



Dave Yost • Auditor of State

RICHLAND COUNTY

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S 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, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, 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, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 25, 2013, wherein we noted the County restated its Governmental Activities' Net Position due to capital asset accounting revisions and the adoption of Governmental Accounting Standards Board Statement No. 65. Additionally, we noted the discretely presented component unit was audited by other auditors.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the County's internal control. Accordingly, we have not opined on it.

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 combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the County's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings that we consider a significant deficiency in internal control. We consider finding 2012-001 to be a significant deficiency.

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, opining 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 2012-001 and 2012-002.

County's Response to Findings

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.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Dave Yost
Auditor of State
Columbus, Ohio

June 25, 2013



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S 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:

Report on Compliance for Each Major Federal Program

We have audited Richland County's (the County) compliance with the applicable 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 Richland County's major federal programs for the year ended December 31, 2012. The *Summary of Audit Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

The County's Management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for 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 us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on the County's major programs. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, Richland County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2012.

Report on Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not to the extent needed to opine 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's applicable 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. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report only describes the scope of our internal control compliance tests and the results of this testing based on OMB Circular A-133 requirements. Accordingly, this report is not suitable for any other purpose.

Report on 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, (the County) as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 25, 2013, wherein we noted the County restated its Governmental Activities' Net Position due to capital asset accounting revisions and the adoption of Governmental Accounting Standards Board Statement No. 65. Additionally, we noted the discretely presented component unit was audited by other auditors. We conducted our audit to opine on the County' basic financial statements. The accompanying federal awards expenditures schedule presents additional analysis 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 management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule 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 schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Dave Yost
Auditor of State
Columbus, Ohio

June 25, 2013

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RICHLAND COUNTY

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2012**

Federal Grantor/ <i>Pass Through Grantor/</i> Program Title	Federal CFDA Number	Pass Through Entity Number	Federal Expenditures
<u>U.S. Department of Agriculture</u>			
<i>Passed through the Ohio Department of Education:</i>			
National School Lunch Program	10.555	N/A	\$36,832
Child and Adult Care Food Program	10.558	N/A	30,559
<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>810,208</u>
Total U.S. Department of Agriculture			877,599
<u>U.S. Department of Housing and Urban Development</u>			
<i>Passed through the Ohio Development Services Agency:</i>			
Community Development Block Grants/State's Program	14.228	2010	120,875
ARRA - Community Development Block Grants/State's Program		2011	183,411
Total ARRA - Community Development Block Grants/State's Program		B-11-UN-39-0010	<u>215,357</u>
			519,643
ARRA - Homelessness Prevention and Rapid Re-Housing Program (Recovery Act Funded)	14.257	B-A-09-065-1	<u>142,783</u>
Total U.S. Department of Housing and Urban Development			662,426
<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	10,000
<i>Passed through the Ohio Criminal Justice Service:</i>			
Missing Children's Assistance	16.543	N/A	30,000
Crime Victim Assistance	16.575	N/A	107,797
Total Crime Victim Assistance		N/A	<u>30,454</u>
			138,251
Drug Court Discretionary Grant Program	16.585	2010-DC-BX-0014	62,864
ARRA - Violence Against Women Formula Grants	16.588	2009-AR-VA2-1262	5,639
ARRA - Public Safety Partnership and Community Policing Grants	16.710	2009-RK-WX-0686	74,965
Edward Byrne Memorial Justice Assistance Grant Program Cluster:			
ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories	16.803	2009-RA-A01-2067	<u>10,220</u>
Total U.S. Department of Justice			331,939
<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	407,402
WIA Adult Program/Administration		N/A	<u>13,023</u>
Total WIA Adult Program			420,425
WIA Dislocated Worker Formula Grants	17.278	N/A	262,734
WIA Dislocated Worker Formula Grants/Administration		N/A	13,215
ARRA - WIA Dislocated Worker Formula Grants		N/A	<u>40,560</u>
Total WIA Dislocated Workers			<u>316,509</u>
Total WIA Cluster			736,934
Employment Service Cluster:			
Employment Service/Wagner-Peyser Funded Activities	17.207	N/A	25,665
ARRA - Workforce Investment Act (WIA) National Emergency Grants	17.277	N/A	<u>3,400</u>
Total U.S. Department of Labor			765,999
<u>U.S. Department of Transportation</u>			
<i>Passed through the Ohio Department of Transportation:</i>			
Highway Planning and Construction	20.205	N/A	2,028,612
<i>Passed through the Ohio Department of Public Safety:</i>			
State and Community Highway Safety	20.600	N/A	<u>52,410</u>
Total U.S. Department of Transportation			2,081,022

RICHLAND COUNTY
FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2012
(Continued)

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Federal Expenditures
U.S. Department of Education			
<i>Passed through the Ohio Department of Education:</i>			
Special Education:			
Special Education_Preschool Grants	84.173	N/A	<u>\$43,757</u>
Total U.S. Department of Education			43,757
Election Assistance Commission			
<i>Passed through the Ohio Secretary of State:</i>			
Help America Vote Act Requirements Payments	90.401	N/A	12,591
U.S. Department of Health and Human Services			
<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	20,000
<i>Passed through the Ohio Department of Homeland Security:</i>			
Medical Reserve Corps Small Grant Program	93.008	N/A	341
<i>Passed through the Ohio Department of Jobs and Family Services:</i>			
Promoting Safe and Stable Families	93.556	G-1011-11-5107	193,450
Temporary Assistance for Needy Families	93.558	G-1011-11-5105 G-1011-11-5107	2,596,710 8,894
Total Temporary Assistance for Needy Families			<u>2,605,604</u>
Child Support Enforcement	93.563	G-1011-11-5106	1,000,228
Child Care Cluster:			
Child Care and Development Block Grant	93.575	G-1011-11-5105	160,192
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	G-1011-11-5105	<u>122,754</u>
Total Child Care Cluster			282,946
Child Welfare Services_State Grants	93.645	G-1011-11-5107	61,845
Foster Care_Title IV-E	93.658	G-1011-11-5107	299,568
Adoption Assistance	93.659	G-1011-11-5107	1,725,609
Chafee Foster Care Independence Program	93.674	G-1011-11-5107	26,820
<i>Passed through the Ohio Secretary of State:</i>			
Voting Access for Individuals with Disabilities_Grants to States	93.617	SOS-HHHHS-70	5,158
<i>Passed through the Ohio Department of Mental Health:</i>			
Social Services Block Grant	93.667	05D911/12	90,084
<i>Passed through the Ohio Department of Jobs and Family Services:</i>			
Social Services Block Grant	93.667	G-1011-11-5105	308,283
		N/A	12,137
<i>Passed through the Ohio Department of Developmental Disabilities:</i>			
Social Services Block Grant	93.667	N/A	<u>118,986</u>
Total Social Services Block Grant			529,490
<i>Passed through the Ohio Department of Mental Health:</i>			
State Children's Insurance Program	93.767	05D CHIPS	4,506
<i>Passed through the Ohio Department of Developmental Disabilities:</i>			
Medical Assistance Program - MAC	93.778	N/A	338,788
<i>Passed through the Ohio Department of Mental Health:</i>			
Medical Assistance Program	93.778	05D Regular & BCCP	93,317
<i>Passed through the Ohio Department of Alcohol and Drug Addiction Services:</i>			
Medical Assistance Program	93.778	70 Regular	7,094
<i>Passed through the Ohio Department of Jobs and Family Services:</i>			
Medical Assistance Program	93.778	G-1011-11-5105	851,600
Medical Assistance Program	93.778	G-1011-11-5107	<u>1,554,295</u>
Total Medical Assistance Program			2,845,094

RICHLAND COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2012
(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:			
Block Grants for Community Mental Health Services	93.958	05D911	\$100,036
Passed through the Ohio Department of Alcohol and Drug Addiction Services:			
Block Grants for Prevention and Treatment of Substance Abuse	93.959	*	<u>703,177</u>
Total U.S. Department of Health and Human Services			10,403,872
U.S. Department of Homeland Security			
Passed through the Ohio Department of Homeland Security:			
Hazard Mitigation Grant	97.039	FEMA-DR-1805-OH	2,343
Emergency Management Performance Grants	97.042	EMW-2011-EP-00003-S01	66,615
State Homeland Security Program (SHSP)	97.067	EMW-2011-SS-00070 2010-SS-T0-0012 2009-SS-T9-0089 2009-SS-T9-0089	38,341 92,386 22,007 <u>51,461</u>
Total State Homeland Security Program (SHSP)			<u>204,195</u>
Total U.S. Department of Homeland Security			<u>273,153</u>
Total Federal Expenditures			<u>\$15,452,358</u>

* Pass Through Entity Numbers for the Block Grants for Prevention and Treatment of Substance Abuse:
70-5005-UMADAOP-P-12-9202, 70-5005-UMADAOP-P-13-9202, 70-SAPT-BG, 70-5005-CFRO-T-12-1029,
70-5005-CFRO-T-13-1029, 70-4158-Women-T-12-10184, 70-4158-Women-T-13-10184

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, 2012**

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 Development Services Agency. 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 2012 is as follows:

Beginning loans receivable balance as of January 1, 2012	\$253,300
Loans made	0
Loan principal repaid	(4,796)
Loan principal write-off	<u>(208,379)</u>
Ending loans receivable balance as of December 31, 2012	<u>\$40,125</u>
Cash balance on hand in the revolving loan fund as of December 31, 2012	\$87,997
Administrative costs expended during 2012	\$0

The table above reports gross loans receivable. Of the loans receivable as of December 31, 2012, the County estimates \$16,346 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.

RICHLAND COUNTY

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FISCAL YEAR ENDED DECEMBER 31, 2012
(CONTINUED)**

NOTE E - MEDICAID

During the calendar year, the County Board of Developmental Disabilities received a refund for eFMAP (ARRA) funds for the Medicaid Program (CFDA #93.778) in the amount of \$7,779 from the Ohio Department of Developmental Disabilities. This refund was a correction to the eFMAP percentage for four billing cycles during July and August 2009. This revenue is not listed on the County's Federal Awards Expenditures Schedule since the underlying expenses occurred in prior reporting periods.

During the calendar year, the County Board of Developmental Disabilities received a settlement for the 2007 Cost Report from the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA #93.778) in the amount of \$26,473. The Cost Report settlement was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. This revenue is not listed on the County's Federal Awards Expenditures Schedule since the underlying expenses occurred in prior reporting periods.

RICHLAND COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2012

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	Yes
(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	Unmodified
(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 10.561 - Food stamps (SNAP); ➤ CFDA 14.228 - Community Development Block Grants; ➤ CFDA 14.257 - ARRA – Homeless Prevention and Rapid Re-Housing Program; ➤ CFDA 17.258 & 17.278 - Workforce Investment Act; ➤ CFDA 20.205 - Highway Planning and Construction; ➤ CFDA 93.659 – Adoption Assistance; ➤ CFDA 93.558 – Temporary Assistance for Needy Families
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$466,211 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 2012-001

Significant Deficiency/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 and 2011 for this item; however, it was not booked by the County. During 2012, 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, 2012 in the Self Insurance Internal Service Fund of \$640,000 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 \$640,000, each; and the Internal Service Fund's equity in pooled cash and cash equivalents is understated and loans to other funds is overstated \$640,000, each. This amount represents the unpaid portion of this advance outstanding at December 31, 2012.

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 \$640,000.

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, 2011 and 2012, the County has returned a total of \$960,000 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 2012-002

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 2012-002 (Continued)

48 percent of expenditures tested were not certified by the County Auditor prior to the purchase commitment being made. It was also found that 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. On July 1, 2013, the County is changing to a new financial software which will allow the County Auditor to better monitor this issue.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
--

None

RICHLAND COUNTY

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2012**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
2011-001	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 2012-001.
2011-002	Material Noncompliance Citation: Ohio Rev. Code Section 5705.41(D) – The County had 53 percent of disbursements tested not properly certified.	No	Repeated as Finding 2012-002.

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Richland County, Ohio

Comprehensive Annual Financial Report



For the Year Ended December 31, 2012
Patrick W. Dropsey, Auditor

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About the cover

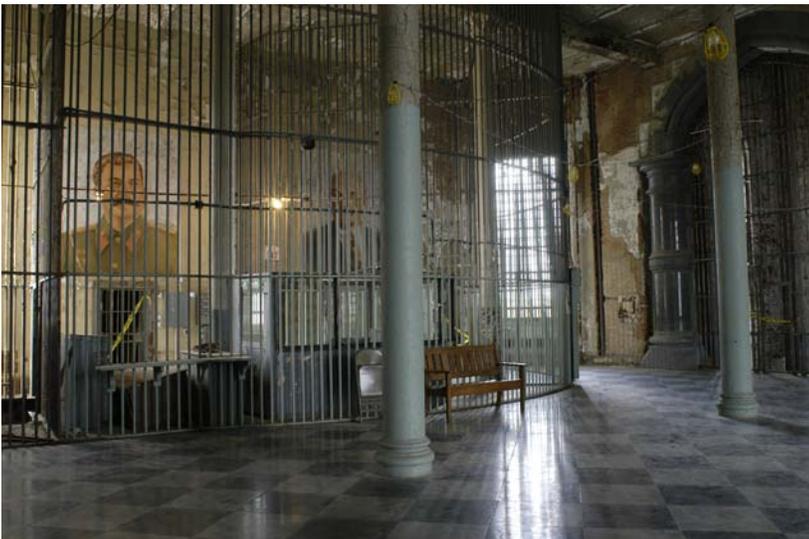
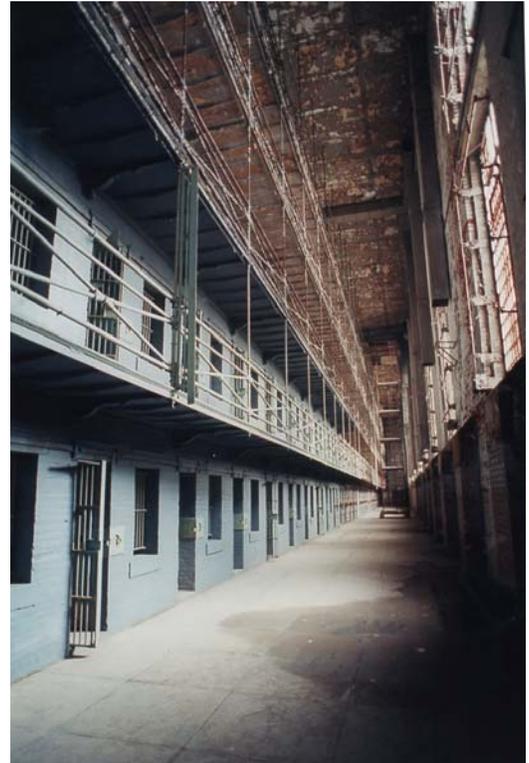
Ohio State Reformatory

Constructed from 1886 to 1910 this Romanesque castle-like prison was designed as a reformatory for young offenders.

The prison was abandoned in 1990, and the original cell-blocks and administration area remain intact. (pictured below)

The buildings and grounds of the Reformatory have been used in various movies and television shows including “The Shawshank Redemption” “Tango and Cash” and “Air Force One”.

The Mansfield Reformatory Preservation Society is currently working to restore portions of the Reformatory and offers tours of the guard towers and of the cell blocks during the summer and fall.



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, 2012

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, 2012
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PATRICK W. DROPSEY

RICHLAND COUNTY AUDITOR

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



June 25, 2013

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, 2012. 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, 2012, and the Independent Auditor's 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 Auditor's 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 122,673, 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.

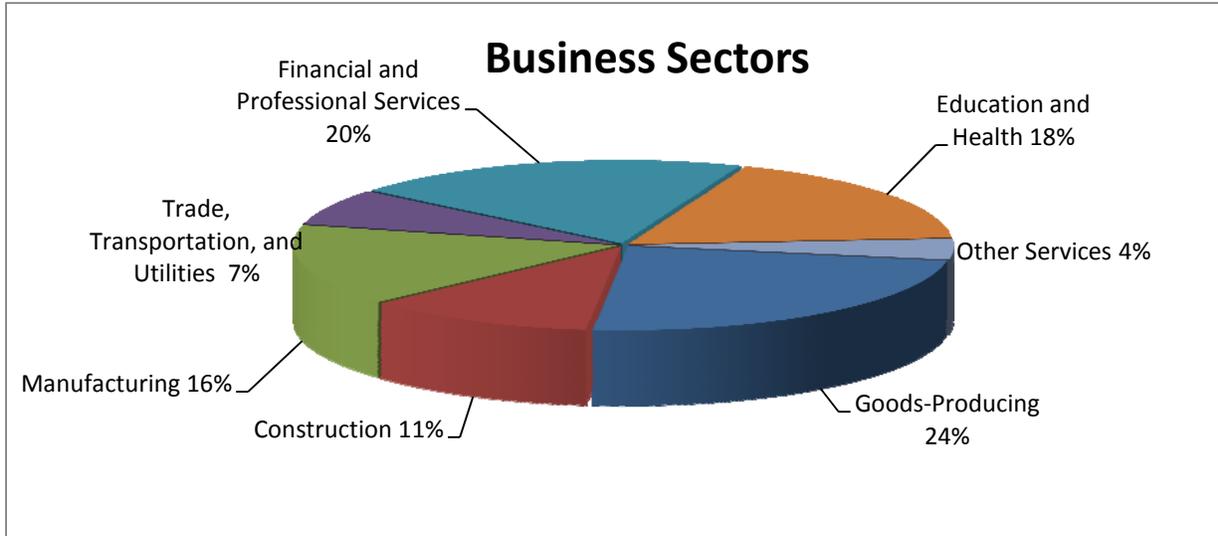
The County is a member of the County Risk Sharing Authority, Inc. which is a public entity risk pool. The County participates in one joint venture, the County Regional Planning Commission. The Regional Planning Commission is a statutorily created political subdivision that provides various studies to 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.

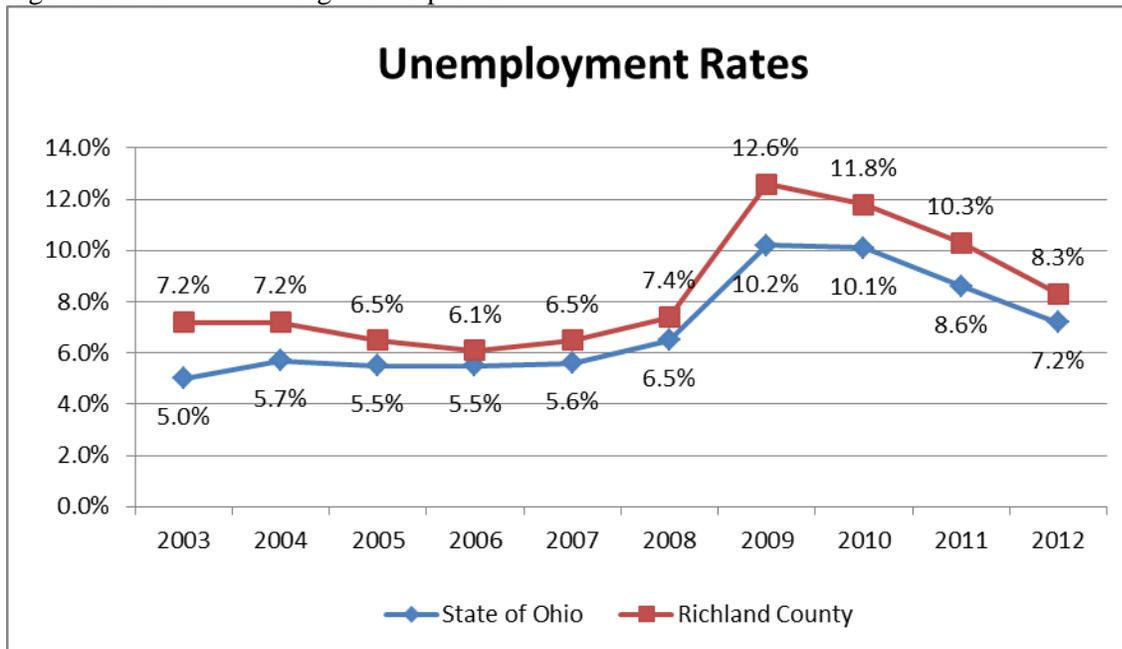
A computerized certification system allows the Auditor's Office to ascertain the status of each department's appropriations before authorizing additional purchases from a particular account. Additional information regarding the County's budgetary accounting may be found in the Notes to the Basic Financial 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 8.3 percent, slightly higher than the State average of 7.2 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. During the last six months of 2012 the County enacted an additional ¼ percent sales tax in an effort to increase cash reserves to receive a higher bond rating on future debt borrowings.

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 2012 and 2013 budgets the County took the drastic step to reduce local government revenue by 30 percent and 50 percent respectively of 2010 revenue, 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 2012, the County's sewer department continued construction on two projects: 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 2012, 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, 2011. 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-two consecutive years (1990 – 2011). 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, 2011. A Certificate is valid for the period of one year. Richland County has received an Award of Outstanding Achievement for the last fifteen consecutive years (1997 - 2011).

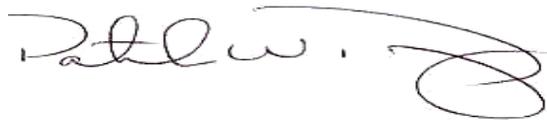
Both the CAFR and PAFR are available by request or can be accessed through the internet on our web site www.richlandcountyauditor.org.

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, 2011

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.



Christopher P. Mouill

President

Jeffrey R. Emer

Executive Director

Richland County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2012
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

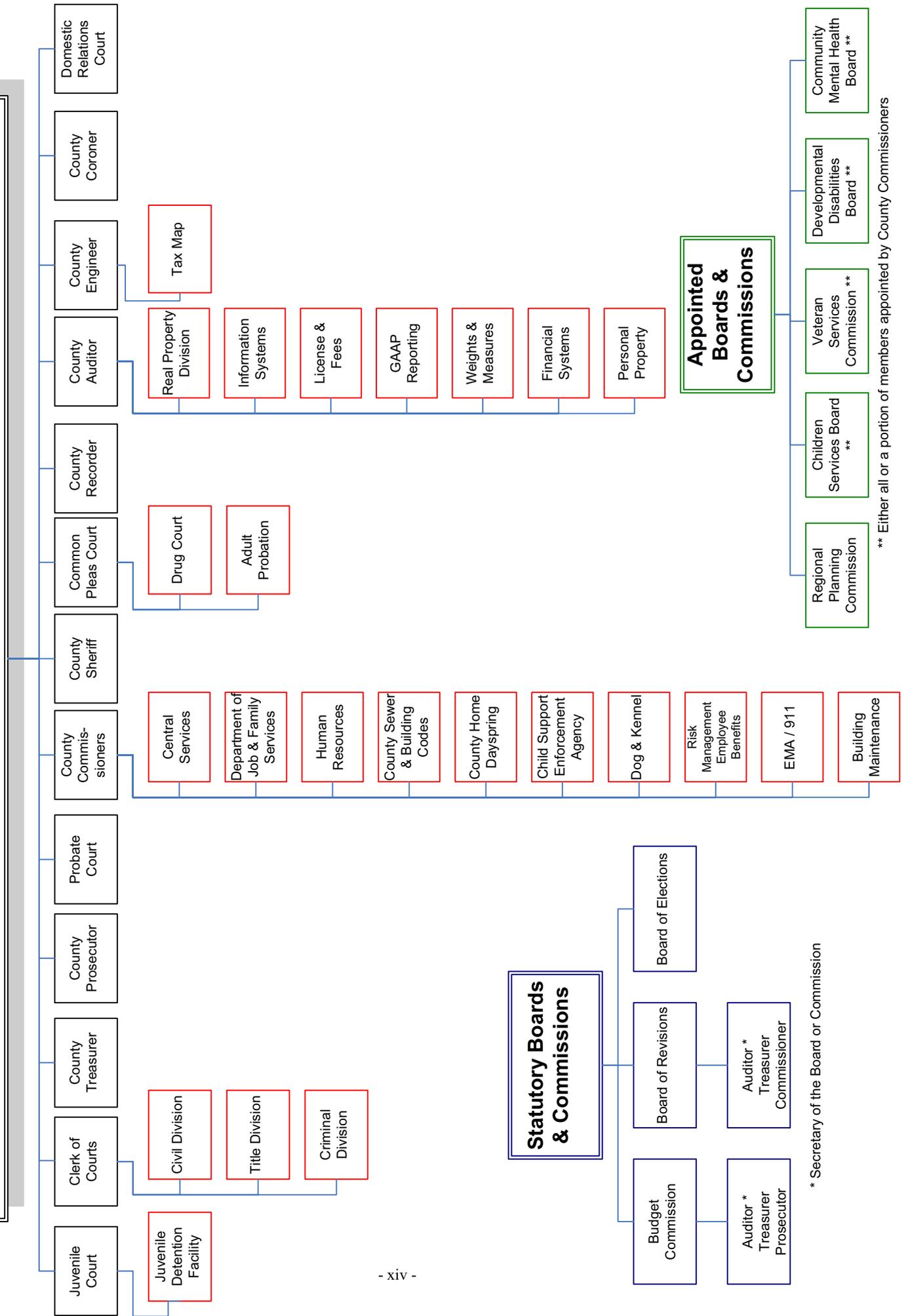
Juvenile Court

Judge Ron Spon

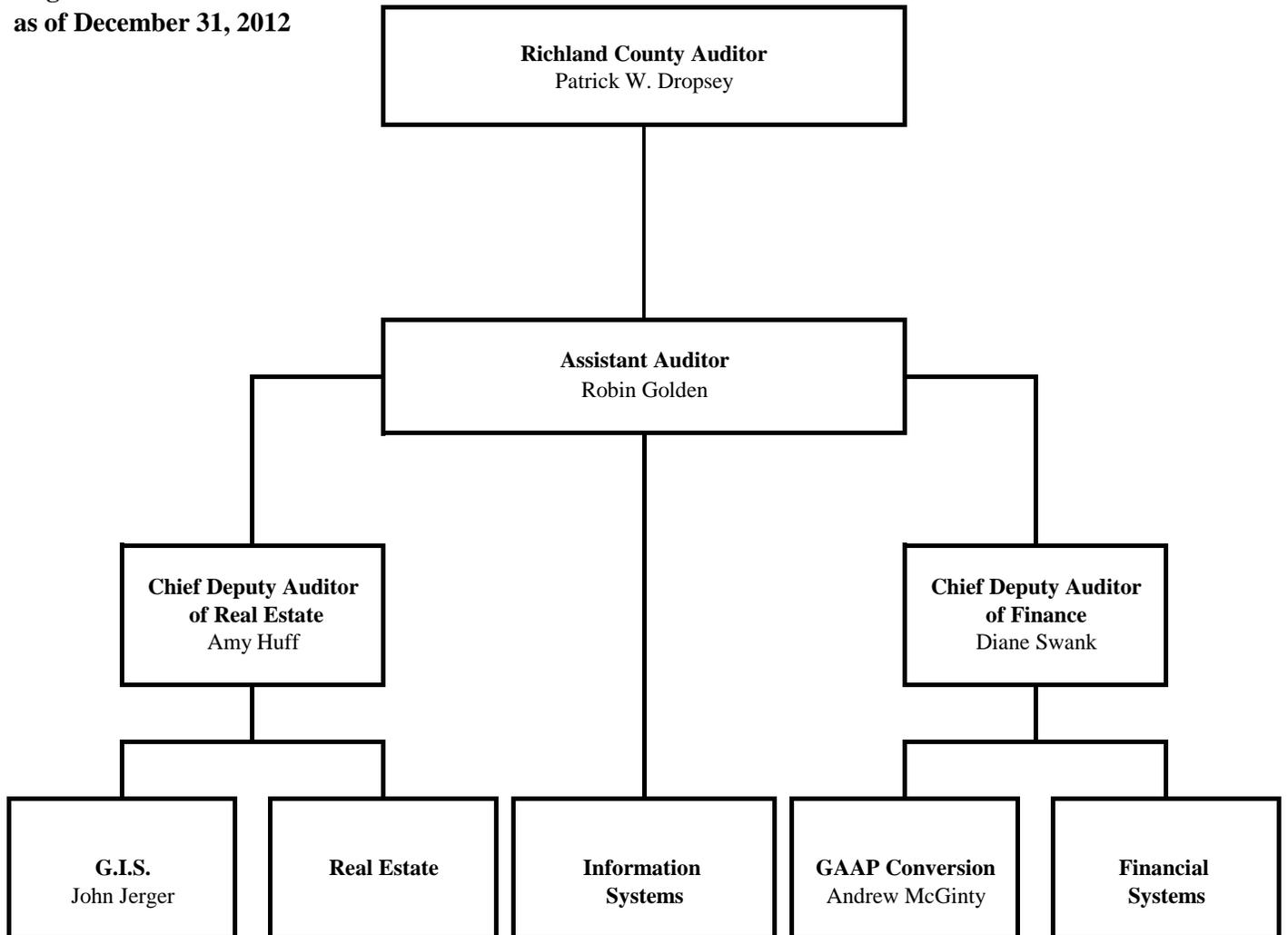
Richland County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2012
Principal Appointed Officials and Department Heads

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	Nikki Harless
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	Anthony Delong
Child Support Enforcement Agency, Director	Jerry Saunders

Voters Of Richland County



**County Auditor
Organizational Chart
as of December 31, 2012**



Financial Section



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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

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

To the County Commissioners:

Report on the Financial Statements

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, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of Newhope Industries, Inc., which represents all of the assets, net position, and revenues of the discretely presented component unit. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amount included for Newhope Industries Inc., is based solely on the report of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from 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 requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the County's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Opinions

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, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Richland County, Ohio, as of December 31, 2012, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General Fund, Mental Health Board Fund, Developmental Disabilities Board Fund, Public Assistance Fund, and Children's Services Fund thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 3 to the financial statements, the County restated its Governmental Activities' Net Position due to capital asset accounting revisions and the adoption of Governmental Accounting Standards Board Statement No. 65. We did not modify our opinion regarding this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require this presentation to include *Management's Discussion and Analysis*, 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 applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

Supplementary and Other Information

Our audit was conducted to opine on 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 present additional analysis and are 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. We subjected these statements and schedules 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, and other additional procedures 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 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2013, 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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State

Columbus, Ohio

June 25, 2013

Richland County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2012
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, 2012. 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 2012 are as follows:

In total, net position decreased \$245,558. Net position of governmental activities increased \$340,684, which represents a 0.3 percent increase from 2011. Net position of business-type activities decreased \$586,242 or 2.6 percent from 2011.

For governmental activities, general revenues accounted for \$38,597,477 in revenue or 38.7 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 \$61,216,780 or 61.3 percent of total revenues of \$99,814,257.

Total assets of governmental activities decreased by \$11,952,605.

The County had \$99,263,591 in expenses related to governmental activities; \$61,216,780 of these expenses was offset by program specific charges for services and sales and operating assessments, and grants and contributions. General revenues (primarily taxes) of \$38,597,477 and carryover net position were adequate to provide the additional monies needed for these programs.

The general fund had \$31,224,863 in revenues and \$26,853,543 in expenditures. The general fund's fund balance increased from \$890,948 to \$1,876,570. The majority of this change was due to an increase in sales tax and charges for services revenues.

Net position for the enterprise fund decreased \$586,242. 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 Position* and *Statement of Activities* provide information about the activities of the whole County, presenting both an aggregate view of the County's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the County's most significant funds with all other nonmajor funds presented in total in one column. In the case of Richland County, the general fund is by far the most significant fund.

Richland County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2012
Unaudited

Reporting the County as a Whole

Statement of Net Position 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 2012?" The Statement of Net Position 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 position* and changes in net position. This change in net position 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 Position 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.

Richland County, Ohio
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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 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 29-77 of this report.

Richland County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2012
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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 78-160 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities and deferred inflows of resources by \$158,819,045 (\$136,768,070 in governmental activities and \$22,050,975 in business-type activity) at December 31, 2012.

A large portion of all of the County's net position (56.0 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 position for 2012 compared to 2011:

(Table 1)
 Net Position

	Governmental Activities		Business-Type Activity		Total	
	2012	Restated 2011	2012	2011	2012	Restated 2011
Assets						
Current and Other Assets	\$94,778,047	\$104,917,565	\$5,806,567	\$2,958,490	\$100,584,614	\$107,876,055
Capital Assets, Net	106,242,936	108,056,023	23,538,979	23,511,350	129,781,915	131,567,373
<i>Total Assets</i>	<u>201,020,983</u>	<u>212,973,588</u>	<u>29,345,546</u>	<u>26,469,840</u>	<u>230,366,529</u>	<u>239,443,428</u>
Liabilities						
Long-Term Liabilities	39,692,755	47,724,616	7,114,237	3,739,772	46,806,992	51,464,388
Other Liabilities	10,822,728	13,273,164	180,334	92,851	11,003,062	13,366,015
<i>Total Liabilities</i>	<u>50,515,483</u>	<u>60,997,780</u>	<u>7,294,571</u>	<u>3,832,623</u>	<u>57,810,054</u>	<u>64,830,403</u>
Deferred Inflows of Resources	<u>13,737,430</u>	<u>15,320,348</u>	<u>0</u>	<u>0</u>	<u>13,737,430</u>	<u>15,320,348</u>
Net Position						
Net Investment in Capital Assets	72,469,332	66,805,032	16,501,673	19,860,931	88,971,005	86,665,963
Restricted	58,566,823	64,589,602	0	0	58,566,823	64,589,602
Unrestricted	5,731,915	5,032,752	5,549,302	2,776,286	11,281,217	7,809,038
<i>Total Net Position</i>	<u>\$136,768,070</u>	<u>\$136,427,386</u>	<u>\$22,050,975</u>	<u>\$22,637,217</u>	<u>\$158,819,045</u>	<u>\$159,064,603</u>

An additional portion of the County's net position, \$58,566,823, represent resources that are subject to external restrictions on how they may be used. The remaining balance, \$11,281,217, is unrestricted net position 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 position, both for the County as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior year.

Richland County, Ohio
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Table 2 shows the changes in net position for year 2012.

