



Dave Yost • Auditor of State



**RICHLAND COUNTY**

**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
Independent Accountants' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i> .....	1
Independent Accountants' Report on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control Over Compliance Required by OMB Circular A-133 .....	3
Federal Awards Expenditures Schedule .....	5
Notes to the Federal Awards Expenditures Schedule .....	8
Schedule of Findings .....	11
Schedule of Prior Audit Findings and Questioned Costs .....	13

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# Dave Yost • Auditor of State

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

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

To the County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Richland County, Ohio, (the County) as of and for the year ended December 31, 2010, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 28, 2011. Our report refers to other auditors. We qualified our report on the General Fund and remaining fund information because the County did not reverse a prior advance which was not consistent with the purpose for which the fund was established. We also noted governmental fund balances, and Governmental Activities net assets were restated due to changes in fund structure as a result of implementing Governmental Accounting Standards Board (GASB) Statement 54. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of Richland Newhope Industries, Inc., the discretely presented component unit, in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Governmental Auditing Standards* and accordingly this report does not extend to Richland Newhope Industries, Inc.

### **Internal Control Over Financial Reporting**

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

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. Therefore, we cannot assure that we have identified all deficiencies, significant deficiencies or material weaknesses. However, as described in the accompanying schedule of findings we identified a certain deficiency in internal control over financial reporting, that we consider a material weakness.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and timely corrected. We consider finding 2010-001 described in the accompanying schedule of findings to be a material weakness.

### **Compliance and Other Matters**

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed an instance of noncompliance or other matter we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2010-001.

We also noted certain matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated June 28, 2011.

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

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



**Dave Yost**  
Auditor of State

June 28, 2011



# Dave Yost • Auditor of State

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

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

To the County Commissioners:

### Compliance

We have audited the compliance of Richland County, Ohio, (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of Richland County's major federal programs for the year ended December 31, 2010. The summary of auditor's results section of the accompanying Schedule of Findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, Richland County, Ohio complied, in all material respects, with the requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2010.

### Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could directly and materially affect a major federal program, to determine our auditing procedures for the purpose of opining on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of opining on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

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

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

### **Federal Awards Expenditures Schedule**

We have also audited the financial statements of the governmental activities, the business-type activities, the discretely-presented component unit, each major fund and the aggregate remaining fund information of Richland County, Ohio, (the County) as of and for the year ended December 31, 2010, and have issued our report thereon dated June 28, 2011 except for our opinion on the federal awards expenditure schedule, for which the date is August 8, 2011. We qualified our report on the General Fund and remaining fund information because the County did not reverse a prior year advance which was not consistent with the purpose for which the fund was established. We also noted other auditors audited the component unit and governmental fund balances and Governmental Activities net assets were restated due to changes in fund structure as a result of implementing Governmental Accounting Standards Board (GASB) Statement 54. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Federal Awards Expenditures Schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

We noted matters involving federal compliance or internal control over federal compliance not requiring inclusion in this report, that we reported to the County's management in a separate letter dated June 28, 2011.

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



**Dave Yost**  
Auditor of State

June 28, 2011



RICHLAND COUNTY  
**FEDERAL AWARDS EXPENDITURES SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2010**

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Federal Expenditures
<b><u>U.S. Department of Agriculture</u></b>			
<i>Passed through the Ohio Department of Education:</i>			
National School Lunch Program	10.555	N/A	\$41,322
Child and Adult Care Food Program	10.558	N/A	39,480
<i>Passed through the Ohio Department of Jobs and Family Services:</i>			
Food Stamps Cluster (SNAP):			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-1011-11-5105	1,112,086
ARRA - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program		G-1011-11-5105	<u>43,727</u>
Total State Administrative Matching Grants for the Supplemental Nutrition Assistance Program			1,155,813
Total Food Stamps Cluster (SNAP)			<u>1,155,813</u>
Total U.S. Department of Agriculture			1,236,615
<b><u>U.S. Department of Housing and Urban Development</u></b>			
<i>Passed through the Ohio Department of Development:</i>			
Community Development Block Grants/State's Program	14.228	2008	88,534
		2009	<u>263,519</u>
Total Community Development Block Grants/State's Program			352,053
ARRA - Homelessness Prevention and Rapid Re-Housing Program (Recovery Act Funded)	14.257	B-A-09-065-1	<u>232,361</u>
Total U.S. Department of Housing and Urban Development			584,414
<b><u>U.S. Department of Justice</u></b>			
<i>Passed through the Ohio Department of Youth Services:</i>			
Juvenile Accountability Block Grants	16.523	2009-JB-002-A110	10,259
		2009-JB-DMC-B081	<u>17,216</u>
Total Juvenile Accountability Block Grants			27,475
<i>Passed through the Ohio Criminal Justice Service:</i>			
Crime Victim Assistance	16.575	N/A	62,700
		N/A	<u>36,696</u>
Total Crime Victim Assistance			99,396
Drug Court Discretionary Grant Program	16.585	2010-DC-BX-0014	690
ARRA - Violence Against Women Formula Grants	16.588	2009-AR-VA2-1262	17,355
Local Law Enforcement Block Grant (LLEBG)	16.592	2007-DJ-BX-1073	11,678
Residential Substance Abuse Treatment for State Prisoners	16.593	2010-RS-SAT-190	8,940
Bulletproof Vest Partnership Program	16.607	N/A	5,709
Project Safe Neighborhoods	16.609	2007-PS-PSN-323	11,253
Public Safety Partnership and Community Policing Grants	16.710	2009-RK-WX-0686	52,714
Edward Byrne Memorial Justice Assistance Grant Program Cluster:			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	N/A	6,363
		2009-JG-C01-6271	<u>32,000</u>
Total Edward Byrne Memorial Justice Assistance Grant Program			38,363
ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories	16.803	2009-RA-A01-2067	72,899
		2009-RA-C01-2100	<u>46,807</u>
Total ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories			119,706
ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government	16.804	2009-SB-B9-0112	<u>14,863</u>
Total Edward Byrne Memorial Justice Assistance Grant Program Cluster			172,932
ARRA - Edward Byrne Memorial Competitive Grant Program	16.808	99-8169-ARRA-T-10-10163	25,407
		99-8169-ARRA-T-11-10163	<u>11,750</u>
Total ARRA - Edward Byrne Memorial Competitive Grant Program			37,157
Total U.S. Department of Justice			445,299
<b><u>U.S. Department of Labor</u></b>			
<i>Passed through the Ohio Department of Jobs and Family Services:</i>			
<i>Passed through WIA Area 10:</i>			
Employment Service/Wagner-Peyser Funded Activities	17.207	N/A	22,749
WIA Cluster:			
WIA Adult Program	17.258	N/A	329,951
WIA Adult Program/Administration		N/A	12,764
ARRA - WIA Adult Program		N/A	130,102
ARRA - WIA Adult Program/Administration		N/A	<u>1,863</u>
Total WIA Adult Program			474,680

RICHLAND COUNTY  
**FEDERAL AWARDS EXPENDITURES SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2010  
 (Continued)**

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Federal Expenditures
WIA Youth Activities	17.259	N/A	39
ARRA - WIA Youth Activities		N/A	63,438
ARRA - WIA Youth Activities/Administration		N/A	302
Total WIA Youth Activities			<u>63,779</u>
WIA Dislocated Workers	17.260	N/A	510,615
WIA Dislocated Workers/Administration		N/A	8,526
ARRA - WIA Dislocated Workers		N/A	675,330
ARRA - WIA Dislocated Workers/Administration		N/A	3,317
Total WIA Dislocated Workers			<u>1,197,788</u>
WIA Dislocated Workers	17.277	N/A	232,279
WIA Dislocated Workers/Administration		N/A	8,258
Total WIA Dislocated Workers			<u>240,537</u>
Total WIA Cluster			1,976,784
Disabled Veterans' Outreach Program (DVOP)	17.801	N/A	294
Local Veterans' Employment Representative Program	17.804	N/A	6,269
Total U.S. Department of Labor			2,006,096
<b><u>U.S. Department of Transportation</u></b>			
<i>Passed through the Ohio Department of Transportation:</i>			
Highway Planning and Construction	20.205	N/A	432,250
<i>Passed through the Ohio Department of Public Safety:</i>			
State and Community Highway Safety	20.600	N/A	47,721
Total U.S. Department of Transportation			479,971
<b><u>U.S. Department of Education</u></b>			
<i>Passed through the Ohio Department of Education:</i>			
Special Education Cluster:			
Special Education_Preschool Grants	84.173	N/A	48,332
ARRA - Special Education - Preschool Grants, Recovery Act	84.392	N/A	486
Total Special Education Cluster			<u>48,818</u>
<i>Passed through the Ohio Department of Alcohol and Drug Addiction Services:</i>			
Safe and Drug-Free Schools and Communities_State Grants	84.186	N/A	14,516
Total U.S. Department of Education			63,334
<b><u>Election Assistance Commission</u></b>			
<i>Passed through the Ohio Secretary of State:</i>			
Help America Vote Act Requirements Payments	90.401	N/A	1,248
<b><u>U.S. Department of Health and Human Services</u></b>			
<i>Passed through the Ohio Department of Homeland Security:</i>			
Medical Reserve Corps Small Grant Program	93.008	N/A	4,067
<i>Passed through the Ohio Department of Jobs and Family Services:</i>			
Promoting Safe and Stable Families	93.556	G-1011-11-5107	207,695
Temporary Assistance for Needy Families Cluster:			
Temporary Assistance for Needy Families	93.558	G-1011-11-5105	3,409,657
ARRA – Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program	93.714	G-1011-11-5105	230,921
Total Temporary Assistance for Needy Families Cluster			3,640,578
Child Support Enforcement	93.563	G-1011-11-5106	258,830
ARRA - Child Support Enforcement		G-1011-11-5106	1,289,400
Total Child Support Enforcement			<u>1,548,230</u>
Child Care Cluster:			
Child Care and Development Block Grant	93.575	G-1011-11-5105	19,824
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	G-1011-11-5105	367,038
Total Child Care Cluster			386,862
Child Welfare Services_State Grants	93.645	G-1011-11-5107	84,147
Foster Care_Title IV-E	93.658	G-1011-11-5107	1,510,010
ARRA - Foster Care_Title IV-E		G-1011-11-5107	115,920
Total Foster Care_Title IV-E			<u>1,625,930</u>
Adoption Assistance	93.659	G-1011-11-5107	2,361,559
Child Abuse and Neglect State Grants	93.669	G-1011-11-5107	2,000
Chafee Foster Care Independence Program	93.674	G-1011-11-5107	37,517

RICHLAND COUNTY  
**FEDERAL AWARDS EXPENDITURES SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2010  
 (Continued)**

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Federal Expenditures
<b>Passed through the Ohio Department of Mental Health:</b>			
Social Services Block Grant	93.667	05D910	114,153
<b>Passed through the Ohio Department of Jobs and Family Services:</b>			
Social Services Block Grant	93.667	G-1011-11-5105	424,126
<b>Passed through the Ohio Department of Developmental Disabilities:</b>			
Social Services Block Grant	93.667	N/A	<u>76,633</u>
Total Social Services Block Grant			614,912
<b>Passed through the Ohio Department of Mental Health:</b>			
State Children's Insurance Program	93.767	05D CHIPS	258,525
<b>Passed through the Ohio Department of Alcohol and Drug Addiction Services:</b>			
State Children's Insurance Program	93.767	70 CHIPS	<u>46,818</u>
Total State Children's Insurance Program			305,343
<b>Passed through the Ohio Department of Developmental Disabilities:</b>			
Medical Assistance Program - MAC	93.778	N/A	233,228
ARRA - Medical Assistance Program		N/A	<u>304,911</u>
			538,139
<b>Passed through the Ohio Department of Mental Health:</b>			
Medical Assistance Program	93.778	05D Regular 05D ARRA	2,800,613 <u>442,935</u> 3,243,548
<b>Passed through the Ohio Department of Alcohol and Drug Addiction Services:</b>			
Medical Assistance Program	93.778	70 Regular 70 ARRA	432,522 <u>68,451</u> 500,973
<b>Passed through the Ohio Department of Jobs and Family Services:</b>			
Medical Assistance Program	93.778	G-1011-11-5105	902,894
Medical Assistance Program	93.778	G-1011-11-5107	<u>6,272</u>
Total Medical Assistance Program			5,191,826
<b>Passed through the Ohio Department of Mental Health:</b>			
Block Grants for Community Mental Health Services	93.958	05D91	119,820
<b>Passed through the Ohio Department of Alcohol and Drug Addiction Services:</b>			
Block Grants for Prevention and Treatment of Substance Abuse	93.959	*	<u>471,991</u>
Total U.S. Department of Health and Human Services			16,602,477
<b>U.S. Department of Homeland Security</b>			
<b>Passed through the Ohio Department of Homeland Security:</b>			
Emergency Management Performance Grants	97.042	2009-EP-E9-0061	76,010
Homeland Security Cluster:			
State Homeland Security Program (SHSP)	97.067	2007-GE-T7-0030 2008-GE-T8-0025 2009-SS-T9-0089	11,156 44,484 <u>71,464</u>
Total Homeland Security Cluster			127,104
Total U.S. Department of Homeland Security			<u>203,114</u>
Total Federal Expenditures			<u>\$21,622,568</u>

\* Pass Through Entity Numbers for the Block Grants for Prevention and Treatment of Substance Abuse:  
 70-5005-UMADAOP-P-10-9202, 70-5005-UMADAOP-P-11-9202, 70-08169-DCRT-O-10-9761, 70-08169-DCRT-O-11-9761,  
 70-SAPT-BG, 70-5005-CFRO-T-10-1029, 70-5005-CFRO-T-11-1029, 70-3593-Women-T-10-8968, 70-4158-Women-T-11-10184

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

**RICHLAND COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE  
FISCAL YEAR ENDED DECEMBER 31, 2010**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE B - SUBRECIPIENTS**

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

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

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

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

These loans are collateralized by the assets of the business.

Activity in the CDBG revolving loan fund during 2010 is as follows:

Beginning loans receivable balance as of January 1, 2010	\$328,087
Loans made	0
Loan principal repaid	66,668
Ending loans receivable balance as of December 31, 2010	<u>\$261,419</u>
Cash balance on hand in the revolving loan fund as of December 31, 2010	\$78,501
Administrative costs expended during 2010	\$0

The table above reports gross loans receivable. Of the loans receivable as of December 31, 2010, the County estimates \$178,990 to be uncollectible.

**NOTE D - MATCHING REQUIREMENTS**

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

**RICHLAND COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE  
FISCAL YEAR ENDED DECEMBER 31, 2010  
(Continued)**

**NOTE E – OHIO DEPARTMENT OF JOB AND FAMILY SERVICES 2009 ADJUSTMENTS**

The Ohio Department of Job and Family Services (ODJFS) sub-awarded to Richland County, Federal funding from the U.S. Department of Health and Human Services. Although these programs were administered at the County level, in July 2010 ODJFS adjusted some of the County’s child care expenditures to align them with available funding sources. ODJFS’ adjustments were retroactive to the beginning of the grant period (October 1, 2009). Therefore, these July 2010 adjustments affect 2009 calendar-year program expenditures previously reported as follows:

<u>Child Care Cluster</u>	<u>CFDA #</u>	<u>Pass through #</u>	<u>2009 Federal Expenditures Reported</u>	<u>July 2010 Adjustment</u>	<u>Adjusted 2009 Federal Expenditures Reported</u>
Child Care and Development Block Grant	93.575	G-1011-11-5105	\$38,013	\$0	\$38,013
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	G-1011-11-5105	1,257,651	(368,814)	888,837
ARRA – Child Care and Development Block Grant	93.713	G-1011-11-5105	<u>706,056</u>	<u>0</u>	<u>706,056</u>
Total			<u>\$2,001,720</u>	<u>(\$368,814)</u>	<u>\$1,632,906</u>

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**RICHLAND COUNTY**  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A -133 § .505**  
**DECEMBER 31, 2010**

**1. SUMMARY OF AUDITOR'S RESULTS**

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Qualified
<b>(d)(1)(ii)</b>	<b>Were there any material control weaknesses reported at the financial statement level (GAGAS)?</b>	Yes
<b>(d)(1)(ii)</b>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	Yes
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weaknesses reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510(a)?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	CFDA # 10.561 – Food Stamps Cluster (SNAP) CFDA # 14.257 – Homeless Prevention and Rapid Re-Housing Program (Recovery Act Funded) CFDA # 17.258, 17.259, 17.260, and 17.277 – WIA Cluster CFDA # 20.205 – Highway Planning and Construction CFDA # 93.558 and 93.714 – Temporary Assistance for Needy Families Cluster CFDA # 93.563 – Child Support Enforcement CFDA # 93.778 – Medical Assistance Program
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$651,032 Type B: All Others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	No

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

**FINDING NUMBER 2010-001**

**Noncompliance and Material Weakness**

**Finding for Adjustment**

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

In 2008, the County recorded an advance from the Self Insurance Internal Service Fund (remaining fund information) to the General Fund in the amount of \$1,600,000, which was not consistent with the purpose for which the Self Insurance Internal Service Fund was established. A finding for adjustment was issued in 2008 & 2009 for this item; however, it was not booked by the County. During 2010, the County reversed \$320,000 of this advance and recorded on its financial statements an interfund loan payable in the General Fund and interfund loan receivable in the Self Insurance Internal Service Fund of \$1,280,000 for the un-reversed portion of this advance.

Since the original advance from the Self Insurance Fund to the General Fund should not have occurred the General Fund's equity in pooled cash and cash equivalents and loans from other funds are overstated by \$1,280,000, each; and the Internal Service Fund's equity in pooled cash and cash equivalents is understated and loans to other funds is overstated \$1,280,000, each. This amount represents the unpaid portion of this advance outstanding at December 31, 2010.

In accordance with the foregoing facts, we hereby issue a finding for adjustment against the General Fund and in favor of the Self Insurance Fund in the amount of \$1,280,000.

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

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

The County Commissioners performed their actions in coordination with all departments and/or agencies that pay money into the Self Insurance fund. This action was done as an advance instead of a transfer to insure that the County Commissioners would return these dollars in the future to the funds that they originally placed them in. During 2010, the County returned \$320,000 to the Self Insurance fund.

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

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

None



RICHLAND COUNTY

**SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS  
OMB CIRCULAR A -133 § .315 (b)  
DECEMBER 31, 2010**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain:</i></b>
2009-001	Material Weakness/ Noncompliance Citation: <b>Ohio Rev. Code Section 5705.10(H)</b> –The County recorded interfund advances which were not consistent with the purposes for which the respective funds were established.	No	Partially Corrected; The County repaid \$320,000 of the original interfund advance. Repeated as Finding 2010-001
2009-002	<b>Ohio Rev. Code Section 5705.41(D)</b> – The County did not properly certify all tested expenditures.	Yes	Finding no longer valid.
2009-003	Questioned Cost: <b>2 C.F.R. Part 225, App.B Section 37.(c)</b> – The County Job and Family Services paid \$128,210 more for rental expenses than they were permitted.	No	Similar issue repeated in the Management Letter.

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RICHLAND COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED

December 31, 2010

Prepared by The Richland County Auditor's Office

Patrick W. Dropsey, County Auditor

**Richland County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2010*  
*Table of Contents*

---

**I. INTRODUCTORY SECTION**

Table of Contents .....	i
Letter of Transmittal .....	vi
GFOA Certificate of Achievement .....	xi
Elected Officials.....	xii
Principal Appointed Officials and Department Heads.....	xiii
Organizational Charts .....	xiv

**II. FINANCIAL SECTION**

Independent Accountants' Report.....	1
Management's Discussion and Analysis.....	4
Basic Financial Statements	
Government-wide Financial Statements:	
Statement of Net Assets .....	11
Statement of Activities.....	12
Fund Financial Statements:	
Balance Sheet - Governmental Funds.....	14
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds .....	16
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual:	
General Fund.....	18
Mental Health Board Fund.....	19
Developmental Disabilities Board Fund.....	20
Public Assistance Fund.....	21
Children's Services Fund.....	22
Statement of Fund Net Assets - Proprietary Funds.....	23
Statement of Revenues, Expenses and Changes in Fund Net Assets - Proprietary Funds .....	24
Statement of Cash Flows - Proprietary Funds .....	25
Statement of Fiduciary Net Assets - Fiduciary Funds .....	27
Statement of Changes in Fiduciary Net Assets - Fiduciary Funds .....	28
Notes to the Basic Financial Statements .....	29

**Richland County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2010*  
*Table of Contents (continued)*

---

Combining and Individual Fund Statements and Schedules:

Combining Statements - Nonmajor Governmental Funds:

Fund Descriptions .....	76
Combining Balance Sheet - Nonmajor Governmental Funds.....	80
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds.....	81
Combining Balance Sheet - Nonmajor Special Revenue Funds.....	82
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds.....	87
Combining Balance Sheet - Nonmajor Capital Projects Funds .....	92
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Capital Projects Funds .....	95

Combining Statements - Internal Service Funds:

Fund Descriptions .....	98
Combining Statement of Fund Net Assets - Internal Service Funds .....	99
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets - Internal Service Funds.....	100
Combining Statement of Cash Flows - Internal Service Funds .....	101

Combining Statements - Fiduciary Funds:

Fund Descriptions .....	102
Combining Statement of Fiduciary Net Assets - Private Purpose Trust Funds .....	104
Combining Statement of Changes in Fiduciary Net Assets - Private Purpose Trust Funds .....	105
Combining Statement of Changes in Assets and Liabilities - Agency Funds.....	106

**Richland County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2010*  
*Table of Contents (continued)*

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

Major Funds:

General Fund.....	110
Mental Health Board Fund.....	118
Developmental Disabilities Board Fund.....	119
Public Assistance Fund.....	120
Children’s Services Fund.....	121
Special Assessment Debt Retirement Fund.....	122
General Obligation Debt Retirement Fund.....	123
Sewer Fund.....	124

NonMajor Funds:

Dog and Kennel Fund.....	125
Real Estate Assessment Fund.....	126
Motor Vehicle License and Gas Tax Fund.....	127
Court Operations Fund.....	128
Sheriff Operations Fund.....	129
Adult Probation Fund.....	130
Court Computers Fund.....	131
Dayspring Fund.....	132
Child Support Enforcement Agency Fund.....	133
Delinquent Real Estate Collection Fund.....	134
Bike Trail Maintenance Fund.....	135
Veterans’ Cemetery Fund.....	136
Ditch Maintenance Fund.....	137
Enhanced 911 Wireless Fund.....	138
Voting Equipment Fund.....	139
Screening and Diversion Fund.....	140
Federal Grants Fund.....	141
State Grants Fund.....	143
Local Grants Fund.....	144
Wedgewood Imperial Stormwater Assessment Fund.....	145
Road and Bridge Fund.....	146
Special Projects Fund.....	147
Energy/911 Notes Fund.....	148
Capital Equipment Purchases Fund.....	149
Issue II Fund.....	150
Geographic Information System Fund.....	151
Madison Township Sewer A Fund.....	152
Mental Health Housing Fund.....	153
Child Support Enforcement Agency Fund.....	154
Munis System Fund.....	155
Employee Health Insurance Fund.....	156
County Phone System Fund.....	157
County Home Resident Trust Fund.....	158

**Richland County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2010*  
*Table of Contents (continued)*

---

**III. STATISTICAL SECTION**

Statistical Section Table of Contents.....	S1
Net Assets by Component – Last Ten Years.....	S2
Changes in Net Assets – Last Ten Years.....	S4
Fund Balances, Governmental Funds – Last Two Years .....	S10
Fund Balances, Governmental Funds – Last Eight Years .....	S12
Changes in Fund Balances, Governmental Funds – Last Ten Years.....	S14
Assessed Valuation and Estimated Actual Values of Taxable Property – Last Ten Years .....	S16
Property Tax Rates – Direct and Overlapping Governments – Last Ten Years.....	S18
Property Tax Levies and Collections – Real and Public Utility Taxes – Last Six Years .....	S32
Property Tax Levies and Collections – Tangible Personal Property Taxes – Last Ten Years.....	S34
Principal Real Property Taxpayers – 2010 and 2002 .....	S36
Principal Public Utility Property Taxpayers – 2010 and 2002 .....	S37
Computation of Direct and Overlapping Governmental Activities Debt.....	S38
Ratio of Outstanding Debt to Total Personal Income and Debt Per Capita – Last Ten Years.....	S40
Ratio of General Obligation Bonded Debt to Estimated True Values of Taxable Property and Bonded Debt per Capita – Last Ten Years.....	S42
Pledged Revenue Coverage Sewer – Last Three Years .....	S43
Computation of Legal Debt Margin – Last Ten Years.....	S44
Demographic and Economic Statistics – Last Ten Years.....	S48
Principal Employers – 2010 and 2001.....	S50
Full-Time Equivalent County Government Employees by Function/Program – Last Ten Years .....	S52

**Richland County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2010*  
*Table of Contents (continued)*

---

Operating Indicators by Function/Program – Last Ten Years.....	S54
Capital Assets Statistics by Function/Program – Last Ten Years .....	S56
Miscellaneous Statistics .....	S58



# PATRICK W. DROPSEY

RICHLAND COUNTY AUDITOR

---

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



June 28, 2011

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, 2010. This CAFR conforms to Generally Accepted Accounting Principles (GAAP) as applicable to government entities and includes the reporting model as promulgated by GASB Statement No. 34.

