2009	2008
Program Revenues				
Governmental Activities:				
Charges for Services and Sales and Operating Assessments				
General Government:				
Legislative and Executive	\$5,270,955	\$5,580,749	\$5,685,797	\$4,418,932
Judicial System	2,108,409	2,099,354	1,777,224	2,306,643
Public Safety	2,260,096	2,219,210	2,580,047	1,089,926
Public Works	904,073	789,984	1,245,507	1,170,324
Health	1,804,289	1,541,314	1,281,162	1,086,104
Human Services	1,237,335	1,276,503	1,419,400	1,504,175
Economic Development	86,410	86,412	0	0
Total Charges for Services and Sales	13,671,567	13,593,526	13,989,137	11,576,104
Operating Grants, Contributions and Interest	47,375,706	51,121,166	56,911,888	50,779,358
Capital Grants and Contributions	5,368,495	1,715,261	3,257,875	3,362,423
Total Governmental Activities Program Revenues	66,415,768	66,429,953	74,158,900	65,717,885
Business-Type Activities:				
Charges for Services and Sales	2,451,231	2,703,481	2,631,508	2,737,093
Capital Grants and Contributions	0	182,152	0	226,563
Total Business-Type Activities Program Revenues	2,451,231	2,885,633	2,631,508	2,963,656
Total Primary Government Program Revenues	\$68,866,999	\$69,315,586	\$76,790,408	\$68,681,541

2007	2006	2005	2004	2003	2002
\$4,620,069	\$4,439,276	\$5,792,145	\$6,442,771	\$5,510,291	\$4,720,491
1,778,820	1,448,122	1,081,129	1,440,251	1,120,036	1,309,301
1,340,812	829,664	1,085,560	1,182,763	1,019,330	917,517
1,474,807	4,699,052	1,775,770	1,356,996	1,593,561	1,695,677
1,077,373	1,159,738	1,119,799	813,564	699,876	760,555
1,288,835	1,152,315	1,227,346	937,923	909,268	972,571
0	0	0	0	0	0
11,580,716	13,728,167	12,081,749	12,174,268	10,852,362	10,376,112
49,283,941	50,293,069	51,222,216	43,408,480	48,529,257	49,696,040
2,074,036	2,598,739	4,069,830	8,823,388	3,115,038	2,602,783
62,938,693	66,619,975	67,373,795	64,406,136	62,496,657	62,674,935
2,760,982	2,899,999	2,712,188	2,621,388	2,494,922	1,886,555
353,282	3,347,288	0	0	0	38,412
3,114,264	6,247,287	2,712,188	2,621,388	2,494,922	1,924,967
\$66,052,957	\$72,867,262	\$70,085,983	\$67,027,524	\$64,991,579	\$64,599,902

(continued)

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

	2011	2010	2009	2008
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive - Primary Government	\$9,244,988	\$10,401,285	\$15,219,731	\$12,277,632
Legislative and Executive - External (2)	326,469	334,733	39,843	212,452
Judicial System	9,712,273	10,236,257	6,446,214	8,111,788
Public Safety - Primary Government	14,287,016	13,560,903	14,079,841	13,877,080
Public Safety - External (2)	0	0	0	339,444
Public Works	9,414,395	9,466,054	5,241,905	8,346,930
Health - Primary Government (1)	35,439,463	34,897,626	35,910,075	32,684,407
Health - External (2)	215,559	409,129	228,780	233,644
Human Services - Primary Government	20,930,865	24,851,758	28,292,440	28,836,215
Human Services - External (2)	617,622	913,259	566,415	831,241
Conservation and Recreation	193,016	144,876	142,347	47,621
Economic Development	427,674	453,456	254,412	226,807
Intergovernmental (2)	0	0	0	0
Interest and Fiscal Charges	1,926,222	1,945,411	2,129,825	1,897,692
<i>Total Governmental Activities Expenses</i>	<u>102,735,562</u>	<u>107,614,747</u>	<u>108,551,828</u>	<u>107,922,953</u>
Business-Type Activities:				
Sewer	3,437,940	3,471,387	3,494,673	3,310,890
<i>Total Primary Government Expenses</i>	<u>106,173,502</u>	<u>111,086,134</u>	<u>112,046,501</u>	<u>111,233,843</u>
Net (Expense)/Revenue				
Governmental Activities	(36,319,794)	(41,184,794)	(34,392,928)	(42,205,068)
Business-Type Activities	(986,709)	(585,754)	(863,165)	(347,234)
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(\$37,306,503)</u>	<u>(\$41,770,548)</u>	<u>(\$35,256,093)</u>	<u>(\$42,552,302)</u>

2007	2006	2005	2004	2003	2002
\$11,194,300	\$15,242,597	\$11,122,045	\$11,410,468	\$10,549,018	\$9,147,034
360,451	360,618	0	0	0	0
7,573,605	8,953,907	7,918,536	6,293,752	5,830,669	5,770,357
14,938,094	11,079,086	11,967,500	12,828,312	11,417,418	11,368,971
80,000	80,000	0	0	0	0
7,016,519	3,109,338	8,853,836	13,524,616	7,953,513	7,392,923
31,847,521	27,825,703	25,144,613	30,549,331	27,776,858	31,398,547
229,098	212,283	0	0	0	0
29,884,718	30,916,888	27,494,646	27,809,547	26,511,389	31,440,480
643,492	707,725	0	0	0	0
223,919	145,106	205,011	170,428	194,523	222,844
72,113	91,043	805,109	394,120	634,927	359,831
0	0	1,807,321	1,764,554	1,465,399	998,986
1,826,922	1,782,185	1,590,120	1,234,206	1,447,122	1,312,864
105,890,752	100,506,479	96,908,737	105,979,334	93,780,836	99,412,837
2,014,836	1,550,950	4,937,975	3,093,839	2,192,442	1,651,852
107,905,588	102,057,429	101,846,712	109,073,173	95,973,278	101,064,689
(42,952,059)	(33,886,504)	(29,534,942)	(41,573,198)	(31,284,179)	(36,737,902)
1,099,428	4,696,337	(2,225,787)	(472,451)	302,480	273,115
(\$41,852,631)	(\$29,190,167)	(\$31,760,729)	(\$42,045,649)	(\$30,981,699)	(\$36,464,787)

(continued)

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

	2011	2010	2009	2008
General Revenues and Transfers				
Governmental Activities:				
Property Taxes Levied for:				
General Fund	\$3,389,597	\$4,677,506	\$3,277,522	\$4,135,745
Health - Mental Health Board	1,541,274	1,596,040	1,488,320	1,630,384
Health - Developmental Disabilities Board	8,058,868	8,349,301	7,855,456	8,505,802
Human Services - Children's Services	2,178,582	2,783,846	2,707,962	2,976,270
Human Services - Dayspring	675,908	763,331	723,419	747,711
Permissive Sales Tax	16,383,198	14,387,513	13,715,066	14,602,403
Lodging Tax	0	0	0	0
Grants and Entitlements not Restricted				
to Specific Programs	3,540,048	4,717,711	4,324,168	5,839,921
Investment Earnings	704,133	768,416	1,330,781	2,664,617
Gain on Sale of Capital Assets	0	0	0	0
Miscellaneous	542,563	626,824	562,054	637,645
Transfers	146,122	61,591	128,400	3,112,402
<i>Total Governmental Activities</i>	<u>37,160,293</u>	<u>38,732,079</u>	<u>36,113,148</u>	<u>44,852,900</u>
Business-Type Activities:				
Investment Earnings	0	0	0	0
Gain on Sale of Capital Assets	0	0	0	0
Miscellaneous	485	7,343	466	5,813
Transfers	(146,122)	(61,591)	(128,400)	(3,112,402)
<i>Total Business-Type Activities</i>	<u>(145,637)</u>	<u>(54,248)</u>	<u>(127,934)</u>	<u>(3,106,589)</u>
<i>Total Primary Government General Revenues and Transfers</i>	<u>37,014,656</u>	<u>38,677,831</u>	<u>35,985,214</u>	<u>41,746,311</u>
Change in Net Assets				
Governmental Activities	840,499	(2,452,715)	1,720,220	2,647,832
Business-Type Activities	(1,132,346)	(640,002)	(991,099)	(3,453,823)
<i>Total Primary Government Change in Net Assets</i>	<u>(\$291,847)</u>	<u>(\$3,092,717)</u>	<u>\$729,121</u>	<u>(\$805,991)</u>

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

2007	2006	2005	2004	2003	2002
\$4,576,125	\$4,518,983	\$3,277,212	\$3,819,618	\$459,727	\$32,930
1,673,800	1,742,200	1,612,797	1,623,187	1,404,904	1,432,521
8,961,597	8,834,054	8,508,515	8,437,927	8,105,123	8,328,747
3,080,593	3,046,710	2,950,559	2,937,158	2,806,618	2,895,556
796,604	792,197	774,411	833,416	0	0
14,645,715	14,773,166	13,505,295	15,752,188	17,844,725	15,034,063
0	0	0	0	0	0
5,313,582	5,538,462	4,754,975	6,570,975	4,345,584	3,412,623
3,631,802	2,717,954	1,218,825	923,113	857,238	2,269,870
0	0	0	0	0	19,339
1,275,563	922,466	1,297,795	2,937,615	2,412,341	2,059,161
419,756	328,563	(1,315,643)	250,500	293,259	(1,166,686)
<u>44,375,137</u>	<u>43,214,755</u>	<u>36,584,741</u>	<u>44,085,697</u>	<u>38,529,519</u>	<u>34,318,124</u>
10	882	178	126	258	978
0	0	890	0	0	0
143,301	33,877	47	298	10,735	229
(419,756)	(328,563)	1,315,643	(250,500)	(293,259)	1,166,686
<u>(276,445)</u>	<u>(293,804)</u>	<u>1,316,758</u>	<u>(250,076)</u>	<u>(282,266)</u>	<u>1,167,893</u>
<u>44,098,692</u>	<u>42,920,951</u>	<u>37,901,499</u>	<u>43,835,621</u>	<u>38,247,253</u>	<u>35,486,017</u>
1,423,078	9,328,251	7,049,799	2,512,499	7,245,340	(2,419,778)
822,983	4,402,533	(909,029)	(722,527)	20,214	1,441,008
<u>\$2,246,061</u>	<u>\$13,730,784</u>	<u>\$6,140,770</u>	<u>\$1,789,972</u>	<u>\$7,265,554</u>	<u>(\$978,770)</u>