(Table 2)
Changes in Net Position

	Governmental Activities		Business-Type Activity		Total	
	2012	Restated 2011	2012	2011	2012	Restated 2011
Revenues						
Program Revenues:						
Charges for Services and Sales and Operating Assessments	\$14,321,724	\$13,671,567	\$2,483,581	\$2,451,231	\$16,805,305	\$16,122,798
Operating Grants and Contributions	42,544,330	47,375,706	0	0	42,544,330	47,375,706
Capital Grants and Contributions	4,350,726	5,368,495	0	0	4,350,726	5,368,495
Total Program Revenues	<u>61,216,780</u>	<u>66,415,768</u>	<u>2,483,581</u>	<u>2,451,231</u>	<u>63,700,361</u>	<u>68,866,999</u>
General Revenues:						
Property Taxes	15,944,248	15,844,229	0	0	15,944,248	15,844,229
Permissive Sales Taxes	18,687,979	16,383,198	0	0	18,687,979	16,383,198
Grants and Entitlements, Not Restricted	3,127,595	3,540,048	0	0	3,127,595	3,540,048
Investment Earnings	487,775	704,133	0	0	487,775	704,133
Miscellaneous	349,880	542,563	44,031	485	393,911	543,048
Total General Revenues	<u>38,597,477</u>	<u>37,014,171</u>	<u>44,031</u>	<u>485</u>	<u>38,641,508</u>	<u>37,014,656</u>
Total Revenues	<u>99,814,257</u>	<u>103,429,939</u>	<u>2,527,612</u>	<u>2,451,716</u>	<u>102,341,869</u>	<u>105,881,655</u>
Program Expenses						
General Government:						
Legislative and Executive - Primary Government	13,921,577	9,244,988	0	0	13,921,577	9,244,988
Legislative and Executive - External	426,542	326,469	0	0	426,542	326,469
Judicial System	8,461,238	9,712,273	0	0	8,461,238	9,712,273
Public Safety	11,923,040	14,287,016	0	0	11,923,040	14,287,016
Public Works	8,958,623	9,414,395	0	0	8,958,623	9,414,395
Health - Primary Government	31,194,251	35,439,463	0	0	31,194,251	35,439,463
Health - External	215,931	215,559	0	0	215,931	215,559
Human Services - Primary Government	21,383,725	20,930,865	0	0	21,383,725	20,930,865
Human Services - External	518,313	617,622	0	0	518,313	617,622
Conservation and Recreation	185,690	193,016	0	0	185,690	193,016
Economic Development	317,376	427,674	0	0	317,376	427,674
Interest and Fiscal Charges	1,757,285	1,926,222	0	0	1,757,285	1,926,222
Sewer	0	0	3,323,836	3,437,940	3,323,836	3,437,940
Total Expenses	<u>99,263,591</u>	<u>102,735,562</u>	<u>3,323,836</u>	<u>3,437,940</u>	<u>102,587,427</u>	<u>106,173,502</u>
Excess (Deficiency) before Transfers	550,666	694,377	(796,224)	(986,224)	(245,558)	(291,847)
Transfers	(209,982)	146,122	209,982	(146,122)	0	0
Increase (Decrease) in Net Position	340,684	840,499	(586,242)	(1,132,346)	(245,558)	(291,847)
Net Position Beginning of Year	136,427,386	135,586,887	22,637,217	23,769,563	159,064,603	159,356,450
Net Position End of Year	<u>\$136,768,070</u>	<u>\$136,427,386</u>	<u>\$22,050,975</u>	<u>\$22,637,217</u>	<u>\$158,819,045</u>	<u>\$159,064,603</u>

Health and Human Services from the primary government account for \$52,577,976 of expenses out of \$99,263,591 of total expenses for governmental activities, or 53.0 percent of that total. Of that \$99,263,591 in governmental activities expenses, \$14,321,724 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 \$42,544,330 for operations, \$4,350,726 for capital improvements or acquisitions and \$3,127,595 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.

Financial Analysis of the County'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 \$985,622 and carries forward an ending fund balance of \$1,876,570. The majority of this change is due to increases in sales tax and fine and charges for services revenues.

The mental health board fund balance increased by \$293,514 from 2011 to 2012. This change is due to decreases in intergovernmental revenues primarily grant monies being offset by decreases in contractual services expenditures.

The developmental disabilities board fund balance increased by \$30,066 from 2011 to 2012. 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 decreased by \$298,420 from 2011. This decrease is due to decreases in revenues from State funding.

The children's services fund had a decrease in fund balance of \$938,387 from 2011. This decrease is primarily due to increases in expenditures for contractual services and capital outlay.

The special assessment debt retirement fund balance decreased \$32,141 from 2011 to 2012. This decrease is primarily due to a slight decrease in special assessment revenues.

The general obligation debt retirement fund balance decreased by \$5,205,888 from 2011 to 2012. This change was due to decreases 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 \$2,527,612, which were exceeded by operating expenses of \$3,103,998 by \$576,386. The majority of this change was due to an increase in contractual services.

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.

Richland County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2012
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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 \$26,930,933 to \$29,723,111. The majority of this change was due to increases in sales tax and intergovernmental revenues. Actual revenues of \$30,896,629 were higher than the final budgeted number, due to increases in the majority of revenue sources. Actual expenditures of \$26,866,684 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, 2012, amounts to \$72,469,332 (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 2012 were to infrastructure, machinery and equipment, and building improvements. The County Engineer purchased new equipment and machinery, and replaced nine bridges for a total of \$2,079,381. The Children Services Department purchased twenty new vehicles for \$316,242. 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 2012 year, the County had total bonded debt outstanding of \$31,698,012 net of the unamortized premium and discount. Of this amount, \$26,110,848 comprises debt backed by the full faith and credit of the County, \$2,610,000 is special assessment debt for which the County is liable in the event of default by the property owner subject to the assessment and \$2,977,164 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 decreased by \$3,003,495 (8.7 percent) during the 2012 year. The County maintains an A2 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 \$47,220,025, 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 1.8 percent of the total expenses for governmental activities.

Economic Factors and Next Year's Budgets and Rates

The unemployment rate for the County is currently 8.3 percent, which decreased from a rate of 10.3 percent a year ago. This rate exceeds the State's average unemployment rate of 7.2 percent and the national average of 8.1 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 2013 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 Position
Primary Government as of December 31, 2012
Component Unit as of August 31, 2012

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activity	Total	
Assets				
Equity in Pooled Cash and Cash Equivalents	\$48,901,425	\$4,594,009	\$53,495,434	\$2,294,440
Cash and Cash Equivalents in Segregated Accounts	141,283	0	141,283	0
Cash and Cash Equivalents with Fiscal Agents	4,704,094	0	4,704,094	0
Cash and Cash Equivalents with Trustee	0	0	0	558,339
Investments in Segregated Accounts	221,220	0	221,220	0
Deposits	0	0	0	2,173
Materials and Supplies Inventory	974,992	9,594	984,586	777,412
Accrued Interest Receivable	0	0	0	554
Accounts Receivable	725,091	1,198,695	1,923,786	304,907
Intergovernmental Receivable	13,350,265	0	13,350,265	0
Prepaid Items	322,163	4,269	326,432	28,316
Permissive Sales Taxes Receivable	5,419,645	0	5,419,645	0
Property Taxes Receivable	15,544,823	0	15,544,823	0
Special Assessments Receivable	4,432,919	0	4,432,919	0
Loans Receivable	40,127	0	40,127	0
Land and Construction in Progress	2,788,652	1,937,604	4,726,256	172,364
Depreciable Capital Assets, Net	103,454,284	21,601,375	125,055,659	490,995
<i>Total Assets</i>	<u>201,020,983</u>	<u>29,345,546</u>	<u>230,366,529</u>	<u>4,629,500</u>
Liabilities				
Accounts Payable	1,309,166	10,579	1,319,745	51,200
Contracts Payable	1,944,209	0	1,944,209	0
Accrued Wages	2,973,543	36,227	3,009,770	22,301
Payroll Withholding Payable	0	0	0	7,041
Intergovernmental Payable	1,474,231	19,354	1,493,585	0
Matured Compensated Absences Payable	481,081	11,561	492,642	0
Accrued Vacation Payable	0	0	0	13,352
Accrued Interest Payable	182,275	102,613	284,888	0
Notes Payable	1,359,090	0	1,359,090	0
Claims Payable	1,099,133	0	1,099,133	0
Long-Term Liabilities:				
Due Within One Year	4,129,926	113,074	4,243,000	0
Due In More Than One Year	35,562,829	7,001,163	42,563,992	0
<i>Total Liabilities</i>	<u>50,515,483</u>	<u>7,294,571</u>	<u>57,810,054</u>	<u>93,894</u>
Deferred Inflows of Resources				
Property Taxes	13,737,430	0	13,737,430	0
Net Position				
Net Investment in Capital Assets	72,469,332	16,501,673	88,971,005	663,359
Restricted for:				
Capital Projects	2,001,019	0	2,001,019	0
Debt Service	1,733,387	0	1,733,387	0
Mental Health	7,133,380	0	7,133,380	0
Developmental Disabilities Board	30,784,877	0	30,784,877	0
Public Assistance	323,930	0	323,930	0
Children's Services	6,005,892	0	6,005,892	0
Street Repair and Maintenance	3,071,999	0	3,071,999	0
Court Operations	1,726,474	0	1,726,474	0
Dayspring	868,243	0	868,243	0
Federal Grants	1,268,031	0	1,268,031	0
State Grants	767,677	0	767,677	0
Unclaimed Monies	172,364	0	172,364	0
Developmental Disability Gifts:				
Nonexpendable	115,982	0	115,982	0
Other Purposes	2,593,568	0	2,593,568	0
Unrestricted	5,731,915	5,549,302	11,281,217	3,872,247
<i>Total Net Position</i>	<u>\$136,768,070</u>	<u>\$22,050,975</u>	<u>\$158,819,045</u>	<u>\$4,535,606</u>

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Activities
For the Year Ended December 31, 2012
Component Unit August 31, 2012

	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	\$13,921,577	\$4,763,772	\$1,554,268	\$83,813
Legislative and Executive - External	426,542	0	0	0
Judicial System	8,461,238	2,470,259	2,271,696	0
Public Safety	11,923,040	2,939,092	384,664	0
Public Works	8,958,623	1,166,302	4,626,762	4,266,913
Health - Primary Government	31,194,251	1,423,831	19,767,977	0
Health - External	215,931	0	0	0
Human Services - Primary Government	21,383,725	1,493,657	13,626,610	0
Human Services - External	518,313	0	0	0
Conservation and Recreation	185,690	0	0	0
Economic Development	317,376	64,811	312,353	0
Interest and Fiscal Charges	1,757,285	0	0	0
<i>Total Governmental Activities</i>	99,263,591	14,321,724	42,544,330	4,350,726
Business-Type Activity				
Sewer	3,323,836	2,483,581	0	0
<i>Total Primary Government</i>	<u>\$102,587,427</u>	<u>\$16,805,305</u>	<u>\$42,544,330</u>	<u>\$4,350,726</u>
Component Unit				
Richland Newhope Industries, Inc.	<u>\$3,250,361</u>	<u>\$3,379,648</u>	<u>\$0</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 Position

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

Net Position End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position			
Primary Government			
Governmental Activities	Business-Type Activity	Total	Component Unit
(\$7,519,724)	\$0	(\$7,519,724)	\$0
(426,542)	0	(426,542)	0
(3,719,283)	0	(3,719,283)	0
(8,599,284)	0	(8,599,284)	0
1,101,354	0	1,101,354	0
(10,002,443)	0	(10,002,443)	0
(215,931)	0	(215,931)	0
(6,263,458)	0	(6,263,458)	0
(518,313)	0	(518,313)	0
(185,690)	0	(185,690)	0
59,788	0	59,788	0
(1,757,285)	0	(1,757,285)	0
(38,046,811)	0	(38,046,811)	0
0	(840,255)	(840,255)	0
(38,046,811)	(840,255)	(38,887,066)	0
0	0	0	129,287
3,059,011	0	3,059,011	0
1,871,595	0	1,871,595	0
7,702,510	0	7,702,510	0
2,684,038	0	2,684,038	0
627,094	0	627,094	0
18,687,979	0	18,687,979	0
3,127,595	0	3,127,595	0
487,775	0	487,775	61,856
349,880	44,031	393,911	7,260
38,597,477	44,031	38,641,508	69,116
(209,982)	209,982	0	0
38,387,495	254,013	38,641,508	69,116
340,684	(586,242)	(245,558)	198,403
136,427,386	22,637,217	159,064,603	4,337,203
<u>\$136,768,070</u>	<u>\$22,050,975</u>	<u>\$158,819,045</u>	<u>\$4,535,606</u>

Richland County, Ohio
Balance Sheet
Governmental Funds
December 31, 2012

	General	Mental Health Board	Developmental Disabilities Board	Public Assistance	Children's Services	Special Assessment Debt Retirement
Assets						
Equity in Pooled Cash and Cash Equivalents	\$2,030,688	\$5,465,655	\$26,573,220	\$1,044,459	\$4,609,785	\$120,445
Cash and Cash Equivalents						
In Segregated Accounts	189	0	6,507	0	2,859	0
With Fiscal Agents	0	0	4,704,094	0	0	0
Investments in Segregated Accounts	0	0	105,238	0	0	0
Materials and Supplies Inventory	195,034	1,319	7,120	3,795	4,416	0
Accounts Receivable	91,116	0	126,434	0	1,037	0
Interfund Receivable	14,510	0	0	1,100	0	0
Intergovernmental Receivable	1,396,498	2,860,915	738,601	352,861	2,313,469	0
Prepaid Items	283,018	0	37,285	1,860	0	0
Permissive Sales Taxes Receivable	5,419,645	0	0	0	0	0
Property Taxes Receivable	2,099,721	2,011,285	8,024,859	0	2,692,583	0
Special Assessments Receivable	0	0	0	0	0	4,199,525
Loans Receivable	0	0	0	0	0	0
Restricted Assets:						
Equity in Pooled Cash and Cash Equivalents	172,364	0	0	0	0	0
Total Assets	\$11,702,783	\$10,339,174	\$40,323,358	\$1,404,075	\$9,624,149	\$4,319,970
Liabilities						
Accounts Payable	\$279,782	\$241,145	\$142,984	\$130,271	\$153,240	\$0
Contracts Payable	0	1,084,935	0	0	0	0
Accrued Wages	1,074,118	29,018	894,097	276,063	344,550	0
Interfund Payable	0	0	0	0	4,775	0
Loans from Other Funds	640,000	0	0	0	0	0
Intergovernmental Payable	677,913	11,760	347,813	121,647	134,296	0
Matured Compensated Absences Payable	11,495	0	397,930	49,746	0	0
Accrued Interest Payable	0	0	0	0	0	0
Notes Payable	0	0	0	0	0	0
Total Liabilities	2,683,308	1,366,858	1,782,824	577,727	636,861	0
Deferred Inflows of Resources						
Property Taxes	1,855,587	1,777,433	7,091,811	0	2,379,517	0
Unavailable Revenue	5,287,318	3,007,303	1,590,379	0	1,815,300	4,199,525
Total Deferred Inflows of Resources	7,142,905	4,784,736	8,682,190	0	4,194,817	4,199,525
Fund Balances						
Nonspendable	650,416	1,319	44,405	5,655	4,416	0
Restricted	0	4,186,261	29,813,939	820,693	4,788,055	120,445
Committed	77,676	0	0	0	0	0
Assigned	16,582	0	0	0	0	0
Unassigned (Deficit)	1,131,896	0	0	0	0	0
Total Fund Balances (Deficit)	1,876,570	4,187,580	29,858,344	826,348	4,792,471	120,445
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$11,702,783	\$10,339,174	\$40,323,358	\$1,404,075	\$9,624,149	\$4,319,970

See accompanying notes to the basic financial statements

Richland County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Position of Governmental Activities
 December 31, 2012*

General Obligation Debt Retirement	Other Governmental Funds	Total Governmental Funds
\$67,566	\$7,826,190	\$47,738,008
0	131,728	141,283
0	0	4,704,094
0	115,982	221,220
0	763,308	974,992
0	235,584	454,171
0	5,133	20,743
0	5,681,306	13,343,650
0	0	322,163
0	0	5,419,645
0	716,375	15,544,823
0	233,394	4,432,919
0	40,127	40,127
0	0	172,364
<u>\$67,566</u>	<u>\$15,749,127</u>	<u>\$93,530,202</u>
\$0	\$309,997	\$1,257,419
0	859,274	1,944,209
0	355,697	2,973,543
0	15,968	20,743
0	0	640,000
0	180,142	1,473,571
0	21,910	481,081
5,921	7,247	13,168
666,046	693,044	1,359,090
671,967	2,443,279	10,162,824
0	633,082	13,737,430
0	5,207,698	21,107,523
0	5,840,780	34,844,953
0	879,290	1,585,501
0	6,989,124	46,718,517
0	211,400	289,076
0	83,441	100,023
(604,401)	(698,187)	(170,692)
(604,401)	7,465,068	48,522,425
<u>\$67,566</u>	<u>\$15,749,127</u>	<u>\$93,530,202</u>

Total Governmental Fund Balances	\$48,522,425
<i>Amounts reported for governmental activities in the statement of net position are different because</i>	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	106,242,936
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:	
Special Assessments	4,432,919
Intergovernmental Revenues	10,779,398
Property Taxes	1,807,393
Sales Taxes	3,775,083
Charges for Services	<u>312,730</u>
Total	21,107,523
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 position.	757,048
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
General Obligation Bonds	(26,110,848)
Special Assessment Bonds	(2,610,000)
Long-term Notes Payable	(3,278,157)
Capital Leases Payable	(1,805,100)
OPWC Loans Payable	(859,381)
OWDA Loan Payable	(245,802)
Computerization Loan Payable	(211,719)
Compensated Absences	<u>(4,571,748)</u>
Total	(39,692,755)
Accrued interest payable is not due and payable in the current period and therefore is not reported in the funds.	<u>(169,107)</u>
<i>Net Position of Governmental Activities</i>	<u>\$136,768,070</u>

Richland County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2012

	General	Mental Health Board	Developmental Disabilities Board	Public Assistance	Children's Services	Special Assessment Debt Retirement
Revenues						
Property Taxes	\$3,302,057	\$1,856,695	\$7,810,847	\$0	\$2,706,723	\$0
Sales Taxes	18,153,310	0	0	0	0	0
Charges for Services	5,108,946	0	945,720	0	154,687	0
Licenses and Permits	357,887	0	0	0	0	0
Fines and Forfeitures	285,168	0	0	0	0	0
Intergovernmental	3,291,583	5,982,908	14,039,113	7,229,001	6,012,287	0
Special Assessments	0	0	0	0	0	822,339
Interest	450,627	0	15,520	0	0	0
Rentals	139,909	0	0	0	0	0
Contributions and Donations	0	0	47,178	0	0	0
Other	135,376	16,011	11,221	0	0	0
<i>Total Revenues</i>	<u>31,224,863</u>	<u>7,855,614</u>	<u>22,869,599</u>	<u>7,229,001</u>	<u>8,873,697</u>	<u>822,339</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	10,623,572	0	0	0	0	0
Judicial System	3,761,744	0	0	0	0	0
Public Safety	9,967,978	0	0	0	0	0
Public Works	381,663	0	0	0	0	0
Health	209,592	7,562,100	22,064,533	0	0	0
Human Services	513,373	0	0	7,350,497	9,909,880	0
Conservation and Recreation	154,684	0	0	0	0	0
Economic Development	0	0	0	0	0	0
Other	0	0	0	0	0	0
Capital Outlay	80,151	0	0	0	0	0
Intergovernmental	1,160,786	0	0	0	0	0
Debt Service:						
Principal Retirement	0	0	616	168,531	0	695,000
Refunded Notes Redeemed	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	174,384	8,393	0	179,993
<i>Total Expenditures</i>	<u>26,853,543</u>	<u>7,562,100</u>	<u>22,239,533</u>	<u>7,527,421</u>	<u>9,909,880</u>	<u>874,993</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>4,371,320</u>	<u>293,514</u>	<u>630,066</u>	<u>(298,420)</u>	<u>(1,036,183)</u>	<u>(52,654)</u>
Other Financing Sources (Uses)						
Sale of Capital Assets	40,982	0	0	0	47,796	0
OPWC Loans Issued	0	0	0	0	0	0
Bond Anticipation Notes Issued	0	0	0	0	0	0
Premium on Bond Anticipation Notes	0	0	0	0	0	0
Transfers In	15,249	0	0	0	50,000	20,513
Transfers Out	(3,441,929)	0	(600,000)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(3,385,698)</u>	<u>0</u>	<u>(600,000)</u>	<u>0</u>	<u>97,796</u>	<u>20,513</u>
<i>Net Change in Fund Balances</i>	985,622	293,514	30,066	(298,420)	(938,387)	(32,141)
Fund Balances						
<i>Beginning 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>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$1,876,570</u>	<u>\$4,187,580</u>	<u>\$29,858,344</u>	<u>\$826,348</u>	<u>\$4,792,471</u>	<u>\$120,445</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, 2012*

General Obligation Debt Retirement	Other Governmental Funds	Total Governmental Funds
\$0	\$630,724	\$16,307,046
0	0	18,153,310
479,044	5,866,392	12,554,789
0	97,259	455,146
0	384,954	670,122
33,887	15,030,556	51,619,335
0	32,300	854,639
0	21,628	487,775
181,427	194,972	516,308
0	20,741	67,919
0	187,272	349,880
<u>694,358</u>	<u>22,466,798</u>	<u>102,036,269</u>
384,109	1,926,996	12,934,677
0	4,535,823	8,297,567
0	1,371,385	11,339,363
0	4,287,484	4,669,147
0	369,962	30,206,187
0	3,387,883	21,161,633
0	25,015	179,699
0	317,376	317,376
0	2,887	2,887
0	4,849,302	4,929,453
0	0	1,160,786
1,170,000	1,198,570	3,232,717
8,115,000	0	8,115,000
1,442,710	105,938	1,911,418
<u>11,111,819</u>	<u>22,378,621</u>	<u>108,457,910</u>
<u>(10,417,461)</u>	<u>88,177</u>	<u>(6,421,641)</u>
0	10,886	99,664
0	49,777	49,777
3,000,000	277,000	3,277,000
2,158	0	2,158
2,224,664	2,132,352	4,442,778
(15,249)	(595,582)	(4,652,760)
<u>5,211,573</u>	<u>1,874,433</u>	<u>3,218,617</u>
(5,205,888)	1,962,610	(3,203,024)
<u>4,601,487</u>	<u>5,502,458</u>	<u>51,725,449</u>
<u>(\$604,401)</u>	<u>\$7,465,068</u>	<u>\$48,522,425</u>

Net Change in Fund Balances - Total Governmental Funds	(\$3,203,024)
<i>Amounts reported for governmental activities in the statement of activities are different because</i>	
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	4,273,051
Current Year Depreciation	<u>(6,069,232)</u>
Total	(1,796,181)
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.	(219,124)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	
Delinquent Property Taxes	(362,798)
Sales Taxes	534,669
Grants	(1,664,603)
Charges for Services	103,368
Special Assessments	<u>(832,648)</u>
Total	(2,222,012)
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 position.	11,347,717
In the statement of activities, interest is accrued on outstanding debt, whereas in the governmental funds, interest expenditures are reported when due.	
Amortization of Note Premium	2,238
Amortization of Bond Premium	8,802
Amortization of Bond Discount	(5,606)
Accrued Interest on Debt	<u>148,699</u>
Total	154,133
Other financing sources in the governmental funds increase long-term liabilities in the statement of net position.	
OPWC Loans Issued	(49,777)
Bond Anticipation Notes Issued	(3,277,000)
Premium on Notes Issued	<u>(2,158)</u>
Total	(3,328,935)
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.	7,645
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.	<u>(399,535)</u>
<i>Change in Net Position of Governmental Activities</i>	<u>\$340,684</u>

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, 2012

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$3,300,000	\$3,300,000	\$3,302,057	\$2,057
Sales Taxes	15,100,000	17,445,000	17,708,353	263,353
Charges for Services	4,529,157	4,338,138	5,110,180	772,042
Licenses and Permits	340,000	345,000	344,304	(696)
Fines and Forfeitures	247,500	249,240	285,168	35,928
Intergovernmental	2,770,525	3,237,152	3,378,984	141,832
Interest	600,000	530,500	538,072	7,572
Rentals	26,541	140,892	139,909	(983)
Other	17,210	137,189	89,602	(47,587)
<i>Total Revenues</i>	<u>26,930,933</u>	<u>29,723,111</u>	<u>30,896,629</u>	<u>1,173,518</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	9,664,862	10,241,008	10,207,311	33,697
Judicial System	4,258,796	4,538,474	4,528,982	9,492
Public Safety	9,450,139	9,799,922	9,715,243	84,679
Public Works	360,234	378,282	378,160	122
Health	174,171	171,392	169,887	1,505
Human Services	566,744	539,438	538,044	1,394
Conservation and Recreation	154,268	193,890	168,271	25,619
Intergovernmental	1,839,933	1,160,786	1,160,786	0
<i>Total Expenditures</i>	<u>26,469,147</u>	<u>27,023,192</u>	<u>26,866,684</u>	<u>156,508</u>
<i>Excess of Revenues Over Expenditures</i>	<u>461,786</u>	<u>2,699,919</u>	<u>4,029,945</u>	<u>1,330,026</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	6,000	40,982	34,982
Advances In	0	0	11,367	11,367
Advances Out	0	(927)	(320,927)	(320,000)
Transfers In	45,749	115,294	15,249	(100,045)
Transfers Out	(3,100,496)	(3,775,275)	(3,441,929)	333,346
<i>Total Other Financing Sources (Uses)</i>	<u>(3,054,747)</u>	<u>(3,654,908)</u>	<u>(3,695,258)</u>	<u>(40,350)</u>
<i>Net Change in Fund Balance</i>	(2,592,961)	(954,989)	334,687	1,289,676
<i>Fund Balance Beginning of Year</i>	1,262,075	1,262,075	1,262,075	0
Prior Year Encumbrances Appropriated	126,234	126,234	126,234	0
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$1,204,652)</u>	<u>\$433,320</u>	<u>\$1,722,996</u>	<u>\$1,289,676</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$2,070,869	\$2,070,869	\$1,856,695	(\$214,174)
Intergovernmental	7,303,396	7,303,396	7,013,285	(290,111)
Other	5,000	5,000	16,011	11,011
<i>Total Revenues</i>	9,379,265	9,379,265	8,885,991	(493,274)
Expenditures				
Current:				
Health	9,401,953	9,701,953	8,620,716	1,081,237
<i>Net Change in Fund Balance</i>	(22,688)	(322,688)	265,275	587,963
<i>Fund Balance Beginning of Year</i>	5,200,380	5,200,380	5,200,380	0
<i>Fund Balance End of Year</i>	\$5,177,692	\$4,877,692	\$5,465,655	\$587,963

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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$7,638,996	\$7,638,996	\$7,810,847	\$171,851
Charges for Services	1,419,528	1,419,528	964,613	(454,915)
Intergovernmental	13,871,588	13,871,588	13,922,575	50,987
Interest	1,000	1,000	1,269	269
Contributions and Donations	11,200	44,200	47,178	2,978
<i>Total Revenues</i>	22,942,312	22,975,312	22,746,482	(228,830)
Expenditures				
Current:				
Health	24,616,150	25,372,165	21,086,726	4,285,439
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,673,838)	(2,396,853)	1,659,756	4,056,609
Other Financing Sources (Uses)				
Transfers In	0	4,900	0	(4,900)
Transfers Out	(600,000)	(600,000)	(600,000)	0
<i>Total Other Financing Sources (Uses)</i>	(600,000)	(595,100)	(600,000)	(4,900)
<i>Net Change in Fund Balance</i>	(2,273,838)	(2,991,953)	1,059,756	4,051,709
<i>Fund Balance Beginning of Year</i>	24,265,449	24,265,449	24,265,449	0
Prior Year Encumbrances Appropriated	718,115	718,115	718,115	0
<i>Fund Balance End of Year</i>	\$22,709,726	\$21,991,611	\$26,043,320	\$4,051,709

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$7,198,319	\$8,295,546	\$7,506,070	(\$789,476)
Expenditures				
Current:				
Human Services	8,296,546	8,296,546	7,281,220	1,015,326
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,098,227)</u>	<u>(1,000)</u>	<u>224,850</u>	<u>225,850</u>
Other Financing Sources				
Sale of Capital Assets	1,000	1,000	0	(1,000)
Transfer In	1,097,227	0	0	0
<i>Total Other Financing Sources</i>	<u>1,098,227</u>	<u>1,000</u>	<u>0</u>	<u>(1,000)</u>
<i>Net Change in Fund Balance</i>	0	0	224,850	224,850
<i>Fund Balance Beginning of Year</i>	<u>819,609</u>	<u>819,609</u>	<u>819,609</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$819,609</u></u>	<u><u>\$819,609</u></u>	<u><u>\$1,044,459</u></u>	<u><u>\$224,850</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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$2,754,000	\$2,754,000	\$2,706,723	(\$47,277)
Charges for Services	136,575	136,575	137,535	960
Intergovernmental	5,936,153	5,936,153	5,479,774	(456,379)
<i>Total Revenues</i>	<u>8,826,728</u>	<u>8,826,728</u>	<u>8,324,032</u>	<u>(502,696)</u>
Expenditures				
Current:				
Human Services	11,251,482	11,251,482	9,847,461	1,404,021
<i>Excess of Revenues Under Expenditures</i>	<u>(2,424,754)</u>	<u>(2,424,754)</u>	<u>(1,523,429)</u>	<u>901,325</u>
Other Financing Sources				
Sale of Capital Assets	0	0	47,796	47,796
Transfers In	50,000	50,000	50,000	0
<i>Total Other Financing Sources</i>	<u>50,000</u>	<u>50,000</u>	<u>97,796</u>	<u>47,796</u>
<i>Net Change in Fund Balance</i>	<u>(2,374,754)</u>	<u>(2,374,754)</u>	<u>(1,425,633)</u>	<u>949,121</u>
<i>Fund Balance Beginning of Year</i>	<u>6,035,418</u>	<u>6,035,418</u>	<u>6,035,418</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,660,664</u></u>	<u><u>\$3,660,664</u></u>	<u><u>\$4,609,785</u></u>	<u><u>\$949,121</u></u>

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2012

	Business-Type Activity - Sewer Enterprise Fund	Governmental Activities Internal Service Funds
Assets		
Current Assets:		
Equity in Pooled Cash and Cash Equivalents	\$4,594,009	\$991,053
Materials and Supplies Inventory	9,594	0
Accounts Receivable	1,198,695	270,920
Intergovernmental Receivable	0	6,615
Prepaid Items	4,269	0
<i>Total Current Assets</i>	<u>5,806,567</u>	<u>1,268,588</u>
Noncurrent Assets:		
Loans to Other Funds	0	640,000
Capital Assets:		
Land and Construction in Progress	1,937,604	0
Depreciable Capital Assets, Net	21,601,375	0
<i>Total Noncurrent Assets</i>	<u>23,538,979</u>	<u>640,000</u>
<i>Total Assets</i>	<u>29,345,546</u>	<u>1,908,588</u>
Liabilities		
Current Liabilities:		
Accounts Payable	10,579	51,747
Accrued Wages	36,227	0
Matured Compensated Absences Payable	11,561	0
Intergovernmental Payable	19,354	660
Accrued Interest Payable	102,613	0
Compensated Absences Payable	19,358	0
Sanitary Sewer Bonds Payable	76,988	0
OPWC Loan Payable	16,728	0
Claims Payable	0	1,099,133
<i>Total Current Liabilities</i>	<u>293,408</u>	<u>1,151,540</u>
Long-Term Liabilities:		
Compensated Absences Payable	49,265	0
Notes Payable	3,680,000	0
Sanitary Sewer Bonds Payable	2,900,176	0
OPWC Loan Payable	371,722	0
<i>Total Long-Term Liabilities</i>	<u>7,001,163</u>	<u>0</u>
<i>Total Liabilities</i>	<u>7,294,571</u>	<u>1,151,540</u>
Net Position		
Net Investments in Capital Assets	16,501,673	0
Unrestricted	5,549,302	757,048
<i>Total Net Position</i>	<u>\$22,050,975</u>	<u>\$757,048</u>

See accompanying notes to the basic financial statements

Richland County, Ohio
*Statement of Revenues,
Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2012*

	Business-Type Activity Sewer <u>Enterprise Fund</u>	Governmental Activities- Internal Service Funds <u>Service Funds</u>
Operating Revenues		
Charges for Services	\$2,483,581	\$11,994,706
Other	44,031	0
<i>Total Operating Revenues</i>	<u>2,527,612</u>	<u>11,994,706</u>
Operating Expenses		
Personal Services	587,339	75,012
Materials and Supplies	9,386	0
Contractual Services	1,009,364	682,215
Claims	0	11,636,354
Depreciation	1,489,471	0
Other	8,438	660
<i>Total Operating Expenses</i>	<u>3,103,998</u>	<u>12,394,241</u>
<i>Operating Loss</i>	(576,386)	(399,535)
Non-Operating Expenses		
Interest and Fiscal Charges	(219,838)	0
<i>Loss Before Transfers</i>	(796,224)	(399,535)
Transfers In	230,495	0
Transfers Out	(20,513)	0
<i>Change in Net Position</i>	(586,242)	(399,535)
<i>Net Position Beginning of Year</i>	<u>22,637,217</u>	<u>1,156,583</u>
<i>Net Position End of Year</i>	<u><u>\$22,050,975</u></u>	<u><u>\$757,048</u></u>

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2012

	Business-Type Activity - Sewer Enterprise Fund	Governmental Activities - Internal Service Funds
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash Received from Customers	\$2,470,207	\$0
Cash Received from Interfund Services Provided	0	11,756,255
Other Cash Receipts	44,031	0
Cash Payments to Suppliers	(1,054,984)	(631,205)
Cash Payments to Employees	(556,016)	(75,012)
Cash Payments for Claims	0	(11,508,250)
Other Cash Payments	(8,438)	0
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>894,800</u>	<u>(458,212)</u>
Cash Flows from Noncapital Financing Activities		
Advances In	0	320,000
Transfers In	230,495	0
Transfers Out	(20,513)	0
<i>Net Cash Provided by Noncapital Financing Activities</i>	<u>209,982</u>	<u>320,000</u>
Cash Flows from Capital and Related Financing Activities		
Purchase of Capital Assets	(1,517,100)	0
Proceeds of OPWC Loan	2,718	0
Proceeds of Notes	3,680,000	0
Principal Payments	(295,831)	0
Interest Payments	(135,988)	0
<i>Net Cash Provided by Capital and Related Financing Activities</i>	<u>1,733,799</u>	<u>0</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	2,838,581	(138,212)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>1,755,428</u>	<u>1,129,265</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$4,594,009</u>	<u>\$991,053</u>

(continued)

Richland County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2012

	Business-Type Activity - Sewer Enterprise Fund	Governmental Activity - Internal Service Funds
Reconciliation of Operating Loss to Net Cash Provided by (Used for) Operating Activities		
Operating Loss	(\$576,386)	(\$399,535)
Adjustments:		
Depreciation Expense	1,489,471	0
(Increase) Decrease in Assets:		
Accounts Receivable	(13,374)	(270,450)
Intergovernmental Receivable	(4,269)	31,999
Materials and Supplies Inventory	1,755	0
Increase (Decrease) in Liabilities:		
Accounts Payable	(8,547)	51,747
Contracts Payable	(1,500)	0
Accrued Wages	10,955	0
Matured Compensated Absences Payable	11,561	0
Compensated Absences Payable	(11,384)	0
Intergovernmental Payable	(3,482)	(77)
Claims Payable	0	128,104
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$894,800</u>	<u>(\$458,212)</u>

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2012

	Private Purpose Trust Funds	Agency
Assets		
Equity in Pooled Cash and Cash Equivalents	\$10,361	\$12,334,952
Cash and Cash Equivalents in Segregated Accounts	181,261	1,088,968
Intergovernmental Receivable	0	3,860,499
Permissive Sales Taxes Receivable	0	6,200,339
Property Taxes Receivable	0	101,743,625
Special Assessments Receivable	0	1,681,270
<i>Total Assets</i>	<u>191,622</u>	<u>\$126,909,653</u>
Liabilities		
Accounts Payable	\$1,137	\$0
Intergovernmental Payable	0	91,622
Undistributed Assets	0	126,667,579
Deposits Held and Due to Others	0	150,452
<i>Total Liabilities</i>	<u>1,137</u>	<u>\$126,909,653</u>
Net Position		
Held in Trust for Children's Services	222	
Held in Trust for County Home	190,263	
<i>Total Net Position</i>	<u>\$190,485</u>	

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2012

	Private Purpose Trust
Additions	
Contributions:	
Private Donations	\$654,594
Investment Earnings	56
Other	793
	655,443
<i>Total Additions</i>	655,443
Deductions	
Benefits	591,007
	591,007
<i>Change in Net Position</i>	64,436
<i>Net Position Beginning of Year</i>	126,049
	126,049
<i>Net Position End of Year</i>	\$190,485

See accompanying notes to the basic financial statements

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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, 2012

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 more 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 position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

Government-wide Financial Statements The statement of net position 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.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

The statement of net position 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 deferred outflows of resources and liabilities and deferred inflows of resources 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 and reported 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.