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

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

State statutes require the County to be subjected to an annual examination by the Auditor of State. The Auditor of State's office rendered an opinion on the County's financial statements as of December 31, 2010, and the Independent Accountants' Report on the basic financial statements is included in the financial section of this report.

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

## ***Profile of the County***

Richland County was organized into a separate political entity in 1813. It encompasses nineteen townships, six villages, with Lexington being the largest, the City of Shelby, a small portion of the City of Crestline, the City of Ontario, and the City of Mansfield, which is the County seat. The County has an area of 449 square miles and has a population of 124,475, according to an estimate by the United States Census Bureau.

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

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

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

Richland County employs over 925 people who provide various services to benefit its citizens. These services include welfare and social services, justice system services, sewer services, road and bridge services, support services, police protection and other miscellaneous County services.

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

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

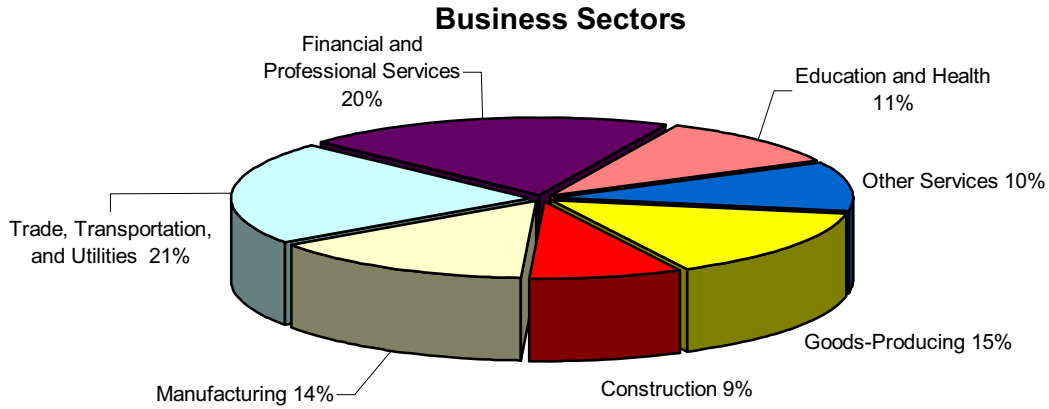
The County is a member of the County Risk Sharing Authority, Inc. which is a public entity risk pool. The County participates in one joint venture, the County Regional Planning Commission. The Regional Planning Commission is a statutorily created political subdivision that provides various studies to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

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

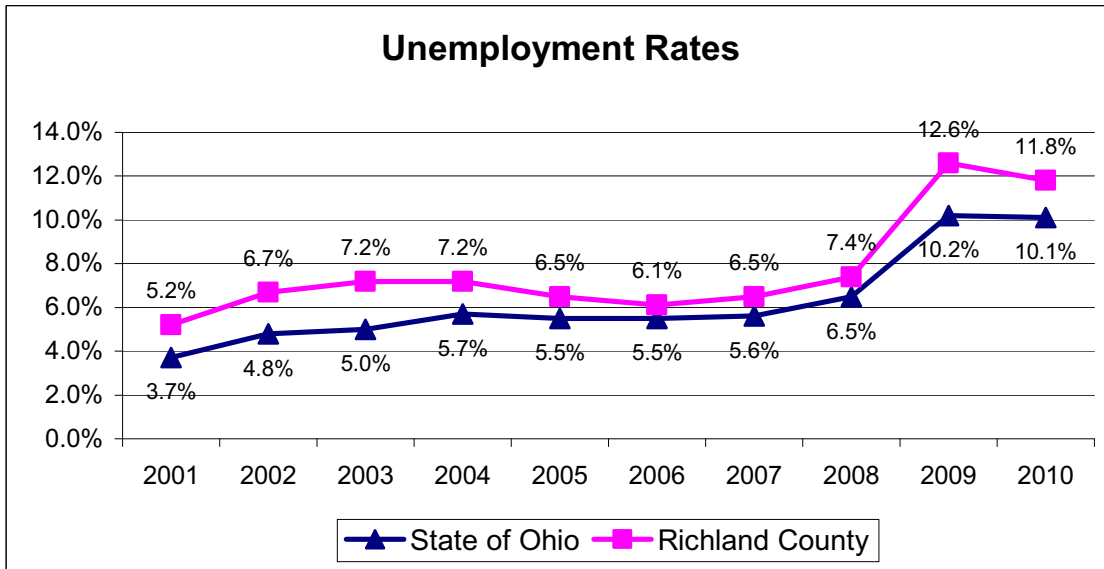
A computerized certification system allows the Auditor's Office to ascertain the status of each department's appropriations before authorizing additional purchases from a particular account. Additional information regarding the County's budgetary accounting may be found in the Notes to the Basic Financial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

**Local Economy**

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



Despite the diversity of the business sectors, the County has an unemployment rate of 11.8 percent, slightly higher than the State average of 10.1 percent.



**Long-Term Financial Planning**

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

The County operates a jail that combines both Richland County and the City of Mansfield's jail facilities into one structure. The City of Mansfield leases 80 beds and pays the County for housing and medical costs of their inmates. The County acts as the central booking agent for both County and City prisoners and the City provides ambulatory services for the facility. The consolidation allows both entities to lower their costs and to more efficiently operate their correctional operations.

### ***Relevant Financial Policies***

The County's Budget Commission has developed a practice of establishing certificates of estimated revenues based on ninety percent of estimated revenues. This practice helps account for fluctuations in sales tax, and other economic driven factors affecting the County's revenue sources. For calendar year 2011 and 2012 budgets the County took the drastic step to reduce local government revenue by 30 percent and 50 percent respectively of 2010 actual. The County also has developed a policy to allocate permissive sales tax between the County's general fund and cities, villages and townships in the County.

### ***Major Initiatives***

During 2010, the County's sewer department continued construction on three projects; Harprest sewer improvements, Harp abandonment, and the Lust and Country Meadow abandonment. The projects are being funded by loans from the Ohio Public Works Commission and American Recovery and Reinvestment Act monies in accordance with agreements between the County commissioners and the grantors.

The Richland County One-Stop Employment and Training Center continues to offer free employment services for businesses and job seekers. Employers can use the Training Center to seek out available applicants, while job seekers can use the facility for help with resume writing and locating available job opportunities. The Training Center also features a resource room furnished with seven computer stations, one of which offers software for people with physical and visual impairments. During 2010, the Training Center offered extended hours to better serve Richland County residents, as well as job fairs to help users find employment.

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

### ***Awards and Acknowledgements***

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Richland County for its Comprehensive Annual Financial Report for the year ended December 31, 2009. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized financial report, whose contents conform to program standards, as well as satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate is valid for the period of one year. Richland County has received a Certificate of Achievement for the last twenty consecutive years (1990 - 2009). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to the GFOA for consideration.

Each year Richland County also publishes the Popular Annual Financial Report (PAFR) which provides the financial information from the CAFR in a reader-friendly format. The GFOA awarded an Award for Outstanding Achievement in Popular Annual Financial Reporting for the year ended December 31, 2009. A Certificate is valid for the period of one year. Richland County has received an Award of Outstanding Achievement for the last thirteen consecutive years (1997 - 2009).

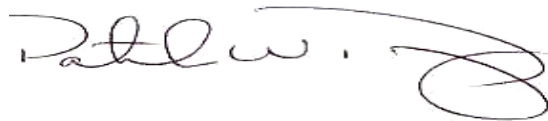
Both the CAFR and PAFR are available by request or can be accessed through the internet on our web site [www.richlandcountyauditor.org](http://www.richlandcountyauditor.org).

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

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

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

Sincerely,

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

Patrick W. Dropsey  
Richland County Auditor

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Richland County  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2009

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



President

Executive Director

**Richland County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2010*  
*Elected Officials*

---

Board of Commissioners

Gary Utt  
Edward Olson  
Timothy Wert

Auditor

Patrick W. Dropsey

Treasurer

Bart Hamilton

Recorder

Sarah Davis

Clerk of Courts

Linda Frary

Coroner

Dr. Stewart D. Ryckman

Engineer

Thomas Beck

Prosecutor

James Mayer, Jr.

Sheriff

J. Steve Sheldon

Court of Common Pleas #1

Judge James DeWeese

Court of Common Pleas #2

Judge James Henson

Probate Court

Judge Phillip Mayer Jr.

Domestic Relations Court

Judge Robert Konstam

Juvenile Court

Judge Ron Spon

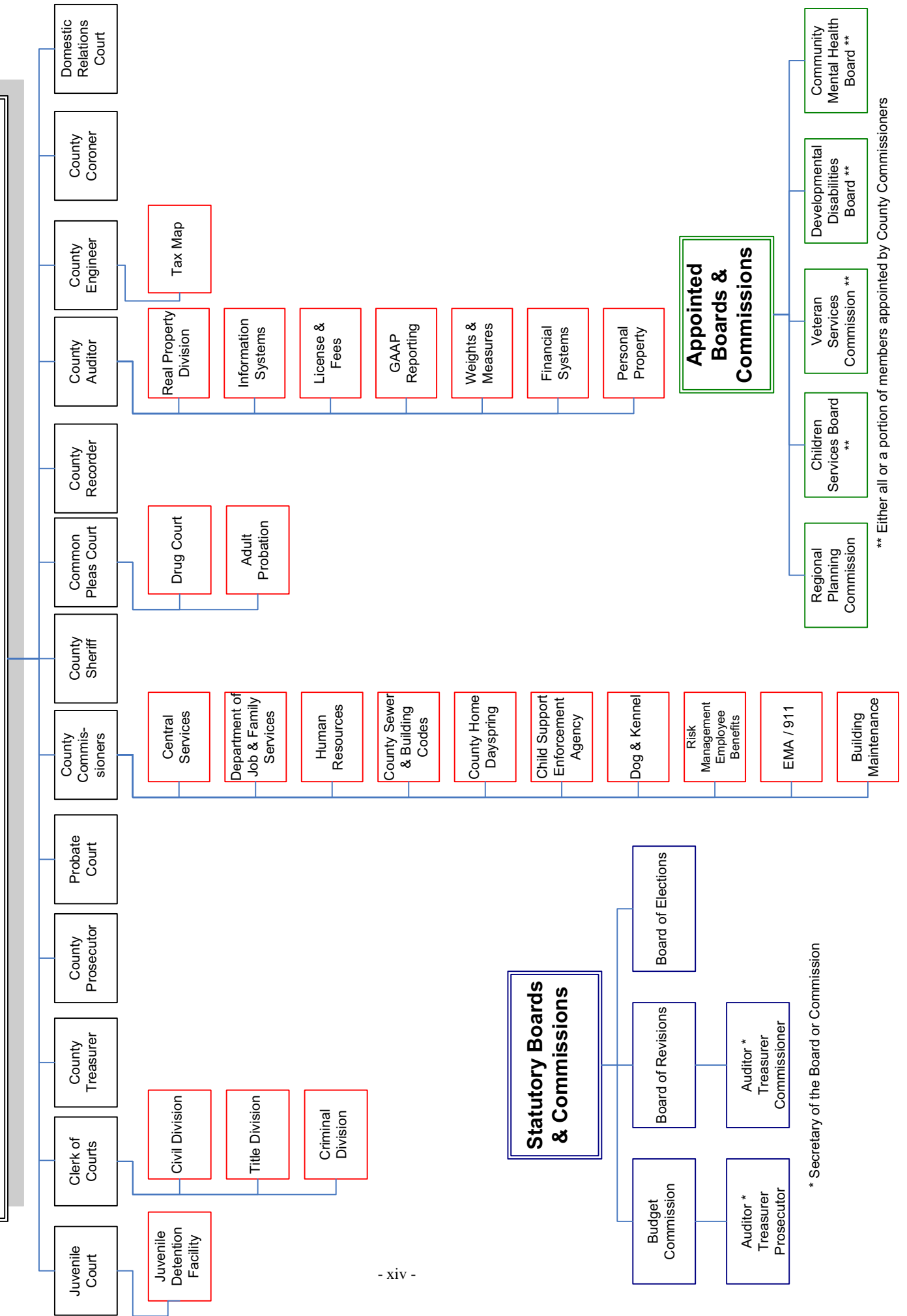
**Richland County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2010*  
*Principal Appointed Officials and Department Heads*

---

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



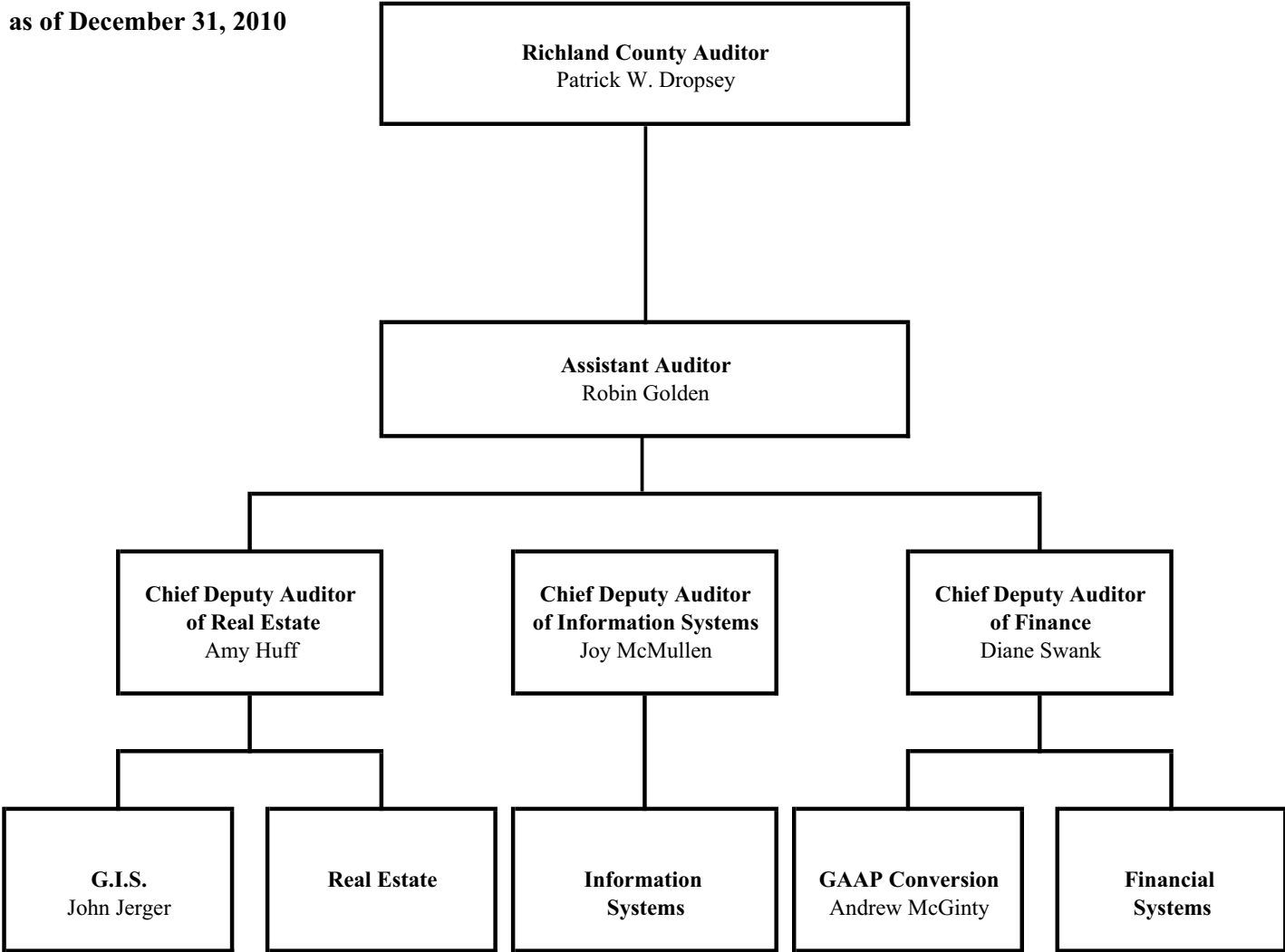
# Voters Of Richland County



\* Secretary of the Board or Commission

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

**County Auditor  
Organizational Chart  
as of December 31, 2010**



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# Dave Yost • Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

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

To the County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Richland County, Ohio, (the County) as of and for the year ended December 31, 2010, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Richland Newhope Industries, Inc., the discretely presented component unit. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for Richland Newhope Industries, Inc., on the report of the other auditors.

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

During 2008, the County advanced \$1,600,000 from the Self-Insurance Fund into the General Fund. Ohio Rev. Code Section 5705.10 restricts the use of County funds to the purposes for which such funds were established. As such, the aforementioned advance was not authorized and should have not been recorded in 2008. This advance was partially reversed in 2010. Had this advance been fully reversed in 2010, the General Fund's Equity in Pooled Cash and Cash Equivalents and Loans from Other Funds would have been \$1,280,000 less; and the Internal Service Fund's (remaining fund information) Equity in Pooled Cash and Cash Equivalents would have been \$1,280,000 more and the Loans to Other Funds \$1,280,000 less.

In our opinion, except for the matter referred to in the preceding paragraph, the financial statements referred to above present fairly, in all material respects, the respective financial position of the General Fund and the aggregate remaining fund information of Richland County, Ohio, as of December 31, 2010, and the respective changes in financial position and where applicable, cash flows, thereof and the budgetary comparison for the General Fund, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In addition, in our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, the discretely presented component unit, the Mental Health Board, Developmental Disabilities Board, Public Assistance, Children's Services, Special Assessment Debt Retirement, General Obligation Debt Retirement, and Sewer funds of Richland County, Ohio, as of December 31, 2010, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the Mental Health Board, Developmental Disabilities Board, Public Assistance and Children's Services funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2011, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

As further described in Note 3 to the basic financial statements, the County restated its January 1, 2010 governmental fund balances, and net assets of the Governmental Activities due to changes in fund structure as a result of implementing Governmental Accounting Standards Board (GASB) Statement 54.

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

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



**Dave Yost**  
Auditor of State

June 28, 2011

**Richland County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2010*  
*Unaudited*

---

The discussion and analysis of Richland County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2010. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter, financial statements and notes to the basic financial statements to enhance their understanding of the County's financial performance.

**Financial Highlights**

Key financial highlights for 2010 are as follows:

In total, net assets decreased \$3,092,717. Net assets of governmental activities decreased \$2,452,715, which represents a 1.8 percent decrease from 2009. Net assets of business-type activities decreased \$640,002 or 2.6 percent from 2009.

For governmental activities, general revenues accounted for \$38,670,488 in revenue or 36.8 percent of all revenues. Program specific revenues in the form of charges for services and sales and operating assessments, and grants and contributions accounted for \$66,429,953 or 63.2 percent of total revenues of \$105,100,441.

Total assets of governmental activities decreased by \$5,383,004.

The County had \$107,614,747 in expenses related to governmental activities; \$66,429,953 of these expenses were offset by program specific charges for services and sales and operating assessments, and grants and contributions. General revenues (primarily taxes) of \$38,670,488, transfers of \$61,591 and carryover net assets were adequate to provide the additional monies needed for these programs.

The general fund had \$30,440,015 in revenues and \$26,526,989 in expenditures. The general fund's fund balance increased from (\$702,791) to \$423,127. The majority of this change was due to an increase in property and sales tax revenues.

Net assets for the enterprise fund decreased \$640,002. The majority of this change was because increases in revenues were outpaced by expenses.

**Using this Comprehensive Annual Financial Report (CAFR)**

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

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



**Richland County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2010*  
*Unaudited*

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***Reporting the County as a Whole***

*Statement of Net Assets and the Statement of Activities*

While this document contains the large number of funds used by the County to provide programs and activities, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2010?" The Statement of Net Assets and the Statement of Activities answer this question. These statements include all *assets* and *liabilities* except fiduciary funds using the *accrual basis of accounting* similar to the accounting used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

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

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

***Reporting on the County's Most Significant Funds***

*Fund Financial Statements*

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

Fund financial reports provide detailed information about the County's major funds. The County uses many funds to account for a multitude of financial transactions. However, these fund financial statements focus on the County's most significant funds. The County's major governmental funds are the general

**Richland County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2010*  
*Unaudited*

---

fund, mental health board, developmental disabilities board, public assistance, children's services, special assessment debt retirement and general obligation debt retirement funds. The County's business-type fund is the sewer fund.

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

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

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

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

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

**Notes to the basic financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 29-75 of this report.

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules, which can be found on pages 76-158 of this report.

**Richland County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2010*  
*Unaudited*

**Government-wide Financial Analysis**

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$159,584,524 (\$135,814,961 in governmental activities and \$23,769,563 in business-type activities) at December 31, 2010.

A large portion of all of the County's net assets (58.8 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 2010 compared to 2009:

(Table 1)  
Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2010	2009 (restated)	2010	2009	2010	2009 (restated)
<b>Assets</b>						
Current and Other Assets	\$98,738,634	\$97,694,076	\$3,127,109	\$2,166,515	\$101,865,743	\$99,860,591
Capital Assets, Net	108,505,675	114,933,237	24,920,549	25,935,205	133,426,224	140,868,442
<i>Total Assets</i>	<i>207,244,309</i>	<i>212,627,313</i>	<i>28,047,658</i>	<i>28,101,720</i>	<i>235,291,967</i>	<i>240,729,033</i>
<b>Liabilities</b>						
Long-Term Liabilities	44,037,089	46,266,711	3,594,882	3,536,679	47,631,971	49,803,390
Other Liabilities	27,392,259	28,092,926	683,213	155,476	28,075,472	28,248,402
<i>Total Liabilities</i>	<i>71,429,348</i>	<i>74,359,637</i>	<i>4,278,095</i>	<i>3,692,155</i>	<i>75,707,443</i>	<i>78,051,792</i>
<b>Net Assets</b>						
Invested in Capital Assets, Net of Related Debt	72,404,471	77,943,463	21,407,255	22,478,081	93,811,726	100,421,544
Restricted	59,076,860	58,125,412	0	0	59,076,860	58,125,412
Unrestricted	4,333,630	2,198,801	2,362,308	1,931,484	6,695,938	4,130,285
<i>Total Net Assets</i>	<i>\$135,814,961</i>	<i>\$138,267,676</i>	<i>\$23,769,563</i>	<i>\$24,409,565</i>	<i>\$159,584,524</i>	<i>\$162,677,241</i>

An additional portion of the County's net assets, \$59,076,860, represent resources that are subject to external restrictions on how they may be used. The remaining balance, \$6,695,938, is unrestricted net assets and may be used to meet the County's ongoing obligations to citizens and creditors.

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

Total governmental activities assets decreased \$5,383,004. The majority of this decrease occurred in property taxes and special assessment receivables.

**Richland County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2010*  
*Unaudited*

Table 2 shows the changes in net assets for year 2010.

