

RICHLAND COUNTY

**Report on Compliance with Requirements
Applicable to Each Major Program and on
Internal Control Over Compliance in Accordance
with Office of Management and Budget
Circular A-133 and
Report on Compliance and on Internal Control
Over Financial Reporting
Based on an Audit of Financial Statements
Performed in Accordance
With *Government Auditing Standards*
For the Year Ended
December 31, 2000**



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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Board of County Commissioners
Richland County
Mansfield, Ohio

We have reviewed the Independent Auditor's Report of Richland County, prepared by PricewaterhouseCoopers LLP, for the audit period January 1, 2000 to December 31, 2000. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

JIM PETRO
Auditor of State

July 30, 2001

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Richland County

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

Board of Commissioners
Richland County
Mansfield, Ohio

Compliance

We have audited the compliance of Richland County (the "County") with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2000. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2000.



Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

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

Schedule of Expenditures of Federal Awards

We have audited the general-purpose financial statements of the County as of and for the year ended December 31, 2000, and have issued our report thereon dated June 19, 2001. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

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

Price Waterhouse Coopers LLP

June 19, 2001

Richland County

Schedule of Findings and Questioned Costs December 31, 2000

Richland County
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2000
(continued)

Identification of major programs:

<i>CFDA Numbers</i>	<i>Name of Federal Program or Cluster</i>
16.592	Law Enforcement Block Grant
93.778	Medical Assistance Program

Dollar threshold used to distinguish
between type A and type B programs: \$304,043

Auditee qualified as low-risk auditee? X yes no

Section II — Financial Statement Findings

No matters were reported

Section III — Federal Award Findings and Questioned Costs

No matters were reported.

Richland County

Schedule of Federal Assistance For the Year Ended December 31, 2000

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>
U.S. Department of Agriculture:			
Passed through Ohio Department of Education:			
National School Lunch Program	10.555		\$ 19,241
Title IV B—Faces	10.565		<u>66,172</u>
			<u>85,413</u>
U.S. Department of Health and Human Services:			
Passed through Ohio Department of Mental Health			
Social Services Block Grant	93.667	05D910	77,607
Passed through Ohio Department of Mental Retardation and Development Disabilities			
Block Grants for Community Mental Health Service	93.959	70-70907-01-un-p-99-9202/05D911-	652,477
Social Services Block Grant	93.667		<u>217,929</u>
			<u>948,013</u>
Passed through Ohio Department of Human Services:			
Child Welfare Services	93.645		64,540
Passed through Ohio Department of Mental Health:			
Block Grants for Community Mental Health Services	93.958	05D911	81,499
Passed through Ohio Department of Mental Health, Alcohol and Drug Addiction, and Mental Retardation and Development Disabilities			
Medical Assistance Program	93.778		5,509,177
Medicaid Title XIX	93.778	05D	1,680,090
Medicaid for Drug and Alcohol	93.778	7B	<u>239,585</u>
			<u>7,574,891</u>
Federal Emergency Management Agency:			
Emergency Management - State and Local Assistance	83.552	PTACA99-G958	34,368
Passed through the Ohio Emergency Management Agency			
Public Assistance Grants	83.544		67,188
MR/DD - Preschool	84.173		51,711
Child Welfare Services	83.027		<u>83,544</u>
			<u>236,811</u>
U.S. Department of Transportation:			
Passed through Ohio Department of Transportation:			
Highway Planning and Construction	20.205	165991/165001	205,550
Passed through Ohio Department of Transportation:			
Highway Planning and Construction	20.505	165991/165001	22,482
Speed and DUI Enforcement	20.600		<u>46,936</u>
			<u>274,968</u>

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

Richland County

Schedule of Federal Assistance For the Year Ended December 31, 2000

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Justice:			
Passed through Ohio Criminal Justice Service			
Magic	16.540		\$ 6,000
Safety Belt Program	16.580		1,348
National CASA Grant	16.547		25,000
Juv Acct. - JAIBG	16.523		65,303
Prosecutor	16.565		72,534
Bullet Proof Vests	16.607	1998-DG-BOZ-7031	11,654
Drug Court Discretionary Grant Program	16.585		235,000
Public Safety Partnership and Community Policing	16.710		48,704
Law Enforcement Block Grant	16.592		<u>340,323</u>
			<u>805,866</u>
Corporation for National Community Service:			
Passed through Ohio Department of Human Services:			
Americorps	94.006		20,214
U.S. Department of Housing and Urban Development			
Passed through Ohio Department of Development			
Community Development Block Grant	14.228		<u>188,590</u>
			<u>\$ 10,134,766</u>

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

Richland County

Schedule of Financial Assistance For the Year Ended December 31, 2000

1. Basis of Presentation

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

2. Subrecipients

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

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amounts Provided to subrecipients</u>
Law Enforcement Block Grant	16.592	\$ 34,720
Block Grants for Prevention and Treatment of Substance Abuse	93.959	\$ 652,477

3. Federal Assistance Reported at the State Level

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

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

**Report on Compliance and on Internal Control Over Financial Reporting
Based on an Audit of Financial Statements Performed in Accordance
With *Government Auditing Standards***

Board of Commissioners
Richland County
Mansfield, Ohio

We have audited the financial statements of Richland County (the "County") as of and for the year ended December 31, 2000, and have issued our report thereon dated June 19, 2001. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, non-compliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances on noncompliance, which we have reported to management of Richland County in a separate letter dated July 13, 2001.

Internal Control Over Financial Reporting

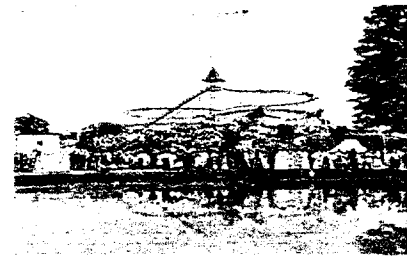
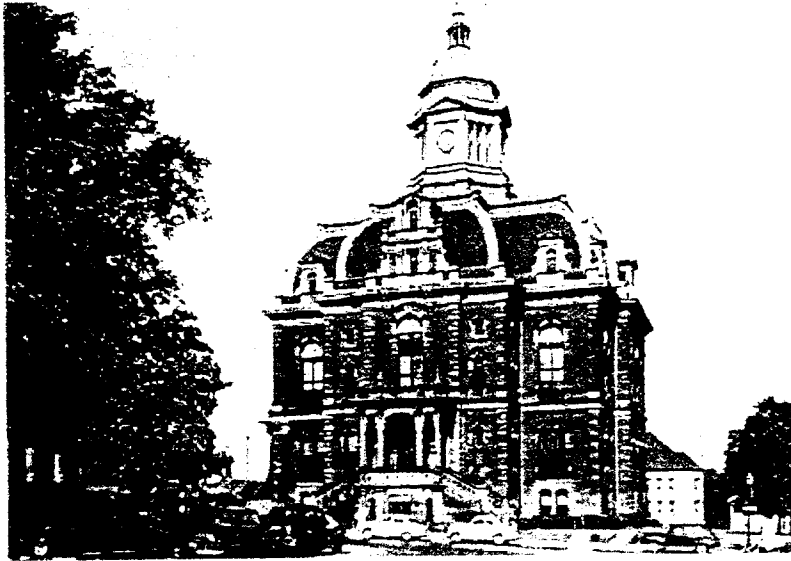
In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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

PricewaterhouseCoopers LLP

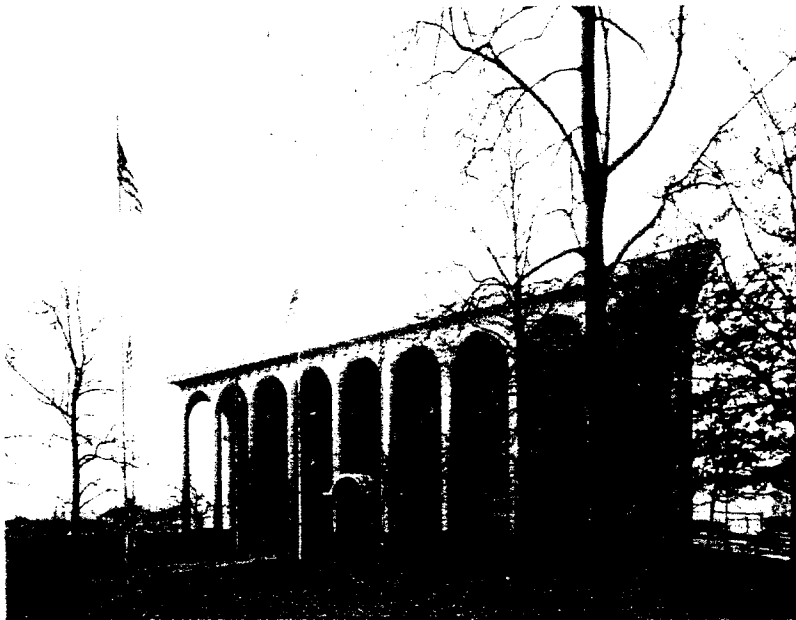
June 19, 2001

Richland County, Ohio



Then and....

... Now



Comprehensive Annual Financial Report

For the Year Ended December 31, 2000

RICHLAND COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED

December 31, 2000

Prepared by The Richland County Auditor's Office

Jack Reiner, County Auditor



Introductory Section



Richland County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2000
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Comprehensive Annual Financial Report
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JACK REINER
RICHLAND COUNTY AUDITOR



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

June 19, 2001

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, 2000. This CAFR conforms to Generally Accepted Accounting Principles (GAAP) as applicable to government entities and includes the early implementation of the new reporting model as promulgated by GASB Statement No. 34. Other related statements were also implemented. Note 3 provides additional information concerning this implementation.

Responsibility for both the accuracy of the data presented and the completeness and fairness of the presentation, including all disclosures, rests with the County Auditor. To the best of my knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly and completely the financial position and results of the County's financial activities.

The CAFR is divided into three sections: the Introductory Section, the Financial Section, and the Statistical Section. The Introductory Section includes the table of contents, this transmittal letter, the Certificate of Achievement for Excellence in Financial Reporting, a list of elected officials, a list of principal appointed officials and department heads, and organizational charts of the County. The Financial Section includes the Report of Independent Accountants, Management's Discussion and Analysis, the Basic Financial Statements and Notes that provide an overview of the County's financial position and operating results, the Combining Statements for nonmajor funds and other schedules that provide detailed information relative to the Basic Financial Statements. The Statistical Section presents various tables reflecting social and economic information, financial trends, and fiscal capacity of the County.

County Overview

Richland County was organized into a separate political entity in 1813. It encompasses nineteen townships, seven villages, with Ontario and Lexington being the largest, the City of Shelby, a small portion of the City of Crestline, and the City of Mansfield, which is the county seat. The County has an area of 449 square miles and has a population of 131,198, according to the Richland County Regional Planning Commission.

Richland County offers a vast variety of recreational and cultural attractions, including Clearfork, Charles Mill, and Pleasant Hill Reservoirs; Malabar and Mohican State Parks; a municipal park system with approximately 500 acres distributed among 26 parks; the 18 mile long Richland B & O Bike Trail; Mid-Ohio

Sports Car Course and Mansfield Speedway; musical groups such as the Mansfield Symphony Orchestra, Fun Center Chordsmen, Mansfield Choral Society, Mastersingers, Sweet Adelines and the Y-youth Choir; the Renaissance Theater, a restored, 1,430 seat, grand baroque theater, and the Mansfield Playhouse; the Mansfield Art Center, with monthly shows featuring the work of regional artists as well as exhibits loaned from major galleries and private collections; and special events such as the Miss Ohio Pageant, Ohio Winter Carnival at Snow Trails Ski Area, and the Mansfield Mehock Relays.

County Organization and Reporting Entity

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

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

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

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

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

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

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

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

Economic Condition and Outlook

The Village of Ontario continued to grow with more retail business locating there in 2000. Old Navy, which features a variety of casual clothing for men, women and children, opened in April. Home Depot, a large home improvement chain, opened in July. Encompassing 145,000 square feet, it is now the company's largest store in Ohio. Steak n' Shake opened next to Home Depot in November. Gordon Food Service Marketplace opened in May, offering thousands of food service products at wholesale prices. Target Department Store broke ground in late 2000 to construct a 400,000 square foot complex that will cost an estimated \$32 million. A large multi-plex cinema is also planned near the Target Store. Best Buy Department Store has also purchased land in the same area. The area is attractive to retailers because of established businesses in Ontario, like the Richland Mall built in 1960. This region is popular for growth because of all the undeveloped land and access to Route 30, Route 430 and Route 309.

The \$12 million YMCA opened in late 2000. It features a four-lane running track, a gym, two racquetball courts, a family swimming pool, a four-lane lap pool, a separate hot tub, a children's pool, a huge water slide and a lazy river. A new multi-purpose room with gym floor provides plenty of space for workout classes that don't take away from the main gym. There is a teen room, which includes a computer center, a pool table, air hockey and television. The main wellness center contains more than 100 pieces of cardio and weight equipment.

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

Travel and tourism is big business in Richland County. According to the Ohio tourism director, travelers spend \$278 million annually in our County. Malabar Farm tops the list of the five most popular sites visited. Malabar Farm, now a state park, is the home of Pulitzer Prize winning author Louis Bromfield. The farm exhibits Bromfield's revolutionary farming techniques as well as his extraordinary life. Second on the list is Kingwood Center, a large mansion once home to Charles Kelley King, an Ohio industrialist. Now tourists can enjoy the formal gardens, trails and bird sanctuary. Third, is the Richland Carrousel Park, a restored vintage carrousel enclosed in an attractive building. The carrousel is open year-round for the delight of all ages. The fourth most visited site is the Renaissance Theater, in downtown Mansfield. The revival of this historic theater draws people from everywhere. The theater entertains a large assortment of events. The last attraction is the Living Bible Museum. This Christian museum houses twenty-six dioramas with special effects from the entire span of the Christian Bible.

All of Richland County benefits from the Mid Ohio Sports Car course located in Lexington, Ohio. Every summer some of racing's largest and most popular races are held here. The Mid Ohio summer begins with the Trans-Am race held in June. The Motorcycle race is also in June, followed by the Vintage race in July. The

nationally televised Indy Car Race held in August attracts 80,000 spectators. In the fall, the last race held is the Valvoline Run Offs that are also nationally televised.

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

Major Initiatives

The Richland County Emergency Management Agency updated the 11-year-old equipment in 2000. Grants that totaled \$56,196, allowed the agency to bring 911 equipment up-to-date and train 911 employees. The new equipment sends emergency information directly to fire departments via fax machines. Before, the 911 department relied on transferring emergency information to printers in the fire stations.

Richland County was designated to receive \$6,720,000 in State bond money as awarded by the Ohio Department of Rehabilitation & Correction, Bureau of Adult Detention for the construction of a new full-service/misdemeanor jail. The cost of the new facility was estimated at \$18,930,744. If additional space were allowed for prisoners of the City of Mansfield, the estimated cost is \$22,811,657.

The old jail is designed for 90 male and 20 female inmates; however, there are up to 140 inmates housed at one time. The new jail will be 192-bed facility and will be built next to the County Courthouse.

The Richland County Sheriff's Department received State and Federal monies that were used for the acquisition of a \$95,000 Automated Fingerprint ID System, the purchase of five new cruisers, 27 new bulletproof vests, and new camera and security systems for the courthouse in 2000.

The Richland County Commissioners and the Mansfield-Richland County Humane Society joined up with the County Dog Warden to build a new animal shelter. The preliminary work for the shelter began in 2000 by Alexander Associates Architects showing a much larger building that will handle more animals than current building conditions allow. The current Dog Pound, built in 1961, is too small and has deteriorated over the past 40 years. The old building was built to accommodate 2,000 dogs a year but currently has housed up to 6,000 dogs per year. In the new facility, the Humane Society would care for all the animals including those now housed by the Dog Pound. This would allow the Dog Wardens to focus on animal complaints and cruelty investigations.

The Mental Health Recovery Services Board moved into the new multi-use building in September. The new building houses the Board office along with a consumer operated drop-in center. The second level consists of eight one-bedroom apartments for individuals with mental illness. Just a block away from the County Administration building and the Richland County Transit, this has proven to be a great location. The Mental Health Recovery Services Board was able to secure a State grant for 50% of the cost of the consumer operated Drop-In Center and 75% of the cost of the apartments. The Ohio Department of Mental Health is very excited about the combination of uses for one building.

In December the Mental Health and Recovery Services Board broke ground on a Service Enriched Housing Building. This new building will be located next to the new Multi-Use Building. It will be staffed twenty-four hours a day and will accommodate eight individuals with mental illness. Another State Grant has been secured by the board to cover 75% of the cost of this project. The expected completion date is August 2001.

Financial Information

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

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

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

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

Financial Highlights - Internal Service Fund During 2000, the net assets in the self-funded insurance fund plan increased from a deficit of \$1,429,903 to a deficit of \$369,790. Management has made several changes in the internal service fund including rate increases and a more careful review of claim payments and expects to eliminate the remaining deficit in 2001.

Financial Highlights - Fiduciary Funds The private purpose trust funds carried on the financial records of the County are the County Home Resident Trust and Children Trust. These funds had net assets at December 31, 2000 of \$2,891 and \$20,647, respectively, while the agency funds had assets and liabilities of \$111,178,910.

Cash Management All County cash is pooled for investment purposes. During the year ended December 31, 2000, the County's cash resources were divided among the following types of deposits and investments: Repurchase Agreements, Federated Fortress Government Mutual Fund, Government Treasury Certificates, Federal Home Loan Bank Bonds, Huntington Banker's Acceptance, Federal Home Loan Mortgage Corporation Bonds, Federal Home Loan Mortgage Corporation Debentures, Federal National Mortgage Association Discount Notes, Federal Farm Credit Bank Discount Notes, STAR Ohio, Commercial Paper, Negotiable Certificates of Deposit, and Money Market Investment. As shown in the Statement of Activities, interest income earned in 2000 totaled \$2,978,308 for the primary government and \$33,845 for the component unit.

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

General Liability
Food Stamp Coverage
Employee Benefit Liability
Public Officials Errors and Omissions Liability
Uninsured Motorists Liability
Ohio Stop Gap
Extra Expense
Comprehensive Boiler and Machinery
Automobile Physical Damage
Motor Truck Cargo

Faithful Performance
Law Enforcement Professional Liability
Automobile Liability
Building and Contents
Contractors Equipment
Flood and Earthquake
Data Processing Equipment
Valuable Papers and Records
Money and Securities

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

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

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

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

Pension and Postemployment Benefits The County participates in statewide pension plans which provide healthcare benefits for their retirees. These pension plans and benefits are discussed in Notes 13 and 14 in the Notes to the Basic Financial Statements.

Other Information

Independent Audit The State requires the County to have an annual independent audit. Pricewaterhouse Coopers LLP performed this independent audit for Richland County for the year ended December 31, 2000. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the Federal Single Audit Act of 1996 and related OMB Circular A-133. The independent auditor's report on the basic financial statements by Pricewaterhouse Coopers LLP is included at the beginning of the Financial Section of the CAFR.

Certificate of Achievement The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Richland County for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 1999. 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 ten consecutive years (1990 - 1999). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to the GFOA for consideration.

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

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

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

Sincerely,



Jack Reiner
Richland County Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Richland County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 1999

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.



Anne Spray Kinsey
President

Jeffrey L. Esser
Executive Director

Richland County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2000
Elected Officials

Board of Commissioners

Edward Olson
Robert Ashbrook
David Swartz

Auditor

Jack Reiner

Treasurer

Daniel Smith

Recorder

Sarah Davis

Clerk of Courts

Phillip Scott

Coroner

Dr. Stephen Banko

Engineer

Thomas Beck

Prosecutor

James Mayer, Jr.

Sheriff

James Stierhoff

Court of Common Pleas #1

Judge James DeWeese

Court of Common Pleas #2

Judge James Henson

Probate Court

Judge Richard Christiansen

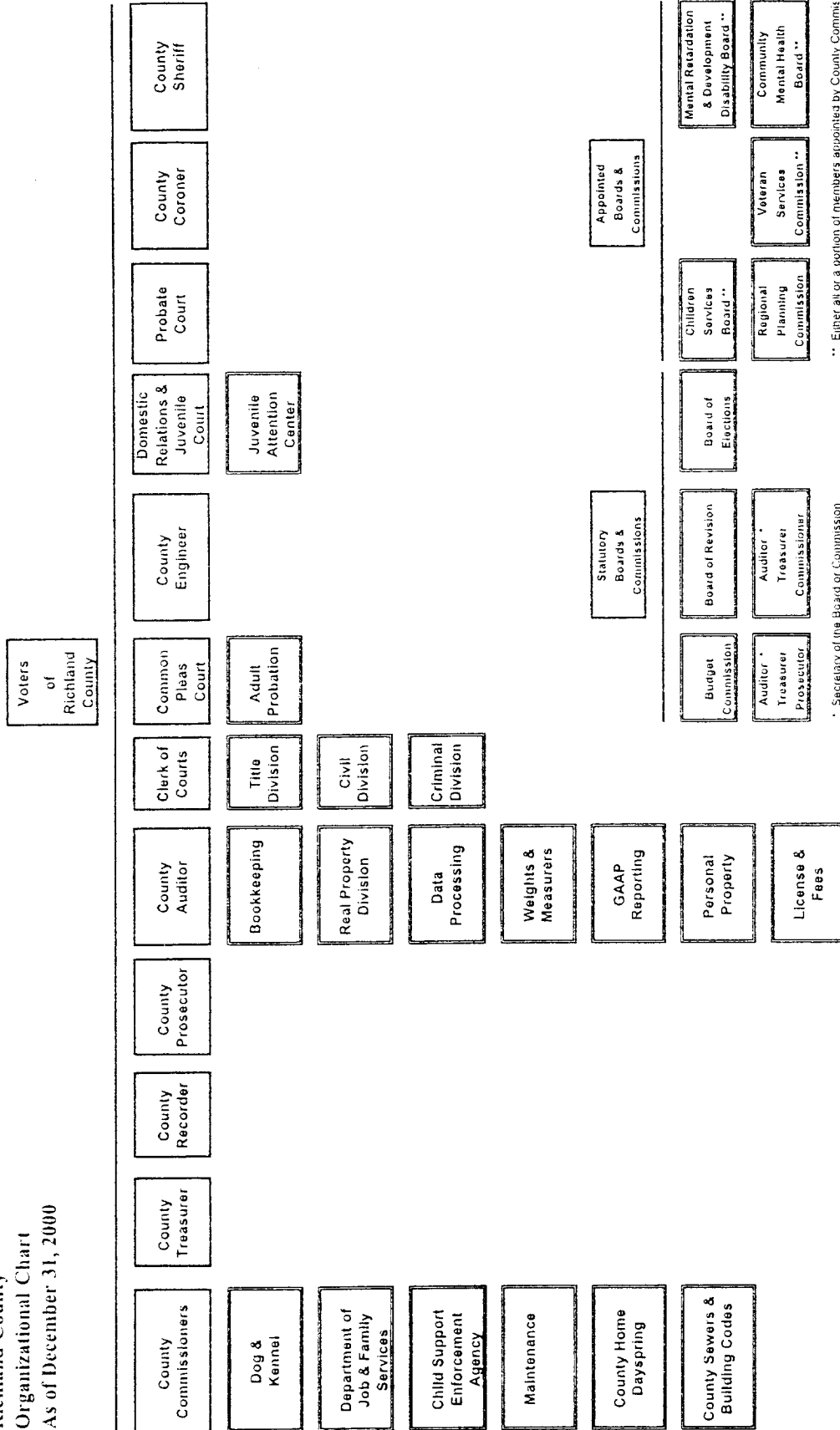
Domestic Relations Court

Judge Ron Spon

Richland County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2000
Principal Appointed Officials and Department Heads

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

Richland County
Organizational Chart
As of December 31, 2000



* Secretary of the Board or Commission

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

County Auditor
Organizational Chart
as of 12-31-00

Richland
County Auditor
Jack Reiner

Chief Deputy
Auditor
Patnck Dropsey

Deputy Auditor
Terry Hoyt

GAAP Conversion
Staci Hershner

Secretary
Fran
Bowman

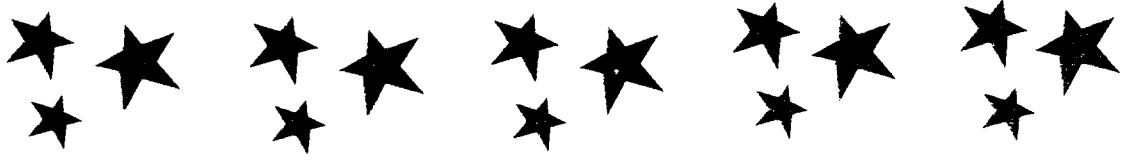
Financial
Systems
Manager
Elaine Reiner

Real Estate and
Personal Property
Division
Robin
Heffelfinger

Bookkeeping

G.I.S.
John Jerger

Data
Processing



Financial Section



Report of Independent Accountants

Board of County Commissioners
Richland County
Mansfield, Ohio

In our opinion, the accompanying basic financial statements present fairly, in all material respects, the financial position of Richland County at December 31, 2000, and the results of its operations and cash flows of its proprietary funds for the year then ended, in conformity with accounting principles generally accepted in the United States of America. These basic financial statements are the responsibility of Richland County's management; our responsibility is to express an opinion on these basic financial statements based on our audit. We did not audit the financial statements of Richland Newhope Industries, Inc., whose statements reflect total assets and revenues comprising 100% of the discretely presented component unit. Those statements were audited by other auditors whose report has been furnished to us, and our opinion on the basic financial statements, insofar as it relates to the amounts included for Richland Newhope Industries, Inc., is based solely on the report of the other auditors. We conducted our audit of these statements in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, which require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 3, Richland County adopted the provisions of the Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – For State and Local Governments*, as of January 1, 2000. In addition, as described in Note 3, Richland County adopted the provisions of Governmental Accounting Standards Board Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*, as of January 1, 2000.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 19, 2001 on our consideration of Richland County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Required Supplemental Information

The Management's Discussion and Analysis and the budgetary information on pages 3-12 and 104-180, respectively, are not a required part of the basic financial statements but is supplemental information required by the Governmental Auditing Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplemental information. However, we did not audit the information and express no opinion on it.

Combining Financial Statements and Individual Fund Schedules

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The combining financial statements and individual fund schedules accompanying the basic financial statements on pages 70-102 are presented for the purposes of additional analysis and are not a required part of the basic financial statements of Richland County. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

PriceWaterhouseCooper LLP

June 19, 2001

Richland County
Management's Discussion and Analysis
For the Year Ended December 31, 2000
Unaudited

The discussion and analysis of Richland County's financial performance provides an overall review of the County's financial activities for the fiscal year ended December 31, 2000. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter, notes to the basic financial statements and financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2000 are as follows:

In total, net assets increased \$7.2 million. Net assets of governmental activities increased \$7.5 million, which represents a 7.9 percent increase from 1999. Net assets of business-type activities declined \$0.3 million or 1.1 percent from 1999.

General revenues accounted for \$35.7 million in revenue or 39 percent of all revenues. Program specific revenues in the form of charges for services and sales, grants and contributions accounted for \$55.0 million or 61 percent of total revenues of \$90.7 million.

Total assets of governmental activities increased by \$6.0 million as taxes receivable (beginning to recognize the new levy) increased by \$3.6 million while cash and other receivables declined by \$0.7 million, and capital assets increased by \$3.1 million.

The County had \$81.1 million in expenses related to governmental activities; only \$52.7 million of these expenses were offset by program specific charges for services, grants or contributions. General revenues (primarily taxes) of \$35.9 million were adequate to provide for these programs.

Among major funds, the general fund had \$25.3 million in revenues and \$21.7 million in expenditures. The general fund's balance increased to \$2.7 million from \$1.2 million.

Net assets for the enterprise fund declined slightly. This decline resulted from operating expenses of \$2.4 million exceeding operating revenues of \$2.3 million and net transfers out of \$0.2 million..

Using this Comprehensive Annual Financial Report (CAFR)

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

The *Statement of Net Assets* and *Statement of Activities* provide information about the activities of the whole County, presenting both an aggregate view of the County's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how

Richland County
Management's Discussion and Analysis
For the Year Ended December 31, 2000
Unaudited

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.

Reporting the County as a whole

Statement of Net assets and the Statement of Activities

While this document contains the large number of funds used by the County to provide programs and activities, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2000?" The Statement of Net Assets and the Statement of Activities answer this question. These statements include all *assets* and *liabilities* using the *accrual basis of accounting* similar to the accounting used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

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

Reporting on the County's Most Significant Funds

Fund Financial Statements

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

Richland County
Management's Discussion and Analysis
For the Year Ended December 31, 2000
Unaudited

Fund financial reports provide detailed information about the County's major funds. The County uses many funds to account for a multitude of financial transactions. However, these fund financial statements focus on the County's most significant funds. The County's major governmental funds are the General Fund, Mental Health Board, Mental Retardation Board, Public Assistance, and Special Assessment Debt Retirement.

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 fiscal 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 16 - 23 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 Insurance fund accounts for medical benefit self-insurance program for employees of the County. The basic proprietary fund financial statements can be found on pages 24 - 27 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 28 - 29 of this report.

Richland County
Management's Discussion and Analysis
For the Year Ended December 31, 2000
Unaudited

Notes to the 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 financial statements can be found on pages 30 - 68 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules which can be found on pages 69 - 180 of this report.

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$127.2 million (\$102.3 million in governmental activities and \$24.9 million in business type activities) and at the close of the most recent fiscal year.

A large portion of the County's net assets (61.8 percent) reflect its investment in capital assets (e.g., land, buildings, infrastructure and machinery and equipment), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending.

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

Table 1 provides a summary of the County's net assets for 2000 compared to 1999:

(Table 1)
 Net Assets
 (In Millions)

	Governmental Activities		Business-Type Activities		Total	
	2000	1999	2000	1999	2000	1999
Assets						
Current and Other Assets	\$84.9	\$82.0	\$1.4	\$0.9	\$86.3	\$82.9
Capital Assets	68.8	65.7	23.8	24.8	92.6	90.5
Total Assets	153.7	147.7	25.2	25.7	178.9	173.4

Richland County
Management's Discussion and Analysis
For the Year Ended December 31, 2000
Unaudited

	Governmental Activities		Business-Type Activities		Total	
	2000	1999	2000	1999	2000	1999
Liabilities						
Long-Term Liabilities	24.3	25.5	0.0	0.0	24.3	25.5
Other Liabilities	27.2	27.4	0.3	0.5	27.5	27.9
Total Liabilities	51.5	52.9	0.3	0.5	51.8	53.4
Net Assets:						
Invested in Capital Assets, Net of Related Debt	55.0	52.5	23.6	24.5	78.6	77.0
Restricted	43.4	40.3	0.0	0.0	43.4	40.3
Unrestricted	3.9	2.0	1.3	0.7	5.2	2.7
Total Net Assets	\$102.3	\$94.8	\$24.9	\$25.2	\$127.2	\$120.0

An additional portion of the County's net assets, \$43.4 million (34.1 percent), represent resources that are subject to external restrictions on how they may be used. The remaining balance, \$5.2 million (4.1 percent), of unrestricted net assets may be used to meet the County's ongoing obligations to citizens and creditors.

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

Total assets increased \$5.5 million. Taxes receivable increased by \$3.6 million and capital assets increased by \$2.1 million.

Table 2 shows the changes in net assets for fiscal year 2000. Since this is the first year the County has prepared financial statements following GASB Statement 34, revenue and expense comparisons to fiscal year 1999 are not available. In future years, when prior year information is available, a comparative analysis of government-wide data will be presented.