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.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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 position, 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 position and changes in net position. 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 deferred outflows of resources and liabilities and deferred inflows of resources associated with the operation of the County are included on the Statement of Net Position. The Statement of Activities presents increases (i.e., revenues) and decreases (i.e., expenses) in total net position.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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 deferred outflows of resources and current liabilities and deferred inflows of resources 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 position. The statement of changes in fund net position 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 inflows of resources, 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 6). 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 7), interest, Federal and State grants and subsidies, State-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees and rentals.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Deferred Outflows/Inflows of Resources In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2012, but which were levied to finance fiscal year 2013 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County unavailable revenue includes delinquent property taxes, sales taxes, charges for service, special assessments and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

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, Engineer capital projects fund and AG Cuning Trust permanent fund. Budgetary information for The Children's Services Trust private purpose trust fund and Richland Newhope Industries, Inc. are not reported because they are not included in the entity for which the "appropriated budget" is adopted and do 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 Auditor. 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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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."

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 2012, investments were limited to 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, 2012.

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 2012 amounted to \$450,627 which includes \$433,598 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.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2012, 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. Restricted assets in the general fund represent money set aside for unclaimed monies.

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 position 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 position 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:

<u>Description</u>	<u>Estimated Lives</u>
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 position, except for any net

Richland County, Ohio
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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.

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 and loans receivables, unless the use of those proceeds from the collection of those receivables is restricted, committed or assigned.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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.

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. 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. These amounts are assigned by the County Commissioners. 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. State statute authorizes the County Auditor to assign fund balance for purchases on order provided amounts have been lawfully appropriated.

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 Position

Net position represents the difference between all other elements in the statement of net position. Net investment in capital assets, 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 position is reported as restricted when there are limitations imposed on their use either through constitutional provisions or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net position restricted for other purposes include funds for the dog and kennel, alternative sentencing, court computerization, indigent guardianship, and public defender activities.

The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position 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

Richland County, Ohio
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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 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 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.

Estimates

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

Note 3 – Change in Accounting Principles and Restatement of Prior Year Net Position

Changes in Accounting Principles

For 2012, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 60, "Accounting and Financial Reporting for Service Concession Arrangements," Statement No. 62, "Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989, FASB and AICPA Pronouncements," Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position," Statement No. 64, "Derivative Instruments: Application of Hedge Accounting Termination Provisions – an amendment of GASB Statement No. 53," Statement No. 65, "Items Previously Reported as Assets and Liabilities," and Statement No. 66, "Technical Corrections-2012-an amendment of GASB Statements No. 10 and No. 62."

GASB Statement No. 60 improves financial reporting by addressing issues related to service concession arrangements, which are a type of public-private or public-public partnership. The implementation of this statement did not result in any change in the County's financial statements.

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GASB Statement No. 62 incorporates into GASB's authoritative literature certain FASB and AICPA pronouncements issued on or before November 30, 1989. The implementation of this statement did not result in any change in the County's financial statements.

GASB Statement No. 63 provides guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and related note disclosures. These changes were incorporated in the County's 2012 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 64 clarifies whether an effective hedging relationship continues after the replacement of a swap counterparty or a swap counterparty's credit support provider. This Statement sets forth criteria that establish when the effective hedging relationship continues and hedge accounting should continue to be applied. The implementation of this statement did not result in any change in the County's financial statements.

GASB Statement No. 65 properly classifies certain items that were previously reported as assets and liabilities as deferred outflows of resources or deferred inflows of resources or recognizes certain items that were previously reported as assets and liabilities as outflows of resources (expenses or expenditures) or inflows of resources (revenues). These changes were incorporated in the County's 2012 financial statements. Unamortized issuance costs and deferred revenue related to loans receivable were restated, see chart below.

GASB Statement No. 66 resolves conflicting accounting and financial reporting guidance that could diminish the consistency of financial reporting and thereby enhance the usefulness of the financial reports. The implementation of this statement did not result in any change in the County's financial statements.

Restatement of Net Position

Governmental activities net position was restated due to accounting revisions of capital assets. The chart below indicates the change to governmental activities net position.

	Governmental Activities
Net Position, December 31, 2011	\$136,655,460
GASB 65	
Unamortized Issuance Costs	(740,042)
Deferred Revenue	309,750
Capital Assets	202,218
Adjusted Net Position, January 1, 2012	\$136,427,386

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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 \$1,204,652.

Contrary to ORC section 5705.41, the Issue II fund had expenditures plus encumbrances of \$3,504,526 and appropriations of \$3,451,699, leaving an excess of \$52,827.

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, 2012 \$640,000 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/ net position as of December 31, 2012:

General Obligation Debt Retirement	\$604,401
Special Projects	65,295
Engineer	630,600
County Phone System	23,518

The deficit in the general obligation debt service 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.

Management is currently analyzing the health internal service fund's operations to determine appropriate steps to alleviate the deficit.

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:

Richland County, Ohio
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For the Year Ended December 31, 2012

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures and other uses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Outstanding year end encumbrances are treated as expenditures 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 Balances General and Major Special Revenue Funds				
	General	Mental Health Board	Developmental Disabilities Board	Public Assistance	Children's Services
GAAP Basis	\$985,622	\$293,514	\$30,066	(\$298,420)	(\$938,387)
Net Adjustment for					
Revenue Accruals	(261,992)	1,030,377	(122,953)	277,069	(549,665)
Unreported Cash	(147,564)	0	(108)	0	0
Advance In	11,367	0	0	0	0
Beginning Fair Value					
Adjustment for Investments	315,343	0	496	0	0
Ending Fair Value					
Adjustment for Investments	(234,021)	0	(552)	0	0
Net Adjustment for					
Expenditure Accruals	85,330	(1,058,616)	1,682,047	246,201	62,419
Advance Out	(320,927)	0	0	0	0
Encumbrances	(98,471)	0	(529,240)	0	0
Budget Basis	<u>\$334,687</u>	<u>\$265,275</u>	<u>\$1,059,756</u>	<u>\$224,850</u>	<u>(\$1,425,633)</u>

Note 6 - Property Taxes

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2012 for real and public utility property taxes represents collections of 2011 taxes.

2012 real property taxes were levied after October 1, 2012, on the assessed value as of January 1, 2012, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2012 real property taxes are collected in and intended to finance 2013.

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

Richland County, Ohio
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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. 2012 public utility property taxes which became a lien December 31, 2011, are levied after October 1, 2012, and are collected in 2013 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2012, was \$12.40 per \$1,000 of assessed value. The assessed values of real property and public utility tangible property upon which 2012 property tax receipts were based are as follows:

Real Estate	
Residential/Agricultural	\$1,520,841,400
Other Real Estate	357,749,770
Tangible Personal Property	
Public Utility	<u>94,711,670</u>
Total	<u><u>\$1,973,302,840</u></u>

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, 2012, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2012 operations is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

Note 7 - Permissive Sales and Use Tax

The permissive sales tax rate for the County was 1.25 percent for January through June and 1.50 for July through December. 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 2012. 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 reported as deferred inflows of resources – unavailable resources.

Richland County, Ohio
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For the Year Ended December 31, 2012

Note 8 – 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:

Fund Balances	General	Mental Health Board	Developmental Disabilities Board	Public Assistance
<u>Nonspendable:</u>				
Inventory	\$195,034	\$1,319	\$7,120	\$3,795
Prepays	283,018	0	37,285	1,860
Developmental Disability Gifts	0	0	0	0
Unclaimed Funds	172,364	0	0	0
<i>Total Nonspendable</i>	<u>650,416</u>	<u>1,319</u>	<u>44,405</u>	<u>5,655</u>
<u>Restricted for:</u>				
Mental Health Board	0	4,186,261	0	0
Developmental Disabilities Board	0	0	29,813,939	0
Public Assistance	0	0	0	820,693
Children's Services	0	0	0	0
Debt Service	0	0	0	0
Street Repair and Maintenance	0	0	0	0
Court Operations	0	0	0	0
Public Safety Operations	0	0	0	0
Dayspring County Home	0	0	0	0
Child Support Enforcement Operations	0	0	0	0
Real Estate Collections	0	0	0	0
Economic Development	0	0	0	0
Other Operations	0	0	0	0
Loans Receivable	0	0	0	0
Capital Improvements	0	0	0	0
<i>Total Restricted</i>	<u>0</u>	<u>4,186,261</u>	<u>29,813,939</u>	<u>820,693</u>
<u>Committed to:</u>				
Purchases on Order	77,676	0	0	0
Sheriff Operations	0	0	0	0
Dayspring County Home	0	0	0	0
Parks and Recreation	0	0	0	0
Other Operations	0	0	0	0
<i>Total Committed</i>	<u>77,676</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Assigned to:</u>				
Purchases on Order	16,582	0	0	0
Capital Improvements	0	0	0	0
<i>Total Assigned</i>	<u>16,582</u>	<u>0</u>	<u>0</u>	<u>0</u>
Unassigned (Deficit)	<u>1,131,896</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Balances (Deficit)	<u><u>\$1,876,570</u></u>	<u><u>\$4,187,580</u></u>	<u><u>\$29,858,344</u></u>	<u><u>\$826,348</u></u>

Richland County, Ohio
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Children's Services	Special Assessments Debt Retirement	General Obligation Debt Retirement	Other Governmental Funds	Total
\$4,416	\$0	\$0	\$763,308	\$974,992
0	0	0	0	322,163
0	0	0	115,982	115,982
0	0	0	0	172,364
<u>4,416</u>	<u>0</u>	<u>0</u>	<u>879,290</u>	<u>1,585,501</u>
0	0	0	0	4,186,261
0	0	0	0	29,813,939
0	0	0	0	820,693
4,788,055	0	0	0	4,788,055
0	120,445	0	0	120,445
0	0	0	876,478	876,478
0	0	0	2,650,427	2,650,427
0	0	0	922,760	922,760
0	0	0	743,756	743,756
0	0	0	416,608	416,608
0	0	0	571,930	571,930
0	0	0	111,559	111,559
0	0	0	173,533	173,533
0	0	0	35,527	35,527
0	0	0	486,546	486,546
<u>4,788,055</u>	<u>120,445</u>	<u>0</u>	<u>6,989,124</u>	<u>46,718,517</u>
0	0	0	0	77,676
0	0	0	5,571	5,571
0	0	0	40,541	40,541
0	0	0	130,907	130,907
0	0	0	34,381	34,381
<u>0</u>	<u>0</u>	<u>0</u>	<u>211,400</u>	<u>289,076</u>
0	0	0	0	16,582
<u>0</u>	<u>0</u>	<u>0</u>	<u>83,441</u>	<u>83,441</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>83,441</u>	<u>100,023</u>
<u>0</u>	<u>0</u>	<u>(604,401)</u>	<u>(698,187)</u>	<u>(170,692)</u>
<u>\$4,792,471</u>	<u>\$120,445</u>	<u>(\$604,401)</u>	<u>\$7,465,068</u>	<u>\$48,522,425</u>

Richland County, Ohio
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For the Year Ended December 31, 2012

Note 9 - 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
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For the Year Ended December 31, 2012

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.

Investments

Investments are reported at fair value. As of December 31, 2012, the County had the following investments.

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-2	2-3	3-5
Federal Farm Credit Bank Bonds	\$15,032,232	\$501,040	\$2,272,085	\$5,250,597	\$7,008,510
Federal Home Loan Bank Bonds	3,511,036	1,761,763	0	750,743	998,530
Federal Home Loan Mortgage Corporation Notes	8,776,210	0	500,465	5,768,830	2,506,915
Federal National Mortgage Association Notes	18,213,816	3,017,530	2,026,990	5,762,538	7,406,758
Mutual Fund	218,922	218,922	0	0	0
STAROhio	37,357	37,357	0	0	0
Total Investments	\$45,789,573	\$5,536,612	\$4,799,540	\$17,532,708	\$17,920,713

Richland County, Ohio
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For the Year Ended December 31, 2012

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

Credit Risk The Federal 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 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.

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

	<u>Percentage of County Investments</u>
Federal National Mortgage Association Notes	39.78 %
Federal Farm Credit Bank Bonds	32.83
Federal Home Loan Mortgage Corporation Notes	19.17
Federal Home Loan Bank Bonds	7.67

Note 10 – Receivables

Receivables at December 31, 2012, 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 \$2,364,778. The County has \$1,235,045 in delinquent special assessments at December 31, 2012.

Richland County, Ohio
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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 \$35,527.

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

Governmental Activities	
Mental Health Grants and Subsidies	\$2,750,915
Motor Vehicle Distribution	2,240,898
Children's Services Grants and Subsidies	2,180,429
Homestead and Rollback	994,744
Miscellaneous	874,884
Road and Bridge Grants and Subsidies	845,100
Homeless Prevention Grants and Subsidies	805,509
Gasoline and Excise Tax	688,248
Local Government and Local Government Revenue Assistance	673,200
Court Grants and Subsidies	517,724
Public Assistance Grants and Subsidies	352,861
DD Grants and Subsidies	302,975
Sheriff Grants and Subsidies	116,163
Total Governmental Activities	<u>13,343,650</u>
Internal Service	
Employee Health Insurance	6,615
Total	<u><u>\$13,350,265</u></u>

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 2012, the County contracted with the County Risk Sharing Authority (CORSA) for liability, property and crime insurance. The CORSA program has a \$10,000 deductible.

Richland County, Ohio
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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	221,288,370
Equipment	100,000,000
Crime	1,000,000
Excess Liability	5,000,000
Medical Professional Liability	6,000,000
Sewer Line Coverage	28,758,679
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 \$1,099,133 at December 31, 2012 is estimated by the third-party administrator and is based on the requirements of Governmental Accounting Standards Board Statement No. 30, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Certain financial activity related to the claims liability for 2012 and 2011 were:

	Balance <u>Beginning of Year</u>	Current <u>Year Claims</u>	Claim <u>Payments</u>	Balance <u>End of Year</u>
2011	\$912,129	\$11,412,964	\$11,354,064	\$971,029
2012	971,029	11,636,354	11,508,250	1,099,133

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.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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, 2012, members in state and local divisions contributed 10 percent of covered payroll while public safety and law enforcement members contributed 11.5 percent and 12.1 percent, respectively. Effective January 1, 2013, the member contribution rates for public safety and law enforcement increased to 12 percent and 12.6 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 the Traditional Pension Plan. For 2012, member and employer contribution rates were consistent across all three plans.

The County's 2012 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 2012. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05 percent for 2012. 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, 2012, 2011, and 2010 were \$4,555,863, \$4,506,372 and \$3,972,142 respectively. For 2012, 89.92 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2011 and 2010. Contributions to the Member-Directed Plan for 2012 were \$128,280 made by the County and \$91,629 made by the plan members.

Richland County, Ohio
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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 plan. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that may be obtained by writing to STRS Ohio, 275 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 times a percentage that varies based on years of service, or an allowance based on 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 DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. 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 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 recommendations 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, 2012, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations.

The County's required contributions to STRS Ohio for the DB Plan and for the defined benefit portion of the Combined Plan were \$41,015 and \$0 for the fiscal year ended June 30, 2012, \$41,015 and \$0 for the fiscal year ended June 30, 2011, and \$47,602 and \$0 for the fiscal year ended June 30, 2010. For fiscal year 2012, 91.88 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 2011 and 2010.

Contributions made to STRS Ohio for the DC Plan for fiscal year 2012 were \$456 made by the County and \$326 made by the plan members. There were no member contributions made for fiscal year 2012 for the defined contribution portion of the Combined Plan.

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 2012, 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.

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 2012. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05 percent for 2012. Effective January 1, 2013, the portion of employer contributions allocated to healthcare was lowered to 1 percent for both plans, as recommended by the OPERS Actuary.

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, 2012, 2011 and 2010 were \$1,789,327, \$1,769,182 and \$2,222,931 respectively. For 2012, 88.78 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2011 and 2010.

Richland County, Ohio
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For the Year Ended December 31, 2012

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing January 1, 2014. With the recent passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4 percent of the employer contributions toward the health care fund after the end of the transition period.

State Teachers Retirement System of Ohio (STRS Ohio)

Plan Description – The County contributes to 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. 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 may be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio law 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 Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2012, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. The County’s contributions for health care for the fiscal years ended June 30, 2012, 2011, and 2010 were \$3,155, \$3,155, and \$3,662, respectively. For 2012, 91.88 percent has been contributed, with the balance being reported as an intergovernmental payable. The full amount has been contributed for fiscal years 2011 and 2010.

Note 15 – Interfund Transactions

Interfund receivables/payables balances at December 31, 2012, consist of the following individual fund receivables and payables:

Interfund Payable	Interfund Receivable			Total
	General	Public Assistance	Other Governmental Funds	
Major Fund:				
Children's Services	\$4,775	\$0	\$0	\$4,775
Other Governmental Funds	9,735	1,100	5,133	15,968
Total	\$14,510	\$1,100	\$5,133	\$20,743

Children’s Services and Child Support Enforcement Agency funds owe a total of \$13,583 to the general fund for services provided by the Sheriff’s department. The general fund had \$927 interfund receivable to provide additional resources for current operations to other governmental funds. The public assistance fund had an interfund receivable from the Child Support Enforcement Agency fund for services provided. Other governmental funds had \$5,133 interfund receivables to provide additional resources for current operations to other governmental funds. All interfund balances will be repaid within one year.

Richland County, Ohio
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Interfund transfers for the year ended December 31, 2012, consisted of the following:

Transfer to	Transfer From					Total
	General	Developmental Disabilities Board	General Obligation Debt Retirement	Other Governmental Funds	Sewer	
Major Funds:						
General	\$0	\$0	\$15,249	\$0	\$0	\$15,249
Children's Services	50,000	0	0	0	0	50,000
Special Assessment						
Debt Retirement	0	0	0	0	20,513	20,513
General Obligation						
Debt Retirement	1,983,383	0	0	241,281	0	2,224,664
Other Governmental						
Funds	1,408,546	600,000	0	123,806	0	2,132,352
Sewer	0		0	230,495	0	230,495
Total	<u>\$3,441,929</u>	<u>\$600,000</u>	<u>\$15,249</u>	<u>\$595,582</u>	<u>\$20,513</u>	<u>\$4,673,273</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 other governmental 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 other governmental funds are between general obligation debt retirement fund to account for portions of debt service payments owed by other governmental special revenue and capital projects funds.

Loans to and from other funds for the year ended December 31, 2012, consisted of a general fund loan of \$640,000 from other funds to provide additional resources for operations in 2008. These loans remain outstanding at December 31, 2012. 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, 2012

Note 16 - Capital Assets

Capital asset activity for the year ended December 31, 2012, was as follows:

	Balance 1/1/2012	Additions	Reductions	Balance 12/31/2012
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	62,437,872	238,252	0	62,676,124
Machinery and equipment	18,149,212	944,288	(424,540)	18,668,960
Infrastructure	119,491,123	3,090,511	(1,310,968)	121,270,666
Total capital assets being depreciated	200,420,805	4,273,051	(1,735,508)	202,958,348
Accumulated Depreciation:				
Land improvements	(115,718)	(17,130)	0	(132,848)
Buildings	(21,936,724)	(1,758,957)	0	(23,695,681)
Machinery and equipment	(14,101,748)	(1,084,645)	422,984	(14,763,409)
Infrastructure	(58,797,026)	(3,208,500)	1,093,400	(60,912,126)
Total accumulated depreciation	(94,951,216)	(6,069,232) *	1,516,384	(99,504,064)
Capital assets being depreciated, net	105,469,589	(1,796,181)	(219,124)	103,454,284
Governmental activities capital assets, net	\$108,258,241	(\$1,796,181)	(\$219,124)	\$106,242,936

*Depreciation expense was charged to governmental activities as follows:

Governmental Activities:	
Legislative and Executive	\$375,327
Judicial System	172,041
Public Safety	714,136
Public Works	3,504,660
Health	843,994
Human Services	437,757
Conservation and Recreation	21,317
Total Depreciation Expense	<u>\$6,069,232</u>

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

	Balance 1/1/2012	Additions	Reductions	Balance 12/31/2012
Business-type activities:				
Capital assets not being depreciated:				
Land	\$91,328	\$0	\$0	\$91,328
Construction in progress	945,708	1,500,163	(599,595)	1,846,276
Total capital assets not being depreciated	1,037,036	1,500,163	(599,595)	1,937,604
Capital assets being depreciated:				
Buildings	6,546,900	0	0	6,546,900
Machinery and equipment	733,818	16,937	(8,580)	742,175
Infrastructure	38,713,047	599,595	0	39,312,642
Total capital assets being depreciated	45,993,765	616,532	(8,580)	46,601,717
Accumulated Depreciation:				
Buildings	(3,596,361)	(145,690)	0	(3,742,051)
Machinery and equipment	(432,052)	(45,018)	8,580	(468,490)
Infrastructure	(19,491,038)	(1,298,763)	0	(20,789,801)
Total accumulated depreciation	(23,519,451)	(1,489,471)	8,580	(25,000,342)
Capital assets being depreciated, net	22,474,314	(872,939)	0	21,601,375
Business-type activities capital assets, net	\$23,511,350	\$627,224	(\$599,595)	\$23,538,979

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
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	2011	2.8	8,115,000
Various Purpose Note	2012	2.5	3,277,000

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

	Original Issue Date	Interest Rate	Original Issue Amount
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
Various Purpose Note	2012	2.5	3,680,000
OPWC Sewer Improvement Loan	2007	0.0	295,000
OPWC Harprest Heights Sewer Loan	2010	0.0	137,869

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

	Outstanding 1/1/2012	Additions	Reductions	Outstanding 12/31/2012	Amounts Due in One Year
Governmental Activities:					
General Obligation Bonds:					
Capital Facilities Refunding Serial Bonds	\$160,000	\$0	\$160,000	\$0	\$0
Juvenile Attention Center					
Improvements Serial Bonds	1,331,040	0	598,935	732,105	0
Unamortized Premium	26,529	0	2,948	23,581	0
Various Purpose Improvement and Refunding 2007					
Serial Bonds	2,750,000	0	525,000	2,225,000	525,000
Term Bonds	985,000	0	0	985,000	0
Unamortized Premium	36,330	0	2,271	34,059	0
Correctional Facilities Improvement 2007					
Serial Bonds	575,000	0	75,000	500,000	100,000
Term Bonds	2,190,000	0	0	2,190,000	0
Unamortized Premium	75,248	0	3,583	71,665	0
Correctional Facilities Improvement 2008					
Serial Bonds	3,050,000	0	280,000	2,770,000	290,000
Term Bonds	7,195,000	0	0	7,195,000	0
Unamortized Discount	(130,145)	0	(4,820)	(125,325)	0
Correctional Facilities Improvement 2011					
Serial Bonds	100,000	0	0	100,000	0
Term Bonds	4,050,000	0	85,000	3,965,000	85,000
Unamortized Discount	(22,791)	0	(786)	(22,005)	0

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

	Outstanding 1/1/2012	Additions	Reductions	Outstanding 12/31/2012	Amounts Due in One Year
Governmental Activities:					
Various Purposes Improvement and Refunding 2011					
Serial Bonds	\$2,066,180	\$0	\$289,412	\$1,776,768	\$279,412
Term Bonds	3,690,000	0	0	3,690,000	0
Total General Obligation Bonds	<u>28,127,391</u>	<u>0</u>	<u>2,016,543</u>	<u>26,110,848</u>	<u>1,279,412</u>
Special Assessment Debt with Governmental Commitment:					
Madison Sewer Improvement	2,870,000	0	660,000	2,210,000	700,000
Marlow Heights Sewer	435,000	0	35,000	400,000	40,000
Total Special Assessment Bonds	<u>3,305,000</u>	<u>0</u>	<u>695,000</u>	<u>2,610,000</u>	<u>740,000</u>
Long-term Notes:					
Various Purpose Note - 2011	8,115,000	0	8,115,000	0	0
Unamortized Premium	1,237	0	1,237	0	0
Various Purpose Note - 2012	0	3,277,000	0	3,277,000	0
Unamortized Premium	0	2,158	1,001	1,157	0
Total Long-Term Notes	<u>8,116,237</u>	<u>3,279,158</u>	<u>8,117,238</u>	<u>3,278,157</u>	<u>0</u>
OPWC Loans					
OPWC Bridge Replacement Loan	274,842	0	49,972	224,870	49,972
OPWC Moffet Terman Road Bridge Loan	117,060	0	15,608	101,452	15,608
OPWC Possum Run Road Engineering Loan	274,764	49,777	0	324,541	0
OPWC Amoy-Ganges and Franklin Church Road Loan	213,865	0	5,347	208,518	10,694
Total OPWC Loans	<u>880,531</u>	<u>49,777</u>	<u>70,927</u>	<u>859,381</u>	<u>76,274</u>
Other General Long-Term Obligations					
Capital Leases	2,019,170	0	214,070	1,805,100	145,324
OWDA Storm Sewer Improvement Loan	273,454	0	27,652	245,802	28,467
Computerization Loan	423,440	0	211,721	211,719	211,719
Compensated Absences	4,579,393	1,599,924	1,607,569	4,571,748	1,648,730
Total Other General Long-Term Obligations	<u>7,295,457</u>	<u>1,599,924</u>	<u>2,061,012</u>	<u>6,834,369</u>	<u>2,034,240</u>
Total Governmental Activities	<u><u>\$47,724,616</u></u>	<u><u>\$4,928,859</u></u>	<u><u>\$12,960,720</u></u>	<u><u>\$39,692,755</u></u>	<u><u>\$4,129,926</u></u>
Business-Type Activities:					
General Obligation Bonds:					
USDA Sanitary Sewer	\$2,571,992	\$0	\$34,261	\$2,537,731	\$31,400
Sanitary Sewer District Improvements	468,958	0	211,065	257,893	0
Unamortized Premium	9,346	0	1,038	8,308	0
Sanitary Sewer District Improvements Refunding	218,820	0	45,588	173,232	45,588
Total General Obligation Bonds	<u>3,269,116</u>	<u>0</u>	<u>291,952</u>	<u>2,977,164</u>	<u>76,988</u>
Various Purpose Note - 2012	0	3,680,000	0	3,680,000	0
OPWC Sewer Improvement Loan	255,498	0	4,917	250,581	9,834
OPWC Harprest Heights Sewer Loan	135,151	2,718	0	137,869	6,894
Total OPWC Loans	<u>390,649</u>	<u>2,718</u>	<u>4,917</u>	<u>388,450</u>	<u>16,728</u>
Compensated Absences	80,007	9,556	20,940	68,623	19,358
Total Business-Type Activities	<u><u>\$3,739,772</u></u>	<u><u>\$3,692,274</u></u>	<u><u>\$317,809</u></u>	<u><u>\$7,114,237</u></u>	<u><u>\$113,074</u></u>

All general obligation bonds are supported by the full faith and credit of the County. General obligation bonds will be paid from rental charges to the County departments and other tenants who occupy the facilities (\$4,433,819) and from taxes. These bonds are paid from the general obligation debt retirement fund.

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For the Year Ended December 31, 2012

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 \$250,581. Principal paid for the current year and total net revenues were \$4,917 and \$913,085, 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 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, 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, 2012, \$1,335,000 of the defeased debt remained outstanding.

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.

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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:

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	\$325,000	\$810,000	\$1,055,000
<i>Stated Maturity</i>	<i>12/1/2020</i>	<i>12/1/2026</i>	<i>12/1/2032</i>

Richland County, Ohio
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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	\$1,380,000	\$1,740,000	\$960,000	\$1,295,000
<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.

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 percent 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:

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Year	Issue			
	\$170,000	\$180,000	\$190,000	\$330,000
2014	\$85,000	\$0	\$0	\$0
2016	0	90,000	0	0
2018	0	0	95,000	0
2021	0	0	0	105,000
2022	0	0	0	110,000
Total	\$85,000	\$90,000	\$95,000	\$215,000
<i>Stated Maturity</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.

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.

The County decreased its total debt service payments by \$74,313 as a result of the advance refunding. The County also incurred an economic gain (difference between the present values of the old and new debt service payments) of \$67,808.

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.

Richland County, Ohio
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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 \$8,115,000 Various Purpose Note, issued January 10, 2011 at 2.75 percent and a premium of \$36,735 matured January 10, 2012. The \$3,277,000 Various Purpose Note, issued January 9, 2012 at 2.5 percent and a premium of \$2,158 will mature January 9, 2013. The notes will be paid out of the general obligation debt retirement fund.

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 improvement project in the amounts of \$330,000. However, since the loan is not finalized, the repayment schedule is not included in the schedule of debt service payments.

Richland County, Ohio
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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, 2012, the County has an outstanding balance of \$245,802.

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.

The County decreased its total debt service payments by \$26,246 as a result of the refunding. The County also incurred an economic gain (difference between the present values of the old and new debt service payments) of \$23,948.

The \$3,680,000 Various Purpose Note, issued January 9, 2012 at 2.5 percent will mature January 9, 2013. The notes will be paid out of the sewer fund.

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
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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
2013	\$1,194,412	\$1,000,064	\$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	1,165,295	876,321	90,000	176,972	50,000	13,225
2018-2022	2,310,045	2,087,477	2,745,000	2,387,782	180,000	21,275
2023-2027	0	0	5,550,000	3,257,852	0	0
2028-2032	0	0	4,475,000	1,912,802	0	0
2033-2037	0	0	3,720,000	882,547	0	0
2038-2040	0	0	1,100,000	100,405	0	0
Total	<u>\$8,103,873</u>	<u>\$6,875,833</u>	<u>\$18,025,000</u>	<u>\$9,446,444</u>	<u>\$2,610,000</u>	<u>\$355,143</u>

Year	Governmental Activities				
	OPWC Loans	OWDA Loan		Computerization Loan	
	Principal	Principal	Interest	Principal	Interest
2013	\$76,274	\$28,467	\$14,891	\$221,719	\$7,812
2014	76,274	30,168	13,190	0	0
2015	76,274	31,970	11,386	0	0
2016	76,274	33,882	9,476	0	0
2017	51,284	35,907	7,451	0	0
2018-2022	76,882	85,408	8,954	0	0
2023-2027	53,470	0	0	0	0
2028-2032	48,108	0	0	0	0
Total	<u>\$534,840</u>	<u>\$245,802</u>	<u>\$65,348</u>	<u>\$221,719</u>	<u>\$7,812</u>

Richland County, Ohio
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Year	Business-Type Activities		
	Bonds		OPWC Loan
	Principal	Interest	Principal
2013	\$76,988	\$118,929	\$16,728
2014	78,488	138,203	16,728
2015	82,493	134,079	16,728
2016	88,000	129,740	16,728
2017	92,205	125,103	16,728
2018-2022	399,251	536,439	83,640
2023-2027	267,100	466,551	83,640
2028-2032	332,800	400,802	83,629
2033-2037	414,800	318,861	48,984
2038-2042	516,900	216,752	4,917
2043-2047	619,831	89,505	0
Total	\$2,968,856	\$2,674,964	\$388,450

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, 2012, are an overall debt margin of \$44,140,591 and an unvoted debt margin of \$16,408,576.