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

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
General Fund				
Nonspendable	\$578,500	\$490,779	N/A	N/A
Restricted	0	59,004	N/A	N/A
Committed	106,760	0	N/A	N/A
Assigned	10,890	20,284	N/A	N/A
Unassigned (Deficit)	194,798	(146,940)	N/A	N/A
Reserved	N/A	N/A	\$153,368	\$720,036
Unreserved	N/A	N/A	(77,459)	(769,932)
<i>Total General Fund (Deficit)</i>	<u>890,948</u>	<u>423,127</u>	<u>75,909</u>	<u>(49,896)</u>
All Other Governmental Funds				
Nonspendable	868,518	650,325	N/A	N/A
Restricted	51,953,313	46,025,177	N/A	N/A
Committed	327,032	244,975	N/A	N/A
Assigned	37,556	44,966	N/A	N/A
Unassigned (Deficit)	(2,351,918)	(1,438,084)	N/A	N/A
Reserved	N/A	N/A	962,364	1,666,976
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	N/A	N/A	42,788,312	39,978,464
Debt Service Funds (Deficit)	N/A	N/A	339,897	314,531
Capital Projects Funds (Deficit)	N/A	N/A	(1,042,499)	(5,767)
<i>Total All Other Governmental Funds</i>	<u>50,834,501</u>	<u>45,527,359</u>	<u>43,048,074</u>	<u>41,954,204</u>
<i>Total Governmental Funds</i>	<u>\$51,725,449</u>	<u>\$45,950,486</u>	<u>\$43,123,983</u>	<u>\$41,904,308</u>

Note: The County implemented GASB 54 in 2010.

2007	2006	2005	2004	2003	2002
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
\$713,663	\$500,006	\$452,077	\$446,467	\$548,250	\$587,645
1,699,843	2,546,761	799,532	3,963,310	1,783,049	2,344,460
2,413,506	3,046,767	1,251,609	4,409,777	2,331,299	2,932,105
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
862,455	1,120,907	2,323,047	1,791,683	1,768,844	1,104,235
38,977,511	38,264,428	39,012,676	32,461,408	30,204,961	27,408,797
137,569	(7,517)	(226,097)	609,277	139,103	122,492
(13,027,318)	(1,174,994)	(4,525,966)	(4,913,736)	(4,133,937)	(2,631,904)
26,950,217	38,202,824	36,583,660	29,948,632	27,978,971	26,003,620
\$29,363,723	\$41,249,591	\$37,835,269	\$34,358,409	\$30,310,270	\$28,935,725

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

	2011	2010	2009	2008
Revenues				
Property Taxes	\$15,862,545	\$18,209,856	\$16,838,954	\$17,950,966
Sales Tax	16,240,620	14,208,369	13,512,656	14,842,805
Charges for Services	11,877,719	11,839,854	11,899,619	9,680,533
Licenses and Permits	798,720	662,738	607,992	687,866
Fines and Forfeitures	414,783	459,981	337,191	522,408
Intergovernmental	56,284,604	57,466,536	62,436,378	59,176,187
Special Assessments	947,801	1,050,525	1,573,851	1,171,255
Interest	704,133	768,416	1,330,781	2,664,617
Rentals	565,532	599,854	755,205	652,665
Contributions and Donations	80,830	65,435	28,603	209,890
Other	542,563	626,824	562,054	637,645
<i>Total Revenues</i>	<u>104,319,850</u>	<u>105,958,388</u>	<u>109,883,284</u>	<u>108,196,837</u>
Expenditures				
General Government:				
Legislative and Executive	8,487,091	9,504,093	13,788,805	10,259,473
Judicial System	9,520,398	9,612,404	5,953,880	7,951,489
Public Safety	13,428,127	12,700,723	13,315,170	15,356,980
Public Works	4,649,878	5,070,632	5,273,515	6,091,313
Health (1)	34,332,729	33,763,565	32,878,416	31,694,232
Human Services	21,400,104	24,465,710	27,508,821	28,285,462
Conservation and Recreation	172,177	124,906	115,127	153,158
Economic Development	427,674	453,456	254,412	226,807
Other	4,074	401	263	129,893
Capital Outlay	6,245,893	2,580,531	4,388,974	11,241,193
Intergovernmental	1,159,650	1,657,121	835,038	1,616,781
Debt Service				
Principal Retirement	2,640,360	2,887,752	3,062,409	2,385,224
Interest and Fiscal Charges	2,066,054	2,008,798	2,057,072	1,797,679
Bond Issuance Costs	284,903	0	0	306,096
<i>Total Expenditures</i>	<u>104,819,112</u>	<u>104,830,092</u>	<u>109,431,902</u>	<u>117,495,780</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(499,262)</u>	<u>1,128,296</u>	<u>451,382</u>	<u>(9,298,943)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	44,158	211,895	35,893	47,150
Inception of Capital Lease	0	502,387	0	0
OPWC Loans Issued	224,607	102,068	318,034	499,716
OWDA Loan Issued	0	489,891	0	0
Computerization Loan Issued	0	0	0	1,058,603
General Obligation Bonds Issued	9,906,180	0	0	10,955,000
Discount on General Obligation Bonds	(23,577)	0	0	(144,605)
Premium on General Obligation Bonds	0	87,637	55,966	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Special Assessment Bonds Issued	0	0	0	0
Bond Anticipation Notes Issued	8,115,000	12,175,000	12,230,000	12,280,000
Note Premium	36,735	0	0	31,262
Current Refunding	(12,175,000)	(12,000,000)	(12,000,000)	(6,000,000)
Transfers In	4,198,625	3,209,008	8,753,449	12,790,790
Transfers Out	(4,052,503)	(3,166,707)	(8,625,049)	(9,678,388)
<i>Total Other Financing Sources (Uses)</i>	<u>6,274,225</u>	<u>1,611,179</u>	<u>768,293</u>	<u>21,839,528</u>
Net Change in Fund Balances	<u><u>\$5,774,963</u></u>	<u><u>\$2,739,475</u></u>	<u><u>\$1,219,675</u></u>	<u><u>\$12,540,585</u></u>
Debt Service as a Percentage of				
Noncapital Expenditures	4.76%	4.79%	4.95%	4.32%

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

2007	2006	2005	2004	2003	2002
\$18,925,263	\$18,480,742	\$17,014,037	\$17,311,672	\$12,460,383	\$12,579,862
14,584,095	14,750,763	13,577,299	16,397,882	16,948,298	15,108,839
9,411,065	8,719,817	9,257,322	9,700,277	9,095,807	9,140,245
1,011,199	1,264,066	1,179,233	818,799	625,362	554,545
699,430	493,950	446,198	462,593	260,354	170,088
56,515,973	59,570,076	57,561,318	59,508,471	55,748,879	52,953,248
1,119,898	1,249,073	1,189,966	1,150,169	1,207,322	1,173,055
3,631,802	2,717,954	1,218,825	879,555	820,703	2,269,870
563,696	680,731	730,234	694,481	169,796	639,697
130,243	78,829	743,033	102,541	16,207	18,727
1,275,563	922,466	1,299,434	2,701,847	2,246,546	2,059,161
107,868,227	108,928,467	104,216,899	109,728,287	99,599,657	96,667,337
10,715,487	14,930,183	12,339,617	11,835,876	9,789,609	8,843,404
7,695,551	5,335,415	6,768,764	6,019,314	5,679,856	5,997,968
13,376,431	10,771,916	11,875,763	11,588,848	11,742,617	11,311,717
6,369,773	5,658,143	5,334,659	4,969,427	4,884,435	4,570,674
31,691,350	31,957,123	26,172,621	31,092,685	28,849,877	31,579,460
29,963,359	29,308,085	27,429,240	26,751,815	26,803,278	30,987,709
177,470	145,106	181,376	162,598	160,223	210,787
354,382	287,490	376,427	394,120	634,927	359,831
30,085	16,712	67,845	73,012	72,934	147,980
18,540,121	8,155,903	7,680,390	10,739,691	5,515,410	5,018,764
1,313,041	1,360,626	1,807,321	1,764,554	1,465,399	998,986
8,333,068	1,788,616	2,370,298	1,565,268	1,540,240	1,460,217
1,957,694	1,563,040	1,444,912	1,303,634	1,413,520	1,330,401
225,354	0	0	88,437	0	0
130,743,166	111,278,358	103,849,233	108,349,279	98,552,325	102,817,898
(22,874,939)	(2,349,891)	367,666	1,379,008	1,047,332	(6,150,561)
889,126	0	346,707	51,923	33,954	19,339
210,490	0	59,865	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
8,610,000	0	0	2,355,000	0	0
0	0	0	(24,160)	0	0
134,994	0	0	0	0	0
(2,540,000)	0	0	0	0	0
0	0	0	0	0	0
12,235,000	9,393,000	4,000,000	0	0	0
0	42,650	0	35,915	0	0
(9,000,000)	(4,000,000)	0	0	0	0
5,964,266	8,049,721	4,868,555	5,430,338	3,081,435	3,746,618
(5,514,805)	(7,721,158)	(6,165,933)	(5,179,885)	(2,788,176)	(4,925,206)
10,989,071	5,764,213	3,109,194	2,669,131	327,213	(1,159,249)
(\$11,885,868)	\$3,414,322	\$3,476,860	\$4,048,139	\$1,374,545	(\$7,309,810)
9.56%	3.62%	4.13%	3.03%	3.28%	2.94%

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
2011	\$1,520,841,400	\$357,749,770	\$4,345,261,143	\$94,711,670	\$107,626,898
2010	1,603,070,030	368,565,720	4,580,200,086	91,110,290	103,534,420
2009	1,609,666,090	378,641,560	4,599,045,971	84,575,350	96,108,352
2008	1,611,130,670	377,205,020	4,603,230,486	83,813,030	95,242,080
2007	1,589,828,120	380,373,730	4,542,366,057	80,158,830	91,089,580
2006	1,579,626,860	377,155,500	4,513,219,600	96,158,960	109,271,545
2005	1,567,393,240	377,338,190	4,478,266,400	96,914,690	110,130,330
2004	1,369,239,130	354,738,100	3,912,111,800	102,081,530	116,001,739
2003	1,346,228,660	353,997,370	3,846,367,600	103,529,130	117,646,739
2002	1,324,167,130	347,016,880	3,783,334,657	103,960,250	118,136,648

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 was phased out beginning in 2006. Both types of general business tangible personal property were assessed at 12.5 percent for 2007, 6.25 percent for 2008 and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers (except telephone companies whose last year to pay tangible personal property tax is 2010).