Richland County
Management's Discussion and Analysis
For the Year Ended December 31, 2000
Unaudited

(Table 2)
 Changes in Net Assets
 (In Millions)

	Governmental Activities	Business-Type Activities	Total
	2000	2000	2000
Revenues			
Program Revenues:			
Charges for Services	\$6.6	\$2.3	\$8.9
Operating Grants and Contributions	44.6	0.0	44.6
Capital Grants and Contributions	1.5	0.0	1.5
Total Program Revenues	52.7	2.3	55.0
General Revenues and Transfers:			
Property Taxes	12.7	0.0	12.7
Sales Tax	14.4	0.0	14.4
Grants and Entitlements	3.4	0.0	3.4
Investment Earnings	3.0	0.0	3.0
Other	2.2	0.0	2.2
Transfers	0.2	-0.2	0.0
Total General Revenues and Transfers	35.9	-0.2	35.7
Total Revenues and Transfers	88.6	2.1	90.7
Program Expenses			
General Government:			
Legislative and Executive	6.6	0.0	6.6

Richland County
Management's Discussion and Analysis
For the Year Ended December 31, 2000
Unaudited

	Governmental Activities	Business-Type Activities	Total
	2000	2000	2000
Judicial	4.9	0.0	4.9
Public Safety	10.5	0.0	10.5
Public Works	5.4	0.0	5.4
Health	24.9	0.0	24.9
Human Services	25.3	0.0	25.3
Conservation and Recreation	0.1	0.0	0.1
Economic Development	0.8	0.0	0.8
Intergovernmental	1.0	0.0	1.0
Interest and Fiscal Charges	1.6	0.0	1.6
Sewer	0.0	2.4	2.4
Total Expenses	81.1	2.4	83.5
Increase (Decrease) in Net Assets	\$7.5	-0.3	\$7.2

Health and Human Services account for \$50.2 million of expenses out of \$81.1 million total expenses for governmental activities, or 61.9 percent of that total. Of that \$81.1 million in governmental activities expenses, \$6.6 million 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. Safety services charges for service include things like fees for boarding prisoners and for special details. Health includes charges for services provided to clients of the Mental Retardation Board. Dayspring and Child Support Enforcement Agency fees are the largest component of the charges for human services.

Additional revenues provided by the State and federal governments included \$44.6 million for operations, \$1.5 million for capital improvements or acquisitions and \$3.4 million that was not restricted to a particular program or purpose. As the Statement of Activities shows the majority of this intergovernmental revenues are grants and subsidies to provide health and human services.

Richland County
Management's Discussion and Analysis
For the Year Ended December 31, 2000
Unaudited

While sales taxes are not levied for a particular program or function, \$1 million annually has been designated for roads and bridges, a public works function.

Financial Analysis of the Government's Funds

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

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

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$27,339,272. Approximately \$24,780,217 of this total amount constitutes unreserved fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purpose restrictions. The remainder of fund balance is reserved to indicate that it is not available for new spending. While the bulk of the governmental fund balances are not reserved in the governmental fund statements, they lead to restricted net assets on the Statement of Net Assets due to their being restricted for use for a particular purpose mandated by the source of the resources such as the State or federal government or the tax levy.

The general fund is the chief operating fund of the County. At the end of the current fiscal year, unreserved fund balance of the general fund was \$2,113,091, while total fund balance reached \$2,665,451. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents approximately 10 percent of total general fund expenditures, while total fund balance represents 12 percent of that same amount.

The fund balance of the County's general fund increased by \$1,486,211 during the current fiscal year with revenues exceeding expenditures by \$3,680,204. Key factors in this growth are as follows:

An increase in the local sales tax rate for the full fiscal year (one-half of one percent) increased tax revenues by approximately \$4,500,000. However, nearly \$2,975,000 of this increase simply replaces the inside millage (2.00 mills) that was suspended upon the additional sales tax levy passage in May, 1999. The year 2000 was the first full year of collection of the new sales tax levy.

Operating transfers out to other governmental funds amounted to \$2,210,037 and are discussed a little later in this analysis.

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

Richland County
Management's Discussion and Analysis
For the Year Ended December 31, 2000
Unaudited

The Mental Retardation Board is in the middle of a ten year plan which called for the accumulation of resources in the earlier years in anticipation of future program needs. The fund had expenditures of \$14,516,051 in 2000 and had an ending fund balance of \$19,982,356.

The Public Assistance Fund reported a deficit fund balance of \$773,886. This resulted from the deferral of revenue received from the state in advance of reimbursable program costs with the County transferring cash to the fund from the General Fund as cash is needed to pay obligations rather than transferring cash as expenditures are accrued or revenues are deferred.

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 revenues 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 revenues are adjusted due to actual activity then the appropriations can be adjusted accordingly.

The most significant changes between the General Fund original budget and final budget was in the area of transfers out, which increased from \$914,286 to \$2,210,037, and revenues which increased from \$22,764,346 to \$23,800,087, or 4.6%, with sales tax being the largest piece of this change. Actual revenues exceeded final budget by 4.2%. Of the changes in budgeted transfers out, 44 percent represents transfers from the General fund to various debt service funds. Another 19 percent represents a transfer to the Child Support Enforcement Agency as required by Title IV. The remainder of the changes are for such things as transfers to various funds for the County's matching portion of various grants.

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.

Capital Asset and Debt Administration

Capital Assets. The County's investment in capital assets for its governmental and business type activities as of December 31, 2000, amounts to \$78,598,673 (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings and systems, improvements, equipment, roads, highways, and bridges.

Note 11 (Capital Assets) provides capital asset activity during the 2000 fiscal year. During 2000 The Juvenile Attention Center and the Child Support Enforcement Agency building projects were completed. The Marlow Heights sewer project was also completed. Various roads were resurfaced at a cost of \$1,362,215 and bridges were improved or replaced in the amount of \$1,036,504.

Long-term debt. At the end of the 2000 fiscal year, the County had total bonded debt outstanding of \$20,280,000. Of this amount, \$8,795,000 comprises debt backed by the full faith and credit of the County and

Richland County
Management's Discussion and Analysis
For the Year Ended December 31, 2000
Unaudited

\$11,485,000 is special assessment debt for which the County is liable in the event of default by the property owner subject to the assessment.

The County's long-term bonded debt decreased by \$1,215,000 (5.65 percent) during the 2000 fiscal year.

The County maintains a Aaa rating from Moody's for general obligation debt. State statute limits the total amount of debt a governmental entity may issue. The current debt limitation for the County is \$47,397,073, which is significantly higher than the County's outstanding net debt.

In addition to the bonded debt, County long-term obligations include compensated absences and a capital lease. Additional information on the County's long-term debt can be found in note 17 of this report. Notes 15 and 16 discuss compensated absences and the capital lease. Note 18 provides information regarding bond anticipation notes.

The largest bond anticipation note (\$3,000,000) has been issued for the Eastview/Heatherwood sewer project, which will be assessed upon completion with the infrastructure assets being transferred to the sewer fund as a capital contribution. This project was in the environmental review and approval process at the end of 2000.

Interest and fiscal charges amounted to 2 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 5.6 percent, which decreased from a rate of 6.4 percent a year ago. This rate exceeds the state's average unemployment rate of 4.1 percent and the national average of 4.0 percent.

Inflationary trends in the region compare favorably to national indices.

All of these factors were considered in preparing the County's budget for the 2001 fiscal year. At the end of the 2000 fiscal year, unreserved fund balance in the general fund increased to \$2,113,091. The County has encumbered \$159,402 of this amount for spending on fiscal year 2000 activity.

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 Staci McCartney, Richland County Auditor's Office, 50 Park Avenue East, Mansfield, Ohio 44902.

Richland County, Ohio
Statement of Net Assets
Primary Government as of December 31, 2000
Component Unit as of August 31, 2000

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activity	Total	
Assets				
Equity in Pooled Cash and Cash Equivalents	\$34,891,997	\$500,308	\$35,392,305	\$0
Cash and Cash Equivalents in Segregated Accounts	141,754	152,515	294,269	815,037
Deposits	0	0	0	1,000
Receivables:				
Accounts	1,208,402	752,128	1,960,530	234,216
Accrued Interest	213	0	213	1,429
Taxes	17,884,296	0	17,884,296	0
Internal Balances	1,013	(1,013)	0	0
Due from Other Governments	12,825,523	0	12,825,523	0
Materials and Supplies Inventory	511,680	17,784	529,464	138,324
Prepaid Items	171,990	0	171,990	13,382
Special Assessments Receivable	16,930,291	0	16,930,291	
Loans Receivable	322,443	0	322,443	0
Land and Construction in Progress	5,827,280	31,000	5,858,280	93,764
Depreciable Capital Assets, Net	63,009,347	23,797,453	86,806,800	642,766
<i>Total Assets</i>	<u>153,726,229</u>	<u>25,250,175</u>	<u>178,976,404</u>	<u>1,939,918</u>
Liabilities				
Accounts Payable	1,922,829	29,738	1,952,567	2,273
Accrued Wages	932,970	6,247	939,217	27,059
Payroll Withholding Payable	0	0	0	1,461
Contracts Payable	906,287	0	906,287	0
Due to Other Governments	2,295,899	14,180	2,310,079	0
Deferred Revenue	12,908,733	0	12,908,733	0
Accrued Interest Payable	165,614	1,202	166,816	0
Notes Payable	7,152,000	194,000	7,346,000	0
Claims Payable	892,000	0	892,000	0
Long-Term Liabilities:				
Due Within One Year	2,412,891	14,016	2,426,907	4,656
Due In More Than One Year	21,884,605	16,078	21,900,683	0
<i>Total Liabilities</i>	<u>51,473,828</u>	<u>275,461</u>	<u>51,749,289</u>	<u>35,449</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	54,964,220	23,634,453	78,598,673	0
Restricted for:				
Capital Projects	1,292,289	0	1,292,289	0
Debt Service	5,758,969	0	5,758,969	0
Other Purposes	36,387,365	0	36,387,365	0
Unrestricted	3,849,558	1,340,261	5,189,819	1,904,469
<i>Total Net Assets</i>	<u>\$102,252,401</u>	<u>\$24,974,714</u>	<u>\$127,227,115</u>	<u>\$1,904,469</u>

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Activities
For the Fiscal Year Ended December, 31 2000

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General Government:				
Legislative and Executive	6,597,835	3,116,232	244,418	57,523
Judicial	4,892,518	713,103	1,682,915	70,147
Public Safety	10,539,972	1,137,938	1,996,654	0
Public Works	5,402,528	282,941	3,740,566	902,928
Health	24,851,594	505,489	16,315,933	357,975
Human Services	25,295,451	870,494	20,388,912	0
Conservation and Recreation	150,351	0	0	0
Economic Development	761,761	0	273,484	0
Other	43,130	0	0	0
Intergovernmental	977,781	0	0	0
Interest and Fiscal Charges	1,637,391	0	0	131,633
<i>Total Governmental Activities</i>	81,150,312	6,626,197	44,642,882	1,520,206
Business-Type Activities				
Sewer	2,355,848	2,239,503	0	0
<i>Total Primary Government</i>	<u>\$83,506,160</u>	<u>\$8,865,700</u>	<u>\$44,642,882</u>	<u>\$1,520,206</u>
Component Unit:				
Richland Newhope Industries, Inc.	<u>\$1,341,275</u>	<u>\$1,488,265</u>	<u>\$8,981</u>	<u>\$0</u>

General Revenues

Property Taxes Levied for:

 Health - Mental Health Board

 Health - Mental Retardation Board

 Human Services - Children's Services

 General Fund

Sales Tax

Lodging Tax

Grants and Entitlements not Restricted to Specific Programs

Unrestricted Contributions

Investment Earnings

Miscellaneous

Total General Revenues

Transfers

Change in Net Assets

Net Assets Beginning of Year - (See Note 3)

Net Assets End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Assets			
Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	
(\$3,179,662)	\$0	(\$3,179,662)	\$0
(2,426,353)	0	(2,426,353)	0
(7,405,380)	0	(7,405,380)	0
(476,093)	0	(476,093)	0
(7,672,197)	0	(7,672,197)	0
(4,036,045)	0	(4,036,045)	0
(150,351)	0	(150,351)	0
(488,277)	0	(488,277)	0
(43,130)	0	(43,130)	0
(977,781)	0	(977,781)	0
(1,505,758)	0	(1,505,758)	0
(28,361,027)	0	(28,361,027)	0
0	(116,345)	(116,345)	0
(28,361,027)	(116,345)	(28,477,372)	0
0	0	0	155,971
1,501,908	0	1,501,908	0
7,961,132		7,961,132	
2,751,695		2,751,695	
40,273	0	40,273	0
14,439,755	0	14,439,755	0
490,539	0	490,539	0
3,325,928	0	3,325,928	0
38,064	9,334	47,398	0
2,975,887	2,421	2,978,308	33,845
2,123,962	22,623	2,146,585	23,611
35,649,143	34,378	35,683,521	57,456
191,620	(191,620)	0	0
7,479,736	(273,587)	7,206,149	213,427
94,772,665	25,248,301	120,020,966	1,691,042
<u>\$102,252,401</u>	<u>\$24,974,714</u>	<u>\$127,227,115</u>	<u>\$1,904,469</u>

Richland County, Ohio

Balance Sheet

Governmental Funds

December 31, 2000

	<u>General</u>	<u>Mental Health Board</u>	<u>Mental Retardation Board</u>	<u>Public Assistance</u>	<u>Special Assessment Debt Retirement</u>
Assets					
Equity in Pooled Cash and Cash Equivalents	\$1,591,109	\$816,517	\$19,884,326	\$1,079,686	\$56,134
Cash and Cash Equivalents In Segregated Accounts	98,105	0	0	0	0
Receivables:					
Taxes	3,872,442	1,701,559	9,092,779	0	0
Accounts	111,814	0	0	0	0
Special Assessments	0	0	0	0	16,805,928
Accrued Interest	0	0	0	0	0
Due from Other Funds	10,127	0	0	0	0
Due from Other Governments	1,846,031	3,058,644	2,250,913	0	0
Materials and Supplies Inventory	91,525	2,701	41,083	16,006	0
Prepaid Items	169,682	0	0	2,308	0
Loans Receivable	159,000	0	0	0	0
<i>Total Assets</i>	<u>\$7,949,835</u>	<u>\$5,579,421</u>	<u>\$31,269,101</u>	<u>\$1,098,000</u>	<u>\$16,862,062</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$187,609	\$795,813	\$110,204	\$353,244	\$0
Contracts Payable	38,886	551,330	25,279	184,897	0
Accrued Wages	333,503	8,109	243,733	122,200	0
Due to Other Funds	50,938	2,025	160,853	46,754	0
Due to Other Governments	422,363	127,846	200,530	289,488	0
Deferred Revenue	4,251,085	2,628,272	10,546,146	875,303	16,805,928
Accrued Interest Payable	0	0	0	0	0
Notes Payable	0	0	0	0	0
<i>Total Liabilities</i>	<u>5,284,384</u>	<u>4,113,395</u>	<u>11,286,745</u>	<u>1,871,886</u>	<u>16,805,928</u>
Fund Balances					
Reserved for Encumbrances	159,402	42,123	553,857	399,313	0
Reserved for Inventory	91,525	2,701	41,083	16,006	0
Reserved for Loans Receivable	159,000	0	0	0	0
Reserved for Unclaimed Monies	142,433	0	0	0	0
Unreserved, Undesignated, Reported in:					
General Fund	2,113,091	0	0	0	0
Special Revenue Funds	0	1,421,202	19,387,416	(1,189,205)	0
Debt Service Funds	0	0	0	0	56,134
Capital Projects Funds	0	0	0	0	0
<i>Total Fund Balances</i>	<u>2,665,451</u>	<u>1,466,026</u>	<u>19,982,356</u>	<u>(773,886)</u>	<u>56,134</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$7,949,835</u>	<u>\$5,579,421</u>	<u>\$31,269,101</u>	<u>\$1,098,000</u>	<u>\$16,862,062</u>

See accompanying notes to the basic financial statements

Richland County, Ohio
*Reconciliation of Total Governmental Fund Balances to
Net Assets of Governmental Activities
December 31, 2000*

Other Governmental Funds	Total Governmental Funds		
		Total Governmental Funds Balances	\$27,339,272
		<i>Amounts reported for governmental activities in the statement of net assets are different because</i>	
\$11,098,762	\$34,526,534	Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	68,836,627
43,649	141,754	Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:	
3,217,516	17,884,296	Special Assessments	16,930,291
1,082,535	1,194,349	Intergovernmental Revenues	9,747,573
124,363	16,930,291	Property Taxes	1,526,874
213	213	Sales Tax	2,589,474
102,647	112,774	Charges for Service	<u>164,660</u>
5,669,935	12,825,523	Total	30,958,872
360,365	511,680	An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in the statement of net assets.	(369,790)
0	171,990	Due to other governments includes contractually required pension contributions not expected to be paid with expendable available financial resources and therefore not reported in the funds.	(126,592)
163,443	322,443	Long-term liabilities, including bonds payable and accrued interest payable, are not due and payable in the current period and therefore are not reported in the funds:	
<u>\$21,863,428</u>	<u>\$84,621,847</u>	General Obligation Bonds	(8,795,000)
		Special Assessment Bonds	(11,485,000)
		Capital Lease Payable	(1,664,897)
		Compensated Absences	(2,352,599)
		Accrued Interest Payable	<u>(88,492)</u>
		Total	<u>(24,385,988)</u>
		Net Assets of Governmental Activities	<u>\$102,252,401</u>
\$465,393	\$1,912,263		
105,895	906,287		
225,425	932,970		
4,451	265,021		
1,129,080	2,169,307		
8,760,871	43,867,605		
77,122	77,122		
7,152,000	7,152,000		
17,920,237	57,282,575		
427,804	1,582,499		
360,365	511,680		
163,443	322,443		
0	142,433		
0	2,113,091		
5,961,553	25,580,966		
48,307	104,441		
(3,018,281)	(3,018,281)		
3,943,191	27,339,272		
<u>\$21,863,428</u>	<u>\$84,621,847</u>		

Richland County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2000

	General	Mental Health Board	Mental Retardation Board	Public Assistance	Special Assessment Debt Retirement
Revenues					
Property and Other Taxes	\$40,273	\$1,474,814	\$7,794,183	\$0	\$0
Sales Tax	14,624,116	0	0	0	0
Charges for Services	2,516,039	0	505,489	0	0
Licenses and Permits	361,580	0	0	0	0
Fines and Forfeitures	70,252	0	0	0	0
Intergovernmental	4,925,915	7,214,546	7,905,145	13,069,702	0
Special Assessments	0	0	0	0	1,126,534
Rentals	13,400	0	0	0	0
Interest	2,624,422	0	185,104	0	0
Contributions and Donations	0	0	0	0	0
Other	161,348	90,874	0	487,817	0
<i>Total Revenues</i>	<u>25,337,345</u>	<u>8,780,234</u>	<u>16,389,921</u>	<u>13,557,519</u>	<u>1,126,534</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	5,222,130	0	0	0	0
Judicial System	3,999,901	0	0	0	0
Public Safety	8,532,091	0	0	0	0
Public Works	479,767	0	0	0	0
Health	1,443,289	8,958,570	14,074,719	0	0
Human Services	823,248	0	0	14,516,051	0
Conservation and Recreation	157,480	0	0	0	0
Economic Development	0	0	0	0	0
Other	42,280	0	0	0	0
Capital Outlay	0	0	0	0	0
Intergovernmental	956,955	0	0	0	0
Debt Service:					
Principal Retirement	0	0	176	0	590,000
Interest and Fiscal Charges	0	0	174,824	0	673,103
<i>Total Expenditures</i>	<u>21,657,141</u>	<u>8,958,570</u>	<u>14,249,719</u>	<u>14,516,051</u>	<u>1,263,103</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,680,204</u>	<u>(178,336)</u>	<u>2,140,202</u>	<u>(958,532)</u>	<u>(136,569)</u>
Other Financing Sources (Uses)					
Sale of Fixed Assets	3,850	0	1,783	846	0
Transfers In	0	0	0	468,827	134,612
Transfers Out	(2,210,037)	(1,000,000)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(2,206,187)</u>	<u>(1,000,000)</u>	<u>1,783</u>	<u>469,673</u>	<u>134,612</u>
<i>Net Change in Fund Balances</i>	1,474,017	(1,178,336)	2,141,985	(488,859)	(1,957)
<i>Fund Balances Beginning of Year - Restated (See Note 4)</i>	1,179,240	2,646,942	17,851,133	(284,457)	72,450
Residual Equity Transfers	14,359	0	0	0	(14,359)
Increase (Decrease) in Reserve for Inventory	(2,165)	(2,580)	(10,762)	(570)	0
<i>Fund Balances End of Year</i>	<u>\$2,665,451</u>	<u>\$1,466,026</u>	<u>\$19,982,356</u>	<u>(\$773,886)</u>	<u>\$56,134</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, 2000*

Other Governmental Funds	Total Governmental Funds		
		Net Change in Fund Balances - Total Governmental Funds	\$2,038,392
		<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 capital outlays (7,091,148) exceeded depreciation (\$3,767,350) in the current period.	3,323,798
		Governmental funds only report the disposal of fixed assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal.	(158,689)
		Governmental funds report expenditures for inventory when purchased. However in the statement of activities, they are reported as an expense when consumed.	19,014
		Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	12,290
		Repayment of bond principal and capital leases is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.	1,215,176
		In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	13,979
		Some expenses reported in the statement of activities, such as compensated absences (\$36,652) and intergovernmental payable which represent contractually required pension contributions (\$7,685), do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	(44,337)
		The internal service funds used by management to charge the costs of insurance to individual funds are not reported in the district-wide statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service funds is allocated among the governmental activities.	1,060,113
		<i>Change in Net Assets of Governmental Activities</i>	<u><u>\$7,479,736</u></u>
\$3,191,432	\$12,500,702		
0	14,624,116		
3,201,628	6,223,156		
260,269	621,849		
148,907	219,159		
15,331,602	48,446,910		
1,128	1,127,662		
544,332	557,732		
158,621	2,968,147		
38,064	38,064		
350,862	1,090,901		
<u>23,226,845</u>	<u>88,418,398</u>		
1,167,668	6,389,798		
985,467	4,985,368		
2,228,071	10,760,162		
3,665,717	4,145,484		
352,405	24,828,983		
11,015,724	26,355,023		
0	157,480		
294,408	294,408		
850	43,130		
4,794,768	4,794,768		
	956,955		
625,000	1,215,176		
803,443	1,651,370		
<u>25,933,521</u>	<u>86,578,105</u>		
<u>(2,706,676)</u>	<u>1,840,293</u>		
0	6,479		
2,969,968	3,573,407		
<u>(171,750)</u>	<u>(3,381,787)</u>		
<u>2,798,218</u>	<u>198,099</u>		
91,542	2,038,392		
3,816,558	25,281,866		
0	0		
<u>35,091</u>	<u>19,014</u>		
<u>\$3,943,191</u>	<u>\$27,339,272</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, 2000

	Original Budget	Revised Budget	Actual	Variance Positive (Negative)
Revenues				
Property and Other Taxes	\$18,979	\$20,000	\$38,852	\$18,852
Sales Tax	13,794,958	14,537,028	14,537,028	0
Charges for Services	2,458,069	2,590,295	2,667,921	77,626
Licenses and Permits	288,482	304,000	367,154	63,154
Fines and Forfeitures	16,132	76,347	86,554	10,207
Intergovernmental	4,462,274	4,761,906	4,886,825	124,919
Interest	1,581,209	1,341,369	1,919,165	577,796
Rentals	9,964	10,500	13,400	2,900
Other	134,279	158,642	284,225	125,583
<i>Total Revenues</i>	<u>22,764,346</u>	<u>23,800,087</u>	<u>24,801,124</u>	<u>1,001,037</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	8,767,022	8,810,177	8,665,717	144,460
Judicial System	2,834,452	2,804,080	2,794,648	9,432
Public Safety	6,881,032	7,216,689	7,194,654	22,035
Public Works	424,082	394,551	394,303	248
Health	1,365,533	1,396,104	1,396,104	0
Human Services	552,050	545,688	525,619	20,069
Conservation and Recreation	130,699	130,506	129,807	699
Other	25,000	42,280	42,280	0
Intergovernmental	1,620,512	971,111	968,584	2,527
Debt Service:				
Principal Retirement	100,000	200,000	100,000	100,000
<i>Total Expenditures</i>	<u>22,700,382</u>	<u>22,511,186</u>	<u>22,211,716</u>	<u>299,470</u>
<i>Excess of Revenues Over Expenditures</i>	<u>63,964</u>	<u>1,288,901</u>	<u>2,589,408</u>	<u>1,300,507</u>
Other Financing Sources (Uses)				
Sale of Fixed Assets	0	0	3,850	3,850
Transfers In	205,996	0	0	0
Transfers Out	(914,286)	(2,210,037)	(2,210,037)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(708,290)</u>	<u>(2,210,037)</u>	<u>(2,206,187)</u>	<u>3,850</u>
<i>Net Change in Fund Balance</i>	(644,326)	(921,136)	383,221	1,304,357
<i>Fund Balance Beginning of Year</i>	681,715	681,715	681,715	0
Residual Equity Transfers	14,359	14,359	14,359	0
Prior Year Encumbrances Appropriated	276,309	276,309	276,309	0
<i>Fund Balance End of Year</i>	<u>\$328,057</u>	<u>\$51,247</u>	<u>\$1,355,604</u>	<u>\$1,304,357</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, 2000

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues				
Property and Other Taxes	\$1,600,000	\$1,443,630	\$1,402,331	(\$41,299)
Intergovernmental	6,418,000	6,574,370	6,107,528	(466,842)
Other	10,100	10,100	90,987	80,887
<i>Total Revenues</i>	8,028,100	8,028,100	7,600,846	(427,254)
Expenditures				
Current:				
Health	7,697,728	9,137,728	8,905,817	231,911
<i>Excess of Revenues Over (Under) Expenditures</i>	330,372	(1,109,628)	(1,304,971)	(195,343)
Other Financing Uses				
Operating Transfers Out	0	(1,000,000)	(1,000,000)	0
<i>Net Change in Fund Balance</i>	330,372	(2,109,628)	(2,304,971)	(195,343)
<i>Fund Balance Beginning of Year</i>	2,930,043	2,930,043	2,930,043	0
<i>Fund Balance End of Year</i>	<u>\$3,260,415</u>	<u>\$820,415</u>	<u>\$625,072</u>	<u>(\$195,343)</u>

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Mental Retardation Board Fund
For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Positive (Negative)
Revenues				
Property and Other Taxes	\$8,300,000	\$7,560,000	\$7,559,505	(\$495)
Charges for Services	376,421	376,421	551,365	174,944
Intergovernmental	7,728,429	8,468,429	7,949,317	(519,112)
Interest	33,600	33,600	174,156	140,556
<i>Total Revenues</i>	16,438,450	16,438,450	16,234,343	(204,107)
Expenditures				
Current:				
Health	33,600,611	34,389,016	15,234,558	19,154,458
<i>Excess of Revenues Over (Under) Expenditures</i>	(17,162,161)	(17,950,566)	999,785	18,950,351
Other Financing Sources				
Sale of Fixed Assets	0	0	1,783	1,783
<i>Net Change in Fund Balance</i>	(17,162,161)	(17,950,566)	1,001,568	18,952,134
<i>Fund Balance Beginning of Year</i>	17,313,827	17,313,827	17,313,827	0
Prior Year Encumbrances Appropriated	788,405	788,405	788,405	0
<i>Fund Balance End of Year</i>	<u>\$940,071</u>	<u>\$151,666</u>	<u>\$19,103,800</u>	<u>\$18,952,134</u>

See accompanying notes to the basic financial statements

Richland County, Ohio
*Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Positive (Negative)
Revenues				
Intergovernmental	\$9,209,062	\$15,837,568	\$14,047,884	(\$1,789,684)
Other	285,318	490,685	487,817	(2,868)
<i>Total Revenues</i>	9,494,380	16,328,253	14,535,701	(1,792,552)
Expenditures				
Current:				
Human Services	16,807,955	16,968,795	15,371,059	1,597,736
<i>Excess of Revenues Under Expenditures</i>	(7,313,575)	(640,542)	(835,358)	(194,816)
Other Financing Sources				
Sale of Fixed Assets	581	1,000	846	(154)
Operating Transfers In	272,609	468,827	468,827	0
<i>Total Other Financing Sources</i>	273,190	469,827	469,673	(154)
<i>Net Change in Fund Balance</i>	(7,040,385)	(170,715)	(365,685)	(194,970)
<i>Fund Balance Beginning of Year</i>	594,553	594,553	594,553	0
Prior Year Encumbrances Appropriated	160,840	160,840	160,840	0
<i>Fund Balance (Deficit) End of Year</i>	(<u>\$6,284,992</u>)	(<u>\$584,678</u>)	(<u>\$389,708</u>)	(<u>\$194,970</u>)

See accompanying notes to the basic financial statements

Richland County, Ohio*Statement of Net Assets**Proprietary Funds**December 31, 2000*

	Business - Type Activity - Sewer <u>Enterprise Fund</u>	Governmental Activity - Insurance Internal <u>Service Fund</u>
Assets		
Current Assets:		
Equity in Pooled Cash and Cash Equivalents	\$500,308	\$365,463
Cash and Cash Equivalents in Segregated Accounts	152,515	0
Accounts Receivable	752,128	14,053
Due from Other Funds	0	153,260
Materials and Supplies Inventory	<u>17,784</u>	<u>0</u>
<i>Total Current Assets</i>	<u>1,422,735</u>	<u>532,776</u>
Noncurrent Assets:		
Capital Assets:		
Land	31,000	0
Other Capital Assets, Net	<u>23,797,453</u>	<u>0</u>
<i>Total Noncurrent Assets</i>	<u>23,828,453</u>	<u>0</u>
<i>Total Assets</i>	<u>25,251,188</u>	<u>532,776</u>
Liabilities		
Current Liabilities:		
Accounts Payable	29,738	10,566
Accrued Wages	6,247	0
Compensated Absences Payable	14,016	0
Due to Other Funds	1,013	0
Intergovernmental Payable	14,180	0
Accrued Interest Payable	1,202	0
Notes Payable	194,000	0
Claims Payable	<u>0</u>	<u>892,000</u>
<i>Total Current Liabilities</i>	260,396	902,566
Long-Term Liabilities:		
Compensated Absences Payable	<u>16,078</u>	<u>0</u>
<i>Total Liabilities</i>	<u>276,474</u>	<u>902,566</u>
Net Assets		
Invested in Capital Assets, Net of Related Debt	23,634,453	0
Unrestricted	<u>1,340,261</u>	<u>(369,790)</u>
<i>Total Net Assets</i>	<u>\$24,974,714</u>	<u>(\$369,790)</u>

See accompanying notes to the basic financial statements

Richland County, Ohio
*Statement of Revenues,
Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2000*

	Business Type Activity- Sewer Enterprise Fund	Governmental Activity - Insurance Internal Service Fund
Operating Revenues		
Charges for Services	\$2,239,503	\$6,834,979
Other	181	157,040
<i>Total Operating Revenues</i>	<u>2,239,684</u>	<u>6,992,019</u>
Operating Expenses		
Personal Services	309,714	0
Materials and Supplies	1,131	0
Contractual Services	933,967	288,375
Claims	0	5,651,271
Depreciation	1,080,029	0
Other	18,473	0
<i>Total Operating Expenses</i>	<u>2,343,314</u>	<u>5,939,646</u>
<i>Operating Income (Loss)</i>	<u>(103,630)</u>	<u>1,052,373</u>
Non-Operating Revenues (Expenses)		
Interest	2,421	7,740
Gain on Disposal of Fixed Asset	2,575	0
Interest and Fiscal Charges	(12,534)	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(7,538)</u>	<u>7,740</u>
<i>Income (Loss) Before Contributions and Transfers</i>	(111,168)	1,060,113
Capital Contributions	29,201	0
Transfers In	17,627	0
Transfers Out	(209,247)	0
<i>Change in Net Assets</i>	(273,587)	1,060,113
<i>Net Assets Beginning of Year - Restated (See Note 3)</i>	<u>25,248,301</u>	<u>(1,429,903)</u>
<i>Net Assets End of Year</i>	<u>\$24,974,714</u>	<u>(\$369,790)</u>

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2000

	Business Type Activity - Sewer Enterprise Fund	Governmental Activity - Insurance Internal Service Fund
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash Received from Customers	\$1,980,229	\$0
Cash Received from Interfund Services Provided	0	6,681,719
Other Cash Receipts	181	158,605
Cash Payments to Suppliers	(1,072,211)	(282,200)
Cash Payments to Employees	(315,782)	0
Cash Payments for Claims	0	(6,241,864)
Other Cash Payments	(18,473)	0
<i>Net Cash Provided by Operating Activities</i>	<u>573,944</u>	<u>316,260</u>
Cash Flows from Noncapital Financing Activities		
Operating Transfers In	17,627	0
Operating Transfers Out	(209,247)	0
<i>Net Cash Used for Noncapital Financing Activities</i>	<u>(191,620)</u>	<u>0</u>
Cash Flows from Capital and Related Financing Activities		
Purchase of Fixed Assets	(72,453)	0
Sale of Fixed Assets	2,575	0
Proceeds of Notes	194,000	0
Tap-in Fees	19,867	0
Principal Payments - Notes	(282,000)	0
Interest Payments - Notes	(12,381)	0
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(150,392)</u>	<u>0</u>
Cash Flows from Investing Activities		
Interest on Investments	1,792	5,135
Change in Fair Value of Cash Equivalents	629	2,605
<i>Net Cash Provided By Investing Activities</i>	<u>2,421</u>	<u>7,740</u>
<i>Net Increase in Cash and Cash Equivalents</i>	234,353	324,000
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>418,470</u>	<u>41,463</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$652,823</u>	<u>\$365,463</u>

(continued)

Richland County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2000

	Business - Type Activity - Sewer Enterprise Fund	Governmental Activity - Insurance Internal Service Fund
Reconciliation of Operating Gain (Loss) to Net Cash Provided by Operating Activities		
Operating Income (Loss)	(\$103,630)	\$1,052,373
Adjustments:		
Depreciation Expense	1,080,029	0
(Increase) Decrease in Assets:		
Accounts Receivable	(259,274)	1,565
Due from Other Funds	0	(153,260)
Materials and Supplies Inventory	(14,913)	0
Increase (Decrease) in Liabilities:		
Accounts Payable	(21,125)	8,786
Contracts Payable	(9,582)	0
Accrued Wages	(7,105)	0
Compensated Absences Payable	1,037	0
Due to Other Funds	30	0
Intergovernmental Payable	(91,523)	(2,611)
Claims Payable	0	(590,593)
<i>Net Cash Provided by Operating Activities</i>	<u>\$573,944</u>	<u>\$316,260</u>

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2000

	Private Purpose Trust	Agency
Assets		
Equity in Pooled Cash and Cash Equivalents	\$2,776	\$14,638,643
Cash and Cash Equivalents in Segregated Accounts	21,211	1,325,295
Receivables:		
Taxes	0	87,450,990
Special Assessments	0	1,617,915
Accrued Interest	0	150
Intergovernmental Receivable	0	6,145,917
<i>Total Assets</i>	23,987	\$111,178,910
Liabilities		
Accounts Payable	449	\$0
Intergovernmental Payable	0	17,786
Undistributed Assets	0	111,157,301
Deposits Held and Due to Others	0	3,823
<i>Total Liabilities</i>	449	\$111,178,910
Net Assets		
Restricted	23,538	
<i>Total Net Assets</i>	\$23,538	

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Year Ended December 31, 2000

	Private Purpose Trust
Additions	
Contributions:	
Private Donations	\$28,489
Investment Earnings	557
<i>Total Additions</i>	29,046
Deductions	
Benefits	47,458
<i>Change in Net Assets</i>	(18,412)
Net Assets - Beginning	41,950
Net Assets - Ending	\$23,538

See accompanying notes to the basic financial statements

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

Note 1 - Description of Richland County and Reporting Entity

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

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

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

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

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

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

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

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

Information in the following notes to the basic financial statements is applicable to the primary government. Information relative to the component unit is presented in Note 26.