(Table 2)  
**Changes in Net Assets**

	Governmental Activities		Business-Type Activities		Total	
	2010	2009 (restated)	2010	2009 (restated)	2010	2009 (restated)
<b>Revenues</b>						
Program Revenues:						
Charges for Services and Sales and Operating Assessments	\$13,593,526	\$13,989,137	\$2,703,481	\$2,631,508	\$16,297,007	\$16,620,645
Operating Grants and Contributions	51,121,166	56,911,888	0	0	51,121,166	56,911,888
Capital Grants and Contributions	1,715,261	3,257,875	182,152	0	1,897,413	3,257,875
<b>Total Program Revenues</b>	<b>66,429,953</b>	<b>74,158,900</b>	<b>2,885,633</b>	<b>2,631,508</b>	<b>69,315,586</b>	<b>76,790,408</b>
General Revenues:						
Property Taxes	18,170,024	16,052,679	0	0	18,170,024	16,052,679
Permissive Sales Taxes	14,387,513	13,715,066	0	0	14,387,513	13,715,066
Grants and Entitlements, Not Restricted	4,717,711	4,324,168	0	0	4,717,711	4,324,168
Investment Earnings	768,416	1,330,781	0	0	768,416	1,330,781
Miscellaneous	626,824	562,054	7,343	466	634,167	562,520
<b>Total General Revenues</b>	<b>38,670,488</b>	<b>35,984,748</b>	<b>7,343</b>	<b>466</b>	<b>38,677,831</b>	<b>35,985,214</b>
<b>Total Revenues</b>	<b>105,100,441</b>	<b>110,143,648</b>	<b>2,892,976</b>	<b>2,631,974</b>	<b>107,993,417</b>	<b>112,775,622</b>
<b>Program Expenses</b>						
General Government:						
Legislative and Executive - Primary Government	10,401,285	15,219,731	0	0	10,401,285	15,219,731
Legislative and Executive - External	334,733	39,843	0	0	334,733	39,843
Judicial System	10,236,257	6,446,214	0	0	10,236,257	6,446,214
Public Safety - Primary Government	13,560,903	14,079,841	0	0	13,560,903	14,079,841
Public Works	9,466,054	5,241,905	0	0	9,466,054	5,241,905
Health - Primary Government	34,897,626	35,910,075	0	0	34,897,626	35,910,075
Health - External	409,129	228,780	0	0	409,129	228,780
Human Services - Primary Government	24,851,758	28,292,440	0	0	24,851,758	28,292,440
Human Services - External	913,259	566,415	0	0	913,259	566,415
Conservation and Recreation	144,876	142,347	0	0	144,876	142,347
Economic Development	453,456	254,412	0	0	453,456	254,412
Interest and Fiscal Charges	1,945,411	2,129,825	0	0	1,945,411	2,129,825
Sewer	0	0	3,471,387	3,494,673	3,471,387	3,494,673
<b>Total Expenses</b>	<b>107,614,747</b>	<b>108,551,828</b>	<b>3,471,387</b>	<b>3,494,673</b>	<b>111,086,134</b>	<b>112,046,501</b>
<b>Excess (Deficiency) before Transfers</b>	<b>(2,514,306)</b>	<b>1,591,820</b>	<b>(578,411)</b>	<b>(862,699)</b>	<b>(3,092,717)</b>	<b>729,121</b>
Transfers	61,591	128,400	(61,591)	(128,400)	0	0
<b>Increase (Decrease) in Net Assets</b>	<b>(2,452,715)</b>	<b>1,720,220</b>	<b>(640,002)</b>	<b>(991,099)</b>	<b>(3,092,717)</b>	<b>729,121</b>
Net Assets Beginning of Year	138,267,676	136,547,456	24,409,565	25,400,664	162,677,241	161,948,120
<b>Net Assets End of Year</b>	<b>\$135,814,961</b>	<b>\$138,267,676</b>	<b>\$23,769,563</b>	<b>\$24,409,565</b>	<b>\$159,584,524</b>	<b>\$162,677,241</b>

Health and Human Services from the primary government account for \$59,749,384 of expenses out of \$107,614,747 of total expenses for governmental activities, or 55.5 percent of that total. Of that \$107,614,747 in governmental activities expenses, \$13,593,526 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

**Richland County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2010*  
*Unaudited*

---

collection of property taxes throughout the County, for title fees and for court fees. Public Safety charges for service include fees for items such as boarding prisoners and for special details.

Additional revenues provided by the State and Federal governments for governmental activities included \$51,121,166 for operations, \$1,715,261 for capital improvements or acquisitions and \$4,717,711 that was not restricted to a particular program or purpose. As the Statement of Activities shows, the majority of the intergovernmental revenues are grants and subsidies to provide health and human services. Capital grants and contributions revenues in the business-type activities increased by \$182,152. This increase was due to grant money received by the County to fund various sewer projects.

**Financial Analysis of the Government's Funds**

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

The County's general fund reflected an increase in fund balance of \$1,125,918 and carries forward an ending fund balance of \$423,127. This change is due to increases in property and sales tax revenues.

The mental health board fund balance decreased by \$76,711 from 2009 to 2010. This change is due to decreases in intergovernmental revenues primarily grant monies and a slight increase in expenditures.

The developmental disabilities board fund balance increased by \$519,041 from 2009 to 2010. This increase is due to slight increases in salaries and related expenditures exceeded by revenues.

The public assistance fund's, which includes the department of job and family services, fund balance increased by \$799,437 from 2009. This increase is due to decreases in salaries and services expenditures outpacing a slight reduction in revenues from State Funding

The children's services fund had an increase in fund balance of \$322,762 from 2009. This increase is primarily due to revenues decreasing at a slower pace than disbursements.

The special assessment debt retirement fund balance increased \$31,657 from 2009 to 2010. This increase is primarily due to revenues decreasing at a slower pace than expenditures.

The general obligation debt retirement fund balance decreased by \$122,069 from 2009 to 2010. This change was due to increases in revenues out pacing increases in debt service expenditures.

*Proprietary Funds.* The County's proprietary funds provide the same type of information found in the government-wide financial statements for business-type activities, but in more detail. The sewer enterprise fund had operating revenues of \$2,710,824, which were exceeded by operating expenses of \$3,325,119 by \$614,295. The majority of this change was due to increase in revenues from tap-in fees and services provided to customers.

**Budgeting Highlights**

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

**Richland County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2010*  
*Unaudited*

---

The most significant changes between the general fund original budget and final budget were in the area of revenues which increased from \$26,184,670 to \$29,542,454, the majority of this change was due to increases in sales tax and charges for services revenues. Actual revenues of \$30,370,980 were slightly higher than the final budgeted number, due to slight increases in the majority of revenue sources. Actual expenditures of \$26,445,906 were lower than final budgeted expenses due to cuts by various departments.

### **Capital Assets and Debt Administration**

**Capital Assets.** The County's investment in capital assets for its governmental activities as of December 31, 2010, amounts to \$72,404,471 (net of accumulated depreciation and related debt). This investment in capital assets includes land, land improvements, buildings, infrastructure, machinery and equipment, and construction in progress.

The majority of capital asset additions for 2010 were to machinery and equipment. The County Engineer purchased new equipment and machinery, and replaced three bridges for a total of \$524,225. The Board of DD purchased building improvements and other miscellaneous equipment for \$577,135. The Department of Job and Family services purchased imaging software and hardware for \$502,387. Additional information on the County's capital assets can be found in Note 16 of this report.

**Long-term Debt.** At the end of the 2010 year, the County had total bonded debt outstanding of \$26,803,654 net of the unamortized premium and discount. Of this amount, \$19,720,459 comprises debt backed by the full faith and credit of the County, \$3,960,000 is special assessment debt for which the County is liable in the event of default by the property owner subject to the assessment and \$3,123,195 comprises debt backed by the full faith and credit of the county held in the County's business-type sewer fund. The County's long-term bonded debt decreased by \$2,192,943 (-7.6 percent) during the 2010 year. The County maintains an Aaa rating from Moody's for general obligation debt. State statute limits the total amount of debt a governmental entity may issue. The current debt limitation for the County is \$50,068,651, which is significantly higher than the County's outstanding net debt. In addition to the bonded debt, County long-term obligations include compensated absences, long-term notes payable, and capital leases. Additional information on the County's long-term debt can be found in Note 17 of this report. Notes 12 and 19 discuss compensated absences and the capital leases. Note 18 provides information regarding bond anticipation notes. Interest and fiscal charges amounted to 1.8 percent of the total expenses for governmental activities.

### **Economic Factors and Next Year's Budgets and Rates**

The unemployment rate for the County is currently 11.8 percent, which decreased from a rate of 12.6 percent a year ago. This rate exceeds the State's average unemployment rate of 10.1 percent and the national average of 9.6 percent. However, inflationary trends in the region compare favorably to national indices. These factors were taken into consideration in preparing the County's budget for the 2011 year.

### **Requests for Information**

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

**Richland County, Ohio**  
*Statement of Net Assets*  
 Primary Government as of December 31, 2010  
 Component Unit as of August 31, 2010

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$44,950,207	\$1,859,454	\$46,809,661	\$2,211,932
Cash and Cash Equivalents in Segregated Accounts	46,821	0	46,821	0
Cash and Cash Equivalents with Fiscal Agents	6,799,526	0	6,799,526	0
Cash and Cash Equivalents with Trustee	0	0	0	493,419
Investments in Segregated Accounts	198,961	0	198,961	0
Deposits	0	0	0	2,173
Materials and Supplies Inventory	711,450	9,228	720,678	385,056
Accrued Interest Receivable	0	0	0	2,028
Accounts Receivable	756,298	1,250,794	2,007,092	233,874
Intergovernmental Receivable	15,676,237	7,633	15,683,870	0
Prepaid Items	317,682	0	317,682	33,857
Permissive Sales Taxes Receivable	4,268,033	0	4,268,033	0
Property Taxes Receivable	17,991,914	0	17,991,914	0
Special Assessments Receivable	6,213,169	0	6,213,169	0
Loans Receivable	259,966	0	259,966	0
Contributions Receivable	0	0	0	2,500
Deferred Charges	548,370	0	548,370	0
Land and Construction in Progress	2,788,652	965,154	3,753,806	172,364
Depreciable Capital Assets, Net	105,717,023	23,955,395	129,672,418	626,347
<i>Total Assets</i>	<u>207,244,309</u>	<u>28,047,658</u>	<u>235,291,967</u>	<u>4,163,550</u>
<b>Liabilities</b>				
Accounts Payable	2,434,383	35,764	2,470,147	29,798
Contracts Payable	2,132,990	2,498	2,135,488	0
Accrued Wages	2,604,900	22,991	2,627,891	32,774
Payroll Withholding Payable	0	0	0	6,544
Intergovernmental Payable	1,476,313	609,875	2,086,188	0
Matured Compensated Absences Payable	551,699	0	551,699	0
Deferred Revenue	15,774,824	0	15,774,824	0
Accrued Vacation Payable	0	0	0	8,335
Accrued Interest Payable	522,098	12,085	534,183	0
Notes Payable	982,923	0	982,923	0
Claims Payable	912,129	0	912,129	0
Long-Term Liabilities:				
Due Within One Year	4,241,641	97,225	4,338,866	0
Due In More Than One Year	39,795,448	3,497,657	43,293,105	0
<i>Total Liabilities</i>	<u>71,429,348</u>	<u>4,278,095</u>	<u>75,707,443</u>	<u>77,451</u>
<b>Net Assets</b>				
Invested in Capital Assets, Net of Related Debt	72,404,471	21,407,255	93,811,726	798,711
Restricted for:				
Capital Projects	2,081,861	0	2,081,861	0
Debt Service	1,699,908	0	1,699,908	0
Mental Health	7,035,927	0	7,035,927	0
Developmental Disabilities Board	30,853,090	0	30,853,090	0
Public Assistance	381,715	0	381,715	0
Children's Services	8,270,752	0	8,270,752	0
Street Repair and Maintenance	2,417,320	0	2,417,320	0
Court Operations	1,042,632	0	1,042,632	0
Dayspring	895,247	0	895,247	0
Federal Grants	1,712,413	0	1,712,413	0
State Grants	557,057	0	557,057	0
Unclaimed Monies	59,004	0	59,004	0
Developmental Disability Gifts:				
Nonexpendable	104,297	0	104,297	0
Other Purposes	1,965,637	0	1,965,637	0
Unrestricted	4,333,630	2,362,308	6,695,938	3,287,388
<i>Total Net Assets</i>	<u>\$135,814,961</u>	<u>\$23,769,563</u>	<u>\$159,584,524</u>	<u>\$4,086,099</u>

See accompanying notes to the basic financial statements

**Richland County, Ohio**  
*Statement of Activities*  
For the Year Ended December 31, 2010  
Component Unit August 31, 2010

	Program Revenues			
	Expenses	Charges for Services and Sales and Operating Assessments	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental Activities</b>				
General Government:				
Legislative and Executive - Primary Government	\$10,401,285	\$5,580,749	\$338,082	\$60,619
Legislative and Executive - External	334,733	0	0	0
Judicial System	10,236,257	2,099,354	2,777,915	0
Public Safety	13,560,903	2,219,210	792,702	0
Public Works	9,466,054	789,984	4,795,403	1,654,642
Health - Primary Government	34,897,626	1,541,314	23,130,499	0
Health - External	409,129	0	0	0
Human Services - Primary Government	24,851,758	1,276,503	18,965,939	0
Human Services - External	913,259	0	0	0
Conservation and Recreation	144,876	0	0	0
Economic Development	453,456	86,412	320,626	0
Interest and Fiscal Charges	1,945,411	0	0	0
<i>Total Governmental Activities</i>	107,614,747	13,593,526	51,121,166	1,715,261
<b>Business-Type Activities</b>				
Sewer	3,471,387	2,703,481	0	182,152
<i>Total Primary Government</i>	<u>\$111,086,134</u>	<u>\$16,297,007</u>	<u>\$51,121,166</u>	<u>\$1,897,413</u>
<b>Component Unit</b>				
Richland Newhope Industries, Inc.	<u>\$1,886,072</u>	<u>\$1,792,649</u>	<u>\$1,378</u>	<u>\$0</u>

**General Revenues**

Property Taxes Levied for:

General Fund

Health - Mental Health Board

Health - Developmental Disabilities Board

Human Services - Children's Services

Human Services - Dayspring

Permissive Sales Taxes

Grants and Entitlements not Restricted to Specific Programs

Investment Earnings

Miscellaneous

*Total General Revenues*

**Transfers**

*Total General Revenues and Transfers*

Change in Net Assets

*Net Assets Beginning of Year - Restated (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			
Governmental Activities	Business-Type Activities	Total	Component Unit
(\$4,421,835)	\$0	(\$4,421,835)	\$0
(334,733)	0	(334,733)	0
(5,358,988)	0	(5,358,988)	0
(10,548,991)	0	(10,548,991)	0
(2,226,025)	0	(2,226,025)	0
(10,225,813)	0	(10,225,813)	0
(409,129)	0	(409,129)	0
(4,609,316)	0	(4,609,316)	0
(913,259)	0	(913,259)	0
(144,876)	0	(144,876)	0
(46,418)	0	(46,418)	0
(1,945,411)	0	(1,945,411)	0
(41,184,794)	0	(41,184,794)	0
0	(585,754)	(585,754)	0
(41,184,794)	(585,754)	(41,770,548)	0
0	0	0	(92,045)
4,677,506	0	4,677,506	0
1,596,040	0	1,596,040	0
8,349,301	0	8,349,301	0
2,783,846	0	2,783,846	0
763,331	0	763,331	0
14,387,513	0	14,387,513	0
4,717,711	0	4,717,711	0
768,416	0	768,416	66,223
626,824	7,343	634,167	12,425
38,670,488	7,343	38,677,831	78,648
61,591	(61,591)	0	0
38,732,079	(54,248)	38,677,831	78,648
(2,452,715)	(640,002)	(3,092,717)	(13,397)
138,267,676	24,409,565	162,677,241	4,099,496
<u>\$135,814,961</u>	<u>\$23,769,563</u>	<u>\$159,584,524</u>	<u>\$4,086,099</u>

**Richland County, Ohio**

*Balance Sheet  
Governmental Funds  
December 31, 2010*

	General	Mental Health Board	Developmental Disabilities Board	Public Assistance	Children's Services	Special Assessment Debt Retirement
<b>Assets</b>						
Equity in Pooled Cash and Cash Equivalents	\$1,750,605	\$4,958,798	\$24,267,614	\$745,367	\$6,139,368	\$78,605
Cash and Cash Equivalents						
In Segregated Accounts	2,182	0	7,198	0	3,988	0
With Fiscal Agents	0	0	6,799,526	0	0	0
Investments in Segregated Accounts	0	0	94,664	0	0	0
Materials and Supplies Inventory	225,316	2,811	91,047	3,516	1,788	0
Accounts Receivable	111,555	0	434,868	0	8,802	0
Interfund Receivable	13,098	0	0	1,140	32,951	0
Intergovernmental Receivable	1,983,950	4,145,744	636,051	711,231	2,843,550	0
Prepaid Items	265,463	0	48,964	1,233	962	0
Permissive Sales Taxes Receivable	4,268,033	0	0	0	0	0
Property Taxes Receivable	4,393,142	1,782,218	8,886,128	0	2,096,727	0
Special Assessments Receivable	0	0	0	0	0	5,910,330
Loans Receivable	0	0	0	0	0	0
Restricted Assets:						
Equity in Pooled Cash and Cash Equivalents	59,004	0	0	0	0	0
<b>Total Assets</b>	<b>\$13,072,348</b>	<b>\$10,889,571</b>	<b>\$41,266,060</b>	<b>\$1,462,487</b>	<b>\$11,128,136</b>	<b>\$5,988,935</b>
<b>Liabilities and Fund Balances</b>						
<b>Liabilities</b>						
Accounts Payable	\$263,036	\$1,050,170	\$473,327	\$157,978	\$128,456	\$0
Contracts Payable	0	1,147,853	21,921	0	0	0
Accrued Wages	1,005,991	25,653	771,420	244,028	291,834	0
Interfund Payable	0	0	0	32,951	5,038	0
Loans from Other Funds	1,280,000	0	0	0	0	0
Intergovernmental Payable	706,906	9,058	295,306	97,728	126,479	0
Matured Compensated Absences Payable	106,331	0	441,893	3,201	274	0
Deferred Revenue	9,286,957	4,242,115	9,906,613	0	4,614,137	5,910,330
Accrued Interest Payable	0	0	0	0	0	0
Notes Payable	0	0	0	0	0	0
<b>Total Liabilities</b>	<b>12,649,221</b>	<b>6,474,849</b>	<b>11,910,480</b>	<b>535,886</b>	<b>5,166,218</b>	<b>5,910,330</b>
<b>Fund Balances</b>						
Nonspendable	490,779	2,811	140,011	4,749	2,750	0
Restricted	59,004	4,411,911	29,215,569	921,852	5,959,168	78,605
Committed	0	0	0	0	0	0
Assigned	20,284	0	0	0	0	0
Unassigned	(146,940)	0	0	0	0	0
<b>Total Fund Balances</b>	<b>423,127</b>	<b>4,414,722</b>	<b>29,355,580</b>	<b>926,601</b>	<b>5,961,918</b>	<b>78,605</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$13,072,348</b>	<b>\$10,889,571</b>	<b>\$41,266,060</b>	<b>\$1,462,487</b>	<b>\$11,128,136</b>	<b>\$5,988,935</b>

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, 2010*

General Obligation Debt Retirement	Other Governmental Funds	Total Governmental Funds
\$139,598	\$5,695,142	\$43,775,097
0	33,453	46,821
0	0	6,799,526
0	104,297	198,961
0	386,972	711,450
0	201,073	756,298
0	47,816	95,005
0	5,355,711	15,676,237
0	1,060	317,682
0	0	4,268,033
0	833,699	17,991,914
0	302,839	6,213,169
0	259,966	259,966
0	0	59,004
<u>\$139,598</u>	<u>\$13,222,028</u>	<u>\$97,169,163</u>
\$0	\$327,839	\$2,400,806
0	963,216	2,132,990
0	265,974	2,604,900
0	57,016	95,005
0	0	1,280,000
0	240,336	1,475,813
0	0	551,699
0	5,724,368	39,684,520
1,167	8,854	10,021
133,274	849,649	982,923
<u>134,441</u>	<u>8,437,252</u>	<u>51,218,677</u>
0	500,004	1,141,104
5,157	5,432,915	46,084,181
0	244,975	244,975
0	44,966	65,250
0	(1,438,084)	(1,585,024)
<u>5,157</u>	<u>4,784,776</u>	<u>45,950,486</u>
<u>\$139,598</u>	<u>\$13,222,028</u>	<u>\$97,169,163</u>

<b>Total Governmental Fund Balances</b>	\$45,950,486
<i>Amounts reported for governmental activities in the statement of net assets are different because</i>	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	108,505,675
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:	
Special Assessments	6,213,169
Intergovernmental Revenues	12,146,147
Property Taxes	2,188,507
Sales Taxes	3,097,836
Charges for Services	<u>264,037</u>
<b>Total</b>	<b>23,909,696</b>
Internal service funds are used by management to charge the costs of insurance and telephone usage fees to individual funds. The assets and liabilities of the internal service funds are included in governmental activities on the statement of net assets.	1,449,900
In the statement of activities, bond issuance costs are amortized over the term of the bonds, whereas in governmental funds a bond issuance expenditure is reported when bonds are issued.	548,370
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
General Obligation Bonds	(19,720,459)
Special Assessment Bonds	(3,960,000)
Long-term Notes Payable	(12,178,548)
Capital Leases Payable	(2,225,211)
OPWC Loans Payable	(721,504)
OWDA Loan Payable	(299,547)
Computerization Loan Payable	(635,161)
Compensated Absences	<u>(4,296,659)</u>
<b>Total</b>	<b>(44,037,089)</b>
Accrued interest payable is not due and payable in the current period and therefore is not reported in the funds.	<u>(512,077)</u>
<i>Net Assets of Governmental Activities</i>	<u><u>\$135,814,961</u></u>

**Richland County, Ohio**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Governmental Funds*  
*For the Year Ended December 31, 2010*

	General	Mental Health Board	Developmental Disabilities Board	Public Assistance	Children's Services	Special Assessment Debt Retirement
<b>Revenues</b>						
Property Taxes	\$4,673,547	\$1,580,753	\$8,311,459	\$0	\$2,884,390	\$0
Sales Taxes	14,208,369	0	0	0	0	0
Charges for Services	5,139,589	0	1,126,509	0	148,871	0
Licenses and Permits	337,180	0	0	0	0	0
Fines and Forfeitures	332,296	0	0	0	0	0
Intergovernmental	4,686,337	9,199,907	13,627,623	11,541,195	5,770,693	0
Special Assessments	0	0	0	0	0	1,002,004
Interest	759,315	0	4,087	0	0	0
Rentals	29,141	0	0	0	0	0
Contributions and Donations	21,500	0	16,100	0	0	0
Other	252,741	26,133	34,117	0	85,515	0
<i>Total Revenues</i>	<u>30,440,015</u>	<u>10,806,793</u>	<u>23,119,895</u>	<u>11,541,195</u>	<u>8,889,469</u>	<u>1,002,004</u>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive	7,117,170	0	0	0	0	154,987
Judicial System	5,216,206	0	0	0	0	0
Public Safety	10,987,833	0	0	0	0	0
Public Works	457,955	0	0	0	0	0
Health	158,407	10,883,504	22,427,797	0	0	0
Human Services	743,391	0	0	11,214,825	8,616,707	0
Conservation and Recreation	124,906	0	0	0	0	0
Economic Development	0	0	0	0	0	0
Other	0	0	0	0	0	0
Capital Outlay	64,000	0	0	0	0	0
Intergovernmental	1,657,121	0	0	0	0	0
Debt Service:						
Principal Retirement	0	0	500	26,555	0	610,000
Interest and Fiscal Charges	0	0	174,500	2,932	0	267,130
<i>Total Expenditures</i>	<u>26,526,989</u>	<u>10,883,504</u>	<u>22,602,797</u>	<u>11,244,312</u>	<u>8,616,707</u>	<u>1,032,117</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,913,026</u>	<u>(76,711)</u>	<u>517,098</u>	<u>296,883</u>	<u>272,762</u>	<u>(30,113)</u>
<b>Other Financing Sources (Uses)</b>						
Sale of Capital Assets	185,400	0	1,943	167	0	0
Inception of Capital Lease	0	0	0	502,387	0	0
OPWC Loans Issued	0	0	0	0	0	0
OWDA Loan Issued	0	0	0	0	0	0
Bond Anticipation Notes Issued	0	0	0	0	0	0
Bond Anticipation Notes Premium	0	0	0	0	0	0
Current Refunding	0	0	0	0	0	0
Transfers In	0	0	0	0	50,000	61,770
Transfers Out	(2,972,508)	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(2,787,108)</u>	<u>0</u>	<u>1,943</u>	<u>502,554</u>	<u>50,000</u>	<u>61,770</u>
<i>Net Change in Fund Balances</i>	<u>1,125,918</u>	<u>(76,711)</u>	<u>519,041</u>	<u>799,437</u>	<u>322,762</u>	<u>31,657</u>
<i>Fund Balances (Deficit)</i>						
<i>Beginning of Year - Restated (See Note 3)</i>	<u>(702,791)</u>	<u>4,491,433</u>	<u>28,836,539</u>	<u>127,164</u>	<u>5,639,156</u>	<u>46,948</u>
<i>Fund Balances End of Year</i>	<u>\$423,127</u>	<u>\$4,414,722</u>	<u>\$29,355,580</u>	<u>\$926,601</u>	<u>\$5,961,918</u>	<u>\$78,605</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, 2010*