Note 18 - Notes Payable

A summary of the note transactions for the year ended December 31, 2012, follows:

	Outstanding	Issued	Retired	Outstanding
	1/1/2011			12/31/2011
2.75% Various Purpose - 2011	\$60,000	\$0	\$60,000	\$0
2.5% Various Purpose - 2012	0	68,000	0	68,000
Unamortized Premium	9	0	9	0
1.25% Various Improvements - 2011	745,000	0	745,000	0
2.0% Various Improvements - 2012	0	625,000	0	625,000
Unamortized Premium	664	1,045	1,665	44
1.25% Various Improvements - 2011	911,000	0	911,000	0
2.0% Various Improvements - 2011	0	666,000	0	666,000
Unamortized Premium	343	1,158	1,455	46
Total Notes Payable	\$1,717,016	\$1,361,203	\$1,719,129	\$1,359,090

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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 and the general obligation debt service fund.

In 2012, the County issued \$68,000 in Various Purpose Notes to finance building improvements at the People's Community Center and Dayspring County Home. This project has been completed by December 31, 2012. This note matures January 9, 2013.

In 2012, the County issued \$1,219,000 in Various Purpose Notes. The proceeds were used to finance two projects. The \$625,000 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 \$666,000 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, 2012. This note matures July 25, 2013.

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. 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 2012 totaled \$214,070.

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	(1,399,314)
Total	\$999,477

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

Year	Amount
2013	\$319,641
2014	175,000
2015	175,000
2016	175,000
2017	175,000
2018-2022	875,000
2023-2027	875,000
2028-2032	875,000
2033-2037	875,000
2038-2042	875,000
2043-2047	875,000
2048-2052	875,000
2053-2057	875,000
2058-2062	875,000
2063-2066	612,500
Total	9,507,141
Less: Amount Representing Interest	(7,702,041)
Present Value of Net Minimum Lease Payments	\$1,805,100

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 2012 was \$618,354.

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 2012. 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. 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 2012.

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 2012.

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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 2012.

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 \$49,610 to NEON during 2012.

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 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.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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, 2012, there were three series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of \$35,455,000.

Note 26 - Related Party Transactions

During 2012, 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 \$4,866,852.

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 2012, 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.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Note 28 - Subsequent Events

On January 8, 2013, the County issued \$57,000 of notes in anticipation of the issuance of bonds and \$3,085,000 of general obligation various purpose bonds. The combined \$3,142,000 was to retire the \$3,277,000 various purpose notes outstanding at December 31, 2012. 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 7, 2014 and have an interest rate of 2.125 percent. The bonds mature December 1, 2032 and have interest rates from 1.0 to 3.25 percent.

On January 8, 2013, the County issued \$3,900,000 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 7, 2014 and have an interest rate of 2.125 percent.

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 (65 percent), Community Services (16 percent), Manufacturing (15 percent), Document Imaging (3 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 Position - Unrestricted net position are comprised of amounts upon which donors have placed no restriction on expenditure of these assets themselves or their investment income. Net investment in capital assets consists of capital assets, net of accumulated depreciation.

Temporarily restricted net position 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 position are released to unrestricted net position and are reported in the statement of activities.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Permanently restricted net position 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, 2012, 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, 2012, all of the Organization's contributions were unrestricted.

Accounts Receivable - Accounts receivable are derived from sales and services within the north central Ohio area. As a result, the economic conditions of the area affect the revenue of the 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, 2012, there were \$760 of 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	\$49,047
Manufacturing Work In Process and Finished Goods	38,128
Subcontract Materials, Supplies and Work In Process	686,113
Document Management Supplies and Work In Process	1,703
Community Services Supplies	2,421
Total	\$777,412

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, 2012, depreciation expense was \$64,587. A summary of the component unit's capital assets at August 31, 2012, follows:

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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	1,033,279
Subtotal	<u>2,039,387</u>
Less: Accumulated Depreciation	<u>(1,376,028)</u>
Total	<u><u>\$663,359</u></u>

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

Advertising Costs - Advertising costs are expensed as incurred. Advertising expense was \$29,376 for the year ended August 31, 2012.

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, 2012 were \$15,774.

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, 2012 is \$13,352.

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.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

The fund balance included on the financial statements at August 31, 2012 was \$538,339 and is shown as cash and cash equivalents with trustee. Included in investment income for the year ended August 31, 2012 is \$47,684 of net gain for the fund, which includes investment fees of \$929. The Organization received grants from the fund at the Foundation totaling \$27,500 during the year.

In-Kind Contributions

During the year ended August 31, 2012, 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 \$4,866,852 for the year ended August 31, 2012.

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, 2012, all of the Workshop's account balances were insured.

Major Customers

During the year ended August 31, 2012, the Workshop had two major customers whose revenues exceeded 10 percent of total revenues. The total revenue from the first customer was \$2,158,422. Accounts receivable from this customer totaled \$101,580 at August 31, 2012. The total revenue from the second customer was \$373,089. Accounts receivable from this customer totaled \$34,931 at August 31, 2012.

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, 2012. Included in other revenue on the statement of activities for the year ended August 31, 2012 is rental income of \$6,949.

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, 2012, the Organization received total revenues from the Board of \$366,482 and had a receivable of \$34,931 at August 31, 2012.

In addition to the amounts paid to the Board for the food services department, the Organization paid the Board \$150,285 for services during the year ended August 31, 2012. There was \$5,037 in accounts payable to the Board at August 31, 2012.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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, 2012, there was \$20,750 in mini grants that have been approved but not yet paid.

Fair Value of Financial Instruments

The Organization has determined the fair value of certain assets and liabilities through the application of FASB ASC820-10, *Fair Value Measurements*. Recorded at fair value at August 31, 2012 are beneficial interests in assets held by Foundation with a value of \$558,339.

Combining and Individual Fund Statements and 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 2012, 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 a 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 assigned 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.

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.

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.

(continued)

Richland County, Ohio

Fund Descriptions
Nonmajor Capital Projects Funds
(continued)

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. This fund did not have any budgetary activity in 2012, therefore, budgetary information is not provided.

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 nonspendable to the Board of Developmental Disabilities Gift Fund. This fund did not have any budgetary activity in 2012, therefore, budgetary information is not provided.

Richland County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2012

	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	\$6,450,920	\$0	\$1,375,270	\$0	\$7,826,190
Cash and Cash Equivalents					
In Segregated Accounts	131,728	0	0	0	131,728
Investments In Segregated Accounts	0	0	0	115,982	115,982
Materials and Supplies Inventory	763,308	0	0	0	763,308
Accounts Receivable	235,584	0	0	0	235,584
Interfund Receivable	5,133	0	0	0	5,133
Intergovernmental Receivable	4,147,958	0	1,533,348	0	5,681,306
Property Taxes Receivable	716,375	0	0	0	716,375
Special Assessments Receivable	6,066	227,328	0	0	233,394
Loans Receivable	40,127	0	0	0	40,127
<i>Total Assets</i>	<u>\$12,497,199</u>	<u>\$227,328</u>	<u>\$2,908,618</u>	<u>\$115,982</u>	<u>\$15,749,127</u>
Liabilities					
Accounts Payable	\$287,659	\$0	\$22,338	\$0	\$309,997
Contracts Payable	0	0	859,274	0	859,274
Accrued Wages	355,697	0	0	0	355,697
Interfund Payable	15,968	0	0	0	15,968
Intergovernmental Payable	169,049	0	11,093	0	180,142
Matured Compensated Absences Payable	21,910	0	0	0	21,910
Accrued Interest Payable	0	0	7,247	0	7,247
Notes Payable	0	0	693,044	0	693,044
<i>Total Liabilities</i>	<u>850,283</u>	<u>0</u>	<u>1,592,996</u>	<u>0</u>	<u>2,443,279</u>
Deferred Inflows of Resources					
Property Taxes	633,082	0	0	0	633,082
Unavailable Revenue	3,552,043	227,328	1,428,327	0	5,207,698
<i>Total Deferred Inflows of Resources</i>	<u>4,185,125</u>	<u>227,328</u>	<u>1,428,327</u>	<u>0</u>	<u>5,840,780</u>
Fund Balances					
Nonspendable	763,308	0	0	115,982	879,290
Restricted	6,502,578	0	486,546	0	6,989,124
Committed	198,197	0	13,203	0	211,400
Assigned	0	0	83,441	0	83,441
Unassigned (Deficit)	(2,292)	0	(695,895)	0	(698,187)
<i>Total Fund Balances (Deficit)</i>	<u>7,461,791</u>	<u>0</u>	<u>(112,705)</u>	<u>115,982</u>	<u>7,465,068</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$12,497,199</u>	<u>\$227,328</u>	<u>\$2,908,618</u>	<u>\$115,982</u>	<u>\$15,749,127</u>

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2012

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
Revenues					
Property Taxes	\$630,724	\$0	\$0	\$0	\$630,724
Charges for Services	5,177,693	0	688,699	0	5,866,392
Licenses and Permits	97,259	0	0	0	97,259
Fines and Forfeitures	384,954	0	0	0	384,954
Intergovernmental	10,093,512	0	4,937,044	0	15,030,556
Special Assessments	1,074	31,226	0	0	32,300
Interest	5,425	0	0	16,203	21,628
Rentals	848	0	194,124	0	194,972
Contributions and Donations	20,741	0	0	0	20,741
Other	183,963	0	3,309	0	187,272
<i>Total Revenues</i>	<u>16,596,193</u>	<u>31,226</u>	<u>5,823,176</u>	<u>16,203</u>	<u>22,466,798</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	1,926,996	0	0	0	1,926,996
Judicial System	4,535,823	0	0	0	4,535,823
Public Safety	1,371,385	0	0	0	1,371,385
Public Works	4,287,484	0	0	0	4,287,484
Health	369,962	0	0	0	369,962
Human Services	3,387,883	0	0	0	3,387,883
Conservation and Recreation	25,015	0	0	0	25,015
Economic Development	317,376	0	0	0	317,376
Other	0	0	0	2,887	2,887
Capital Outlay	0	0	4,849,302	0	4,849,302
Debt Service:					
Principal Retirement	44,923	27,652	1,125,995	0	1,198,570
Interest and Fiscal Charges	2,201	15,705	88,032	0	105,938
<i>Total Expenditures</i>	<u>16,269,048</u>	<u>43,357</u>	<u>6,063,329</u>	<u>2,887</u>	<u>22,378,621</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>327,145</u>	<u>(12,131)</u>	<u>(240,153)</u>	<u>13,316</u>	<u>88,177</u>
Other Financing Sources (Uses)					
Sale of Capital Assets	10,886	0	0	0	10,886
OPWC Loan Issued	0	0	49,777	0	49,777
Bond Anticipation Notes Issued	0	0	277,000	0	277,000
Transfers In	875,007	12,131	1,245,214	0	2,132,352
Transfers Out	(297,962)	0	(297,620)	0	(595,582)
<i>Total Other Financing Sources (Uses)</i>	<u>587,931</u>	<u>12,131</u>	<u>1,274,371</u>	<u>0</u>	<u>1,874,433</u>
<i>Net Change in Fund Balances</i>	915,076	0	1,034,218	13,316	1,962,610
<i>Fund Balances (Deficit) Beginning 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>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$7,461,791</u>	<u>\$0</u>	<u>(\$112,705)</u>	<u>\$115,982</u>	<u>\$7,465,068</u>

Richland County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2012

	Dog and Kennel	Real Estate Assessment	Motor Vehicle License and Gas Tax
Assets			
Equity in Pooled Cash and Cash Equivalents	\$20,857	\$221,743	\$810,239
Cash and Cash Equivalents In Segregated Accounts	0	0	0
Materials and Supplies Inventory	3,931	0	744,468
Accounts Receivable	0	0	2,680
Interfund Receivable	0	0	0
Intergovernmental Receivable	0	0	2,240,898
Property Taxes Receivable	0	0	0
Special Assessments Receivable	0	0	0
Loans Receivable	0	0	0
<i>Total Assets</i>	<u>\$24,788</u>	<u>\$221,743</u>	<u>\$3,798,285</u>
Liabilities			
Accounts Payable	\$5,550	\$580	\$123,579
Accrued Wages	12,692	0	175,903
Interfund Payable	0	0	0
Intergovernmental Payable	4,907	6,732	65,286
Matured Compensated Absences Payable	0	0	16,407
<i>Total Liabilities</i>	<u>23,149</u>	<u>7,312</u>	<u>381,175</u>
Deferred Inflows of Resources			
Property Taxes	0	0	0
Unavailable Revenue	0	0	1,885,098
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>1,885,098</u>
Fund Balances			
Nonspendable	3,931	0	744,468
Restricted	0	214,431	787,544
Committed	0	0	0
Unassigned (Deficit)	(2,292)	0	0
<i>Total Fund Balances</i>	<u>1,639</u>	<u>214,431</u>	<u>1,532,012</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$24,788</u>	<u>\$221,743</u>	<u>\$3,798,285</u>

Court Operations	Sheriff Operations	Adult Probation	Court Computers	Dayspring	Child Support Enforcement Agency
\$1,568,375	\$217,316	\$189,713	\$429,349	\$888,788	\$385,415
0	131,728	0	0	0	
0	0	0	0	8,589	6,320
223,667	7,024	0	0	0	2,213
4,320	0	813	0	0	0
81,382	583	0	5,034	49,298	150,179
0	0	0	0	716,375	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$1,877,744</u>	<u>\$356,651</u>	<u>\$190,526</u>	<u>\$434,383</u>	<u>\$1,663,050</u>	<u>\$544,127</u>
\$71,014	\$2,801	\$2,150	\$0	\$28,713	\$0
34,792	0	0	0	54,958	77,352
0	0	0	0	0	9,908
26,828	4,876	0	0	20,820	28,436
0	0	0	0	0	5,503
<u>132,634</u>	<u>7,677</u>	<u>2,150</u>	<u>0</u>	<u>104,491</u>	<u>121,199</u>
0	0	0	0	633,082	0
223,667	0	0	0	132,591	0
<u>223,667</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>765,673</u>	<u>0</u>
0	0	0	0	8,589	6,320
1,521,443	343,403	188,376	434,383	743,756	416,608
0	5,571	0	0	40,541	0
0	0	0	0	0	0
<u>1,521,443</u>	<u>348,974</u>	<u>188,376</u>	<u>434,383</u>	<u>792,886</u>	<u>422,928</u>
<u>\$1,877,744</u>	<u>\$356,651</u>	<u>\$190,526</u>	<u>\$434,383</u>	<u>\$1,663,050</u>	<u>\$544,127</u>

(continued)

Richland County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2012

	Prepayment of Interest	Delinquent Real Estate Collection	Bike Trail Maintenance
Assets			
Equity in Pooled Cash and Cash Equivalents	\$28,958	\$358,088	\$117,704
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
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>\$358,088</u>	<u>\$117,704</u>
Liabilities			
Accounts Payable	\$0	\$0	\$0
Accrued Wages	0	0	0
Interfund Payable	0	0	0
Intergovernmental Payable	0	589	0
Matured Compensated Absences Payable	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>589</u>	<u>0</u>
Deferred Inflows of Resources			
Property Taxes	0	0	0
Unavailable Revenue	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances			
Nonspendable	0	0	0
Restricted	28,958	357,499	0
Committed	0	0	117,704
Unassigned (Deficit)	0	0	0
<i>Total Fund Balances</i>	<u>28,958</u>	<u>357,499</u>	<u>117,704</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$28,958</u>	<u>\$358,088</u>	<u>\$117,704</u>

<u>Veterans' Cemetery</u>	<u>Ditch Maintenance</u>	<u>Enhanced 911 Wireless</u>	<u>Voting Equipment</u>	<u>Screening and Diversion</u>	<u>Federal Grants</u>
\$69,666	\$88,934	\$507,336	\$69,486	\$34,106	\$195,788
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	275	1,056,630
0	0	0	0	0	0
0	6,066	0	0	0	0
0	0	0	0	0	40,127
<u>\$69,666</u>	<u>\$95,000</u>	<u>\$507,336</u>	<u>\$69,486</u>	<u>\$34,381</u>	<u>\$1,292,545</u>
\$0	\$0	\$0	\$0	\$0	\$15,297
0	0	0	0	0	0
0	0	0	0	0	927
0	0	1,525	0	0	8,290
0	0	0	0	0	0
0	0	1,525	0	0	24,514
0	0	0	0	0	0
0	6,066	0	0	0	1,008,242
0	6,066	0	0	0	1,008,242
0	0	0	0	0	0
69,666	88,934	505,811	69,486	0	259,789
0	0	0	0	34,381	0
0	0	0	0	0	0
69,666	88,934	505,811	69,486	34,381	259,789
<u>\$69,666</u>	<u>\$95,000</u>	<u>\$507,336</u>	<u>\$69,486</u>	<u>\$34,381</u>	<u>\$1,292,545</u>

(continued)

Richland County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2012

	State Grants	Local Grants	Total Nonmajor Special Revenue Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$247,866	\$1,193	\$6,450,920
Cash and Cash Equivalents			
In Segregated Accounts	0	0	131,728
Materials and Supplies Inventory	0	0	763,308
Accounts Receivable	0	0	235,584
Interfund Receivable	0	0	5,133
Intergovernmental Receivable	563,679	0	4,147,958
Property Taxes Receivable	0	0	716,375
Special Assessments Receivable	0	0	6,066
Loans Receivable	0	0	40,127
<i>Total Assets</i>	<u>\$811,545</u>	<u>\$1,193</u>	<u>\$12,497,199</u>
Liabilities			
Accounts Payable	\$37,975	\$0	\$287,659
Accrued Wages	0	0	355,697
Interfund Payable	5,133	0	15,968
Intergovernmental Payable	760	0	169,049
Matured Compensated Absences Payable	0	0	21,910
<i>Total Liabilities</i>	<u>43,868</u>	<u>0</u>	<u>850,283</u>
Deferred Inflows of Resources			
Property Taxes	0	0	633,082
Unavailable Revenue	296,379	0	3,552,043
<i>Total Deferred Inflows of Resources</i>	<u>296,379</u>	<u>0</u>	<u>4,185,125</u>
Fund Balances			
Nonspendable	0	0	763,308
Restricted	471,298	1,193	6,502,578
Committed	0	0	198,197
Unassigned (Deficit)	0	0	(2,292)
<i>Total Fund Balances</i>	<u>471,298</u>	<u>1,193</u>	<u>7,461,791</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$811,545</u>	<u>\$1,193</u>	<u>\$12,497,199</u>

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012

	Dog and Kennel	Real Estate Assessment	Motor Vehicle License and Gas Tax
Revenues			
Property Taxes	\$0	\$0	\$0
Charges for Services	46,873	1,154,438	0
Licenses and Permits	29,469	90	0
Fines and Forfeitures	332,480	0	0
Intergovernmental	0	221,259	4,634,176
Special Assessments	0	0	0
Interest	0	0	1,020
Rentals	0	0	0
Contributions and Donations	19,660	0	0
Other	0	0	1,345
<i>Total Revenues</i>	<u>428,482</u>	<u>1,375,787</u>	<u>4,636,541</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	1,088,157	0
Judicial System	0	0	0
Public Safety	0	0	0
Public Works	0	0	4,287,045
Health	369,962	0	0
Human Services	0	0	0
Conservation and Recreation	0	0	0
Economic Development	0	0	0
Debt Service:			
Principal Retirement	0	0	44,923
Interest and Fiscal Charges	0	0	2,201
<i>Total Expenditures</i>	<u>369,962</u>	<u>1,088,157</u>	<u>4,334,169</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>58,520</u>	<u>287,630</u>	<u>302,372</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	0	0	66
Transfers In	0	0	0
Transfers Out	(109,156)	(123,806)	(65,000)
<i>Total Other Financing Sources (Uses)</i>	<u>(109,156)</u>	<u>(123,806)</u>	<u>(64,934)</u>
<i>Net Change in Fund Balances</i>	(50,636)	163,824	237,438
<i>Fund Balances Beginning of Year</i>	<u>52,275</u>	<u>50,607</u>	<u>1,294,574</u>
<i>Fund Balances End of Year</i>	<u>\$1,639</u>	<u>\$214,431</u>	<u>\$1,532,012</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, 2012

	Court Operations	Sheriff Operations	Adult Probation
Revenues			
Property Taxes	\$0	\$0	\$0
Charges for Services	1,534,341	533,210	195,479
Licenses and Permits	0	67,700	0
Fines and Forfeitures	0	52,474	0
Intergovernmental	932,083	17,345	0
Special Assessments	0	0	0
Interest	0	10	0
Rentals	0	0	0
Contributions and Donations	61	1,020	0
Other	40	52,858	82,593
<i>Total Revenues</i>	<u>2,466,525</u>	<u>724,617</u>	<u>278,072</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial System	3,146,538	0	0
Public Safety	0	600,940	206,418
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
Conservation and Recreation	0	0	0
Economic Development	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>3,146,538</u>	<u>600,940</u>	<u>206,418</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(680,013)</u>	<u>123,677</u>	<u>71,654</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	0	0	3,181
Transfers In	834,775	0	0
Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>834,775</u>	<u>0</u>	<u>3,181</u>
<i>Net Change in Fund Balances</i>	154,762	123,677	74,835
<i>Fund Balances Beginning of Year</i>	<u>1,366,681</u>	<u>225,297</u>	<u>113,541</u>
<i>Fund Balances End of Year</i>	<u><u>\$1,521,443</u></u>	<u><u>\$348,974</u></u>	<u><u>\$188,376</u></u>

<u>Court Computers</u>	<u>Dayspring</u>	<u>Child Support Enforcement Agency</u>	<u>Prepayment of Interest</u>	<u>Delinquent Real Estate Collection</u>	<u>Bike Trail Maintenance</u>
\$0	\$630,724	\$0	\$0	\$0	\$0
75,052	768,832	429,381	0	286,496	0
0	0	0	0	0	0
0	0	0	0	0	0
0	98,426	1,458,157	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	848	0	0	0	0
0	0	0	0	0	0
0	14,438	392	0	20,407	7,320
<u>75,052</u>	<u>1,513,268</u>	<u>1,887,930</u>	<u>0</u>	<u>306,903</u>	<u>7,320</u>
0	0	0	0	296,928	0
66,193	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	1,503,679	1,710,749	0	0	0
0	0	0	0	0	25,015
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>66,193</u>	<u>1,503,679</u>	<u>1,710,749</u>	<u>0</u>	<u>296,928</u>	<u>25,015</u>
<u>8,859</u>	<u>9,589</u>	<u>177,181</u>	<u>0</u>	<u>9,975</u>	<u>(17,695)</u>
0	0	0	0	0	0
0	0	5,833	0	1,740	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>5,833</u>	<u>0</u>	<u>1,740</u>	<u>0</u>
8,859	9,589	183,014	0	11,715	(17,695)
<u>425,524</u>	<u>783,297</u>	<u>239,914</u>	<u>28,958</u>	<u>345,784</u>	<u>135,399</u>
<u>\$434,383</u>	<u>\$792,886</u>	<u>\$422,928</u>	<u>\$28,958</u>	<u>\$357,499</u>	<u>\$117,704</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, 2012

	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	282,160
Special Assessments	0	1,074	0
Interest	0	0	0
Rentals	0	0	0
Contributions and Donations	0	0	0
Other	4,570	0	0
<i>Total Revenues</i>	<u>4,570</u>	<u>1,074</u>	<u>282,160</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial System	0	0	0
Public Safety	0	0	244,073
Public Works	0	439	0
Health	0	0	0
Human Services	1,442	0	0
Conservation and Recreation	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>1,442</u>	<u>439</u>	<u>244,073</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,128</u>	<u>635</u>	<u>38,087</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>	3,128	635	38,087
<i>Fund Balances Beginning of Year</i>	<u>66,538</u>	<u>88,299</u>	<u>467,724</u>
<i>Fund Balances End of Year</i>	<u><u>\$69,666</u></u>	<u><u>\$88,934</u></u>	<u><u>\$505,811</u></u>

Voting Equipment	Screening and Diversion	Federal Grants	State Grants	Local Grants	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$0	\$630,724
132,444	21,147	0	0	0	5,177,693
0	0	0	0	0	97,259
0	0	0	0	0	384,954
0	0	1,096,038	1,338,302	15,566	10,093,512
0	0	0	0	0	1,074
0	0	4,395	0	0	5,425
0	0	0	0	0	848
0	0	0	0	0	20,741
0	0	0	0	0	183,963
<u>132,444</u>	<u>21,147</u>	<u>1,100,433</u>	<u>1,338,302</u>	<u>15,566</u>	<u>16,596,193</u>
93,557	9,536	334,637	104,181	0	1,926,996
0	0	140,640	1,182,452	0	4,535,823
0	0	306,722	0	13,232	1,371,385
0	0	0	0	0	4,287,484
0	0	0	0	0	369,962
0	0	166,638	0	5,375	3,387,883
0	0	0	0	0	25,015
0	0	317,376	0	0	317,376
0	0	0	0	0	44,923
0	0	0	0	0	2,201
<u>93,557</u>	<u>9,536</u>	<u>1,266,013</u>	<u>1,286,633</u>	<u>18,607</u>	<u>16,269,048</u>
<u>38,887</u>	<u>11,611</u>	<u>(165,580)</u>	<u>51,669</u>	<u>(3,041)</u>	<u>327,145</u>
0	7,639	0	0	0	10,886
0	0	32,659	0	0	875,007
0	0	0	0	0	(297,962)
<u>0</u>	<u>7,639</u>	<u>32,659</u>	<u>0</u>	<u>0</u>	<u>587,931</u>
38,887	19,250	(132,921)	51,669	(3,041)	915,076
<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>
<u>\$69,486</u>	<u>\$34,381</u>	<u>\$259,789</u>	<u>\$471,298</u>	<u>\$1,193</u>	<u>\$7,461,791</u>

Richland County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2012

	Road and Bridge	Special Projects	Newhope Capital Projects
Assets			
Equity in Pooled Cash and Cash Equivalents	\$796,564	\$17,722	\$176,014
Intergovernmental Receivable	1,533,348	0	0
<i>Total Assets</i>	<u>\$2,329,912</u>	<u>\$17,722</u>	<u>\$176,014</u>
Liabilities			
Accounts Payable	\$22,338	\$0	\$0
Contracts Payable	845,948	13,326	0
Intergovernmental Payable	0	0	0
Accrued Interest Payable	0	1,691	0
Notes Payable	0	68,000	0
<i>Total Liabilities</i>	<u>868,286</u>	<u>83,017</u>	<u>0</u>
Deferred Inflows of Resources			
Unavailable Revenue	1,428,327	0	0
Fund Balances			
Restricted	0	0	176,014
Committed	0	0	0
Assigned	33,299	0	0
Unassigned (<i>Deficit</i>)	0	(65,295)	0
<i>Total Fund Balances (Deficit)</i>	<u>33,299</u>	<u>(65,295)</u>	<u>176,014</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$2,329,912</u>	<u>\$17,722</u>	<u>\$176,014</u>

<u>Capital Equipment Purchases</u>	<u>Issue II</u>	<u>Geographic Information System</u>	<u>Gorman Nature Capital Improvement</u>	<u>Mental Health Housing</u>
\$50,142 0	\$19,422 0	\$90,828 0	\$13,203 0	\$211,375 0
<u>\$50,142</u>	<u>\$19,422</u>	<u>\$90,828</u>	<u>\$13,203</u>	<u>\$211,375</u>
\$0 0 0 0 0	\$0 0 0 0 0	\$0 0 11,093 0 0	\$0 0 0 0 0	\$0 0 0 0 0
<u>0</u>	<u>0</u>	<u>11,093</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0 0 50,142 0	19,422 0 0 0	79,735 0 0 0	0 13,203 0 0	211,375 0 0 0
<u>50,142</u>	<u>19,422</u>	<u>79,735</u>	<u>13,203</u>	<u>211,375</u>
<u>\$50,142</u>	<u>\$19,422</u>	<u>\$90,828</u>	<u>\$13,203</u>	<u>\$211,375</u>

(continued)

Richland County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds (continued)
December 31, 2012

	Engineer	Total Nonmajor Capital Projects Funds
Assets		
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,375,270
Intergovernmental Receivable	0	1,533,348
<i>Total Assets</i>	<u>\$0</u>	<u>\$2,908,618</u>
Liabilities		
Accounts Payable	\$0	\$22,338
Contracts Payable	0	859,274
Intergovernmental Payable	0	11,093
Accrued Interest Payable	5,556	7,247
Notes Payable	625,044	693,044
<i>Total Liabilities</i>	<u>630,600</u>	<u>1,592,996</u>
Deferred Inflows of Resources		
Unavailable Revenue	0	1,428,327
Fund Balances		
Restricted	0	486,546
Committed	0	13,203
Assigned	0	83,441
Unassigned (Deficit)	(630,600)	(695,895)
<i>Total Fund Balances (Deficit)</i>	<u>(630,600)</u>	<u>(112,705)</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$0</u>	<u>\$2,908,618</u>

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2012

	Road and Bridge	Special Projects	Newhope Capital Projects
Revenues			
Charges for Services	\$666,976	\$4,023	\$0
Intergovernmental	1,392,749	0	0
Rentals	0	0	0
Other	0	0	0
<i>Total Revenues</i>	<u>2,059,725</u>	<u>4,023</u>	<u>0</u>
Expenditures			
Capital Outlay	335,832	241,674	423,986
Debt Service:			
Principal Retirement	70,927	115,000	0
Interest and Fiscal Charges	0	4,856	0
<i>Total Expenditures</i>	<u>406,759</u>	<u>361,530</u>	<u>423,986</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,652,966</u>	<u>(357,507)</u>	<u>(423,986)</u>
Other Financing Sources (Uses)			
OPWC Loan Issued	0	0	0
Bond Anticipation Notes Issued	0	277,000	0
Transfers In	0	64,811	600,000
Transfers Out	(67,125)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(67,125)</u>	<u>341,811</u>	<u>600,000</u>
<i>Net Change in Fund Balances</i>	1,585,841	(15,696)	176,014
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>(1,552,542)</u>	<u>(49,599)</u>	<u>0</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$33,299</u>	<u>(\$65,295)</u>	<u>\$176,014</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, 2012

	Capital Equipment Purchases	Issue II	Geographic Information System	Gorman Nature Capital Improvement
Revenues				
Charges for Services	\$17,700	\$0	\$0	\$0
Intergovernmental	0	3,460,482	68,749	0
Rentals	0	0	0	0
Other	0	0	3,309	0
<i>Total Revenues</i>	<u>17,700</u>	<u>3,460,482</u>	<u>72,058</u>	<u>0</u>
Expenditures				
Capital Outlay	5,114	3,504,526	62,943	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>5,114</u>	<u>3,504,526</u>	<u>62,943</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>12,586</u>	<u>(44,044)</u>	<u>9,115</u>	<u>0</u>
Other Financing Sources (Uses)				
OPWC Loan Issued	0	49,777	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>0</u>	<u>49,777</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	12,586	5,733	9,115	0
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>37,556</u>	<u>13,689</u>	<u>70,620</u>	<u>13,203</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$50,142</u></u>	<u><u>\$19,422</u></u>	<u><u>\$79,735</u></u>	<u><u>\$13,203</u></u>

Mental Health Housing	Child Support Enforcement Agency	Munis System	Engineer	Total Nonmajor Capital Projects Funds
\$0	\$0	\$0	\$0	\$688,699
0	0	15,064	0	4,937,044
0	64,811	0	129,313	194,124
0	0	0	0	3,309
0	64,811	15,064	129,313	5,823,176
27,550	0	247,677	0	4,849,302
0	728,347	211,721	0	1,125,995
0	57,480	15,560	10,136	88,032
27,550	785,827	474,958	10,136	6,063,329
(27,550)	(721,016)	(459,894)	119,177	(240,153)
0	0	0	0	49,777
0	0	0	0	277,000
0	120,509	459,894	0	1,245,214
0	(230,495)	0	0	(297,620)
0	(109,986)	459,894	0	1,274,371
(27,550)	(831,002)	0	119,177	1,034,218
238,925	831,002	0	(749,777)	(1,146,923)
\$211,375	\$0	\$0	(\$630,600)	(\$112,705)

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 Position
Internal Service Funds
December 31, 2012

	Employee Health Insurance	County Phone System	Total
Assets			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$962,824	\$28,229	\$991,053
Accounts Receivable	270,920	0	270,920
Intergovernmental Receivable	6,615	0	6,615
<i>Total Current Assets</i>	1,240,359	28,229	1,268,588
Noncurrent Assets:			
Loans to Other Funds	640,000	0	640,000
<i>Total Assets</i>	1,880,359	28,229	1,908,588
Liabilities			
Current Liabilities:			
Accounts Payable	0	51,747	51,747
Intergovernmental Payable	660	0	660
Claims Payable	1,099,133	0	1,099,133
<i>Total Liabilities</i>	1,099,793	51,747	1,151,540
Net Position			
Unrestricted (Deficit)	\$780,566	(\$23,518)	\$757,048

Richland County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2012*

	Employee Health Insurance	County Phone System	Total
Operating Revenues			
Charges for Services	\$11,536,910	\$457,796	\$11,994,706
Operating Expenses			
Personal Services	75,012	0	75,012
Contractual Services	192,827	489,388	682,215
Claims	11,636,354	0	11,636,354
Other	660	0	660
<i>Total Operating Expenses</i>	<u>11,904,853</u>	<u>489,388</u>	<u>12,394,241</u>
<i>Change in Net Position</i>	(367,943)	(31,592)	(399,535)
<i>Net Position Beginning of Year</i>	<u>1,148,509</u>	<u>8,074</u>	<u>1,156,583</u>
<i>Net Position (Deficit) End of Year</i>	<u>\$780,566</u>	<u>(\$23,518)</u>	<u>\$757,048</u>