Note 2 - Summary of Significant Accounting Policies

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

A. Basis of Presentation

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

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

The statement of net assets presents the financial condition of the governmental and business-type activities of the County at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the single business-type activity of the County. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. The policy of the County is to not allocate indirect expenses to functions in the statement of activities. 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 business segment or governmental function 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. Internal service funds are combined and the totals are presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

B. Fund Accounting

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

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

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

Mental Health Board The mental health board fund accounts for federal and State grants that are expended primarily to pay the costs of contracts with local mental health agencies that provide services to the public at large.

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

Public Assistance Fund The public assistance fund accounts for various federal and State grants as well as transfers from the general fund used to provide public assistance to general relief recipients and to pay their providers of medical assistance and certain public social services.

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

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

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

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

Internal Service Fund 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 fund accounts for a medical benefit self-insurance program for employees of the County.

Fiduciary Funds Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the County's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's fiduciary funds are private-purpose trust funds and agency funds.

C. Measurement Focus

Government-wide Financial Statements The government-wide financial statements are prepared using the economic resources measurement focus. All assets and all liabilities associated with the operation of the County are included on the Statement of Net Assets.

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

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

Fiduciary funds are reported using the economic resources measurement focus.

D. Basis of Accounting

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

Revenues - Exchange and Non-exchange 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 fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the County, available means expected to be received within thirty days of year-end.

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

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

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

Delinquent property taxes and property taxes for which there is an enforceable legal claim as of December 31, 2000, but which were levied to finance year 2001 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

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.

E. Budgetary Process

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

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

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

Estimated Resources The County Budget Commission reviews estimated revenues and determines if the budget substantiates a need to levy all or part of previously authorized taxes. The Commission certifies its actions to the County by September 1. As part of this certification, the County receives the official certificate of estimated resources, which states the projected revenue of each fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered balances from the preceding year. The certificate may be amended further during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs either to be increased or decreased. The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts in the amended certificate when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts in the final amended certificate issued during 2000.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

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

The allocation of appropriations among departments and objects within a fund may be modified during the year only by a resolution of the Commissioners. Several supplemental appropriation resolutions were legally enacted by the County Commissioners during the year. The amounts reported as the original budgeted amounts in the budgetary statements reflect the first appropriated budget that covered the entire year, including amounts automatically carried over from prior years. The amounts reported as the final budgeted amounts in the budgetary comparisons represent the final appropriation amounts, including all amendments and modifications.

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

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

Encumbrances As part of formal budgetary control, purchase orders, contracts and other commitments for the expenditure of monies are encumbered and recorded as the equivalent of expenditures on the non-GAAP budgetary basis in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. The Ohio Revised Code prohibits expenditures plus encumbrances from exceeding appropriations. On the GAAP basis, encumbrances outstanding at year end are reported as reservations of fund balances for subsequent-year expenditures for governmental funds.

F. Cash, Cash Equivalents, and Investments

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

During 2000, investments were limited to Repurchase Agreements, Federated Fortress Government Mutual Fund, Government Treasury Certificates, Federal Home Loan Bank Bonds, Huntington Banker's Acceptance, Federal Home Loan Mortgage Corporation Bonds, Federal Home Loan Mortgage Corporation Debentures, Federal National Mortgage Association Discount Notes, Federal Farm Credit Bank Discount Notes, STAR Ohio, Commercial Paper, Negotiable Certificates of Deposit, and Money Market Investment.

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

certificate of deposit are reported at cost. The fair value of the mutual fund is determined by the fund's December 31, 2000, share price. Any increase or decrease in fair value is reported as a component of interest income.

The County has invested funds in the State Treasury Assets Reserve of Ohio (STAR Ohio) during 2000. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on December 31, 2000.

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 2000 amounted to \$2,624,422, which includes \$2,527,297 assigned from other County funds.

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

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

G. Inventory

On government-wide financial statements, inventories are presented at the lower of cost or market on a first-in, first-out basis and are expensed when used.

On fund financial statements, inventories of governmental funds are stated at cost while inventories of proprietary funds are stated at the lower of cost or market. For all funds, cost is determined on a first-in, first-out basis. The cost of inventory items is recorded as expenditures in the governmental fund types when purchased. Inventories of the enterprise fund are expensed when used.

H. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2000, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

I. Capital Assets

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net assets but are not reported in the fund financial statements. Capital assets utilized by the proprietary funds are reported both in the business-type activities column of the government-wide statement of net assets and in the respective funds.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are recorded at their fair market values as of the date received. The

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

County maintains a capitalization threshold of five hundred dollars. The County's infrastructure consists of roads, bridges and sanitary sewers. 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 capital assets is also capitalized.

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

Description	Governmental Activities Estimated Lives	Business-Type Activities Estimated Lives
Land Improvements	20 years	20 years
Buildings	45 years	45 years
Machinery and Equipment	6 - 20 years	6 - 20 years
Infrastructure	25 - 40 years	25 - 40 years

J. Interfund Balances

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/payables." These amounts are eliminated in the governmental and business-type activities columns of the statement of net assets, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

K. Compensated Absences

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

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

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

For governmental funds, the current portion of unpaid compensated absences is the amount that is normally expected to be paid using expendable available financial resources. These amounts are recorded in the account "compensated absences payable" in the fund from which the employees who have accumulated leave are paid. The noncurrent portion of the liability is not reported. In proprietary funds, the entire amount of compensated absences is reported as a fund liability.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

L. Accrued Liabilities and Long-term Obligations

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

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, claims and judgements, compensated absences, special termination benefits and contractually required pension contributions 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, capital leases and long-term loans are recognized as a liability in the fund financial statements when due.

M. Fund Balance Reserves

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

N. Net Assets

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

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

O. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for wastewater treatment and self-insurance programs. Operating expenses are necessary costs incurred to provide the good or service that is the primary activity of the fund.

P. Contributions of Capital

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

Q. Interfund Activity

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

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

R. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2000.

S. 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 – Changes in Accounting Principles and Restatement of Fund Balance

Changes in Accounting Principles For 2000, the County has implemented GASB Statement No. 33, “Accounting and Financial Reporting for Nonexchange Transactions,” GASB Statement No. 34, “Basic Financial Statements - and Management’s Discussion and Analysis - for State and Local Governments,” GASB Statement No. 36, “Recipient Reporting for Certain Shared Nonexchange Revenues, an amendment of GASB Statement No. 33” and GASB Interpretation No. 6, “Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements.”

GASB 34 creates new basic financial statements for reporting the County’s financial activities. The financial statements now include government-wide financial statements prepared on an accrual basis of accounting and fund financial statements which present information for individual major funds rather than by fund type. Nonmajor funds are presented in total in one column.

The government-wide financial statements split the County’s programs between business-type and governmental activities. Except for the restatement explained below, the beginning net asset amount for the business-type activities equals fund equity of the enterprise funds from last year. The beginning net asset amount for governmental programs reflects the change in fund balance for governmental funds at December 31, 1999, caused by the elimination of the internal service fund and the conversion to the accrual basis of accounting.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

Restatement of Fund Balance During 2000, it was determined equity in pooled cash and cash equivalents, taxes receivable, accounts receivable, due from other governments, capital assets, contracts payable, compensated absences and deferred revenues were misstated. These restatements had the following effects on fund balance of the major and nonmajor funds of the County as they were previously reported. The transition from governmental fund balance to net assets of the governmental activities is also presented.

	<u>General</u>	<u>Mental Health Board</u>	<u>Mental Retardation Board</u>	<u>Public Assistance</u>	<u>Special Assessment Bond Retirement</u>
Fund Balance December 31, 1999	\$1,151,026	\$2,225,074	\$17,835,974	(\$311,894)	\$48,611
Equity in Pooled Cash and Cash Equivalents	0	0	0	0	23,839
Taxes Receivable	0	(43,816)	(232,771)	0	0
Due from Other Governments	0	952,430	0	0	0
Contracts Payable	0	(532,618)	0	0	0
Deferred Revenue	0	43,816	232,771	0	0
GASB Interpretation No. 6	<u>28,214</u>	<u>2,056</u>	<u>15,159</u>	<u>27,437</u>	<u>0</u>
Adjusted Fund Balance, December 31, 1999	1,179,240	2,646,942	17,851,133	(284,457)	72,450
GASB 33 Adjustments:					
Taxes Receivable	2,773,835	0	0	0	0
Accounts Receivable	76,591	0	0	0	0
Due from Other Governments	1,615,049	898,444	606,962	0	0
Deferred Revenue	<u>(4,465,475)</u>	<u>(898,444)</u>	<u>(606,962)</u>	<u>0</u>	<u>0</u>
GASB 33 Adjusted Fund Balance, December 31, 1999	<u>\$1,179,240</u>	<u>\$2,646,942</u>	<u>\$17,851,133</u>	<u>(\$284,457)</u>	<u>\$72,450</u>

(Continued)

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

(Continued)	<u>Nonmajor</u>	<u>Total</u>
Fund Balance December 31, 1999	\$3,508,860	\$24,457,651
Equity in Pooled Cash and Cash Equivalents	(23,839)	0
Taxes Receivable	(82,154)	(358,741)
Due from Other Governments	339,920	1,292,350
Loans receivable	55,098	55,098
Contracts Payable	(24,450)	(557,068)
Deferred Revenue	11,969	288,556
 GASB Interpretation No. 6	 <u>31,154</u>	 <u>104,020</u>
 Adjusted Fund Balance, December 31, 1999	 3,816,558	 25,281,866
GASB 33 Adjustments:		
Taxes Receivable	0	2,773,835
Accounts Receivable	10,456	87,047
Due from Other Governments	6,121,964	9,242,419
Deferred Revenue	<u>(6,132,420)</u>	<u>(12,103,301)</u>
 GASB 33 Adjusted Fund December 31, 1999	 <u>\$3,816,558</u>	 25,281,866
 GASB 34 Adjustments:		
Capital Assets		65,671,518
Internal Service Fund		(1,429,903)
Long-Term Liabilities		(25,476,020)
Accrued Interest		(102,471)
Pension Obligation		(118,907)
Long-Term (Deferred) Assets		<u>30,946,582</u>
 Governmental Activities Net Assets, December 31, 1999		 <u>\$94,772,665</u>

During 2000, it was determined that capital assets in the enterprise fund were misstated. These restatements had the following effect on fund equity as it was previously reported:

	<u>Enterprise</u>
Fund Equity December 31, 1999	\$27,026,828
Capital Assets	<u>(1,778,527)</u>
Adjusted Net Assets, December 31, 1999	<u>\$25,248,301</u>

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

Note 4 - 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 Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual are presented in the basic financial statements for the General Fund and Major Special Revenue Funds. The major differences for those funds between the budget basis and the GAAP basis are that:

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures/expenses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Outstanding year end encumbrances are treated as expenditures/expenses (budget) rather than as a reservation of fund balance for governmental fund types (GAAP).

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

Net Change in Fund Balance				
General and Major Special Revenue Funds				
	General	Mental Health Board	Mental Retardation Board	Public Assistance
GAAP Basis	\$1,474,017	(\$1,178,336)	\$2,141,985	(\$488,859)
Net Adjustment for Revenue Accruals	(1,029,918)	(1,179,501)	(170,802)	978,182
Unreported Cash	(67,875)	113	14,662	0
Change in Fair Value of Investments	561,572	0	562	0
Net Adjustment for Expenditure Accruals	(206,863)	244,198	(207,341)	(165,028)
Encumbrances	(347,712)	(191,445)	(777,498)	(689,980)
Budget Basis	\$383,221	(\$2,304,971)	\$1,001,568	(\$365,685)

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

Note 5 - Accountability

The following funds had a deficit fund balance/net assets of December 31, 2000:

	<u>Deficit Fund Balance/ Net Assets</u>
<u>Special Revenue Funds:</u>	
Public Assistance	\$773,886
Certificate of Title	405,516
Dayspring	13,963
 <u>Capital Projects Funds:</u>	
Children's Services Building	92,215
Madison Township Sewer A	733,827
Energy Conservation	486,755
Attention Center	1,207,540
North Mulberry Building	33,178
Eastview\Heatherwood	22,628
Child Support Enforcement Agency	1,034,302
Road Improvement	278,445
 Employee Health Insurance Internal Service Fund	 369,790

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

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

The Employee Health Insurance internal service fund had a deficit net assets of \$369,790 at December 31, 2000. Management has made several changes in the internal service fund including rate increases and a more careful review of claim payments.

Note 6 - Deposits and Investments

Moneys held by the County are classified by State Statute into two categories. Active moneys are public moneys determined to be necessary to meet current demand upon the County treasury. Active moneys must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

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

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

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to specific obligations or debt of the County, and must be purchased with the expectation that it will be held to maturity. Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

The following information classifies deposits and investments by categories of risk as defined in GASB Statement No. 3, "Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements."

Cash on Hand At year-end, the County had \$691,356 in undeposited cash on hand which is included on the balance sheet of the County as part of "equity in pooled cash and cash equivalents."

Deposits At year-end, the carrying amount of the County's deposits was \$3,926,117 and the bank balance was \$8,363,370. Of the bank balance \$1,045,169 was covered by federal depository insurance and \$30,978 was covered by NCUA. The remaining amounts were uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust department in the County's name and all State statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

Investments The County's investments are required to be categorized to give an indication of the level of risk assumed by the County at year end. Category 1 includes investments that are insured or registered or for which the securities are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments for which securities are held by the counterparty's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent but not in the County's name. STAR Ohio, Federated Fortress Government Mutual Fund and Money Market Investment are unclassified investments since they are not evidenced by securities that exist in physical or book entry form.

	Category 3	Carrying Value	Fair Value
Repurchase Agreement	\$10,047,574	\$10,047,574	\$10,047,574
Government Treasury Certificates	19,846,346	19,846,346	19,846,346
Federal Home Loan Bank Bonds	4,252,295	4,252,295	4,252,295
Federal Home Loan Mortgage Corporation Bonds	2,899,450	2,899,450	2,899,450
Federal Farm Credit Bank	5,502,550	5,502,550	5,502,550
Commercial Paper	736,375	736,375	736,375
STAR Ohio		343,494	343,494
Federated Fortress Government Mutual Fund (open ended mutual fund)		2,804,752	2,804,752
Money Market Investment		624,190	624,190
Total	<u>\$43,284,590</u>	<u>\$47,057,026</u>	<u>\$47,057,026</u>

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

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

	Cash and Cash Equivalents/ Deposits	Investments
GASB Statement 9	\$51,674,499	\$0
Investments which are part of a cash management pool:		
Federal Home Loan Bank Bonds	(4,252,295)	4,252,295
Repurchase Agreement	(10,047,574)	10,047,574
Federated Fortress Government Mutual Fund	(2,804,752)	2,804,752
Government Treasury Certificates	(19,846,346)	19,846,346
Commercial Paper	(736,375)	736,375
Federal Home Loan Mortgage Corporation Bonds	(2,899,450)	2,899,450
Federal Farm Credit Bank	(5,502,550)	5,502,550
Money Market Investment	(624,190)	624,190
Investment in State Treasurer's Investment Pool	(343,494)	343,494
Unreported Cash	(691,356)	0
GASB Statement 3	\$3,926,117	\$47,057,026

Note 7 - Property Taxes

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Property Tax revenue received during 2000 for real and public utility property taxes represents collections of 1999 taxes. Property tax payments received during 2000 for tangible personal property (other than public utility property) is for 2000 taxes.

2000 real property taxes are levied after October 1, 2000 on the assessed value as of January 1, 2000, the lien date. Assessed values are established by state law at 35 percent of appraised market value. 2000 real property taxes are collected in and intended to finance 2001.

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. 2000 public utility property taxes became a lien December 31, 1999, are levied after October 1, 2000, and are collected in 2001 with real property taxes.

2000 tangible personal property taxes are levied after October 1, 1999, on the value as of December 31, 1999. Collections are made in 2000. Tangible personal property assessments are 25 percent of true value.

The full tax rate for all County operations for the year ended December 31, 2000, was \$9.00 per \$1,000 of assessed value. When the permissive sales tax increase was approved, the County agreed to suspend the general fund 2 mill tax levy. The assessed values of real and tangible personal property upon which 2000 property tax receipts were based are as follows:

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

Real Property	\$1,519,985,170
Public Utility	121,725,910
Tangible Personal Property	<u>314,171,850</u>
Total Assessed Value	<u><u>\$1,955,882,930</u></u>

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

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

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Accrued property taxes receivable represent real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2000 and for which there is an enforceable legal claim. Although total property tax collections for the next year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31, nor are they intended to finance 2000 operations. The receivable is therefore offset by deferred revenue.

Note 8 - Permissive Sales and Use Tax

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

A receivable is recognized at year-end for amounts that will be received from sales which occurred during 2000. On a full accrual basis, the full amount of the receivable is recognized as revenue. On a modified accrual basis, the amount of the receivable that will be received outside of the available period is deferred.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

Note 9 - Receivables

Receivables at December 31, 2000, consisted of taxes, interest, special assessments, accounts (billings for user charged services, including unbilled utility services), and intergovernmental receivables arising from grants, entitlements and shared revenues. Management believes all receivables are fully collectible. Delinquent accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment. The County has \$1,138,464 in delinquent special assessments at December 31, 2000. A summary of the principal items of intergovernmental receivables follows:

General Fund	
Local Government and Revenue Assistance	\$1,764,480
Grant and Subsidies	18,848
Miscellaneous	<u>62,703</u>
Total General Fund	<u>1,846,031</u>
Special Revenue Funds	
Mental Health Property Tax Rollbacks and Exemptions	93,503
Mental Health Grant and Subsidies	2,965,141
Child Support Enforcement Agency Grant and Subsidies	340,755
MRDD Property Tax Rollbacks and Exemptions	479,368
MRDD Grant and Subsidies	1,753,545
Other MRDD	18,000
CDBG Grant and Subsidies	66,950
Youth Services Grant and Subsidies	406,133
Motor Vehicle License Tax and Gas Tax	1,751,388
Children Services Property Tax Rollbacks and Exemptions	167,774
Children Services Grant and Subsidies	2,450,713
Public Defender Reimbursements	106,938
Other Public Safety Grants and Subsidies	22,874
Other Grant and Subsidies	56,652
Miscellaneous	<u>3,158</u>
Total Special Revenue	<u>10,682,892</u>
Capital Projects	
Road and Bridge	<u>296,600</u>
Total Governmental Funds	<u><u>\$12,825,523</u></u>

The County has loaned the Richland County Fair Board \$159,000. These loans and community development block grant monies loaned to local businesses are classified as loans receivable on the combined balance sheet and are also considered collectible in full.

Receivables and payables to be recorded on the County's financial statements are recorded to the extent that the amounts are determined 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.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

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

Note 10 - Federal Food Stamp Program

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

Balance at beginning of year	\$1,598,497
Amount returned to County	191
Amount transferred out	(1,567,750)
Amount distributed to entitled recipients	<u>(3,580)</u>
Balance at end of year	<u><u>\$27,358</u></u>

Note 11 - Capital Assets

Capital asset activity for the year ended December 31, 2000, was as follows:

	Balance 12/31/99	Additions	Reductions	Balance 12/31/00
Governmental activities:				
Capital assets not being depreciated:				
Land	\$1,678,012	\$163,025	\$0	\$1,841,037
Construction in process	<u>1,778,788</u>	<u>2,207,455</u>	<u>0</u>	<u>3,986,243</u>
Total capital assets not being depreciated	<u>3,456,800</u>	<u>2,370,480</u>	<u>0</u>	<u>5,827,280</u>
Other capital assets:				
Land improvements	59,079	0	0	59,079
Buildings	19,322,585	1,341,297	0	20,663,882
Machinery and equipment	13,474,586	980,652	872,676	13,582,562
Infrastructure	<u>82,369,901</u>	<u>2,398,719</u>	<u>1,440,773</u>	<u>83,327,847</u>
Total other capital assets	<u>\$115,226,151</u>	<u>\$4,720,668</u>	<u>\$2,313,449</u>	<u>\$117,633,370</u>

(continued)

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

(continued)	Balance 12/31/99	Additions	Reductions	Balance 12/31/00
Accumulated depreciation:				
Land improvements	(\$12,218)	(\$3,968)	\$0	(\$16,186)
Buildings	(6,963,632)	(510,563)	0	(7,474,195)
Machinery and equipment	(8,301,914)	(1,054,997)	713,987	(8,642,924)
Infrastructure	(37,733,669)	(2,197,822)	1,440,773	(38,490,718)
Total accumulated depreciation	(53,011,433)	(3,767,350)	2,154,760	(54,624,023)
Other capital assets, net	62,214,718	953,318	(158,689)	63,009,347
Governmental activities capital assets, net	\$65,671,518	\$3,323,798	(\$158,689)	\$68,836,627

Construction in process includes assets that upon completion will be transferred to the sewer enterprise fund. Construction costs are being funded from notes payable proceeds that will eventually be paid from the proceeds of special assessment bonds.

Depreciation expense was charged to functions as follows:

Governmental Activities:

Legislative and Executive	\$326,280
Judicial	115,986
Public Safety	216,164
Public Works	2,454,444
Health	431,774
Human Services	214,894
Conservation and Recreation	7,808
Total Governmental Activities Depreciation Expense	<u>\$3,767,350</u>

(continued)	Balance 12/31/99	Additions	Reductions	Balance 12/31/00
Business-type activities:				
Capital assets not being depreciated:				
Land	\$31,000	\$0	\$0	\$31,000
Construction in process	1,683,866	71,661	1,755,527	0
Total capital assets not being depreciated	1,714,866	71,661	1,755,527	31,000
Other capital assets:				
Buildings	5,993,275	0	0	5,993,275
Machinery and equipment	363,171	10,126	9,392	363,905
Infrastructure	25,715,486	1,755,527	0	27,471,013
Total other capital assets	\$32,071,932	\$1,765,653	\$9,392	\$33,828,193

(continued)

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

(continued)	Balance 12/31/99	Additions	Reductions	Balance 12/31/00
Accumulated depreciation:				
Buildings	(\$1,733,474)	(\$133,184)	\$0	(\$1,866,658)
Machinery and equipment	(239,786)	(20,650)	9,392	(251,044)
Infrastructure	(6,986,843)	(926,195)	0	(7,913,038)
Total accumulated depreciation	<u>(8,960,103)</u>	<u>(1,080,029)</u>	<u>9,392</u>	<u>(10,030,740)</u>
Other capital assets, net	<u>23,111,829</u>	<u>685,624</u>	<u>0</u>	<u>23,797,453</u>
Business-type activities capital assets, net	<u>\$24,826,695</u>	<u>\$757,285</u>	<u>\$1,755,527</u>	<u>\$23,828,453</u>

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

Note 12 - Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2000, the County contracted with County Risk Sharing Authority (CORSA) for liability, property and crime insurance. The CORSA program has a \$2,500 deductible. Coverages provided by CORSA are as follows:

General Liability	\$1,000,000
Employee Benefit Liability	1,000,000
Law Enforcement Professional Liability	1,000,000
Public Official Errors and Omissions Liability	1,000,000
Automobile Liability	1,000,000
Uninsured Motorists Liability	250,000
Ohio Stop Gap (Additional Workers' Compensation Coverage)	150,000
Building and Contents - Replacement Cost	87,525,584
Other Property Insurance:	
Extra Expense	1,000,000
Contractors Equipment - Actual Cash Value	1,790,689
Valuable Papers and Records	1,000,000
Automobile Physical Damage	100,000,000
Flood and Earthquake	87,525,584
Motor Truck Cargo	100,000
Comprehensive Boiler and Machinery	50,000,000
Crime Insurance:	
Faithful Performance	1,000,000
Money and Securities	1,000,000
Food Stamp Coverage	200,000

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

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

For 2000, the County participated in the County Commissioners Association of Ohio Workers' Compensation Group Rating Plan (Plan), an insurance purchasing pool. (See Note 20) The Plan is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The workers' compensation experience of the participating counties is calculated as one experience and a common premium rate is applied to all participants in the Plan. Each participant pays its workers' compensation premium to the State based on the rate for the Plan rather than its individual rate. In order to allocate the savings derived by formation of the Plan, and to maximize the number of participants in the Plan, the Plan's executive committee annually calculates the total savings which accrued to the Plan through its formation. This savings is then compared to the overall savings percentage of the Plan. The Plan's executive committee then collects rate contributions from or pays rate equalization rebates to the various participants. Participation in the Plan is limited to counties that can meet the Plan's selection criteria. The firm of Comp Management, Inc. provides administrative, cost control and actuarial services to the Plan. Each year, the County pays an enrollment fee to the Plan to cover the costs of administering the program.

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

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

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 \$892,000 reported in the Employee Health Insurance Fund at December 31, 2000 is estimated by the third-party administrator and is based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Certain financial activity related to the claims liability for 1999 and 2000 were:

	<u>Balance</u> <u>Beginning of Year</u>	<u>Current</u> <u>Year Claims</u>	<u>Claim</u> <u>Payments</u>	<u>Balance</u> <u>End of Year</u>
1999	\$865,000	\$6,436,536	\$5,818,943	\$1,482,593
2000	1,482,593	5,651,271	6,241,864	892,000

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

Note 13 - Defined Benefit Retirement Plans

A. Public Employees Retirement System

All County full-time employees, other than teachers, participate in the Public Employees Retirement System of Ohio (PERS), a cost-sharing multiple-employer public employee retirement system administered by the Public Employees Retirement Board. PERS provides basic retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefits are established by Chapter 145 of the Ohio Revised Code. PERS issues a stand-alone financial report which may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.

Plan members, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations; law enforcement employees contribute 9 percent. For calendar year 2000, PERS instituted a temporary employer rate rollback for state and local governments. For plan members other than those engaged in law enforcement, the County was required to contribute 6.54 percent of covered salary for 2000, a reduction from 9.35 percent for 1999. The county contribution for law enforcement employees for 2000 was 11.4 percent, down from 12.5 percent for 1999. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's required contributions to PERS for the years ended December 31, 2000, 1999, and 1998 were \$2,387,434, \$3,059,890, and \$2,869,248, respectively. The full amount has been contributed for 1999 and 1998. 91.1 percent has been contributed for 2000 with the remainder being reported as a liability within the enterprise fund (business-type activity) and the governmental activities due to other governments.

B. State Teachers Retirement System

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

Plan members are required to contribute 9.3 percent of their annual covered salary and the County is required to contribute 6 percent. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The County's contributions for pension obligations to STRS for the years ended December 31, 2000, 1999, and 1998 were \$39,807, \$39,828, and \$56,860, respectively. The full amount has been contributed for 1999 and 1998. 86.0 percent has been contributed for 2000 with the remainder being reported as a fund liability.

Note 14 - Postemployment Benefits

A. Public Employees Retirement System

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit and to primary survivor recipients

Richland County, Ohio
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For the Year Ended December 31, 2000

of such retirees. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care based on authority granted by State statute. The 2000 employer contribution rate was 10.84 percent of covered payroll for employees not engaged in law enforcement; 4.3 percent was the portion that was used to fund health care. The employer contribution rate for law enforcement employees for 2000 was 15.70 percent and 4.3 percent was used to fund health care.

Benefits are advance-funded using the entry age normal cost method. Significant actuarial assumptions, based on PERS's latest actuarial review performed as of December 31, 1999, include a rate of return on investments of 7.75 percent, an annual increase in active employee total payroll of 4.75 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between 0.54 percent and 5.1 percent based on additional annual pay increases. Health care premiums were assumed to increase 4.75 percent annually.

All investments are carried at market. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets.

The number of active participants was 401,339. The County's actual contributions for 2000 which were used to fund postemployment benefits were \$1,497,193. The actual contribution and the actuarially required contribution amounts are the same. PERS's net assets available for payment of benefits at December 31, 1999, (the latest information available) were \$10,805.5 million. The actuarially accrued liability and the unfunded actuarial accrued liability were \$12,473.6 million and \$1,668.1 million, respectively.

For 2000, PERS elected to return an actuarially pre-funded type of disclosure because it is a better presentation of PERS's actual funding methodology. Since 1997, disclosures had been based on a pay-as-you-go funding basis.