General Obligation Debt Retirement	Other Governmental Funds	Total Governmental Funds
\$0	\$759,707	\$18,209,856
0	0	14,208,369
469,911	4,954,974	11,839,854
0	325,558	662,738
0	127,685	459,981
89,254	12,551,527	57,466,536
0	48,521	1,050,525
0	5,014	768,416
398,275	172,438	599,854
0	27,835	65,435
0	228,318	626,824
<u>957,440</u>	<u>19,201,577</u>	<u>105,958,388</u>
148,889	2,083,047	9,504,093
0	4,396,198	9,612,404
0	1,712,890	12,700,723
0	4,612,677	5,070,632
0	293,857	33,763,565
0	3,890,787	24,465,710
0	0	124,906
0	453,456	453,456
0	401	401
0	2,516,531	2,580,531
0	0	1,657,121
1,125,000	1,125,697	2,887,752
1,376,939	187,297	2,008,798
<u>2,650,828</u>	<u>21,272,838</u>	<u>104,830,092</u>
<u>(1,693,388)</u>	<u>(2,071,261)</u>	<u>1,128,296</u>
0	24,385	211,895
0	0	502,387
0	102,068	102,068
0	489,891	489,891
12,000,000	175,000	12,175,000
87,637	0	87,637
(12,000,000)	0	(12,000,000)
1,483,682	1,613,556	3,209,008
0	(194,199)	(3,166,707)
<u>1,571,319</u>	<u>2,210,701</u>	<u>1,611,179</u>
(122,069)	139,440	2,739,475
<u>127,226</u>	<u>4,645,336</u>	<u>43,211,011</u>
<u>\$5,157</u>	<u>\$4,784,776</u>	<u>\$45,950,486</u>

**Net Change in Fund Balances - Total Governmental Funds** \$2,739,475

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

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

Capital Asset Additions	2,561,870
Current Year Depreciation	<u>(8,979,715)</u>
Total	(6,417,845)

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

(9,717)

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

Property Taxes	(39,832)
Sales Taxes	179,144
Grants	22,167
Charges for Services	24,644
Special Assessments	<u>(1,044,070)</u>
Total	(857,947)

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

14,887,752

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

Amortization of Deferred Charges	(33,209)
Amortization of Note Premium	86,408
Amortization of Bond Premium	8,802
Amortization of Bond Discount	(8,272)
Accrued Interest on Debt	<u>9,658</u>
Total	63,387

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

Inception of Capital Lease	(502,387)
OPWC Loans Issued	(102,068)
OWDA Loan Issued	(489,891)
Bond Anticipation Notes Issued	(12,175,000)
Premium on Notes Issued	<u>(87,637)</u>
Total	(13,356,983)

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

611,915

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

(112,752)

*Change in Net Assets of Governmental Activities*

(\$2,452,715)

**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, 2010*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$3,355,000	\$3,470,000	\$3,503,350	\$33,350
Sales Taxes	14,000,000	14,960,000	15,309,025	349,025
Charges for Services	3,456,579	4,833,325	4,990,404	157,079
Licenses and Permits	235,000	235,000	337,180	102,180
Fines and Forfeitures	203,300	273,300	333,253	59,953
Intergovernmental	4,172,426	4,576,967	4,713,515	136,548
Interest	705,015	975,015	988,276	13,261
Rentals	22,000	22,000	29,141	7,141
Contributions and Donations	0	21,500	21,500	0
Other	35,350	175,347	145,336	(30,011)
<i>Total Revenues</i>	<u>26,184,670</u>	<u>29,542,454</u>	<u>30,370,980</u>	<u>828,526</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	9,674,591	10,033,404	10,028,869	4,535
Judicial System	5,034,934	4,413,046	4,388,310	24,736
Public Safety	8,013,217	9,353,792	9,286,557	67,235
Public Works	328,524	329,200	329,200	0
Health	144,043	149,333	149,333	0
Human Services	541,717	512,997	512,997	0
Conservation and Recreation	94,729	93,519	93,519	0
Intergovernmental	1,666,294	1,657,121	1,657,121	0
<i>Total Expenditures</i>	<u>25,498,049</u>	<u>26,542,412</u>	<u>26,445,906</u>	<u>96,506</u>
<i>Excess of Revenues Over Expenditures</i>	<u>686,621</u>	<u>3,000,042</u>	<u>3,925,074</u>	<u>925,032</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	0	133,804	185,400	51,596
Advances Out	0	(320,000)	(320,000)	0
Transfers In	3,219,527	202,238	0	(202,238)
Transfers Out	(6,503,995)	(3,066,203)	(2,961,080)	105,123
<i>Total Other Financing Sources (Uses)</i>	<u>(3,284,468)</u>	<u>(3,050,161)</u>	<u>(3,095,680)</u>	<u>(45,519)</u>
<i>Net Change in Fund Balance</i>	<u>(2,597,847)</u>	<u>(50,119)</u>	<u>829,394</u>	<u>879,513</u>
<i>Fund Balance Beginning of Year</i>	<u>252,012</u>	<u>252,012</u>	<u>252,012</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$2,345,835)</u>	<u>\$201,893</u>	<u>\$1,081,406</u>	<u>\$879,513</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, 2010*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property Taxes	\$1,820,000	\$1,513,187	\$1,580,753	\$67,566
Intergovernmental	8,822,672	9,129,485	8,768,155	(361,330)
Other	10,000	10,000	26,133	16,133
<i>Total Revenues</i>	10,652,672	10,652,672	10,375,041	(277,631)
<b>Expenditures</b>				
Current:				
Health	11,189,567	11,586,047	10,400,402	1,185,645
<i>Net Change in Fund Balance</i>	(536,895)	(933,375)	(25,361)	908,014
<i>Fund Balance Beginning of Year</i>	4,587,679	4,587,679	4,587,679	0
Prior Year Encumbrances Appropriated	396,480	396,480	396,480	0
<i>Fund Balance End of Year</i>	<u>\$4,447,264</u>	<u>\$4,050,784</u>	<u>\$4,958,798</u>	<u>\$908,014</u>

See accompanying notes to the basic financial statements

**Richland County, Ohio**  
*Statement of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Developmental Disabilities Board Fund  
 For the Year Ended December 31, 2010*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$8,018,405	\$8,018,405	\$8,311,459	\$293,054
Charges for Services	1,091,276	1,091,276	1,179,525	88,249
Intergovernmental	14,347,254	14,347,254	13,739,486	(607,768)
Interest	20,000	20,000	1,333	(18,667)
Contributions and Donations	6,500	16,500	12,986	(3,514)
<i>Total Revenues</i>	23,483,435	23,493,435	23,244,789	(248,646)
<b>Expenditures</b>				
Current:				
Health	25,907,029	27,061,972	23,642,709	3,419,263
<i>Excess of Revenues Under Expenditures</i>	(2,423,594)	(3,568,537)	(397,920)	3,170,617
<b>Other Financing Sources</b>				
Sale of Capital Assets	0	0	1,943	1,943
<i>Net Change in Fund Balance</i>	(2,423,594)	(3,568,537)	(395,977)	3,172,560
<i>Fund Balance Beginning of Year</i>	22,528,698	22,528,698	22,528,698	0
Prior Year Encumbrances Appropriated	1,144,943	1,144,943	1,144,943	0
<i>Fund Balance End of Year</i>	\$21,250,047	\$20,105,104	\$23,277,664	\$3,172,560

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, 2010*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$15,197,691	\$15,498,903	\$10,880,734	(\$4,618,169)
<b>Expenditures</b>				
Current:				
Human Services	<u>14,888,691</u>	<u>15,146,482</u>	<u>11,108,972</u>	<u>4,037,510</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>309,000</u>	<u>352,421</u>	<u>(228,238)</u>	<u>(580,659)</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	1,000	1,000	167	(833)
Transfers Out	<u>(150,000)</u>	<u>(193,421)</u>	<u>0</u>	<u>193,421</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(149,000)</u>	<u>(192,421)</u>	<u>167</u>	<u>192,588</u>
<i>Net Change in Fund Balance</i>	160,000	160,000	(228,071)	(388,071)
<i>Fund Balance Beginning of Year</i>	<u>973,438</u>	<u>973,438</u>	<u>973,438</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,133,438</u></u>	<u><u>\$1,133,438</u></u>	<u><u>\$745,367</u></u>	<u><u>(\$388,071)</u></u>

See accompanying notes to the basic financial statements

**Richland County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Children's Services Fund*  
*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property Taxes	\$3,200,000	\$2,746,875	\$2,884,390	\$137,515
Charges for Services	68,000	86,000	87,864	1,864
Intergovernmental	4,913,178	5,467,894	5,755,351	287,457
Other	90,000	90,000	85,515	(4,485)
<i>Total Revenues</i>	8,271,178	8,390,769	8,813,120	422,351
<b>Expenditures</b>				
Current:				
Human Services	10,015,243	10,015,243	8,506,688	1,508,555
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,744,065)	(1,624,474)	306,432	1,930,906
<b>Other Financing Sources</b>				
Transfers In	50,000	50,000	50,000	0
<i>Net Change in Fund Balance</i>	(1,694,065)	(1,574,474)	356,432	1,930,906
<i>Fund Balance Beginning of Year</i>	5,782,936	5,782,936	5,782,936	0
<i>Fund Balance End of Year</i>	<u>\$4,088,871</u>	<u>\$4,208,462</u>	<u>\$6,139,368</u>	<u>\$1,930,906</u>

See accompanying notes to the basic financial statements

**Richland County, Ohio**  
*Statement of Fund Net Assets*  
*Proprietary Funds*  
*December 31, 2010*

	Business-Type Activity - Sewer Enterprise Fund	Governmental Activities Internal Service Funds
<b>Assets</b>		
Current Assets:		
Equity in Pooled Cash and Cash Equivalents	\$1,859,454	\$1,116,106
Materials and Supplies Inventory	9,228	0
Accounts Receivable	1,250,794	0
Intergovernmental Receivable	7,633	0
<i>Total Current Assets</i>	<u>3,127,109</u>	<u>1,116,106</u>
Noncurrent Assets:		
Loans to Other Funds	0	1,280,000
Capital Assets:		
Land and Construction in Progress	965,154	0
Depreciable Capital Assets, Net	23,955,395	0
<i>Total Noncurrent Assets</i>	<u>24,920,549</u>	<u>1,280,000</u>
<i>Total Assets</i>	<u>28,047,658</u>	<u>2,396,106</u>
<b>Liabilities</b>		
Current Liabilities:		
Accounts Payable	35,764	33,577
Contracts Payable	2,498	0
Accrued Wages	22,991	0
Intergovernmental Payable	609,875	500
Accrued Interest Payable	12,085	0
Compensated Absences Payable	19,516	0
Sanitary Sewer Bonds Payable	67,875	0
OPWC Loan Payable	9,834	0
Claims Payable	0	912,129
<i>Total Current Liabilities</i>	<u>780,438</u>	<u>946,206</u>
Long-Term Liabilities:		
Compensated Absences Payable	51,688	0
Sanitary Sewer Bonds Payable	3,055,320	0
OPWC Loan Payable	390,649	0
<i>Total Long-Term Liabilities</i>	<u>3,497,657</u>	<u>0</u>
<i>Total Liabilities</i>	<u>4,278,095</u>	<u>946,206</u>
<b>Net Assets</b>		
Invested in Capital Assets, Net of Related Debt	21,407,255	0
Unrestricted	2,362,308	1,449,900
<i>Total Net Assets</i>	<u>\$23,769,563</u>	<u>\$1,449,900</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, 2010*

	Business-Type Activity Sewer Enterprise Fund	Governmental Activities- Internal Service Funds
<b>Operating Revenues</b>		
Charges for Services	\$2,703,481	\$10,845,322
Other	7,343	0
<i>Total Operating Revenues</i>	<u>2,710,824</u>	<u>10,845,322</u>
<b>Operating Expenses</b>		
Personal Services	542,816	77,284
Materials and Supplies	5,659	0
Contractual Services	1,284,228	919,073
Claims	0	9,981,007
Depreciation	1,482,938	0
Other	9,478	0
<i>Total Operating Expenses</i>	<u>3,325,119</u>	<u>10,977,364</u>
<i>Operating Loss</i>	(614,295)	(132,042)
<b>Non-Operating Expenses</b>		
Interest and Fiscal Charges	(146,268)	0
<i>Loss Before Capital Contributions and Transfers</i>	(760,563)	(132,042)
Capital Contributions	182,152	0
Transfers In	0	19,290
Transfers Out	(61,591)	0
<i>Change in Net Assets</i>	(640,002)	(112,752)
<i>Net Assets Beginning of Year</i>	<u>24,409,565</u>	<u>1,562,652</u>
<i>Net Assets End of Year</i>	<u><u>\$23,769,563</u></u>	<u><u>\$1,449,900</u></u>

See accompanying notes to the basic financial statements

**Richland County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds*  
For the Year Ended December 31, 2010

	Business-Type Activity - Sewer <u>Enterprise Fund</u>	Governmental Activities - Internal <u>Service Funds</u>
<b>Increase (Decrease) in Cash and Cash Equivalents</b>		
<b>Cash Flows from Operating Activities</b>		
Cash Received from Customers	\$2,634,403	\$0
Cash Received from Interfund Services Provided	0	10,744,042
Other Cash Receipts	7,343	0
Cash Payments to Suppliers	(747,344)	(958,679)
Cash Payments to Employees	(551,567)	(77,284)
Cash Payments for Claims	0	(10,028,757)
Other Cash Payments	(9,478)	0
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>1,333,357</u>	<u>(320,678)</u>
<b>Cash Flows from Noncapital Financing Activities</b>		
Advances In	0	320,000
Transfers In	0	19,290
Transfers Out	(61,591)	0
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>(61,591)</u>	<u>339,290</u>
<b>Cash Flows from Capital and Related Financing Activities</b>		
Capital Contributions	174,519	0
Purchase of Capital Assets	(468,282)	0
Proceeds of OPWC Loan	135,151	0
Principal Payments	(78,981)	0
Interest Payments	(147,575)	0
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(385,168)</u>	<u>0</u>
<i>Net Increase in Cash and Cash Equivalents</i>	886,598	18,612
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>972,856</u>	<u>1,097,494</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$1,859,454</u>	<u>\$1,116,106</u>

(continued)

**Richland County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds (continued)*  
*For the Year Ended December 31, 2010*

	Business-Type Activity - Sewer <u>Enterprise Fund</u>	Governmental Activity - Internal <u>Service Funds</u>
<b>Reconciliation of Operating Loss to Net Cash Provided by (Used for) Operating Activities</b>		
Operating Loss	(\$614,295)	(\$132,042)
Adjustments:		
Depreciation Expense	1,482,938	0
(Increase) Decrease in Assets:		
Accounts Receivable	(69,078)	200,034
Materials and Supplies Inventory	(1,424)	0
Prepaid Items	4,139	0
Increase (Decrease) in Liabilities:		
Accounts Payable	12,834	(36,884)
Contracts Payable	(54,742)	0
Accrued Wages	(4,562)	0
Compensated Absences Payable	(3,640)	0
Interfund Payable	0	(301,314)
Intergovernmental Payable	581,187	(2,722)
Claims Payable	0	(47,750)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$1,333,357</u>	<u>(\$320,678)</u>

See accompanying notes to the basic financial statements

**Richland County, Ohio**  
*Statement of Fiduciary Net Assets*  
*Fiduciary Funds*  
*December 31, 2010*

	Private Purpose Trust Funds	Agency
<b>Assets</b>		
Equity in Pooled Cash and Cash Equivalents	\$12,185	\$9,881,084
Cash and Cash Equivalents in Segregated Accounts	76,703	1,139,998
Intergovernmental Receivable	0	4,621,291
Permissive Sales Taxes Receivable	0	5,009,653
Property Taxes Receivable	0	99,532,448
Special Assessments Receivable	0	1,789,493
<i>Total Assets</i>	88,888	\$121,973,967
<b>Liabilities</b>		
Intergovernmental Payable	0	\$103,676
Undistributed Assets	0	121,720,097
Deposits Held and Due to Others	0	150,194
<i>Total Liabilities</i>	0	\$121,973,967
<b>Net Assets</b>		
Held in Trust for Children's Services	252	
Held in Trust for County Home	88,636	
<i>Total Net Assets</i>	\$88,888	

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, 2010*

	Private Purpose Trust
<b>Additions</b>	
Contributions:	
Private Donations	\$468,146
Investment Earnings	96
Other	2,580
	470,822
<i>Total Additions</i>	470,822
 <b>Deductions</b>	
Benefits	462,187
	462,187
<i>Change in Net Assets</i>	8,635
Net Assets Beginning of Year	80,253
	80,253
Net Assets End of Year	\$88,888
	\$88,888

See accompanying notes to the basic financial statements



**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

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

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

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

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

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

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

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

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

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

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

County Risk Sharing Authority, Inc. (CORSA)  
County Regional Planning Commission  
Richland County Regional Solid Waste Management Authority  
Richland County Youth and Family Council  
Area 10 Workforce Investment Board  
North East Ohio Network (NEON)  
Richland County Metropolitan Park District  
Richland County Transit Board  
Mansfield/Richland County Public Library

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

## **Note 2 - Summary of Significant Accounting Policies**

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

### ***Basis of Presentation***

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

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

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

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

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

***Fund Accounting***

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

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

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

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

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

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

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

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

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

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

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

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

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

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

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

***Measurement Focus***

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

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

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

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

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

***Basis of Accounting***

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

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

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the sale occurs. Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 8). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales tax (see Note 9), interest, Federal and State grants and subsidies, State-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees and rentals.

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

Property taxes for which there is an enforceable legal claim as of December 31, 2010, but which were levied to finance year 2011 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, 2010*

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

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

***Budgetary Process***

All funds, except agency funds, are legally required to be budgeted and appropriated. Certain funds are not budgeted since no activity was anticipated and none occurred. These funds include the Prepayment of interest special revenue fund, Gorman Nature Capital Improvement and Engineer capital projects funds, AG Cuning Trust permanent fund and the Children's Services Trust private purpose trust fund. Budgetary information for Richland Newhope Industries, Inc. is not reported because it is not included in the entity for which the "appropriated budget" is adopted and does not maintain budgetary financial records. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the County may appropriate. The appropriations resolution is the Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the Commissioners. The legal level of control is at the object level for the general fund and at the fund level for all other funds. Any budgetary modifications at this level may only be made by resolution of the County Commissioners. The County Auditor has been authorized to allocate appropriations to the department and object level in these other funds.

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

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

***Cash, Cash Equivalents, and Investments***

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

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

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

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

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During 2010, investments were limited to commercial paper, federal farm credit bank bonds, federal home loan bank bonds, federal home loan mortgage corporation notes, federal national mortgage association notes, mutual funds and STAROhio.

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

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

STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price, which is the price the investment could be sold for on December 31, 2010.

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 2010 amounted to \$759,315 which includes \$739,144 assigned from other County funds.

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

***Inventory***

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

***Prepaid Items***

Payments made to vendors for services that will benefit periods beyond December 31, 2010, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

***Restricted Assets***

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

***Capital Assets***

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

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

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

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

Description	Estimated Lives
Land Improvements	20 years
Buildings	45 years
Machinery and Equipment	6 - 20 years
Infrastructure	30 - 40 years

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

***Interfund Balances***

On fund financial statements, outstanding interfund loans and unpaid amounts for interfund services are reported as "interfund receivables/payables". Long term interfund loans are reported as "loans to/from other funds" and are equally offset by a fund balance reserve account which indicates that they do not constitute available expendable resources since they are not a component of net current assets. Interfund balance amounts are eliminated in the statement of net assets, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

***Compensated Absences***

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

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

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



**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

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

***Accrued Liabilities and Long-term Obligations***

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

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

***Fund Balance***

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

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

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

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

***Committed*** The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by formal action (resolution) of the County Commissioners. Those committed amounts cannot be used for any other purpose unless the County Commissioners remove or change the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by the County Commissioners, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

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

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

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

***Net Assets***

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

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

***Operating Revenues and Expenses***

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

***Internal Activity***

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues. Transfers between governmental activities are eliminated on the government wide financial statements. Internal allocations of overhead expenses from one function to another or within the same function are eliminated on the statement of activities. Interfund payments for services provided and used are not eliminated.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

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

***Bond Issuance Costs***

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

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

***Bond Premiums and Discounts***

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

***Extraordinary and Special Items***

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

***Estimates***

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

**Note 3 – Changes in Accounting Principles and Restatement of Prior Year’s Fund Balance and Net Assets**

***Change in Accounting Principles***

For 2010, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 51, “Accounting and Reporting for Intangible Assets” and Statement No. 54, “Fund Balance Reporting and Governmental Fund Type Definitions”.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

GASB Statement No. 51 establishes accounting and financial reporting of such assets to reduce inconsistencies, thereby enhancing the comparability of accounting and financial reporting of such assets among state and local governments. The implementation of this statement did not result in any change to the County's financial statements.

GASB Statement No. 54 enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. This statement establishes fund balance classifications that compromise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The implementation of this statement resulted in the reclassification and restatement of the County's financial statements.

***Restatement of Prior Year's Fund Balance***

During 2010, it was determined that the implementation of GASB Statement No. 54 had the following effect on fund balances of the major and nonmajor funds as they were previously reported.

	General	Mental Health Board	Developmental Disabilities Board	Public Assistance	Children's Services
Fund Balance at December 31, 2009	\$75,909	\$4,491,433	\$28,707,894	\$231,829	\$5,639,156
GASB 54 Change in in Fund Structure	(778,700)	0	128,645	(104,665)	0
Adjusted Fund Balance at January 1, 2010	<u>(\$702,791)</u>	<u>\$4,491,433</u>	<u>\$28,836,539</u>	<u>\$127,164</u>	<u>\$5,639,156</u>

	Special Assessment Bond Retirement	General Obligation Debt Retirement	Other Governmental Funds	Total Governmental Funds
Fund Balance at December 31, 2009	\$46,948	\$127,226	\$3,803,588	\$43,123,983
GASB 54 Change in in Fund Structure	0	0	841,748	87,028
Adjusted Fund Balance at January 1, 2010	<u>\$46,948</u>	<u>\$127,226</u>	<u>\$4,645,336</u>	<u>\$43,211,011</u>

***Restatement of Net Assets***

During 2010, it was determined that the implementation of GASB Statement No. 54 resulted in a fund being reclassified from an agency fund to a governmental fund, which had the following effect on net assets of the governmental activities and as they were previously reported.

	Governmental Activities
Net Assets at Decemeber 31, 2009	\$138,180,648
GASB 54 Change in in Fund Structure	87,028
Adjusted Net Assets at January 1, 2010	<u>\$138,267,676</u>

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

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**Note 4 – Compliance and Accountability**

***Legal Compliance***

Contrary to Ohio Revised Code (ORC) section 5709.39, the General fund had original appropriations in excess of original estimated resources plus beginning balances in the amount of \$2,345,835.

Contrary to ORC section 5709.39, the screening and diversion special revenue fund had final appropriations in excess of final estimated resources plus beginning balances in the amount of \$2,857.

Contrary to ORC section 5705.41, the Road and Bridge fund had expenditures plus encumbrances of \$985,359 and appropriations of \$965,156, leaving an excess of \$20,203.

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

Contrary to ORC section 5705.10 (H), the County recorded a \$1,600,000 advance in a prior year which was not consistent with the purpose for which the fund was established. As of December 31, 2010 \$1,280,000 remained unpaid.