Richland County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2012

	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	\$11,298,459	\$457,796	\$11,756,255
Cash Payments to Suppliers	(193,564)	(437,641)	(631,205)
Cash Payments to Employees	(75,012)	0	(75,012)
Cash Payments for Claims	(11,508,250)	0	(11,508,250)
<i>Net Cash Provided by (Used for) Operating Activities</i>	(478,367)	20,155	(458,212)
Cash Flows from Noncapital Financing Activities			
Advances In	320,000	0	320,000
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(158,367)	20,155	(138,212)
<i>Cash and Cash Equivalents Beginning of Year</i>	1,121,191	8,074	1,129,265
<i>Cash and Cash Equivalents End of Year</i>	\$962,824	\$28,229	\$991,053
Reconciliation of Operating Loss to Net Cash Provided by (Used for) Operating Activities			
Operating Loss	(\$367,943)	(\$31,592)	(\$399,535)
(Increase) Decrease in Receivables:			
Accounts Receivable	(270,450)	0	(270,450)
Due from Other Governments	31,999	0	31,999
Increase (Decrease) in Liabilities:			
Accounts Payable	0	51,747	51,747
Intergovernmental Payable	(77)	0	(77)
Claims Payable	128,104	0	128,104
<i>Total Adjustments</i>	(110,424)	51,747	(58,677)
<i>Net Cash Provided by (Used for) Operating Activities</i>	(\$478,367)	\$20,155	(\$458,212)

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 Fund

Richland County, Ohio
Combining Statement of Fiduciary Net Position
Private Purpose Trust Funds
December 31, 2012

	County Home Resident Trust	Children's Services Trust	Totals
Assets			
Equity in Pooled Cash and Cash Equivalents	\$10,361	\$0	\$10,361
Cash and Cash Equivalents in Segregated Accounts	181,039	222	181,261
<i>Total Assets</i>	191,400	222	191,622
Liabilities			
Accounts Payable	1,137	0	1,137
Net Position			
Held in Trust for Children's Services	0	222	222
Held in Trust for County Home	190,263	0	190,263
<i>Total Net Position</i>	\$190,263	\$222	\$190,485

Richland County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Private Purpose Trust Funds
For the Year Ended December 31, 2012

	County Home Resident Trust	Children's Services Trust	Totals
Additions			
Contributions:			
Private Donations	\$654,594	\$0	\$654,594
Investment Earnings	56	0	56
Other	793	0	793
	<hr/>	<hr/>	<hr/>
<i>Total Additions</i>	655,443	0	655,443
Deductions			
Benefits	591,007	0	591,007
	<hr/>	<hr/>	<hr/>
<i>Change in Net Position</i>	64,436	0	64,436
<i>Net Position Beginning of Year</i>	125,827	222	126,049
	<hr/>	<hr/>	<hr/>
<i>Net Position End of Year</i>	<u>\$190,263</u>	<u>\$222</u>	<u>\$190,485</u>

Richland County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2012

	Balance 1/1/12	Additions	Reductions	Balance 12/31/12
Undivided Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$30,089	\$23,366,316	\$23,367,901	\$28,504
Intergovernmental Receivable	1,217,682	1,298,214	1,217,682	1,298,214
Permissive Sales Taxes Receivable	5,127,785	6,200,339	5,127,785	6,200,339
Property Taxes Receivable	22,359	23,559	22,359	23,559
Special Assessments Receivable	1,700,994	1,681,270	1,700,994	1,681,270
Total Assets	\$8,098,909	\$32,569,698	\$31,436,721	\$9,231,886
Liabilities				
Undistributed Assets	\$8,098,909	\$32,569,698	\$31,436,721	\$9,231,886
Undivided Inheritance and Estate Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$879,448	\$2,508,071	\$1,988,156	\$1,399,363
Liabilities				
Undistributed Assets	\$879,448	\$2,508,071	\$1,988,156	\$1,399,363
Undivided General Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,393,697	\$103,613,699	\$102,537,914	\$4,469,482
Property Taxes Receivable	99,887,883	98,698,425	99,887,883	98,698,425
Total Assets	\$103,281,580	\$202,312,124	\$202,425,797	\$103,167,907
Liabilities				
Undistributed Assets	\$103,281,580	\$202,312,124	\$202,425,797	\$103,167,907
Undivided Personal Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,736	\$2,452	\$6,188	\$0
Property Taxes Receivable	541,473	551,382	541,473	551,382
Total Assets	\$545,209	\$553,834	\$547,661	\$551,382
Liabilities				
Undistributed Assets	\$545,209	\$553,834	\$547,661	\$551,382

(continued)

Richland County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2012

	Balance 1/1/12	Additions	Reductions	Balance 12/31/12
Undivided Local Government				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$8,114,149	\$8,114,149	\$0
Intergovernmental Receivable	2,858,976	2,562,285	2,858,976	2,562,285
<i>Total Assets</i>	<u>\$2,858,976</u>	<u>\$10,676,434</u>	<u>\$10,973,125</u>	<u>\$2,562,285</u>
Liabilities				
Undistributed Assets	<u>\$2,858,976</u>	<u>\$10,676,434</u>	<u>\$10,973,125</u>	<u>\$2,562,285</u>
Board of Health				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,004,245	\$6,271,669	\$6,731,032	\$3,544,882
Property Taxes Receivable	2,600,730	2,470,259	2,600,730	2,470,259
<i>Total Assets</i>	<u>\$6,604,975</u>	<u>\$8,741,928</u>	<u>\$9,331,762</u>	<u>\$6,015,141</u>
Liabilities				
Undistributed Assets	<u>\$6,604,975</u>	<u>\$8,741,928</u>	<u>\$9,331,762</u>	<u>\$6,015,141</u>
County Court Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	<u>\$718,353</u>	<u>\$4,586,942</u>	<u>\$4,522,538</u>	<u>\$782,757</u>
Liabilities				
Intergovernmental Payable	\$91,789	\$1,835,423	\$1,835,590	\$91,622
Undistributed Assets	476,523	2,721,249	2,657,089	540,683
Deposits Held and Due to Others	150,041	30,270	29,859	150,452
<i>Total Liabilities</i>	<u>\$718,353</u>	<u>\$4,586,942</u>	<u>\$4,522,538</u>	<u>\$782,757</u>

(continued)

Richland County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2012

	Balance 1/1/12	Additions	Reductions	Balance 12/31/12
Other Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,100,144	\$27,113,164	\$27,320,587	\$2,892,721
Cash and Cash Equivalents in Segregated Accounts	255,642	3,863,801	3,813,232	306,211
<i>Total Assets</i>	<u>\$3,355,786</u>	<u>\$30,976,965</u>	<u>\$31,133,819</u>	<u>\$3,198,932</u>
Liabilities				
Undistributed Assets	<u>\$3,355,786</u>	<u>\$30,976,965</u>	<u>\$31,133,819</u>	<u>\$3,198,932</u>
 All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$11,411,359	\$170,989,520	\$170,065,927	\$12,334,952
Cash and Cash Equivalents in Segregated Accounts	973,995	8,450,743	8,335,770	1,088,968
Intergovernmental Receivable	4,076,658	3,860,499	4,076,658	3,860,499
Permissive Sales Tax Receivable	5,127,785	6,200,339	5,127,785	6,200,339
Property Taxes Receivable	103,052,445	101,743,625	103,052,445	101,743,625
Special Assessments Receivable	1,700,994	1,681,270	1,700,994	1,681,270
<i>Total Assets</i>	<u>\$126,343,236</u>	<u>\$292,925,996</u>	<u>\$292,359,579</u>	<u>\$126,909,653</u>
Liabilities				
Intergovernmental Payable	\$91,789	\$1,835,423	\$1,835,590	\$91,622
Undistributed Assets	126,101,406	291,060,303	290,494,130	126,667,579
Deposits Held and Due to Others	150,041	30,270	29,859	150,452
<i>Total Liabilities</i>	<u>\$126,343,236</u>	<u>\$292,925,996</u>	<u>\$292,359,579</u>	<u>\$126,909,653</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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$3,300,000	\$3,300,000	\$3,302,057	\$2,057
Sales Taxes	15,100,000	17,445,000	17,708,353	263,353
Charges for Services	4,529,157	4,338,138	5,110,180	772,042
Licenses and Permits	340,000	345,000	344,304	(696)
Fines and Forfeitures	247,500	249,240	285,168	35,928
Intergovernmental	2,770,525	3,237,152	3,378,984	141,832
Interest	600,000	530,500	538,072	7,572
Rentals	26,541	140,892	139,909	(983)
Other	17,210	137,189	89,602	(47,587)
<i>Total Revenues</i>	<u>26,930,933</u>	<u>29,723,111</u>	<u>30,896,629</u>	<u>1,173,518</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Commissioners:				
Personal Services	293,305	301,234	301,234	0
Materials and Supplies	800	1,043	1,043	0
Contractual Services	113,500	123,763	123,537	226
Capital Outlay	0	2,634	2,634	0
Other	100	23,733	21,833	1,900
Total Commissioners	<u>407,705</u>	<u>452,407</u>	<u>450,281</u>	<u>2,126</u>
Auditor:				
Personal Services	331,294	344,075	344,075	0
Materials and Supplies	3,000	4,828	4,828	0
Contractual Services	7,000	10,077	10,077	0
Other	100	602	602	0
Total Auditor	<u>341,394</u>	<u>359,582</u>	<u>359,582</u>	<u>0</u>
Treasurer:				
Personal Services	169,361	178,630	178,630	0
Materials and Supplies	21,900	21,424	21,424	0
Contractual Services	2,550	2,685	2,685	0
Capital Outlay	9,000	15,148	15,148	0
Other	90	6	6	0
Total Treasurer	<u>\$202,901</u>	<u>\$217,893</u>	<u>\$217,893</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, 2012

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Prosecuting Attorney:				
Personal Services	\$1,087,006	\$1,048,574	\$1,048,574	\$0
Materials and Supplies	4,300	7,215	7,215	0
Contractual Services	86,351	77,264	77,264	0
Capital Outlay	15,000	7,914	7,914	0
Other	5,000	8,569	8,569	0
Total Prosecuting Attorney	1,197,657	1,149,536	1,149,536	0
Bureau of Inspection:				
Contractual Services	66,010	71,702	71,702	0
Data Processing Board:				
Personal Services	155,909	126,635	126,635	0
Materials and Supplies	0	340	340	0
Contractual Services	150,000	212,430	212,430	0
Capital Outlay	0	44,645	44,645	0
Total Data Processing Board	305,909	384,050	384,050	0
Board of Elections:				
Personal Services	422,883	474,365	474,365	0
Materials and Supplies	50,000	18,806	18,806	0
Contractual Services	90,000	66,263	66,263	0
Capital Outlay	15,000	71,749	71,749	0
Total Board of Elections	577,883	631,183	631,183	0
Building and Grounds:				
Personal Services	250,014	272,418	272,418	0
Materials and Supplies	92,810	95,248	95,248	0
Contractual Services	720,000	679,537	679,537	0
Capital Outlay	0	611	611	0
Other	990	0	0	0
Total Building and Grounds	1,063,814	1,047,814	1,047,814	0
Recorder:				
Personal Services	216,506	231,889	231,889	0
Materials and Supplies	3,800	3,302	3,302	0
Contractual Services	73,251	78,232	76,965	1,267
Capital Outlay	10,287	8,448	7,905	543
Other	32,178	24,638	4,965	19,673
Total Recorder	\$336,022	\$346,509	\$325,026	\$21,483

(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, 2012

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Central Purchasing:				
Personal Services	\$55,619	\$63,873	\$63,452	\$421
Materials and Supplies	375,150	382,948	381,834	1,114
Contractual Services	2,220	1,163	966	197
Capital Outlay	200	229	149	80
Other	330	200	155	45
Total Central Purchasing	433,519	448,413	446,556	1,857
Risk Management:				
Personal Services	39,377	40,178	39,630	548
Materials and Supplies	500	613	613	0
Contractual Services	572,972	514,075	513,840	235
Other	0	1,000	930	70
Total Risk Management	612,849	555,866	555,013	853
Insurance, Pensions and Taxes:				
Contractual Services	4,119,199	4,576,053	4,568,675	7,378
Total General Government - Legislative and Executive	9,664,862	10,241,008	10,207,311	33,697
General Government - Judicial:				
Court of Appeals:				
Contractual Services	23,426	15,496	15,496	0
Common Pleas Court:				
Personal Services	144,982	154,174	154,075	99
Materials and Supplies	910	303	303	0
Contractual Services	48,414	50,633	50,633	0
Capital Outlay	2,381	288	288	0
Other	1,000	412	412	0
Total Common Pleas Court	197,687	205,810	205,711	99
Jury Commission:				
Personal Services	250	250	250	0
Materials and Supplies	1,300	1,300	1,300	0
Contractual Services	290	198	198	0
Total Jury Commission	\$1,840	\$1,748	\$1,748	\$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, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Court Information Technology:				
Personal Services	\$68,466	\$72,575	\$72,575	\$0
Materials and Supplies	1,000	948	948	0
Contractual Services	80,800	59,961	59,961	0
Capital Outlay	7,000	23,237	23,150	87
Other	250	50	50	0
Total Court Information Technology	157,516	156,771	156,684	87
Probate Court:				
Personal Services	218,141	254,999	254,999	0
Materials and Supplies	4,000	4,967	4,967	0
Contractual Services	13,680	1,835	1,835	0
Capital Outlay	2,000	788	788	0
Other	1,200	927	927	0
Total Probate Court	239,021	263,516	263,516	0
Clerk of Courts:				
Personal Services	939,833	967,020	965,125	1,895
Materials and Supplies	18,410	13,670	13,659	11
Contractual Services	226,700	300,621	293,320	7,301
Capital Outlay	1,160	7,530	7,530	0
Other	17,641	17,592	17,529	63
Total Clerk of Courts	1,203,744	1,306,433	1,297,163	9,270
Municipal Court:				
Personal Services	377,502	340,106	340,106	0
Contractual Services	59,150	56,324	56,324	0
Total Municipal Court	436,652	396,430	396,430	0
Juvenile Court:				
Personal Services	948,685	1,129,014	1,128,978	36
Materials and Supplies	8,941	9,874	9,874	0
Contractual Services	93,221	89,670	89,670	0
Capital Outlay	3,000	2,504	2,504	0
Total Juvenile Court	\$1,053,847	\$1,231,062	\$1,231,026	\$36

(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, 2012

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Joint Court:				
Personal Services	\$204,623	\$222,920	\$222,920	\$0
Materials and Supplies	400	277	277	0
Contractual Services	64,750	50,166	50,166	0
Capital Outlay	848	0	0	0
Other	300	102	102	0
Total Joint Court	270,921	273,465	273,465	0
Criminal Court Services:				
Personal Services	270,216	313,916	313,916	0
Materials and Supplies	300	258	258	0
Contractual Services	22,546	22,546	22,546	0
Total Criminal Court Services	293,062	336,720	336,720	0
Domestic Relations:				
Personal Services	373,869	345,853	345,853	0
Materials and Supplies	3,000	2,491	2,491	0
Contractual Services	3,061	2,508	2,508	0
Capital Outlay	650	94	94	0
Other	500	77	77	0
Total Domestic Relations	381,080	351,023	351,023	0
Total General Government - Judicial	4,258,796	4,538,474	4,528,982	9,492
Public Safety:				
Juvenile Detention Center:				
Personal Services	831,720	901,067	901,067	0
Materials and Supplies	27,600	27,131	27,127	4
Contractual Services	124,310	131,168	131,168	0
Capital Outlay	1,000	1,000	1,000	0
Total Juvenile Detention Center	984,630	1,060,366	1,060,362	4
Disaster Services:				
Personal Services	521,075	492,239	492,239	0
Materials and Supplies	1,500	493	493	0
Contractual Services	141,745	76,576	76,576	0
Capital Outlay	27,600	15,198	15,198	0
Total Disaster Services	\$691,920	\$584,506	\$584,506	\$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, 2012

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Coroner:				
Personal Services	\$156,530	\$153,337	\$153,337	\$0
Materials and Supplies	1,800	1,165	1,165	0
Contractual Services	120,473	89,577	89,577	0
Capital Outlay	2,000	103	103	0
Total Coroner	280,803	244,182	244,182	0
Sheriff:				
Personal Services	5,912,586	6,165,974	6,129,539	36,435
Materials and Supplies	547,200	513,230	493,688	19,542
Contractual Services	958,000	1,003,090	984,352	18,738
Capital Outlay	30,000	40,732	40,626	106
Other	45,000	187,842	177,988	9,854
Total Sheriff	7,492,786	7,910,868	7,826,193	84,675
Total Public Safety	9,450,139	9,799,922	9,715,243	84,679
Public Works:				
Highway Engineer:				
Personal Services	81,516	89,352	89,352	0
Materials and Supplies	1,100	806	806	0
Contractual Services	1,000	0	0	0
Capital Outlay	8,000	8,000	8,000	0
Total Highway Engineer	91,616	98,158	98,158	0
Building Department Regulations:				
Personal Services	226,688	251,908	251,908	0
Materials and Supplies	500	129	129	0
Contractual Services	41,000	27,632	27,510	122
Capital Outlay	330	455	455	0
Other	100	0	0	0
Total Building Department Regulations	268,618	280,124	280,002	122
Total Public Works	\$360,234	\$378,282	\$378,160	\$122 (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, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Health:				
Agriculture:				
Contractual Services	\$46,863	\$46,600	\$46,600	\$0
Other Health:				
Contractual Services	2,200	2,200	2,143	57
Ditch Maintenance:				
Personal Services	110,608	120,449	119,001	1,448
Materials and Supplies	14,500	2,143	2,143	0
Total Ditch Maintenance	<u>125,108</u>	<u>122,592</u>	<u>121,144</u>	<u>1,448</u>
Total Health	<u>174,171</u>	<u>171,392</u>	<u>169,887</u>	<u>1,505</u>
Human Services:				
Soldiers Relief:				
Materials and Supplies	6,500	6,800	6,795	5
Contractual Services	29,000	21,334	19,945	1,389
Total Soldiers Relief	<u>35,500</u>	<u>28,134</u>	<u>26,740</u>	<u>1,394</u>
Veteran Services:				
Personal Services	364,544	350,050	350,050	0
Materials and Supplies	800	800	800	0
Contractual Services	150,650	140,664	140,664	0
Capital Outlay	5,250	10,961	10,961	0
Other	10,000	8,829	8,829	0
Total Veteran Services	<u>531,244</u>	<u>511,304</u>	<u>511,304</u>	<u>0</u>
Total Human Services	<u>566,744</u>	<u>539,438</u>	<u>538,044</u>	<u>1,394</u>
Conservation and Recreation:				
Parks:				
Personal Services	86,068	101,755	101,154	601
Materials and Supplies	4,400	2,545	2,545	0
Contractual Services	9,300	7,461	7,461	0
Capital Outlay	54,500	82,129	57,111	25,018
Total Conservation and Recreation	<u>\$154,268</u>	<u>\$193,890</u>	<u>\$168,271</u>	<u>\$25,619</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Intergovernmental	\$1,839,933	\$1,160,786	\$1,160,786	\$0
<i>Total Expenditures</i>	<u>26,469,147</u>	<u>27,023,192</u>	<u>26,866,684</u>	<u>156,508</u>
<i>Excess of Revenues Over Expenditures</i>	<u>461,786</u>	<u>2,699,919</u>	<u>4,029,945</u>	<u>1,330,026</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	6,000	40,982	34,982
Advances In	0	0	11,367	11,367
Advances Out	0	(927)	(320,927)	(320,000)
Transfers In	45,749	115,294	15,249	(100,045)
Transfers Out	<u>(3,100,496)</u>	<u>(3,775,275)</u>	<u>(3,441,929)</u>	<u>333,346</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(3,054,747)</u>	<u>(3,654,908)</u>	<u>(3,695,258)</u>	<u>(40,350)</u>
<i>Net Change in Fund Balance</i>	(2,592,961)	(954,989)	334,687	1,289,676
<i>Fund Balance Beginning of Year</i>	1,262,075	1,262,075	1,262,075	0
Prior Year Encumbrances Appropriated	<u>126,234</u>	<u>126,234</u>	<u>126,234</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>(\$1,204,652)</u></u>	<u><u>\$433,320</u></u>	<u><u>\$1,722,996</u></u>	<u><u>\$1,289,676</u></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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$2,070,869	\$2,070,869	\$1,856,695	(\$214,174)
Intergovernmental	7,303,396	7,303,396	7,013,285	(290,111)
Other	5,000	5,000	16,011	11,011
<i>Total Revenues</i>	<u>9,379,265</u>	<u>9,379,265</u>	<u>8,885,991</u>	<u>(493,274)</u>
Expenditures				
Current:				
Health:				
Mental Health Board:				
Personal Services	539,953	539,953	504,488	35,465
Materials and Supplies	6,000	4,000	3,154	846
Contractual Services	8,841,500	9,145,000	8,103,720	1,041,280
Capital Outlay	12,500	11,000	8,799	2,201
Other	2,000	2,000	555	1,445
<i>Total Expenditures</i>	<u>9,401,953</u>	<u>9,701,953</u>	<u>8,620,716</u>	<u>1,081,237</u>
<i>Net Change in Fund Balance</i>	(22,688)	(322,688)	265,275	587,963
<i>Fund Balance Beginning of Year</i>	<u>5,200,380</u>	<u>5,200,380</u>	<u>5,200,380</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$5,177,692</u></u>	<u><u>\$4,877,692</u></u>	<u><u>\$5,465,655</u></u>	<u><u>\$587,963</u></u>

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$7,638,996	\$7,638,996	\$7,810,847	\$171,851
Charges for Services	1,419,528	1,419,528	964,613	(454,915)
Intergovernmental	13,871,588	13,871,588	13,922,575	50,987
Interest	1,000	1,000	1,269	269
Contributions and Donations	11,200	44,200	47,178	2,978
<i>Total Revenues</i>	22,942,312	22,975,312	22,746,482	(228,830)
Expenditures				
Current:				
Health:				
Developmental Disabilities Board:				
Personal Services	16,816,343	17,042,003	16,112,866	929,137
Materials and Supplies	334,882	413,908	334,800	79,108
Contractual Services	4,171,981	4,442,959	3,898,605	544,354
Capital Outlay	2,921,190	3,038,055	393,531	2,644,524
Other	371,754	435,240	346,924	88,316
<i>Total Expenditures</i>	24,616,150	25,372,165	21,086,726	4,285,439
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,673,838)	(2,396,853)	1,659,756	4,056,609
Other Financing Sources (Uses)				
Transfers In	0	4,900	0	(4,900)
Transfers Out	(600,000)	(600,000)	(600,000)	0
<i>Total Other Financing Sources (Uses)</i>	(600,000)	(595,100)	(600,000)	(4,900)
<i>Net Change in Fund Balance</i>	(2,273,838)	(2,991,953)	1,059,756	4,051,709
<i>Fund Balance Beginning of Year</i>	24,265,449	24,265,449	24,265,449	0
Prior Year Encumbrances Appropriated	718,115	718,115	718,115	0
<i>Fund Balance End of Year</i>	\$22,709,726	\$21,991,611	\$26,043,320	\$4,051,709

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$7,198,319	\$8,295,546	\$7,506,070	(\$789,476)
Expenditures				
Current:				
Human Services:				
Public Assistance:				
Personal Services	4,672,257	4,672,257	4,405,980	266,277
Materials and Supplies	207,186	207,186	157,468	49,718
Contractual Services	3,412,103	3,412,103	2,717,772	694,331
Capital Outlay	5,000	5,000	0	5,000
<i>Total Expenditures</i>	8,296,546	8,296,546	7,281,220	1,015,326
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,098,227)	(1,000)	224,850	225,850
Other Financing Sources				
Sale of Capital Assets	1,000	1,000	0	(1,000)
Transfers In	1,097,227	0	0	0
<i>Total Other Financing Sources</i>	1,098,227	1,000	0	(1,000)
<i>Net Change in Fund Balance</i>	0	0	224,850	224,850
<i>Fund Balance Beginning of Year</i>	819,609	819,609	819,609	0
<i>Fund Balance End of Year</i>	\$819,609	\$819,609	\$1,044,459	\$224,850

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property and Other Taxes	\$2,754,000	\$2,754,000	\$2,706,723	(\$47,277)
Charges for Services	136,575	136,575	137,535	960
Intergovernmental	5,936,153	5,936,153	5,479,774	(456,379)
<i>Total Revenues</i>	<u>8,826,728</u>	<u>8,826,728</u>	<u>8,324,032</u>	<u>(502,696)</u>
Expenditures				
Current:				
Human Services:				
Children's Services:				
Personal Services	7,138,214	7,138,214	6,996,444	141,770
Materials and Supplies	144,300	144,300	139,648	4,652
Contractual Services	2,710,968	2,710,968	2,227,301	483,667
Capital Outlay	448,000	448,000	425,050	22,950
Other	810,000	810,000	59,018	750,982
<i>Total Expenditures</i>	<u>11,251,482</u>	<u>11,251,482</u>	<u>9,847,461</u>	<u>1,404,021</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,424,754)</u>	<u>(2,424,754)</u>	<u>(1,523,429)</u>	<u>901,325</u>
Other Financing Sources				
Sale of Capital Assets	0	0	47,796	47,796
Transfers In	50,000	50,000	50,000	0
<i>Total Other Financing Sources</i>	<u>50,000</u>	<u>50,000</u>	<u>97,796</u>	<u>47,796</u>
<i>Net Change in Fund Balance</i>	<u>(2,374,754)</u>	<u>(2,374,754)</u>	<u>(1,425,633)</u>	<u>949,121</u>
<i>Fund Balance Beginning of Year</i>	<u>6,035,418</u>	<u>6,035,418</u>	<u>6,035,418</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,660,664</u></u>	<u><u>\$3,660,664</u></u>	<u><u>\$4,609,785</u></u>	<u><u>\$949,121</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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$803,878	\$822,339	\$18,461
Expenditures			
Debt Service:			
Principal Retirement	695,000	695,000	0
Interest and Fiscal Charges	179,993	179,993	0
<i>Total Expenditures</i>	874,993	874,993	0
<i>Excess of Revenues Under Expenditures</i>	(71,115)	(52,654)	18,461
Other Financing Sources			
Transfers In	0	20,513	20,513
<i>Net Change in Fund Balance</i>	(71,115)	(32,141)	38,974
<i>Fund Balance Beginning of Year</i>	152,586	152,586	0
<i>Fund Balance End of Year</i>	\$81,471	\$120,445	\$38,974

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$468,100	\$479,044	\$10,944
Intergovernmental	45,182	33,887	(11,295)
Rentals	329,140	309,739	(19,401)
<i>Total Revenues</i>	<u>842,422</u>	<u>822,670</u>	<u>(19,752)</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive:			
General Obligation Debt:			
Contractual Services	17,142	17,142	0
Capital Outlay	379,380	366,966	12,414
<i>Total Legislative and Executive</i>	<u>396,522</u>	<u>384,108</u>	<u>12,414</u>
Debt Service:			
Principal Retirement	10,941,000	10,941,000	0
Interest and Fiscal Charges	1,450,427	1,450,427	0
<i>Total Debt Service</i>	<u>12,391,427</u>	<u>12,391,427</u>	<u>0</u>
<i>Total Expenditures</i>	<u>12,787,949</u>	<u>12,775,535</u>	<u>12,414</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(11,945,527)</u>	<u>(11,952,865)</u>	<u>(7,338)</u>
Other Financing Sources (Uses)			
Bond Anticipation Notes Issued	4,339,000	4,291,000	(48,000)
Bond Anticipation Note Premium	0	2,158	2,158
Transfers In	2,199,501	2,224,664	25,163
Transfers Out	(15,249)	(15,249)	0
<i>Total Other Financing Sources (Uses)</i>	<u>6,523,252</u>	<u>6,502,573</u>	<u>(20,679)</u>
<i>Net Change in Fund Balance</i>	<u>(5,422,275)</u>	<u>(5,450,292)</u>	<u>(28,017)</u>
<i>Fund Balance Beginning of Year</i>	<u>5,517,859</u>	<u>5,517,859</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$95,584</u></u>	<u><u>\$67,567</u></u>	<u><u>(\$28,017)</u></u>

Richland County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Sewer Fund
For the Year Ended December 31, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$2,397,282	\$2,447,884	\$50,602
Intergovernmental	7,975	0	(7,975)
OPWC Loans Issued	2,718	2,718	0
Fines and Forfeitures	20,000	25,393	5,393
Other	0	44,031	44,031
Bond Anticipation Notes Issued	3,680,000	3,680,000	0
<i>Total Revenues</i>	<u>6,107,975</u>	<u>6,200,026</u>	<u>92,051</u>
Expenses			
Personal Services	570,987	556,016	14,971
Materials and Supplies	9,500	7,631	1,869
Contractual Services	1,186,708	1,047,353	139,355
Capital Outlay	3,664,000	1,517,100	2,146,900
Other	11,000	8,438	2,562
Debt Service:			
Principal Retirement	296,653	295,831	822
Interest and Fiscal Charges	140,249	135,988	4,261
<i>Total Expenses</i>	<u>5,879,097</u>	<u>3,568,357</u>	<u>2,310,740</u>
<i>Excess of Revenues Over Expenses Before Transfers</i>	228,878	2,631,669	2,402,791
Transfers In	138,495	230,495	92,000
Transfers Out	(83,593)	(20,513)	63,080
<i>Net Change in Fund Equity</i>	283,780	2,841,651	2,557,871
<i>Fund Equity Beginning of Year</i>	<u>1,752,358</u>	<u>1,752,358</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$2,036,138</u></u>	<u><u>\$4,594,009</u></u>	<u><u>\$2,557,871</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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$68,125	\$57,081	(\$11,044)
Licenses and Permits	32,000	27,869	(4,131)
Fines and Forfeitures	334,743	332,480	(2,263)
Contributions and Donations	15,000	19,660	4,660
<i>Total Revenues</i>	<u>449,868</u>	<u>437,090</u>	<u>(12,778)</u>
Expenditures			
Current:			
Health:			
Dog and Kennel:			
Personal Services	251,892	241,505	10,387
Materials and Supplies	24,421	21,048	3,373
Contractual Services	80,288	63,675	16,613
Capital Outlay	26,287	25,285	1,002
Other	15,603	14,943	660
<i>Total Expenditures</i>	<u>398,491</u>	<u>366,456</u>	<u>32,035</u>
<i>Excess of Revenues Over Expenditures</i>	51,377	70,634	19,257
Other Financing Uses			
Transfers Out	(109,156)	(109,156)	0
<i>Net Change in Fund Balance</i>	(57,779)	(38,522)	19,257
<i>Fund Balance Beginning of Year</i>	<u>57,779</u>	<u>57,779</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$19,257</u>	<u>\$19,257</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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$950,000	\$1,154,438	\$204,438
Licenses and Permits	59,336	90	(59,246)
Intergovernmental	144,708	221,259	76,551
<i>Total Revenues</i>	<u>1,154,044</u>	<u>1,375,787</u>	<u>221,743</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Real Estate Assessment:			
Personal Services	695,720	695,720	0
Materials and Supplies	2,032	2,032	0
Contractual Services	232,565	232,565	0
Capital Outlay	176,202	176,202	0
Other	50	50	0
<i>Total Expenditures</i>	<u>1,106,569</u>	<u>1,106,569</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	47,475	269,218	221,743
Other Financing Uses			
Transfers Out	(123,806)	(123,806)	0
<i>Net Change in Fund Balance</i>	(76,331)	145,412	221,743
<i>Fund Balance Beginning of Year</i>	<u>76,331</u>	<u>76,331</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$221,743</u>	<u>\$221,743</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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$4,683,000	\$4,637,175	(\$45,825)
Interest	300	841	541
Other	500	1,345	845
<i>Total Revenues</i>	<u>4,683,800</u>	<u>4,639,361</u>	<u>(44,439)</u>
Expenditures			
Current:			
Public Works:			
Motor Vehicle License and Gas Tax:			
Personal Services	3,061,700	2,886,299	175,401
Materials and Supplies	145,000	92,346	52,654
Contractual Services	1,473,800	1,187,867	285,933
Capital Outlay	237,500	182,430	55,070
Other	75,000	20,386	54,614
<i>Total Expenditures</i>	<u>4,993,000</u>	<u>4,369,328</u>	<u>623,672</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(309,200)</u>	<u>270,033</u>	<u>579,233</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	1,500	66	(1,434)
Transfers Out	(65,000)	(65,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(63,500)</u>	<u>(64,934)</u>	<u>(1,434)</u>
<i>Net Change in Fund Balance</i>	(372,700)	205,099	577,799
<i>Fund Balance Beginning of Year</i>	<u>604,774</u>	<u>604,774</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$232,074</u></u>	<u><u>\$809,873</u></u>	<u><u>\$577,799</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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$1,307,525	\$1,548,083	\$240,558
Intergovernmental	899,668	935,391	35,723
Contributions and Donations	75	61	(14)
Other	26,025	40	(25,985)
<i>Total Revenues</i>	<u>2,233,293</u>	<u>2,483,575</u>	<u>250,282</u>
Expenditures			
Current:			
General Government:			
Judicial:			
Court Operations:			
Personal Services	858,759	803,311	55,448
Materials and Supplies	51,682	46,014	5,668
Contractual Services	2,374,000	2,177,006	196,994
Capital Outlay	63,023	35,283	27,740
Other	37,010	22,326	14,684
<i>Total Expenditures</i>	<u>3,384,474</u>	<u>3,083,940</u>	<u>300,534</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,151,181)</u>	<u>(600,365)</u>	<u>550,816</u>
Other Financing Sources (Uses)			
Advances In	11,907	11,907	0
Transfers In	764,775	834,775	70,000
Transfers Out	(25,863)	0	25,863
<i>Total Other Financing Sources (Uses)</i>	<u>750,819</u>	<u>846,682</u>	<u>95,863</u>
<i>Net Change in Fund Balance</i>	(400,362)	246,317	646,679
<i>Fund Balance Beginning of Year</i>	1,321,063	1,321,063	0
Prior Year Encumbrances Appropriated	995	995	0
<i>Fund Balance End of Year</i>	<u>\$921,696</u>	<u>\$1,568,375</u>	<u>\$646,679</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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$60,100	\$56,627	(\$3,473)
Licenses and Permits	30,000	66,128	36,128
Fines and Forfeitures	41,661	50,490	8,829
Intergovernmental	17,347	17,345	(2)
Contributions and Donations	0	1,020	1,020
Other	5,000	21,894	16,894
<i>Total Revenues</i>	<u>154,108</u>	<u>213,504</u>	<u>59,396</u>
Expenditures			
Current:			
Public Safety:			
Sheriff Operations:			
Personal Services	20,442	20,417	25
Materials and Supplies	17,771	15,108	2,663
Contractual Services	85,980	68,631	17,349
Capital Outlay	3,500	2,584	916
Other	89,161	83,905	5,256
<i>Total Expenditures</i>	<u>216,854</u>	<u>190,645</u>	<u>26,209</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(62,746)	22,859	85,605
Other Financing Uses			
Advances Out	(1,367)	(1,367)	0
<i>Net Change in Fund Balance</i>	(64,113)	21,492	85,605
<i>Fund Balance Beginning of Year</i>	<u>195,824</u>	<u>195,824</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$131,711</u></u>	<u><u>\$217,316</u></u>	<u><u>\$85,605</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, 2012