B. State Teachers Retirement System

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

Benefits are funded on a pay-as-you-go basis. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. The board allocated employer contributions equal to 8 percent of covered payroll to the Health Care Reserve Fund. Beginning July 1, 1997, this allocation was increased to 3.5 percent. For the County this amount equaled \$53,076 during 2000.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund at June 30, 2000 was \$3.419 billion. For the year ended June 30, 2000, net health care costs paid by STRS were \$283,137,000 and there were 99,011 eligible benefit recipients.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

Note 15 - Compensated Absences

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

Note 16 - Capital Leases - Lessee Disclosure

The County has entered into a capital lease for a building. The lease meets the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13 "Accounting for Leases", which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Capital lease payments are reflected as debt service expenditures in the general purpose financial statements for the governmental funds. The building acquired by lease is included in governmental activities general capital assets in the amount of \$1,680,914, which is equal to the present value of the future minimum lease payments at the time of acquisition. A corresponding liability is included in governmental activities general long term debt. Principal payments in 2000 totaled \$176. Future minimum lease payments are as follows:

Year	Amount
2001	\$175,000
2002	175,000
2003	175,000
2004	175,000
2005	175,000
2006-2066	10,587,497
Total	11,462,497
Less: Amount Representing Interest	(9,797,600)
Present Value of Net Minimum Lease Payments	\$1,664,897

Note 17 - Long-Term Debt

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

	Original Issue Date	Interest Rate	Original Issue Amount
General Obligation Bonds			
Series B Human Services	1988	0.05-15%	\$937,116
Series B Refuse Station Building	1988	0.05-15	1,207,884
Series A Park Building			
Acquisition and Renovation	1990	9.45	470,000
Capital Facilities	1997	4.15-5.55	5,720,000
Capital Facilities Refunding	1998	3.75-4.35	2,170,000
Health Facility Improvements	1992	5.6-6.0	910,000
			(continued)

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

(continued)	<u>Original Issue Date</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
Special Assessment Bonds			
Crestwood Hills Sewer Improvement	1988	7.5	\$805,000
Series A Hanna Road and I-71 Sewers	1988	.05-15	3,755,000
Madison Sewer Improvement	1995	3.80-6.95	9,750,000
Marlow Heights Sewer	1999	4.0-5.75	740,000

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

	<u>Outstanding 12/31/99</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/00</u>	<u>Amounts Due in One Year</u>
Governmental Activities:					
General Obligation Bonds:					
Series B Human Services	\$632,238	\$0	\$45,875	\$586,363	\$48,060
Series B Refuse Station Building	802,762	0	59,125	743,637	61,940
Series A Park Building Acquisition and Renovation	360,000	0	20,000	340,000	20,000
Capital Facilities	4,880,000	0	340,000	4,540,000	355,000
Capital Facilities Refunding	2,055,000	0	125,000	1,930,000	135,000
Health Facility Improvements	<u>690,000</u>	<u>0</u>	<u>35,000</u>	<u>655,000</u>	<u>40,000</u>
Total General Obligation Bonds	<u>9,420,000</u>	<u>0</u>	<u>625,000</u>	<u>8,795,000</u>	<u>660,000</u>
Special Assessment Bonds:					
Crestwood Hills Sewer Improvement	360,000	0	40,000	320,000	40,000
Series A Hanna Road and 1371 Sewers	2,510,000	0	180,000	2,330,000	190,000
Madison Sewer Improvement	8,465,000	0	355,000	8,110,000	370,000
Marlow Heights Sewer	<u>740,000</u>	<u>0</u>	<u>15,000</u>	<u>725,000</u>	<u>20,000</u>
Total Special Assessment Bonds	<u>\$12,075,000</u>	<u>\$0</u>	<u>\$590,000</u>	<u>\$11,485,000</u>	<u>\$620,000</u> (continued)

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

	Outstanding 12/31/99	Additions	Reductions	Outstanding 12/31/00	Amounts Due in One Year
(continued)					
Other General Long-Term Obligations:					
Compensated Absences	\$2,315,947	\$1,112,494	\$1,075,842	\$2,352,599	\$1,132,696
Capital Leases	1,665,073	0	176	1,664,897	195
Total Other Long-Term Obligations	3,981,020	1,112,494	1,076,018	4,017,496	1,132,891
Total Governmental Activities	\$25,476,020	\$1,112,494	\$2,291,018	\$24,297,496	\$2,412,891
Business Type-Activities					
Compensated Absences	\$29,057	\$14,130	\$13,093	\$30,094	\$14,016

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 (\$6,874,588) and from taxes.

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

The Series A and B general obligation and special assessment bonds maturing on or after December 1, 2000 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, 2000, at the redemption prices (expressed as percentages of the principal amount redeemed) set forth below:

<u>Redemption Dates (Dates Inclusive)</u>	<u>Redemption Prices</u>
December 1, 1998 through November 30, 1999	102%
December 1, 1999 through November 30, 2000	101
December 1, 2000 and thereafter	100

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

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

The compensated absences liability will be paid from the fund from which the employees' salaries are paid. These funds include the General Fund, Mental Health Board, Certificate of Title, Dog and Kennel, Mental Retardation Board, Public Assistance, Real Estate Assessment, Motor Vehicle License and Gas Tax, Children's Services, Dayspring, Child Support Enforcement Agency, Other Public Safety and Visitors' Convention Center. The capital lease obligations will be paid from the Mental Retardation Board special revenue fund as that department occupies the building.

On October 8, 1998, the County issued \$2,170,000 in General Obligation Bonds for the purpose of advance refunding \$385,000 1990 Series A Goodyear and Super X Building Acquisition bond and the \$1,645,000 1991 Capital Facilities bond. As of December 31, 2000, \$1,430,000 of these bonds are considered defeased by assets of \$1,485,943 held in the irrevocable trust.

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors should not exceed one percent of the total assessed valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt should not exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000. The effects of the debt limitations at December 31, 2000, are an overall debt margin of \$42,267,968 and an unvoted debt margin of \$14,429,724

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

Year	General Obligation Bonds	Special Assessment Bonds	Totals
2001	1,114,552	1,254,259	2,368,811
2002	1,115,825	1,255,046	2,370,871
2003	1,114,573	1,253,256	2,367,829
2004	1,061,142	1,249,021	2,310,163
2005	1,052,577	1,247,079	2,299,656
2006-2010	4,026,160	5,806,888	9,833,048
2011-2015	2,064,852	4,394,918	6,459,770
2016-2020	623,286	325,313	948,599
Total	<u>\$12,172,967</u>	<u>\$16,785,780</u>	<u>\$28,958,747</u>

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

Note 18 - Notes Payable

A summary of the note transactions for the year ended December 31, 2000, follows:

	Outstanding 12/31/99	Issued	Retired	Outstanding 12/31/00
Capital Projects Funds:				
4.65% Road Improvement Note	\$0	\$300,000	\$0	\$300,000
4.26-5.00% Energy Conservation	510,000	482,000	510,000	482,000
3.72-4.85% Juvenile Detention Center	1,100,000	1,210,000	1,100,000	1,210,000
4.40-5.10% Building Improvement	910,000	1,055,000	910,000	1,055,000
4.32-4.70% Madison Township Sewer	945,000	895,000	945,000	895,000
4.26-5.00% Building Purchase Note	200,000	110,000	200,000	110,000
4.32-4.85% County Office Building	210,000	100,000	210,000	100,000
4.40-4.85% Eastview & Heatherwood Sewer	<u>3,000,000</u>	<u>3,000,000</u>	<u>3,000,000</u>	<u>3,000,000</u>
Total Capital Projects Funds	<u>6,875,000</u>	<u>7,152,000</u>	<u>6,875,000</u>	<u>7,152,000</u>
Enterprise Funds:				
4.32-4.85% Sewer Planning Note	<u>282,000</u>	<u>194,000</u>	<u>282,000</u>	<u>194,000</u>
Total	<u>\$7,157,000</u>	<u>\$7,346,000</u>	<u>\$7,157,000</u>	<u>\$7,346,000</u>

All of the notes are bond anticipation notes, are backed by the full faith and credit of Richland County, and mature within one year. The note liability is reflected in the fund which received the proceeds. The two sewer project notes in the capital projects funds, which are special assessment projects, will result in the infrastructure assets being transferred as a capital contribution to the sewer fund upon completion of each project.

Note 19 - Due to/from Other Funds

Due to/from other funds balances at December 31, 2000, consist of the following individual fund receivables and payables:

	Due from Other Funds	Due to Other Funds
General Fund	<u>\$10,127</u>	<u>\$50,938</u>
Special Revenue Funds:		
Mental Health Board	0	2,025

(continued)

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

	Due from Other Funds	Due to Other Funds
(continued)		
Mental Retardation Board	0	160,853
Public Assistance	0	46,754
Children's Services	66,859	2,425
Dayspring	35,788	1,013
Child Support Enforcement Agency	0	1,013
 Total Special Revenue Funds	 102,647	 214,083
 Sewer Enterprise Fund	 0	 1,013
 Self-Insurance Internal Service Fund	 153,260	 0
 Totals	 \$266,034	 \$266,034

Note 20 - Public Entity Risk Pools

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

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

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

CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County's payment for insurance to CORSA in 2000 was \$411,073.

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

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

The County is participating in a group rating plan for workers' compensation as established under Section 4123.29 of the Ohio Revised Code. The County Commissioners Association Service Corporation (CCAOSC) was established through the County Commissioners Association of Ohio (CCAO) as a group purchasing pool. A group executive committee is responsible for calculating annual rate contributions and rebates, approving the selection of a third party administrator, reviewing and approving proposed third party fees, fees for risk management services and general management fees, determining ongoing eligibility of each participant and performing any other acts and functions which may be delegated to it by the participating employers. The group executive committee consists of seven members. Two members are the president and treasurer of CCAOSC; the remaining five members are representatives of the participants. These five members are elected for the ensuing year by the participants at a meeting held in the month of December each year. No participant can have more than one member of the group executive committee in any year, and each elected member shall be a County Commissioner.

Note 21 - Joint Organizations

A. County Regional Planning Commission

The County participates in the Richland County Regional Planning Commission which is a statutorily created political subdivision of the State. The Commission is a joint venture among Richland County, municipalities and townships. Of the 33 members, the County appoints 14. Each member's control over the operation of the Commission is limited to its representation on the board. The Commission makes studies, maps, plans, recommendations and reports concerning the physical, environmental, social, economic, and governmental characteristics, functions, and services of the County. Continued existence of the Commission is dependent on the County's continued participation; however, the County does not have an equity interest in the Commission. The Commission is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2000, the County contributed \$40,000 which represents 7.77 percent of revenues received. Complete financial statements can be obtained from the Regional Planning Commission, Richland County, Ohio.

B. DMARCK Consortium

The DMARCK Consortium (DMARCK) is a jointly governed organization between Richland, Delaware, Morrow, Ashland, Crawford and Knox Counties. DMARCK was established to conduct the employment and training administration program established by federal and state requirements. DMARCK is governed by a board of directors consisting of eighteen representatives designated by the county commissioners (3 from each county). The degree of control exercised by any participating county is limited to its representation on the Board. The County does not maintain an ongoing financial interest in or an ongoing financial responsibility for the DMARCK Consortium. During 2000, the County did not make any contributions to DMARCK. Complete financial statements can be obtained from the DMARCK Consortium, 1495 West Longview Ave Ste 101, Mansfield, Ohio 44906.

C. Richland County Regional Solid Waste Management Authority

The Richland County Regional Solid Waste Management Authority is a jointly governed organization. The Board of Trustees is made up of seven members. These members consist of one Richland County

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

Commissioner or designee appointed by the Commissioners, one township trustee elected by the 18 township trustee units, the mayor of Mansfield or his designee, the Commissioner of the Mansfield/Richland County Health Department or designee, one person appointed representing industrial, commercial or institutional generators, one person representing the general interests of the citizens of Richland County and one person representing the public pursuant to the Ohio Revised Code. The County did not contribute to the Authority during 2000.

D. Richland County Youth and Family Regional Council of Governments

The Richland County Youth and Family Regional Council of Governments is a jointly governed organization between the Richland County Mental Health Board, Richland County Children Services Board, Mansfield City Schools, Richland County School Board, Richland-Mansfield Public Health Board, and the Richland County Board of MR/DD. The Council is governed by a board of trustees consisting of a representative from each participant, the Judge of Domestic Relations and Juvenile Court of Richland County and three members from the Advisory Committee. The degree of control exercised by any participating entity is limited to its representation on the Board. The County does not maintain an ongoing financial interest in or an ongoing financial responsibility for the Council. Mansfield City Schools acts as the fiscal agent for the Council. The County did not contribute to the Council during 2000.

Note 22 - Related Organizations

A. Richland County Metropolitan Park District

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

B. Richland County Transit Board

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

C. Mansfield/Richland County Public Library

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

D. Richland County Civic Center Authority

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

Note 23 - Contingent Liabilities

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

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

Note 24 - Conduit Debt Obligations

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

As of December 31, 2000, there were three series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of \$49,210,000.

Note 25 - Related Party Transactions

During 2000, 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 \$8,381 for such contributions. Richland Newhope Industries, Inc. recorded operating revenues and expenses at cost or fair value as applicable, to the extent the contribution is related to the vocational purpose of the Workshop. Additional habilitative services provided directly to Workshop clients by the County amounted to \$2,984,247.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

Note 26 - Component Unit

A. Summary of Significant Accounting Policies

Nature of Organization - Richland Newhope Industries, Inc. is a non-profit sheltered workshop providing vocationally-oriented services to mentally retarded and developmentally disabled adults in Richland County. The workshop is primarily funded by the Richland County Board of MR/DD as disclosed in the related party transactions note. Major departmental programs include (with the percentage of revenue divided in each department in the current year) Subcontract (39%), Custodial Services (13%), Manufacturing (32%), Microfilm (7%), and Food Services (5%).

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

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

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

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

Permanently restricted net assets comprise those assets contributed to the Workshop by donors who have indicated an intention that the assets are to remain in perpetuity as permanent endowments of the Workshop. Investment income generated by these assets is reported as unrestricted or temporarily restricted, depending upon whether the donors have limited the expenditure of income to a particular purpose or purposes or have indicated that such income is to be available for the general purposes of the Workshop. At August 31, 2000, all of the assets of the Workshop are unrestricted.

Contributions - Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions. All of the Workshop's contributions are considered to be available for unrestricted use unless specifically restricted by donor. Donated materials and equipment are reflected as contributions in the accompanying statements at their estimated values at date of receipt. Contributed services have been recognized as contributions to the extent the total amount that could have been charged for these services exceeds the amount actually charged. As of August 31, 2000, all of the Workshops contributions were unrestricted.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

Accounts Receivable - Accounts receivable are derived from sales and services with the north central Ohio area. As a result, the economic conditions of the area affect the revenue of the workshop. At August 31, 2000, accounts receivable, trade were reported net of a \$0 allowance for doubtful accounts.

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

Manufacturing, Materials	\$33,297
Manufacturing, Work-In Process and Finished Goods	22,810
Subcontract Material, Supplies and Work-In Process	58,948
Microfilm Supplies and Work-In Process	10,729
CCS Supplies	6,113
Food	<u>6,427</u>
 Total	 <u><u>\$138,324</u></u>

Property and Equipment - It is th workshop’s policy to capitalize expenditures in excess of \$250 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 expenditures which materially increase values or extend useful lives are capitalized.

During the year ended August 31, 2000, depreciation expense is \$77,361. A summary of the component unit’s fixed assets at August 31, 2000, follows:

Capital Assets not being depreciated:	
Land	\$46,381
Other Capital Assets, Net:	
Land Improvements	47,383
Buildings and Improvements	580,046
Vehicles	141,434
Furniture and Office Equipment	121,581
Shop Equipment	<u>484,442</u>
Subtotal	1,421,267
Less: Accumulated Depreciation	<u>(684,717)</u>
Total	<u><u>\$736,550</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 \$10,791 for the year ended August 31, 2000.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

B. Cash Equivalents and Certificates of Deposit

Cash equivalents are investments in and certificates of deposit. The certificates of deposit are treated as cash for purposes of the statement of cash flows. The certificates of deposit consist of the following:

<u>Bank</u>	<u>Interest Rate</u>	<u>Date Due</u>	<u>Amount</u>
Richland Bank	5.85	5/15/01	359,319
Key Bank	6.30	3/17/01	51,338
Key Bank	6.77	3/17/02	51,439
Key Bank	6.77	02/17/02	72,668
			<u>\$534,764</u>

C. Accrued Vacation and Sick Pay

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

Vacation pay is accrued weekly depending on whether the participant or staff worked that week. Any unpaid vacation pay at the end of the year can be paid or carried forward at the employee's discretion. The estimated unpaid vacation pay at August 31, 2000 is \$4,656.

D. In-Kind Contributions

During the year ended August 31, 2000, the Richland County Board of MR/DD provided facilities, certain equipment, transportation, and salaries for administration, implementation, and supervision of programs to Richland Newhope Industries, Inc. Of the total support received, \$8,381 for 2000, is considered directly related to the vocational purposes of the Workshop. This support is recorded as both an income and expense. The breakdown of these items is as follows:

Income	
Contributions	<u>\$8,381</u>
Expenses	
Direct Services Salaries	4,421
Building/Capital Costs	175
Administrative Costs	2,628
Building Services Costs	1,157
	<u>\$8,381</u>

Additional habilitative services provided directly to the workshop clients by Richland County amounted to approximately \$2,984,247 for the year ended August 31, 2000

F. Commitments

During 1999, the Workshop entered into an agreement with the Richland County Board of MR/DD (Board) to make the food service department totally self-sufficient within three years. Toward that goal, the Workshop reimbursed the Board \$90,000 of food service department expenses in the year ending August 31, 2000 which are included on the statement of activities as program expenses. In the year ending August 31, 2001, the

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

Workshop will reimburse the Board a maximum of \$126,000, contingent upon the operating results of the food service department. Subsequent to 2001, the food service department is to be totally self-sufficient.

G. Contingencies

The Workshop maintains its checking account balances in financial institutions located in Mansfield, Ohio. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$100,000. At August 31, 2000, the Workshop's uninsured account balances total \$673,638.

H. Major Customers

During the year ended August 31, 2000, the Workshop had three major customers whose revenues exceeded 10 percent of total revenues. The total revenues from these customers were \$611,144. Accounts receivable from these customers totaled \$93,046 at August 31, 2000.

I. Rental Income

During the year ended August 31, 1999, the Workshop entered into an agreement with the Richland County Board of Mental Retardation and Developmental Disabilities for the rental of space at the Workshop's 971 West Longview Avenue and 67 North Willis Avenue buildings. The agreement requires monthly rental of \$0.40 per square foot of space. The agreement can be terminated by any party with 30 days notice. Included in other income on the statement of activities for the year ended August 31, 2000 is rental income of \$9,062.

J. Related Party Transactions

In addition to the items mentioned in Notes D, F and I above, the Workshop provides services to the Richland County Board of Mental Retardation and Developmental Disabilities (Board). During the year ended August 31, 2000, the Workshop received total revenues from the Board of \$60,502 and had a receivable of \$8,544 at August 31, 2000.

In addition to the amounts paid to the board for the food service department (Note F) the workshop paid the Board \$57,912 for services during the year ended August 31, 2000. There was no account payable to the Board at August 31, 2000.

**Combining Statements and
Individual Fund Schedules**

Richland County

Combining Statements - Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Richland County

Nonmajor Special Revenue Funds

(continued)

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

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

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

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

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

(continued)

Richland County

Nonmajor Special Revenue Funds

(continued)

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

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

Nonmajor Debt Service Fund

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

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

(continued)

Richland County

Nonmajor Capital Projects Funds (continued)

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

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

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

Visitor's Convention Center - To account for revenues and expenditures to provide for the study of a convention center.

Regional Correction Juvenile Facility - To account for monies that provide for the study of a six county regional juvenile community corrections facility. This fund did not have any budgetary activity in 2000, therefore, budgetary information is not provided.

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

Cook Road Extension - To account for the intergovernmental monies used to extend Cook Road. This fund did not have any budgetary activity in 2000, therefore, budgetary information is not provided.

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

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

Gorman Nature Capital Improvement - To account for renovation of the Gorman Nature Center. This fund did not have any budgetary activity in 2000, therefore, budgetary information is not provided.

Multi-Agency Building - To account for the note proceeds used for the construction of a new building that houses several county agencies. This fund did not have any budgetary activity in 2000, therefore, budgetary information is not provided.

Children's Services Building - To account for note proceeds that are used for the children's services building renovation. This fund did not have any budgetary activity in 2000, therefore, budgetary information is not provided.

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

(continued)

Richland County

Nonmajor Capital Projects Funds
(continued)

Beatty Clinic - To account for bond proceeds and transfers for the construction of a new facility for the Mansfield-Richland County Health Department. This fund did not have any budgetary activity in 2000, therefore, budgetary information is not provided.

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

Energy Conservation - To account for the note proceeds used for energy conservation renovations. This fund did not have any budgetary activity in 2000, therefore, budgetary information is not provided.

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

Bike Trail Improvement - To account for grant monies received to work on the County's bike trail. This fund did not have any budgetary activity in 2000, therefore, budgetary information is not provided.

Rocky Fork Improvement - To account for special assessments that have been collected for the improvement of existing ditches. This fund did not have any budgetary activity in 2000, therefore, budgetary information is not provided.

North Mulberry Building - To account for note proceeds for the purchase and renovation of a new county engineer office building. This fund did not have any budgetary activity in 2000, therefore, budgetary information is not provided.

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

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

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

Road Improvement - To account for monies that provide for the improvement of Noble road, Base Line road and London W. road.

Richland County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2000

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$6,752,011	\$46,721	\$4,300,030	\$11,098,762
Cash and Cash Equivalents				
In Segregated Accounts	42,849	0	800	43,649
Receivables:				
Taxes	3,199,483	0	18,033	3,217,516
Accounts	76,393	1,006,142	0	1,082,535
Special Assessments	124,363	0	0	124,363
Accrued Interest	213	0	0	213
Due from Other Funds	102,647	0	0	102,647
Due from Other Governments	5,373,335	0	296,600	5,669,935
Materials and Supplies Inventory	360,365	0	0	360,365
Loans Receivable	163,443	0	0	163,443
<i>Total Assets</i>	<u>\$16,195,102</u>	<u>\$1,052,863</u>	<u>\$4,615,463</u>	<u>\$21,863,428</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$464,696	\$0	\$697	\$465,393
Contracts Payable	17,188	0	88,707	105,895
Accrued Wages	222,742	0	2,683	225,425
Due to Other Funds	4,451	0	0	4,451
Due to Other Governments	1,127,750	0	1,330	1,129,080
Deferred Revenue	7,483,410	1,004,556	272,905	8,760,871
Accrued Interest Payable	0	0	77,122	77,122
Notes Payable	0	0	7,152,000	7,152,000
<i>Total Liabilities</i>	<u>9,320,237</u>	<u>1,004,556</u>	<u>7,595,444</u>	<u>17,920,237</u>
Fund Balances				
Reserved for Encumbrances	389,504	0	38,301	427,805
Reserved for Inventory	360,365	0	0	360,365
Reserved for Loans Receivable	163,443	0	0	163,443
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	5,961,553	0	0	5,961,553
Debt Service Funds	0	48,307	0	48,307
Capital Projects Funds	0	0	(3,018,282)	(3,018,282)
<i>Total Fund Balances (Deficit)</i>	<u>6,874,865</u>	<u>48,307</u>	<u>(2,979,981)</u>	<u>3,943,191</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$16,195,102</u>	<u>\$1,052,863</u>	<u>\$4,615,463</u>	<u>\$21,863,428</u>

Richland County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2000

	Certificate of Title	Dog and Kennel	Real Estate Assessment	Motor Vehicle License and Gas Tax
Assets				
Equity in Pooled Cash and Cash Equivalents	\$556,056	\$92,309	\$966,483	\$1,250,420
Cash and Cash Equivalents:				
In Segregated Accounts	0	0	0	0
Taxes Receivable	0	0	0	0
Accounts	0	671	125	0
Special Assessments	0	0	0	0
Accrued Interest	0	0	0	0
Due from Other Funds	0	0	0	0
Due from Other Governments	0	0	0	1,751,986
Materials and Supplies Inventory	0	5,938	0	339,855
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$556,056</u>	<u>\$98,918</u>	<u>\$966,608</u>	<u>\$3,342,261</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$2,933	\$1,246	\$729	\$163,683
Contracts Payable	0	0	0	4,432
Accrued Wages	7,057	6,332	6,847	47,702
Due to Other Funds	0	0	0	0
Due to Other Governments	951,582	2,758	4,720	27,132
Deferred Revenue	0	0	0	1,524,718
<i>Total Liabilities</i>	<u>961,572</u>	<u>10,336</u>	<u>12,296</u>	<u>1,767,667</u>
Fund Balances				
Reserved for Encumbrances	0	0	368,540	0
Reserved for Inventory	0	5,938	0	339,855
Reserved for Loans Receivable	0	0	0	0
Unreserved, Undesignated, Reported in: Special Revenue Funds	<u>(405,516)</u>	<u>82,644</u>	<u>585,772</u>	<u>1,234,739</u>
<i>Total Fund Balances (Deficit)</i>	<u>(405,516)</u>	<u>88,582</u>	<u>954,312</u>	<u>1,574,594</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$556,056</u>	<u>\$98,918</u>	<u>\$966,608</u>	<u>\$3,342,261</u>

<u>Children's Service</u>	<u>Divorce Orientation</u>	<u>Indigent Guardianship</u>	<u>Court Computers</u>	<u>Dayspring</u>
\$1,580,563	\$2,734	\$48,761	\$297,509	\$3
13,913	0	0	0	0
3,199,483	0	0	0	0
0	2,088	1,880	10,330	14,020
0	0	0	0	0
213	0	0	0	0
66,859	0	0	0	35,788
2,618,487	0	0	0	0
3,829	0	0	0	2,693
0	0	0	0	0
<u>\$7,483,347</u>	<u>\$4,822</u>	<u>\$50,641</u>	<u>\$307,839</u>	<u>\$52,504</u>
\$177,977	\$0	\$0	\$0	\$39,586
4,755	0	0	0	2,559
22,067	0	0	0	15,502
2,425	0	0	0	1,013
64,087	0	0	165	7,807
5,288,479	2,088	0	8,471	0
<u>5,559,790</u>	<u>2,088</u>	<u>0</u>	<u>8,636</u>	<u>66,467</u>
0	0	0	0	0
3,829	0	0	0	2,693
0	0	0	0	0
<u>1,919,728</u>	<u>2,734</u>	<u>50,641</u>	<u>299,203</u>	<u>(16,656)</u>
<u>1,923,557</u>	<u>2,734</u>	<u>50,641</u>	<u>299,203</u>	<u>(13,963)</u>
<u>\$7,483,347</u>	<u>\$4,822</u>	<u>\$50,641</u>	<u>\$307,839</u>	<u>\$52,504</u>

(continued)

Richland County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2000

	Child Support Enforcement Agency	Delinquent Real Estate Tax Collection	Community Development Block Grant	Youth Services
Assets				
Equity in Pooled Cash and Cash Equivalents	\$42,416	\$138,654	\$608,336	\$368,226
Cash and Cash Equivalents:				
In Segregated Accounts	0	0	0	0
Taxes Receivable	0	0	0	0
Accounts	0	0	0	0
Special Assessments	0	0	0	0
Accrued Interest	0	0	0	0
Due from Other Funds	0	0	0	0
Due from Other Governments	341,359	0	66,950	407,111
Materials and Supplies Inventory	8,050	0	0	0
Loans Receivable	0	0	163,443	0
<i>Total Assets</i>	<u>\$391,825</u>	<u>\$138,654</u>	<u>\$838,729</u>	<u>\$775,337</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$6,894	\$2,817	\$11,265	\$5,230
Contracts Payable	5,442	0	0	0
Accrued Wages	40,853	0	0	0
Due to Other Funds	1,013	0	0	0
Due to Other Governments	24,361	931	0	18,934
Deferred Revenue	0	0	24,400	314,031
<i>Total Liabilities</i>	<u>78,563</u>	<u>3,748</u>	<u>35,665</u>	<u>338,195</u>
Fund Balances				
Reserved for Encumbrances	11,747	1,672	0	2,247
Reserved for Inventory	8,050	0	0	0
Reserved for Loans Receivable	0	0	163,443	0
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	293,465	133,234	639,621	434,895
<i>Total Fund Balances (Deficit)</i>	<u>313,262</u>	<u>134,906</u>	<u>803,064</u>	<u>437,142</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$391,825</u>	<u>\$138,654</u>	<u>\$838,729</u>	<u>\$775,337</u>

<u>Public Defender</u>	<u>Other Public Safety</u>	<u>Other</u>	<u>Total</u>
\$22,134	\$407,795	\$369,612	\$6,752,011
0	17,809	11,127	42,849
0	0	0	3,199,483
8,714	12,709	25,856	76,393
0	0	124,363	124,363
0	0	0	213
0	0	0	102,647
106,938	24,450	56,054	5,373,335
0	0	0	360,365
0	0	0	163,443
<u>\$137,786</u>	<u>\$462,763</u>	<u>\$587,012</u>	<u>\$16,195,102</u>
\$29,097	\$22,803	\$436	\$464,696
0	0	0	17,188
0	76,382	0	222,742
0	0	0	4,451
11,166	3,169	10,938	1,127,750
94,905	30,961	195,357	7,483,410
<u>135,168</u>	<u>133,315</u>	<u>206,731</u>	<u>9,320,237</u>
0	2,000	3,298	389,504
0	0	0	360,365
0	0	0	163,443
<u>2,618</u>	<u>327,448</u>	<u>376,983</u>	<u>5,961,553</u>
<u>2,618</u>	<u>329,448</u>	<u>380,281</u>	<u>6,874,865</u>
<u>\$137,786</u>	<u>\$462,763</u>	<u>\$587,012</u>	<u>\$16,195,102</u>

Richland County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Governmental Funds
For the Year Ended December 31, 2000

	<u>Road and Bridge</u>	<u>Supplemental Equipment- Recorder</u>	<u>Visitors' Convention Center</u>	<u>Regional Correction Juvenile Facility</u>
Assets				
Equity in Pooled Cash and Cash Equivalents	\$400,173	\$42,540	\$2,009	\$2,000
Cash and Cash Equivalents: In Segregated Accounts	0	0	0	0
Receivables:				
Taxes Receivable	0	0	18,033	0
Due from Other Governments	296,600	0	0	0
<i>Total Assets</i>	<u>\$696,773</u>	<u>\$42,540</u>	<u>\$20,042</u>	<u>\$2,000</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$0	\$0	\$0	\$0
Contracts Payable	11,646	7,035	0	0
Accrued Interest Payable	0	0	0	0
Accrued Wages	0	0	2,683	0
Due to Other Governments	0	0	1,330	0
Deferred Revenue	272,905	0	0	0
Notes Payable	0	0	0	0
<i>Total Liabilities</i>	<u>284,551</u>	<u>7,035</u>	<u>4,013</u>	<u>0</u>
Fund Balances				
Reserved for Encumbrances	0	0	0	0
Unreserved, Undesignated, Reported in: Capital Projects Funds	412,222	35,505	16,029	2,000
<i>Total Fund Balances (Deficit)</i>	<u>412,222</u>	<u>35,505</u>	<u>16,029</u>	<u>2,000</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$696,773</u>	<u>\$42,540</u>	<u>\$20,042</u>	<u>\$2,000</u>