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%, 2 1/2% and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10% 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	
\$0	\$0	\$1,973,302,840	\$4,452,888,041	44.3%	\$9.62750
0	0	2,062,746,040	4,683,734,506	44.0	8.73361
0	0	2,072,883,000	4,695,154,323	41.1	9.08844
89,890,605	719,124,840	2,162,039,325	5,417,597,406	39.9	9.21784
119,854,140	958,833,120	2,170,214,820	5,592,288,757	38.8	8.20949
238,671,008	1,272,912,043	2,291,612,328	5,895,403,188	38.9	8.38656
299,531,053	1,198,124,212	2,341,177,173	5,786,520,942	40.5	8.53640
297,317,376	1,189,269,504	2,123,376,136	5,217,383,043	40.7	9.02121
306,622,655	1,226,490,620	2,110,377,815	5,190,504,959	40.7	9.02985
299,443,122	1,197,772,488	2,074,587,382	5,099,243,793	40.7	6.64276

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

	2011	2010	2009	2008
Unvoted Millage				
Operating	\$2.00000	\$2.00000	\$2.00000	\$2.00000
Voted Millage - by levy				
1983 Developmental Disabilities Current Expense				
Residential/Agricultural Real	1.77209	1.68279	1.67202	1.66097
Commercial/Industrial and Public Utility Real	3.17114	3.02851	2.94555	2.88555
General Business and Public Utility Personal	3.50000	3.50000	3.50000	3.50000
1984 Children's Services Current Expenses				
Residential/Agricultural Real	0.50631	0.14424	0.47772	0.47456
Commercial/Industrial and Public Utility Real	0.90616	0.25962	0.84169	0.82455
General Business and Public Utility Personal	1.00000	0.30000	1.00000	1.00000
1995 Developmental Disabilities Current Expense				
Residential/Agricultural Real	1.57872	1.49916	1.48957	1.47972
Commercial/Industrial and Public Utility Real	2.50000	2.50000	2.50000	2.45848
General Business and Public Utility Personal	2.50000	2.50000	2.50000	2.50000
1999 Children's Services Current Expenses				
Residential/Agricultural Real	0.69326	0.65833	0.65411	0.64979
Commercial/Industrial and Public Utility Real	1.00000	1.00000	1.00000	0.98339
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
2003 Dayspring County Home Current Expenses				
Residential/Agricultural Real	0.37931	0.36020	0.35789	0.35553
Commercial/Industrial and Public Utility Real	0.40000	0.40000	0.40000	0.39803
General Business and Public Utility Personal	0.40000	0.40000	0.40000	0.40000
2008 Senior Citizens				
Residential/Agricultural Real	1.00000	1.00000	1.00000	0.99541
Commercial/Industrial and Public Utility Real	1.00000	1.00000	1.00000	1.00000
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
2011 Mental Health Current Expense				
Residential/Agricultural Real	1.00000	0.00000	0.00000	0.00000
Commercial/Industrial and Public Utility Real	1.00000	0.00000	0.00000	0.00000
General Business and Public Utility Personal	1.00000	0.00000	0.00000	0.00000
Total Voted Millage by type of Property				
Residential/Agricultural Real	\$6.92968	\$5.34471	\$5.65131	\$5.61597
Commercial/Industrial and Public Utility Real	9.97730	8.18813	8.68724	8.55000
General Business and Public Utility Personal	10.40000	8.70000	9.40000	9.40000
Total Millage by type of Property				
Residential/Agricultural Real	\$8.92968	\$7.34471	\$7.65131	\$7.61597
Commercial/Industrial and Public Utility Real	11.97730	10.18813	10.68724	10.55000
General Business and Public Utility Personal	12.40000	10.70000	11.40000	11.40000

2007	2006	2005	2004	2003	2002
\$2.00000	\$2.00000	\$2.00000	\$2.00000	\$2.00000	\$0.00000
1.66863	1.66639	1.66103	1.86796	1.86874	1.86868
2.82862	2.81469	2.77808	2.89985	2.86639	2.89445
3.50000	3.50000	3.50000	3.50000	3.50000	3.50000
0.47675	0.47611	0.47458	0.53370	0.53393	0.53391
0.80828	0.80430	0.79384	0.82863	0.81907	0.82709
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
1.48655	1.48455	1.47978	1.66413	1.66483	1.66477
2.40997	2.39810	2.36691	2.47066	2.44215	2.46606
2.50000	2.50000	2.50000	2.50000	2.50000	2.50000
0.65279	0.65191	0.64981	0.73077	0.73107	0.73105
0.96399	0.95924	0.94677	0.98826	0.97686	0.98642
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.35717	0.35668	0.35554	0.39983	0.40000	0.00000
0.39017	0.38825	0.38320	0.40000	0.39612	0.00000
0.40000	0.40000	0.40000	0.40000	0.40000	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	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	0.00000	0.00000	0.00000
\$4.64188	\$4.63563	\$4.62075	\$5.19640	\$5.19857	\$4.79841
7.40104	7.36459	7.26880	7.58741	7.50059	7.17403
8.40000	8.40000	8.40000	8.40000	8.40000	8.00000
\$6.64188	\$6.63563	\$6.62075	\$7.19640	\$7.19857	\$4.79841
9.40104	9.36459	9.26880	9.58741	9.50059	7.17403
10.40000	10.40000	10.40000	10.40000	10.40000	8.00000

(continued)

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

	2011	2010	2009	2008
Overlapping Rates by Taxing District				
Cities				
Crestline				
Residential/Agricultural Real	\$3.50000	\$3.50000	\$3.20000	\$3.20000
Commercial/Industrial and Public Utility Real	3.50000	3.50000	3.20000	3.20000
General Business and Public Utility Personal	3.50000	3.50000	3.20000	3.20000
Galion				
Residential/Agricultural Real	3.30000	3.30000	1.83000	1.70000
Commercial/Industrial and Public Utility Real	3.30000	3.30000	1.83000	1.70000
General Business and Public Utility Personal	3.30000	3.30000	1.83000	1.70000
Mansfield				
Residential/Agricultural Real	3.47000	3.47000	3.47000	3.47000
Commercial/Industrial and Public Utility Real	3.47000	3.47000	3.47000	3.47000
General Business and Public Utility Personal	3.47000	3.47000	3.47000	3.47000
Ontario				
Residential/Agricultural Real	2.20000	2.20000	2.20000	2.20000
Commercial/Industrial and Public Utility Real	2.20000	2.20000	2.20000	2.20000
General Business and Public Utility Personal	2.20000	2.20000	2.20000	2.20000
Shelby				
Residential/Agricultural Real	5.81244	5.61656	5.60419	5.59284
Commercial/Industrial and Public Utility Real	6.00000	6.00000	5.84728	5.83726
General Business and Public Utility Personal	6.00000	6.00000	6.00000	6.00000
Villages				
Bellville				
Residential/Agricultural Real	10.13553	9.84693	6.84485	6.83527
Commercial/Industrial and Public Utility Real	12.63188	11.99766	9.04503	9.04503
General Business and Public Utility Personal	13.10000	13.10000	10.10000	10.10000
Butler				
Residential/Agricultural Real	4.80000	4.80000	4.80000	2.80000
Commercial/Industrial and Public Utility Real	4.80000	4.80000	4.80000	2.80000
General Business and Public Utility Personal	4.80000	4.80000	4.80000	2.80000
Lexington				
Residential/Agricultural Real	8.16592	8.03436	8.02236	8.00931
Commercial/Industrial and Public Utility Real	8.15904	8.08278	8.07050	8.03808
General Business and Public Utility Personal	8.20000	8.20000	8.20000	8.20000
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

2007	2006	2005	2004	2003	2002
\$4.45000	\$4.70000	\$4.70000	\$6.50000	\$7.20000	\$7.20000
4.45000	4.70000	4.70000	6.50000	7.20000	7.20000
4.45000	4.70000	4.70000	6.50000	7.20000	7.20000
1.70000	1.70000	1.70000	1.70000	2.55000	2.35000
1.70000	1.70000	1.70000	1.70000	2.55000	2.35000
1.70000	1.70000	1.70000	1.70000	2.55000	2.35000
3.47000	3.47000	3.47000	3.47000	3.47000	3.47000
3.47000	3.47000	3.47000	3.47000	3.47000	3.47000
3.47000	3.47000	3.47000	3.47000	3.47000	3.47000
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
5.58911	5.24900	5.24245	5.18454	5.44976	5.44677
5.80692	5.53055	5.76166	5.69597	5.94223	5.94149
6.00000	6.00000	6.00000	6.00000	6.00000	6.00000
6.82864	6.83041	6.81318	7.08250	7.08372	7.09434
9.01040	9.01040	8.93923	9.68619	9.62725	9.63700
10.10000	10.10000	10.10000	10.10000	10.10000	10.10000
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
8.00996	7.55985	5.55178	5.79927	4.40944	4.41293
8.03522	7.86600	5.83641	6.03700	4.83983	4.83741
8.20000	8.20000	6.20000	6.20000	6.20000	6.20000
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000

(continued)