***Accountability***

The following funds had a deficit fund balance/net assets as of December 31, 2010:

<b>Special Revenue Fund:</b>	
Real Estate Assessment	\$36,807
Voting Equipment	16,603
<b>Capital Projects Funds:</b>	
Road and Bridge	596,381
Special Projects	47,362
Munis System	1,700
Engineer	739,231
<b>Internal Service Fund:</b>	
County Phone System	31,577

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

**Note 5 - Budgetary Basis of Accounting**

While reporting financial position, results of operations and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statements of Revenues, Expenditures and Changes in Fund Balances - Budget (Non-GAAP Basis) and

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

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Actual are presented in the basic financial statements for the General Fund and Major Special Revenue Funds. The major differences for those funds between the budget basis and the GAAP basis are that:

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

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

	Net Change in Fund Balance				
	General and Major Special Revenue Funds				
	General	Mental Health Board	Developmental Disabilities Board	Public Assistance	Children's Services
GAAP Basis	\$1,125,918	(\$76,711)	\$519,041	\$799,437	\$322,762
Net Adjustment for					
Revenue Accruals	(119,277)	(431,752)	122,269	(1,162,848)	(76,349)
Unreported Cash	(185,796)	0	(522)	0	0
Beginning Fair Value					
Adjustment for Investments	626,607	0	3,674	0	0
Ending Fair Value					
Adjustment for Investments	(390,569)	0	(527)	0	0
Net Adjustment for					
Expenditure Accruals	244,349	483,102	(51,011)	135,340	110,019
Advance Out	(320,000)	0	0	0	0
Encumbrances	(151,838)	0	(988,901)	0	0
Budget Basis	<u>\$829,394</u>	<u>(\$25,361)</u>	<u>(\$395,977)</u>	<u>(\$228,071)</u>	<u>\$356,432</u>

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

**Note 6 – Fund Balances**

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

Fund Balances	General	Mental Health Board	Developmental Disabilities Board	Public Assistance	Children's Services
<u>Nonspendable:</u>					
Inventory	\$225,316	\$2,811	\$91,047	\$3,516	\$1,788
Prepays	265,463		48,964	1,233	962
Loans Receivable	0	0	0	0	0
<i>Total Nonspendable</i>	<u>490,779</u>	<u>2,811</u>	<u>140,011</u>	<u>4,749</u>	<u>2,750</u>
<u>Restricted for:</u>					
Unclaimed Funds	59,004	0	0	0	0
Mental Health Board	0	4,411,911	0	0	0
Developmental Disabilities Board	0	0	29,215,569	0	0
Public Assistance	0	0	0	921,852	0
Children's Services	0	0	0	0	5,959,168
Debt Service	0	0	0	0	0
Street Repair and Maintenance	0	0	0	0	0
Court Operations	0	0	0	0	0
Public Safety Operations	0	0	0	0	0
Dayspring County Home	0	0	0	0	0
Child Support Enforcement	0	0	0	0	0
Real Estate Collections	0	0	0	0	0
Economic Development	0	0	0	0	0
Other Operations	0	0	0	0	0
Capital Improvements	0	0	0	0	0
<i>Total Restricted</i>	<u>59,004</u>	<u>4,411,911</u>	<u>29,215,569</u>	<u>921,852</u>	<u>5,959,168</u>
<u>Committed to:</u>					
Sheriff Operations	0	0	0	0	0
Dayspring County Home	0	0	0	0	0
Parks and Recreation	0	0	0	0	0
Other Operations	0	0	0	0	0
Developmental Disability Gifts	0	0	0	0	0
<i>Total Committed</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Assigned to:</u>					
General	20,284	0	0	0	0
Capital Improvements	0	0	0	0	0
<i>Total Assigned</i>	<u>20,284</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Unassigned (deficits):	<u>(146,940)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Fund Balances</b>	<u><u>\$423,127</u></u>	<u><u>\$4,414,722</u></u>	<u><u>\$29,355,580</u></u>	<u><u>\$926,601</u></u>	<u><u>\$5,961,918</u></u>

(continued)

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2010

Fund Balances	Special Assessment Debt Retirement	General Obligation Debt Retirement	Other Governmental	Total
<u>Nonspendable:</u>				
Inventory	\$0	\$0	\$386,972	\$711,450
Prepays	0	0	1,060	317,682
Loans Receivable	0	0	111,972	111,972
<i>Total Nonspendable</i>	<u>0</u>	<u>0</u>	<u>500,004</u>	<u>1,141,104</u>
<u>Restricted for:</u>				
Unclaimed Funds	0	0	0	59,004
Mental Health Board	0	0	0	4,411,911
Developmental Disabilities Board	0	0	0	29,215,569
Public Assistance	0	0	0	921,852
Children's Services	0	0	0	5,959,168
Debt Service	78,605	5,157	0	83,762
Street Repair and Maintenance	0	0	533,082	533,082
Court Operations	0	0	1,357,474	1,357,474
Public Safety Operations	0	0	1,278,214	1,278,214
Dayspring County Home	0	0	781,224	781,224
Child Support Enforcement	0	0	271,745	271,745
Real Estate Collections	0	0	296,145	296,145
Economic Development	0	0	258,096	258,096
Other Operations	0	0	168,483	168,483
Capital Improvements	0	0	488,452	488,452
<i>Total Restricted</i>	<u>78,605</u>	<u>5,157</u>	<u>5,432,915</u>	<u>46,084,181</u>
<u>Committed to:</u>				
Sheriff Operations	0	0	9,373	9,373
Dayspring County Home	0	0	32,040	32,040
Parks and Recreation	0	0	90,419	90,419
Other Operations	0	0	8,846	8,846
Developmental Disability Gifts	0	0	104,297	104,297
<i>Total Committed</i>	<u>0</u>	<u>0</u>	<u>244,975</u>	<u>244,975</u>
<u>Assigned to:</u>				
General	0	0	0	20,284
Capital Improvements	0	0	44,966	44,966
<i>Total Assigned</i>	<u>0</u>	<u>0</u>	<u>44,966</u>	<u>65,250</u>
Unassigned (deficits):	0	0	(1,438,084)	(1,585,024)
<b>Total Fund Balances</b>	<u><u>\$78,605</u></u>	<u><u>\$5,157</u></u>	<u><u>\$4,784,776</u></u>	<u><u>\$45,950,486</u></u>



**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

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**Note 7 - Deposits and Investments**

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

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

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

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

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

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

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

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

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

**Investments**

Investments are reported at fair value. As of December 31, 2010, the County had the following investments.

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-2	2-3	3-5
Commercial Paper	\$1,053,460	\$519,070	\$534,390	\$0	\$0
Federal Farm Credit Bank Bonds	12,978,518	2,518,150	3,121,470	3,505,965	3,832,933
Federal Home Loan Bank Bonds	10,525,578	2,768,810	2,554,790	2,746,543	2,455,435
Federal Home Loan Mortgage Corporation Notes	5,011,185	1,515,270	0	3,495,915	0
Federal National Mortgage Association Notes	11,854,186	326,846	501,725	7,537,985	3,487,630
Mutual Fund	225,860	225,860	0	0	0
STAROhio	437,158	437,158	0	0	0
<b>Total Investments</b>	<b>\$42,085,945</b>	<b>\$8,311,164</b>	<b>\$6,712,375</b>	<b>\$17,286,408</b>	<b>\$9,775,998</b>

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

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

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

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

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

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

	Percentage of County Investments
Federal Farm Credit Bank Bonds	30.84 %
Federal National Mortgage Association Notes	28.17
Federal Home Loan Bank Bonds	25.01
Federal Home Loan Mortgage Corporation Notes	11.91

**Note 8 - Property Taxes**

Property taxes include amounts levied against all real and public utility personal property located in the County. Property tax revenue received during 2010 for real and public utility property taxes represents collections of 2009 taxes. Property tax payments received during 2010 for tangible personal property (other than public utility property) are for 2010 taxes.

2010 real property taxes are levied after October 1, 2010, on the assessed value as of January 1, 2010, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2010 real property taxes are collected in and intended to finance 2011.

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

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2010 public utility property taxes became a lien December 31, 2009, are levied after October 1, 2010, and are collected in 2011 with real property taxes.

Tangible personal property tax revenue received during 2010 (other than public utility property tax) represents the collection of 2010 taxes levied against local and inter-exchange telephone companies. Tangible personal property tax on business inventory, manufacturing machinery and equipment, and furniture and fixtures is no longer levied and collected. Tangible personal property taxes received from telephone companies in 2010 were levied after October 1, 2009, on the value as of December 31, 2009. Payments 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 full tax rate for all County operations for the year ended December 31, 2010, was \$11.70 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2010 property tax receipts were based are as follows:

Real Estate	
Residential/Agricultural	\$1,609,666,090
Other Real Estate	378,641,560
Tangible Personal Property	
Public Utility	84,575,350
Total	\$2,072,883,000

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

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The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Property taxes receivable represents real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2010, and for which there is an enforceable legal claim. In the governmental funds, the entire receivable has been offset by deferred revenue since the current taxes were not levied to finance 2010 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as revenue while the remainder of the receivable is deferred.

**Note 9 - Permissive Sales and Use Tax**

The permissive sales tax rate for the County is 1.25 percent. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the Office of Budget and Management the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month. The Office of Budget and Management then has five days in which to draw the warrant payable to the County.

A receivable is recognized at year-end for amounts that will be received from sales which occurred during 2010. On a full accrual basis, the full amount of the receivable is recognized as revenue. On a modified accrual basis, the amount of the receivable that will be received outside of the available period is deferred.

**Note 10 – Receivables**

Receivables at December 31, 2010, primarily consisted of taxes, interest, loans, special assessments, accounts (billings for user charged services, including unbilled utility services), and intergovernmental receivable arising from grants, entitlements and shared revenues. Management believes all receivables are fully collectible. Delinquent accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment. All receivables except property taxes, loans and special assessments are expected to be collected within one year. Property taxes, although ultimately collectable, include some portion of delinquencies that will not be collected within one year.

Special assessments expected to be collected in more than one year for the County amount to \$3,653,922. The County has \$1,052,898 in delinquent special assessments at December 31, 2010.

The community development block grant monies loaned to local businesses are reported as loans receivable and are also considered collectible in full. Loans receivable expected to be collected in more than one year for the County amount to \$111,972.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

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

<b>Governmental Activities</b>	
Mental Health Grants and Subsidies	\$4,057,450
Children's Services Grants and Subsidies	2,690,227
Motor Vehicle Distribution	2,277,432
Local Government and Local Government Revenue Assistance	1,261,236
Sheriff Grants and Subsidies	1,039,254
Homestead and Rollback	990,137
Road and Bridge Grants and Subsidies	929,549
Public Assistance Grants and Subsidies	711,231
Court Grants and Subsidies	574,132
Homeless Prevention Grants and Subsidies	315,750
Gasoline and Excise Tax	281,530
Miscellaneous	240,937
DD Grants and Subsidies	207,751
Homeland Security Grants and Subsidies	99,621
Total Governmental Activities	<u>15,676,237</u>
<b>Business-Type Activities</b>	
Sewer	7,633
Total	<u><u>\$15,683,870</u></u>

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

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

### **Note 11 - Risk Management**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2010, the County contracted with the County Risk Sharing Authority (CORSA) for liability, property and crime insurance. The CORSA program has a \$2,500 deductible.

Coverage provided by CORSA is as follows:

General Liability	\$1,000,000
Law Enforcement Professional Liability	1,000,000
Public Officials Errors and Omissions Liability	1,000,000
Automobile Liability	1,000,000
Uninsured/Underinsured Motorists Liability	250,000
Ohio Stop Gap (Additional Workers' Compensation Coverage)	1,000,000
Property	192,745,613
Equipment	100,000,000

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

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Crime	1,000,000
Excess Liability	5,000,000
Medical Professional Liability	6,000,000
Sewer Line Coverage	28,758,679
Attorney Disciplinary Proceedings	25,000
Jail Doctor Coverage	1,000,000

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

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

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

All funds of the County participate in the program and make payments to the Employee Health Insurance Fund based on actuarial estimates of the amounts needed to pay prior and current-year claims. The liability for unpaid claims costs of \$912,129 at December 31, 2010 is estimated by the third-party administrator and is based on the requirements of Governmental Accounting Standards Board Statement No. 30, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Certain financial activity related to the claims liability for 2009 and 2010 were:

	Balance <u>Beginning of Year</u>	Current <u>Year Claims</u>	Claim <u>Payments</u>	Balance <u>End of Year</u>
2009	\$974,881	\$11,940,349	\$11,955,351	\$959,879
2010	959,879	9,981,007	10,028,757	912,129

**Note 12 - Compensated Absences**

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

**Note 13 - Defined Benefit Retirement Plan**

***Ohio Public Employees Retirement System***

Plan Description – The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The Traditional Pension Plan is a cost-sharing, multiple-employer defined benefit pension plan. The Member-Directed Plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the Member-Directed Plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The Combined Plan is a cost-sharing, multiple-employer defined benefit pension plan. Under the Combined Plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to, but less than, the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed Plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost-of-living adjustments to members of the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for law enforcement and public safety employer units. Member contribution rates, as set forth in the Ohio Revised Code, are not to exceed 10 percent of covered payroll. For the year ended December 31, 2010, members in state and local classifications contributed 10 percent of covered payroll while public safety and law enforcement members contributed 10.5 percent and 11.1 percent, respectively. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Pension Plan. For 2010, member and employer contribution rates were consistent across all three plans.

The County's 2010 contribution rate was 14 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.87 percent of covered payroll. The portion of employer contributions used to fund pension benefits is net of post-employment health care benefits. The portion of employer contribution allocated to health care for members in the Traditional Plan was 5.5 percent from January 1 through February 28, 2010, and 5 percent from March 1 through December 31, 2010. The portion of employer contributions allocated to health care for members in the Combined Plan was 4.73 percent from January 1 through February 28, 2010, and 4.23 percent from March 1 through December 31, 2010. Employer contribution rates are actuarially determined.



**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

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The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2010, 2009, and 2008 were \$3,972,142, \$3,892,614, and \$3,457,325, respectively. For 2010, 89.79 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2009 and 2008. Contributions to the Member-Directed Plan for 2010 were \$111,991 made by the County and \$79,994 made by plan members.

***State Teachers Retirement System of Ohio (STRS Ohio)***

Plan Description - The County participates in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing, multiple-employer public employee retirement plan. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that may be obtained by writing to STRS Ohio, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Ohio web site at [www.strsoh.org](http://www.strsoh.org).

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service, or an allowance based on a member's lifetime contributions and earned interest matched by STRS Ohio funds divided by an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The DB portion of the combined plan payment is payable to a member on or after age 60; the DC portion of the account may be taken as a lump sum or converted to a lifetime annuity at age 50. Benefits are established by Chapter 3307 of the Ohio Revised Code.

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

Funding Policy - For the fiscal year ended June 30, 2010, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. For fiscal year 2010, the portion used to fund pension obligation was also 13 percent. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

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The County's required contributions for pension obligations to STRS Ohio for the fiscal years ended December 31, 2010, 2009, and 2008 were \$47,602, \$47,162, and \$49,260, respectively; 90.74 percent has been contributed for fiscal year 2010 and 100 percent for fiscal years 2009 and 2008. Contributions to the DC and Combined Plans for fiscal year 2010 were \$384 made by the County and \$274 made by the plan members.

**Note 14 – Postemployment Benefits**

***Ohio Public Employees Retirement System***

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

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

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

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

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

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2010, state and local employers contributed at a rate of 14.0 percent of covered payroll, and public safety and law enforcement employers contributed at 17.87 percent. The Ohio Revised Code currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for law and public safety employer units.

Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of post-employment health care benefits. The portion of employer contributions allocated to health care for members in the Traditional Plan was 5.5 percent from January 1 through February 28, 2010, and 5 percent from March 1 through December 31, 2010. The portion of employer contributions allocated to health care for members in the Combined Plan was 4.73 percent from January 1 through February 28, 2010, and 4.23 percent from March 1 through December 31, 2010.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

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

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2010, 2009, and 2008 were \$2,222,931, \$2,737,341, and \$3,360,768, respectively. For 2010, 89.79 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2009 and 2008.

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

***State Teachers Retirement System of Ohio (STRS Ohio)***

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

Funding Policy – Ohio law authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2010, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. The County's contributions for health care for the fiscal years ended June 30, 2010, 2009, and 2008 were \$3,662, \$3,628, and \$3,789 respectively; 90.74 percent has been contributed for fiscal year 2010 and 100 percent for fiscal years 2009 and 2008.

**Note 15 – Interfund Transactions**

Interfund receivables/payables balances at December 31, 2010, consist of the following individual fund receivables and payables:

Interfund Payable	Interfund Receivable				Total
	General	Public Assistance	Children's Services	Nonmajor Funds	
Major Funds:					
Public Assistance	\$0	\$0	\$32,951	\$0	\$32,951
Children's Services	5,038	0	0	0	5,038
Nonmajor Funds	8,060	1,140	0	47,816	57,016
Total	<u>\$13,098</u>	<u>\$1,140</u>	<u>\$32,951</u>	<u>\$47,816</u>	<u>\$95,005</u>

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

The public assistance fund had an interfund payable to the Children's services fund for services provided. Children's services fund and Child Support Enforcement Agency fund owes a total of \$13,098 to the general fund for services provided by the Sheriff's department. The general fund had \$13,098 interfund receivable as result of Sheriff's department providing services to other County agencies. The public assistance fund had an interfund receivable from the Child Support Enforcement Agency fund for services provided. Nonmajor funds had \$47,816 interfund receivables to provide additional resources for current operations to other nonmajor funds. All interfund balances will be repaid within one year.

Interfund transfers for the year ended December 31, 2010, consisted of the following:

Transfer to	Transfer From			Total
	General	Nonmajor Funds	Sewer	
Major Funds:				
Children's Services	\$50,000	\$0	\$0	\$50,000
Special Assessment Debt Retirement	0	179	61,591	61,770
General Obligation Debt Retirement	1,407,943	75,739	0	1,483,682
Nonmajor Funds	1,495,275	118,281	0	1,613,556
Internal Service	19,290	0	0	19,290
Total	<u>\$2,972,508</u>	<u>\$194,199</u>	<u>\$61,591</u>	<u>\$3,228,298</u>

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; to move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; to provide additional resources for current operations or debt service; reclassification of prior year distributed monies, to segregate money for anticipated capital projects; and to return money to the fund from which it was originally provided once a project is completed. Transfers between the special assessment debt retirement fund and the sewer fund were to account for payments of notes and other debt service payments related to sewer projects. The majority of transfers between nonmajor funds are between nonmajor debt service funds to account for portions of debt service payments owed by nonmajor special revenue and capital projects funds.

Loans to and from other funds for the year ended December 31, 2010, consisted of a general fund loan of \$1,280,000 from other funds to provide additional resources for operations in 2008. These loans remain outstanding at December 31, 2010. These loans will be repaid in more than one year.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

**Note 16 - Capital Assets**

Capital asset activity for the year ended December 31, 2010, was as follows:

	Balance 1/1/2010	Additions	Reductions	Balance 12/31/2010
Governmental activities:				
Capital assets not being depreciated:				
Land	\$2,788,652	\$0	\$0	\$2,788,652
Capital assets being depreciated:				
Land improvements	342,598	0	0	342,598
Buildings	61,801,465	437,525	0	62,238,990
Machinery and equipment	16,349,294	1,468,262	(235,480)	17,582,076
Infrastructure	115,668,042	656,083	(114,432)	116,209,693
Total capital assets being depreciated	194,161,399	2,561,870	(349,912)	196,373,357
Accumulated Depreciation:				
Land improvements	(81,458)	(17,130)	0	(98,588)
Buildings	(16,569,175)	(4,490,295)	0	(21,059,470)
Machinery and equipment	(11,440,570)	(1,568,233)	228,680	(12,780,123)
Infrastructure	(53,925,611)	(2,904,057)	111,515	(56,718,153)
Total accumulated depreciation	(82,016,814)	(8,979,715) *	340,195	(90,656,334)
Capital assets being depreciated, net	112,144,585	(6,417,845)	(9,717)	105,717,023
Governmental activities capital assets, net	\$114,933,237	(\$6,417,845)	(\$9,717)	\$108,505,675

\*Depreciation expense was charged to governmental activities as follows:

Governmental Activities:	
Legislative and Executive	\$1,113,547
Judicial System	713,870
Public Safety	1,017,161
Public Works	3,228,964
Health	1,646,784
Human Services	1,235,942
Economic Development	23,447
Total Depreciation Expense	\$8,979,715

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

	Balance 1/1/2010	Additions	Reductions	Balance 12/31/2010
Business-type activities:				
Capital assets not being depreciated:				
Land	\$91,328	\$0	\$0	\$91,328
Construction in progress	405,544	468,282	0	873,826
Total capital assets not being depreciated	496,872	468,282	0	965,154
Capital assets being depreciated:				
Buildings	6,546,900	0	0	6,546,900
Machinery and equipment	733,818	0	0	733,818
Infrastructure	38,713,047	0	0	38,713,047
Total capital assets being depreciated	45,993,765	0	0	45,993,765
Accumulated Depreciation:				
Buildings	(3,304,981)	(145,690)	0	(3,450,671)
Machinery and equipment	(340,283)	(46,813)	0	(387,096)
Infrastructure	(16,910,168)	(1,290,435)	0	(18,200,603)
Total accumulated depreciation	(20,555,432)	(1,482,938)	0	(22,038,370)
Capital assets being depreciated, net	25,438,333	(1,482,938)	0	23,955,395
Business-type activities capital assets, net	\$25,935,205	(\$1,014,656)	\$0	\$24,920,549

**Note 17 - Long-Term Debt**

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

	Original Issue Date	Interest Rate	Original Issue Amount
<b>Governmental Activities</b>			
<b>General Obligation Bonds</b>			
Series A Park Building			
Acquisition and Renovation	1990	9.45%	\$470,000
Capital Facilities Refunding	1998	3.75-4.35	2,170,000
Juvenile Attention Center Improvements	2001	4.47-5.07	2,345,634
Capital Facilities Refunding and Improvements	2004	2.5-3.5	2,355,000
Various Purposes Improvement and Refunding	2007	3.75-4.25	5,610,000
Correctional Facilities Improvement 2007	2007	4.0-5.0	3,000,000
Correctional Facilities Improvement 2008	2008	4.0 - 6.13	10,955,000
<b>Special Assessment Bonds</b>			
Madison Sewer Improvement	1995	3.80-6.95	9,750,000
Marlow Heights Sewer	1999	4.0-5.75	740,000
<b>Long-Term Note Payable</b>			
Various Purpose Note	2009	3.5	12,230,000
Various Purpose Note	2010	3.5	12,175,000

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

	Original Issue Date	Interest Rate	Original Issue Amount
<b>Governmental Activities</b>			
<b>Long-Term Loans Payable</b>			
OPWC Bridge Replacement	2007	0.0	\$499,716
OPWC Moffet Terman Road Bridge	2009	0.0	156,080
OPWC Possum Run Road Engineering	2009	0.0	264,022
OWDA Storm Sewer Improvement	2010	5.89	489,981
Computerization	2008	3.69	1,058,603
<b>Business-Type Activities</b>			
USDA Sanitary Sewer General Obligation Bonds	2007	4.5	2,700,000
Sanitary Sewer District Improvements Bonds	2001	4.47-5.07	826,366
OPWC Sewer Improvement Loan	2007	0.0	295,000
OPWC Harprest Heights Sewer Loan	2010	0.0	135,151

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

	Outstanding 1/1/2010	Additions	Reductions	Outstanding 12/31/2010	Amounts Due in One Year
Governmental Activities:					
General Obligation Bonds:					
Series A Park Building					
Acquisition and Renovation Serial Bonds	\$50,000	\$0	\$50,000	\$0	\$0
Capital Facilities Refunding Serial Bonds	510,000	0	195,000	315,000	155,000
Juvenile Attention Center					
Improvements Serial Bonds	1,549,192	0	107,227	1,441,965	110,925
Unamortized Premium	32,425	0	2,948	29,477	0
Capital Facilities Refunding and Improvements Serial Bonds					
Unamortized Discount	725,000	0	355,000	370,000	370,000
Various Purpose Improvement and Refunding	(6,902)	0	(3,452)	(3,450)	0
Serial Bonds	3,725,000	0	475,000	3,250,000	500,000
Term Bonds	985,000	0	0	985,000	0
Unamortized Premium	40,872	0	2,271	38,601	0
Correctional Facilities Improvement 2007					
Serial Bonds	725,000	0	75,000	650,000	75,000
Term Bonds	2,190,000	0	0	2,190,000	0
Unamortized Premium	82,414	0	3,583	78,831	0
Correctional Facilities Improvement 2008					
Serial Bonds	3,570,000	0	255,000	3,315,000	265,000
Term Bonds	7,195,000	0	0	7,195,000	0
Unamortized Discount	(139,785)	0	(4,820)	(134,965)	0
<b>Total General Obligation Bonds</b>	<b>\$21,233,216</b>	<b>\$0</b>	<b>\$1,512,757</b>	<b>\$19,720,459</b>	<b>\$1,475,925</b>

(continued)

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

	Outstanding 1/1/2010	Additions	Reductions	Outstanding 12/31/2010	Amounts Due in One Year
Governmental Activities:					
Special Assessment Debt					
with Governmental Commitment:					
Madison Sewer Improvement	\$4,070,000	\$0	\$580,000	\$3,490,000	\$620,000
Marlow Heights Sewer	500,000	0	30,000	470,000	35,000
Total Special Assessment Bonds	<u>4,570,000</u>	<u>0</u>	<u>610,000</u>	<u>3,960,000</u>	<u>655,000</u>
Other General Long-Term Obligations:					
Various Purpose Note - 2009	12,230,000	0	12,230,000	0	0
Unamortized Premium	2,319	0	2,319	0	0
Various Purpose Note - 2010	0	12,175,000	0	12,175,000	0
Unamortized Premium	0	87,637	84,089	3,548	0
Total Long-Term Notes	<u>12,232,319</u>	<u>12,262,637</u>	<u>12,316,408</u>	<u>12,178,548</u>	<u>0</u>
OPWC Bridge Replacement Loan	374,786	0	49,972	324,814	49,972
OPWC Moffet Terman Road Bridge Loan	148,276	0	15,608	132,668	15,608
OPWC Possum Run Road Engineering Loan	161,954	102,068	0	264,022	0
Total OPWC Loans	<u>685,016</u>	<u>102,068</u>	<u>65,580</u>	<u>721,504</u>	<u>65,580</u>
Capital Leases	1,790,704	502,387	67,880	2,225,211	206,041
OWDA Storm Sewer Improvement Loan	0	489,891	190,344	299,547	26,093
Computerization Loan	846,882	0	211,721	635,161	211,721
Compensated Absences	4,908,574	1,304,309	1,916,224	4,296,659	1,601,281
Total Other General Long-Term Obligations	<u>20,463,495</u>	<u>14,661,292</u>	<u>14,768,157</u>	<u>20,356,630</u>	<u>2,110,716</u>
Total Governmental Activities	<u>\$46,266,711</u>	<u>\$14,661,292</u>	<u>\$16,890,914</u>	<u>\$44,037,089</u>	<u>\$4,241,641</u>
Business-Type Activities:					
General Obligation Bonds:					
USDA Sanitary Sewer	\$2,636,152	\$0	\$31,374	\$2,604,778	\$28,800
Sanitary Sewer District Improvements	545,806	0	37,773	508,033	39,075
Unamortized Premium	11,423	0	1,039	10,384	0
Total General Obligation Bonds	<u>3,193,381</u>	<u>0</u>	<u>70,186</u>	<u>3,123,195</u>	<u>67,875</u>
OPWC Sewer Improvement Loan	275,166	0	9,834	265,332	9,834
OPWC Harprest Heights Sewer Loan	0	135,151	0	135,151	0
Total OPWC Loans	<u>275,166</u>	<u>135,151</u>	<u>9,834</u>	<u>400,483</u>	<u>9,834</u>
Compensated Absences	68,132	22,875	19,803	71,204	19,516
Total Business-Type Activities	<u>\$3,536,679</u>	<u>\$158,026</u>	<u>\$99,823</u>	<u>\$3,594,882</u>	<u>\$97,225</u>

All general obligation bonds are supported by the full faith and credit of the County. General obligation bonds will be paid from rental charges to the County departments and other tenants who occupy the facilities (\$4,920,000) and from taxes. These bonds are paid from the general obligation debt retirement fund.