<u>Capital Equipment Purchases</u>	<u>Cook Road Extension</u>	<u>Issue II</u>	<u>Geographic Information System</u>	<u>Gorman Nature Capital Improvement</u>	<u>Multi- Agency Building</u>
\$51,923	\$60,855	\$66,629	\$108,950	\$10,716	\$7,177
800	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$52,723</u>	<u>\$60,855</u>	<u>\$66,629</u>	<u>\$108,950</u>	<u>\$10,716</u>	<u>\$7,177</u>
\$0	\$0	\$0	\$0	\$0	\$0
12,983	0	0	13,296	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
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>12,983</u>	<u>0</u>	<u>0</u>	<u>13,296</u>	<u>0</u>	<u>0</u>
13,166	0	15,052	10,043	0	0
<u>26,574</u>	<u>60,855</u>	<u>51,577</u>	<u>85,611</u>	<u>10,716</u>	<u>7,177</u>
<u>39,740</u>	<u>60,855</u>	<u>66,629</u>	<u>95,654</u>	<u>10,716</u>	<u>7,177</u>
<u>\$52,723</u>	<u>\$60,855</u>	<u>\$66,629</u>	<u>\$108,950</u>	<u>\$10,716</u>	<u>\$7,177</u>

Richland County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Governmental Funds (continued)
For the Year Ended December 31, 2000

	Children's Services Building	Madison Township Sewer A	Beatty Clinic	Mental Health Housing
Assets				
Equity in Pooled Cash and Cash Equivalents	\$8,405	\$166,548	\$179	\$118,880
Cash and Cash Equivalents: In Segregated Accounts	0	0	0	0
Receivables:				
Taxes Receivable	0	0	0	0
Due from Other Governments	0	0	0	0
<i>Total Assets</i>	<u>\$8,405</u>	<u>\$166,548</u>	<u>\$179</u>	<u>\$118,880</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$0	\$0	\$0	\$255
Contracts Payable	0	0	0	484
Accrued Interest Payable	620	5,375	0	0
Accrued Wages	0	0	0	0
Due to Other Governments	0	0	0	0
Deferred Revenue	0	0	0	0
Notes Payable	100,000	895,000	0	0
<i>Total Liabilities</i>	<u>100,620</u>	<u>900,375</u>	<u>0</u>	<u>739</u>
Fund Balances				
Reserved for Encumbrances	0	0	0	0
Unreserved, Undesignated, Reported in:				
Capital Projects Funds	(92,215)	(733,827)	179	118,141
<i>Total Fund Balances (Deficit)</i>	<u>(92,215)</u>	<u>(733,827)</u>	<u>179</u>	<u>118,141</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$8,405</u>	<u>\$166,548</u>	<u>\$179</u>	<u>\$118,880</u>

(Continued)

<u>Energy Conservation</u>	<u>Attention Center</u>	<u>Bike Trail Improvement</u>	<u>Rocky Fork Improvement</u>	<u>North Mulberry Building</u>	<u>Eastview\ Heatherwood</u>
\$1,136	\$66,183	\$7,964	\$625	\$78,166	\$2,995,964
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$1,136</u>	<u>\$66,183</u>	<u>\$7,964</u>	<u>\$625</u>	<u>\$78,166</u>	<u>\$2,995,964</u>
\$0	\$442	\$0	\$0	\$0	\$0
0	24,973	0	0	0	0
5,891	38,308	0	0	1,344	18,592
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>482,000</u>	<u>1,210,000</u>	<u>0</u>	<u>0</u>	<u>110,000</u>	<u>3,000,000</u>
<u>487,891</u>	<u>1,273,723</u>	<u>0</u>	<u>0</u>	<u>111,344</u>	<u>3,018,592</u>
0	40	0	0	0	0
<u>(486,755)</u>	<u>(1,207,580)</u>	<u>7,964</u>	<u>625</u>	<u>(33,178)</u>	<u>(22,628)</u>
<u>(486,755)</u>	<u>(1,207,540)</u>	<u>7,964</u>	<u>625</u>	<u>(33,178)</u>	<u>(22,628)</u>
<u>\$1,136</u>	<u>\$66,183</u>	<u>\$7,964</u>	<u>\$625</u>	<u>\$78,166</u>	<u>\$2,995,964</u>

Richland County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Governmental Funds (continued)
For the Year Ended December 31, 2000

	Child Support Enforcement Agency	Dog and Kennel	Road Improvement	Totals
Assets				
Equity in Pooled Cash and Cash Equivalents	\$25,525	\$50,580	\$26,903	\$4,300,030
Cash and Cash Equivalents: In Segregated Accounts	0	0	0	800
Receivables:				
Taxes Receivable	0	0	0	18,033
Due from Other Governments	0	0	0	296,600
<i>Total Assets</i>	<u>\$25,525</u>	<u>\$50,580</u>	<u>\$26,903</u>	<u>\$4,615,463</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$0	\$0	\$0	\$697
Contracts Payable	3,183	15,107	0	88,707
Accrued Interest Payable	1,644	0	5,348	77,122
Accrued Wages	0	0	0	2,683
Due to Other Governments	0	0	0	1,330
Deferred Revenue	0	0	0	272,905
Notes Payable	1,055,000	0	300,000	7,152,000
<i>Total Liabilities</i>	<u>1,059,827</u>	<u>15,107</u>	<u>305,348</u>	<u>7,595,444</u>
Fund Balances				
Reserved for Encumbrances	0	0	0	38,301
Unreserved, Undesignated, Reported in: Capital Projects Funds	<u>(1,034,302)</u>	<u>35,473</u>	<u>(278,445)</u>	<u>(3,018,282)</u>
<i>Total Fund Balances (Deficit)</i>	<u>(1,034,302)</u>	<u>35,473</u>	<u>(278,445)</u>	<u>(2,979,981)</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$25,525</u>	<u>\$50,580</u>	<u>\$26,903</u>	<u>4,615,463</u>

Richland County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2000

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Fund	Total Governmental Funds
Revenues				
Property and Other Taxes	\$2,700,893	\$0	\$490,539	\$3,191,432
Charges for Services	3,021,106	0	180,522	3,201,628
Licenses and Permits	260,269	0	0	260,269
Fines and Forfeitures	148,907	0	0	148,907
Intergovernmental	13,581,784	47,221	1,175,391	14,804,396
Rentals	7,537	477,048	59,747	544,332
Interest	155,502	0	530,325	685,827
Special Assessments	1,128	0	0	1,128
Contributions and Donations	37,464	0	600	38,064
Other	292,535	35,316	23,011	350,862
<i>Total Revenues</i>	<u>20,207,125</u>	<u>559,585</u>	<u>2,460,135</u>	<u>23,226,845</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	1,162,917	4,751	0	1,167,668
Judicial System	985,467	0	0	985,467
Public Safety	2,207,245	0	0	2,207,245
Public Works	3,665,717	0	0	3,665,717
Health	352,405	0	0	352,405
Human Services	11,015,724	0	0	11,015,724
Intergovernmental	20,826	0	0	20,826
Economic Development	294,408	0	0	294,408
Other	850	0	0	850
Capital Outlay	0	0	4,794,768	4,794,768
Debt Service:				
Principal Retirement	0	625,000	0	625,000
Interest and Fiscal Charges	0	490,038	313,405	803,443
<i>Total Expenditures</i>	<u>19,705,559</u>	<u>1,119,789</u>	<u>5,108,173</u>	<u>25,933,521</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>501,566</u>	<u>(560,204)</u>	<u>(2,648,038)</u>	<u>(2,706,676)</u>
Other Financing Sources (Uses)				
Transfers In	1,021,651	564,988	1,383,329	2,969,968
Transfers Out	(120,993)	0	(50,757)	(171,750)
<i>Total Other Financing Sources and Uses</i>	<u>900,658</u>	<u>564,988</u>	<u>1,332,572</u>	<u>2,798,218</u>
<i>Net Change in Fund Balance</i>	1,402,224	4,784	(1,315,466)	91,542
<i>Fund Balances (Deficit) Beginning of Year</i>	5,437,550	43,523	(1,664,515)	3,816,558
Increase in Reserve for Inventory	35,091	0	0	35,091
<i>Fund Balances (Deficit) End of Year</i>	<u>\$6,874,865</u>	<u>\$48,307</u>	<u>(\$2,979,981)</u>	<u>\$3,943,191</u>

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2000

	Certificate of Title	Dog and Kennel	Real Estate Assessment	Motor Vehicle License and Gas Tax
Revenues				
Property and Other Taxes	\$0	\$0	\$0	\$0
Charges for Services	389,963	0	745,840	203,075
Licenses and Permits	0	227,711	190	0
Fines and Forfeitures	0	73,745	0	57,273
Intergovernmental	130	14,457	0	3,812,564
Rentals	0	0	0	0
Interest	0	0	0	78,250
Special Assessments	0	0	0	0
Contributions and Donations	0	0	0	0
Other	2,029	0	116	0
<i>Total Revenues</i>	<u>392,122</u>	<u>315,913</u>	<u>746,146</u>	<u>4,151,162</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	378,625	0	593,923	0
Judicial System	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	3,658,309
Health	0	330,154	0	0
Human Services	0	0	0	0
Intergovernmental	0	0	0	0
Economic Development	0	0	0	0
Other	0	0	0	0
<i>Total Expenditures</i>	<u>378,625</u>	<u>330,154</u>	<u>593,923</u>	<u>3,658,309</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>13,497</u>	<u>(14,241)</u>	<u>152,223</u>	<u>492,853</u>
Other Financing Sources (Uses)				
Transfers In	0	0	0	0
Transfers Out	0	(79,765)	0	0
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>(79,765)</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	13,497	(94,006)	152,223	492,853
<i>Fund Balances (Deficit) Beginning of Year</i>	(419,013)	176,650	802,089	1,046,049
Increase (Decrease) in Reserve for Inventory	0	5,938	0	35,692
<i>Fund Balances (Deficit) End of Year</i>	<u><u>(\$405,516)</u></u>	<u><u>\$88,582</u></u>	<u><u>\$954,312</u></u>	<u><u>\$1,574,594</u></u>

<u>Children's Service</u>	<u>Divorce Orientation</u>	<u>Indigent Guardianship</u>	<u>Court Computers</u>	<u>Dayspring</u>
\$2,700,893	\$0	\$0	\$0	\$0
72,412	5,689	18,590	77,665	469,181
0	0	0	0	0
0	0	0	0	0
4,690,592	0	0	0	0
0	0	0	0	7,537
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
50,813	240	0	0	37,940
<u>7,514,710</u>	<u>5,929</u>	<u>18,590</u>	<u>77,665</u>	<u>514,658</u>
0	0	0	0	0
0	7,254	15,428	47,521	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
7,269,148	0	0	0	1,042,109
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>7,269,148</u>	<u>7,254</u>	<u>15,428</u>	<u>47,521</u>	<u>1,042,109</u>
<u>245,562</u>	<u>(1,325)</u>	<u>3,162</u>	<u>30,144</u>	<u>(527,451)</u>
50,000	0	0	0	572,896
0	0	0	0	0
<u>50,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>572,896</u>
295,562	(1,325)	3,162	30,144	45,445
1,627,451	4,059	47,479	269,059	(59,863)
544	0	0	0	455
<u>\$1,923,557</u>	<u>\$2,734</u>	<u>\$50,641</u>	<u>\$299,203</u>	<u>(\$13,963)</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, 2000

	Child Support Enforcement Agency	Delinquent Real Estate Tax Collection	Community Development Block Grant	Youth Services
Revenues				
Property and Other Taxes	\$0	\$0	\$0	\$0
Charges for Services	328,761	183,357	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	2,347,632	0	249,084	1,380,897
Rentals	0	0	0	0
Interest	13,116	13,000	40,042	0
Special Assessments	0	0	0	0
Contributions and Donations	0	0	0	223
Other	27,333	8,539	0	78,958
<i>Total Revenues</i>	<u>2,716,842</u>	<u>204,896</u>	<u>289,126</u>	<u>1,460,078</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	165,187	0	0
Judicial System	0	0	0	0
Public Safety	0	0	0	1,544,155
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	2,659,541	0	0	0
Intergovernmental	0	0	0	0
Economic Development	0	0	294,408	0
Other	0	0	0	0
<i>Total Expenditures</i>	<u>2,659,541</u>	<u>165,187</u>	<u>294,408</u>	<u>1,544,155</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>57,301</u>	<u>39,709</u>	<u>(5,282)</u>	<u>(84,077)</u>
Other Financing Sources (Uses)				
Transfers In	50,757	0	0	13,359
Transfers Out	0	0	0	0
<i>Total Other Financing Sources and Uses</i>	<u>50,757</u>	<u>0</u>	<u>0</u>	<u>13,359</u>
<i>Net Change in Fund Balances</i>	108,058	39,709	(5,282)	(70,718)
<i>Fund Balances (Deficit) Beginning of Year</i>	212,742	95,197	808,346	507,860
Increase (Decrease) in Reserve for Inventory	(7,538)	0	0	0
<i>Fund Balances (Deficit) End of Year</i>	<u>\$313,262</u>	<u>\$134,906</u>	<u>\$803,064</u>	<u>\$437,142</u>

<u>Public Defender</u>	<u>Other Public Safety</u>	<u>Other</u>	<u>Total</u>
\$0	\$0	\$0	\$2,700,893
174,317	316,599	35,657	3,021,106
0	0	32,368	260,269
0	17,889	0	148,907
314,841	560,552	211,035	13,581,784
0	0	0	7,537
0	3,543	7,551	155,502
0	0	1,128	1,128
0	586	36,655	37,464
<u>42,606</u>	<u>37,432</u>	<u>6,529</u>	<u>292,535</u>
<u>531,764</u>	<u>936,601</u>	<u>330,923</u>	<u>20,207,125</u>
0	0	25,182	1,162,917
716,508	0	198,756	985,467
0	683,916	0	2,228,071
0	0	7,408	3,665,717
0	0	22,251	352,405
0	0	44,926	11,015,724
0	0	0	0
0	0	0	294,408
<u>0</u>	<u>0</u>	<u>850</u>	<u>850</u>
<u>716,508</u>	<u>683,916</u>	<u>299,373</u>	<u>19,705,559</u>
<u>(184,744)</u>	<u>252,685</u>	<u>31,550</u>	<u>501,566</u>
195,000	71,357	68,282	1,021,651
<u>0</u>	<u>(2,000)</u>	<u>(39,228)</u>	<u>(120,993)</u>
<u>195,000</u>	<u>69,357</u>	<u>29,054</u>	<u>900,658</u>
10,256	322,042	60,604	1,402,224
(7,638)	7,406	319,677	5,437,550
<u>0</u>	<u>0</u>	<u>0</u>	<u>35,091</u>
<u>\$2,618</u>	<u>\$329,448</u>	<u>\$380,281</u>	<u>\$6,874,865</u>

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Governmental Funds
For the Year Ended December 31, 2000

	Road and Bridge	Supplemental Equipment- Recorder	Visitors' Convention Center	Regional Correction Juvenile Facility
Revenues				
Property and Other Taxes	\$0	\$0	\$490,539	\$0
Charges for Services	69,214	101,708	0	0
Intergovernmental	0	0	0	0
Rentals	0	0	0	0
Interest	527,206	0	0	0
Contributions and Donations	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>596,420</u>	<u>101,708</u>	<u>490,539</u>	<u>0</u>
Expenditures				
Capital Outlay	453,845	105,361	476,461	0
Debt Service:				
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>453,845</u>	<u>105,361</u>	<u>476,461</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>142,575</u>	<u>(3,653)</u>	<u>14,078</u>	<u>0</u>
Other Financing Sources (Uses)				
Transfers In	0	0	2,872	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>0</u>	<u>2,872</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	142,575	(3,653)	16,950	0
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>269,647</u>	<u>39,158</u>	<u>(921)</u>	<u>2,000</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$412,222</u></u>	<u><u>\$35,505</u></u>	<u><u>\$16,029</u></u>	<u><u>\$2,000</u></u>

Capital Equipment Purchases	Cook Road Extension	Issue II	Geographic Information System	Gorman Nature Capital Improvement	Multi- Agency Building
\$0	\$0	\$0	\$0	\$0	\$0
9,600	0	0	0	0	0
57,523	0	395,379	149,816	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
67,123	0	395,379	149,816	0	0
123,578	0	657,374	198,062	0	0
0	0	0	0	0	0
123,578	0	657,374	198,062	0	0
(56,455)	0	(261,995)	(48,246)	0	0
70,595	0	0	24,008	0	0
0	0	0	0	0	0
70,595	0	0	24,008	0	0
14,140	0	(261,995)	(24,238)	0	0
25,600	60,855	328,624	119,892	10,716	7,177
<u>\$39,740</u>	<u>\$60,855</u>	<u>\$66,629</u>	<u>\$95,654</u>	<u>\$10,716</u>	<u>\$7,177</u>

(Continued)

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Governmental Funds (continued)
For the Year Ended December 31, 2000

	Children's Services Building	Madison Township Sewer A	Beatty Clinic	Mental Health Housing
Revenues				
Property and Other Taxes	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0
Intergovernmental	0	12,918	0	357,975
Rentals	56,867	0	0	0
Interest	0	3,008	0	0
Contributions and Donations	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>56,867</u>	<u>15,926</u>	<u>0</u>	<u>357,975</u>
Expenditures				
Capital Outlay	0	80,205	0	1,159,115
Debt Service:				
Interest and Fiscal Charges	9,125	42,099	0	0
<i>Total Expenditures</i>	<u>9,125</u>	<u>122,304</u>	<u>0</u>	<u>1,159,115</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>47,742</u>	<u>(106,378)</u>	<u>0</u>	<u>(801,140)</u>
Other Financing Sources (Uses)				
Transfers In	0	50,000	0	1,000,000
Transfers Out	0	0	0	0
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>50,000</u>	<u>0</u>	<u>1,000,000</u>
<i>Net Change in Fund Balances</i>	47,742	(56,378)	0	198,860
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>(139,957)</u>	<u>(677,449)</u>	<u>179</u>	<u>(80,719)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>(\$92,215)</u></u>	<u><u>(\$733,827)</u></u>	<u><u>\$179</u></u>	<u><u>\$118,141</u></u>

<u>Energy Conservation</u>	<u>Attention Center</u>	<u>Bike Trail Improvement</u>	<u>Rocky Fork Improvement</u>	<u>North Mulberry Building</u>	<u>Eastview\ Heatherwood</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	70,147	0	0	0	131,633
0	0	0	0	2,880	0
0	0	0	0	0	111
0	0	0	0	0	0
0	23,011	0	0	0	0
<u>0</u>	<u>93,158</u>	<u>0</u>	<u>0</u>	<u>2,880</u>	<u>131,744</u>
0	319,893	0	0	0	0
<u>22,349</u>	<u>52,516</u>	<u>0</u>	<u>0</u>	<u>7,782</u>	<u>133,725</u>
<u>22,349</u>	<u>372,409</u>	<u>0</u>	<u>0</u>	<u>7,782</u>	<u>133,725</u>
<u>(22,349)</u>	<u>(279,251)</u>	<u>0</u>	<u>0</u>	<u>(4,902)</u>	<u>(1,981)</u>
50,000	6,089	0	0	100,000	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>50,000</u>	<u>6,089</u>	<u>0</u>	<u>0</u>	<u>100,000</u>	<u>0</u>
27,651	(273,162)	0	0	95,098	(1,981)
<u>(514,406)</u>	<u>(934,378)</u>	<u>7,964</u>	<u>625</u>	<u>(128,276)</u>	<u>(20,647)</u>
<u>(\$486,755)</u>	<u>(\$1,207,540)</u>	<u>\$7,964</u>	<u>\$625</u>	<u>(\$33,178)</u>	<u>(\$22,628)</u>

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Governmental Funds (continued)
For the Year Ended December 31, 2000

	Child Support Enforcement Agency	Dog and Kennel	Road Improvement	Totals
Revenues				
Property and Other Taxes	\$0	\$0	\$0	\$490,539
Charges for Services	0	0	0	180,522
Intergovernmental	0	0	0	1,175,391
Rentals	0	0	0	59,747
Interest	0	0	0	530,325
Contributions and Donations	0	600	0	600
Other	0	0	0	23,011
<i>Total Revenues</i>	<u>0</u>	<u>600</u>	<u>0</u>	<u>2,460,135</u>
Expenditures				
Capital Outlay	902,885	44,892	273,097	4,794,768
Debt Service:				
Interest and Fiscal Charges	40,461	0	5,348	313,405
<i>Total Expenditures</i>	<u>943,346</u>	<u>44,892</u>	<u>278,445</u>	<u>5,108,173</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(943,346)</u>	<u>(44,292)</u>	<u>(278,445)</u>	<u>(2,648,038)</u>
Other Financing Sources (Uses)				
Transfers In	0	79,765	0	1,383,329
Transfers Out	(50,757)	0	0	(50,757)
<i>Total Other Financing Sources and Uses</i>	<u>(50,757)</u>	<u>79,765</u>	<u>0</u>	<u>1,332,572</u>
<i>Net Change in Fund Balances</i>	(994,103)	35,473	(278,445)	(1,315,466)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>(40,199)</u>	<u>0</u>	<u>0</u>	<u>(1,664,515)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>(\$1,034,302)</u>	<u>\$35,473</u>	<u>(\$278,445)</u>	<u>(\$2,979,981)</u>

Richland County

Combining Nonmajor Fiduciary Funds

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

Private Purpose Trust Funds

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

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

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

Agency Funds

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

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

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

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

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

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

(continued)

Richland County

Nonmajor Fiduciary Funds

(continued)

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

County Court Agency - To account for the following activities:

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

Other Agency Funds

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

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Richland County, Ohio
Combining Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2000

	Private Purpose Trust			Totals
	County Home Resident Trust	Children Trust	Agency	
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,776	\$0	\$14,638,643	\$14,641,419
Cash and Cash Equivalents in Segregated Accounts	564	20,647	1,325,295	1,346,506
Receivables:				
Taxes	0	0	87,450,990	87,450,990
Special Assessments	0	0	1,617,915	1,617,915
Accrued Interest	0	0	150	150
Intergovernmental Receivable	0	0	6,145,917	6,145,917
<i>Total Assets</i>	<u>\$3,340</u>	<u>\$20,647</u>	<u>\$111,178,910</u>	<u>\$111,202,897</u>
Liabilities				
Accounts Payable	\$449	\$0	\$0	\$449
Intergovernmental Payable	0	0	17,786	17,786
Undistributed Assets	0	0	111,157,301	111,157,301
Deposits Held and Due to Others	0	0	3,823	3,823
<i>Total Liabilities</i>	<u>449</u>	<u>0</u>	<u>111,178,910</u>	<u>111,179,359</u>
Net Assets				
Held in Trust for Other Purposes	<u>2,891</u>	<u>20,647</u>		<u>23,538</u>
<i>Total Net Assets</i>	<u>\$2,891</u>	<u>\$20,647</u>		<u>\$23,538</u>

Richland County, Ohio
Combining Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
December 31, 2000

	Private Purpose Trust Funds		
	County Home Resident Trust	Children Trust	Totals
Additions			
Contributions:			
Private Donations	\$19,148	\$9,341	\$28,489
Investment Earnings	18	539	557
<i>Total Additions</i>	19,166	9,880	29,046
Deductions			
Benefits	19,578	27,880	47,458
<i>Change in Net Assets</i>	(412)	(18,000)	(18,412)
Net Assets - Beginning	3,303	38,647	41,950
Net Assets - Ending	\$2,891	\$20,647	\$23,538

Richland County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2000

	Balance 1-1-00	Additions	Reductions	Balance 12-31-00
Undivided Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$91,015	\$20,476,252	\$20,502,461	\$64,806
Receivables:				
Taxes	34,935	33,556	34,935	33,556
Special Assessments	1,955,203	1,617,915	1,955,203	1,617,915
Intergovernmental Receivable	120,817	119,991	120,817	119,991
Total Assets	\$2,201,970	\$22,247,714	\$22,613,416	\$1,836,268
Liabilities				
Undistributed Assets	\$2,201,970	\$22,247,714	\$22,613,416	\$1,836,268
Undivided Inheritance and Estate Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,018,483	\$4,217,029	\$3,247,238	\$1,988,274
Liabilities				
Undistributed Assets	\$1,018,483	\$4,217,029	\$3,247,238	\$1,988,274
Undivided General Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,867,762	\$75,948,137	\$75,687,719	\$2,128,180
Taxes Receivable	71,697,558	69,619,293	71,697,558	69,619,293
Intergovernmental Receivable	1,003,746	967,832	1,003,746	967,832
Total Assets	\$74,569,066	\$146,535,262	\$148,389,023	\$72,715,305
Liabilities				
Undistributed Assets	\$74,569,066	\$146,535,262	\$148,389,023	\$72,715,305
Undivided Personal Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$518,066	\$22,129,342	\$15,852,740	\$6,794,668
Taxes Receivable	21,102,833	15,831,959	21,102,833	15,831,959
Total Assets	\$21,620,899	\$37,961,301	\$36,955,573	\$22,626,627
Liabilities				
Undistributed Assets	\$21,620,899	\$37,961,301	\$36,955,573	\$22,626,627

(continued)

Richland County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2000

	Balance 1-1-00	Additions	Reductions	Balance 12-31-00
Undivided Local Government				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$25,233	\$12,741,990	\$12,741,414	\$25,809
Intergovernmental Receivable	3,506,177	4,955,788	3,506,177	4,955,788
<i>Total Assets</i>	<u>\$3,531,410</u>	<u>\$17,697,778</u>	<u>\$16,247,591</u>	<u>\$4,981,597</u>
Liabilities				
Undistributed Assets	\$3,531,410	\$17,697,778	\$16,247,591	\$4,981,597
Board of Health				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,528,201	\$4,220,058	\$4,234,971	\$2,513,288
Taxes Receivable	1,621,800	1,966,182	1,621,800	1,966,182
Intergovernmental Receivable	83,002	102,306	83,002	102,306
<i>Total Assets</i>	<u>\$4,233,003</u>	<u>\$6,288,546</u>	<u>\$5,939,773</u>	<u>\$4,581,776</u>
Liabilities				
Undistributed Assets	\$4,233,003	\$6,288,546	\$5,939,773	\$4,581,776
County Court Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$1,158,146	\$4,207,548	\$4,112,503	\$1,253,191
Accrued Interest Receivable	136	150	136	150
<i>Total Assets</i>	<u>\$1,158,282</u>	<u>\$4,207,698</u>	<u>\$4,112,639</u>	<u>\$1,253,341</u>
Liabilities				
Intergovernmental Payable	\$19,245	\$767,511	\$768,970	\$17,786
Undistributed Assets	1,134,872	1,680,011	1,583,151	1,231,732
Deposits Held and Due to Others	4,165	1,760,176	1,760,518	3,823
<i>Total Liabilities</i>	<u>\$1,158,282</u>	<u>\$4,207,698</u>	<u>\$4,112,639</u>	<u>\$1,253,341</u> (continued)

Richland County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2000

	Balance 1-1-00	Additions	Reductions	Balance 12-31-00
Other Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,219,635	\$5,169,685	\$5,265,702	\$1,123,618
Cash and Cash Equivalents in Segregated Accounts	<u>\$264,406</u>	<u>\$3,335,424</u>	<u>\$3,527,726</u>	<u>\$72,104</u>
<i>Total Assets</i>	<u><u>\$1,484,041</u></u>	<u><u>\$8,505,109</u></u>	<u><u>\$8,793,428</u></u>	<u><u>\$1,195,722</u></u>
Liabilities				
Undistributed Assets	<u>1,484,041</u>	<u>8,505,109</u>	<u>8,793,428</u>	<u>1,195,722</u>
 All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$7,268,395	\$144,902,493	\$137,532,245	\$14,638,643
Cash and Cash Equivalents in Segregated Accounts	\$1,422,552	\$7,542,972	\$7,640,229	1,325,295
Receivables:				
Taxes	94,457,126	87,450,990	94,457,126	87,450,990
Special Assessments	1,955,203	1,617,915	1,955,203	1,617,915
Accrued Interest	136	150	136	150
Intergovernmental Receivable	<u>4,713,742</u>	<u>6,145,917</u>	<u>4,713,742</u>	<u>6,145,917</u>
<i>Total Assets</i>	<u><u>\$109,817,154</u></u>	<u><u>\$247,660,437</u></u>	<u><u>\$246,298,681</u></u>	<u><u>\$111,178,910</u></u>
Liabilities				
Intergovernmental Payable	\$19,245	\$767,511	\$768,970	\$17,786
Undistributed Assets	109,793,744	245,132,750	243,769,193	\$111,157,301
Deposits Held and Due to Others	<u>4,165</u>	<u>1,760,176</u>	<u>1,760,518</u>	<u>3,823</u>
<i>Total Liabilities</i>	<u><u>\$109,817,154</u></u>	<u><u>\$247,660,437</u></u>	<u><u>\$246,298,681</u></u>	<u><u>\$111,178,910</u></u>

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

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Property and Other Taxes	\$18,979	\$20,000	\$38,852	\$18,852
Sales Tax	13,794,958	14,537,028	14,537,028	0
Charges for Services	2,458,069	2,590,295	2,667,921	77,626
Licenses and Permits	288,482	304,000	367,154	63,154
Fines and Forfeitures	16,132	76,347	86,554	10,207
Intergovernmental	4,462,274	4,761,906	4,886,825	124,919
Interest	1,581,209	1,341,369	1,919,165	577,796
Rentals	9,964	10,500	13,400	2,900
Other	134,278	158,642	284,225	125,583
<i>Total Revenues</i>	<u>22,764,345</u>	<u>23,800,087</u>	<u>24,801,124</u>	<u>1,001,037</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Commissioners:				
Personal Services	253,985	260,412	259,712	700
Materials and Supplies	400	362	362	0
Contractual Services	51,048	86,046	82,411	3,635
Capital Outlay	24,877	25,902	25,902	0
Other	6,000	13,888	13,888	0
Total Commissioners	<u>336,310</u>	<u>386,610</u>	<u>382,275</u>	<u>4,335</u>
Auditor:				
Personal Services	426,255	404,905	376,960	27,945
Materials and Supplies	12,541	12,125	11,459	666
Contractual Services	14,786	19,000	10,000	9,000
Capital Outlay	9,225	7,828	7,802	26
Other	7,589	7,766	7,766	0
Total Auditor	<u>470,396</u>	<u>451,624</u>	<u>413,987</u>	<u>37,637</u>
Treasurer:				
Personal Services	160,640	162,701	162,701	0
Materials and Supplies	8,000	7,870	7,870	0
Contractual Services	2,500	2,000	2,000	0
Capital Outlay	4,000	4,282	4,282	0
Other	500	467	467	0
Total Treasurer	<u>\$175,640</u>	<u>\$177,320</u>	<u>\$177,320</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, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Prosecuting Attorney:				
Personal Services	\$891,285	\$893,445	\$893,445	\$0
Materials and Supplies	6,436	5,034	5,034	0
Contractual Services	11,736	11,928	11,928	0
Capital Outlay	36,556	36,801	31,903	4,898
Other	61,306	59,481	59,481	0
Total Prosecuting Attorney	1,007,319	1,006,689	1,001,791	4,898
Bureau of Inspection:				
Contractual Services	67,500	67,500	67,500	0
Data Processing Board:				
Personal Services	113,000	107,653	102,653	5,000
Materials and Supplies	3,708	2,731	1,883	848
Contractual Services	182,000	186,802	156,802	30,000
Capital Outlay	16,021	16,784	10,763	6,021
Other	140	15,798	15,798	0
Total Data Processing Board	314,869	329,768	287,899	41,869
Board of Elections:				
Personal Services	338,051	335,993	334,493	1,500
Materials and Supplies	6,025	3,448	3,448	0
Contractual Services	117,711	98,349	95,671	2,678
Capital Outlay	19,430	29,046	24,046	5,000
Total Board of Elections	481,217	466,836	457,658	9,178
Building and Grounds:				
Personal Services	360,000	353,863	353,863	0
Materials and Supplies	91,450	97,952	97,352	600
Contractual Services	922,356	828,978	796,566	32,412
Capital Outlay	15,196	19,427	19,427	0
Other	2,252	1,943	1,746	197
Total Building and Grounds	1,391,254	1,302,163	1,268,954	33,209
Recorder:				
Personal Services	187,147	178,850	178,850	0
Materials and Supplies	5,373	8,793	8,632	161
Contractual Services	30,297	21,447	21,447	0
Capital Outlay	5,774	18,277	12,603	5,674
Total Recorder	\$228,591	\$227,367	\$221,532	\$5,835