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

	2011	2010	2009	2008
Plymouth				
Residential/Agricultural Real	\$12.47609	\$12.09221	\$12.07619	\$12.14566
Commercial/Industrial and Public Utility Real	17.55163	17.63402	17.63402	17.58767
General Business and Public Utility Personal	19.50000	19.50000	19.50000	19.50000
Shiloh				
Residential/Agricultural Real	5.52700	5.52315	5.52314	5.50755
Commercial/Industrial and Public Utility Real	5.82593	6.77382	6.77382	6.77382
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	3.00000	3.55484	3.88518	3.88603
Commercial/Industrial and Public Utility Real	3.00000	3.64095	3.64095	3.64095
General Business and Public Utility Personal	3.00000	5.00000	5.00000	5.00000
Cass				
Residential/Agricultural Real	3.72075	4.04563	4.51141	4.04955
Commercial/Industrial and Public Utility Real	4.77166	4.65106	4.66141	4.66141
General Business and Public Utility Personal	5.00000	5.00000	5.00000	5.00000
Franklin				
Residential/Agricultural Real	6.56715	6.70614	6.70471	6.69566
Commercial/Industrial and Public Utility Real	7.80000	7.13922	7.31922	7.31922
General Business and Public Utility Personal	7.80000	7.80000	7.80000	7.80000
Jackson				
Residential/Agricultural Real	3.76070	3.75995	3.75600	4.29637
Commercial/Industrial and Public Utility Real	3.68707	3.64953	3.64695	4.20868
General Business and Public Utility Personal	5.10000	5.10000	5.10000	5.70000
Jefferson				
Residential/Agricultural Real	9.71699	9.62557	9.61622	9.60956
Commercial/Industrial and Public Utility Real	10.46069	10.20794	10.22760	10.25354
General Business and Public Utility Personal	11.70000	11.70000	11.70000	11.70000
Madison				
Residential/Agricultural Real	10.74620	10.28454	10.25570	10.23103
Commercial/Industrial and Public Utility Real	11.50000	11.37020	11.33744	11.32534
General Business and Public Utility Personal	11.50000	11.50000	11.50000	11.50000
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

2007	2006	2005	2004	2003	2002
\$12.16708	\$12.15785	\$12.37115	\$13.45199	\$13.08044	\$13.98230
17.65709	17.65996	18.25985	18.76813	18.55965	19.16264
19.50000	19.50000	19.50000	19.50000	19.50000	19.50000
5.52299	5.52622	5.52677	6.23737	6.23737	6.22635
6.77812	6.80931	6.80931	7.69925	7.69925	7.69925
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
3.94933	3.94546	3.91901	4.15285	4.15524	4.14649
3.64819	3.64819	3.64819	3.76211	3.76211	3.76211
5.00000	5.00000	5.00000	5.00000	5.00000	5.00000
3.73180	4.18535	4.17900	4.69107	4.69326	4.69399
4.66487	4.66802	4.66802	4.85547	4.85547	4.85547
5.00000	5.00000	5.00000	5.00000	5.00000	5.00000
6.46150	6.45955	6.45537	6.97148	6.05380	6.06851
7.32137	6.78451	6.78451	7.25678	6.71357	6.71357
7.80000	7.80000	7.80000	7.80000	7.80000	7.80000
4.32744	3.72776	3.72734	3.82148	3.62207	3.62192
4.20970	3.60970	3.57667	3.67781	3.67122	3.67122
5.70000	5.10000	5.10000	5.10000	5.10000	5.10000
9.62297	9.33940	9.41813	9.72959	7.60678	7.39080
10.17139	9.98099	10.07602	10.64546	9.03314	9.03763
11.70000	11.70000	11.79000	11.79000	10.20000	10.20000
10.21710	10.20945	6.18972	7.07818	7.07796	7.07612
11.30077	11.29788	7.27322	7.44414	7.41311	7.05218
11.50000	11.50000	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

	2011	2010	2009	2008
Mifflin				
Residential/Agricultural Real	\$13.11045	\$12.60516	\$12.54260	\$12.49301
Commercial/Industrial and Public Utility Real	13.90000	13.90000	13.90000	13.89452
General Business and Public Utility Personal	13.90000	13.90000	13.90000	13.90000
Monroe				
Residential/Agricultural Real	6.94385	6.92195	6.91641	6.90823
Commercial/Industrial and Public Utility Real	7.47521	7.67085	7.67085	7.67085
General Business and Public Utility Personal	9.40000	9.40000	9.40000	9.40000
Perry				
Residential/Agricultural Real	6.07986	6.09188	6.07894	6.08085
Commercial/Industrial and Public Utility Real	7.26978	7.18839	7.18839	7.18839
General Business and Public Utility Personal	7.50000	7.50000	7.50000	7.50000
Plymouth				
Residential/Agricultural Real	4.14434	4.28978	4.28926	4.28471
Commercial/Industrial and Public Utility Real	4.60416	4.55478	4.55478	4.55478
General Business and Public Utility Personal	6.60000	6.60000	6.60000	6.60000
Sandusky				
Residential/Agricultural Real	5.18778	5.25113	5.24301	5.23386
Commercial/Industrial and Public Utility Real	5.29347	5.30000	5.29418	5.29418
General Business and Public Utility Personal	5.30000	5.30000	5.30000	5.30000
Sharon				
Residential/Agricultural Real	3.97597	2.20000	2.20000	2.20000
Commercial/Industrial and Public Utility Real	4.20000	2.20000	2.20000	2.20000
General Business and Public Utility Personal	4.20000	2.20000	2.20000	2.20000
Springfield				
Residential/Agricultural Real	6.73123	6.51118	6.49264	5.86477
Commercial/Industrial and Public Utility Real	7.30000	7.30000	7.29994	7.26500
General Business and Public Utility Personal	7.30000	7.30000	7.30000	7.30000
Troy				
Residential/Agricultural Real	4.72928	4.63470	4.62479	4.61998
Commercial/Industrial and Public Utility Real	5.40112	5.34913	5.34055	5.31954
General Business and Public Utility Personal	5.50000	5.50000	5.50000	5.50000
Washington				
Residential/Agricultural Real	5.50000	5.50000	4.15125	4.14837
Commercial/Industrial and Public Utility Real	5.50000	5.49967	4.67057	4.67058
General Business and Public Utility Personal	5.50000	5.50000	5.50000	5.50000

2007	2006	2005	2004	2003	2002
\$12.52617	\$12.51227	\$12.46386	\$9.33986	\$9.43278	\$9.34818
13.89452	13.87707	13.61471	11.30118	11.30118	11.28315
13.90000	13.90000	13.90000	11.40000	11.40000	11.40000
6.97332	6.97441	6.98978	7.38559	7.41513	7.42307
7.70428	7.70594	7.65997	9.08346	9.08346	8.97331
9.40000	9.40000	9.40000	9.40000	9.40000	9.40000
6.17140	6.18111	6.89581	7.21624	7.22143	7.21563
7.18839	7.18839	8.30211	8.16931	8.16931	8.19775
7.50000	7.50000	9.00000	9.00000	9.00000	9.00000
4.36915	4.37105	4.36967	4.61108	4.62009	4.62580
4.53427	4.53427	4.53427	4.37542	4.37542	4.37542
6.60000	6.60000	6.60000	6.60000	6.60000	6.60000
5.28674	5.29001	4.02484	3.80677	3.81205	3.81262
5.29418	5.30000	4.60000	4.51479	4.51479	4.51479
5.30000	5.30000	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
5.86801	5.87331	5.86977	6.22076	6.22143	6.22268
7.12864	7.12039	7.02331	7.14790	7.12265	7.25567
7.30000	7.30000	7.30000	7.30000	7.30000	7.30000
4.62486	4.62566	4.62169	4.72942	4.73227	4.73455
5.31863	5.32408	5.31014	5.39984	4.39300	5.39229
5.50000	5.50000	5.50000	5.50000	5.50000	5.50000
4.15288	4.15689	4.15257	4.32648	4.32748	4.32772
4.67015	4.68176	4.71939	4.97466	4.96187	4.96842
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

	2011	2010	2009	2008
Weller				
Residential/Agricultural Real	\$5.28300	\$5.32058	\$5.31529	\$5.30720
Commercial/Industrial and Public Utility Real	5.92276	5.99750	5.99750	5.99750
General Business and Public Utility Personal	6.00000	6.00000	6.00000	6.00000
Worthington				
Residential/Agricultural Real	8.48324	8.46156	8.46577	8.18757
Commercial/Industrial and Public Utility Real	9.51351	9.19933	9.19865	8.71736
General Business and Public Utility Personal	10.10000	10.10000	10.10000	10.10000
Special Districts				
Cass, Bloominggrove & Shiloh Fire District				
Residential/Agricultural Real	2.46314	1.77487	1.77436	1.77336
Commercial/Industrial and Public Utility Real	4.43241	3.32079	3.32453	3.32453
General Business and Public Utility Personal	5.00000	4.00000	4.00000	4.00000
Health Levy				
Residential/Agricultural Real	1.37361	1.35047	1.34754	1.33999
Commercial/Industrial and Public Utility Real	1.40000	1.40000	1.40000	1.39801
General Business and Public Utility Personal	1.40000	1.40000	1.40000	1.40000
Ashland Public Library				
Residential/Agricultural Real	1.00000	1.00000	1.00000	0.00000
Commercial/Industrial and Public Utility Real	1.00000	0.99381	0.98204	0.00000
General Business and Public Utility Personal	1.00000	1.00000	1.00000	0.00000
Mansfield/Richland County Public Library				
Residential/Agricultural Real	1.90698	1.80364	1.79158	1.77904
Commercial/Industrial and Public Utility Real	2.00000	2.00000	2.00000	1.99160
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000
Joint Vocational Schools				
Ashland County West Holmes				
Residential/Agricultural Real	2.39950	2.31605	2.32804	2.33047
Commercial/Industrial and Public Utility Real	2.87750	2.76416	2.74588	2.76950
General Business and Public Utility Personal	4.10000	4.10000	4.10000	4.10000
EHOVE				
Residential/Agricultural Real	2.63525	2.00384	2.00000	2.00000
Commercial/Industrial and Public Utility Real	2.49387	2.03074	2.01041	2.00567
General Business and Public Utility Personal	3.95000	3.95000	3.95000	3.95000
Knox County Career Center				
Residential/Agricultural Real	2.38807	2.34852	2.35094	2.34060
Commercial/Industrial and Public Utility Real	4.22301	4.15526	4.13095	4.09797
General Business and Public Utility Personal	6.40000	6.40000	6.40000	6.40000