	Final	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$228,400	\$198,188	(\$30,212)
Other	44,500	82,729	38,229
<i>Total Revenues</i>	<u>272,900</u>	<u>280,917</u>	<u>8,017</u>
Expenditures			
Current:			
Public Safety:			
Adult Probation:			
Personal Services	86,500	36,559	49,941
Materials and Supplies	46,000	33,571	12,429
Contractual Services	157,900	113,362	44,538
Capital Outlay	35,400	10,913	24,487
Other	18,300	14,082	4,218
<i>Total Expenditures</i>	<u>344,100</u>	<u>208,487</u>	<u>135,613</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(71,200)</u>	<u>72,430</u>	<u>143,630</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	0	3,181	3,181
Advances In	0	27,838	27,838
Advances Out	(813)	(813)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(813)</u>	<u>30,206</u>	<u>31,019</u>
<i>Net Change in Fund Balance</i>	(72,013)	102,636	174,649
<i>Fund Balance Beginning of Year</i>	<u>86,877</u>	<u>86,877</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$14,864</u></u>	<u><u>\$189,513</u></u>	<u><u>\$174,649</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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$32,695	\$75,584	\$42,889
Expenditures			
Current:			
General Government:			
Judicial:			
Court Computers:			
Personal Services	21,000	21,000	0
Materials and Supplies	2,000	310	1,690
Contractual Services	24,133	22,262	1,871
Capital Outlay	36,976	22,621	14,355
<i>Total Expenditures</i>	84,109	66,193	17,916
<i>Net Change in Fund Balance</i>	(51,414)	9,391	60,805
<i>Fund Balance Beginning of Year</i>	419,958	419,958	0
<i>Fund Balance End of Year</i>	\$368,544	\$429,349	\$60,805

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Dayspring Fund
For the Year Ended December 31, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property and Other Taxes	\$604,300	\$630,724	\$26,424
Charges for Services	664,319	781,001	116,682
Intergovernmental	96,000	98,426	2,426
Rentals	642	848	206
Other	10,907	14,438	3,531
<i>Total Revenues</i>	<u>1,376,168</u>	<u>1,525,437</u>	<u>149,269</u>
Expenditures			
Current:			
Human Services:			
Dayspring:			
Personal Services	1,149,742	1,131,631	18,111
Materials and Supplies	22,600	18,006	4,594
Contractual Services	315,299	289,321	25,978
Capital Outlay	50,340	48,424	1,916
Other	38,901	10,136	28,765
<i>Total Expenditures</i>	<u>1,576,882</u>	<u>1,497,518</u>	<u>79,364</u>
<i>Net Change in Fund Balance</i>	(200,714)	27,919	228,633
<i>Fund Balance Beginning of Year</i>	<u>860,869</u>	<u>860,869</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$660,155</u></u>	<u><u>\$888,788</u></u>	<u><u>\$228,633</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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$420,900	\$427,168	\$6,268
Intergovernmental	1,458,800	1,307,978	(150,822)
Other	300	392	92
<i>Total Revenues</i>	<u>1,880,000</u>	<u>1,735,538</u>	<u>(144,462)</u>
Expenditures			
Current:			
Human Services:			
Child Support Enforcement Agency:			
Personal Services	1,676,008	1,541,814	134,194
Materials and Supplies	6,500	4,604	1,896
Contractual Services	497,837	342,514	155,323
Capital Outlay	4,000	1,868	2,132
Other	1,600	740	860
<i>Total Expenditures</i>	<u>2,185,945</u>	<u>1,891,540</u>	<u>294,405</u>
<i>Excess of Revenues Under Expenditures</i>	(305,945)	(156,002)	149,943
Other Financing Sources			
Transfers In	0	5,833	5,833
<i>Net Change in Fund Balance</i>	(305,945)	(150,169)	155,776
<i>Fund Balance Beginning of Year</i>	<u>535,585</u>	<u>535,585</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$229,640</u></u>	<u><u>\$385,416</u></u>	<u><u>\$155,776</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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$161,771	\$286,496	\$124,725
Other	12,550	20,407	7,857
<i>Total Revenues</i>	<u>174,321</u>	<u>306,903</u>	<u>132,582</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Delinquent Real Estate Collection:			
Personal Services	95,453	76,274	19,179
Materials and Supplies	155,000	153,408	1,592
Contractual Services	50,694	39,530	11,164
Capital Outlay	500	0	500
Other	28,625	28,025	600
<i>Total Expenditures</i>	<u>330,272</u>	<u>297,237</u>	<u>33,035</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(155,951)</u>	<u>9,666</u>	<u>165,617</u>
Other Financing Sources (Uses)			
Transfers In	0	1,740	1,740
Transfers Out	(3,000)	0	3,000
<i>Total Other Financing Sources (Uses)</i>	<u>(3,000)</u>	<u>1,740</u>	<u>4,740</u>
<i>Net Change in Fund Balance</i>	(158,951)	11,406	170,357
<i>Fund Balance Beginning of Year</i>	<u>346,682</u>	<u>346,682</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$187,731</u></u>	<u><u>\$358,088</u></u>	<u><u>\$170,357</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Bike Trail Maintenance Fund
For the Year Ended December 31, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$0	\$7,320	\$7,320
Expenditures			
Current:			
Conservation and Recreation			
Bike Trail Maintenance:			
Capital Outlay	25,015	25,015	0
<i>Net Change in Fund Balance</i>	(25,015)	(17,695)	7,320
<i>Fund Balance Beginning of Year</i>	135,399	135,399	0
<i>Fund Balance End of Year</i>	\$110,384	\$117,704	\$7,320

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$0	\$4,570	\$4,570
Expenditures			
Current:			
Human Services:			
Veterans' Cemetery:			
Other	2,188	1,442	746
<i>Net Change in Fund Balance</i>	(2,188)	3,128	5,316
<i>Fund Balance Beginning of Year</i>	66,538	66,538	0
<i>Fund Balance End of Year</i>	\$64,350	\$69,666	\$5,316

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$0	\$1,074	\$1,074
Expenditures			
Current:			
Public Works:			
Ditch Maintenance :			
Contractual Services	440	439	1
<i>Net Change in Fund Balance</i>	(440)	635	1,075
<i>Fund Balance Beginning of Year</i>	88,299	88,299	0
<i>Fund Balance End of Year</i>	\$87,859	\$88,934	\$1,075

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$296,018	\$282,160	(\$13,858)
Expenditures			
Current:			
Public Safety:			
Enhanced 911 Wireless:			
Personal Services	349,475	145,551	203,924
Materials and Supplies	5,385	0	5,385
Contractual Services	181,551	63,238	118,313
Capital Outlay	199,674	33,668	166,006
Other	41,970	17,958	24,012
<i>Total Expenditures</i>	<u>778,055</u>	<u>260,415</u>	<u>517,640</u>
<i>Net Change in Fund Balance</i>	(482,037)	21,745	503,782
<i>Fund Balance Beginning of Year</i>	474,291	474,291	0
Prior Year Encumbrances Appropriated	<u>11,300</u>	<u>11,300</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,554</u></u>	<u><u>\$507,336</u></u>	<u><u>\$503,782</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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$195,828	\$132,444	(\$63,384)
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Voting Equipment:			
Personal Services	20,000	14,904	5,096
Materials and Supplies	10,000	5,000	5,000
Contractual Services	50,000	49,127	873
Capital Outlay	146,427	24,526	121,901
<i>Total Expenditures</i>	226,427	93,557	132,870
<i>Net Change in Fund Balance</i>	(30,599)	38,887	69,486
<i>Fund Balance Beginning of Year</i>	30,599	30,599	0
<i>Fund Balance End of Year</i>	\$0	\$69,486	\$69,486

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$25,000	\$20,872	(\$4,128)
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Screening and Diversion:			
Materials and Supplies	5,000	0	5,000
Capital Outlay	5,000	1,325	3,675
Other	13,211	8,211	5,000
<i>Total Expenditures</i>	23,211	9,536	13,675
<i>Excess of Revenues Over Expenditures</i>	1,789	11,336	9,547
Other Financing Sources			
Sale of Capital Assets	1,915	7,639	5,724
<i>Net Change in Fund Balance</i>	3,704	18,975	15,271
<i>Fund Balance Beginning of Year</i>	15,131	15,131	0
<i>Fund Balance End of Year</i>	\$18,835	\$34,106	\$15,271

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$1,698,750	\$1,128,047	(\$570,703)
Interest	150	3,106	2,956
<i>Total Revenues</i>	<u>1,698,900</u>	<u>1,131,153</u>	<u>(567,747)</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive:			
Federal Grants:			
Personal Services	118,642	113,435	5,207
Contractual Services	365,000	215,357	149,643
Capital Outlay	2,475	2,475	0
Other	3,362	3,333	29
Total Legislative and Executive	<u>489,479</u>	<u>334,600</u>	<u>154,879</u>
Judicial System:			
Federal Grants :			
Personal Services	111,839	89,344	22,495
Materials and Supplies	200	72	128
Contractual Services	104,667	45,080	59,587
Capital Outlay	10,000	10,000	0
Other	959	959	0
Total Judicial System	<u>227,665</u>	<u>145,455</u>	<u>82,210</u>
Public Safety:			
Federal Grants :			
Personal Services	155,574	140,731	14,843
Materials and Supplies	3,156	0	3,156
Contractual Services	15,735	15,735	0
Capital Outlay	182,326	149,636	32,690
Other	1,859	65	1,794
Total Public Safety	<u>\$358,650</u>	<u>\$306,167</u>	<u>\$52,483</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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Human Services:			
Federal Grants :			
Contractual Services	\$146,500	\$140,013	\$6,487
Capital Outlay	63,949	38,341	25,608
Other	3,500	2,771	729
Total Human Services	213,949	181,125	32,824
Economic Development:			
Federal Grants :			
Contractual Services	15,000	0	15,000
Other	587,172	304,286	282,886
Total Economic Development	602,172	304,286	297,886
<i>Total Expenditures</i>	1,891,915	1,271,633	620,282
<i>Excess of Revenues Under Expenditures</i>	(193,015)	(140,480)	52,535
Other Financing Sources (Uses)			
Advances In	0	927	927
Advances Out	(29,130)	(29,129)	1
Transfers In	0	32,659	32,659
Transfers Out	(7,478)	0	7,478
<i>Total Other Financing Sources (Uses)</i>	(36,608)	4,457	41,065
<i>Net Change in Fund Balance</i>	(229,623)	(136,023)	93,600
<i>Fund Balance Beginning of Year</i>	330,514	330,514	0
<i>Fund Balance End of Year</i>	\$100,891	\$194,491	\$93,600

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$2,196,347	\$1,400,877	(\$795,470)
Expenditures			
Current:			
General Government:			
Legislative and Executive:			
State Grants:			
Contractual Services	299,008	67,094	231,914
Judicial System:			
State Grants:			
Personal Services	1,464,222	1,002,040	462,182
Materials and Supplies	27,333	18,718	8,615
Contractual Services	301,233	173,785	127,448
Total Judicial System	1,792,788	1,194,543	598,245
<i>Total Expenditures</i>	2,091,796	1,261,637	830,159
<i>Excess of Revenues Over Expenditures</i>	104,551	139,240	34,689
Other Financing Sources (Uses)			
Advances In	0	813	813
Advances Out	(20,616)	(20,616)	0
Transfers Out	(2,640)	0	2,640
<i>Total Other Financing Sources (Uses)</i>	(23,256)	(19,803)	3,453
<i>Net Change in Fund Balance</i>	81,295	119,437	38,142
<i>Fund Balance Beginning of Year</i>	128,431	128,431	0
<i>Fund Balance End of Year</i>	\$209,726	\$247,868	\$38,142

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$20,191	\$15,566	(\$4,625)
Expenditures			
Current:			
Public Safety:			
Local Grants:			
Personal Services	9,741	9,741	0
Contractual Services	1,234	1,234	0
Other	3,450	2,257	1,193
Total Public Safety	14,425	13,232	1,193
Human Services:			
Local Grants:			
Materials and Supplies	5,375	5,375	0
<i>Total Expenditures</i>	19,800	18,607	1,193
<i>Net Change in Fund Balance</i>	391	(3,041)	(3,432)
<i>Fund Balance Beginning of Year</i>	4,234	4,234	0
<i>Fund Balance End of Year</i>	\$4,625	\$1,193	(\$3,432)

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$31,357	\$31,226	(\$131)
Expenditures			
Debt Service:			
Principal Retirement	27,652	27,652	0
Interest and Fiscal Charges	15,705	15,705	0
<i>Total Expenditures</i>	43,357	43,357	0
<i>Excess of Revenues Under Expenditures</i>	(12,000)	(12,131)	(131)
Other Financing Sources			
Transfers In	12,000	12,131	131
<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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$272,750	\$666,976	\$394,226
Intergovernmental	1,320,000	1,376,497	56,497
<i>Total Revenues</i>	<u>1,592,750</u>	<u>2,043,473</u>	<u>450,723</u>
Expenditures			
Capital Outlay	1,566,948	1,299,970	266,978
Debt Service:			
Principal Retirement	<u>70,927</u>	<u>70,927</u>	<u>0</u>
<i>Total Expenditures</i>	<u>1,637,875</u>	<u>1,370,897</u>	<u>266,978</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(45,125)	672,576	717,701
Other Financing Uses			
Transfers Out	<u>(67,125)</u>	<u>(67,125)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(112,250)	605,451	717,701
<i>Fund Balance Beginning of Year</i>	<u>191,113</u>	<u>191,113</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$78,863</u></u>	<u><u>\$796,564</u></u>	<u><u>\$717,701</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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$0	\$4,023	\$4,023
Expenditures			
Capital Outlay	318,047	228,348	89,699
Debt Service:			
Principal Retirement	175,000	175,000	0
Interest and Fiscal Charges	4,811	4,811	0
Total Debt Service	179,811	179,811	0
<i>Total Expenditures</i>	497,858	408,159	89,699
<i>Excess of Revenues Under Expenditures</i>	(497,858)	(404,136)	93,722
Other Financing Sources			
Bond Anticipation Notes Issued	460,000	345,000	(115,000)
Transfers In	129,622	64,811	(64,811)
<i>Total Other Financing Sources</i>	589,622	409,811	(179,811)
<i>Net Change in Fund Balance</i>	91,764	5,675	(86,089)
<i>Fund Balance Beginning of Year</i>	12,047	12,047	0
<i>Fund Balance End of Year</i>	\$103,811	\$17,722	(\$86,089)

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Capital Outlay	600,000	424,867	175,133
<i>Excess of Revenues Under Expenditures</i>	(600,000)	(424,867)	175,133
Other Financing Sources			
Transfers In	600,000	600,000	0
<i>Net Change in Fund Balance</i>	0	175,133	175,133
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$175,133</u>	<u>\$175,133</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Capital Equipment Purchases Fund
For the Year Ended December 31, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$0	\$17,700	\$17,700
Expenditures			
Capital Outlay	5,755	5,114	641
<i>Net Change in Fund Balance</i>	(5,755)	12,586	18,341
<i>Fund Balance Beginning of Year</i>	37,556	37,556	0
<i>Fund Balance End of Year</i>	\$31,801	\$50,142	\$18,341

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$3,401,924	\$3,461,022	\$59,098
Expenditures			
Capital Outlay	3,451,699	3,504,526	(52,827)
<i>Excess of Revenues Under Expenditures</i>	(49,775)	(43,504)	6,271
Other Financing Sources			
OPWC Loans Issued	49,777	49,777	0
<i>Net Change in Fund Balance</i>	2	6,273	6,271
<i>Fund Balance Beginning of Year</i>	13,149	13,149	0
<i>Fund Balance End of Year</i>	<u>\$13,151</u>	<u>\$19,422</u>	<u>\$6,271</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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$69,160	\$68,749	(\$411)
Other	4,755	3,309	(1,446)
<i>Total Revenues</i>	73,915	72,058	(1,857)
Expenditures			
Capital Outlay	73,915	61,511	12,404
<i>Net Change in Fund Balance</i>	0	10,547	10,547
<i>Fund Balance Beginning of Year</i>	80,281	80,281	0
<i>Fund Balance End of Year</i>	\$80,281	\$90,828	\$10,547

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Gorman Nature Capital Improvement Fund
For the Year Ended December 31, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Capital Outlay	13,203	0	13,203
<i>Excess of Revenues Under Expenditures</i>	(13,203)	0	13,203
<i>Fund Balance Beginning of Year</i>	13,203	13,203	0
<i>Fund Balance End of Year</i>	\$0	\$13,203	\$13,203

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Capital Outlay	30,000	27,550	2,450
<i>Net Change in Fund Balance</i>	(30,000)	(27,550)	2,450
<i>Fund Balance Beginning of Year</i>	238,925	238,925	0
<i>Fund Balance End of Year</i>	\$208,925	\$211,375	\$2,450

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Rentals	\$86,412	\$64,811	(\$21,601)
Expenditures			
Debt Service:			
Principal Retirement	985,000	728,347	256,653
Interest and Fiscal Charges	77,729	57,480	20,249
<i>Total Expenditures</i>	1,062,729	785,827	276,902
<i>Excess of Revenues Under Expenditures</i>	(976,317)	(721,016)	255,301
Other Financing Sources (Uses)			
Transfers In	147,779	120,509	(27,270)
Transfers Out	0	(230,495)	(230,495)
<i>Total Other Financing Sources (Uses)</i>	147,779	(109,986)	(257,765)
<i>Net Change in Fund Balance</i>	(828,538)	(831,002)	(2,464)
<i>Fund Balance Beginning of Year</i>	831,002	831,002	0
<i>Fund Balance End of Year</i>	\$2,464	\$0	(\$2,464)

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$15,064	\$15,064	\$0
Expenditures			
Capital Outlay	247,677	247,677	0
Debt Service:			
Principal Retirement	211,721	211,721	0
Interest and Fiscal Charges	15,625	15,560	65
Total Debt Service	227,346	227,281	65
<i>Total Expenditures</i>	475,023	474,958	65
<i>Excess of Revenues Under Expenditures</i>	(459,959)	(459,894)	65
Other Financing Sources			
Transfers In	459,959	459,894	(65)
<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, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Employee Health Insurance Fund
For the Year Ended December 31, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$11,422,559	\$11,298,459	(\$124,100)
Expenses			
Personal Services	75,021	75,012	9
Contractual Services	270,400	193,564	76,836
Claims	11,508,718	11,508,250	468
<i>Total Expenses</i>	11,854,139	11,776,826	77,313
<i>Excess of Revenues Under Expenses Before Advances</i>	(431,580)	(478,367)	(46,787)
Advances In	0	320,000	320,000
<i>Net Change in Fund Equity</i>	(431,580)	(158,367)	273,213
<i>Fund Equity Beginning of Year</i>	1,121,191	1,121,191	0
<i>Fund Equity End of Year</i>	\$689,611	\$962,824	\$273,213

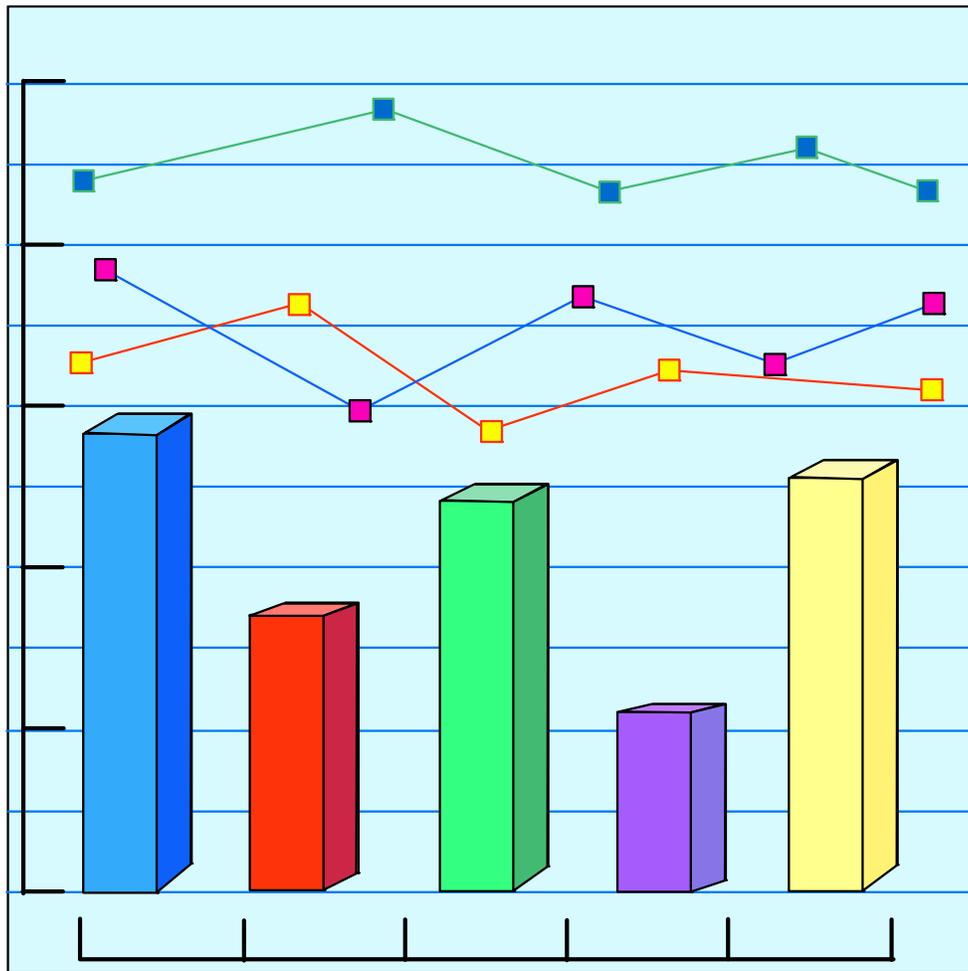
Richland County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
County Phone System Fund
For the Year Ended December 31, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$580,000	\$457,796	(\$122,204)
Expenses			
Current:			
Contractual Services	581,500	437,641	143,859
<i>Net Change in Fund Equity</i>	(1,500)	20,155	21,655
<i>Fund Equity Beginning of Year</i>	8,074	8,074	0
<i>Fund Equity End of Year</i>	<u>\$6,574</u>	<u>\$28,229</u>	<u>\$21,655</u>

Richland County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
County Home Resident Trust Fund
For the Year Ended December 31, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$1,000	\$793	(\$207)
Expenses			
Current:			
Human Services:			
County Home Resident Trust:			
Other	10,985	1,417	9,568
<i>Net Change in Fund Equity</i>	(9,985)	(624)	9,361
<i>Fund Equity Beginning of Year</i>	10,985	10,985	0
<i>Fund Equity End of Year</i>	\$1,000	\$10,361	\$9,361

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 – S48</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 Position By Component
Last Ten Years
(Accrual Basis of Accounting)

	2012	2011	2010	2009
Governmental Activities:				
Net Investment in Capital Assets	\$72,469,332	\$66,805,032	\$71,866,647	\$77,405,639
Restricted for:				
Capital Projects	2,001,019	1,664,296	2,081,861	1,972,478
Debt Service	1,733,387	7,197,856	1,699,908	2,363,871
Mental Health	7,133,380	6,604,964	7,035,927	6,958,931
Developmental Disabilities Board	30,784,877	31,387,085	30,853,090	29,960,675
Public Assistance	323,930	571,652	381,715	8,021,143
Children's Services	6,005,892	8,251,269	8,270,752	2,258,495
Street Repair and Maintenance	3,071,999	2,856,844	2,417,320	912,034
Court Operations	1,726,474	1,543,363	1,042,632	346,242
Dayspring	868,243	788,641	895,247	500,608
Federal Grants	1,268,031	899,110	1,712,413	233,822
State Grants	767,677	582,482	557,057	1,783,148
Unclaimed Monies	172,364	130,208	59,004	49,368
Developmental Disability Gifts:				
Nonexpendable	115,982	102,666	104,297	88,891
Other Purposes	2,593,568	2,009,166	1,965,637	2,675,706
Unrestricted	5,731,915	5,032,752	4,643,380	2,508,551
<i>Total Governmental Activities Net Position</i>	<u>136,768,070</u>	<u>136,427,386</u>	<u>135,586,887</u>	<u>138,039,602</u>
Business-Type Activity:				
Net Investment in Capital Assets	16,501,673	19,860,931	21,407,255	22,478,081
Unrestricted	5,549,302	2,776,286	2,362,308	1,931,484
<i>Total Business-Type Activity Net Position</i>	<u>22,050,975</u>	<u>22,637,217</u>	<u>23,769,563</u>	<u>24,409,565</u>
Primary Government:				
Net Investment in Capital Assets	88,971,005	86,665,963	93,273,902	99,883,720
Restricted	58,566,823	64,589,602	59,076,860	58,125,412
Unrestricted	11,281,217	7,809,038	7,005,688	4,440,035
<i>Total Primary Government Net Position</i>	<u>\$158,819,045</u>	<u>\$159,064,603</u>	<u>\$159,356,450</u>	<u>\$162,449,167</u>

2008	2007	2006	2005	2004	2003
\$77,333,308	\$71,913,827	\$71,125,915	\$64,531,354	\$61,214,447	\$63,695,810
4,229,290	2,895,812	1,946,140	1,189,230	2,930,283	1,277,271
1,476,275	2,058,927	2,084,673	299,499	1,016,387	450,068
5,649,053	5,107,420	5,225,116	4,960,770	3,097,245	3,016,684
28,965,730	28,762,670	28,244,384	28,571,608	23,771,315	26,454,347
7,616,713	7,014,787	6,250,047	8,306,805	7,846,535	6,278,007
2,557,217	2,945,486	3,153,342	2,622,660	2,342,133	1,962,966
905,046	762,372	711,790	487,729	0	0
543,367	579,340	490,309	473,667	448,676	406,200
458,133	430,338	426,545	288,775	407,888	369,946
625,967	719,516	1,041,808	1,114,560	721,326	468,807
1,040,025	1,061,272	592,803	369,858	509,866	564,870
558,819	N/A	N/A	N/A	N/A	N/A
76,790	100,314	100,314	100,314	100,314	100,314
2,161,184	1,759,875	1,605,656	3,012,968	2,519,049	888,411
2,122,465	7,559,594	9,249,630	6,590,424	8,944,958	7,424,222
136,319,382	133,671,550	132,248,472	122,920,221	115,870,422	113,357,923
23,485,928	27,545,295	26,096,645	21,050,055	21,588,566	23,054,155
1,914,736	1,309,192	1,934,859	2,578,916	2,949,434	2,206,372
25,400,664	28,854,487	28,031,504	23,628,971	24,538,000	25,260,527
100,819,236	99,459,122	97,222,560	85,581,409	82,803,013	86,749,965
56,863,609	54,198,129	51,872,927	51,798,443	45,711,017	42,237,891
4,037,201	8,868,786	11,184,489	9,169,340	11,894,392	9,630,594
<u>\$161,720,046</u>	<u>\$162,526,037</u>	<u>\$160,279,976</u>	<u>\$146,549,192</u>	<u>\$140,408,422</u>	<u>\$138,618,450</u>

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

	2012	2011	2010	2009
Program Revenues				
Governmental Activities:				
Charges for Services and Sales and Operating Assessments				
General Government:				
Legislative and Executive	\$4,763,772	\$5,270,955	\$5,580,749	\$5,685,797
Judicial System	2,470,259	2,108,409	2,099,354	1,777,224
Public Safety	2,939,092	2,260,096	2,219,210	2,580,047
Public Works	1,166,302	904,073	789,984	1,245,507
Health	1,423,831	1,804,289	1,541,314	1,281,162
Human Services	1,493,657	1,237,335	1,276,503	1,419,400
Economic Development	64,811	86,410	86,412	0
Total Charges for Services and Sales	14,321,724	13,671,567	13,593,526	13,989,137
Operating Grants, Contributions and Interest	42,544,330	47,375,706	51,121,166	56,911,888
Capital Grants and Contributions	4,350,726	5,368,495	1,715,261	3,257,875
<i>Total Governmental Activities Program Revenues</i>	61,216,780	66,415,768	66,429,953	74,158,900
Business-Type Activity:				
Charges for Services and Sales	2,483,581	2,451,231	2,703,481	2,631,508
Capital Grants and Contributions	0	0	182,152	0
<i>Total Business-Type Activity Program Revenues</i>	2,483,581	2,451,231	2,885,633	2,631,508
<i>Total Primary Government Program Revenues</i>	\$63,700,361	\$68,866,999	\$69,315,586	\$76,790,408

2008	2007	2006	2005	2004	2003
\$4,418,932	\$4,620,069	\$4,439,276	\$5,792,145	\$6,442,771	\$5,510,291
2,306,643	1,778,820	1,448,122	1,081,129	1,440,251	1,120,036
1,089,926	1,340,812	829,664	1,085,560	1,182,763	1,019,330
1,170,324	1,474,807	4,699,052	1,775,770	1,356,996	1,593,561
1,086,104	1,077,373	1,159,738	1,119,799	813,564	699,876
1,504,175	1,288,835	1,152,315	1,227,346	937,923	909,268
0	0	0	0	0	0
11,576,104	11,580,716	13,728,167	12,081,749	12,174,268	10,852,362
50,779,358	49,283,941	50,293,069	51,222,216	43,408,480	48,529,257
3,362,423	2,074,036	2,598,739	4,069,830	8,823,388	3,115,038
65,717,885	62,938,693	66,619,975	67,373,795	64,406,136	62,496,657
2,737,093	2,760,982	2,899,999	2,712,188	2,621,388	2,494,922
226,563	353,282	3,347,288	0	0	0
2,963,656	3,114,264	6,247,287	2,712,188	2,621,388	2,494,922
\$68,681,541	\$66,052,957	\$72,867,262	\$70,085,983	\$67,027,524	\$64,991,579

(continued)

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

	2012	2011	2010	2009
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive - Primary Government	\$13,921,577	\$9,244,988	\$10,401,285	\$15,219,731
Legislative and Executive - External (2)	426,542	326,469	334,733	39,843
Judicial System	8,461,238	9,712,273	10,236,257	6,446,214
Public Safety - Primary Government	11,923,040	14,287,016	13,560,903	14,079,841
Public Safety - External (2)	0	0	0	0
Public Works	8,958,623	9,414,395	9,466,054	5,241,905
Health - Primary Government (1)	31,194,251	35,439,463	34,897,626	35,910,075
Health - External (2)	215,931	215,559	409,129	228,780
Human Services - Primary Government	21,383,725	20,930,865	24,851,758	28,292,440
Human Services - External (2)	518,313	617,622	913,259	566,415
Conservation and Recreation	185,690	193,016	144,876	142,347
Economic Development	317,376	427,674	453,456	254,412
Intergovernmental (2)	0	0	0	0
Interest and Fiscal Charges	1,757,285	1,926,222	1,945,411	2,129,825
<i>Total Governmental Activities Expenses</i>	<u>99,263,591</u>	<u>102,735,562</u>	<u>107,614,747</u>	<u>108,551,828</u>
Business-Type Activity:				
Sewer	<u>3,323,836</u>	<u>3,437,940</u>	<u>3,471,387</u>	<u>3,494,673</u>
<i>Total Primary Government Expenses</i>	<u>102,587,427</u>	<u>106,173,502</u>	<u>111,086,134</u>	<u>112,046,501</u>
Net (Expense)/Revenue				
Governmental Activities	(38,046,811)	(36,319,794)	(41,184,794)	(34,392,928)
Business-Type Activity	<u>(840,255)</u>	<u>(986,709)</u>	<u>(585,754)</u>	<u>(863,165)</u>
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(\$38,887,066)</u>	<u>(\$37,306,503)</u>	<u>(\$41,770,548)</u>	<u>(\$35,256,093)</u>

2008	2007	2006	2005	2004	2003
\$12,277,632	\$11,194,300	\$15,242,597	\$11,122,045	\$11,410,468	\$10,549,018
212,452	360,451	360,618	0	0	0
8,111,788	7,573,605	8,953,907	7,918,536	6,293,752	5,830,669
13,877,080	14,938,094	11,079,086	11,967,500	12,828,312	11,417,418
339,444	80,000	80,000	0	0	0
8,346,930	7,016,519	3,109,338	8,853,836	13,524,616	7,953,513
32,684,407	31,847,521	27,825,703	25,144,613	30,549,331	27,776,858
233,644	229,098	212,283	0	0	0
28,836,215	29,884,718	30,916,888	27,494,646	27,809,547	26,511,389
831,241	643,492	707,725	0	0	0
47,621	223,919	145,106	205,011	170,428	194,523
226,807	72,113	91,043	805,109	394,120	634,927
0	0	0	1,807,321	1,764,554	1,465,399
1,897,692	1,826,922	1,782,185	1,590,120	1,234,206	1,447,122
107,922,953	105,890,752	100,506,479	96,908,737	105,979,334	93,780,836
3,310,890	2,014,836	1,550,950	4,937,975	3,093,839	2,192,442
111,233,843	107,905,588	102,057,429	101,846,712	109,073,173	95,973,278
(42,205,068)	(42,952,059)	(33,886,504)	(29,534,942)	(41,573,198)	(31,284,179)
(347,234)	1,099,428	4,696,337	(2,225,787)	(472,451)	302,480
(\$42,552,302)	(\$41,852,631)	(\$29,190,167)	(\$31,760,729)	(\$42,045,649)	(\$30,981,699)

(continued)

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

	2012	2011	2010	2009
General Revenues and Transfers				
Governmental Activities:				
Property Taxes Levied for:				
General Fund	\$3,059,011	\$3,389,597	\$4,677,506	\$3,277,522
Health - Mental Health Board	1,871,595	1,541,274	1,596,040	1,488,320
Health - Developmental Disabilities Board	7,702,510	8,058,868	8,349,301	7,855,456
Human Services - Children's Services	2,684,038	2,178,582	2,783,846	2,707,962
Human Services - Dayspring	627,094	675,908	763,331	723,419
Permissive Sales Tax	18,687,979	16,383,198	14,387,513	13,715,066
Grants and Entitlements not Restricted to Specific Programs	3,127,595	3,540,048	4,717,711	4,324,168
Investment Earnings	487,775	704,133	768,416	1,330,781
Miscellaneous	349,880	542,563	626,824	562,054
Transfers	(209,982)	146,122	61,591	128,400
<i>Total Governmental Activities</i>	<u>38,387,495</u>	<u>37,160,293</u>	<u>38,732,079</u>	<u>36,113,148</u>
Business-Type Activity:				
Investment Earnings	0	0	0	0
Gain on Sale of Capital Assets	0	0	0	0
Miscellaneous	44,031	485	7,343	466
Transfers	209,982	(146,122)	(61,591)	(128,400)
<i>Total Business-Type Activity</i>	<u>254,013</u>	<u>(145,637)</u>	<u>(54,248)</u>	<u>(127,934)</u>
<i>Total Primary Government General Revenues and Transfers</i>	<u>38,641,508</u>	<u>37,014,656</u>	<u>38,677,831</u>	<u>35,985,214</u>
Change in Net Position				
Governmental Activities	340,684	840,499	(2,452,715)	1,720,220
Business-Type Activity	(586,242)	(1,132,346)	(640,002)	(991,099)
<i>Total Primary Government Change in Net Position</i>	<u>(\$245,558)</u>	<u>(\$291,847)</u>	<u>(\$3,092,717)</u>	<u>\$729,121</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.