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



**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

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The County has pledged future revenues, net of operating expenses, to repay the OPWC Sewer Improvement Loan in the sewer fund. The debt was issued for the purpose of making improvements to the County's sewer system and is payable solely from net revenues through 2038. Annual principal payments on the loan are expected to require less than one percent of net revenues. The total principal remaining to be paid on the debt is \$265,332. Principal paid for the current year and total net revenues were \$9,834 and \$868,643, respectively.

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

Redemption Dates (Dates Inclusive)	Redemption Prices
December 1, 2003 and thereafter	100%

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

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

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

The bonds were sold at a premium of \$45,414. Proceeds of \$2,540,000 were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded portion of the various bonds. As a result, \$2,365,000 of these bonds are considered defeased and the liability for the refunded portion of these bonds has been removed from the County's financial statements. As of December 31, 2010, \$1,780,000 of the defeased debt remained outstanding.

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

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

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

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

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

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

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

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

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

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

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

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

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

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

The \$12,230,000 Various Purpose Note, issued January 13, 2009 at 3.5 percent and a premium of \$2,319 matured January 12, 2010. The \$12,175,000 Various Purpose Note, issued January 12, 2010 at 3.5 percent and a premium of \$87,637 will mature January 11, 2011. The notes will be paid out of the general obligation debt retirement fund.

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

A line of credit has been established with the Ohio Public Works Commission in the amount of \$330,000 for engineering and improvements to Possum Run Road; however, since this loan is not finalized, the repayment schedule is not included in the schedule of debt service payments.

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

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

The County entered into an agreement with the Ohio Water Development Authority (OWDA) to upgrade and expand the County's storm sewer system. The agreement provides loan proceeds totaling \$489,891 which will be received by the County and used to fund the project. The debt proceeds will be repaid by special assessments levied against benefited property owners semi-annually over 20 years at 5.89 percent per annum. Under the terms of the agreement, the OWDA will reimburse or directly pay the construction costs of the approved projects. The OWDA will capitalize administrative costs and construction interest and add them to the total of each loan. As of December 31, 2010, the County has an outstanding balance of \$299,547.

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

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

A line of credit has been established with the Ohio Public Works Commission in the amount of \$265,333 for engineering and improvements to the Harcrest Heights sanitary sewer system; however, since this loan is not finalized, the repayment schedule is not included in the schedule of debt service payments.

The compensated absences liability will be paid from the fund from which the employees' salaries are paid. These funds include the general fund, mental health board, certificate of title, dog and kennel, developmental disabilities board, public assistance, motor vehicle license and gas tax, alternative sentencing, children's services, dayspring, child support enforcement agency, and sewer fund.

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

Year	Governmental Activities					
	General Obligation				Special Assessment	
	Serial Bonds		Term Bonds		Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2011	\$1,475,925	\$996,828	\$0	\$0	\$655,000	\$225,095
2012	1,158,320	932,381	0	0	695,000	179,993
2013	1,037,019	890,513	0	0	740,000	142,340
2014	1,079,413	847,194	0	0	775,000	102,240
2015	931,808	800,062	0	0	820,000	60,250
2016-2020	3,659,480	2,958,328	685,000	393,730	275,000	50,313
2021-2025	0	0	3,530,000	2,349,859	0	0
2026-2030	0	0	3,320,000	1,301,595	0	0
2031-2035	0	0	1,775,000	615,540	0	0
2036-2038	0	0	1,060,000	132,607	0	0
<b>Total</b>	<b>\$9,341,965</b>	<b>\$7,425,306</b>	<b>\$10,370,000</b>	<b>\$4,793,331</b>	<b>\$3,960,000</b>	<b>\$760,231</b>

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

Governmental Activities

Year	OPWC	OWDA Loan		Computerization	
	Loans			Loan	
	Principal	Principal	Interest	Principal	Interest
2011	\$65,580	\$26,093	\$17,265	\$211,721	\$23,438
2012	65,580	27,651	15,705	211,720	15,624
2013	65,580	29,305	14,053	211,720	7,812
2014	65,580	31,060	12,301	0	0
2015	65,580	32,911	10,445	0	0
2016-2020	129,582	152,527	20,278	0	0
Total	<u>\$457,482</u>	<u>\$299,547</u>	<u>\$90,047</u>	<u>\$635,161</u>	<u>\$46,874</u>

Business-Type Activities

Year	Bonds		OPWC
			Loan
	Principal	Interest	Principal
2011	\$67,875	\$145,172	\$9,834
2012	71,780	142,059	9,834
2013	74,383	138,724	9,834
2014	78,488	135,248	9,834
2015	82,493	131,124	9,834
2016-2020	486,814	585,684	49,170
2021-2025	244,600	489,060	49,170
2026-2030	304,700	428,846	49,170
2031-2035	379,900	353,817	49,170
2036-2040	473,300	260,307	19,482
2041-2045	589,800	143,783	0
2046-2047	258,678	18,683	0
Total	<u>\$3,112,811</u>	<u>\$2,972,507</u>	<u>\$265,332</u>

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors should not exceed one percent of the total assessed valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt should not exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of the next \$200,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000. The effects of the debt limitations at December 31, 2010, are an overall debt margin of \$35,281,843 and an unvoted debt margin of \$5,840,652.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

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**Note 18 - Notes Payable**

A summary of the note transactions for the year ended December 31, 2009, follows:

	Outstanding 12/31/2009	Issued	Retired	Outstanding 12/31/2010
Capital Projects Funds:				
3.5% Various Purpose - 2009	\$50,000	\$0	\$50,000	\$0
3.5% Various Purpose - 2010	0	55,000	0	55,000
Unamortized Premium	9	385	378	16
2.25% Bridge and Road Improvement - 2009	850,000	0	850,000	0
Unamortized Premium	366	0	366	0
2.0% Various Improvements	0	793,000	0	793,000
Unamortized Premium	0	2,799	1,166	1,633
2.0% Various Improvements	0	133,000	0	133,000
Unamortized Premium	0	470	196	274
<b>Total Notes Payable</b>	<b>\$900,375</b>	<b>\$984,654</b>	<b>\$902,106</b>	<b>\$982,923</b>

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

In 2010, the County issued \$55,000 in Various Purpose Notes to finance the replacement of the roof at the People's Community Center. This project has been completed by December 31, 2010. This note matures January 11, 2011.

In 2010, the County issued \$926,000 in Various Purpose Notes. The proceeds were used to finance two projects. The \$793,000 portion was used to finance the costs of replacing bridges on McElroy, Armstrong, Home, Crider, Darlington East, Davis and McCurdy Roads, and improving Kuhn, Washington South, Bunker Hill, Pavonia West, Amoy Ganges, Amoy East, Noble, London, and Baseline Roads. The remaining \$133,000 was used to finance the acquisition and installation of a fingerprint identification system. These projects were completed by December 31, 2010. This note matures July 27, 2011.

**Note 19 - Capital Leases - Lessee Disclosure**

During 1985, the County entered into a capital lease for a building. During 2007, the County entered into a capital lease for an excavator. During 2010, the County entered into a capital lease for data imaging software and equipment. The leases meet the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13 "Accounting for Leases", which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Capital lease payments are reflected as debt service expenditures in the basic financial statements for the governmental funds. These expenditures are reflected as program/function expenditures on a budgetary basis. The building and equipment acquired by lease is included in governmental activities general capital assets. A corresponding liability is included in governmental activities general long-term obligations. Principal payments in 2010 totaled \$67,880.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

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The assets acquired through capital leases are as follows:

	Governmental Activities
Assets:	
Building	\$1,680,914
Equipment	717,877
Total Assets	2,398,791
Less: Accumulated depreciation	(1,108,995)
Total	\$1,289,796

Future minimum lease payments are as follows:

Year	Amount
2011	\$399,046
2012	399,048
2013	321,999
2014	175,000
2015	175,000
2016-2020	875,000
2021-2025	875,000
2026-2030	875,000
2031-2035	875,000
2036-2040	875,000
2041-2045	875,000
2046-2050	875,000
2051-2055	875,000
2056-2060	875,000
2061-2065	875,000
2066	87,500
Total	10,307,593
Less: Amount Representing Interest	(8,082,382)
Present Value of Net Minimum Lease Payments	\$2,225,211

**Note 20 - Public Entity Risk Pool**

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

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

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

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

CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County's payment for insurance to CORSA in 2010 was \$650,310.

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

**Note 21 – Joint Venture**

***County Regional Planning Commission***

The County participates in the Richland County Regional Planning Commission (the Commission), which is a statutorily created political subdivision of the State. The Commission is a joint venture among Richland County, municipalities and townships. Of the fifty board members, the County appoints eight. Each member's control over the operation of the Commission is limited to its representation on the board. The Commission makes studies, maps, plans, recommendations and reports concerning the physical, environmental, social, economic, and governmental characteristics, functions, and services of the County. Continued existence of the Commission is dependent on the County's continued participation; however, the County does not have an equity interest in the Commission. The Commission is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. The County did not contribute to the Commission during 2010. Complete financial statements can be obtained from the Regional Planning Commission, Richland County, Ohio.

**Note 22 – Jointly Governed Organizations**

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

The Richland County Regional Solid Waste Management Authority (the Authority) is a jointly governed organization. The purpose of this Authority is the development of a long-term solution to the management of solid waste in Richland County. The Board of Trustees is made up of seven members. These members consist of one Richland County Commissioner or designee appointed by the Commissioners, one township trustee elected by the 18 township trustee units, the mayor of Mansfield or his designee, the Commissioner of the Mansfield-Ontario-Richland County Board of Health or designee, one person appointed representing industrial, commercial or institutional generators, one person representing the general interests of the citizens of Richland County and one person representing the public pursuant to the Ohio Revised Code. The County did not contribute to the Authority during 2010.



**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

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***Richland County Youth and Family Council***

The Richland County Youth and Family Council (the Council) is a jointly governed organization between the Richland County Mental Health Board, Richland County Children's Services Board, Mansfield City Schools, Mid-Ohio Educational Service Center, Mansfield-Ontario-Richland County Board of Health, and the Richland County Board of Developmental Disabilities. The Council coordinates for the purpose of elimination of duplication and increase service for children and families in Richland County. The Council is governed by a board of trustees consisting of a representative from each participant, the Judge of the Juvenile Court of Richland County and three members from the Advisory Committee. The degree of control exercised by any participating entity is limited to its representation on the Board.

The 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 2010.

***Area 10 Workforce Investment Board***

The Area 10 Workforce Investment Board (the Board) is a jointly governed organization between Richland County and Crawford County. The purpose of the Board is to set policy for the local workforce investment system under the Workforce Investment Act, a federally funded program that provides employment and job training services to eligible adults, dislocated workers and youth. The Board is governed by a Board of Governors, which consists of the Chief Elected Official of each participating sub area. The Richland County Auditor has been designated as the fiscal agent for the local area and has the responsibility to disburse funds at the direction of the Board of Governors. The County did not contribute to the Board during 2010.

***North East Ohio Network***

The North East Ohio Network (NEON) is a council of governments formed to provide a regional effort in administrating, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Ashland, Ashtabula, Columbiana, Cuyahoga, Geauga, Lake, Lorain, Mahoning, Medina, Portage, Richland, Stark, Summit, Trumbull and Wayne Counties. NEON's operations are controlled by their board which is comprised of the superintendents of Developmental Disabilities Board of each participating County. NEON adopts its own budget, authorized expenditures and hires and fires its own staff. The County contributed \$32,954 to NEON during 2010.

**Note 23 - Related Organizations**

***Richland County Metropolitan Park District***

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

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

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***Richland County Transit Board***

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

***Mansfield/Richland County Public Library***

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

**Note 24 - Contingent Liabilities**

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

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

**Note 25 - Conduit Debt Obligations**

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

As of December 31, 2010, there were three series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of \$38,425,000.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

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**Note 26 - Related Party Transactions**

During 2010, Richland County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of programs to Richland Newhope Industries, Inc. Richland Newhope Industries, Inc., a discretely presented component unit of Richland County reported minimal contributions. Richland Newhope Industries, Inc. recorded operating revenues and expenses at cost or fair value as applicable, to the extent the contribution is related to the vocational purpose of the Organization. Additional habilitative services provided directly to Organization clients by the County amounted to \$4,803,066.

**Note 27 – Donor-Restricted Endowments**

The County's permanent fund includes donor-restricted endowments. The fund began in 2001, and currently has no net appreciation in donor-restricted investments that are available for expenditures. State law permits the governing board to appropriate, for purposes consistent with the endowment's intent, net appreciation, realized and unrealized, unless the endowment terms specify otherwise. The endowment indicates that the principal and interest should be used to purchase goods or services which benefit children or adults with developmental disabilities currently enrolled with the Richland County Board of DD. During 2010, the Richland County Board of DD invested the principal amount of the endowment with the Richland Foundation. This amount is shown as investments in segregated accounts.

**Note 28 - Subsequent Events**

On January 11, 2011, the County issued \$8,175,000 of notes in anticipation of the issuance of bonds and \$4,150,000 of general obligation correctional facilities bonds. The combined \$12,325,000 was to retire the \$12,175,000 various purpose notes outstanding at December 31, 2010. The original purpose of the notes were to pay costs of constructing an alternative sentencing correctional facility, a county jail, additional offices for the Prosecuting Attorney, and replace a roof at the former Peoples Hospital building. The notes mature on January 10, 2012 and have an interest rate of 2.75 percent. The bonds mature December 1, 2040 and have interest rates from 1.40 to 5.25 percent.

**Note 29 - Component Unit**

***Summary of Significant Accounting Policies***

***Nature of Organization*** - Richland Newhope Industries, Inc. (the Organization) is a non-profit sheltered workshop providing vocationally-oriented services to developmentally disabled adults in Richland County. The Workshop is primarily funded by the Richland County Board of Developmental Disabilities as disclosed in Note 26. Major departmental programs include (with the percentage of revenue derived in each department in the current year) Subcontract (44 percent), Community Services (33 percent), Manufacturing (19 percent), Document Imaging (2 percent), and the Art Gallery (2 percent).

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

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

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

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

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

Permanently restricted net assets comprise those assets contributed to the Organization by donors who have indicated an intention that the assets are to remain in perpetuity as permanent endowments of the Organization. Investment income generated by these assets is reported as unrestricted or temporarily restricted, depending upon whether the donors have limited the expenditure of income to a particular purpose or purposes or have indicated that such income is to be available for the general purposes of the Organization. At August 31, 2010, all of the assets of the Organization are unrestricted or invested in capital assets.

**Contributions** - Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions. All of the Organization's contributions are considered to be available for unrestricted use unless specifically restricted by donor. Donated materials and equipment are reflected as contributions in the accompanying statements at their estimated values at date of receipt. Contributed services have been recognized as contributions to the extent the total amount that could have been charged for these services exceeds the amount actually charged. As of August 31, 2010, all of the Organization's contributions were unrestricted.

**Accounts Receivable** - Accounts receivable are derived from sales and services within the north central Ohio area. As a result, the economic conditions of the area affect the revenue of the Organization. Accounts receivable are recorded at their estimated net realizable value and are reviewed on a regular basis by the Organization personnel for collectibility. Collection history indicates that an insignificant amount of accounts receivable will be uncollectible, therefore no allowance for doubtful accounts is considered necessary and the direct write off method is used for the few accounts written off. At August 31, 2010, there were no receivables in excess of 90 days.

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

Manufacturing Materials	\$63,392
Manufacturing Work In Process and Finished Goods	38,172
Subcontract Materials, Supplies and Work In Process	275,670
Document Management Supplies and Work In Process	5,329
Community Services Supplies	2,493
Total	\$385,056

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

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

During the year ended August 31, 2010, depreciation expense was \$99,326. A summary of the component unit's capital assets at August 31, 2010, follows:

Capital assets not being depreciated:	
Land and Land Improvements	\$172,364
Capital assets being depreciated:	
Buildings and Improvements	632,989
Vehicles	142,665
Furniture and Office Equipment	58,498
Shop Equipment	1,017,623
Subtotal	<u>2,024,139</u>
Less: Accumulated Depreciation	<u>(1,225,428)</u>
Total	<u><u>\$798,711</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 \$25,630 for the year ended August 31, 2010

**Shipping and Handling Costs** - Shipping and handling costs are expensed as incurred and are included as program expenses on the statement of activities. Total shipping and handling costs for the year ended August 31, 2010 were \$13,577.

**Cash and Cash Equivalents**

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

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

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***Accrued Vacation and Sick Pay***

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

Vacation pay is accrued annually based on hours worked in the previous year. Any unpaid vacation pay at the end of the year can be paid or carried forward at the employee's discretion. The estimated unpaid vacation pay at August 31, 2010 is \$8,335.

***Beneficial Interest in Assets Held by Foundation***

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

The fund balance included on the financial statements at August 31, 2010 was \$493,419 and is shown as cash and cash equivalents with trustee. Included in investment income for the year ended August 31, 2010 is \$34,533 of net gain for the fund.

***In-Kind Contributions***

During the year ended August 31, 2010, the Richland County Board of Developmental Disabilities provided facilities, certain equipment, transportation, and salaries for administration, implementation, and supervision of programs to Richland Newhope Industries, Inc. The total support received was minimal and not reported on the Organization's financial statements.

Additional habilitative services provided directly to the Workshop clients by Richland County amounted to approximately \$4,803,066 for the year ended August 31, 2010.

***Contingencies***

The Organization maintains its checking, savings, and certificates of deposit in financial institutions located in the north central Ohio area. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) for banks and the National Credit Union Administration (NCUA) for credit unions up to \$250,000 per financial institution. At August 31, 2010, all of the Workshop's account balances were insured.

***Major Customers***

During the year ended August 31, 2010, the Workshop had three major customers whose revenues exceeded 10 percent of total revenues. The total revenue from the first customer was \$778,801. Accounts receivable from this customer totaled \$93,709 at August 31, 2010. The total revenue from the second customer was \$398,447. Accounts receivable from this customer totaled \$81,703 at August 31, 2010. The total revenue from the third customer was \$212,666. Accounts receivable from this customer totaled \$1,763 at August 31, 2010.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

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***Rental Income***

During the year ended August 31, 1999, the Organization entered into an agreement with the Richland County Board of Developmental Disabilities for the rental of space at the Organization's 971 West Longview Avenue and 67 North Willis Avenue buildings. The agreement requires monthly rental of \$0.40 per square foot of space. The current agreement expires December 31, 2010. Included in other revenue on the statement of activities for the year ended August 31, 2010 is rental income of \$7,454.

***Related Party Transactions***

In addition to the items mentioned above, the Organization provides services to the Richland County Board of Developmental Disabilities. During the year ended August 31, 2010, the Organization received total revenues from the Board of \$391,232 and had a receivable of \$81,703 at August 31, 2010.

In addition to the amounts paid to the Board for the food services department, the Organization paid the Board \$209,374 for services during the year ended August 31, 2010. There was \$0 in accounts payable to the Board at August 31, 2010.

## Combining Statements and Individual Fund Schedules

### Richland County, Ohio

#### *Fund Descriptions - Nonmajor Governmental Funds*

##### *Nonmajor Special Revenue Funds*

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

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

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

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

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

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

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

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

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

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

*Prepayment of Interest Fund* - This fund accounts for restricted revenues and expenditures used for the purpose of the County treasurer to accept and invest pre-payments toward the payment of real property taxes. This fund did not have any budgetary activity in 2010, therefore, budgetary information is not provided.

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

(continued)



**Richland County, Ohio**

***Fund Descriptions***  
***Nonmajor Special Revenue Funds***  
(continued)

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

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

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

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

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

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

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

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

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

**Richland County, Ohio**

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

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

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

***Nonmajor Capital Projects Funds***

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

*Road and Bridge Fund* - This fund accounts for the portion of revenues derived from gas and auto license tax that is restricted for the improvement of County roads.

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

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

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

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

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

*Gorman Nature Capital Improvement Fund* - This fund accounts for revenues and expenditures committed for renovation of the Gorman Nature Center. This fund did not have any budgetary activity in 2010, therefore, budgetary information is not provided.

(continued)

**Richland County, Ohio**

***Fund Descriptions***  
***Nonmajor Capital Projects Funds***  
(continued)

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

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

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

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

*Engineer Fund* - This fund accounts for note proceeds restricted for construction projects of the County engineers' office. This fund did not have any budgetary activity in 2010, therefore, budgetary information is not provided.

***Nonmajor Permanent Fund***

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

*AG Cuning Trust Fund* - This fund accounts for an expendable trust donated to the County. Revenues and expenditures are committed to the Board of Developmental Disabilities Gift Fund. This fund did not have any budgetary activity in 2010, therefore, budgetary information is not provided.