2007	2006	2005	2004	2003	2002
\$5.34850	\$5.35169	\$5.34879	\$5.74477	\$5.74905	\$5.77352
6.00000	5.95394	5.87081	6.00000	6.00000	5.98520
6.00000	6.00000	6.00000	6.00000	6.00000	6.00000
8.16782	8.17229	8.16314	8.87021	8.88792	8.55263
8.72190	9.19633	9.11529	9.48531	9.42073	9.33030
10.10000	10.10000	10.10000	10.10000	10.10000	10.10000
1.85137	1.85774	1.85428	2.34739	2.34954	2.35033
3.36276	3.37513	3.41812	3.59720	3.59720	3.40309
4.00000	4.00000	4.00000	4.00000	4.00000	4.00000
1.34676	1.34618	0.87188	0.97978	0.81246	0.81249
1.38779	1.38547	1.19535	1.25691	1.23768	1.25113
1.40000	1.40000	1.40000	1.40000	1.40000	1.40000
0.00000	0.00000	0.00000	0.00000	0.10000	0.10000
0.00000	0.00000	0.00000	0.00000	0.10000	0.10000
0.00000	0.00000	0.00000	0.00000	0.10000	0.10000
1.78542	1.78292	1.77671	1.99908	2.27000	0.93561
1.94969	1.94014	1.89990	2.00000	2.24799	1.26294
2.00000	2.00000	2.00000	2.00000	2.27000	1.27000
2.42685	2.47890	2.48521	2.35485	2.38808	2.39964
2.85481	2.80641	2.78163	2.75220	2.79842	2.79155
4.10000	4.10000	4.10000	4.10000	4.10000	4.10000
2.00274	2.00000	2.00000	2.00410	2.00000	2.00146
2.01422	2.00000	2.09151	2.08806	2.09041	2.26423
3.95000	3.95000	3.95000	3.95000	3.95000	3.95000
2.56408	2.56756	2.57218	2.81277	2.81550	2.81675
4.26075	4.25439	4.27285	4.34635	4.33775	4.30181
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

	2011	2010	2009	2008
Pioneer Career and Technology Center				
Residential/Agricultural Real	\$2.03188	\$2.00472	\$1.99999	\$2.00000
Commercial/Industrial and Public Utility Real	2.39945	2.30734	2.25795	3.09528
General Business and Public Utility Personal	3.70000	3.70000	3.70000	4.70000
Schools				
Ashland City				
Residential/Agricultural Real	34.09001	31.79426	31.75369	31.74829
Commercial/Industrial and Public Utility Real	40.48811	38.52549	38.11665	38.74066
General Business and Public Utility Personal	62.25000	62.25000	62.25000	62.25000
Buckeye Central Local				
Residential/Agricultural Real	28.05751	28.07630	28.07653	28.08169
Commercial/Industrial and Public Utility Real	30.17854	30.33725	30.26318	30.22490
General Business and Public Utility Personal	53.10000	53.10000	53.10000	53.10000
Clear Fork Local				
Residential/Agricultural Real	25.65091	25.89716	24.77810	24.55518
Commercial/Industrial and Public Utility Real	30.57301	28.46090	28.23213	28.05168
General Business and Public Utility Personal	49.05000	48.75000	48.50000	48.25000
Crestline Exempted Village				
Residential/Agricultural Real	40.48848	40.25118	39.99209	30.42735
Commercial/Industrial and Public Utility Real	55.46845	55.34481	53.12646	44.20768
General Business and Public Utility Personal	72.80000	72.77000	72.55000	63.81000
Crestview Local				
Residential/Agricultural Real	25.67695	25.85400	26.51975	26.78681
Commercial/Industrial and Public Utility Real	27.35390	26.97214	27.54266	27.84266
General Business and Public Utility Personal	48.40000	48.40000	49.10000	49.40000
Galion City				
Residential/Agricultural Real	33.78927	33.79935	33.71757	29.62526
Commercial/Industrial and Public Utility Real	42.49344	42.33974	41.94875	39.80184
General Business and Public Utility Personal	59.33000	59.33000	59.33000	57.23000
Lexington Local				
Residential/Agricultural Real	38.84507	29.52299	29.41123	29.35142
Commercial/Industrial and Public Utility Real	39.45004	31.18639	30.71639	30.62611
General Business and Public Utility Personal	47.30000	39.10000	39.10000	39.10000
Loudonville-Perrysville Exempted Village				
Residential/Agricultural Real	31.26865	30.34726	30.47077	30.55111
Commercial/Industrial and Public Utility Real	31.98814	31.04201	31.16582	31.08064
General Business and Public Utility Personal	40.46000	40.23000	40.35000	40.43000

2007	2006	2005	2004	2003	2002
\$2.01961	\$2.02218	\$2.08514	\$2.23276	\$2.23345	\$2.32151
3.05111	3.04122	3.14768	3.25362	3.24134	3.30735
4.70000	4.70000	4.70000	4.70000	4.70000	4.70000
33.10984	33.12339	34.73572	34.73572	24.86835	24.89284
40.16363	39.54836	41.19254	41.19254	31.24251	31.24395
62.25000	62.25000	62.25000	62.25000	52.35000	52.35000
26.31694	20.00003	20.00003	20.12835	20.12353	21.32091
28.50972	22.19823	24.07470	24.86698	24.86698	25.90305
51.30000	45.00000	45.00000	45.00000	45.00000	45.00000
24.18618	24.00439	23.98798	25.74598	25.57163	25.57289
27.61127	27.56908	27.35521	30.97996	31.21375	31.23436
47.85000	47.65000	47.65000	49.25000	50.20000	50.20000
29.80687	31.04156	32.15838	32.19150	32.22591	30.37965
41.60495	42.68813	47.03816	46.30900	46.33900	44.11237
63.17000	64.42000	64.82000	64.80000	64.83000	61.20000
26.95495	26.95911	24.40114	24.95488	26.45602	26.45743
27.70311	26.98966	24.44816	25.33275	26.83275	26.79742
49.40000	49.40000	46.90000	47.40000	48.90000	48.90000
29.64272	28.90498	33.25404	35.32132	35.30822	31.59887
39.75524	38.67128	45.71597	49.70229	49.46793	44.96190
57.23000	56.53000	59.57000	68.47000	68.47000	61.63000
29.48793	29.40702	29.45449	30.70048	31.50250	31.50125
30.72543	30.53966	29.87291	32.29726	32.97198	32.10129
39.20000	39.10000	39.20000	40.30000	41.10000	41.10000
30.98053	30.69683	31.05734	31.69435	25.19875	25.20018
32.28188	31.02395	31.28295	32.37848	25.90146	25.41017
40.83000	40.54000	40.90000	41.50000	35.00000	35.00000

(continued)

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

	2011	2010	2009	2008
Lucas Local				
Residential/Agricultural Real	\$37.43283	\$37.25758	\$37.33217	\$37.30001
Commercial/Industrial and Public Utility Real	37.55288	37.59805	37.69805	37.69805
General Business and Public Utility Personal	49.20000	49.20000	49.30000	49.30000
Madison Local				
Residential/Agricultural Real	30.21836	28.18798	27.54552	27.38111
Commercial/Industrial and Public Utility Real	48.10279	46.59281	45.22350	44.70681
General Business and Public Utility Personal	60.90000	60.90000	60.40000	60.40000
Mansfield City				
Residential/Agricultural Real	46.78488	43.59247	42.06970	41.75796
Commercial/Industrial and Public Utility Real	58.49240	56.76699	54.85070	54.35765
General Business and Public Utility Personal	71.35000	69.95000	68.65000	68.65000
Northmor Local				
Residential/Agricultural Real	26.77502	25.08972	26.85282	26.80388
Commercial/Industrial and Public Utility Real	27.63166	26.95245	26.87975	26.83878
General Business and Public Utility Personal	34.24000	32.24000	34.24000	34.24000
Ontario Local				
Residential/Agricultural Real	37.90731	35.81087	35.49148	34.50243
Commercial/Industrial and Public Utility Real	42.20588	40.49373	40.07256	38.21688
General Business and Public Utility Personal	50.80000	50.10000	49.40000	49.00000
Plymouth Local				
Residential/Agricultural Real	26.95063	26.98723	26.97521	27.17830
Commercial/Industrial and Public Utility Real	28.46383	28.51015	28.51947	28.67892
General Business and Public Utility Personal	32.80000	32.80000	32.80000	33.00000
Shelby City				
Residential/Agricultural Real	31.78150	30.54287	25.47355	25.41076
Commercial/Industrial and Public Utility Real	43.52458	40.04374	33.12321	33.49318
General Business and Public Utility Personal	55.70000	54.90000	49.90000	49.90000
South Central Local				
Residential/Agricultural Real	22.34811	22.35805	22.35008	23.01131
Commercial/Industrial and Public Utility Real	22.44349	22.44349	22.47037	23.21289
General Business and Public Utility Personal	36.95000	36.95000	36.95000	37.55000

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

2007	2006	2005	2004	2003	2002
\$37.90001	\$28.10001	\$28.30001	\$29.50001	\$30.60001	\$30.60001
38.31057	28.38011	28.30001	30.15582	31.25582	31.01036
49.90000	40.10000	40.30000	41.50000	42.60000	42.60000
27.37656	27.21903	27.12428	30.72693	30.73091	30.74608
44.55048	44.88309	43.97632	45.05151	43.87335	42.94068
60.40000	60.40000	60.40000	60.40000	60.40000	60.40000
42.24661	33.47181	33.55199	41.37092	41.33836	41.38852
54.12802	44.96299	44.74051	50.91511	50.67848	51.98731
69.25000	60.55000	60.75000	66.05000	66.05000	66.15000
19.70000	19.70002	19.70000	19.70898	19.70466	19.70002
19.70000	19.70003	19.70001	19.70001	19.70001	19.70001
27.10000	27.10000	27.10000	27.10000	27.10000	27.10000
34.30358	33.91916	28.60420	29.69917	29.99957	30.00002
37.24490	36.81133	31.11646	32.62512	32.82240	33.36345
48.80000	48.40000	43.10000	44.10000	44.40000	44.40000
27.18962	27.29056	27.29336	29.86983	30.27022	30.28364
28.75228	28.87330	29.21439	32.81715	33.21973	33.27901
33.00000	33.10000	33.10000	35.60000	36.00000	36.00000
25.36183	24.94584	25.01922	26.63308	26.62449	26.61560
32.72616	32.18510	33.78154	33.15181	33.08831	33.07164
49.80000	49.40000	49.50000	49.60000	49.60000	49.60000
23.01131	22.98669	23.20993	23.25831	23.21320	23.51553
23.23776	22.97473	23.84190	23.76121	23.40812	23.84770
37.55000	37.55000	37.75000	37.75000	37.75000	37.85000

Richland County, Ohio
Property Tax Levies and Collections
Real and Public Utility Taxes
Last Seven Years (1)

Year	Current Tax Levy (3)*	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (5)#	Total Tax Collections
2011	\$17,963,148	\$14,596,036	81.26 %	\$793,275	\$15,389,311
2010	18,903,538	15,081,082	79.78	903,473	15,984,555
2009	19,458,003	15,381,516	79.05	758,877	16,140,393
2008	17,514,633	15,612,839	89.14	796,030	16,408,869
2007	17,426,250	15,622,517	89.65	712,949	16,335,466
2006	16,561,128	15,400,665	92.99	759,568	16,160,233
2005	15,808,204	15,020,110	95.01	682,807	15,702,917

(1) Information prior to 2005 is not available.