(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, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Central Purchasing:				
Personal Services	\$41,375	\$33,600	\$33,600	\$0
Materials and Supplies	202,000	153,498	147,998	5,500
Contractual Services	107,639	142,438	140,439	1,999
Capital Outlay	3,627	4,241	4,241	0
Other	11,878	3,857	3,857	0
Total Central Purchasing	366,519	337,634	330,135	7,499
Risk Management:				
Personal Services	71,147	70,297	70,297	0
Materials and Supplies	1,575	1,541	1,541	0
Contractual Services	1,500	170	170	0
Capital Outlay	1,200	439	439	0
Other	2,217	233	233	0
Total Risk Management	77,639	72,680	72,680	0
Insurance, Pensions and Taxes:				
Personal Services	3,402,268	3,540,884	3,540,884	0
Contractual Services	447,500	443,102	443,102	0
Total Insurance Pensions and Taxes	3,849,768	3,983,986	3,983,986	0
Total General Government - Legislative and Executive	8,767,022	8,810,177	8,665,717	144,460
General Government - Judicial:				
Common Pleas Court:				
Personal Services	173,406	168,619	168,421	198
Materials and Supplies	3,500	2,357	2,357	0
Contractual Services	50,500	42,877	42,877	0
Other	12,437	26,581	24,751	1,830
Total Common Pleas Court	239,843	240,434	238,406	2,028
Court of Appeals:				
Contractual Services	11,000	9,654	9,654	0
Total Court of Appeals	11,000	9,654	9,654	0
Jury Commission:				
Personal Services	5,000	5,742	5,742	0
Materials and Supplies	1,000	206	206	0
Total Jury Commission	\$6,000	\$5,948	\$5,948	\$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, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Probate Court:				
Personal Services	\$176,740	\$179,513	\$178,703	\$810
Materials and Supplies	11,473	10,602	9,129	1,473
Contractual Services	5,153	3,122	2,969	153
Capital Outlay	3,035	8,029	5,994	2,035
Other	768	426	158	268
Total Probate Court	197,169	201,692	196,953	4,739
Clerk of Courts:				
Personal Services	376,702	405,531	405,531	0
Materials and Supplies	35,000	34,535	34,535	0
Contractual Services	4,000	0	0	0
Capital Outlay	5,000	1,300	1,300	0
Total Clerk of Courts	420,702	441,366	441,366	0
Attention Center:				
Personal Services	779,337	791,353	791,353	0
Materials and Supplies	69,000	60,177	60,177	0
Contractual Services	70,310	57,635	57,421	214
Capital Outlay	3,281	3,459	2,878	581
Total Attention Center	921,928	912,624	911,829	795
Joint Court:				
Personal Services	97,361	88,308	88,308	0
Contractual Services	44,800	50,801	50,801	0
Capital Outlay	5,885	7,141	7,141	0
Other	18,370	15,363	13,493	1,870
Total Joint Court	166,416	161,613	159,743	1,870
Municipal Court:				
Personal Services	160,000	166,612	166,612	0
Contractual Services	6,100	12,591	12,591	0
Total Municipal Court	166,100	179,203	179,203	0
Law Library:				
Personal Services	28,500	27,300	27,300	0
Total Law Library	\$28,500	\$27,300	\$27,300	\$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, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Criminal Court Services:				
Personal Services	\$183,930	\$182,719	\$182,719	\$0
Materials and Supplies	1,700	1,500	1,500	0
Capital Outlay	14,750	11,350	11,350	0
Other	2,300	2,920	2,920	0
Total Criminal Court Services	202,680	198,489	198,489	0
Domestic Relations:				
Personal Services	458,814	418,349	418,349	0
Materials and Supplies	2,800	1,309	1,309	0
Contractual Services	9,500	5,932	5,932	0
Capital Outlay	3,000	167	167	0
Total Domestic Relations	474,114	425,757	425,757	0
Total General Government - Judicial	2,834,452	2,804,080	2,794,648	9,432
Public Safety:				
Juvenile Probation Department:				
Personal Services	1,203,787	1,281,721	1,281,721	0
Materials and Supplies	8,000	7,053	7,053	0
Contractual Services	36,665	36,342	36,289	53
Capital Outlay	3,000	2,898	2,898	0
Other	0	100	100	0
Total Juvenile Probation Department	1,251,452	1,328,114	1,328,061	53
Disaster Services:				
Personal Services	408,640	408,130	408,130	0
Materials and Supplies	2,350	2,114	2,114	0
Contractual Services	46,000	60,717	60,717	0
Capital Outlay	110,000	99,322	99,064	258
Total Disaster Services	566,990	570,283	570,025	258
Coroner:				
Personal Services	91,889	90,489	90,489	0
Materials and Supplies	1,000	930	930	0
Contractual Services	55,500	51,167	51,167	0
Capital Outlay	1,000	960	960	0
Other	5,000	3,672	3,672	0
Total Coroner	\$154,389	\$147,218	\$147,218	\$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, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Sheriff:				
Personal Services	\$4,103,586	\$4,251,471	\$4,251,471	\$0
Materials and Supplies	302,800	287,077	287,077	0
Contractual Services	307,212	381,092	378,516	2,576
Capital Outlay	60,000	53,982	53,982	0
Other	134,603	197,452	178,304	19,148
Total Sheriff	4,908,201	5,171,074	5,149,350	21,724
Total Public Safety	6,881,032	7,216,689	7,194,654	22,035
Public Works:				
Highway Engineer:				
Personal Services	81,500	88,152	88,152	0
Materials and Supplies	16,000	14,478	14,478	0
Contractual Services	10,400	8,601	8,601	0
Capital Outlay	4,000	4,000	4,000	0
Other	5,900	4,978	4,978	0
Total Highway Engineer	117,800	120,209	120,209	0
Building Department Regulations:				
Personal Services	286,673	263,487	263,487	0
Materials and Supplies	1,000	59	59	0
Contractual Services	4,900	1,216	1,216	0
Capital Outlay	4,709	3,226	2,978	248
Other	9,000	6,354	6,354	0
Total Building Department Regulations	306,282	274,342	274,094	248
Total Public Works	424,082	394,551	394,303	248
Health:				
Agriculture:				
Personal Services	1,200	1,293	1,293	0
Contractual Services	286,633	311,660	311,660	0
Total Agriculture	287,833	312,953	312,953	0
Other Health:				
Contractual Services	2,200	2,233	2,233	0
Total Other Health	\$2,200	\$2,233	\$2,233	\$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, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Ditch Maintenance:				
Materials and Supplies	\$32,000	\$35,715	\$35,715	\$0
Contractual Services	1,000,000	1,003,281	1,003,281	0
Capital Outlay	42,000	41,922	41,922	0
Other	1,500	0	0	0
Total Ditch Maintenance	1,075,500	1,080,918	1,080,918	0
Total Health	1,365,533	1,396,104	1,396,104	0
Human Services:				
Soldiers Relief:				
Personal Services	66,500	67,412	67,412	0
Total Soldiers Relief	66,500	67,412	67,412	0
Veteran Services:				
Personal Services	265,372	247,529	247,157	372
Materials and Supplies	18,400	18,391	18,391	0
Contractual Services	167,384	169,540	162,636	6,904
Capital Outlay	22,099	31,144	20,645	10,499
Other	12,295	11,672	9,378	2,294
Total Veteran Services	485,550	478,276	458,207	20,069
Total Human Services	552,050	545,688	525,619	20,069
Conservation and Recreation:				
Parks:				
Personal Services	109,000	100,722	100,722	0
Materials and Supplies	10,900	9,872	9,872	0
Contractual Services	5,000	6,381	6,381	0
Capital Outlay	5,799	13,531	12,832	699
Total Conservation and Recreation	130,699	130,506	129,807	699
Other:				
Other Financing Administration:				
Other	25,000	42,280	42,280	0
Debt Service:				
Principal	100,000	200,000	100,000	100,000
Intergovernmental	1,620,512	971,111	968,584	2,527
Total Expenditures	\$22,700,382	\$22,511,186	\$22,211,716	\$299,470

(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, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Excess of Revenues Over Expenditures</i>	\$63,963	\$1,288,901	\$2,589,408	\$1,300,507
Other Financing Sources (Uses)				
Sale of Fixed Assets	0	0	3,850	3,850
Operating Transfers In	205,996	0	0	0
Operating Transfers Out	(914,286)	(2,210,037)	(2,210,037)	0
<i>Total Other Financing Sources (Uses)</i>	(708,290)	(2,210,037)	(2,206,187)	3,850
<i>Net Change in Fund Balance</i>	(644,327)	(921,136)	383,221	1,304,357
<i>Fund Balance Beginning of Year</i>	681,715	681,715	681,715	0
Residual Equity Transfers	14,359	14,359	14,359	0
Prior Year Encumbrances Appropriated	276,309	276,309	276,309	0
<i>Fund Balance End of Year</i>	<u>\$328,056</u>	<u>\$51,247</u>	<u>\$1,355,604</u>	<u>\$1,304,357</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, 2000

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues				
Property and Other Taxes	\$1,600,000	\$1,443,630	\$1,402,331	(\$41,299)
Intergovernmental	6,418,000	6,574,370	6,107,528	(466,842)
Other	10,100	10,100	90,987	80,887
<i>Total Revenues</i>	<u>8,028,100</u>	<u>8,028,100</u>	<u>7,600,846</u>	<u>(427,254)</u>
Expenditures				
Current:				
Health:				
Mental Health Board:				
Personal Services	461,634	474,731	415,463	59,268
Materials and Supplies	29,000	42,651	31,553	11,098
Contractual Services	7,019,094	8,392,041	8,239,118	152,923
Capital Outlay	46,000	36,000	30,533	5,467
Other	142,000	192,305	189,150	3,155
<i>Total Expenditures</i>	<u>7,697,728</u>	<u>9,137,728</u>	<u>8,905,817</u>	<u>231,911</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	330,372	(1,109,628)	(1,304,971)	(195,343)
Other Financing Uses				
Operating Transfers Out	<u>0</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	330,372	(2,109,628)	(2,304,971)	(195,343)
<i>Fund Balance Beginning of Year</i>	<u>2,930,043</u>	<u>2,930,043</u>	<u>2,930,043</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$3,260,415</u>	<u>\$820,415</u>	<u>\$625,072</u>	<u>(\$195,343)</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Mental Retardation Board Fund
For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Property and Other Taxes	\$8,300,000	\$7,560,000	\$7,559,505	(\$495)
Charges for Services	376,421	376,421	551,365	174,944
Intergovernmental	7,728,429	8,468,429	7,949,317	(519,112)
Interest	33,600	33,600	174,156	140,556
<i>Total Revenues</i>	<u>16,438,450</u>	<u>16,438,450</u>	<u>16,234,343</u>	<u>(204,107)</u>
Expenditures				
Current:				
Health:				
Mental Retardation Board:				
Personal Services	12,114,304	12,072,493	11,147,965	924,528
Materials and Supplies	821,667	1,054,904	749,949	304,955
Contractual Services	5,999,090	6,328,542	1,706,029	4,622,513
Capital Outlay	13,836,120	14,101,920	879,116	13,222,804
Other	829,430	831,157	751,499	79,658
<i>Total Expenditures</i>	<u>33,600,611</u>	<u>34,389,016</u>	<u>15,234,558</u>	<u>19,154,458</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(17,162,161)	(17,950,566)	999,785	18,950,351
Other Financing Sources				
Sale of Fixed Assets	<u>0</u>	<u>0</u>	<u>1,783</u>	<u>1,783</u>
<i>Net Change in Fund Balance</i>	(17,162,161)	(17,950,566)	1,001,568	18,952,134
<i>Fund Balance Beginning of Year</i>	17,313,827	17,313,827	17,313,827	0
Prior Year Encumbrances Appropriated	<u>788,405</u>	<u>788,405</u>	<u>788,405</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$940,071</u>	<u>\$151,666</u>	<u>\$19,103,800</u>	<u>\$18,952,134</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2000

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues				
Intergovernmental	\$9,209,062	\$15,837,568	\$14,047,884	(\$1,789,684)
Other	285,318	490,685	487,817	(2,868)
<i>Total Revenues</i>	<u>9,494,380</u>	<u>16,328,253</u>	<u>14,535,701</u>	<u>(1,792,552)</u>
Expenditures				
Current:				
Human Services:				
Public Assistance:				
Personal Services	5,298,929	5,383,838	5,060,533	323,305
Materials and Supplies	483,500	492,417	411,732	80,685
Contractual Services	10,863,026	11,032,626	9,878,185	1,154,441
Capital Outlay	162,500	59,914	20,609	39,305
<i>Total Expenditures</i>	<u>16,807,955</u>	<u>16,968,795</u>	<u>15,371,059</u>	<u>1,597,736</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(7,313,575)</u>	<u>(640,542)</u>	<u>(835,358)</u>	<u>(194,816)</u>
Other Financing Sources				
Sale of Fixed Assets	581	1,000	846	(154)
Operating Transfers In	272,609	468,827	468,827	0
<i>Total Other Financing Sources</i>	<u>273,190</u>	<u>469,827</u>	<u>469,673</u>	<u>(154)</u>
<i>Net Change in Fund Balance</i>	(7,040,385)	(170,715)	(365,685)	(194,970)
<i>Fund Balance Beginning of Year</i>	594,553	594,553	594,553	0
Prior Year Encumbrances Appropriated	160,840	160,840	160,840	0
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$6,284,992)</u>	<u>\$584,678</u>	<u>\$389,708</u>	<u>(\$194,970)</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, 2000*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues				
Special Assessments	\$200,834	\$1,079,263	\$1,126,534	\$47,271
Expenditures				
Debt Service:				
Principal Retirement	960,000	1,535,000	1,535,000	0
Interest and Fiscal Charges	<u>361,791</u>	<u>713,342</u>	<u>713,342</u>	<u>0</u>
<i>Total Expenditures</i>	<u>1,321,791</u>	<u>2,248,342</u>	<u>2,248,342</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,120,957)</u>	<u>(1,169,079)</u>	<u>(1,121,808)</u>	<u>47,271</u>
Other Financing Sources (Uses)				
Proceeds of Notes	895,000	895,000	895,000	0
Operating Transfers In	<u>0</u>	<u>215,987</u>	<u>227,528</u>	<u>11,541</u>
<i>Total Other Financing Sources (Uses)</i>	<u>895,000</u>	<u>1,110,987</u>	<u>1,122,528</u>	<u>11,541</u>
<i>Net Change in Fund Balance</i>	(225,957)	(58,092)	720	58,812
<i>Fund Balance Beginning of Year</i>	72,451	72,451	72,451	0
Residual Equity Transfers	<u>(14,359)</u>	<u>(14,359)</u>	<u>(14,359)</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>(\$167,865)</u></u>	<u><u>\$0</u></u>	<u><u>\$58,812</u></u>	<u><u>\$58,812</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Certificate of Title Fund
For the Year Ended December 31, 2000

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues				
Charges for Services	\$11,255,750	\$14,005,750	\$13,449,601	(\$556,149)
Intergovernmental	0	0	130	130
Other	0	0	2,029	2,029
<i>Total Revenues</i>	<u>11,255,750</u>	<u>14,005,750</u>	<u>13,451,760</u>	<u>(553,990)</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Certificate of Title:				
Personal Services	378,500	369,298	366,303	2,995
Materials and Supplies	18,130	10,119	9,989	130
Contractual Services	11,804,281	12,800,344	12,799,563	781
Other	17,696	15,917	13,317	2,600
<i>Total Expenditures</i>	<u>12,218,607</u>	<u>13,195,678</u>	<u>13,189,172</u>	<u>6,506</u>
<i>Net Change in Fund Balance</i>	(962,857)	810,072	262,588	(547,484)
<i>Fund Balance Beginning of Year</i>	210,776	210,776	210,776	0
Prior Year Encumbrances Appropriated	<u>3,511</u>	<u>3,511</u>	<u>3,511</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$748,570)</u>	<u>\$1,024,359</u>	<u>\$476,875</u>	<u>(\$547,484)</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, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Licenses and Permits	\$222,536	\$230,000	\$225,291	(\$4,709)
Fines and Forfeitures	32,781	33,881	73,074	39,193
Intergovernmental	29,026	30,000	15,091	(14,909)
Contributions and Donations	25,156	26,000	0	(26,000)
<i>Total Revenues</i>	<u>309,499</u>	<u>319,881</u>	<u>313,456</u>	<u>(6,425)</u>
Expenditures				
Current:				
Health:				
Dog and Kennel:				
Personal Services	241,250	293,410	293,410	0
Materials and Supplies	45,000	20,859	20,859	0
Contractual Services	35,000	17,851	17,851	0
Capital Outlay	28,000	2,630	2,630	0
Other	3,200	4,318	4,318	0
<i>Total Expenditures</i>	<u>352,450</u>	<u>339,068</u>	<u>339,068</u>	<u>0</u>
<i>Excess of Revenues</i> <i>Under Expenditures</i>	(42,951)	(19,187)	(25,612)	(6,425)
Other Financing Uses				
Operating Transfers Out	(1,896)	(79,765)	(79,765)	0
<i>Net Change in Fund Balance</i>	(44,847)	(98,952)	(105,377)	(6,425)
<i>Fund Balance Beginning of Year</i>	<u>195,266</u>	<u>195,266</u>	<u>195,266</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$150,419</u></u>	<u><u>\$96,314</u></u>	<u><u>\$89,889</u></u>	<u><u>(\$6,425)</u></u>

Richland County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Real Estate Assessment Fund
 For the Year Ended December 31, 2000*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues				
Charges for Services	\$807,000	\$807,000	\$745,715	(\$61,285)
Licenses and Permits	0	0	190	190
Other	3,000	3,000	116	(2,884)
<i>Total Revenues</i>	<u>810,000</u>	<u>810,000</u>	<u>746,021</u>	<u>(63,979)</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Real Estate Assessment:				
Personal Services	329,585	351,649	335,870	15,779
Materials and Supplies	16,230	25,121	19,405	5,716
Contractual Services	121,051	531,362	451,311	80,051
Capital Outlay	162,092	239,857	150,754	89,103
Other	25,132	22,191	16,864	5,327
<i>Total Expenditures</i>	<u>654,090</u>	<u>1,170,180</u>	<u>974,204</u>	<u>195,976</u>
<i>Net Change in Fund Balance</i>	155,910	(360,180)	(228,183)	131,997
<i>Fund Balance Beginning of Year</i>	653,807	653,807	653,807	0
Prior Year Encumbrances Appropriated	<u>170,090</u>	<u>170,090</u>	<u>170,090</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$979,807</u>	<u>\$463,717</u>	<u>\$595,714</u>	<u>\$131,997</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, 2000*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues				
Charges for Services	\$963	\$1,000	\$204,905	\$203,905
Fines and Forfeitures	70,283	73,000	57,273	(15,727)
Intergovernmental	3,550,908	3,688,157	3,817,088	128,931
Interest	73,846	76,700	51,476	(25,224)
<i>Total Revenues</i>	<u>3,696,000</u>	<u>3,838,857</u>	<u>4,130,742</u>	<u>291,885</u>
Expenditures				
Current:				
Public Works:				
Engineer:				
Personal Services	2,419,000	2,621,286	2,484,675	136,611
Materials and Supplies	687,500	752,000	593,014	158,986
Contractual Services	615,500	508,121	341,880	166,241
Capital Outlay	220,500	197,000	170,300	26,700
Other	43,200	50,150	44,328	5,822
<i>Total Expenditures</i>	<u>3,985,700</u>	<u>4,128,557</u>	<u>3,634,197</u>	<u>494,360</u>
<i>Net Change in Fund Balance</i>	(289,700)	(289,700)	496,545	786,245
<i>Fund Balance Beginning of Year</i>	<u>753,105</u>	<u>753,105</u>	<u>753,105</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$463,405</u></u>	<u><u>\$463,405</u></u>	<u><u>\$1,249,650</u></u>	<u><u>\$786,245</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Children's Services Fund
For the Year Ended December 31, 2000

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues				
Property and Other Taxes	\$2,875,057	\$2,679,031	\$2,555,928	(\$123,103)
Charges for Services	65,227	66,000	35,905	(30,095)
Intergovernmental	3,755,598	4,030,207	4,569,179	538,972
Other	0	0	50,600	50,600
<i>Total Revenues</i>	<u>6,695,882</u>	<u>6,775,238</u>	<u>7,211,612</u>	<u>436,374</u>
Expenditures				
Current:				
Human Services:				
Children's Services:				
Personal Services	4,651,048	4,606,022	4,591,767	14,255
Materials and Supplies	179,750	221,268	194,942	26,326
Contractual Services	2,039,396	2,447,108	2,429,373	17,735
Capital Outlay	76,300	63,088	57,481	5,607
Other	135,600	137,273	123,893	13,380
<i>Total Expenditures</i>	<u>7,082,094</u>	<u>7,474,759</u>	<u>7,397,456</u>	<u>77,303</u>
<i>Excess of Revenues Under Expenditures</i>	(386,212)	(699,521)	(185,844)	513,677
Other Financing Sources				
Operating Transfers In	54,356	55,000	50,000	(5,000)
<i>Net Change in Fund Balance</i>	(331,856)	(644,521)	(135,844)	508,677
<i>Fund Balance Beginning of Year</i>	<u>1,716,407</u>	<u>1,716,407</u>	<u>1,716,407</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,384,551</u>	<u>\$1,071,886</u>	<u>\$1,580,563</u>	<u>\$508,677</u>

Richland County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Divorce Orientation Program Fund
 For the Year Ended December 31, 2000*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues				
Charges for Services	\$5,503	\$6,300	\$6,289	(\$11)
Other	497	569	240	(329)
<i>Total Revenues</i>	<u>6,000</u>	<u>6,869</u>	<u>6,529</u>	<u>(340)</u>
Expenditures				
Current:				
General Government - Judicial:				
Divorce Orientation Program:				
Materials and Supplies	1,500	1,500	500	1,000
Contractual Services	8,728	9,078	7,004	2,074
<i>Total Expenditures</i>	<u>10,228</u>	<u>10,578</u>	<u>7,504</u>	<u>3,074</u>
<i>Net Change in Fund Balance</i>	(4,228)	(3,709)	(975)	2,734
<i>Fund Balance Beginning of Year</i>	3,359	3,359	3,359	0
Prior Year Encumbrances Appropriated	350	350	350	0
<i>Fund Balance (Deficit) End of Year</i>	<u><u>(\$519)</u></u>	<u><u>\$0</u></u>	<u><u>\$2,734</u></u>	<u><u>\$2,734</u></u>

Richland County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Indigent Guardianship Fund
 For the Year Ended December 31, 2000*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues				
Charges for Services	\$19,000	\$19,000	\$18,930	(\$70)
Expenditures				
Current:				
General Government - Judicial:				
Indigent Guardianship:				
Contractual Services	2,531	2,531	2,031	500
Other	14,869	14,869	13,647	1,222
<i>Total Expenditures</i>	<u>17,400</u>	<u>17,400</u>	<u>15,678</u>	<u>1,722</u>
<i>Net Change in Fund Balance</i>	1,600	1,600	3,252	1,652
<i>Fund Balance Beginning of Year</i>	<u>45,509</u>	<u>45,509</u>	<u>45,509</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$47,109</u></u>	<u><u>\$47,109</u></u>	<u><u>\$48,761</u></u>	<u><u>\$1,652</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, 2000*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues				
Charges for Services	\$32,130	\$37,130	\$80,594	\$43,464
Expenditures				
Current:				
General Government - Judicial:				
Court Computers:				
Personal Services	21,980	21,980	19,924	2,056
Contractual Services	2,640	3,228	3,228	0
Capital Outlay	35,217	65,129	38,807	26,322
Other	360	360	0	360
<i>Total Expenditures</i>	<u>60,197</u>	<u>90,697</u>	<u>61,959</u>	<u>28,738</u>
<i>Net Change in Fund Balance</i>	(28,067)	(53,567)	18,635	72,202
<i>Fund Balance Beginning of Year</i>	<u>278,874</u>	<u>278,874</u>	<u>278,874</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$250,807</u></u>	<u><u>\$225,307</u></u>	<u><u>\$297,509</u></u>	<u><u>\$72,202</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Dayspring Fund
For the Year Ended December 31, 2000

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues				
Charges for Services	\$476,417	\$432,604	\$432,604	\$0
Rentals	8,300	7,537	7,537	0
Other	41,782	37,940	37,940	0
<i>Total Revenues</i>	<u>526,499</u>	<u>478,081</u>	<u>478,081</u>	<u>0</u>
Expenditures				
Current:				
Human Services:				
Dayspring:				
Personal Services	792,579	805,226	805,226	0
Materials and Supplies	140,650	142,905	142,905	0
Contractual Services	115,500	98,457	98,457	0
Capital Outlay	3,000	2,914	2,914	0
Other	0	1,475	1,475	0
<i>Total Expenditures</i>	<u>1,051,729</u>	<u>1,050,977</u>	<u>1,050,977</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(525,230)	(572,896)	(572,896)	0
Other Financing Sources				
Operating Transfers In	0	572,896	572,896	0
<i>Net Change in Fund Balance</i>	(525,230)	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>3</u>	<u>3</u>	<u>3</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$525,227)</u>	<u>\$3</u>	<u>\$3</u>	<u>\$0</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, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Charges for Services	\$389,550	\$389,550	\$328,761	(\$60,789)
Intergovernmental	2,912,149	2,912,149	2,212,125	(700,024)
Interest	21,000	21,000	7,024	(13,976)
Other	22,050	22,050	26,729	4,679
<i>Total Revenues</i>	<u>3,344,749</u>	<u>3,344,749</u>	<u>2,574,639</u>	<u>(770,110)</u>
Expenditures				
Current:				
Human Services:				
Child Support Enforcement Agency:				
Personal Services	2,303,003	2,229,223	2,179,218	50,005
Materials and Supplies	42,226	99,352	93,620	5,732
Contractual Services	496,996	954,179	469,424	484,755
Capital Outlay	11,500	87,605	64,491	23,114
Other	25,357	31,215	15,669	15,546
<i>Total Expenditures</i>	<u>2,879,082</u>	<u>3,401,574</u>	<u>2,822,422</u>	<u>579,152</u>
<i>Excess of Revenue Over (Under) Expenditures</i>	<u>465,667</u>	<u>(56,825)</u>	<u>(247,783)</u>	<u>(190,958)</u>
Other Financing Sources (Uses)				
Operating Transfers In	0	0	50,757	50,757
Operating Transfers Out	(451,498)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(451,498)</u>	<u>0</u>	<u>50,757</u>	<u>50,757</u>
<i>Net Change in Fund Balance</i>	14,169	(56,825)	(197,026)	(140,201)
<i>Fund Balance Beginning of Year</i>	126,814	126,814	126,814	0
Prior Year Encumbrances Appropriated	70,994	70,994	70,994	0
<i>Fund Balance End of Year</i>	<u>\$211,977</u>	<u>\$140,983</u>	<u>\$782</u>	<u>(\$140,201)</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, 2000*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues				
Charges for Services	\$160,000	\$160,000	\$183,357	\$23,357
Interest	0	0	13,000	13,000
Other	25,000	25,000	8,539	(16,461)
<i>Total Revenues</i>	<u>185,000</u>	<u>185,000</u>	<u>204,896</u>	<u>19,896</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Delinquent Real Estate - Treasurer:				
Personal Services	177,700	174,700	135,278	39,422
Materials and Supplies	10,200	10,200	7,815	2,385
Capital Outlay	6,000	6,000	4,506	1,494
Other	18,000	29,500	27,923	1,577
<i>Total Expenditures</i>	<u>211,900</u>	<u>220,400</u>	<u>175,522</u>	<u>44,878</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(26,900)	(35,400)	29,374	64,774
Other Financing Uses				
Operating Transfers Out	(3,000)	(3,000)	0	3,000
<i>Net Change in Fund Balance</i>	(29,900)	(38,400)	29,374	67,774
<i>Fund Balance Beginning of Year</i>	<u>104,791</u>	<u>104,791</u>	<u>104,791</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$74,891</u></u>	<u><u>\$66,391</u></u>	<u><u>\$134,165</u></u>	<u><u>\$67,774</u></u>

Richland County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Community Development Block Grant Fund
 For the Year Ended December 31, 2000*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues				
Intergovernmental	\$301,455	\$328,405	\$208,774	(\$119,631)
Interest	11,015	12,000	30,983	18,983
Other	184,230	200,700	16,369	(184,331)
<i>Total Revenues</i>	<u>496,700</u>	<u>541,105</u>	<u>256,126</u>	<u>(284,979)</u>
Expenditures				
Current:				
Economic Development:				
Community Development Program:				
Other	743,404	770,411	429,880	340,531
<i>Net Change in Fund Balance</i>	(246,704)	(229,306)	(173,754)	55,552
<i>Fund Balance Beginning of Year</i>	<u>784,823</u>	<u>784,823</u>	<u>784,823</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$538,119</u></u>	<u><u>\$555,517</u></u>	<u><u>\$611,069</u></u>	<u><u>\$55,552</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Youth Services Fund
For the Year Ended December 31, 2000

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues				
Intergovernmental	\$548,936	\$1,988,605	\$1,353,811	(\$634,794)
Contributions and Donations	61	223	223	0
Other	46,562	168,976	78,958	(90,018)
<i>Total Revenues</i>	<u>595,559</u>	<u>2,157,804</u>	<u>1,432,992</u>	<u>(724,812)</u>
Expenditures				
Current:				
Public Safety:				
Youth Services:				
Personal Services	827,436	1,745,941	1,172,705	573,236
Grants in Aid	24,122	21,381	20,826	555
Materials and Supplies	34,131	30,253	21,350	8,903
Contractual Services	739,792	669,724	362,021	307,703
Capital Outlay	11,154	9,887	5,451	4,436
Other	4,103	3,637	3,298	339
<i>Total Expenditures</i>	<u>1,640,738</u>	<u>2,480,823</u>	<u>1,585,651</u>	<u>895,172</u>
<i>Excess of Revenues Under Expenditures</i>	(1,045,179)	(323,019)	(152,659)	170,360
Other Financing Sources				
Operating Transfers In	13,481	13,354	13,359	5
<i>Net Change in Fund Balance</i>	(1,031,698)	(309,665)	(139,300)	170,365
<i>Fund Balance Beginning of Year</i>	554,032	491,079	491,079	0
Prior Year Encumbrances Appropriated	13,992	13,992	13,992	0
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$463,674)</u>	<u>\$195,406</u>	<u>\$365,771</u>	<u>\$170,365</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Defender Fund
For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Charges for Services	\$100,000	\$100,000	\$172,704	\$72,704
Intergovernmental	200,000	200,000	318,964	118,964
Other	24,000	24,000	42,606	18,606
<i>Total Revenues</i>	<u>324,000</u>	<u>324,000</u>	<u>534,274</u>	<u>210,274</u>
Expenditures				
Current:				
General Government - Judicial:				
Public Defender:				
Contractual Services	569,000	707,140	707,140	0
<i>Excess of Revenues Under Expenditures</i>	(245,000)	(383,140)	(172,866)	210,274
Other Financing Sources				
Operating Transfers In	245,000	383,140	195,000	(188,140)
<i>Net Change in Fund Balance</i>	0	0	22,134	22,134
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$22,134</u>	<u>\$22,134</u>

Richland County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Community Corrections Project Fund
 For the Year Ended December 31, 2000*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues				
Other	\$975	\$975	\$975	\$0
Expenditures				
Current:				
Public Safety:				
Community Corrections:				
Other	975	975	975	0
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Richland County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Sheriff K-9 Fund
 For the Year Ended December 31, 2000*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues				
Contributions and Donations	\$700	\$700	\$0	(\$700)
Expenditures				
Current:				
Public Safety:				
Sheriff K-9:				
Other	650	650	0	650
<i>Net Change in Fund Balance</i>	50	50	0	(50)
<i>Fund Balance Beginning of Year</i>	329	329	329	0
<i>Fund Balance End of Year</i>	<u>\$379</u>	<u>\$379</u>	<u>\$329</u>	<u>(\$50)</u>