2008	2007	2006	2005	2004	2003
\$4,135,745	\$4,576,125	\$4,518,983	\$3,277,212	\$3,819,618	\$459,727
1,630,384	1,673,800	1,742,200	1,612,797	1,623,187	1,404,904
8,505,802	8,961,597	8,834,054	8,508,515	8,437,927	8,105,123
2,976,270	3,080,593	3,046,710	2,950,559	2,937,158	2,806,618
747,711	796,604	792,197	774,411	833,416	0
14,602,403	14,645,715	14,773,166	13,505,295	15,752,188	17,844,725
5,839,921	5,313,582	5,538,462	4,754,975	6,570,975	4,345,584
2,664,617	3,631,802	2,717,954	1,218,825	923,113	857,238
637,645	1,275,563	922,466	1,297,795	2,937,615	2,412,341
3,112,402	419,756	328,563	(1,315,643)	250,500	293,259
44,852,900	44,375,137	43,214,755	36,584,741	44,085,697	38,529,519
0	10	882	178	126	258
0	0	0	890	0	0
5,813	143,301	33,877	47	298	10,735
(3,112,402)	(419,756)	(328,563)	1,315,643	(250,500)	(293,259)
(3,106,589)	(276,445)	(293,804)	1,316,758	(250,076)	(282,266)
41,746,311	44,098,692	42,920,951	37,901,499	43,835,621	38,247,253
2,647,832	1,423,078	9,328,251	7,049,799	2,512,499	7,245,340
(3,453,823)	822,983	4,402,533	(909,029)	(722,527)	20,214
(\$805,991)	\$2,246,061	\$13,730,784	\$6,140,770	\$1,789,972	\$7,265,554

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

	2012	2011	2010	2009
General Fund				
Nonspendable	\$650,416	\$578,500	\$490,779	N/A
Restricted	0	0	59,004	N/A
Committed	77,676	106,760	0	N/A
Assigned	16,582	10,890	20,284	N/A
Unassigned (Deficit)	1,131,896	194,798	(146,940)	N/A
Reserved	N/A	N/A	N/A	\$153,368
Unreserved	N/A	N/A	N/A	(77,459)
<i>Total General Fund (Deficit)</i>	<u>1,876,570</u>	<u>890,948</u>	<u>423,127</u>	<u>75,909</u>
All Other Governmental Funds				
Nonspendable	935,085	868,518	650,325	N/A
Restricted	46,718,517	51,953,313	46,025,177	N/A
Committed	211,400	327,032	244,975	N/A
Assigned	83,441	37,556	44,966	N/A
Unassigned (Deficit)	(1,302,588)	(2,351,918)	(1,438,084)	N/A
Reserved	N/A	N/A	N/A	962,364
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	N/A	N/A	N/A	42,788,312
Debt Service Funds (Deficit)	N/A	N/A	N/A	339,897
Capital Projects Funds (Deficit)	N/A	N/A	N/A	(1,042,499)
<i>Total All Other Governmental Funds</i>	<u>46,645,855</u>	<u>50,834,501</u>	<u>45,527,359</u>	<u>43,048,074</u>
<i>Total Governmental Funds</i>	<u>\$48,522,425</u>	<u>\$51,725,449</u>	<u>\$45,950,486</u>	<u>\$43,123,983</u>

Note: The County implemented GASB 54 in 2010.

2008	2007	2006	2005	2004	2003
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
\$720,036	\$713,663	\$500,006	\$452,077	\$446,467	\$548,250
(769,932)	1,699,843	2,546,761	799,532	3,963,310	1,783,049
(49,896)	2,413,506	3,046,767	1,251,609	4,409,777	2,331,299
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
1,666,976	862,455	1,120,907	2,323,047	1,791,683	1,768,844
39,978,464	38,977,511	38,264,428	39,012,676	32,461,408	30,204,961
314,531	137,569	(7,517)	(226,097)	609,277	139,103
(5,767)	(13,027,318)	(1,174,994)	(4,525,966)	(4,913,736)	(4,133,937)
41,954,204	26,950,217	38,202,824	36,583,660	29,948,632	27,978,971
\$41,904,308	\$29,363,723	\$41,249,591	\$37,835,269	\$34,358,409	\$30,310,270

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

	2012	2011	2010	2009
Revenues				
Property Taxes	\$16,307,046	\$15,862,545	\$18,209,856	\$16,838,954
Sales Tax	18,153,310	16,240,620	14,208,369	13,512,656
Charges for Services	12,554,789	11,877,719	11,839,854	11,899,619
Licenses and Permits	455,146	798,720	662,738	607,992
Fines and Forfeitures	670,122	414,783	459,981	337,191
Intergovernmental	51,619,335	56,284,604	57,466,536	62,436,378
Special Assessments	854,639	947,801	1,050,525	1,573,851
Interest	487,775	704,133	768,416	1,330,781
Rentals	516,308	565,532	599,854	755,205
Contributions and Donations	67,919	80,830	65,435	28,603
Other	349,880	542,563	626,824	562,054
<i>Total Revenues</i>	<u>102,036,269</u>	<u>104,319,850</u>	<u>105,958,388</u>	<u>109,883,284</u>
Expenditures				
General Government:				
Legislative and Executive	12,934,677	8,487,091	9,504,093	13,788,805
Judicial System	8,297,567	9,520,398	9,612,404	5,953,880
Public Safety	11,339,363	13,428,127	12,700,723	13,315,170
Public Works	4,669,147	4,649,878	5,070,632	5,273,515
Health (1)	30,206,187	34,332,729	33,763,565	32,878,416
Human Services	21,161,633	21,400,104	24,465,710	27,508,821
Conservation and Recreation	179,699	172,177	124,906	115,127
Economic Development	317,376	427,674	453,456	254,412
Other	2,887	4,074	401	263
Capital Outlay	4,929,453	6,245,893	2,580,531	4,388,974
Intergovernmental	1,160,786	1,159,650	1,657,121	835,038
Debt Service				
Principal Retirement	3,232,717	2,640,360	2,887,752	3,062,409
Refunded Notes Redeemed	8,115,000	12,175,000	12,000,000	12,000,000
Interest and Fiscal Charges	1,911,418	2,066,054	2,008,798	2,057,072
Bond Issuance Costs	0	284,903	0	0
<i>Total Expenditures</i>	<u>108,457,910</u>	<u>116,994,112</u>	<u>116,830,092</u>	<u>121,431,902</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(6,421,641)</u>	<u>(12,674,262)</u>	<u>(10,871,704)</u>	<u>(11,548,618)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	99,664	44,158	211,895	35,893
Inception of Capital Lease	0	0	502,387	0
OPWC Loans Issued	49,777	224,607	102,068	318,034
OWDA Loan Issued	0	0	489,891	0
Computerization Loan Issued	0	0	0	0
General Obligation Bonds Issued	0	9,906,180	0	0
Discount on General Obligation Bonds	0	(23,577)	0	0
Premium on General Obligation Bonds	0	0	87,637	55,966
Payment to Refunded Bond Escrow Agent	0	0	0	0
Bond Anticipation Notes Issued	3,277,000	8,115,000	12,175,000	12,230,000
Note Premium	2,158	36,735	0	0
Transfers In	4,442,778	4,198,625	3,209,008	8,753,449
Transfers Out	(4,652,760)	(4,052,503)	(3,166,707)	(8,625,049)
<i>Total Other Financing Sources (Uses)</i>	<u>3,218,617</u>	<u>18,449,225</u>	<u>13,611,179</u>	<u>12,768,293</u>
Net Change in Fund Balances	<u><u>(\$3,203,024)</u></u>	<u><u>\$5,774,963</u></u>	<u><u>\$2,739,475</u></u>	<u><u>\$1,219,675</u></u>
Debt Service as a Percentage of				
Noncapital Expenditures	12.73%	15.46%	14.79%	14.84%

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

2008	2007	2006	2005	2004	2003
\$17,950,966	\$18,925,263	\$18,480,742	\$17,014,037	\$17,311,672	\$12,460,383
14,842,805	14,584,095	14,750,763	13,577,299	16,397,882	16,948,298
9,680,533	9,411,065	8,719,817	9,257,322	9,700,277	9,095,807
687,866	1,011,199	1,264,066	1,179,233	818,799	625,362
522,408	699,430	493,950	446,198	462,593	260,354
59,176,187	56,515,973	59,570,076	57,561,318	59,508,471	55,748,879
1,171,255	1,119,898	1,249,073	1,189,966	1,150,169	1,207,322
2,664,617	3,631,802	2,717,954	1,218,825	879,555	820,703
652,665	563,696	680,731	730,234	694,481	169,796
209,890	130,243	78,829	743,033	102,541	16,207
637,645	1,275,563	922,466	1,299,434	2,701,847	2,246,546
<u>108,196,837</u>	<u>107,868,227</u>	<u>108,928,467</u>	<u>104,216,899</u>	<u>109,728,287</u>	<u>99,599,657</u>
10,259,473	10,715,487	14,930,183	12,339,617	11,835,876	9,789,609
7,951,489	7,695,551	5,335,415	6,768,764	6,019,314	5,679,856
15,356,980	13,376,431	10,771,916	11,875,763	11,588,848	11,742,617
6,091,313	6,369,773	5,658,143	5,334,659	4,969,427	4,884,435
31,694,232	31,691,350	31,957,123	26,172,621	31,092,685	28,849,877
28,285,462	29,963,359	29,308,085	27,429,240	26,751,815	26,803,278
153,158	177,470	145,106	181,376	162,598	160,223
226,807	354,382	287,490	376,427	394,120	634,927
129,893	30,085	16,712	67,845	73,012	72,934
11,241,193	18,540,121	8,155,903	7,680,390	10,739,691	5,515,410
1,616,781	1,313,041	1,360,626	1,807,321	1,764,554	1,465,399
2,385,224	8,333,068	1,788,616	2,370,298	1,565,268	1,540,240
6,000,000	9,000,000	4,000,000	0	0	0
1,797,679	1,957,694	1,563,040	1,444,912	1,303,634	1,413,520
306,096	225,354	0	0	88,437	0
<u>123,495,780</u>	<u>139,743,166</u>	<u>115,278,358</u>	<u>103,849,233</u>	<u>108,349,279</u>	<u>98,552,325</u>
<u>(15,298,943)</u>	<u>(31,874,939)</u>	<u>(6,349,891)</u>	<u>367,666</u>	<u>1,379,008</u>	<u>1,047,332</u>
47,150	889,126	0	346,707	51,923	33,954
0	210,490	0	59,865	0	0
499,716	0	0	0	0	0
0	0	0	0	0	0
1,058,603	0	0	0	0	0
10,955,000	8,610,000	0	0	2,355,000	0
(144,605)	0	0	0	(24,160)	0
0	134,994	0	0	0	0
0	(2,540,000)	0	0	0	0
12,280,000	12,235,000	9,393,000	4,000,000	0	0
31,262	0	42,650	0	35,915	0
12,790,790	5,964,266	8,049,721	4,868,555	5,430,338	3,081,435
(9,678,388)	(5,514,805)	(7,721,158)	(6,165,933)	(5,179,885)	(2,788,176)
<u>27,839,528</u>	<u>19,989,071</u>	<u>9,764,213</u>	<u>3,109,194</u>	<u>2,669,131</u>	<u>327,213</u>
<u>\$12,540,585</u>	<u>(\$11,885,868)</u>	<u>\$3,414,322</u>	<u>\$3,476,860</u>	<u>\$4,048,139</u>	<u>\$1,374,545</u>
9.55%	15.50%	7.25%	4.13%	3.03%	3.28%

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
2012	\$1,503,994,190	\$345,166,080	\$4,297,126,257	\$99,640,710	\$113,228,080
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

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	\$1,948,800,980	\$4,410,354,337	44.2%	\$9.71470
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

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

	2012	2011	2010	2009
Unvoted Millage				
Operating	\$2.00000	\$2.00000	\$2.00000	\$2.00000
Voted Millage - by levy				
1983 Developmental Disabilities Current Expense				
Residential/Agricultural Real	1.79203	1.77209	1.68279	1.67202
Commercial/Industrial and Public Utility Real	3.28089	3.17114	3.02851	2.94555
General Business and Public Utility Personal	3.50000	3.50000	3.50000	3.50000
1984 Children's Services Current Expenses				
Residential/Agricultural Real	0.51201	0.50631	0.14424	0.47772
Commercial/Industrial and Public Utility Real	0.93752	0.90616	0.25962	0.84169
General Business and Public Utility Personal	1.00000	1.00000	0.30000	1.00000
1995 Developmental Disabilities Current Expense				
Residential/Agricultural Real	1.59648	1.57872	1.49916	1.48957
Commercial/Industrial and Public Utility Real	2.50000	2.50000	2.50000	2.50000
General Business and Public Utility Personal	2.50000	2.50000	2.50000	2.50000
1999 Children's Services Current Expenses				
Residential/Agricultural Real	0.70106	0.69326	0.65833	0.65411
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
2003 Dayspring County Home Current Expenses				
Residential/Agricultural Real	0.38358	0.37931	0.36020	0.35789
Commercial/Industrial and Public Utility Real	0.40000	0.40000	0.40000	0.40000
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	1.00000
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	1.00000	0.00000	0.00000
Commercial/Industrial and Public Utility Real	1.00000	1.00000	0.00000	0.00000
General Business and Public Utility Personal	1.00000	1.00000	0.00000	0.00000
Total Voted Millage by type of Property				
Residential/Agricultural Real	\$6.98515	\$6.92968	\$5.34471	\$5.65131
Commercial/Industrial and Public Utility Real	10.11841	9.97730	8.18813	8.68724
General Business and Public Utility Personal	10.40000	10.40000	8.70000	9.40000
Total Millage by type of Property				
Residential/Agricultural Real	\$8.98515	\$8.92968	\$7.34471	\$7.65131
Commercial/Industrial and Public Utility Real	12.11841	11.97730	10.18813	10.68724
General Business and Public Utility Personal	12.40000	12.40000	10.70000	11.40000

2008	2007	2006	2005	2004	2003
\$2.00000	\$2.00000	\$2.00000	\$2.00000	\$2.00000	\$2.00000
1.66097	1.66863	1.66639	1.66103	1.86796	1.86874
2.88555	2.82862	2.81469	2.77808	2.89985	2.86639
3.50000	3.50000	3.50000	3.50000	3.50000	3.50000
0.47456	0.47675	0.47611	0.47458	0.53370	0.53393
0.82455	0.80828	0.80430	0.79384	0.82863	0.81907
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
1.47972	1.48655	1.48455	1.47978	1.66413	1.66483
2.45848	2.40997	2.39810	2.36691	2.47066	2.44215
2.50000	2.50000	2.50000	2.50000	2.50000	2.50000
0.64979	0.65279	0.65191	0.64981	0.73077	0.73107
0.98339	0.96399	0.95924	0.94677	0.98826	0.97686
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.35553	0.35717	0.35668	0.35554	0.39983	0.40000
0.39803	0.39017	0.38825	0.38320	0.40000	0.39612
0.40000	0.40000	0.40000	0.40000	0.40000	0.40000
0.99541	0.00000	0.00000	0.00000	0.00000	0.00000
1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
\$5.61597	\$4.64188	\$4.63563	\$4.62075	\$5.19640	\$5.19857
8.55000	7.40104	7.36459	7.26880	7.58741	7.50059
9.40000	8.40000	8.40000	8.40000	8.40000	8.40000
\$7.61597	\$6.64188	\$6.63563	\$6.62075	\$7.19640	\$7.19857
10.55000	9.40104	9.36459	9.26880	9.58741	9.50059
11.40000	10.40000	10.40000	10.40000	10.40000	10.40000

(continued)

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

	2012	2011	2010	2009
Overlapping Rates by Taxing District				
Cities				
Crestline				
Residential/Agricultural Real	\$3.50000	\$3.50000	\$3.50000	\$3.20000
Commercial/Industrial and Public Utility Real	3.50000	3.50000	3.50000	3.20000
General Business and Public Utility Personal	3.50000	3.50000	3.50000	3.20000
Galion				
Residential/Agricultural Real	3.30000	3.30000	3.30000	1.83000
Commercial/Industrial and Public Utility Real	3.30000	3.30000	3.30000	1.83000
General Business and Public Utility Personal	3.30000	3.30000	3.30000	1.83000
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	5.85083	5.81244	5.61656	5.60419
Commercial/Industrial and Public Utility Real	6.00000	6.00000	6.00000	5.84728
General Business and Public Utility Personal	6.00000	6.00000	6.00000	6.00000
Villages				
Bellville				
Residential/Agricultural Real	11.24310	10.13553	9.84693	6.84485
Commercial/Industrial and Public Utility Real	13.10000	12.63188	11.99766	9.04503
General Business and Public Utility Personal	13.10000	13.10000	13.10000	10.10000
Butler				
Residential/Agricultural Real	4.80000	4.80000	4.80000	4.80000
Commercial/Industrial and Public Utility Real	4.80000	4.80000	4.80000	4.80000
General Business and Public Utility Personal	4.80000	4.80000	4.80000	4.80000
Lexington				
Residential/Agricultural Real	8.17959	8.16592	8.03436	8.02236
Commercial/Industrial and Public Utility Real	8.20000	8.15904	8.08278	8.07050
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

2008	2007	2006	2005	2004	2003
\$3.20000	\$4.45000	\$4.70000	\$4.70000	\$6.50000	\$7.20000
3.20000	4.45000	4.70000	4.70000	6.50000	7.20000
3.20000	4.45000	4.70000	4.70000	6.50000	7.20000
1.70000	1.70000	1.70000	1.70000	1.70000	2.55000
1.70000	1.70000	1.70000	1.70000	1.70000	2.55000
1.70000	1.70000	1.70000	1.70000	1.70000	2.55000
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
5.59284	5.58911	5.24900	5.24245	5.18454	5.44976
5.83726	5.80692	5.53055	5.76166	5.69597	5.94223
6.00000	6.00000	6.00000	6.00000	6.00000	6.00000
6.83527	6.82864	6.83041	6.81318	7.08250	7.08372
9.04503	9.01040	9.01040	8.93923	9.68619	9.62725
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
8.00931	8.00996	7.55985	5.55178	5.79927	4.40944
8.03808	8.03522	7.86600	5.83641	6.03700	4.83983
8.20000	8.20000	8.20000	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

	2012	2011	2010	2009
Plymouth				
Residential/Agricultural Real	\$13.11529	\$12.47609	\$12.09221	\$12.07619
Commercial/Industrial and Public Utility Real	19.07112	17.55163	17.63402	17.63402
General Business and Public Utility Personal	19.50000	19.50000	19.50000	19.50000
Shiloh				
Residential/Agricultural Real	5.58136	5.52700	5.52315	5.52314
Commercial/Industrial and Public Utility Real	6.82593	5.82593	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	3.00000	3.55484	3.88518
Commercial/Industrial and Public Utility Real	3.00000	3.00000	3.64095	3.64095
General Business and Public Utility Personal	3.00000	3.00000	5.00000	5.00000
Cass				
Residential/Agricultural Real	3.73279	3.72075	4.04563	4.51141
Commercial/Industrial and Public Utility Real	4.77166	4.77166	4.65106	4.66141
General Business and Public Utility Personal	5.00000	5.00000	5.00000	5.00000
Franklin				
Residential/Agricultural Real	5.17638	6.56715	6.70614	6.70471
Commercial/Industrial and Public Utility Real	5.30000	7.80000	7.13922	7.31922
General Business and Public Utility Personal	5.30000	7.80000	7.80000	7.80000
Jackson				
Residential/Agricultural Real	3.76903	3.76070	3.75995	3.75600
Commercial/Industrial and Public Utility Real	3.69398	3.68707	3.64953	3.64695
General Business and Public Utility Personal	5.10000	5.10000	5.10000	5.10000
Jefferson				
Residential/Agricultural Real	9.73440	9.71699	9.62557	9.61622
Commercial/Industrial and Public Utility Real	10.46069	10.46069	10.20794	10.22760
General Business and Public Utility Personal	11.70000	11.70000	11.70000	11.70000
Madison				
Residential/Agricultural Real	12.80278	10.74620	10.28454	10.25570
Commercial/Industrial and Public Utility Real	13.50000	11.50000	11.37020	11.33744
General Business and Public Utility Personal	13.50000	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

2008	2007	2006	2005	2004	2003
\$12.14566	\$12.16708	\$12.15785	\$12.37115	\$13.45199	\$13.08044
17.58767	17.65709	17.65996	18.25985	18.76813	18.55965
19.50000	19.50000	19.50000	19.50000	19.50000	19.50000
5.50755	5.52299	5.52622	5.52677	6.23737	6.23737
6.77382	6.77812	6.80931	6.80931	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
3.88603	3.94933	3.94546	3.91901	4.15285	4.15524
3.64095	3.64819	3.64819	3.64819	3.76211	3.76211
5.00000	5.00000	5.00000	5.00000	5.00000	5.00000
4.04955	3.73180	4.18535	4.17900	4.69107	4.69326
4.66141	4.66487	4.66802	4.66802	4.85547	4.85547
5.00000	5.00000	5.00000	5.00000	5.00000	5.00000
6.69566	6.46150	6.45955	6.45537	6.97148	6.05380
7.31922	7.32137	6.78451	6.78451	7.25678	6.71357
7.80000	7.80000	7.80000	7.80000	7.80000	7.80000
4.29637	4.32744	3.72776	3.72734	3.82148	3.62207
4.20868	4.20970	3.60970	3.57667	3.67781	3.67122
5.70000	5.70000	5.10000	5.10000	5.10000	5.10000
9.60956	9.62297	9.33940	9.41813	9.72959	7.60678
10.25354	10.17139	9.98099	10.07602	10.64546	9.03314
11.70000	11.70000	11.70000	11.79000	11.79000	10.20000
10.23103	10.21710	10.20945	6.18972	7.07818	7.07796
11.32534	11.30077	11.29788	7.27322	7.44414	7.41311
11.50000	11.50000	11.50000	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

	2012	2011	2010	2009
Mifflin				
Residential/Agricultural Real	\$13.18122	\$13.11045	\$12.60516	\$12.54260
Commercial/Industrial and Public Utility Real	13.90000	13.90000	13.90000	13.90000
General Business and Public Utility Personal	13.90000	13.90000	13.90000	13.90000
Monroe				
Residential/Agricultural Real	6.97240	6.94385	6.92195	6.91641
Commercial/Industrial and Public Utility Real	7.48385	7.47521	7.67085	7.67085
General Business and Public Utility Personal	9.40000	9.40000	9.40000	9.40000
Perry				
Residential/Agricultural Real	6.09256	6.07986	6.09188	6.07894
Commercial/Industrial and Public Utility Real	7.26978	7.26978	7.18839	7.18839
General Business and Public Utility Personal	7.50000	7.50000	7.50000	7.50000
Plymouth				
Residential/Agricultural Real	4.15671	4.14434	4.28978	4.28926
Commercial/Industrial and Public Utility Real	4.60416	4.60416	4.55478	4.55478
General Business and Public Utility Personal	6.60000	6.60000	6.60000	6.60000
Sandusky				
Residential/Agricultural Real	5.30522	5.18778	5.25113	5.24301
Commercial/Industrial and Public Utility Real	5.30000	5.29347	5.30000	5.29418
General Business and Public Utility Personal	5.30000	5.30000	5.30000	5.30000
Sharon				
Residential/Agricultural Real	3.98747	3.97597	2.20000	2.20000
Commercial/Industrial and Public Utility Real	4.20000	4.20000	2.20000	2.20000
General Business and Public Utility Personal	4.20000	4.20000	2.20000	2.20000
Springfield				
Residential/Agricultural Real	7.07373	6.73123	6.51118	6.49264
Commercial/Industrial and Public Utility Real	7.30000	7.30000	7.30000	7.29994
General Business and Public Utility Personal	7.30000	7.30000	7.30000	7.30000
Troy				
Residential/Agricultural Real	4.74121	4.72928	4.63470	4.62479
Commercial/Industrial and Public Utility Real	5.40303	5.40112	5.34913	5.34055
General Business and Public Utility Personal	5.50000	5.50000	5.50000	5.50000
Washington				
Residential/Agricultural Real	5.50000	5.50000	5.50000	4.15125
Commercial/Industrial and Public Utility Real	5.50000	5.50000	5.49967	4.67057
General Business and Public Utility Personal	5.50000	5.50000	5.50000	5.50000

2008	2007	2006	2005	2004	2003
\$12.49301	\$12.52617	\$12.51227	\$12.46386	\$9.33986	\$9.43278
13.89452	13.89452	13.87707	13.61471	11.30118	11.30118
13.90000	13.90000	13.90000	13.90000	11.40000	11.40000
6.90823	6.97332	6.97441	6.98978	7.38559	7.41513
7.67085	7.70428	7.70594	7.65997	9.08346	9.08346
9.40000	9.40000	9.40000	9.40000	9.40000	9.40000
6.08085	6.17140	6.18111	6.89581	7.21624	7.22143
7.18839	7.18839	7.18839	8.30211	8.16931	8.16931
7.50000	7.50000	7.50000	9.00000	9.00000	9.00000
4.28471	4.36915	4.37105	4.36967	4.61108	4.62009
4.55478	4.53427	4.53427	4.53427	4.37542	4.37542
6.60000	6.60000	6.60000	6.60000	6.60000	6.60000
5.23386	5.28674	5.29001	4.02484	3.80677	3.81205
5.29418	5.29418	5.30000	4.60000	4.51479	4.51479
5.30000	5.30000	5.30000	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
5.86477	5.86801	5.87331	5.86977	6.22076	6.22143
7.26500	7.12864	7.12039	7.02331	7.14790	7.12265
7.30000	7.30000	7.30000	7.30000	7.30000	7.30000
4.61998	4.62486	4.62566	4.62169	4.72942	4.73227
5.31954	5.31863	5.32408	5.31014	5.39984	4.39300
5.50000	5.50000	5.50000	5.50000	5.50000	5.50000
4.14837	4.15288	4.15689	4.15257	4.32648	4.32748
4.67058	4.67015	4.68176	4.71939	4.97466	4.96187
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

	2012	2011	2010	2009
Weller				
Residential/Agricultural Real	\$5.29357	\$5.28300	\$5.32058	\$5.31529
Commercial/Industrial and Public Utility Real	6.00000	5.92276	5.99750	5.99750
General Business and Public Utility Personal	6.00000	6.00000	6.00000	6.00000
Worthington				
Residential/Agricultural Real	8.49840	8.48324	8.46156	8.46577
Commercial/Industrial and Public Utility Real	9.52783	9.51351	9.19933	9.19865
General Business and Public Utility Personal	10.10000	10.10000	10.10000	10.10000
Special Districts				
Cass, Bloominggrove & Shiloh Fire District				
Residential/Agricultural Real	2.27487	2.46314	1.77487	1.77436
Commercial/Industrial and Public Utility Real	4.43241	4.43241	3.32079	3.32453
General Business and Public Utility Personal	5.00000	5.00000	4.00000	4.00000
Health Levy				
Residential/Agricultural Real	1.37884	1.37361	1.35047	1.34754
Commercial/Industrial and Public Utility Real	1.40000	1.40000	1.40000	1.40000
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	1.00000
Commercial/Industrial and Public Utility Real	1.00000	1.00000	0.99381	0.98204
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
Mansfield/Richland County Public Library				
Residential/Agricultural Real	1.92861	1.90698	1.80364	1.79158
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
Joint Vocational Schools				
Ashland County West Holmes				
Residential/Agricultural Real	2.40709	2.39950	2.31605	2.32804
Commercial/Industrial and Public Utility Real	2.88732	2.87750	2.76416	2.74588
General Business and Public Utility Personal	4.10000	4.10000	4.10000	4.10000
EHOVE				
Residential/Agricultural Real	2.70419	2.63525	2.00384	2.00000
Commercial/Industrial and Public Utility Real	2.52801	2.49387	2.03074	2.01041
General Business and Public Utility Personal	3.95000	3.95000	3.95000	3.95000
Knox County Career Center				
Residential/Agricultural Real	2.38962	2.38807	2.34852	2.35094
Commercial/Industrial and Public Utility Real	4.23422	4.22301	4.15526	4.13095
General Business and Public Utility Personal	6.40000	6.40000	6.40000	6.40000

2008	2007	2006	2005	2004	2003
\$5.30720	\$5.34850	\$5.35169	\$5.34879	\$5.74477	\$5.74905
5.99750	6.00000	5.95394	5.87081	6.00000	6.00000
6.00000	6.00000	6.00000	6.00000	6.00000	6.00000
8.18757	8.16782	8.17229	8.16314	8.87021	8.88792
8.71736	8.72190	9.19633	9.11529	9.48531	9.42073
10.10000	10.10000	10.10000	10.10000	10.10000	10.10000
1.77336	1.85137	1.85774	1.85428	2.34739	2.34954
3.32453	3.36276	3.37513	3.41812	3.59720	3.59720
4.00000	4.00000	4.00000	4.00000	4.00000	4.00000
1.33999	1.34676	1.34618	0.87188	0.97978	0.81246
1.39801	1.38779	1.38547	1.19535	1.25691	1.23768
1.40000	1.40000	1.40000	1.40000	1.40000	1.40000
0.00000	0.00000	0.00000	0.00000	0.00000	0.10000
0.00000	0.00000	0.00000	0.00000	0.00000	0.10000
0.00000	0.00000	0.00000	0.00000	0.00000	0.10000
1.77904	1.78542	1.78292	1.77671	1.99908	2.27000
1.99160	1.94969	1.94014	1.89990	2.00000	2.24799
2.00000	2.00000	2.00000	2.00000	2.00000	2.27000
2.33047	2.42685	2.47890	2.48521	2.35485	2.38808
2.76950	2.85481	2.80641	2.78163	2.75220	2.79842
4.10000	4.10000	4.10000	4.10000	4.10000	4.10000
2.00000	2.00274	2.00000	2.00000	2.00410	2.00000
2.00567	2.01422	2.00000	2.09151	2.08806	2.09041
3.95000	3.95000	3.95000	3.95000	3.95000	3.95000
2.34060	2.56408	2.56756	2.57218	2.81277	2.81550
4.09797	4.26075	4.25439	4.27285	4.34635	4.33775
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

	2012	2011	2010	2009
Pioneer Career and Technology Center				
Residential/Agricultural Real	\$2.07625	\$2.03188	\$2.00472	\$1.99999
Commercial/Industrial and Public Utility Real	2.54530	2.39945	2.30734	2.25795
General Business and Public Utility Personal	3.70000	3.70000	3.70000	3.70000
Schools				
Ashland City				
Residential/Agricultural Real	37.82274	34.09001	31.79426	31.75369
Commercial/Industrial and Public Utility Real	44.24809	40.48811	38.52549	38.11665
General Business and Public Utility Personal	65.95000	62.25000	62.25000	62.25000
Buckeye Central Local				
Residential/Agricultural Real	26.44076	28.05751	28.07630	28.07653
Commercial/Industrial and Public Utility Real	29.78814	30.17854	30.33725	30.26318
General Business and Public Utility Personal	51.50000	53.10000	53.10000	53.10000
Clear Fork Local				
Residential/Agricultural Real	25.70730	25.65091	25.89716	24.77810
Commercial/Industrial and Public Utility Real	31.02082	30.57301	28.46090	28.23213
General Business and Public Utility Personal	49.05000	49.05000	48.75000	48.50000
Crestline Exempted Village				
Residential/Agricultural Real	45.05200	40.48848	40.25118	39.99209
Commercial/Industrial and Public Utility Real	60.71982	55.46845	55.34481	53.12646
General Business and Public Utility Personal	75.65000	72.80000	72.77000	72.55000
Crestview Local				
Residential/Agricultural Real	25.71200	25.67695	25.85400	26.51975
Commercial/Industrial and Public Utility Real	28.06115	27.35390	26.97214	27.54266
General Business and Public Utility Personal	48.40000	48.40000	48.40000	49.10000
Galion City				
Residential/Agricultural Real	37.10935	33.78927	33.79935	33.71757
Commercial/Industrial and Public Utility Real	47.79646	42.49344	42.33974	41.94875
General Business and Public Utility Personal	60.28000	59.33000	59.33000	59.33000
Lexington Local				
Residential/Agricultural Real	39.18827	38.84507	29.52299	29.41123
Commercial/Industrial and Public Utility Real	40.26265	39.45004	31.18639	30.71639
General Business and Public Utility Personal	47.50000	47.30000	39.10000	39.10000
Loudonville-Perrysville Exempted Village				
Residential/Agricultural Real	31.29028	31.26865	30.34726	30.47077
Commercial/Industrial and Public Utility Real	32.11921	31.98814	31.04201	31.16582
General Business and Public Utility Personal	40.42000	40.46000	40.23000	40.35000