(2) 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.

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

(4) Current delinquent

(5) Penalties and interest are included, since by Ohio law they become part of the tax obligation as assessment occurs.

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

* - Includes Homestead and Rollback

- Includes interest

Source: Richland County Auditor

Percent of Current Total Tax Collections to Current Tax Levy	Accumulated Outstanding Delinquent Taxes (2)(4)#	Percent of Outstanding Delinquent Taxes to Current Tax Levy
85.67 %	\$870,093	4.84 %
84.56	934,240	4.94
82.95	940,674	4.83
93.69	803,696	4.59
93.74	817,281	4.69
97.58	822,720	4.97
99.33	695,253	4.40

Richland County, Ohio
Property Tax Levies and Collections
Tangible Personal Property Taxes
Last Ten Years

Year	Current Tax Levy	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections
2011	\$72,600	\$0	0.00 %	\$5,013
2010	203,748	198,065	97.21	11,483
2009	437,512	433,885	99.17	755,270
2008	6,557,238	6,228,488	94.99	1,022,564
2007	12,419,838	12,242,500	98.57	2,106,598
2006	17,605,469	16,971,814	96.40	1,631,914
2005	23,037,199	22,870,985	99.28	726,689
2004	22,624,280	22,172,980	98.01	1,256,735
2003	21,711,075	21,389,130	98.52	1,655,851
2002	21,183,598	20,850,092	98.43	3,092,130

(1) Penalties and interest are included, since by Ohio law they become part of the tax obligation as assessment occurs.

(2) Information prior to 2003 is not available

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

Source: Richland County Auditor

Total Tax Collections (1)	Percent of Current Total Tax Collections to Current Tax Levy	Accumulated Outstanding Delinquent Taxes (2)	Percent of Outstanding Delinquent Taxes to Current Tax Levy
\$5,013	6.91 %	\$102,981	141.85 %
209,548	102.85	612,681	300.71
1,189,155	271.80	670,704	153.30
7,251,052	110.58	3,173,011	48.39
14,349,098	115.53	2,446,936	19.70
18,603,728	105.67	2,763,901	15.70
23,597,674	102.43	2,398,546	10.41
23,429,715	103.56	2,070,306	9.15
23,044,981	106.14	2,373,763	10.93
23,942,222	113.02	N/A	0.00

Richland County, Ohio
Principal Real Property Taxpayers
 2011 and 2002

Taxpayer	2011	
	Real Property Assessed Valuation	Percentage of Real Property Assessed Valuation
Centro Richland LLC	\$6,399,550	0.34%
Wal-Mart Incorporated	6,193,630	0.33
Newman Technology Inc	5,054,090	0.27
Kurt Stimens Properties	4,312,050	0.23
The Gorman Rupp Co.	4,123,860	0.22
Gumberg Associates	3,841,020	0.20
Dofasco Shelby Inc	3,780,000	0.20
General Motors	3,684,560	0.20
Central Ohio Associates LTD	3,301,490	0.18
SSI Mansfield	2,655,920	0.14
Total	\$43,346,170	2.31%
Total Real Property Assessed Valuation	\$1,878,591,170	

Taxpayer	2002	
	Real Property Assessed Valuation	Percentage of Real Property 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	0.18
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	0.12
Total	\$44,913,770	2.69%
Total Real Property Assessed Valuation	\$1,671,184,010	

Source: Richland County Auditor

Richland County, Ohio
Principal Public Utility Property Taxpayers
 2011 and 2002

Taxpayer	2011	
	Public Utility Property Assessed Valuation	Percentage of Public Utility Property Assessed Valuation
Columbia Gas Transmission	\$33,652,580	35.53%
Ohio Edison	29,849,930	31.52
Ohio Power	10,940,190	11.55
Columbia Gas of Ohio	7,385,340	7.80
American Transmission Systems	6,469,030	6.83
Ohio-American Water	2,725,690	2.88
Firelands Electric	1,131,650	1.19
Licking Rural Electric	989,600	1.04
Consolidated Electric Cooperation	576,240	0.61
East Ohio Gas Company	426,010	0.45
Total	\$94,146,260	99.40%
Total Public Utility Property Assessed Valuation	\$94,711,670	

Taxpayer	2002	
	Public Utility Property Assessed Valuation	Percentage of Public Utility Property 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 Property Assessed Valuation	\$103,960,250	

Source: Richland County Auditor

Richland County, Ohio
Computation of Direct and Overlapping Governmental Activities Debt
 December 31, 2011

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
Direct - Richland County			
General Obligation Bonds	\$28,127,391	100.00%	\$28,127,391
Special Assessment Bonds	3,305,000	100.00	3,305,000
Notes Payable	8,116,237	100.00	8,116,237
OPWC Loans	880,531	100.00	880,531
Capital Leases	2,019,170	100.00	2,019,170
OWDA Loan	273,454	100.00	273,454
Computerization Loan	423,440	100.00	423,440
<i>Total Direct - Richland County</i>	<u>43,145,223</u>	<u>100.00</u>	<u>43,145,223</u>
Overlapping (2)			
Townships Wholly Within County	1,468,689	100.00	1,468,689
Cities Wholly Within the County	8,814,966	100.00	8,814,966
Villages Wholly Within the County	8,777,159	100.00	8,777,159
Schools Wholly Within the County	95,779,595	100.00	95,779,595
City of Crestline	227,314	0.62	1,409
City of Galion	10,379,481	0.07	7,266
Village of Plymouth	1,410,804	44.99	634,721
Ashland City School District	3,486,955	0.07	2,580
Buckeye Central Local School District	8,637,748	0.19	16,412
Clearfork Local School District	6,551,577	93.13	6,101,484
Crestview Local School District	3,520,858	74.30	2,615,997
Galion City School District	18,148,091	2.99	542,628
Lexington Local School District	240,661	95.06	228,772
Lucas Local School District	553,055	95.80	529,827
Loudonville-Perrysville Exempted Village School District	1,066,060	3.86	41,150
Northmor Local School district	14,264,353	3.78	539,193
Plymouth-Shiloh Local School District	345,000	79.80	275,310
South Central Local School District	1,011,463	2.72	27,512
<i>Total Overlapping</i>	<u>184,683,829</u>		<u>126,404,670</u>
<i>Totals</i>	<u><u>\$227,829,052</u></u>		<u><u>\$169,549,893</u></u>

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

(2) Debt outstanding for School Districts is shown as of June 30, 2011.

Source: Richland County Auditor

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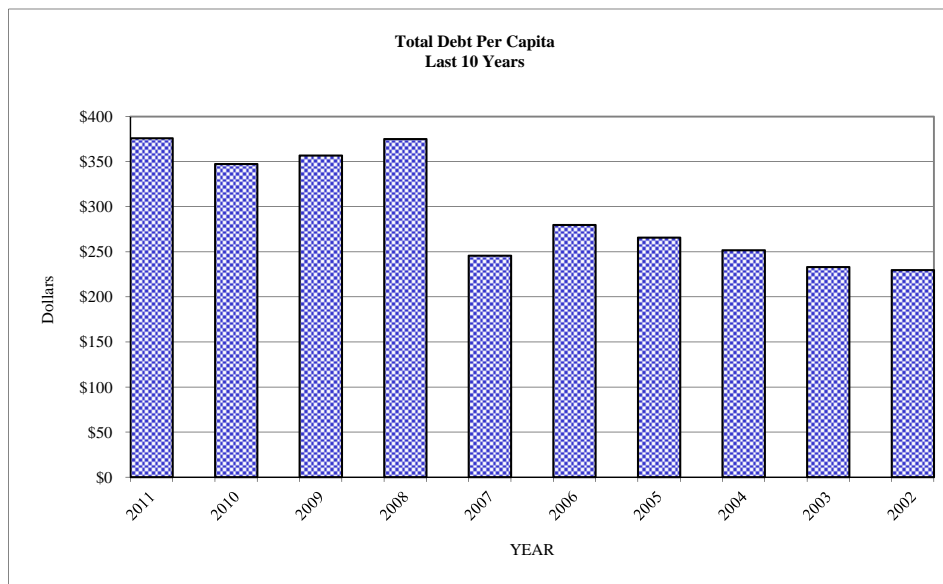
Richland County, Ohio
*Ratio of Outstanding Debt to
Total Personal Income and Debt Per Capita
Last Ten Years*

Governmental Activities						
Year	General Obligation Bonds	Special Assessment Bonds	Notes Payable	OPWC Loans	Capital Leases	OWDA Loan
2011	\$28,127,391	\$3,305,000	\$8,116,237	\$880,531	\$2,019,170	\$273,454
2010	19,720,459	3,960,000	12,178,548	721,504	2,225,211	299,547
2009	21,233,216	4,570,000	12,232,319	685,016	1,830,072	0
2008	22,822,276	5,480,000	12,283,649	399,772	1,830,072	0
2007	13,307,064	6,388,500	6,013,180	0	1,895,352	0
2006	7,902,702	7,225,000	18,553,009	0	1,704,930	0
2005	8,834,636	8,030,000	14,714,845	0	1,723,545	0
2004	10,406,571	8,795,000	10,675,000	0	1,663,977	0
2003	8,886,117	9,520,000	9,010,000	0	1,664,244	0
2002	9,707,804	10,210,000	6,886,730	0	1,664,485	0