Richland County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Enforcement and Education Fund
 For the Year Ended December 31, 2000*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues				
Fines and Forfeitures	\$4,300	\$4,300	\$2,838	(\$1,462)
Expenditures				
Current:				
Public Safety:				
Enforcement and Education:				
Other	4,000	4,000	1,465	2,535
<i>Net Change in Fund Balance</i>	300	300	1,373	1,073
<i>Fund Balance Beginning of Year</i>	3,315	3,315	3,315	0
<i>Fund Balance End of Year</i>	<u>\$3,615</u>	<u>\$3,615</u>	<u>\$4,688</u>	<u>\$1,073</u>

Richland County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Law Enforcement Fund
 For the Year Ended December 31, 2000*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues				
Charges for Services	\$7,600	\$17,000	\$20,895	\$3,895
Expenditures				
Current:				
Public Safety:				
Law Enforcement:				
Other	6,000	23,000	20,568	2,432
<i>Excess of Revenues Over (Under) Expenditures</i>	1,600	(6,000)	327	6,327
Other Financing Sources				
Sale of Fixed Assets	0	3,600	0	(3,600)
<i>Net Change in Fund Balance</i>	1,600	(2,400)	327	2,727
<i>Fund Balance Beginning of Year</i>	8,890	8,890	8,890	0
<i>Fund Balance End of Year</i>	<u>\$10,490</u>	<u>\$6,490</u>	<u>\$9,217</u>	<u>\$2,727</u>

Richland County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Drug Law Enforcement Fund
 For the Year Ended December 31, 2000*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues				
Fines and Forfeitures	\$20,000	\$20,000	\$14,108	(\$5,892)
Expenditures				
Current:				
Public Safety:				
Drug Law Enforcement:				
Other	<u>15,000</u>	<u>15,000</u>	<u>0</u>	<u>15,000</u>
<i>Net Change in Fund Balance</i>	5,000	5,000	14,108	9,108
<i>Fund Balance Beginning of Year</i>	<u>75,153</u>	<u>75,153</u>	<u>75,153</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$80,153</u></u>	<u><u>\$80,153</u></u>	<u><u>\$89,261</u></u>	<u><u>\$9,108</u></u>

Richland County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Drug Abuse Resistance Education Fund
 For the Year Ended December 31, 2000*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues				
Other	\$3,500	\$3,500	\$6,777	\$3,277
Expenditures				
Current:				
Public Safety:				
Drug Abuse Resistance Education:				
Other	<u>5,000</u>	<u>7,000</u>	<u>6,512</u>	<u>488</u>
<i>Net Change in Fund Balance</i>	(1,500)	(3,500)	265	3,765
<i>Fund Balance Beginning of Year</i>	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,000</u></u>	<u><u>\$0</u></u>	<u><u>\$3,765</u></u>	<u><u>\$3,765</u></u>

Richland County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Commissary Rotary Jail Fund
 For the Year Ended December 31, 2000*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues				
Charges for Services	\$36,000	\$36,000	\$37,788	\$1,788
Expenditures				
Current:				
Public Safety:				
Commissary Rotary Jail:				
Other	<u>30,000</u>	<u>45,000</u>	<u>40,261</u>	<u>4,739</u>
<i>Net Change in Fund Balance</i>	6,000	(9,000)	(2,473)	6,527
<i>Fund Balance Beginning of Year</i>	<u>19,198</u>	<u>19,198</u>	<u>19,198</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$25,198</u></u>	<u><u>\$10,198</u></u>	<u><u>\$16,725</u></u>	<u><u>\$6,527</u></u>

Richland County, Ohio
*Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Policing Fund
For the Year Ended December 31, 2000*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues				
Intergovernmental	\$25,440	\$99,761	\$41,329	(\$58,432)
Expenditures				
Current:				
Public Safety:				
Community Policing:				
Personal Services	28,963	30,138	26,654	3,484
Materials and Supplies	6,544	4,475	2,714	1,761
Contractual Services	7,525	11,493	9,178	2,315
Capital Outlay	0	47,800	47,800	0
Other	31,020	18,103	15,129	2,974
<i>Total Expenditures</i>	<u>74,052</u>	<u>112,009</u>	<u>101,475</u>	<u>10,534</u>
<i>Excess of Revenues Under Expenditures</i>	(48,612)	(12,248)	(60,146)	(47,898)
Other Financing Sources				
Operating Transfers In	5,471	34,425	34,425	0
<i>Net Change in Fund Balance</i>	(43,141)	22,177	(25,721)	(47,898)
<i>Fund Balance Beginning of Year</i>	30,610	30,610	30,610	0
Prior Year Encumbrances Appropriated	2,770	2,770	2,770	0
<i>Fund Balance (Deficit) End of Year</i>	<u><u>(\$9,761)</u></u>	<u><u>\$55,557</u></u>	<u><u>\$7,659</u></u>	<u><u>(\$47,898)</u></u>

Richland County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Speed DUI Fund
 For the Year Ended December 31, 2000*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues				
Intergovernmental	\$78,724	\$51,216	\$51,152	(\$64)
Expenditures				
Current:				
Public Safety:				
DUI Grant:				
Personal Services	35,290	35,290	34,271	1,019
Capital Outlay	14,000	19,492	19,492	0
<i>Total Expenditures</i>	<u>49,290</u>	<u>54,782</u>	<u>53,763</u>	<u>1,019</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	29,434	(3,566)	(2,611)	955
Other Financing Sources (Uses)				
Operating Transfers In	10,569	8,526	4,333	(4,193)
Operating Transfers Out	<u>(10,452)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>117</u>	<u>8,526</u>	<u>4,333</u>	<u>(4,193)</u>
<i>Net Change in Fund Balance</i>	29,551	4,960	1,722	(3,238)
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$29,551</u>	<u>\$4,960</u>	<u>\$1,722</u>	<u>(\$3,238)</u>

Richland County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Safety Hotline Fund
 For the Year Ended December 31, 2000*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
Public Safety:				
Safety Hotline:				
Other	<u>160</u>	<u>160</u>	<u>160</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(160)	(160)	(160)	0
<i>Fund Balance Beginning of Year</i>	<u>187</u>	<u>187</u>	<u>187</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$27</u></u>	<u><u>\$27</u></u>	<u><u>\$27</u></u>	<u><u>\$0</u></u>

Richland County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Intensive Supervision Fund
 For the Year Ended December 31, 2000*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues				
Intergovernmental	\$24,000	\$24,000	\$25,449	\$1,449
Expenditures				
Current:				
Public Safety:				
Intensive Supervision:				
Contractual Services	6,000	11,303	11,236	67
Capital Outlay	6,000	5,969	5,969	0
Other	10,000	6,521	6,502	19
<i>Total Expenditures</i>	<u>22,000</u>	<u>23,793</u>	<u>23,707</u>	<u>86</u>
<i>Net Change in Fund Balance</i>	2,000	207	1,742	1,535
<i>Fund Balance Beginning of Year</i>	<u>6,091</u>	<u>6,091</u>	<u>6,091</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$8,091</u></u>	<u><u>\$6,298</u></u>	<u><u>\$7,833</u></u>	<u><u>\$1,535</u></u>

Richland County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Sanction Cost Reimbursement Fund
 For the Year Ended December 31, 2000*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues				
Charges for Services	\$36,964	\$45,000	\$32,137	(\$12,863)
Contributions and Donations	0	0	586	586
Other	9,036	11,000	21,180	10,180
<i>Total Revenues</i>	<u>46,000</u>	<u>56,000</u>	<u>53,903</u>	<u>(2,097)</u>
Expenditures				
Current:				
Public Safety:				
Sanction Cost Reimbursement:				
Capital Outlay	7,000	9,631	9,631	0
Other	33,000	37,014	37,014	0
<i>Total Expenditures</i>	<u>40,000</u>	<u>46,645</u>	<u>46,645</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	6,000	9,355	7,258	(2,097)
<i>Fund Balance Beginning of Year</i>	<u>1,698</u>	<u>1,698</u>	<u>1,698</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$7,698</u></u>	<u><u>\$11,053</u></u>	<u><u>\$8,956</u></u>	<u><u>(\$2,097)</u></u>

Richland County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Universal Hiring Fund
 For the Year Ended December 31, 2000*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues				
Intergovernmental	\$74,209	\$110,371	\$54,908	(\$55,463)
Expenditures				
Current:				
Public Safety:				
Universal Hiring:				
Personal Services	<u>32,362</u>	<u>74,690</u>	<u>49,538</u>	<u>25,152</u>
<i>Excess of Revenues Over Expenditures</i>	41,847	35,681	5,370	(30,311)
Other Financing Sources				
Operating Transfers In	<u>0</u>	<u>0</u>	<u>1,285</u>	<u>1,285</u>
<i>Net Change in Fund Balance</i>	41,847	35,681	6,655	(29,026)
<i>Fund Balance Beginning of Year</i>	<u>11,486</u>	<u>11,486</u>	<u>11,486</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$53,333</u></u>	<u><u>\$47,167</u></u>	<u><u>\$18,141</u></u>	<u><u>(\$29,026)</u></u>

Richland County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Jail Education Program Fund
 For the Year Ended December 31, 2000*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues				
Charges for Services	\$98,461	\$122,491	\$92,806	(\$29,685)
Intergovernmental	63,915	79,513	47,257	(32,256)
<i>Total Revenues</i>	<u>162,376</u>	<u>202,004</u>	<u>140,063</u>	<u>(61,941)</u>
Expenditures				
Current:				
Public Safety:				
Jail Education:				
Personal Services	39,628	38,318	25,996	12,322
Contractual Services	5,000	1,000	380	620
Capital Outlay	89,885	112,585	57,195	55,390
Other	20,000	43,110	41,590	1,520
<i>Total Expenditures</i>	<u>154,513</u>	<u>195,013</u>	<u>125,161</u>	<u>69,852</u>
<i>Excess of Revenues Over Expenditures</i>	7,863	6,991	14,902	7,911
Other Financing Uses				
Operating Transfers Out	0	(2,000)	(2,000)	0
<i>Net Change in Fund Balance</i>	7,863	4,991	12,902	7,911
<i>Fund Balance Beginning of Year</i>	<u>2,527</u>	<u>2,527</u>	<u>2,527</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$10,390</u></u>	<u><u>\$7,518</u></u>	<u><u>\$15,429</u></u>	<u><u>\$7,911</u></u>

Richland County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Prisoner Incentive Fund
 For the Year Ended December 31, 2000*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues				
Other	\$7,000	\$8,302	\$8,400	\$98
Expenditures				
Current:				
Public Safety:				
Prisoner Incentive:				
Other	<u>10,000</u>	<u>8,698</u>	<u>6,413</u>	<u>2,285</u>
<i>Net Change in Fund Balance</i>	(3,000)	(396)	1,987	2,383
<i>Fund Balance Beginning of Year</i>	<u>1,697</u>	<u>1,697</u>	<u>1,697</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>(\$1,303)</u></u>	<u><u>\$1,301</u></u>	<u><u>\$3,684</u></u>	<u><u>\$2,383</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Enforcement Block Grant Fund
For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Intergovernmental	\$192,459	\$340,323	\$340,323	\$0
Interest	9,136	16,155	2,547	(13,608)
Other	17,709	0	0	0
<i>Total Revenues</i>	<u>219,304</u>	<u>356,478</u>	<u>342,870</u>	<u>(13,608)</u>
Expenditures				
Current:				
Public Safety:				
Law Enforcement Block Grant:				
Personal Services	40,293	40,293	8,680	31,613
Materials and Supplies	22,190	22,190	11,600	10,590
Contractual Services	13,590	13,590	5,439	8,151
Capital Outlay	179,003	179,003	149,737	29,266
Other	4,629	4,629	1,483	3,146
<i>Total Expenditures</i>	<u>259,705</u>	<u>259,705</u>	<u>176,939</u>	<u>82,766</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(40,401)	96,773	165,931	69,158
Other Financing Sources				
Operating Transfers In	0	31,314	31,314	0
<i>Net Change in Fund Balance</i>	(40,401)	128,087	197,245	69,158
<i>Fund Balance Beginning of Year</i>	<u>17,808</u>	<u>17,808</u>	<u>17,808</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>(\$22,593)</u></u>	<u><u>\$145,895</u></u>	<u><u>\$215,053</u></u>	<u><u>\$69,158</u></u>

Richland County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Third Grade Safety Belt Fund
 For the Year Ended December 31, 2000*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues				
Intergovernmental	<u>\$1,348</u>	<u>\$1,348</u>	<u>\$1,348</u>	<u>\$0</u>
Expenditures				
Current:				
Public Safety:				
Third Grade Safety Belt:				
Materials and Supplies	1,000	1,000	0	1,000
Other	<u>348</u>	<u>348</u>	<u>0</u>	<u>348</u>
<i>Total Expenditures</i>	<u>1,348</u>	<u>1,348</u>	<u>0</u>	<u>1,348</u>
<i>Net Change in Fund Balance</i>	0	0	1,348	1,348
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$1,348</u></u>	<u><u>\$1,348</u></u>

Richland County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Domestic Violence Fund
 For the Year Ended December 31, 2000*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues				
Licenses and Permits	\$0	\$23,265	\$38,520	\$15,255
Expenditures				
Current:				
Human Services:				
Domestic Violence:				
Other	<u>9,184</u>	<u>37,417</u>	<u>37,417</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(9,184)	(14,152)	1,103	15,255
<i>Fund Balance Beginning of Year</i>	<u>14,152</u>	<u>14,152</u>	<u>14,152</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,968</u></u>	<u><u>\$0</u></u>	<u><u>\$15,255</u></u>	<u><u>\$15,255</u></u>

Richland County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Probate Conduct of Business Fund
 For the Year Ended December 31, 2000*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues				
Charges for Services	\$3,200	\$3,200	\$3,337	\$137
Expenditures				
Current:				
General Government - Judicial:				
Probate Conduct of Business:				
Other	2,200	2,200	1,722	478
<i>Net Change in Fund Balance</i>	1,000	1,000	1,615	615
<i>Fund Balance Beginning of Year</i>	11,055	11,055	11,055	0
<i>Fund Balance End of Year</i>	<u>\$12,055</u>	<u>\$12,055</u>	<u>\$12,670</u>	<u>\$615</u>

Richland County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Prepayment of Interest Fund
 For the Year Ended December 31, 2000*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues				
Interest	\$0	\$0	\$5,692	\$5,692
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	5,692	5,692
<i>Fund Balance Beginning of Year</i>	<u>9,150</u>	<u>9,150</u>	<u>9,150</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$9,150</u></u>	<u><u>\$9,150</u></u>	<u><u>\$14,842</u></u>	<u><u>\$5,692</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, 2000*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues				
Contributions and Donations	\$1,600	\$1,600	\$1,691	\$91
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	1,600	1,600	1,691	91
<i>Fund Balance Beginning of Year</i>	<u>29,508</u>	<u>29,508</u>	<u>29,508</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$31,108</u></u>	<u><u>\$31,108</u></u>	<u><u>\$31,199</u></u>	<u><u>\$91</u></u>

Richland County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Black Fork Project Fund
 For the Year Ended December 31, 2000*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
Public Works:				
Black Fork Project:				
Other	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(3,500)	(3,500)	(3,500)	0
<i>Fund Balance Beginning of Year</i>	<u>7,265</u>	<u>7,265</u>	<u>7,265</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,765</u></u>	<u><u>\$3,765</u></u>	<u><u>\$3,765</u></u>	<u><u>\$0</u></u>

Richland County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 B V P Grant Fund
 For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Intergovernmental	\$15,000	\$17,654	\$14,654	(\$3,000)
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
B V P Grant:				
Capital Outlay	12,000	23,502	23,502	0
<i>Excess of Revenues Over (Under) Expenditures</i>	3,000	(5,848)	(8,848)	(3,000)
Other Financing Sources				
Operating Transfers In	0	8,848	8,848	0
<i>Net Change in Fund Balance</i>	3,000	3,000	0	(3,000)
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$3,000</u>	<u>\$3,000</u>	<u>\$0</u>	<u>(\$3,000)</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Adult Probation Parking Fund
For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Adult Probation Parking:				
Contractual Services	1,344	1,344	1,344	0
<i>Excess of Revenues Under Expenditures</i>	(1,344)	(1,344)	(1,344)	0
Other Financing Sources				
Operating Transfers In	1,344	1,344	1,344	0
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Richland County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Veterans' Cemetery Fund
 For the Year Ended December 31, 2000*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues				
Contributions and Donations	\$0	\$0	\$5,520	\$5,520
Expenditures				
Current:				
Human Services:				
Veterans' Cemetery:				
Other	320	320	320	0
<i>Net Change in Fund Balance</i>	(320)	(320)	5,200	5,520
<i>Fund Balance Beginning of Year</i>	24,927	24,927	24,927	0
<i>Fund Balance End of Year</i>	<u>\$24,607</u>	<u>\$24,607</u>	<u>\$30,127</u>	<u>\$5,520</u>

Richland County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Victim Witness Program Fund
 For the Year Ended December 31, 2000*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues				
Intergovernmental	\$77,679	\$85,276	\$72,354	(\$12,922)
Expenditures				
Current:				
General Government -				
Judicial:				
Victim Witness Program:				
Personal Services	87,037	96,250	91,346	4,904
Contractual Services	989	989	972	17
Other	1,360	1,360	967	393
<i>Total Expenditures</i>	<u>89,386</u>	<u>98,599</u>	<u>93,285</u>	<u>5,314</u>
<i>Excess of Revenues Under Expenditures</i>	(11,707)	(13,323)	(20,931)	(7,608)
Other Financing Sources				
Operating Transfers In	11,709	11,709	24,951	13,242
<i>Net Change in Fund Balance</i>	2	(1,614)	4,020	5,634
<i>Fund Balance Beginning of Year</i>	<u>16,455</u>	<u>16,455</u>	<u>16,455</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$16,457</u></u>	<u><u>\$14,841</u></u>	<u><u>\$20,475</u></u>	<u><u>\$5,634</u></u>

Richland County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Dispute Resolution Fund
 For the Year Ended December 31, 2000*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues				
Charges for Services	\$0	\$0	\$22,880	\$22,880
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	22,880	22,880
Other Financing Uses				
Operating Transfers Out	<u>(33,139)</u>	<u>(33,139)</u>	<u>(33,139)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(33,139)	(33,139)	(10,259)	22,880
<i>Fund Balance Beginning of Year</i>	<u>40,857</u>	<u>40,857</u>	<u>40,857</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$7,718</u></u>	<u><u>\$7,718</u></u>	<u><u>\$30,598</u></u>	<u><u>\$22,880</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Mediation Fund
For the Year Ended December 31, 2000

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues				
Charges for Services	\$6,000	\$10,171	\$9,751	(\$420)
Intergovernmental	49,659	49,659	49,659	0
Other	14,532	10,361	6,389	(3,972)
<i>Total Revenues</i>	<u>70,191</u>	<u>70,191</u>	<u>65,799</u>	<u>(4,392)</u>
Expenditures				
Current:				
General Government - Judicial:				
Mediation:				
Personal Services	93,591	93,591	88,438	5,153
Materials and Supplies	400	400	400	0
Contractual Services	3,435	3,435	2,880	555
Other	1,050	1,050	0	1,050
<i>Total Expenditures</i>	<u>98,476</u>	<u>98,476</u>	<u>91,718</u>	<u>6,758</u>
<i>Excess of Revenues Under Expenditures</i>	(28,285)	(28,285)	(25,919)	2,366
Other Financing Sources (Uses)				
Operating Transfers In	36,349	33,139	33,139	0
Operating Transfers Out	(9,299)	(6,089)	(6,089)	0
<i>Total Other Financing Sources (Uses)</i>	<u>27,050</u>	<u>27,050</u>	<u>27,050</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(1,235)	(1,235)	1,131	2,366
<i>Fund Balance Beginning of Year</i>	<u>1,235</u>	<u>1,235</u>	<u>1,235</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$2,366</u></u>	<u><u>\$2,366</u></u>

Richland County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Common Pleas Security Fund
 For the Year Ended December 31, 2000*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures				
Current:				
General Government - Judicial:				
Common Pleas Security:				
Contractual Services	17,000	17,000	0	17,000
Capital Outlay	34,930	34,930	22,438	12,492
<i>Total Expenditures</i>	<u>51,930</u>	<u>51,930</u>	<u>22,438</u>	<u>29,492</u>
<i>Net Change in Fund Balance</i>	(51,930)	(51,930)	(22,438)	29,492
<i>Fund Balance Beginning of Year</i>	<u>51,930</u>	<u>51,930</u>	<u>51,930</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$29,492</u></u>	<u><u>\$29,492</u></u>

Richland County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Marine Patrol Fund
 For the Year Ended December 31, 2000*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues				
Contributions and Donations	\$0	\$254	\$50	(\$204)
Expenditures				
Current:				
Human Services:				
Marine Patrol:				
Capital Outlay	254	254	254	0
<i>Net Change in Fund Balance</i>	(254)	0	(204)	(204)
<i>Fund Balance Beginning of Year</i>	254	254	254	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$254</u>	<u>\$50</u>	<u>(\$204)</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Ditch Maintenance Fund
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues				
Special Assessments	\$3,115	\$3,115	\$1,128	(\$1,987)
Expenditures				
Current:				
Public Works:				
Ditch Maintenance:				
Other	3,915	3,915	3,915	0
<i>Net Change in Fund Balance</i>	(800)	(800)	(2,787)	(1,987)
<i>Fund Balance Beginning of Year</i>	9,402	9,402	9,402	0
<i>Fund Balance End of Year</i>	<u>\$8,602</u>	<u>\$8,602</u>	<u>\$6,615</u>	<u>(\$1,987)</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
MRDD Gift Fund
For the Year Ended December 31, 2000

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues				
Interest	\$0	\$0	\$3,907	\$3,907
Contributions and Donations	<u>0</u>	<u>0</u>	<u>11,243</u>	<u>11,243</u>
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>15,150</u>	<u>15,150</u>
Expenditures				
Current:				
Health:				
MRDD Gift:				
Other	<u>24,898</u>	<u>33,796</u>	<u>20,072</u>	<u>13,724</u>
<i>Net Change in Fund Balance</i>	(24,898)	(33,796)	(4,922)	28,874
<i>Fund Balance Beginning of Year</i>	76,863	76,863	76,863	0
Prior Year Encumbrances Appropriated	<u>8,898</u>	<u>8,898</u>	<u>8,898</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$60,863</u></u>	<u><u>\$51,965</u></u>	<u><u>\$80,839</u></u>	<u><u>\$28,874</u></u>

Richland County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Federal Emergency Management Agency Fund
 For the Year Ended December 31, 2000*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues				
Intergovernmental	\$139,666	\$139,666	\$67,188	(\$72,478)
Expenditures				
Current:				
Human Services:				
Federal Emergency Management Agency:				
Other	<u>67,188</u>	<u>67,188</u>	<u>0</u>	<u>67,188</u>
<i>Net Change in Fund Balance</i>	72,478	72,478	67,188	(5,290)
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$72,478</u></u>	<u><u>\$72,478</u></u>	<u><u>\$67,188</u></u>	<u><u>(\$5,290)</u></u>

Richland County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Madison Area Growth Intra-Community Fund
 For the Year Ended December 31, 2000*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues				
Intergovernmental	<u>\$13,611</u>	<u>\$13,611</u>	<u>\$9,000</u>	<u>(\$4,611)</u>
Expenditures				
Current:				
Human Services:				
Madison Area Growth Intra-Community:				
Materials and Supplies	3,981	3,981	1,369	2,612
Contractual Services	4,895	4,896	4,896	0
Capital Outlay	2,762	2,762	1,169	1,593
Other	<u>1,973</u>	<u>1,990</u>	<u>1,990</u>	<u>0</u>
<i>Total Expenditures</i>	<u>13,611</u>	<u>13,629</u>	<u>9,424</u>	<u>4,205</u>
<i>Net Change in Fund Balance</i>	0	(18)	(424)	(406)
<i>Fund Balance Beginning of Year</i>	<u>4,629</u>	<u>4,629</u>	<u>4,629</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,629</u></u>	<u><u>\$4,611</u></u>	<u><u>\$4,205</u></u>	<u><u>(\$406)</u></u>

Richland County, Ohio
*Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Obligation Bond Retirement Fund
For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Intergovernmental	\$131,633	\$178,854	\$178,854	\$0
Rentals	484,432	484,432	535,429	50,997
Other	35,316	35,316	35,316	0
<i>Total Revenues</i>	<u>651,381</u>	<u>698,602</u>	<u>749,599</u>	<u>50,997</u>
Expenditures				
Current:				
General Government - Legislative and Executive:	7,457	7,457	4,794	2,663
Debt Service:				
Principal Retirement	4,083,866	4,827,000	4,827,000	0
Interest and Fiscal Charges	672,631	672,632	672,632	0
<i>Total Debt Service</i>	<u>4,756,497</u>	<u>5,499,632</u>	<u>5,499,632</u>	<u>0</u>
<i>Total Expenditures</i>	<u>4,763,954</u>	<u>5,507,089</u>	<u>5,504,426</u>	<u>2,663</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(4,112,573)</u>	<u>(4,808,487)</u>	<u>(4,754,827)</u>	<u>53,660</u>
Other Financing Sources				
Proceeds of Notes	3,689,282	4,117,388	3,886,000	(231,388)
Operating Transfers In	245,602	715,243	715,615	372
<i>Total Other Financing Sources</i>	<u>3,934,884</u>	<u>4,832,631</u>	<u>4,601,615</u>	<u>(231,016)</u>
<i>Net Change in Fund Balance</i>	(177,689)	24,144	(153,212)	(177,356)
<i>Fund Balance Beginning of Year</i>	<u>231,589</u>	<u>231,589</u>	<u>231,589</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$53,900</u></u>	<u><u>\$255,733</u></u>	<u><u>\$78,377</u></u>	<u><u>(\$177,356)</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Road and Bridge Fund
For the Year Ended December 31, 2000

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues				
Charges for Services	\$0	\$0	\$69,214	\$69,214
Intergovernmental	<u>0</u>	<u>508,158</u>	<u>528,889</u>	<u>20,731</u>
<i>Total Revenues</i>	0	508,158	598,103	89,945
Expenditures				
Capital Outlay	<u>739,000</u>	<u>739,000</u>	<u>460,017</u>	<u>278,983</u>
<i>Net Change in Fund Balance</i>	(739,000)	(230,842)	138,086	368,928
<i>Fund Balance Beginning of Year</i>	<u>262,087</u>	<u>262,087</u>	<u>262,087</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>(\$476,913)</u></u>	<u><u>\$31,245</u></u>	<u><u>\$400,173</u></u>	<u><u>\$368,928</u></u>

Richland County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Supplemental Equipment - Recorder Fund
 For the Year Ended December 31, 2000*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues				
Charges for Services	\$136,000	\$136,000	\$101,720	(\$34,280)
Expenditures				
Capital Outlay	136,447	136,894	106,639	30,255
<i>Net Change in Fund Balance</i>	(447)	(894)	(4,919)	(4,025)
<i>Fund Balance Beginning of Year</i>	46,544	46,544	46,544	0
Prior Year Encumbrances Appropriated	447	447	447	0
<i>Fund Balance End of Year</i>	<u>\$46,544</u>	<u>\$46,097</u>	<u>\$42,072</u>	<u>(\$4,025)</u>

Richland County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Visitor's Convention Fund
 For the Year Ended December 31, 2000*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues				
Property and Other Taxes	\$472,506	\$472,506	\$472,506	\$0
Expenditures				
Capital Outlay	<u>473,369</u>	<u>473,369</u>	<u>473,369</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(863)	(863)	(863)	0
Other Financing Sources				
Operating Transfers In	<u>863</u>	<u>863</u>	<u>2,872</u>	<u>2,009</u>
<i>Net Change in Fund Balance</i>	0	0	2,009	2,009
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$2,009</u></u>	<u><u>\$2,009</u></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, 2000*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues				
Charges for Services	\$0	\$1,349	\$9,600	\$8,251
Intergovernmental	<u>0</u>	<u>57,523</u>	<u>57,523</u>	<u>0</u>
<i>Total Revenues</i>	0	58,872	67,123	8,251
Expenditures				
Capital Outlay	<u>40,000</u>	<u>136,744</u>	<u>136,744</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(40,000)	(77,872)	(69,621)	8,251
Other Financing Sources				
Operating Transfers In	<u>0</u>	<u>53,072</u>	<u>70,595</u>	<u>17,523</u>
<i>Net Change in Fund Balance</i>	(40,000)	(24,800)	974	25,774
<i>Fund Balance Beginning of Year</i>	<u>24,800</u>	<u>24,800</u>	<u>24,800</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>(\$15,200)</u></u>	<u><u>\$0</u></u>	<u><u>\$25,774</u></u>	<u><u>\$25,774</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Issue II Fund
For the Year Ended December 31, 2000

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues				
Intergovernmental	\$0	\$50,607	\$28,625	(\$21,982)
Expenditures				
Capital Outlay	<u>357,249</u>	<u>379,231</u>	<u>305,672</u>	<u>73,559</u>
<i>Net Change in Fund Balance</i>	(357,249)	(328,624)	(277,047)	51,577
<i>Fund Balance Beginning of Year</i>	306,642	306,642	306,642	0
Prior Year Encumbrances Appropriated	<u>21,982</u>	<u>21,982</u>	<u>21,982</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$28,625)</u>	<u>\$0</u>	<u>\$51,577</u>	<u>\$51,577</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, 2000*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues				
Intergovernmental	\$160,000	\$248,114	\$149,816	(\$98,298)
Expenditures				
Capital Outlay	<u>179,232</u>	<u>298,464</u>	<u>234,606</u>	<u>63,858</u>
<i>Excess of Revenues Under Expenditures</i>	(19,232)	(50,350)	(84,790)	(34,440)
Other Financing Sources				
Operating Transfers In	<u>0</u>	<u>24,008</u>	<u>24,008</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(19,232)	(26,342)	(60,782)	(34,440)
<i>Fund Balance Beginning of Year</i>	127,161	127,161	127,161	0
Prior Year Encumbrances Appropriated	<u>19,232</u>	<u>19,232</u>	<u>19,232</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$127,161</u></u>	<u><u>\$120,051</u></u>	<u><u>\$85,611</u></u>	<u><u>(\$34,440)</u></u>

Richland County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Madison Township Sewer A Fund
 For the Year Ended December 31, 2000*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues				
Intergovernmental	\$12,918	\$12,918	\$12,918	\$0
Interest	<u>0</u>	<u>67,132</u>	<u>3,008</u>	<u>(64,124)</u>
<i>Total Revenues</i>	12,918	80,050	15,926	(64,124)
Expenditures				
Capital Outlay	<u>81,751</u>	<u>153,413</u>	<u>84,580</u>	<u>68,833</u>
<i>Excess of Revenues Under Expenditures</i>	(68,833)	(73,363)	(68,654)	4,709
Other Financing Uses				
Operating Transfers Out	<u>0</u>	<u>(42,916)</u>	<u>(42,916)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(68,833)	(116,279)	(111,570)	4,709
<i>Fund Balance Beginning of Year</i>	206,607	206,607	206,607	0
Prior Year Encumbrances Appropriated	<u>68,833</u>	<u>68,833</u>	<u>68,833</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$206,607</u></u>	<u><u>\$159,161</u></u>	<u><u>\$163,870</u></u>	<u><u>\$4,709</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Mental Health Housing Fund
For the Year Ended December 31, 2000