2008	2007	2006	2005	2004	2003
\$2.00000	\$2.01961	\$2.02218	\$2.08514	\$2.23276	\$2.23345
3.09528	3.05111	3.04122	3.14768	3.25362	3.24134
4.70000	4.70000	4.70000	4.70000	4.70000	4.70000
31.74829	33.10984	33.12339	34.73572	34.73572	24.86835
38.74066	40.16363	39.54836	41.19254	41.19254	31.24251
62.25000	62.25000	62.25000	62.25000	62.25000	52.35000
28.08169	26.31694	20.00003	20.00003	20.12835	20.12353
30.22490	28.50972	22.19823	24.07470	24.86698	24.86698
53.10000	51.30000	45.00000	45.00000	45.00000	45.00000
24.55518	24.18618	24.00439	23.98798	25.74598	25.57163
28.05168	27.61127	27.56908	27.35521	30.97996	31.21375
48.25000	47.85000	47.65000	47.65000	49.25000	50.20000
30.42735	29.80687	31.04156	32.15838	32.19150	32.22591
44.20768	41.60495	42.68813	47.03816	46.30900	46.33900
63.81000	63.17000	64.42000	64.82000	64.80000	64.83000
26.78681	26.95495	26.95911	24.40114	24.95488	26.45602
27.84266	27.70311	26.98966	24.44816	25.33275	26.83275
49.40000	49.40000	49.40000	46.90000	47.40000	48.90000
29.62526	29.64272	28.90498	33.25404	35.32132	35.30822
39.80184	39.75524	38.67128	45.71597	49.70229	49.46793
57.23000	57.23000	56.53000	59.57000	68.47000	68.47000
29.35142	29.48793	29.40702	29.45449	30.70048	31.50250
30.62611	30.72543	30.53966	29.87291	32.29726	32.97198
39.10000	39.20000	39.10000	39.20000	40.30000	41.10000
30.55111	30.98053	30.69683	31.05734	31.69435	25.19875
31.08064	32.28188	31.02395	31.28295	32.37848	25.90146
40.43000	40.83000	40.54000	40.90000	41.50000	35.00000

(continued)

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

	2012	2011	2010	2009
Lucas Local				
Residential/Agricultural Real	\$37.55698	\$37.43283	\$37.25758	\$37.33217
Commercial/Industrial and Public Utility Real	37.60037	37.55288	37.59805	37.69805
General Business and Public Utility Personal	49.20000	49.20000	49.20000	49.30000
Madison Local				
Residential/Agricultural Real	34.97349	30.21836	28.18798	27.54552
Commercial/Industrial and Public Utility Real	53.61323	48.10279	46.59281	45.22350
General Business and Public Utility Personal	65.40000	60.90000	60.90000	60.40000
Mansfield City				
Residential/Agricultural Real	35.91788	46.78488	43.59247	42.06970
Commercial/Industrial and Public Utility Real	47.77192	58.49240	56.76699	54.85070
General Business and Public Utility Personal	59.95000	71.35000	69.95000	68.65000
Northmor Local				
Residential/Agricultural Real	26.77886	26.77502	25.08972	26.85282
Commercial/Industrial and Public Utility Real	27.64092	27.63166	26.95245	26.87975
General Business and Public Utility Personal	34.24000	34.24000	32.24000	34.24000
Ontario Local				
Residential/Agricultural Real	38.36432	37.90731	35.81087	35.49148
Commercial/Industrial and Public Utility Real	43.43238	42.20588	40.49373	40.07256
General Business and Public Utility Personal	51.10000	50.80000	50.10000	49.40000
Plymouth Local				
Residential/Agricultural Real	27.25701	26.95063	26.98723	26.97521
Commercial/Industrial and Public Utility Real	29.64774	28.46383	28.51015	28.51947
General Business and Public Utility Personal	32.80000	32.80000	32.80000	32.80000
Shelby City				
Residential/Agricultural Real	31.96342	31.78150	30.54287	25.47355
Commercial/Industrial and Public Utility Real	43.69753	43.52458	40.04374	33.12321
General Business and Public Utility Personal	55.70000	55.70000	54.90000	49.90000
South Central Local				
Residential/Agricultural Real	22.27739	22.34811	22.35805	22.35008
Commercial/Industrial and Public Utility Real	23.22578	22.44349	22.44349	22.47037
General Business and Public Utility Personal	36.90000	36.95000	36.95000	36.95000

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

2008	2007	2006	2005	2004	2003
\$37.30001	\$37.90001	\$28.10001	\$28.30001	\$29.50001	\$30.60001
37.69805	38.31057	28.38011	28.30001	30.15582	31.25582
49.30000	49.90000	40.10000	40.30000	41.50000	42.60000
27.38111	27.37656	27.21903	27.12428	30.72693	30.73091
44.70681	44.55048	44.88309	43.97632	45.05151	43.87335
60.40000	60.40000	60.40000	60.40000	60.40000	60.40000
41.75796	42.24661	33.47181	33.55199	41.37092	41.33836
54.35765	54.12802	44.96299	44.74051	50.91511	50.67848
68.65000	69.25000	60.55000	60.75000	66.05000	66.05000
26.80388	19.70000	19.70002	19.70000	19.70898	19.70466
26.83878	19.70000	19.70003	19.70001	19.70001	19.70001
34.24000	27.10000	27.10000	27.10000	27.10000	27.10000
34.50243	34.30358	33.91916	28.60420	29.69917	29.99957
38.21688	37.24490	36.81133	31.11646	32.62512	32.82240
49.00000	48.80000	48.40000	43.10000	44.10000	44.40000
27.17830	27.18962	27.29056	27.29336	29.86983	30.27022
28.67892	28.75228	28.87330	29.21439	32.81715	33.21973
33.00000	33.00000	33.10000	33.10000	35.60000	36.00000
25.41076	25.36183	24.94584	25.01922	26.63308	26.62449
33.49318	32.72616	32.18510	33.78154	33.15181	33.08831
49.90000	49.80000	49.40000	49.50000	49.60000	49.60000
23.01131	23.01131	22.98669	23.20993	23.25831	23.21320
23.21289	23.23776	22.97473	23.84190	23.76121	23.40812
37.55000	37.55000	37.55000	37.75000	37.75000	37.75000

Richland County, Ohio
Property Tax Levies and Collections
Real and Public Utility Taxes
Last Eight 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
2012	\$18,887,113	\$16,139,481	85.45 %	\$779,393	\$16,918,874
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 is aware of the requirement to report delinquent tax collections by levy year rather than by collection year. However, our current computer system tracks levy amounts by either current levy or delinquent levy. Once amounts become part of the delinquent levy, the ability to track information by levy year is lost. We are looking at options to improve the presentation.

* - 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
89.58 %	\$926,323	4.90 %
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
2012	\$0	\$0	0.00 %	\$248
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

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

Note: The County is aware of the requirement to report delinquent tax collections by levy year rather than by collection year. However, our current computer system tracks levy amounts by either current levy or delinquent levy. Once amounts become part of the delinquent levy, the ability to track information by levy year is lost. We are looking at options to improve the presentation.

Source: Richland County Auditor

Total Tax Collections (1)	Percent of Current Total Tax Collections to Current Tax Levy	Accumulated Outstanding Delinquent Taxes	Percent of Outstanding Delinquent Taxes to Current Tax Levy
\$248	0.00 %	\$103,648	0.00 %
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

Richland County, Ohio
Principal Real Property Taxpayers
 2012 and 2006 (1)

2012		
Taxpayer	Real Property Assessed Valuation	Percentage of Real Property Assessed Valuation
Centro Richland LLC	\$6,399,550	0.35%
Wal-Mart Incorporated	6,173,630	0.33
Newman Technology Inc	5,054,090	0.27
Kurt Stimens Properties	4,294,250	0.23
The Gorman Rupp Co.	4,097,950	0.22
Gumberg Associates	3,841,020	0.20
Dofasco Shelby Inc	3,780,000	0.21
Central Ohio Associates LTD	3,301,490	0.18
SSI Mansfield	2,655,920	0.14
Cartario Company LTD	2,278,830	0.12
Total	\$41,876,730	2.26%
Total Real Property Assessed Valuation	\$1,849,160,270	
2006		
Taxpayer	Real Property Assessed Valuation	Percentage of Real Property Assessed Valuation
General Motors	\$12,502,300	0.64%
Centro Richland LLC	7,529,770	0.38
Wal-Mart Incorporated	6,067,650	0.31
Gumberg Associates	4,410,360	0.23
Newman Technology Inc	4,408,410	0.23
Muller Hauss Van Aken Farms	4,006,120	0.20
Dofasco Shelby Inc	3,859,630	0.20
Central Ohio Associates LTD	3,105,600	0.16
SSI Mansfield	2,818,420	0.14
Meijer Incorporated	2,561,840	0.13
Total	\$51,270,100	2.62%
Total Real Property Assessed Valuation	\$1,956,782,360	

(1) Latest information Available

Source: Richland County Auditor

Richland County, Ohio
Principal Public Utility Property Taxpayers
2012 and 2006 (1)

Taxpayer	2012	
	Public Utility Property Assessed Valuation	Percentage of Public Utility Property Assessed Valuation
Columbia Gas Transmission	\$36,760,020	36.89%
Ohio Edison	32,737,470	32.86
Ohio Power	11,737,100	11.78
American Transmission Systems	6,694,350	6.72
Columbia Gas of Ohio	3,646,660	3.66
Aqua Ohio Water Company	2,745,560	2.76
Firelands Electric	1,234,120	1.24
Licking Rural Electric	910,910	0.91
Consolidated Electric Cooperation	635,630	0.64
Duke Energy Ohio	311,250	0.31
Total	\$97,413,070	97.76%
Total Public Utility Property Assessed Valuation	\$99,640,710	

Taxpayer	2006	
	Public Utility Property Assessed Valuation	Percentage of Public Utility Property Assessed Valuation
Columbia Gas Transmission	\$31,684,000	32.95%
Ohio Edison	23,804,740	24.76
United Telephone	17,853,250	18.57
Ohio Power	8,556,420	8.90
American Transmission Systems	7,209,830	7.50
Ohio-American Water Company	1,666,350	1.73
Pennsylvania Lines	1,398,610	1.45
New Par	690,070	0.72
New York Central Lines	876,180	0.91
Licking Rural Electric	782,700	0.81
Total	\$94,522,150	98.30%
Total Public Utility Property Assessed Valuation	\$96,158,960	

(1) Latest information Available

Source: Richland County Auditor

Richland County, Ohio
Computation of Direct and Overlapping Governmental Activities Debt
December 31, 2012

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
Direct - Richland County			
General Obligation Bonds	\$26,110,848	100.00%	\$26,110,848
Special Assessment Bonds	2,610,000	100.00	2,610,000
Notes Payable	3,278,157	100.00	3,278,157
OPWC Loans	859,381	100.00	859,381
Capital Leases	1,805,100	100.00	1,805,100
OWDA Loan	245,802	100.00	245,802
Computerization Loan	211,719	100.00	211,719
<i>Total Direct - Richland County</i>	<u>35,121,007</u>	<u>100.00</u>	<u>35,121,007</u>
Overlapping (2)			
Townships Wholly Within County	1,390,712	100.00	1,390,712
Cities Wholly Within the County	12,935,295	100.00	12,935,295
Villages Wholly Within the County	1,452,661	100.00	1,452,661
Schools Wholly Within the County	90,239,505	100.00	90,239,505
City of Crestline	259,847	0.62	1,611
City of Galion	2,038,489	0.07	1,427
Ashland City School District	3,263,709	0.07	2,415
Buckeye Central Local School District	8,414,011	0.19	15,987
Clearfork Local School District	6,309,440	93.13	5,875,981
Crestline Exempted Village School District	2,503,370	0.62	15,521
Crestview Local School District	14,284,151	74.30	10,613,124
Galion City School District	17,747,694	2.99	530,656
Lexington Local School District	79,012	95.06	75,109
Lucas Local School District	517,055	95.80	495,339
Loudonville-Perrysville Exempted Village School District	1,002,060	3.86	38,680
Northmor Local School district	14,040,928	3.78	530,747
Plymouth-Shiloh Local School District	345,000	79.80	275,310
South Central Local School District	897,683	2.72	24,417
<i>Total Overlapping</i>	<u>177,720,622</u>		<u>124,514,497</u>
<i>Totals</i>	<u><u>\$212,841,629</u></u>		<u><u>\$159,635,504</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, 2012.

Source: Richland County Auditor

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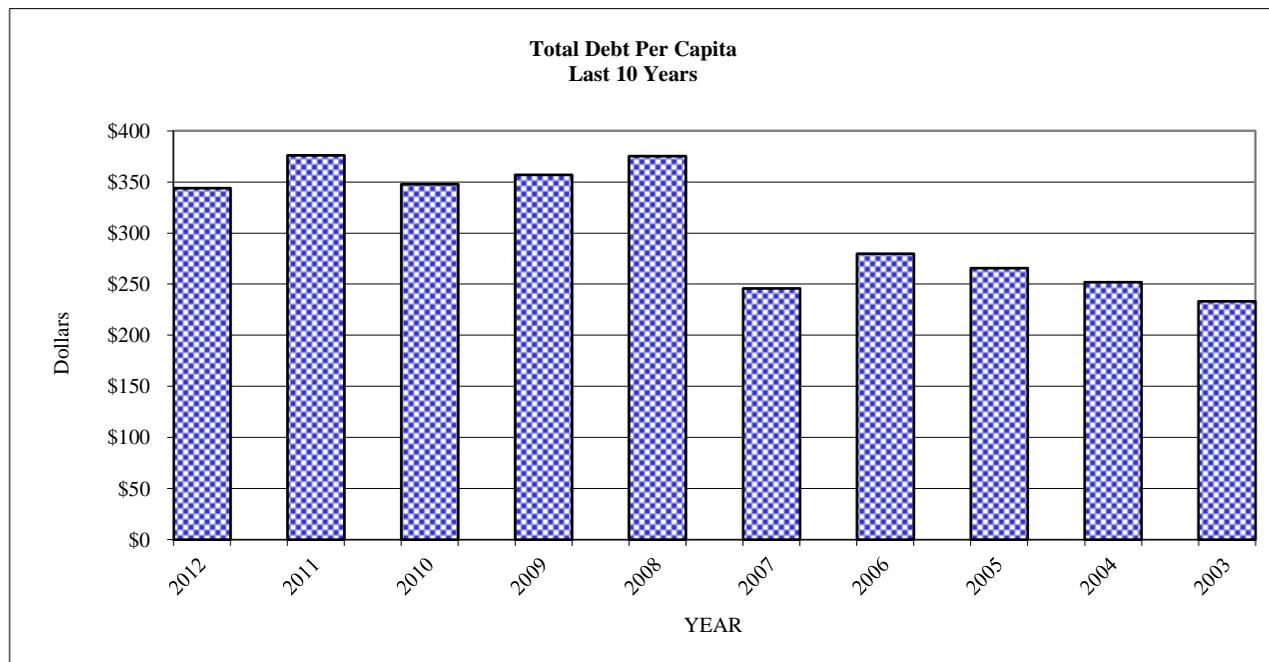
Richland County, Ohio
*Ratio of Outstanding Debt to
Total Personal Income and Debt Per Capita
Last Ten Years*

Governmental Activities						
Year	General Obligation Bonds	Special Assessment Bonds	Notes Payable	OPWC Loans	Capital Leases	OWDA Loan
2012	\$26,110,848	\$2,610,000	\$3,278,157	\$859,381	\$1,805,100	\$245,802
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

(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)
\$211,719	\$2,977,164	\$388,450	\$3,680,000	\$42,166,621	1.56 %	\$344
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



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
2012	122,673	\$4,410,354,337	\$29,088,012	0.66%	\$237.12
2011	124,475	4,452,888,041	31,396,507	0.63	252.23
2010	124,475	4,683,734,506	22,843,654	0.42	183.52
2009	125,722	4,695,154,323	24,426,597	0.45	194.29
2008	126,369	5,417,597,406	26,083,188	0.42	206.40
2007	127,101	5,592,288,757	16,638,008	0.24	130.90
2006	128,852	5,895,403,188	8,568,549	0.15	66.50
2005	127,949	5,786,520,942	9,534,086	0.16	74.51
2004	128,190	5,217,383,043	11,139,621	0.21	86.90
2003	128,004	5,190,504,959	9,652,769	0.19	75.41

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

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

Year	Sewer Operating Revenues	Sewer Operating Expenses (2)	Net Available Revenues	Debt Service (3)		Coverage
				Principal	Interest	
2012	\$2,527,612	\$1,614,527	\$913,085	\$4,917	\$0	185.70
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

	2012		2011	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	<u>\$1,948,800,980</u>	<u>\$1,948,800,980</u>	<u>\$1,973,302,840</u>	<u>\$1,973,302,840</u>
Debt Limitation	\$47,220,025	\$19,488,010	\$47,832,571	\$19,733,028
Total Outstanding Debt:				
General Obligation Bonds	26,128,873	26,128,873	28,142,220	28,142,220
Special Assessment Bonds	2,610,000	2,610,000	3,305,000	3,305,000
Business-Type General Obligation Bonds	2,968,856	2,968,856	3,259,770	3,259,770
Governmental OPWC Loans	859,381	859,381	880,531	880,531
Business-Type OPWC Loans	388,450	388,450	390,649	390,649
OWDA Loan	245,802	245,802	273,454	273,454
Computerization Loan	221,719	221,719	423,440	423,440
Governmental General Obligation Notes	4,636,000	4,636,000	9,831,000	9,831,000
Business-Type General Obligation Notes	<u>3,680,000</u>	<u>3,680,000</u>	<u>0</u>	<u>0</u>
Total	<u>41,739,081</u>	<u>41,739,081</u>	<u>46,506,064</u>	<u>46,506,064</u>
Exemptions:				
General Obligation Bonds	23,258,873	23,258,873	24,247,220	24,247,220
Special Assessment Bonds	2,610,000	2,610,000	3,305,000	3,305,000
Business-Type General Obligation Bonds	2,968,856	2,968,856	3,259,770	3,259,770
Governmental OPWC Loans	859,381	859,381	880,531	880,531
Business-Type OPWC Loans	388,450	388,450	390,649	390,649
OWDA Loan	245,802	245,802	273,454	273,454
Computerization Loan	221,719	221,719	423,440	423,440
Governmental General Obligation Notes	4,359,000	4,359,000	9,831,000	9,831,000
Business-Type General Obligation Notes	3,680,000	3,680,000	0	0
Amount Available in Debt Service Fund	<u>67,566</u>	<u>67,566</u>	<u>4,601,487</u>	<u>4,601,487</u>
Total	<u>38,659,647</u>	<u>38,659,647</u>	<u>47,212,551</u>	<u>47,212,551</u>
Net Debt	<u>3,079,434</u>	<u>3,079,434</u>	<u>(706,487)</u>	<u>(706,487)</u>
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$44,140,591</u>	<u>\$16,408,576</u>	<u>\$48,539,058</u>	<u>\$20,439,515</u>
Legal Debt Margin as a Percentage of the Debt Limit	93.48%	84.20%	101.48%	103.58%
(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>41,220,025</u>		<u>41,832,571</u>
(2) The Debt Limitation equals one percent of the assessed value.		<u>\$47,220,025</u>		<u>\$47,832,571</u>

Source: Richland County Auditor

2010		2009		2008	
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>\$2,062,746,040</u>	<u>\$2,062,746,040</u>	<u>\$2,072,883,000</u>	<u>\$2,072,883,000</u>	<u>\$2,162,039,325</u>	<u>\$2,162,039,325</u>
\$50,068,651	\$20,627,460	\$50,322,075	\$20,728,830	\$52,550,983	\$21,620,393
19,711,965	19,711,965	21,224,192	21,224,192	22,812,722	22,812,722
3,960,000	3,960,000	4,570,000	4,570,000	5,480,000	5,480,000
3,112,811	3,112,811	3,181,958	3,181,958	3,248,450	3,248,450
721,504	721,504	685,016	685,016	399,772	399,772
400,483	400,483	275,166	275,166	285,166	285,166
299,547	299,547	0	0	0	0
635,161	635,161	846,882	846,882	1,058,603	1,058,603
13,156,000	13,156,000	13,130,000	13,130,000	13,352,000	13,352,000
0	0	0	0	0	0
<u>41,997,471</u>	<u>41,997,471</u>	<u>43,913,214</u>	<u>43,913,214</u>	<u>46,636,713</u>	<u>46,636,713</u>
15,776,965	15,776,965	16,264,192	16,264,192	16,762,918	16,762,918
3,960,000	3,960,000	4,570,000	4,570,000	5,480,000	5,480,000
3,112,811	3,112,811	3,181,958	3,181,958	3,248,450	3,248,450
721,504	721,504	685,016	685,016	399,772	399,772
400,483	400,483	275,166	275,166	285,166	285,166
299,547	299,547	0	0	0	0
635,161	635,161	846,882	846,882	1,058,603	1,058,603
13,156,000	13,156,000	13,130,000	13,130,000	13,352,000	13,352,000
0	0	0	0	0	0
5,157	5,157	127,226	127,226	265,161	265,161
<u>38,067,628</u>	<u>38,067,628</u>	<u>39,080,440</u>	<u>39,080,440</u>	<u>40,852,070</u>	<u>40,852,070</u>
<u>3,929,843</u>	<u>3,929,843</u>	<u>4,832,774</u>	<u>4,832,774</u>	<u>5,784,643</u>	<u>5,784,643</u>
<u>\$46,138,808</u>	<u>\$16,697,617</u>	<u>\$45,489,301</u>	<u>\$15,896,056</u>	<u>\$46,766,340</u>	<u>\$15,835,750</u>
92.15%	80.95%	90.40%	76.69%	88.99%	73.24%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	<u>44,068,651</u>		<u>44,322,075</u>		<u>46,550,983</u>
	<u>\$50,068,651</u>		<u>\$50,322,075</u>		<u>\$52,550,983</u>

(continued)

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

	2007		2006	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	<u>\$2,170,214,820</u>	<u>\$2,170,214,820</u>	<u>\$2,291,612,328</u>	<u>\$2,291,612,328</u>
Debt Limitation	\$52,755,371	\$21,702,148	\$55,790,308	\$22,916,123
Total Outstanding Debt:				
General Obligation Bonds	13,147,555	13,147,555	7,878,690	7,878,690
Special Assessment Bonds	6,375,000	6,375,000	7,225,000	7,225,000
Business-Type General Obligation Bonds	3,317,443	3,317,443	651,308	651,308
Governmental OPWC Loans	0	0	0	0
Business-Type OPWC Loans	295,000	295,000	0	0
OWDA Loan	0	0	0	0
Computerization Loan	0	0	0	0
General Obligation Notes	21,074,000	21,074,000	18,478,000	18,478,000
Special Assessment Notes	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>44,208,998</u>	<u>44,208,998</u>	<u>34,232,998</u>	<u>34,232,998</u>
Exemptions:				
General Obligation Bonds	5,056,678	5,056,678	2,264,901	2,264,901
Special Assessment Bonds	6,375,000	6,375,000	7,225,000	7,225,000
Business-Type General Obligation Bonds	3,317,443	3,317,443	651,308	651,308
Governmental OPWC Loans	0	0	0	0
Business-Type OPWC Loans	295,000	295,000	0	0
OWDA Loan	0	0	0	0
Computerization Loan	0	0	0	0
General Obligation Notes	21,074,000	21,074,000	18,478,000	18,478,000
Special Assessment Notes	0	0	0	0
Amount Available in Debt Service Fund	<u>104,834</u>	<u>104,834</u>	<u>0</u>	<u>0</u>
Total	<u>36,222,955</u>	<u>36,222,955</u>	<u>29,270,517</u>	<u>29,270,517</u>
Net Debt	<u>7,986,043</u>	<u>7,986,043</u>	<u>4,962,481</u>	<u>4,962,481</u>
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$44,769,328</u>	<u>\$13,716,105</u>	<u>\$50,827,827</u>	<u>\$17,953,642</u>
Legal Debt Margin as a Percentage of the Debt Limit	84.86%	63.20%	91.11%	78.35%
(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>46,755,371</u>		<u>49,790,308</u>
(2) The Debt Limitation equals one percent of the assessed value.		<u>\$52,755,371</u>		<u>\$55,790,308</u>

Source: Richland County Auditor

2005		2004		2003	
Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
<u>\$2,341,177,173</u>	<u>\$2,341,177,173</u>	<u>\$2,123,376,136</u>	<u>\$2,123,376,136</u>	<u>\$2,110,377,815</u>	<u>\$2,110,377,815</u>
\$57,029,429	\$23,411,772	\$51,584,403	\$21,233,761	\$51,259,445	\$21,103,778
8,811,128	8,811,128	10,383,566	10,383,566	8,836,004	8,836,004
8,030,000	8,030,000	8,795,000	8,795,000	9,520,000	9,520,000
683,871	683,871	716,434	716,434	748,997	748,997
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
14,656,000	14,656,000	10,675,000	10,675,000	9,010,000	9,010,000
0	0	0	0	0	0
<u>32,180,999</u>	<u>32,180,999</u>	<u>30,570,000</u>	<u>30,570,000</u>	<u>28,115,001</u>	<u>28,115,001</u>
2,460,059	2,460,059	3,130,848	3,130,848	3,357,267	3,357,267
8,030,000	8,030,000	8,795,000	8,795,000	9,520,000	9,520,000
683,871	683,871	716,434	716,434	748,997	748,997
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
14,656,000	14,656,000	10,675,000	10,675,000	9,010,000	9,010,000
0	0	0	0	0	0
0	0	572,470	572,470	79,303	79,303
<u>26,513,801</u>	<u>26,513,801</u>	<u>24,606,186</u>	<u>24,606,186</u>	<u>23,464,564</u>	<u>23,464,564</u>
<u>5,667,198</u>	<u>5,667,198</u>	<u>5,963,814</u>	<u>5,963,814</u>	<u>4,650,437</u>	<u>4,650,437</u>
<u>\$51,362,231</u>	<u>\$17,744,574</u>	<u>\$45,620,589</u>	<u>\$15,269,947</u>	<u>\$46,609,008</u>	<u>\$16,453,341</u>
90.06%	75.79%	88.44%	71.91%	90.93%	77.96%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	<u>51,029,429</u>		<u>45,584,403</u>		<u>45,259,445</u>
	<u>\$57,029,429</u>		<u>\$51,584,403</u>		<u>\$51,259,445</u>

Richland County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (1)	Total Personal Income (2)	Personal Income Per Capita (1)	Population Density (1) (Persons per Square Mile)	Employed (3)	Unemployed (3)
2012	122,673	\$2,694,635,118	\$21,966	246.8	52,800	4,800
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

Source:

- (1) 2003 -2012 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	
	8.3%	7.2%	8.1%	\$2,831,940	\$1,967,960	\$4,799,900
	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

Richland County, Ohio
Principal Employers
 2012 and 2003

2012		
Employer	Employees	Percentage of Total County Employment
Med-Central Health Systems	2,400	4.55%
Richland County	1,041	1.97
Jay Industries	950	1.80
Newman Technology	850	1.61
StarTek Inc	800	1.52
Gorman Rupp	750	1.42
CenturyLink, Inc	750	1.42
Mansfield City School District	700	1.33
Mansfield Correctional Institute	680	1.29
Therm-O-Disc	575	1.09
Total	9,496	17.98%
Total Employment within the County	52,800	

2003		
Employer	Employees	Percentage of Total County Employment
General Motors	2,524	4.25%
Mansfield General Hospital	2,510	4.23
Sprint	1,485	2.50
Mid Ohio Educational Services Center	1,400	2.36
Richland County	1,117	1.88
Jay Industries	1,100	1.85
Therm-O-Disc	1,000	1.68
Mansfield City Schools	900	1.52
Mansfield Correctional Institute	792	1.33
Crane Plumbing Products	790	1.33
Total	13,618	22.93%
Total Employment within the County	59,400	

Sources: 2003 - Mansfield Chamber of Commerce
 2012 - Richland County and the Ohio Department of Economic Development

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

Function/Program	2012	2011	2010	2009
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
County Offices	63	72	64	65
Commissioners Office	5	6	6	6
Treasurer's Office	6	5	5	5
Judicial System				
County Offices	73	73	82	105
Clerk of Courts	15	15	15	13
Probate Court	8	8	7	7
Public Safety				
County Offices	125	162	110	69
Sheriff (Road Patrol)	49	52	43	60
Public Works				
County Offices	6	6	6	8
Engineer	47	49	42	48
Auto Title	11	12	9	9
Health				
County Offices	10	10	18	10
Board of Developmental Disabilities	329	326	287	306
Human Services				
County Offices	77	75	49	55
Children's Services	128	138	108	99
Job and Family Services	78	85	76	86
Conservation and Recreation				
County Offices	2	2	2	2
<i>Business-Type Activities</i>				
Sewer	9	9	9	9
Totals	<u>1,041</u>	<u>1,105</u>	<u>938</u>	<u>962</u>

Source: Richland County Auditor

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

2008	2007	2006	2005	2004	2003
89	90	81	89	89	57
6	6	6	7	7	6
8	8	7	7	7	7
124	119	114	63	73	118
18	18	17	16	17	14
8	8	7	7	10	9
105	77	68	74	72	72
60	64	64	66	66	67
10	10	7	8	9	9
51	52	49	55	55	60
11	10	11	13	15	13
15	14	14	18	19	17
298	280	291	326	321	320
58	67	73	89	81	82
103	101	102	110	116	116
104	113	112	161	127	133
2	3	3	3	3	4
9	9	15	14	14	13
<u>1,079</u>	<u>1,049</u>	<u>1,041</u>	<u>1,126</u>	<u>1,101</u>	<u>1,117</u>

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

Function/Program	2012	2011	2010	2009
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
Board of Elections				
Registered Voters	89,382	87,811	87,138	86,032
Voter Turnout in November	69,988	41,266	41,980	39,167
Percentage of Voter Turnout	78.30%	46.99%	48.18%	45.53%
Recorder				
Deeds Issued	7,228	6,158	5,846	5,687
Mortgages Issued	16,249	11,491	11,135	11,504
Judicial System				
Common Pleas Courts Cases				
Civil	1,670	1,842	1,864	1,871
Criminal	897	871	913	996
Domestic	1,356	1,339	1,600	1,760
Health				
Dog and Kennel				
Dogs Licensed	22,105	14,787	15,352	19,178
Kennels	2,650	516	319	234
<i>Business-Type Activities</i>				
Sewer				
Number of Customers on:				
Metered Rate	3,625	3,619	3,594	3,567
Flat Rate	1,075	1,073	1,107	1,147

Source: Richland County Auditor

2008	2007	2006	2005	2004	2003
94,579	91,698	91,152	90,213	85,465	84,655
85,168	31,116	45,814	37,390	36,261	35,894
90.05%	33.93%	50.26%	41.45%	42.43%	42.40%
6,307	5,316	6,220	6,384	6,410	6,486
12,927	12,078	14,658	16,815	17,865	25,338
2,324	1,904	1,577	1,322	1,360	1,250
929	1,048	1,088	982	1,000	831
1,593	1,495	1,601	1,470	1,454	1,497
20,302	20,059	20,454	18,461	17,023	22,511
252	305	315	300	425	394
3,361	3,479	3,373	3,294	3,182	3,067
1,361	1,239	1,296	1,360	1,465	1,553

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

	2012	2011	2010	2009
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
County Offices				
Vehicles	19	18	17	18
Real Estate Assessment				
Vehicles	1	1	2	2
Weights and Measures				
Vehicles	1	1	1	1
Judicial System				
County Offices				
Vehicles	12	12	11	11
Juvenile Attention Center				
Vehicles	6	6	6	6
Public Safety				
County Offices				
Vehicles	5	5	4	6
Sheriff's Office				
Vehicles	52	50	49	59
Public Works				
County Engineer				
Vehicles	61	57	55	56
Codes and Permits				
Vehicles	4	4	4	4
Health				
Developmental Disabilities				
Vehicles	47	44	44	42
Dog and Kennel				
Vehicles	2	2	2	2
Human Services				
County Offices				
Vehicles	7	9	9	10
Children's Services				
Vehicles	26	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

2008	2007	2006	2005	2004	2003
19	22	23	18	17	16
2	2	2	2	2	2
1	1	2	1	1	1
13	6	10	8	7	6
5	11	11	9	9	7
5	3	7	4	2	2
62	66	66	57	40	28
56	52	52	49	47	46
4	4	3	2	2	2
41	44	44	42	39	35
5	5	6	5	5	4
12	13	13	14	14	13
21	20	20	21	2	2
1	1	1	1	1	1
8	10	10	9	8	7

Richland County, Ohio

Miscellaneous Statistics

December 31, 2012

<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)

**Additional copies of this
report may be obtained by
contacting:**

**The Richland County Auditor's Office
Attn: Andrew L McGinty
50 Park Avenue East
Mansfield, Ohio 44902
(419) 774-5545**

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

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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 16, 2013