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

Source: Richland County Auditor

Governmental Activities		Business-Type Activities					
Computerization Loan	General Obligation Bonds	OPWC Loans	Notes Payable	Total Debt	Percentage of Personal Income (1)	Per Capita (1)	
\$423,440	\$3,269,116	\$390,649	\$0	\$46,804,988	1.75 %	\$376	
635,161	3,123,195	400,483	0	43,264,108	1.61	348	
846,882	3,193,381	275,166	0	44,866,052	1.64	357	
1,058,603	3,260,912	285,166	0	47,420,450	1.77	375	
0	3,330,944	295,000	0	31,230,040	1.26	246	
0	665,847	0	0	36,051,488	1.51	280	
0	699,450	0	0	34,002,476	1.43	266	
0	733,050	0	0	32,273,598	1.35	252	
0	766,652	0	0	29,847,013	1.25	233	
0	798,950	0	160,270	29,428,239	1.24	230	



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
2011	124,475	\$4,452,888,041	\$28,127,391	0.63%	\$225.97
2010	124,475	4,683,734,506	19,720,459	0.42	158.43
2009	125,722	4,695,154,323	21,233,216	0.45	168.89
2008	126,369	5,417,597,406	22,822,276	0.42	180.60
2007	127,101	5,592,288,757	13,307,064	0.24	104.70
2006	128,852	5,895,403,188	7,902,702	0.13	61.33
2005	127,949	5,786,520,942	8,834,636	0.15	69.05
2004	128,190	5,217,383,043	10,406,571	0.20	81.18
2003	128,004	5,190,504,959	8,886,117	0.17	69.42
2002	128,051	5,099,243,793	9,707,804	0.19	75.81

(1) Only includes General Obligation Bonds
 Source: Population - U.S. Census Bureau

Richland County, Ohio
Pledged Revenue Coverage
Sewer
Last Four Years (1)

Year	Sewer Operating Revenues	Sewer Operating Expenses (2)	Net Available Revenues	Debt Service (3)		Coverage
				Principal	Interest	
2011	\$2,451,716	\$1,798,539	\$653,177	\$9,834	\$0	66.42
2010	2,710,824	1,842,181	868,643	9,834	0	88.33
2009	2,631,974	1,852,351	779,623	10,000	0	77.96
2008	2,742,906	1,676,507	1,066,399	9,834	0	108.44

- (1) The debt service for this loan began in 2008.
- (2) Direct operating expenses do not include depreciation expense.
- (3) Revenue debt includes OPWC loan payable solely from net revenues in the sewer enterprise fund.

Source: Richland County Auditor

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

	2011		2010	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	<u>\$1,973,302,840</u>	<u>\$1,973,302,840</u>	<u>\$2,062,746,040</u>	<u>\$2,062,746,040</u>
Debt Limitation	\$47,832,571	\$19,733,028	\$50,068,651	\$20,627,460
Total Outstanding Debt:				
General Obligation Bonds	28,142,220	28,142,220	19,711,965	19,711,965
Special Assessment Bonds	3,305,000	3,305,000	3,960,000	3,960,000
Business-Type General Obligation Bonds	3,259,770	3,259,770	3,112,811	3,112,811
Governmental OPWC Loans	880,531	880,531	721,504	721,504
Business-Type OPWC Loans	390,649	390,649	400,483	400,483
OWDA Loan	273,454	273,454	299,547	299,547
Computerization Loan	423,440	423,440	635,161	635,161
General Obligation Notes	<u>9,831,000</u>	<u>9,831,000</u>	<u>13,156,000</u>	<u>13,156,000</u>
Total	<u>46,506,064</u>	<u>46,506,064</u>	<u>41,997,471</u>	<u>41,997,471</u>
Exemptions:				
General Obligation Bonds (paid from rentals)	5,847,220	5,847,220	4,920,000	4,920,000
Special Assessment Bonds	3,305,000	3,305,000	3,960,000	3,960,000
Business-Type General Obligation Bonds	3,259,770	3,259,770	3,112,811	3,112,811
Governmental OPWC Loans	880,531	880,531	721,504	721,504
Business-Type OPWC Loans	390,649	390,649	400,483	400,483
OWDA Loan	273,454	273,454	299,547	299,547
Computerization Loan	423,440	423,440	635,161	635,161
General Obligation Notes	9,831,000	9,831,000	13,156,000	13,156,000
Enterprise Fund Notes	0	0	0	0
Amount Available in Debt Service Fund	<u>4,601,487</u>	<u>4,601,487</u>	<u>5,157</u>	<u>5,157</u>
Total	<u>28,812,551</u>	<u>28,812,551</u>	<u>27,210,663</u>	<u>27,210,663</u>
Net Debt	<u>17,693,513</u>	<u>17,693,513</u>	<u>14,786,808</u>	<u>14,786,808</u>
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$30,139,058</u>	<u>\$2,039,515</u>	<u>\$35,281,843</u>	<u>\$5,840,652</u>
Legal Debt Margin as a Percentage of the Debt Limit	63.01%	10.34%	70.47%	28.31%
(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>41,832,571</u>		<u>44,068,651</u>
(2) The Debt Limitation equals one percent of the assessed value.		<u>\$47,832,571</u>		<u>\$50,068,651</u>

Source: Richland County Auditor

2009		2008		2007	
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)
<u>\$2,072,883,000</u>	<u>\$2,072,883,000</u>	<u>\$2,162,039,325</u>	<u>\$2,162,039,325</u>	<u>\$2,170,214,820</u>	<u>\$2,170,214,820</u>
\$50,322,075	\$20,728,830	\$52,550,983	\$21,620,393	\$52,755,371	\$21,702,148
21,224,192	21,224,192	22,812,722	22,812,722	13,147,555	13,147,555
4,570,000	4,570,000	5,480,000	5,480,000	6,375,000	6,375,000
3,181,958	3,181,958	3,248,450	3,248,450	3,317,443	3,317,443
685,016	685,016	399,772	399,772	0	0
275,166	275,166	285,166	285,166	295,000	295,000
0	0	0	0	0	0
846,882	846,882	1,058,603	1,058,603	0	0
<u>13,130,000</u>	<u>13,130,000</u>	<u>13,352,000</u>	<u>13,352,000</u>	<u>21,074,000</u>	<u>21,074,000</u>
<u>43,913,214</u>	<u>43,913,214</u>	<u>46,636,713</u>	<u>46,636,713</u>	<u>44,208,998</u>	<u>44,208,998</u>
5,995,000	5,995,000	7,105,196	7,105,196	8,188,123	8,188,123
4,570,000	4,570,000	5,480,000	5,480,000	6,375,000	6,375,000
3,181,958	3,181,958	3,248,450	3,248,450	3,317,443	3,317,443
685,016	685,016	399,772	399,772	0	0
275,166	275,166	285,166	285,166	295,000	295,000
0	0	0	0	0	0
846,882	846,882	1,058,603	1,058,603	0	0
<u>13,130,000</u>	<u>13,130,000</u>	<u>13,352,000</u>	<u>13,352,000</u>	<u>21,074,000</u>	<u>21,074,000</u>
0	0	0	0	0	0
<u>127,226</u>	<u>127,226</u>	<u>265,161</u>	<u>265,161</u>	<u>104,834</u>	<u>104,834</u>
<u>28,811,248</u>	<u>28,811,248</u>	<u>31,194,348</u>	<u>31,194,348</u>	<u>39,354,400</u>	<u>39,354,400</u>
<u>15,101,966</u>	<u>15,101,966</u>	<u>15,442,365</u>	<u>15,442,365</u>	<u>4,854,598</u>	<u>4,854,598</u>
<u>\$35,220,109</u>	<u>\$5,626,864</u>	<u>\$37,108,618</u>	<u>\$6,178,028</u>	<u>\$47,900,773</u>	<u>\$16,847,550</u>
69.99%	27.15%	70.61%	28.58%	90.80%	77.63%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	<u>44,322,075</u>		<u>46,550,983</u>		<u>46,755,371</u>
	<u>\$50,322,075</u>		<u>\$52,550,983</u>		<u>\$52,755,371</u>

(continued)

Richland County, Ohio
Computation of Legal Debt Margin (continued)
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	<u>\$2,291,612,328</u>	<u>\$2,291,612,328</u>	<u>\$2,341,177,173</u>	<u>\$2,341,177,173</u>
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	7,225,000	7,225,000	8,030,000	8,030,000
Business-Type General Obligation Bonds	651,308	651,308	683,871	683,871
Governmental OPWC Loans	0	0	0	0
Business-Type OPWC Loans	0	0	0	0
OWDA Loan	0	0	0	0
Computerization Loan	0	0	0	0
General Obligation Notes	<u>18,478,000</u>	<u>18,478,000</u>	<u>14,656,000</u>	<u>14,656,000</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	7,225,000	7,225,000	8,030,000	8,030,000
Business-Type General Obligation Bonds	651,308	651,308	683,871	683,871
Governmental OPWC Loans	0	0	0	0
Business-Type OPWC Loans	0	0	0	0
OWDA Loan	0	0	0	0
Computerization Loan	0	0	0	0
General Obligation Notes	18,478,000	18,478,000	14,656,000	14,656,000
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>30,820,249</u>	<u>30,820,249</u>	<u>28,300,626</u>	<u>28,300,626</u>
Net Debt	<u>3,412,749</u>	<u>3,412,749</u>	<u>3,880,373</u>	<u>3,880,373</u>
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$52,377,559</u>	<u>\$19,503,374</u>	<u>\$53,149,056</u>	<u>\$19,531,399</u>
Legal Debt Margin as a Percentage of the Debt Limit	93.88%	85.11%	93.20%	83.43%
(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>
(2) The Debt Limitation equals one percent of the assessed value.		<u>\$55,790,308</u>		<u>\$57,029,429</u>