**Richland County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Governmental Funds*  
*December 31, 2010*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$4,787,021	\$0	\$908,121	\$0	\$5,695,142
Cash and Cash Equivalents					
In Segregated Accounts	33,453	0	0	0	33,453
Investments In Segregated Accounts	0	0	0	104,297	104,297
Materials and Supplies Inventory	386,972	0	0	0	386,972
Accounts Receivable	201,073	0	0	0	201,073
Interfund Receivable	47,816	0	0	0	47,816
Intergovernmental Receivable	4,144,632	0	1,211,079	0	5,355,711
Prepaid Items	1,060	0	0	0	1,060
Property Taxes Receivable	833,699	0	0	0	833,699
Special Assessments Receivable	12,816	290,023	0	0	302,839
Loans Receivable	259,966	0	0	0	259,966
<i>Total Assets</i>	<u>\$10,708,508</u>	<u>\$290,023</u>	<u>\$2,119,200</u>	<u>\$104,297</u>	<u>\$13,222,028</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts Payable	\$323,179	\$0	\$4,660	\$0	\$327,839
Contracts Payable	33,667	0	929,549	0	963,216
Accrued Wages	265,974	0	0	0	265,974
Interfund Payable	57,016	0	0	0	57,016
Intergovernmental Payable	226,142	0	14,194	0	240,336
Deferred Revenue	4,283,998	290,023	1,150,347	0	5,724,368
Accrued Interest Payable	0	0	8,854	0	8,854
Notes Payable	0	0	849,649	0	849,649
<i>Total Liabilities</i>	<u>5,189,976</u>	<u>290,023</u>	<u>2,957,253</u>	<u>0</u>	<u>8,437,252</u>
<b>Fund Balances</b>					
Nonspendable	500,004	0	0	0	500,004
Restricted	4,944,463	0	488,452	0	5,432,915
Committed	127,475	0	13,203	104,297	244,975
Assigned	0	0	44,966	0	44,966
Unassigned(Deficit)	(53,410)	0	(1,384,674)	0	(1,438,084)
<i>Total Fund Balances (Deficit)</i>	<u>5,518,532</u>	<u>0</u>	<u>(838,053)</u>	<u>104,297</u>	<u>4,784,776</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$10,708,508</u>	<u>\$290,023</u>	<u>\$2,119,200</u>	<u>\$104,297</u>	<u>\$13,222,028</u>

**Richland County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2010*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
<b>Revenues</b>					
Property Taxes	\$759,707	\$0	\$0	\$0	\$759,707
Charges for Services	4,580,855	0	374,119	0	4,954,974
Licenses and Permits	325,558	0	0	0	325,558
Fines and Forfeitures	127,685	0	0	0	127,685
Intergovernmental	10,716,756	0	1,834,771	0	12,551,527
Special Assessments	11,748	36,773	0	0	48,521
Interest	2,561	0	0	2,453	5,014
Rentals	1,384	0	171,054	0	172,438
Contributions and Donations	14,481	0	0	13,354	27,835
Other	205,812	0	22,506	0	228,318
<i>Total Revenues</i>	<u>16,746,547</u>	<u>36,773</u>	<u>2,402,450</u>	<u>15,807</u>	<u>19,201,577</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	2,083,047	0	0	0	2,083,047
Judicial System	4,396,198	0	0	0	4,396,198
Public Safety	1,712,890	0	0	0	1,712,890
Public Works	4,612,677	0	0	0	4,612,677
Health	293,857	0	0	0	293,857
Human Services	3,890,787	0	0	0	3,890,787
Economic Development	453,456	0	0	0	453,456
Other	0	0	0	401	401
Capital Outlay	0	489,891	2,026,640	0	2,516,531
Debt Service:					
Principal Retirement	40,825	190,344	894,528	0	1,125,697
Interest and Fiscal Charges	6,299	18,736	162,262	0	187,297
<i>Total Expenditures</i>	<u>17,490,036</u>	<u>698,971</u>	<u>3,083,430</u>	<u>401</u>	<u>21,272,838</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(743,489)</u>	<u>(662,198)</u>	<u>(680,980)</u>	<u>15,406</u>	<u>(2,071,261)</u>
<b>Other Financing Sources (Uses)</b>					
Sale of Capital Assets	24,385	0	0	0	24,385
OPWC Loan Issued	0	0	102,068	0	102,068
OWDA Loan Issued	0	489,891	0	0	489,891
Bond Anticipation Notes Issued	0	0	175,000	0	175,000
Transfers In	891,493	6,584	715,479	0	1,613,556
Transfers Out	(118,281)	0	(75,918)	0	(194,199)
<i>Total Other Financing Sources (Uses)</i>	<u>797,597</u>	<u>496,475</u>	<u>916,629</u>	<u>0</u>	<u>2,210,701</u>
<i>Net Change in Fund Balances</i>	54,108	(165,723)	235,649	15,406	139,440
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>5,464,424</u>	<u>165,723</u>	<u>(1,073,702)</u>	<u>88,891</u>	<u>4,645,336</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$5,518,532</u>	<u>\$0</u>	<u>(\$838,053)</u>	<u>\$104,297</u>	<u>\$4,784,776</u>

**Richland County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2010*

	Dog and Kennel	Real Estate Assessment	Motor Vehicle License and Gas Tax
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$57,564	\$1,552	\$401,618
Cash and Cash Equivalents In Segregated Accounts	0	0	0
Materials and Supplies Inventory	3,106	0	369,320
Accounts Receivable	0	0	0
Interfund Receivable	0	0	0
Intergovernmental Receivable	0	0	2,277,432
Prepaid Items	0	0	0
Property Taxes Receivable	0	0	0
Special Assessments Receivable	0	0	0
Loans Receivable	0	0	0
<i>Total Assets</i>	<u>\$60,670</u>	<u>\$1,552</u>	<u>\$3,048,370</u>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Accounts Payable	\$1,687	\$0	\$135,932
Contracts Payable	0	33,667	0
Accrued Wages	10,299	0	128,445
Interfund Payable	0	0	0
Intergovernmental Payable	5,257	4,692	52,354
Deferred Revenue	0	0	1,911,925
<i>Total Liabilities</i>	<u>17,243</u>	<u>38,359</u>	<u>2,228,656</u>
<b>Fund Balances</b>			
Nonspendable	3,106	0	369,320
Restricted	40,321	0	450,394
Committed	0	0	0
Unassigned ( <i>Deficit</i> )	0	(36,807)	0
<i>Total Fund Balances (Deficit)</i>	<u>43,427</u>	<u>(36,807)</u>	<u>819,714</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$60,670</u>	<u>\$1,552</u>	<u>\$3,048,370</u>

Court Operations	Sheriff Operations	Adult Probation	Court Computers	Dayspring	Child Support Enforcement Agency
\$935,495	\$259,002	\$89,083	\$358,293	\$921,230	\$338,333
0	33,453	0	0	0	0
0	0	0	0	8,873	5,673
189,161	0	0	1,650	9,917	0
13,800	0	34,016	0	0	0
12,505	6,787	0	0	48,470	37,479
0	0	0	0	0	1,060
0	0	0	0	833,699	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$1,150,961</u>	<u>\$299,242</u>	<u>\$123,099</u>	<u>\$359,943</u>	<u>\$1,822,189</u>	<u>\$382,545</u>
\$77,443	\$15,934	\$2,121	\$0	\$33,164	\$3,460
0	0	0	0	0	0
0	0	0	0	61,652	65,578
0	0	1,920	0	0	9,200
22,062	7,760	0	0	23,067	25,829
185,421	1,392	0	0	882,169	0
<u>284,926</u>	<u>25,086</u>	<u>4,041</u>	<u>0</u>	<u>1,000,052</u>	<u>104,067</u>
0	0	0	0	8,873	6,733
866,035	264,783	119,058	359,943	781,224	271,745
0	9,373	0	0	32,040	0
0	0	0	0	0	0
<u>866,035</u>	<u>274,156</u>	<u>119,058</u>	<u>359,943</u>	<u>822,137</u>	<u>278,478</u>
<u>\$1,150,961</u>	<u>\$299,242</u>	<u>\$123,099</u>	<u>\$359,943</u>	<u>\$1,822,189</u>	<u>\$382,545</u>

(continued)

**Richland County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2010*

	Prepayment of Interest	Delinquent Real Estate Collection	Bike Trail Maintenance
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$28,958	\$269,737	\$77,216
Cash and Cash Equivalents			
In Segregated Accounts	0	0	0
Materials and Supplies Inventory	0	0	0
Accounts Receivable	0	0	0
Interfund Receivable	0	0	0
Intergovernmental Receivable	0	0	0
Prepaid Items	0	0	0
Property Taxes Receivable	0	0	0
Special Assessments Receivable	0	0	0
Loans Receivable	0	0	0
<i>Total Assets</i>	<u>\$28,958</u>	<u>\$269,737</u>	<u>\$77,216</u>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Accounts Payable	\$0	\$600	\$0
Contracts Payable	0	0	0
Accrued Wages	0	0	0
Interfund Payable	0	0	0
Intergovernmental Payable	0	1,950	0
Deferred Revenue	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>2,550</u>	<u>0</u>
<b>Fund Balances</b>			
Nonspendable	0	0	0
Restricted	28,958	267,187	0
Committed	0	0	77,216
Unassigned ( <i>Deficit</i> )	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>28,958</u>	<u>267,187</u>	<u>77,216</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$28,958</u>	<u>\$269,737</u>	<u>\$77,216</u>



Veterans' Cemetery	Ditch Maintenance	Enhanced 911 Wireless	Voting Equipment	Screening and Diversion	Federal Grants
\$63,475	\$82,688	\$459,164	\$29,797	\$8,501	\$186,255
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	345	0
0	0	0	0	0	0
0	0	0	0	0	1,382,185
0	0	0	0	0	0
0	0	0	0	0	0
0	12,816	0	0	0	0
0	0	0	0	0	259,966
<u>\$63,475</u>	<u>\$95,504</u>	<u>\$459,164</u>	<u>\$29,797</u>	<u>\$8,846</u>	<u>\$1,828,406</u>
\$0	\$0	\$0	\$46,400	\$0	\$902
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	33,889
0	0	1,969	0	0	81,202
0	12,816	0	0	0	1,145,720
0	12,816	1,969	46,400	0	1,261,713
0	0	0	0	0	111,972
63,475	82,688	457,195	0	0	454,721
0	0	0	0	8,846	0
0	0	0	(16,603)	0	0
<u>63,475</u>	<u>82,688</u>	<u>457,195</u>	<u>(16,603)</u>	<u>8,846</u>	<u>566,693</u>
<u>\$63,475</u>	<u>\$95,504</u>	<u>\$459,164</u>	<u>\$29,797</u>	<u>\$8,846</u>	<u>\$1,828,406</u>

(continued)

**Richland County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2010*

	State Grants	Local Grants	Total Nonmajor Special Revenue Funds
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$194,826	\$24,234	\$4,787,021
Cash and Cash Equivalents			
In Segregated Accounts	0	0	33,453
Materials and Supplies Inventory	0	0	386,972
Accounts Receivable	0	0	201,073
Interfund Receivable	0	0	47,816
Intergovernmental Receivable	379,774	0	4,144,632
Prepaid Items	0	0	1,060
Property Taxes Receivable	0	0	833,699
Special Assessments Receivable	0	0	12,816
Loans Receivable	0	0	259,966
<i>Total Assets</i>	<u>\$574,600</u>	<u>\$24,234</u>	<u>\$10,708,508</u>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Accounts Payable	\$5,536	\$0	\$323,179
Contracts Payable	0	0	33,667
Accrued Wages	0	0	265,974
Interfund Payable	12,007	0	57,016
Intergovernmental Payable	0	0	226,142
Deferred Revenue	144,555	0	4,283,998
<i>Total Liabilities</i>	<u>162,098</u>	<u>0</u>	<u>5,189,976</u>
<b>Fund Balances</b>			
Nonspendable	0	0	500,004
Restricted	412,502	24,234	4,944,463
Committed	0	0	127,475
Unassigned ( <i>Deficit</i> )	0	0	(53,410)
<i>Total Fund Balances (Deficit)</i>	<u>412,502</u>	<u>24,234</u>	<u>5,518,532</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$574,600</u>	<u>\$24,234</u>	<u>\$10,708,508</u>

**Richland County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2010*

	Dog and Kennel	Real Estate Assessment	Motor Vehicle License and Gas Tax
<b>Revenues</b>			
Property Taxes	\$0	\$0	\$0
Charges for Services	69,945	1,051,121	0
Licenses and Permits	325,523	35	0
Fines and Forfeitures	19,337	0	0
Intergovernmental	0	171,442	4,764,295
Special Assessments	0	0	0
Interest	0	0	244
Rentals	0	0	0
Contributions and Donations	14,444	0	0
Other	0	0	4,790
<i>Total Revenues</i>	<u>429,249</u>	<u>1,222,598</u>	<u>4,769,329</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	0	1,348,385	0
Judicial System	0	0	0
Public Safety	0	0	0
Public Works	0	0	4,612,477
Health	293,857	0	0
Human Services	0	0	0
Economic Development	0	0	0
Debt Service:			
Principal Retirement	0	0	40,825
Interest and Fiscal Charges	0	0	6,299
<i>Total Expenditures</i>	<u>293,857</u>	<u>1,348,385</u>	<u>4,659,601</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>135,392</u>	<u>(125,787)</u>	<u>109,728</u>
<b>Other Financing Sources (Uses)</b>			
Sale of Capital Assets	0	0	2,905
Transfers In	0	0	0
Transfers Out	(108,281)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(108,281)</u>	<u>0</u>	<u>2,905</u>
<i>Net Change in Fund Balances</i>	27,111	(125,787)	112,633
<i>Fund Balances Beginning of Year</i>	<u>16,316</u>	<u>88,980</u>	<u>707,081</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$43,427</u>	<u>(\$36,807)</u>	<u>\$819,714</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, 2010*

	Court Operations	Sheriff Operations	Adult Probation
<b>Revenues</b>			
Property Taxes	\$0	\$0	\$0
Charges for Services	1,092,753	507,203	217,143
Licenses and Permits	0	0	0
Fines and Forfeitures	0	108,348	0
Intergovernmental	1,071,472	21,314	0
Special Assessments	0	0	0
Interest	0	26	0
Rentals	0	0	0
Contributions and Donations	37	0	0
Other	8,852	64,355	53,424
<i>Total Revenues</i>	<u>2,173,114</u>	<u>701,246</u>	<u>270,567</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial System	2,690,901	0	0
Public Safety	0	727,223	299,057
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
Economic Development	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>2,690,901</u>	<u>727,223</u>	<u>299,057</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(517,787)</u>	<u>(25,977)</u>	<u>(28,490)</u>
<b>Other Financing Sources (Uses)</b>			
Sale of Capital Assets	2,517	0	7,187
Transfers In	797,347	8,191	0
Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>799,864</u>	<u>8,191</u>	<u>7,187</u>
<i>Net Change in Fund Balances</i>	282,077	(17,786)	(21,303)
<i>Fund Balances Beginning of Year</i>	<u>583,958</u>	<u>291,942</u>	<u>140,361</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$866,035</u></u>	<u><u>\$274,156</u></u>	<u><u>\$119,058</u></u>

Court Computers	Dayspring	Child Support Enforcement Agency	Prepayment of Interest	Delinquent Real Estate Collection	Bike Trail Maintenance
\$0	\$759,707	\$0	\$0	\$0	\$0
79,420	689,571	422,061	0	334,059	0
0	0	0	0	0	0
0	0	0	0	0	0
0	98,018	1,508,876	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	1,384	0	0	0	0
0	0	0	0	0	0
0	15,918	33,565	0	15,962	2,946
79,420	1,564,598	1,964,502	0	350,021	2,946
0	0	0	0	445,886	0
112,204	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	1,591,400	2,019,502	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
112,204	1,591,400	2,019,502	0	445,886	0
(32,784)	(26,802)	(55,000)	0	(95,865)	2,946
0	0	0	0	6,394	0
2,000	0	0	0	10,416	0
0	(10,000)	0	0	0	0
2,000	(10,000)	0	0	16,810	0
(30,784)	(36,802)	(55,000)	0	(79,055)	2,946
390,727	858,939	333,478	28,958	346,242	74,270
\$359,943	\$822,137	\$278,478	\$28,958	\$267,187	\$77,216

(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, 2010*

	Veteran's Cemetery	Ditch Maintenance	Enhanced 911 Wireless
<b>Revenues</b>			
Property Taxes	\$0	\$0	\$0
Charges for Services	0	0	0
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	0	0	301,995
Special Assessments	0	11,748	0
Interest	0	0	0
Rentals	0	0	0
Contributions and Donations	0	0	0
Other	6,000	0	0
<i>Total Revenues</i>	<u>6,000</u>	<u>11,748</u>	<u>301,995</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial System	0	0	0
Public Safety	0	0	248,349
Public Works	0	200	0
Health	0	0	0
Human Services	1,539	0	0
Economic Development	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>1,539</u>	<u>200</u>	<u>248,349</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>4,461</u>	<u>11,548</u>	<u>53,646</u>
<b>Other Financing Sources (Uses)</b>			
Sale of Capital Assets	0	0	0
Transfers In	0	0	0
Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	4,461	11,548	53,646
<i>Fund Balances Beginning of Year</i>	<u>59,014</u>	<u>71,140</u>	<u>403,549</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$63,475</u>	<u>\$82,688</u>	<u>\$457,195</u>

Voting Equipment	Screening and Diversion	Federal Grants	State Grants	Local Grants	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$0	\$759,707
86,258	31,321	0	0	0	4,580,855
0	0	0	0	0	325,558
0	0	0	0	0	127,685
0	0	1,307,768	1,444,776	26,800	10,716,756
0	0	0	0	0	11,748
0	0	2,291	0	0	2,561
0	0	0	0	0	1,384
0	0	0	0	0	14,481
0	0	0	0	0	205,812
<u>86,258</u>	<u>31,321</u>	<u>1,310,059</u>	<u>1,444,776</u>	<u>26,800</u>	<u>16,746,547</u>
115,491	44,801	128,484	0	0	2,083,047
0	0	178,877	1,414,216	0	4,396,198
0	0	397,713	17,982	22,566	1,712,890
0	0	0	0	0	4,612,677
0	0	0	0	0	293,857
0	0	278,346	0	0	3,890,787
0	0	453,456	0	0	453,456
0	0	0	0	0	40,825
0	0	0	0	0	6,299
<u>115,491</u>	<u>44,801</u>	<u>1,436,876</u>	<u>1,432,198</u>	<u>22,566</u>	<u>17,490,036</u>
<u>(29,233)</u>	<u>(13,480)</u>	<u>(126,817)</u>	<u>12,578</u>	<u>4,234</u>	<u>(743,489)</u>
0	5,382	0	0	0	24,385
0	0	63,275	10,264	0	891,493
0	0	0	0	0	(118,281)
<u>0</u>	<u>5,382</u>	<u>63,275</u>	<u>10,264</u>	<u>0</u>	<u>797,597</u>
(29,233)	(8,098)	(63,542)	22,842	4,234	54,108
<u>12,630</u>	<u>16,944</u>	<u>630,235</u>	<u>389,660</u>	<u>20,000</u>	<u>5,464,424</u>
<u>(\$16,603)</u>	<u>\$8,846</u>	<u>\$566,693</u>	<u>\$412,502</u>	<u>\$24,234</u>	<u>\$5,518,532</u>

**Richland County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2010*

	Road and Bridge	Special Projects	Capital Equipment Purchases
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$275,396	\$9,547	\$44,966
Intergovernmental Receivable	1,211,079	0	0
<i>Total Assets</i>	<u>\$1,486,475</u>	<u>\$9,547</u>	<u>\$44,966</u>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Accounts Payable	\$2,960	\$0	\$0
Contracts Payable	929,549	0	0
Intergovernmental Payable	0	0	0
Deferred Revenue	1,150,347	0	0
Accrued Interest Payable	0	1,893	0
Notes Payable	0	55,016	0
<i>Total Liabilities</i>	<u>2,082,856</u>	<u>56,909</u>	<u>0</u>
<b>Fund Balances</b>			
Restricted	0	0	0
Committed	0	0	0
Assigned	0	0	44,966
Unassigned ( <i>Deficit</i> )	(596,381)	(47,362)	0
<i>Total Fund Balances (Deficit)</i>	<u>(596,381)</u>	<u>(47,362)</u>	<u>44,966</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$1,486,475</u>	<u>\$9,547</u>	<u>\$44,966</u>



<u>Issue II</u>	<u>Geographic Information System</u>	<u>Gorman Nature Capital Improvement</u>	<u>Madison Township Sewer A</u>	<u>Mental Health Housing</u>
\$7,427 0	\$92,603 0	\$13,203 0	\$163,691 0	\$238,925 0
<u>\$7,427</u>	<u>\$92,603</u>	<u>\$13,203</u>	<u>\$163,691</u>	<u>\$238,925</u>
\$0 0 0 0 0 0	\$0 0 14,194 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>14,194</u>	<u>0</u>	<u>0</u>	<u>0</u>
7,427 0 0 0	78,409 0 0 0	0 13,203 0 0	163,691 0 0 0	238,925 0 0 0
<u>7,427</u>	<u>78,409</u>	<u>13,203</u>	<u>163,691</u>	<u>238,925</u>
<u>\$7,427</u>	<u>\$92,603</u>	<u>\$13,203</u>	<u>\$163,691</u>	<u>\$238,925</u>

(continued)

**Richland County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds (continued)*  
*December 31, 2010*

	Munis System	Engineer	Total Nonmajor Capital Projects Funds
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$0	\$62,363	\$908,121
Intergovernmental Receivable	0	0	1,211,079
<i>Total Assets</i>	<u>\$0</u>	<u>\$62,363</u>	<u>\$2,119,200</u>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Accounts Payable	\$1,700	\$0	\$4,660
Contracts Payable	0	0	929,549
Intergovernmental Payable	0	0	14,194
Deferred Revenue	0	0	1,150,347
Accrued Interest Payable	0	6,961	8,854
Notes Payable	0	794,633	849,649
<i>Total Liabilities</i>	<u>1,700</u>	<u>801,594</u>	<u>2,957,253</u>
<b>Fund Balances</b>			
Restricted	0	0	488,452
Committed	0	0	13,203
Assigned	0	0	44,966
Unassigned ( <i>Deficit</i> )	(1,700)	(739,231)	(1,384,674)
<i>Total Fund Balances (Deficit)</i>	<u>(1,700)</u>	<u>(739,231)</u>	<u>(838,053)</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$0</u>	<u>\$62,363</u>	<u>\$2,119,200</u>

**Richland County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds*  
*For the Year Ended December 31, 2010*

	Road and Bridge	Special Projects	Energy/ 911 Notes	Capital Equipment Purchases
<b>Revenues</b>				
Charges for Services	\$352,819	\$0	\$0	\$21,300
Intergovernmental	883,827	0	0	0
Rentals	0	0	8,570	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>1,236,646</u>	<u>0</u>	<u>8,570</u>	<u>21,300</u>
<b>Expenditures</b>				
Capital Outlay	796,773	0	0	2,530
Debt Service:				
Principal Retirement	65,580	230,000	280,000	0
Interest and Fiscal Charges	0	9,956	19,950	0
<i>Total Expenditures</i>	<u>862,353</u>	<u>239,956</u>	<u>299,950</u>	<u>2,530</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>374,293</u>	<u>(239,956)</u>	<u>(291,380)</u>	<u>18,770</u>
<b>Other Financing Sources (Uses)</b>				
OPWC Loan Issued	0	0	0	0
Bond Anticipation Notes Issued	0	175,000	0	0
Transfers In	0	58,336	291,380	0
Transfers Out	(75,739)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(75,739)</u>	<u>233,336</u>	<u>291,380</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	298,554	(6,620)	0	18,770
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>(894,935)</u>	<u>(40,742)</u>	<u>0</u>	<u>26,196</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>(\$596,381)</u>	<u>(\$47,362)</u>	<u>\$0</u>	<u>\$44,966</u>

(continued)

**Richland County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds (continued)*  
*For the Year Ended December 31, 2010*

	Issue II	Geographic Information System	Gorman Nature Capital Improvement	Madison Township Sewer A
<b>Revenues</b>				
Charges for Services	\$0	\$0	\$0	\$0
Intergovernmental	890,325	53,816	0	0
Rentals	0	0	0	0
Other	0	22,506	0	0
<i>Total Revenues</i>	<u>890,325</u>	<u>76,322</u>	<u>0</u>	<u>0</u>
<b>Expenditures</b>				
Capital Outlay	996,063	54,729	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>996,063</u>	<u>54,729</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(105,738)</u>	<u>21,593</u>	<u>0</u>	<u>0</u>
<b>Other Financing Sources (Uses)</b>				
OPWC Loan Issued	102,068	0	0	0
Bond Anticipation Notes Issued	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	0	0	0	(179)
<i>Total Other Financing Sources (Uses)</i>	<u>102,068</u>	<u>0</u>	<u>0</u>	<u>(179)</u>
<i>Net Change in Fund Balances</i>	(3,670)	21,593	0	(179)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>11,097</u>	<u>56,816</u>	<u>13,203</u>	<u>163,870</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$7,427</u></u>	<u><u>\$78,409</u></u>	<u><u>\$13,203</u></u>	<u><u>\$163,691</u></u>

Mental Health Housing	Child Support Enforcement Agency	Munis System	Engineer	Total Nonmajor Capital Projects Funds
\$0	\$0	\$0	\$0	\$374,119
0	0	6,803	0	1,834,771
0	86,412	0	76,072	171,054
0	0	0	0	22,506
0	86,412	6,803	76,072	2,402,450
0	0	176,545	0	2,026,640
0	107,227	211,721	0	894,528
0	82,181	31,163	19,012	162,262
0	189,408	419,429	19,012	3,083,430
0	(102,996)	(412,626)	57,060	(680,980)
0	0	0	0	102,068
0	0	0	0	175,000
0	102,996	262,767	0	715,479
0	0	0	0	(75,918)
0	102,996	262,767	0	916,629
0	0	(149,859)	57,060	235,649
238,925	0	148,159	(796,291)	(1,073,702)
\$238,925	\$0	(\$1,700)	(\$739,231)	(\$838,053)