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues				
Intergovernmental	\$105,000	\$105,000	\$357,975	\$252,975
Other	550,000	550,000	0	(550,000)
<i>Total Revenues</i>	655,000	655,000	357,975	(297,025)
Expenditures				
Capital Outlay	1,662,541	1,662,541	1,248,481	414,060
<i>Excess of Revenues Under Expenditures</i>	(1,007,541)	(1,007,541)	(890,506)	117,035
Other Financing Sources				
Operating Transfers In	1,000,000	1,000,000	1,000,000	0
<i>Net Change in Fund Balance</i>	(7,541)	(7,541)	109,494	117,035
<i>Fund Balance Beginning of Year</i>	9,386	9,386	9,386	0
<i>Fund Balance End of Year</i>	<u>\$1,845</u>	<u>\$1,845</u>	<u>\$118,880</u>	<u>\$117,035</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Attention Center Fund
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues				
Intergovernmental	\$0	\$43,011	\$70,147	\$27,136
Other	<u>0</u>	<u>0</u>	<u>23,011</u>	<u>23,011</u>
<i>Total Revenues</i>	<u>0</u>	<u>43,011</u>	<u>93,158</u>	<u>50,147</u>
Expenditures				
Capital Outlay	342,398	454,603	453,429	1,174
Debt Service:				
Principal	1,100,000	1,100,000	1,100,000	0
Interest and Fiscal Charges	<u>40,806</u>	<u>40,806</u>	<u>40,806</u>	<u>0</u>
<i>Total Expenditures</i>	<u>1,483,204</u>	<u>1,595,409</u>	<u>1,594,235</u>	<u>1,174</u>
<i>Excess of Revenues Under Expenditures</i>	(1,483,204)	(1,552,398)	(1,501,077)	51,321
Other Financing Sources				
Proceeds of Bonds	0	1,210,000	1,210,000	0
Operating Transfers In	<u>0</u>	<u>0</u>	<u>6,089</u>	<u>6,089</u>
<i>Total Other Financing Sources</i>	<u>0</u>	<u>1,210,000</u>	<u>1,216,089</u>	<u>6,089</u>
<i>Net Change in Fund Balance</i>	(1,483,204)	(342,398)	(284,988)	57,410
<i>Fund Balance Beginning of Year</i>	<u>342,398</u>	<u>342,398</u>	<u>342,398</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>(\$1,140,806)</u></u>	<u><u>\$0</u></u>	<u><u>\$57,410</u></u>	<u><u>\$57,410</u></u>

Richland County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Eastview/Heatherwood Fund
 For the Year Ended December 31, 2000*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues				
Interest	\$0	\$0	\$111	\$111
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	111	111
<i>Fund Balance Beginning of Year</i>	<u>2,995,853</u>	<u>2,995,853</u>	<u>2,995,853</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,995,853</u></u>	<u><u>\$2,995,853</u></u>	<u><u>\$2,995,964</u></u>	<u><u>\$111</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, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay	0	938,789	938,789	0
Debt Service:				
Principal	910,000	910,000	910,000	0
Interest and Fiscal Charges	0	39,929	39,929	0
<i>Total Expenditures</i>	<u>910,000</u>	<u>1,888,718</u>	<u>1,888,718</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(910,000)	(1,888,718)	(1,888,718)	0
Other Financing Sources (Uses)				
Proceeds of Notes	0	1,939,475	1,055,000	(884,475)
Operating Transfers Out	0	(50,757)	(50,757)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>1,888,718</u>	<u>1,004,243</u>	<u>(884,475)</u>
<i>Net Change in Fund Balance</i>	(910,000)	0	(884,475)	(884,475)
<i>Fund Balance Beginning of Year</i>	<u>910,000</u>	<u>910,000</u>	<u>910,000</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$910,000</u></u>	<u><u>\$25,525</u></u>	<u><u>(\$884,475)</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, 2000

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues				
Contributions and Donations	\$0	\$0	\$600	\$600
Expenditures				
Capital Outlay	<u>50,000</u>	<u>50,000</u>	<u>29,785</u>	<u>20,215</u>
<i>Excess of Revenues Under Expenditures</i>	(50,000)	(50,000)	(29,185)	20,815
Other Financing Sources				
Operating Transfers In	<u>50,000</u>	<u>50,000</u>	<u>79,765</u>	<u>29,765</u>
<i>Net Change in Fund Balance</i>	0	0	50,580	50,580
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$50,580</u></u>	<u><u>\$50,580</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Road Improvement Fund
For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay	300,000	300,000	273,097	26,903
<i>Excess of Revenues Under Expenditures</i>	(300,000)	(300,000)	(273,097)	26,903
Other Financing Sources				
Proceeds of Notes	300,000	300,000	300,000	0
<i>Net Change in Fund Balance</i>	0	0	26,903	26,903
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$26,903</u>	<u>\$26,903</u>

Richland County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 County Home Resident Trust Fund
 For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Other	\$6,000	\$6,000	\$2,849	(\$3,151)
Expenditures				
Current:				
Human Services:				
County Home Resident:				
Other	6,000	6,000	3,376	2,624
<i>Net Change in Fund Balance</i>	0	0	(527)	(527)
<i>Fund Balance Beginning of Year</i>	3,303	3,303	3,303	0
<i>Fund Balance End of Year</i>	<u>\$3,303</u>	<u>\$3,303</u>	<u>\$2,776</u>	<u>(\$527)</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Sewer Fund
For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Charges for Services	\$1,777,500	\$1,824,476	\$1,978,828	\$154,352
Tap-In Fees	0	0	20,117	20,117
Interest Income	2,500	2,500	1,645	(855)
Sale of Fixed Assets	0	0	2,575	2,575
Other	0	0	328	328
<i>Total Revenues</i>	<u>1,780,000</u>	<u>1,826,976</u>	<u>2,003,493</u>	<u>176,517</u>
Expenses				
Personal Services	325,222	325,222	316,307	8,915
Materials and Supplies	40,900	40,900	20,456	20,444
Contractual Services	1,199,504	1,189,080	1,054,396	134,684
Capital Outlay	62,029	72,453	72,453	0
Other	23,700	23,700	18,473	5,227
<i>Total Expenses</i>	<u>1,651,355</u>	<u>1,651,355</u>	<u>1,482,085</u>	<u>169,270</u>
<i>Excess of Revenues Over Expenditures</i>	128,645	175,621	521,408	345,787
Other Financing Sources (Uses)				
Operating Transfers In	0	0	17,000	17,000
Operating Transfers Out	(212,115)	(212,115)	(209,247)	2,868
<i>Total Other Financing Sources (Uses)</i>	<u>(212,115)</u>	<u>(212,115)</u>	<u>(192,247)</u>	<u>19,868</u>
<i>Net Change in Fund Balance</i>	(83,470)	(36,494)	329,161	365,655
<i>Fund Equity Beginning of Year</i>	<u>168,127</u>	<u>168,127</u>	<u>168,127</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$84,657</u></u>	<u><u>\$131,633</u></u>	<u><u>\$497,288</u></u>	<u><u>\$365,655</u></u>

Richland County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Employee Health Insurance Fund
 For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Charges for Services	\$6,739,982	\$6,739,982	\$6,682,088	(\$57,894)
Interest Income	3,624	3,624	3,624	0
Other	131,718	131,718	158,236	26,518
<i>Total Revenues</i>	<u>6,875,324</u>	<u>6,875,324</u>	<u>6,843,948</u>	<u>(31,376)</u>
Expenses				
Claims	6,390,651	6,390,651	6,391,523	(872)
Other	132,541	132,541	132,541	0
<i>Total Expenses</i>	<u>6,523,192</u>	<u>6,523,192</u>	<u>6,524,064</u>	<u>(872)</u>
<i>Net Change in Fund Balance</i>	352,132	352,132	319,884	(32,248)
<i>Fund Equity Beginning of Year</i>	<u>43,792</u>	<u>43,792</u>	<u>43,792</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$395,924</u></u>	<u><u>\$395,924</u></u>	<u><u>\$363,676</u></u>	<u><u>(\$32,248)</u></u>



Statistical Section



STATISTICAL SECTION

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

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

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

	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>	<u>1993</u>	<u>1992</u>	<u>1991</u>
General Government:										
Legislative and Executive	\$5,222,130	\$5,720,535	\$5,120,064	\$4,898,350	\$5,214,233	\$5,562,206	\$4,298,653	\$4,090,793	\$3,351,077	\$3,648,301
Judicial	3,999,901	3,426,538	3,049,418	2,654,638	2,609,417	2,603,257	2,176,645	2,305,388	2,411,305	2,382,860
Public Safety	8,532,091	8,014,857	7,197,346	6,159,377	5,819,563	4,964,284	4,504,801	4,221,955	3,847,710	3,865,773
Public Works	479,767	436,386	402,006	346,737	343,966	328,297	239,362	235,369	251,819	197,616
Health	1,443,289	1,344,165	386,414	349,475	368,872	321,452	310,983	356,461	325,459	409,508
Human Services	823,248	543,497	527,061	506,655	540,077	476,925	535,187	554,826	536,985	602,682
Conservation and Recreation	157,480	121,131	131,774	105,482	117,097	100,728	90,483	82,558	89,187	83,091
Economic Development	0	0	0	0	0	0	0	0	0	3,907
Other	42,280	22,431	2,236	137,941	86,043	17,237	119,923	150,415	746,062	0
Capital Outlay	0	0	0	0	0	0	0	0	0	1,065,308
Intergovernmental	956,955	478,342	471,656	540,239	31,215	28,139	2,313,239	1,672,909	1,756,431	1,779,612
Debt Service:										
Principal Retirement	0	0	0	0	0	0	0	643	959	786
Interest and Fiscal Charges	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,619</u>	<u>16,484</u>	<u>17,992</u>	<u>8,330</u>	<u>128</u>	<u>155</u>	<u>156</u>
Total Expenditures	<u>\$21,657,141</u>	<u>\$20,107,882</u>	<u>\$17,287,975</u>	<u>\$15,707,513</u>	<u>\$15,146,967</u>	<u>\$14,420,517</u>	<u>\$14,597,606</u>	<u>\$13,671,445</u>	<u>\$13,317,149</u>	<u>\$14,039,600</u>

Source: Richland County Auditor
 Governmental Activities are not presented on a full accrual basis due to only one year of data

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

	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>	<u>1993</u>	<u>1992</u>	<u>1991</u>
Taxes	\$14,664,389	\$13,095,609	\$9,424,229	\$9,411,336	\$8,627,093	\$8,362,074	\$8,602,225	\$7,817,645	\$6,539,462	\$6,327,911
Charges for Services	2,516,039	2,944,276	2,892,792	2,767,600	2,574,063	2,487,444	2,716,672	2,300,335	2,101,022	2,116,581
Licenses and Permits	361,580	339,514	329,349	251,921	253,231	310,337	263,322	259,501	269,709	174,850
Fines and Forfeitures	70,252	97,862	77,152	79,303	90,419	64,910	115,812	81,429	88,502	123,516
Intergovernmental	4,925,915	5,032,353	4,991,951	3,874,055	3,801,822	3,547,647	2,675,667	2,923,930	2,502,469	2,580,845
Special Assessments	0	0	0	0	0	0	0	10,861	0	0
Interest	2,624,422	915,158	1,677,583	1,543,061	732,446	848,208	642,112	1,016,286	838,361	1,762,810
Rentals (2)	13,400	12,478	9,266	7,184	3,588	86,067	0	0	0	0
Contributions and Donations (2)	0	0	425	196,622	0	898	0	0	0	0
Other	<u>161,348</u>	<u>165,946</u>	<u>229,018</u>	<u>196,529</u>	<u>106,662</u>	<u>111,210</u>	<u>503,163</u>	<u>468,003</u>	<u>389,486</u>	<u>426,610</u>
Total Revenue	<u>\$25,337,345</u>	<u>\$22,603,196</u>	<u>\$19,631,765</u>	<u>\$18,327,611</u>	<u>\$16,189,324</u>	<u>\$15,818,795</u>	<u>\$15,518,973</u>	<u>\$14,877,990</u>	<u>\$12,729,011</u>	<u>\$13,513,123</u>

Source: Richland County Auditor

(1) Prior to 1995 Rentals and Contributions and Donations were not separate reporting categories. Governmental Activities are not presented on a full accrual basis due to only one year of data available on a full accrual basis.

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

Year	Current Taxes Levied (2)*	Current Taxes Collected	Percentage of Current Taxes Collected	Delinquent Taxes Collected #	Total Taxes Collected	Percentage of Total Taxes Collected to Current Levy	Unpaid Taxes (1)(3)#	Ratio of Unpaid Taxes to Current Levy
2000	\$85,682,822	\$80,721,296	94.21 %	\$2,629,268	\$83,350,564	97.28 %	\$3,459,771	4.04
1999	77,722,739	75,012,734	96.51	2,431,286	77,444,020	99.64	2,686,087	3.46
1998	75,744,088	73,223,176	96.67	2,403,487	75,626,663	99.84	2,495,222	3.29
1997	71,295,773	68,940,611	96.70	2,459,035	71,399,646	100.15	2,469,710	3.46
1996	68,026,222	65,725,640	96.62	2,064,565	67,790,205	99.65	2,232,543	3.28
1995	64,459,669	62,354,734	96.73	2,499,477	64,854,211	100.61	1,964,163	3.05
1994	54,313,787	52,688,641	97.01	2,422,393	55,111,034	101.47	2,131,546	3.92
1993	55,755,204	53,636,827	96.20	2,051,805	55,688,632	99.88	2,083,945	3.74
1992	52,504,597	50,422,458	96.03	2,452,866	52,875,324	100.71	2,074,229	3.95
1991	49,795,368	48,086,464	96.57	1,745,858	49,832,322	100.07	2,524,924	5.07

Source: Richland County Auditor

- (1) This amount cannot be calculated based on the information in this statistical table because of retroactive additions and deletions which are brought on in one lump sum.
- (2) Does not include adders and remitters done during the year.
- (3) Current delinquent

* - Includes Homestead and Rollback
- Includes interest

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

Year	Real Property (2)		Personal Property		Public Utilities		Total		Ratio
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
2000	\$1,519,985,170	\$4,342,814,771	\$314,171,850	\$1,256,687,400	\$121,725,910	\$138,324,898	\$1,955,882,930	\$5,737,827,069	34.09 %
1999 (b)	1,510,772,820	4,316,493,771	289,601,136	1,158,404,544	130,673,970	148,493,148	1,931,047,926	5,623,391,463	34.34
1998	1,201,977,420	3,434,221,200	303,055,580	1,212,222,320	133,562,720	151,775,818	1,638,595,720	4,798,219,338	34.15
1997	1,180,164,650	3,371,899,000	292,573,128	1,170,292,512	131,684,870	149,641,898	1,604,422,648	4,691,833,410	34.20
1996 (a)	1,079,388,790	3,083,967,971	271,768,224	1,087,072,896	136,769,430	155,419,807	1,487,926,444	4,326,460,674	34.39
1995	1,058,709,290	3,024,883,686	240,547,879	962,191,516	146,520,940	166,501,068	1,445,778,109	4,153,576,270	34.81
1994	1,056,320,630	3,018,058,943	235,707,599	942,830,396	149,879,750	170,317,898	1,441,907,979	4,131,207,237	34.90
1993 (b)	891,291,580	2,546,547,371	231,356,131	925,424,524	150,184,870	170,664,625	1,272,832,581	3,642,636,520	34.94
1992	885,146,050	2,528,988,714	253,793,749	1,015,174,996	137,379,900	156,113,523	1,276,319,699	3,700,277,233	34.49
1991	836,257,810	2,389,308,029	275,546,045	1,020,540,907	124,214,270	141,152,580	1,236,018,125	3,551,001,516	34.81

Source: Richland County Auditor

(1) The percentages for 2000 are 35 percent for all real property, 88 percent for public utility and 25 percent for personal property.

(2) Includes public utility real property and mineral rights

Excludes CAUV reduced values

(a) Update year

(b) Reappraisal year

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

Collection Year	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991
County Units:										
General Fund	\$0.00	\$0.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00
Children's Services	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Mental Health	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Newhope	6.00	6.00	6.00	6.00	6.00	3.50	3.50	3.50	3.50	3.50
Total County Rate	9.00	9.00	11.00	11.00	11.00	8.50	8.50	8.50	8.50	8.50
School Districts Within County:										
Clearfork LSD	50.20	50.80	52.38	52.38	46.20	46.60	46.60	46.80	46.80	42.60
Crestview LSD	45.90	46.40	47.55	47.55	48.30	48.50	48.50	48.50	48.50	34.80
Lexington LSD	41.20	42.05	39.95	39.95	40.30	38.70	38.90	41.10	41.50	42.40
Lucas LSD	43.87	43.70	46.80	46.80	48.80	42.40	41.80	43.60	44.10	44.60
Madison LSD	60.40	60.40	60.40	60.40	50.00	50.00	50.15	50.20	43.50	43.50
Mansfield LSD	66.15	66.15	59.40	59.40	60.15	59.95	59.75	49.65	49.65	46.65
Ontario LSD	44.40	44.50	39.10	39.10	40.30	40.60	40.60	41.10	34.40	34.40
Plymouth LSD	37.30	37.10	35.50	35.50	35.90	36.50	37.40	37.40	33.20	33.20
Shelby LSD	49.60	49.80	50.40	50.40	50.90	50.90	42.40	43.30	43.30	41.70
Overlapping School Districts:										
Ashland CSD	52.10	52.10	52.10	52.10	52.10	52.10	42.30	42.30	43.40	43.60
Buckeye Central LSD	45.00	45.00	46.55	46.55	46.80	46.30	46.26	48.71	48.71	48.71
Crestline EVSD	62.75	62.45	56.00	56.00	57.45	55.50	51.90	51.90	51.90	52.70
Galion CSD	53.90	53.90	53.90	53.90	53.90	53.90	53.90	46.21	46.21	46.21
Northmor LSD	27.10	27.10	27.10	27.10	27.10	27.10	34.05	36.55	36.55	36.55
Loudonville-Perrysville EVSD	35.70	35.70	36.80	36.80	37.40	37.40	37.90	37.90	38.90	38.90
South Central LSD	37.85	38.30	38.30	38.30	38.00	38.00	34.50	34.50	34.50	40.40
Vocational Schools:										
Ashland - Holmes	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	3.10	3.30
EHOVE	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95
Knox County	6.40	6.40	6.40	6.40	6.40	6.40	4.70	4.70	4.70	4.70
Pioneer	4.70	4.70	4.70	4.70	4.70	4.70	3.70	3.70	3.70	3.70
Other:										
C.B. & S. Fire District	4.00	4.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Health Levy	1.40	1.40	1.40	1.40	1.40	1.40	0.90	0.90	0.90	0.90
Mansfield/Richland Co. Library	1.27	0.77	0.28	0.28	0.28	0.70	0.70	0.70	0.70	0.70
Ashland Public Library	0.10	0.50	0.90	0.90	0.90	0.90	0.90	0.90	1.10	0.00

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

Collection Year	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991
Corporations:										
Crestline City	\$7.50	\$8.60	\$9.10	\$9.10	\$8.75	\$7.00	\$7.00	\$7.00	\$7.00	\$10.65
Mansfield City	4.97	4.97	9.34	9.34	9.34	9.54	9.94	9.94	9.94	11.14
Shelby City	5.60	5.50	5.50	5.50	5.50	4.00	4.50	4.50	4.50	4.50
Bellville Village	8.40	8.40	8.40	8.40	4.40	9.40	9.40	9.40	9.40	9.40
Butler Village	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Lexington Village	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	5.20	5.20
Lucas Village	2.00	2.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Ontario Village	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
Plymouth Village	19.50	19.50	19.50	19.50	15.30	10.30	10.30	10.30	10.30	10.30
Shiloh Village	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50
Townships:										
Bloomington	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Butler	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Cass	5.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Franklin	7.80	7.80	7.80	7.80	7.80	7.80	5.30	5.30	5.30	5.30
Jackson	5.30	5.30	5.30	5.30	5.30	5.30	4.70	4.70	4.70	4.70
Jefferson	16.40	16.40	15.20	15.20	15.20	15.20	12.20	14.20	14.20	14.20
Madison	7.50	7.50	7.50	7.50	9.50	9.50	9.50	9.50	9.50	9.50
Mansfield	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13
Mifflin	11.40	11.40	11.40	11.40	11.40	11.40	11.40	11.40	11.40	11.40
Monroe	11.05	14.05	14.05	14.05	13.05	13.05	13.05	13.05	13.05	13.05
Perry	9.00	9.00	9.00	9.00	6.50	6.50	6.50	6.50	6.50	5.00
Plymouth	8.30	9.00	8.30	8.30	8.30	8.30	8.30	8.30	8.30	8.30
Sandusky	7.50	7.50	7.50	7.50	6.50	6.50	6.50	6.50	6.50	6.50
Sharon	2.40	2.40	2.40	2.40	0.40	0.40	0.40	0.40	0.40	2.40
Springfield	8.40	9.00	8.40	8.40	8.40	8.40	5.40	5.40	5.20	5.20
Troy	11.30	8.40	11.30	11.30	9.00	9.00	11.00	11.00	11.00	11.00
Washington	5.50	5.50	5.50	5.50	10.60	8.10	8.10	8.10	9.10	9.10
Weller	4.00	4.00	4.00	4.00	3.75	3.75	3.75	3.75	3.75	3.75
Worthington	14.20	14.20	13.00	13.00	12.50	12.50	12.50	12.50	12.50	12.50

Source: Richland County Auditor

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

<u>Year</u>	<u>Amount Billed</u>	<u>Net Amount Collected</u>	<u>Percent Collected</u>
2000	\$1,773,469	\$1,720,043	96.99 %
1999	1,761,887	1,663,102	94.39
1998	1,720,920	1,411,477	82.02
1997	1,703,443	1,651,378	96.94
1996	2,597,774	1,374,810	52.92
1995	1,840,536	949,083	51.57
1994	1,816,389	921,123	50.71
1993	1,693,808	955,348	56.40
1992	1,706,872	925,313	54.21
1991	1,707,135	824,888	48.32

Source: Richland County Auditor

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

<u>Year</u>	<u>Principal</u>	<u>Interest and Fiscal Charges</u>	<u>Total Debt Service</u>	<u>General Fund Expenditures</u>	<u>Ratio of Debt Service To Total General Fund Expenditures</u>
2000	\$625,000	\$490,038	\$1,115,038	\$21,657,141	5.15 %
1999	690,000	552,067	1,242,067	20,107,882	6.18
1998	550,000	545,196	1,095,196	17,287,975	6.34
1997	205,000	492,560	697,560	15,707,513	4.44
1996	200,000	382,968	582,968	15,146,967	3.85
1995	142,767	306,407	449,174	14,420,517	3.11
1994	135,583	318,013	453,596	14,597,606	3.11
1993	133,399	329,241	462,640	13,671,445	3.38
1992	119,030	298,090	417,120	13,317,149	3.13
1991	116,845	163,568	280,413	14,039,600	2.00

Source: Richland County Auditor's Office

Richland County, Ohio
Computation of Legal Debt Margin
December 31, 2000

	<u>Total Debt Limit (1)</u>	<u>Total Unvoted Debt Limit (2)</u>
Assessed Value of County Collection Year 2000 (3)	\$1,955,882,930	\$1,955,882,930
Debt Limitation	47,397,073	19,558,829
Total Outstanding Debt:		
General Obligations Bonds	8,795,000	8,795,000
Special Assessment Bonds	11,485,000	11,485,000
General Obligation Notes	3,451,000	3,451,000
Special Assessments Notes	3,895,000	3,895,000
Total	<u>27,626,000</u>	<u>27,626,000</u>
Exemptions:		
General Obligations Bonds (paid from rentals)	6,874,588	6,874,588
Special Assessment Bonds	11,485,000	11,485,000
Special Assessments Notes	3,895,000	3,895,000
Enterprise Fund Notes	194,000	194,000
Debt Service Fund Balance	48,307	48,307
Total Exemptions	<u>22,496,895</u>	<u>22,496,895</u>
Net Debt	<u>5,129,105</u>	<u>5,129,105</u>
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$42,267,968</u>	<u>\$14,429,724</u>

- (1) The Debt Limitation is calculated as follows:
3% of first \$100,000,000 of assessed value
1 1/2% of next \$200,000,000 of assessed value
2 1/2% of amount of assessed value in excess of \$300,000,000
(2) The Debt Limitation equals 1% of assessed value.
(3) Includes CAUV reduced values.

Note - Does not include capital leases.

Source: Richland County Auditor

Richland County, Ohio
Computation of Direct and Overlapping Debt
General Obligation Bonds
December 31, 2000

<u>Jurisdiction</u>	<u>General Obligation Debt Outstanding</u>	<u>Percentage Applicable to County (1)</u>	<u>Amount Applicable to County</u>
Richland County	\$8,795,000	100.00%	\$8,795,000
Schools Wholly Within County (2)	79,018,331	100.00	79,018,331
Clearfork LSD (2)	17,430,642	94.12	16,405,720
Crestview LSD (2)	3,963,734	77.12	3,056,832
Lexington LSD (2)	150,000	95.42	143,130
Lucas LSD (2)	140,000	95.72	134,008
Plymouth LSD (2)	<u>3,257,222</u>	78.36	<u>2,552,359</u>
	<u><u>\$112,754,929</u></u>		<u><u>\$110,105,380</u></u>

Source: Richland County Auditor's Office

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

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

Year	Population	Assessed Value	Gross Bonded Debt	Debt Service Monies Available	Debt Payable from Special Assessments	Debt Payable from Enterprise Revenues (3)	Net Bonded Debt	Ratio of Net General Bonded Debt to Assessed Value	Net General Bonded Debt Per Capita
2000	131,198 *	\$1,955,882,930	\$20,280,000	\$48,307	\$11,485,000	\$0	\$8,746,693	0.45 %	\$66.67
1999	129,607 (1)	1,931,047,926	21,495,000	43,523	12,075,000	0	9,376,477	0.49	72.35
1998	127,342 *	1,638,595,720	22,004,000	74,785	11,894,000	0	10,035,215	0.61	78.81
1997	128,151 *	1,604,422,648	22,943,000	162,891	12,423,000	0	10,357,109	0.65	80.82
1996	128,151 (1)	1,487,926,444	17,942,000	247,010	12,937,000	0	4,757,990	0.32	37.13
1995	127,000 *	1,445,778,109	18,649,000	9,116	13,431,000	1,018,133	4,190,751	0.29	33.00
1994	127,000 *	1,441,907,979	9,274,000	18,041	3,859,000	1,072,366	4,324,593	0.30	34.05
1993	127,600 *	1,272,832,581	9,592,000	13,747	4,027,000	1,124,783	4,426,470	0.35	34.69
1992	126,408 (1)	1,276,319,699	9,920,001	23,664	0	5,843,791	4,052,546	0.32	32.06
1991	127,246 *	1,236,018,125	9,368,000	171,723	0	5,547,360	3,648,917	0.30	28.68

Source: Richland County Auditor's Office

* Estimate

(1) Richland County Regional Planning Commission

(2) GAAP Basis, all others Cash Basis

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

Richland County, Ohio
Demographic Statistics
Last Ten Years

Year	Population	School Enrollment (2)	Unemployment Rate
2000	131,198	21,242	5.6 % (4)
1999	(1) 129,607	21,415	6.4 (4)
1998	(1) 127,342	13,227	5.9 (4)
1997	* 128,151	13,589	5.8 (4)
1996	(1) 128,151	13,538	6.0 (4)
1995	* 127,000	13,539	6.4 (4)
1994	* 127,000	13,515	7.7 (3)
1993	* 127,600	13,054	6.8 (3)
1992	(1) 126,408	13,141	7.9 (1)
1991	* 127,246	13,099	8.6 (1)

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

Richland County, Ohio
Ten Largest Employers
December 31, 2000

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

Source: Mansfield Chamber of Commerce

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

Year	Real Property Value (1)			New Construction (1)			Financial Institutions Deposits (2)
	Agriculture Residential	(3) Commercial Industrial	Tax Exempt	Agriculture Residential	Commercial Industrial	Total	
2000	\$1,180,981,840	\$339,003,330	\$234,879,240	\$21,478,920	\$11,233,330	\$32,712,250	\$768,325,000
1999	1,167,527,770	343,245,050	204,508,410	15,608,250	6,531,990	22,140,240	774,137,000
1998	893,463,730	307,975,330	201,794,530	15,468,690	6,023,880	21,492,570	746,517,000
1997	872,531,220	307,127,200	200,513,550	14,614,180	9,096,620	23,710,800	685,174,000
1996	784,131,180	295,678,180	200,583,710	14,016,450	6,550,510	20,566,960	1,013,018,000
1995	770,040,310	288,668,980	192,123,630	10,459,970	6,933,370	17,393,340	693,824,000
1994	764,893,480	290,497,400	192,360,560	10,199,910	3,184,930	13,384,840	664,814,000
1993	643,601,720	247,324,190	125,552,360	8,378,390	1,958,750	10,337,140	648,165,000
1992	635,407,680	255,329,990	124,455,000	9,532,180	6,486,100	16,018,280	662,835,000
1991	626,168,110	252,280,630	124,885,990	7,155,980	4,474,510	11,630,490	660,392,000

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

Richland County, Ohio
Principal Taxpayers
Real Property and Public Utilities Taxes
December 31, 2000

Taxpayer	Type of Business	Assessed Valuation	Percent of Total Real Property Assessed Value
Ohio Edison	Public Utility	\$32,804,010	2.00 %
United Telephone Company of Ohio	Public Utility	21,479,620	1.31
Columbia Gas Transmission	Public Utility	23,399,860	1.43
Columbia Gas of Ohio	Public Utility	14,639,840	0.89
General Motors	Automotive	14,228,380	0.87
Ohio Power Company	Public Utility	9,967,320	0.61
Armco	Manufacturing	7,402,720	0.45
J G Mansfield LLC	Shopping Center	7,090,760	0.43
Copperweld	Manufacturing	6,080,350	0.37
Gumberg Association	Shopping Center	<u>4,613,460</u>	<u>0.28</u>
Totals		<u>\$141,706,320</u>	<u>8.63 %</u>
Total Real Property Assessed Valuation		\$1,519,985,170	
Total Public Utilities Assessed Valuation		<u>121,725,910</u>	
Total		<u>\$1,641,711,080</u>	

Source: Richland County Auditor

Richland County, Ohio
Principal Taxpayers
Tangible Personal Property Tax
December 31, 2000

Taxpayer	Type of Business	Assessed Valuation	Percent of Total Personal Property Assessed Value
General Motors	Automotive	\$38,516,850	12.26 %
Copperweld	Steel	26,506,320	8.44
AD Steel Corp	Manufacturing	14,177,200	4.51
Newman Tech	Manufacturing	12,625,030	4.02
Gorman Rupp Industries	Manufacturing	11,846,500	3.77
MTD Products	Manufacturing	11,791,150	3.75
PPG Industries	Manufacturing	7,949,230	2.53
Jay Industries	Manufacturing	6,900,970	2.20
Thermo-O-Disc	Manufacturing	6,376,630	2.03
Stoneridge Industries	Manufacturing	<u>4,810,580</u>	<u>1.53</u>
Totals		<u>\$141,500,460</u>	<u>45.04 %</u>
Total Personal Property Assessed Valuation		<u>\$314,171,850</u>	

Source: Richland County Auditor

Richland County, Ohio

Miscellaneous Statistics

December 31, 2000

Date of Incorporation 1813

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

County Seat Mansfield

Area - Square Miles 449

Number of Political Subdivisions Located in the County:

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

Universities:

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

Roads (1):

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

Communications:

Radio Stations:

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

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

Newspapers:

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

Voter Statistics (2)

	2000	1999	1998
Number of Registered Voters	82,059	78,320	79,701
Number of Voters	54,088	35,517	41,206
Percentage of Registered Voters Voting	65.91%	45.35%	51.70%

* Estimate

(1) County Engineer's Office

(2) County Board of Elections

All other information obtained from Regional Planning Commission



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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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
AUGUST 9, 2001**