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)
<u>\$2,123,376,136</u>	<u>\$2,123,376,136</u>	<u>\$2,110,377,815</u>	<u>\$2,110,377,815</u>	<u>\$2,074,587,382</u>	<u>\$2,074,587,382</u>
\$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
8,795,000	8,795,000	9,520,000	9,520,000	10,210,000	10,210,000
716,434	716,434	748,997	748,997	780,257	780,257
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>10,675,000</u>	<u>10,675,000</u>	<u>9,010,000</u>	<u>9,010,000</u>	<u>7,047,000</u>	<u>7,047,000</u>
<u>30,570,000</u>	<u>30,570,000</u>	<u>28,115,001</u>	<u>28,115,001</u>	<u>27,692,000</u>	<u>27,692,000</u>
4,810,012	4,810,012	5,391,508	5,391,508	5,545,376	5,545,376
8,795,000	8,795,000	9,520,000	9,520,000	10,990,257	10,210,000
716,434	716,434	748,997	748,997	780,257	780,257
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
10,675,000	10,675,000	9,010,000	9,010,000	7,047,000	7,047,000
0	0	0	0	160,270	160,270
<u>572,470</u>	<u>572,470</u>	<u>79,303</u>	<u>79,303</u>	<u>66,357</u>	<u>66,357</u>
<u>26,285,350</u>	<u>26,285,350</u>	<u>25,498,805</u>	<u>25,498,805</u>	<u>25,369,774</u>	<u>24,589,517</u>
<u>4,284,650</u>	<u>4,284,650</u>	<u>2,616,196</u>	<u>2,616,196</u>	<u>2,322,226</u>	<u>3,102,483</u>
<u>\$47,299,753</u>	<u>\$16,949,111</u>	<u>\$48,643,249</u>	<u>\$18,487,582</u>	<u>\$48,042,459</u>	<u>\$17,643,391</u>
91.69%	79.82%	94.90%	87.60%	95.39%	85.05%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	<u>45,584,403</u>		<u>45,259,445</u>		<u>44,364,685</u>
	<u>\$51,584,403</u>		<u>\$51,259,445</u>		<u>\$50,364,685</u>

Richland County, Ohio
Demographic and Economic Statistics
Last Ten Years

<u>Year</u>	<u>Population (1)</u>	<u>Total Personal Income (2)</u>	<u>Personal Income Per Capita (1)</u>	<u>Population Density (1) (Persons per Square Mile)</u>	<u>Employed (3)</u>	<u>Unemployed (3)</u>
2011	124,475	\$2,671,109,025	\$21,459	250.5	53,200	6,100
2010	124,475	2,689,531,325	21,607	250.5	53,400	7,100
2009	125,722	2,728,796,010	21,705	253.0	54,600	7,900
2008	126,369	2,680,412,859	21,211	254.3	58,000	4,700
2007	127,101	2,484,316,146	19,546	255.7	58,100	4,100
2006	128,852	2,394,327,864	18,582	259.3	58,700	3,800
2005	127,949	2,377,548,318	18,582	257.4	58,500	4,100
2004	128,190	2,382,026,580	18,582	257.9	58,700	4,600
2003	128,004	2,378,570,328	18,582	257.6	59,400	4,600
2002	128,051	2,379,443,682	18,582	257.6	59,400	4,300

Source:

- (1) 2002 -2010 Population Estimated by US 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
10.3%	8.6%	8.9%	\$4,373,080	\$1,827,420	\$6,200,500
11.8	10.1	9.6	5,071,840	1,961,400	7,033,240
12.6	10.2	9.3	10,865,450	1,177,350	12,042,800
7.4	6.5	5.8	13,408,680	4,437,610	17,846,290
6.5	5.6	4.6	15,453,700	3,448,710	18,902,410
6.1	5.5	4.6	19,326,480	6,015,560	25,342,040
6.5	5.5	5.1	21,680,700	6,735,500	28,416,200
7.2	5.7	5.4	21,809,260	4,485,710	26,294,970
7.2	5.0	5.7	20,279,060	4,470,510	24,749,570
6.7	4.8	5.8	16,680,950	10,013,940	26,694,890

Richland County, Ohio*Principal Employers**2011 and 2002*

2011		
<u>Employer</u>	<u>Employees</u>	<u>Percentage of Total County Employment</u>
Med-Central Health Systems	2,600	4.89%
Gorman Rupp	1,026	1.93
Richland County	1,105	2.08
Jay Industries	954	1.79
Therm-O-Disc	900	1.69
Newman Technology	850	1.60
Mansfield City Schools	618	1.16
ArcelorMittal (Dofasco Shelby Inc)	600	1.13
Mansfield Correctional Institute	535	1.01
Stoneridge Inc	500	0.94
Total	<u>9,688</u>	<u>18.21%</u>
Total Employment within the County	<u>53,200</u>	

2002		
<u>Employer</u>	<u>Employees</u>	<u>Percentage of Total County Employment</u>
General Motors	2,524	4.22%
Mansfield General Hospital	2,510	4.20
Sprint	1,485	2.48
Mid Ohio Educational Services Center	1,400	2.34
Richland County	1,166	1.95
Jay Industries	1,100	1.84
Therm-O-Disc	1,000	1.67
Mansfield City Schools	900	1.51
Mansfield Correctional Institute	792	1.32
Crane Plumbing Products	790	1.32
Total	<u>13,667</u>	<u>22.85%</u>
Total Employment within the County	<u>59,800</u>	

Sources: 2002 - Mansfield Chamber of Commerce

2011 - Richland County and the 2011 Ohio Industrial Directory, published by
Harris Publishing Company

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Richland County, Ohio
Full-Time Equivalent County Government Employees by Function/Program
Last Ten Years

Function/Program	2011	2010	2009	2008
Governmental Activities				
General Government				
Legislative and Executive				
County Offices	72	64	65	89
Commissioners Office	6	6	6	6
Treasurer's Office	5	5	5	8
Judicial System				
County Offices	73	82	105	124
Clerk of Courts	15	15	13	18
Probate Court	8	7	7	8
Public Safety				
County Offices	162	110	69	105
Sheriff (Road Patrol)	52	43	60	60
Public Works				
County Offices	6	6	8	10
Engineer	49	42	48	51
Auto Title	12	9	9	11
Health				
County Offices	10	18	10	15
Board of Developmental Disabilities	326	287	306	298
Human Services				
County Offices	75	49	55	58
Children's Services	138	108	99	103
Job and Family Services	85	76	86	104
Conservation and Recreation				
County Offices	2	2	2	2
Business-Type Activities				
Sewer	9	9	9	9
Totals	1,105	938	962	1,079

Source: Richland County Auditor

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

2007	2006	2005	2004	2003	2002
90	81	89	89	57	54
6	6	7	7	6	7
8	7	7	7	7	7
119	114	63	73	118	124
18	17	16	17	14	17
8	7	7	10	9	7
77	68	74	72	72	74
64	64	66	66	67	66
10	7	8	9	9	8
52	49	55	55	60	56
10	11	13	15	13	12
14	14	18	19	17	18
280	291	326	321	320	358
67	73	89	81	82	85
101	102	110	116	116	127
113	112	161	127	133	129
3	3	3	3	4	4
9	15	14	14	13	13
<u>1,049</u>	<u>1,041</u>	<u>1,126</u>	<u>1,101</u>	<u>1,117</u>	<u>1,166</u>

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

Function/Program	2011	2010	2009	2008
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
Board of Elections				
Registered Voters	87,811	87,138	86,032	94,579
Voter Turnout in November	41,266	41,980	39,167	85,168
Percentage of Voter Turnout	46.99%	48.18%	45.53%	90.05%
Recorder				
Deeds Issued	6,158	5,846	5,687	6,307
Mortgages Issued	11,491	11,135	11,504	12,927
Judicial System				
Common Pleas Courts Cases				
Civil	1,842	1,864	1,871	2,324
Criminal	871	913	996	929
Domestic	1,339	1,600	1,760	1,593
Health				
Dog and Kennel				
Dogs Licensed	14,787	15,352	19,178	20,302
Kennels	516	319	234	252
<i>Business-Type Activities</i>				
Sewer				
Number of Customers on:				
Metered Rate	3,619	3,594	3,567	3,361
Flat Rate	1,073	1,107	1,147	1,361

Source: Richland County Auditor

2007	2006	2005	2004	2003	2002
91,698	91,152	90,213	85,465	84,655	83,133
31,116	45,814	37,390	36,261	35,894	39,057
33.93%	50.26%	41.45%	42.43%	42.40%	46.98%
5,316	6,220	6,384	6,410	6,486	6,232
12,078	14,658	16,815	17,865	25,338	22,334
1,904	1,577	1,322	1,360	1,250	1,257
1,048	1,088	982	1,000	831	889
1,495	1,601	1,470	1,454	1,497	1,357
20,059	20,454	18,461	17,023	22,511	18,632
305	315	300	425	394	331
3,479	3,373	3,294	3,182	3,067	n/a
1,239	1,296	1,360	1,465	1,553	n/a

Richland County, Ohio
Capital Assets Statistics by Function/Program
Last Ten Years

	2011	2010	2009	2008
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
County Offices				
Vehicles	18	17	18	19
Real Estate Assessment				
Vehicles	1	2	2	2
Weights and Measures				
Vehicles	1	1	1	1
Judicial System				
County Offices				
Vehicles	12	11	11	13
Juvenile Attention Center				
Vehicles	6	6	6	5
Public Safety				
County Offices				
Vehicles	5	4	6	5
Sheriff's Office				
Vehicles	50	49	59	62
Public Works				
County Engineer				
Vehicles	57	55	56	56
Codes and Permits				
Vehicles	4	4	4	4
Health				
Developmental Disabilities				
Vehicles	44	44	42	41
Dog and Kennel				
Vehicles	2	2	2	5
Human Services				
County Offices				
Vehicles	9	9	10	12
Children's Services				
Vehicles	21	21	21	21
Conservation and Recreation				
Vehicles	1	1	1	1
<i>Business-Type Activities</i>				
Sewer				
Vehicles	8	8	8	8

Source: Richland County Auditor

2007	2006	2005	2004	2003	2002
22	23	18	17	16	14
2	2	2	2	2	2
1	2	1	1	1	1
6	10	8	7	6	4
11	11	9	9	7	6
3	7	4	2	2	2
66	66	57	40	28	22
52	52	49	47	46	44
4	3	2	2	2	2
44	44	42	39	35	33
5	6	5	5	4	4
13	13	14	14	13	12
20	20	21	2	2	2
1	1	1	1	1	1
10	10	9	8	7	6

Richland County, Ohio

Miscellaneous Statistics

December 31, 2011

<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 Farm, Kingwood Center &
Mid-Ohio Sports Car Course

Higher Education

Ohio State University - Mansfield Campus
North Central State College
Ashland University 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)



Dave Yost • Auditor of State

RICHLAND COUNTY FINANCIAL CONDITION

RICHLAND COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
JULY 10, 2012