**Richland County, Ohio**

***Fund Descriptions***  
***Internal Service Funds***

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

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

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

**Richland County, Ohio**  
*Combining Statement of Fund Net Assets*  
*Internal Service Funds*  
*December 31, 2010*

	Employee Health Insurance	County Phone System	Total
<b>Assets</b>			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$1,114,106	\$2,000	\$1,116,106
Noncurrent Assets:			
Loans to Other Funds	1,280,000	0	1,280,000
<i>Total Assets</i>	<u>2,394,106</u>	<u>2,000</u>	<u>2,396,106</u>
<b>Liabilities</b>			
Current Liabilities:			
Accounts Payable	0	33,577	33,577
Intergovernmental Payable	500	0	500
Claims Payable	912,129	0	912,129
<i>Total Liabilities</i>	<u>912,629</u>	<u>33,577</u>	<u>946,206</u>
<b>Net Assets</b>			
Unrestricted (Deficit)	<u>\$1,481,477</u>	<u>(\$31,577)</u>	<u>\$1,449,900</u>

**Richland County, Ohio**  
*Combining Statement of Revenues,  
Expenses and Changes in Fund Net Assets  
Internal Service Funds  
For the Year Ended December 31, 2010*

	Employee Health Insurance	County Phone System	Total
<b>Operating Revenues</b>			
Charges for Services	\$10,108,764	\$736,558	\$10,845,322
<b>Operating Expenses</b>			
Personal Services	77,284	0	77,284
Contractual Services	503,423	415,650	919,073
Claims	9,981,007	0	9,981,007
<i>Total Operating Expenses</i>	10,561,714	415,650	10,977,364
<i>Income (Loss) Before Transfers</i>	(452,950)	320,908	(132,042)
Transfers In	0	19,290	19,290
<i>Change in Net Assets</i>	(452,950)	340,198	(112,752)
<i>Net Assets (Deficit) Beginning of Year</i>	1,934,427	(371,775)	1,562,652
<i>Net Assets (Deficit) End of Year</i>	\$1,481,477	(\$31,577)	\$1,449,900



**Richland County, Ohio**  
*Combining Statement of Cash Flows*  
*Internal Service Funds*  
*December 31, 2010*

	Employee Health Insurance	County Phone System	Total
<b>Increase (Decrease) in Cash and Cash Equivalents</b>			
<b>Cash Flows from Operating Activities</b>			
Cash Received from Interfund Services Provided	\$10,308,798	\$435,244	\$10,744,042
Cash Payments to Suppliers	(506,145)	(452,534)	(958,679)
Cash Payments to Employees	(77,284)	0	(77,284)
Cash Payments for Claims	(10,028,757)	0	(10,028,757)
<i>Net Cash Used for Operating Activities</i>	(303,388)	(17,290)	(320,678)
<b>Cash Flows from Noncapital Financing Activities</b>			
Advances In	320,000	0	320,000
Transfers In	0	19,290	19,290
<i>Net Cash Provided by Noncapital Financing Activities</i>	320,000	19,290	339,290
<i>Net Increase in Cash and Cash Equivalents</i>	16,612	2,000	18,612
<i>Cash and Cash Equivalents Beginning of Year</i>	1,097,494	0	1,097,494
<i>Cash and Cash Equivalents End of Year</i>	\$1,114,106	\$2,000	\$1,116,106
<b>Reconciliation of Operating Income (Loss) to Net Cash Used for Operating Activities</b>			
Operating Income (Loss)	(\$452,950)	\$320,908	(\$132,042)
Decrease in Accounts Receivable	200,034	0	200,034
Increase (Decrease) in Liabilities:			
Accounts Payable	0	(36,884)	(36,884)
Interfund Payable	0	(301,314)	(301,314)
Intergovernmental Payable	(2,722)	0	(2,722)
Claims Payable	(47,750)	0	(47,750)
<i>Total Adjustments</i>	149,562	(338,198)	(188,636)
<i>Net Cash Used for Operating Activities</i>	(\$303,388)	(\$17,290)	(\$320,678)

**Richland County, Ohio**

***Fund Descriptions***  
***Fiduciary Funds***

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

**Private Purpose Trust Funds**

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

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

***Agency Funds***

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

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

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

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

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

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

(continued)

**Richland County, Ohio**

***Fund Descriptions***

***Fiduciary Funds***

(continued)

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

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

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

*Other Agency Funds*

*Soil and Water Conservation Fund*

*Emergency Planning Community Right to Know Fund*

*Mass Transit Fund*

*Custody Support Fund*

*Fines and Costs Fund*

*State Rotary Probate Fund*

*Workers' Compensation Fund*

*Prepayment Real Property Fund*

*Undivided Trailer Tax Fund*

*County Agency Fund*

*Regional Planning Fund*

*Solid Waste Fund*

*Payroll Fund*

*Standards Committee Fund*

*Disaster Relief Fund*

*SB 3 & 287 Utility Reimbursement Fund*

*WIA Fiscal Agent Fund*

**Richland County, Ohio**  
*Combining Statement of Fiduciary Net Assets*  
*Private Purpose Trust Funds*  
*December 31, 2010*

	<u>County Home Resident Trust</u>	<u>Children's Services Trust</u>	<u>Totals</u>
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$12,185	\$0	\$12,185
Cash and Cash Equivalents in Segregated Accounts	<u>76,451</u>	<u>252</u>	<u>76,703</u>
<i>Total Assets</i>	<u>88,636</u>	<u>252</u>	<u>88,888</u>
<b>Net Assets</b>			
Held in Trust for Children's Services	0	252	252
Held in Trust for County Home	<u>88,636</u>	<u>0</u>	<u>88,636</u>
<i>Total Net Assets</i>	<u><u>\$88,636</u></u>	<u><u>\$252</u></u>	<u><u>\$88,888</u></u>

**Richland County, Ohio**  
*Combining Statement of Changes in Fiduciary Net Assets*  
*Private Purpose Trust Funds*  
*For the Year Ended December 31, 2010*

	County Home Resident Trust	Children's Services Trust	Totals
<b>Additions</b>			
Contributions:			
Private Donations	\$468,146	\$0	\$468,146
Investment Earnings	96	0	96
Other	2,580	0	2,580
<i>Total Additions</i>	470,822	0	470,822
<b>Deductions</b>			
Benefits	460,164	2,023	462,187
<i>Change in Net Assets</i>	10,658	(2,023)	8,635
<i>Net Assets Beginning of Year</i>	77,978	2,275	80,253
<i>Net Assets End of Year</i>	\$88,636	\$252	\$88,888

**Richland County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2010*

	Balance 1/1/10	Additions	Reductions	Balance 12/31/10
<b>Undivided Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$27,260	\$20,872,097	\$20,872,408	\$26,949
Intergovernmental Receivable	1,025,502	1,239,042	1,025,502	1,239,042
Permissive Sales Taxes Receivable	0	5,009,653	0	5,009,653
Property Taxes Receivable	3,367,855	20,487	3,367,855	20,487
Special Assessments Receivable	1,692,160	1,789,493	1,692,160	1,789,493
<i>Total Assets</i>	<u>\$6,112,777</u>	<u>\$28,930,772</u>	<u>\$26,957,925</u>	<u>\$8,085,624</u>
<b>Liabilities</b>				
Undistributed Assets	<u>\$6,112,777</u>	<u>\$28,930,772</u>	<u>\$26,957,925</u>	<u>\$8,085,624</u>
<b>Undivided Inheritance and Estate Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$315,925	\$2,856,480	\$2,527,662	\$644,743
<b>Liabilities</b>				
Undistributed Assets	<u>\$315,925</u>	<u>\$2,856,480</u>	<u>\$2,527,662</u>	<u>\$644,743</u>
<b>Undivided General Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$3,435,788	\$99,788,514	\$99,944,610	\$3,279,692
Property Taxes Receivable	95,254,246	96,473,012	95,254,246	96,473,012
<i>Total Assets</i>	<u>\$98,690,034</u>	<u>\$196,261,526</u>	<u>\$195,198,856</u>	<u>\$99,752,704</u>
<b>Liabilities</b>				
Undistributed Assets	<u>\$98,690,034</u>	<u>\$196,261,526</u>	<u>\$195,198,856</u>	<u>\$99,752,704</u>
<b>Undivided Personal Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$131,463	\$341,882	\$470,645	\$2,700
Property Taxes Receivable	655,207	507,900	655,207	507,900
<i>Total Assets</i>	<u>\$786,670</u>	<u>\$849,782</u>	<u>\$1,125,852</u>	<u>\$510,600</u>
<b>Liabilities</b>				
Undistributed Assets	<u>\$786,670</u>	<u>\$849,782</u>	<u>\$1,125,852</u>	<u>\$510,600</u>

(continued)

**Richland County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
For the Year Ended December 31, 2010

	Balance 1/1/10	Additions	Reductions	Balance 12/31/10
<b>Undivided Local Government</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$9,958,339	\$9,958,339	\$0
Intergovernmental Receivable	2,285,863	3,382,249	2,285,863	3,382,249
<i>Total Assets</i>	<u>\$2,285,863</u>	<u>\$13,340,588</u>	<u>\$12,244,202</u>	<u>\$3,382,249</u>
<b>Liabilities</b>				
Undistributed Assets	<u>\$2,285,863</u>	<u>\$13,340,588</u>	<u>\$12,244,202</u>	<u>\$3,382,249</u>
<b>Board of Health</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$3,865,553	\$6,758,768	\$6,674,229	\$3,950,092
Property Taxes Receivable	2,788,595	2,531,049	2,788,595	2,531,049
<i>Total Assets</i>	<u>\$6,654,148</u>	<u>\$9,289,817</u>	<u>\$9,462,824</u>	<u>\$6,481,141</u>
<b>Liabilities</b>				
Undistributed Assets	<u>\$6,654,148</u>	<u>\$9,289,817</u>	<u>\$9,462,824</u>	<u>\$6,481,141</u>
<b>County Court Agency</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	<u>\$903,923</u>	<u>\$4,576,206</u>	<u>\$4,643,505</u>	<u>\$836,624</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$113,806	\$1,769,318	\$1,779,448	\$103,676
Undistributed Assets	639,968	2,777,172	2,834,386	582,754
Deposits Held and Due to Others	150,149	29,716	29,671	150,194
<i>Total Liabilities</i>	<u>\$903,923</u>	<u>\$4,576,206</u>	<u>\$4,643,505</u>	<u>\$836,624</u>

(continued)

**Richland County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
For the Year Ended December 31, 2010

	Balance 1/1/10	Additions	Reductions	Balance 12/31/10
<b>Other Agency Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,260,626	\$30,471,530	\$29,755,248	\$1,976,908
Cash and Cash Equivalents in Segregated Accounts	177,522	2,132,203	2,006,351	303,374
<i>Total Assets</i>	<u>\$1,438,148</u>	<u>\$32,603,733</u>	<u>\$31,761,599</u>	<u>\$2,280,282</u>
<b>Liabilities</b>				
Undistributed Assets	<u>\$1,438,148</u>	<u>\$32,603,733</u>	<u>\$31,761,599</u>	<u>\$2,280,282</u>
<b>All Agency Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$9,036,615	\$171,047,610	\$170,203,141	\$9,881,084
Cash and Cash Equivalents in Segregated Accounts	1,081,445	6,708,409	6,649,856	1,139,998
Intergovernmental Receivable	3,311,365	4,621,291	3,311,365	4,621,291
Permissive Sales Tax Receivable	0	5,009,653	0	5,009,653
Property Taxes Receivable	102,065,903	99,532,448	102,065,903	99,532,448
Special Assessments Receivable	1,692,160	1,789,493	1,692,160	1,789,493
<i>Total Assets</i>	<u>\$117,187,488</u>	<u>\$288,708,904</u>	<u>\$283,922,425</u>	<u>\$121,973,967</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$113,806	\$1,769,318	\$1,779,448	\$103,676
Undistributed Assets	116,923,533	286,909,870	282,113,306	121,720,097
Deposits Held and Due to Others	150,149	29,716	29,671	150,194
<i>Total Liabilities</i>	<u>\$117,187,488</u>	<u>\$288,708,904</u>	<u>\$283,922,425</u>	<u>\$121,973,967</u>



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

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**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, 2010*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$3,355,000	\$3,470,000	\$3,503,350	\$33,350
Sales Taxes	14,000,000	14,960,000	15,309,025	349,025
Charges for Services	3,456,579	4,833,325	4,990,404	157,079
Licenses and Permits	235,000	235,000	337,180	102,180
Fines and Forfeitures	203,300	273,300	333,253	59,953
Intergovernmental	4,172,426	4,576,967	4,713,515	136,548
Interest	705,015	975,015	988,276	13,261
Rentals	22,000	22,000	29,141	7,141
Contributions and Donations	0	21,500	21,500	0
Other	35,350	175,347	145,336	(30,011)
<i>Total Revenues</i>	<u>26,184,670</u>	<u>29,542,454</u>	<u>30,370,980</u>	<u>828,526</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Commissioners:				
Personal Services	254,933	268,984	268,984	0
Materials and Supplies	600	810	810	0
Contractual Services	25,712	55,640	55,640	0
Other	12,017	9,722	9,564	158
<b>Total Commissioners</b>	<u>293,262</u>	<u>335,156</u>	<u>334,998</u>	<u>158</u>
Auditor:				
Personal Services	340,917	325,834	325,834	0
Materials and Supplies	4,905	5,146	5,146	0
Contractual Services	5,500	16,784	16,784	0
Other	100	150	150	0
<b>Total Auditor</b>	<u>351,422</u>	<u>347,914</u>	<u>347,914</u>	<u>0</u>
Treasurer:				
Personal Services	132,035	130,507	130,507	0
Materials and Supplies	18,400	17,414	17,414	0
Contractual Services	4,350	7,876	7,876	0
Capital Outlay	8,500	9,254	9,254	0
<b>Total Treasurer</b>	<u>\$163,285</u>	<u>\$165,051</u>	<u>\$165,051</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, 2010*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Prosecuting Attorney:</b>				
Personal Services	\$1,074,449	\$954,250	\$954,250	\$0
Materials and Supplies	3,000	488	488	0
Contractual Services	97,551	70,689	70,689	0
Capital Outlay	10,000	0	0	0
Other	0	1,963	1,963	0
<b>Total Prosecuting Attorney</b>	<u>1,185,000</u>	<u>1,027,390</u>	<u>1,027,390</u>	<u>0</u>
<b>Bureau of Inspection:</b>				
Contractual Services	60,000	84,120	84,120	0
<b>Data Processing Board:</b>				
Personal Services	200,325	174,747	174,747	0
Materials and Supplies	0	5,100	5,100	0
Contractual Services	40,000	258,341	258,341	0
Capital Outlay	0	93,747	93,747	0
<b>Total Data Processing Board</b>	<u>240,325</u>	<u>531,935</u>	<u>531,935</u>	<u>0</u>
<b>Board of Elections:</b>				
Personal Services	443,234	489,104	489,104	0
Materials and Supplies	11,250	20,492	20,492	0
Contractual Services	110,674	44,904	44,904	0
Capital Outlay	10,000	0	0	0
Other	0	17,764	17,764	0
<b>Total Board of Elections</b>	<u>575,158</u>	<u>572,264</u>	<u>572,264</u>	<u>0</u>
<b>Building and Grounds:</b>				
Personal Services	318,016	297,995	297,995	0
Materials and Supplies	70,000	66,189	66,189	0
Contractual Services	672,700	628,912	628,912	0
Other	0	664	664	0
<b>Total Building and Grounds</b>	<u>1,060,716</u>	<u>993,760</u>	<u>993,760</u>	<u>0</u>
<b>Recorder:</b>				
Personal Services	209,954	203,919	203,919	0
Materials and Supplies	3,800	1,959	1,959	0
Contractual Services	97,300	101,073	96,696	4,377
Capital Outlay	41,839	43,734	43,734	0
Other	0	642	642	0
<b>Total Recorder</b>	<u>\$352,893</u>	<u>\$351,327</u>	<u>\$346,950</u>	<u>\$4,377</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, 2010*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Central Purchasing:				
Personal Services	\$76,511	\$77,389	\$77,389	\$0
Materials and Supplies	317,836	323,730	323,730	0
Contractual Services	715	14,060	14,060	0
Other	0	138	138	0
<b>Total Central Purchasing</b>	<b>395,062</b>	<b>415,317</b>	<b>415,317</b>	<b>0</b>
Risk Management:				
Personal Services	77,947	71,610	71,610	0
Materials and Supplies	200	59	59	0
Contractual Services	550	2,541	2,541	0
Other	0	45	45	0
<b>Total Risk Management</b>	<b>78,697</b>	<b>74,255</b>	<b>74,255</b>	<b>0</b>
Insurance, Pensions and Taxes:				
Contractual Services	4,918,771	5,134,915	5,134,915	0
<b>Total General Government - Legislative and Executive</b>	<b>9,674,591</b>	<b>10,033,404</b>	<b>10,028,869</b>	<b>4,535</b>
General Government - Judicial:				
Court of Appeals:				
Contractual Services	18,456	19,360	19,360	0
<b>Total Court of Appeals</b>	<b>18,456</b>	<b>19,360</b>	<b>19,360</b>	<b>0</b>
Common Pleas Court:				
Personal Services	174,660	183,520	183,520	0
Materials and Supplies	0	520	520	0
Contractual Services	47,410	50,902	50,902	0
Capital Outlay	1,000	779	779	0
Other	800	201	201	0
<b>Total Common Pleas Court</b>	<b>223,870</b>	<b>235,922</b>	<b>235,922</b>	<b>0</b>
Jury Commission:				
Personal Services	250	250	250	0
Materials and Supplies	1,300	1,298	1,298	0
Contractual Services	290	48	48	0
<b>Total Jury Commission</b>	<b>\$1,840</b>	<b>\$1,596</b>	<b>\$1,596</b>	<b>\$0</b>

(continued)

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Court Information Technology:</b>				
Personal Services	\$66,652	\$69,539	\$69,539	\$0
Materials and Supplies	2,300	1,351	1,351	0
Contractual Services	48,527	48,554	48,554	0
Capital Outlay	5,000	2,574	2,574	0
<b>Total Court Information Technology</b>	<b>122,479</b>	<b>122,018</b>	<b>122,018</b>	<b>0</b>
<b>Probate Court:</b>				
Personal Services	203,236	227,067	227,067	0
Materials and Supplies	3,800	4,239	4,239	0
Contractual Services	14,750	3,237	3,237	0
Capital Outlay	3,100	405	405	0
Other	2,000	1,125	1,125	0
<b>Total Probate Court</b>	<b>226,886</b>	<b>236,073</b>	<b>236,073</b>	<b>0</b>
<b>Clerk of Courts:</b>				
Personal Services	944,912	945,278	923,608	21,670
Materials and Supplies	15,798	11,560	11,501	59
Contractual Services	249,708	293,215	290,565	2,650
Capital Outlay	729	1,150	1,150	0
Other	500	2,897	2,540	357
<b>Total Clerk of Courts</b>	<b>1,211,647</b>	<b>1,254,100</b>	<b>1,229,364</b>	<b>24,736</b>
<b>Municipal Court:</b>				
Personal Services	298,998	340,404	340,404	0
Contractual Services	58,750	57,522	57,522	0
<b>Total Municipal Court</b>	<b>357,748</b>	<b>397,926</b>	<b>397,926</b>	<b>0</b>
<b>Law Library:</b>				
Personal Services	45,357	0	0	0
Contractual Services	0	411	411	0
<b>Total Law Library</b>	<b>\$45,357</b>	<b>\$411</b>	<b>\$411</b>	<b>\$0</b>
<b>Juvenile Court:</b>				
Personal Services	1,810,544	1,078,788	1,078,788	0
Materials and Supplies	4,500	6,899	6,899	0
Contractual Services	109,379	96,149	96,149	0
Capital Outlay	3,700	1,844	1,844	0
<b>Total Juvenile Court</b>	<b>\$1,928,123</b>	<b>\$1,183,680</b>	<b>\$1,183,680</b>	<b>\$0</b>

(continued)

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Joint Court:				
Personal Services	\$159,703	\$196,013	\$196,013	\$0
Materials and Supplies	400	351	351	0
Contractual Services	69,150	69,959	69,959	0
Capital Outlay	10,000	0	0	0
Other	400	84	84	0
<b>Total Joint Court</b>	<b>239,653</b>	<b>266,407</b>	<b>266,407</b>	<b>0</b>
Criminal Court Services:				
Personal Services	297,669	296,283	296,283	0
Materials and Supplies	300	300	300	0
Contractual Services	11,506	13,497	13,497	0
Other	276	258	258	0
<b>Total Criminal Court Services</b>	<b>309,751</b>	<b>310,338</b>	<b>310,338</b>	<b>0</b>
Domestic Relations:				
Personal Services	344,524	381,729	381,729	0
Materials and Supplies	500	500	500	0
Contractual Services	4,100	2,986	2,986	0
<b>Total Domestic Relations</b>	<b>349,124</b>	<b>385,215</b>	<b>385,215</b>	<b>0</b>
<b>Total General Government - Judicial</b>	<b>5,034,934</b>	<b>4,413,046</b>	<b>4,388,310</b>	<b>24,736</b>
Public Safety:				
Juvenile Detention Center:				
Personal Services	908,250	921,392	921,392	0
Materials and Supplies	21,000	21,011	21,011	0
Contractual Services	143,487	131,270	131,270	0
Capital Outlay	0	8,383	8,383	0
<b>Total Juvenile Detention Center</b>	<b>1,072,737</b>	<b>1,082,056</b>	<b>1,082,056</b>	<b>0</b>
Disaster Services:				
Personal Services	502,801	522,102	522,102	0
Materials and Supplies	3,200	2,108	2,108	0
Contractual Services	84,637	88,692	88,692	0
Capital Outlay	21,000	17,389	17,389	0
Other	0	289	289	0
<b>Total Disaster Services</b>	<b>\$611,638</b>	<b>\$630,580</b>	<b>\$630,580</b>	<b>\$0</b>

(continued)

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Coroner:				
Personal Services	\$164,604	\$184,094	\$184,094	\$0
Materials and Supplies	1,300	2,245	2,245	0
Contractual Services	120,600	125,129	125,129	0
Capital Outlay	500	0	0	0
<b>Total Coroner</b>	<b>287,004</b>	<b>311,468</b>	<b>311,468</b>	<b>0</b>
Sheriff:				
Personal Services	4,844,038	5,777,266	5,737,823	39,443
Materials and Supplies	341,800	570,175	555,393	14,782
Contractual Services	822,000	781,679	775,301	6,378
Capital Outlay	34,000	22,796	22,796	0
Other	0	177,772	171,140	6,632
<b>Total Sheriff</b>	<b>6,041,838</b>	<b>7,329,688</b>	<b>7,262,453</b>	<b>67,235</b>
<b>Total Public Safety</b>	<b>8,013,217</b>	<b>9,353,792</b>	<b>9,286,557</b>	<b>67,235</b>
Public Works:				
Highway Engineer:				
Personal Services	75,189	87,558	87,558	0
Materials and Supplies	2,000	514	514	0
Contractual Services	1,000	290	290	0
Capital Outlay	4,000	0	0	0
<b>Total Highway Engineer</b>	<b>82,189</b>	<b>88,362</b>	<b>88,362</b>	<b>0</b>
Building Department Regulations:				
Personal Services	217,935	210,053	210,053	0
Materials and Supplies	0	42	42	0
Contractual Services	28,400	30,743	30,743	0
<b>Total Building Department Regulations</b>	<b>246,335</b>	<b>240,838</b>	<b>240,838</b>	<b>0</b>
<b>Total Public Works</b>	<b>\$328,524</b>	<b>\$329,200</b>	<b>\$329,200</b>	<b>\$0</b>

(continued)

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Health:</b>				
<b>Agriculture:</b>				
Contractual Services	\$46,608	\$46,600	\$46,600	\$0
<b>Total Agriculture</b>	<b>46,608</b>	<b>46,600</b>	<b>46,600</b>	<b>0</b>
<b>Other Health:</b>				
Contractual Services	2,258	2,210	2,210	0
<b>Total Other Health</b>	<b>2,258</b>	<b>2,210</b>	<b>2,210</b>	<b>0</b>
<b>Ditch Maintenance:</b>				
Personal Services	71,177	100,028	100,028	0
Materials and Supplies	22,000	495	495	0
Capital Outlay	2,000	0	0	0
<b>Total Ditch Maintenance</b>	<b>95,177</b>	<b>100,523</b>	<b>100,523</b>	<b>0</b>
<b>Total Health</b>	<b>144,043</b>	<b>149,333</b>	<b>149,333</b>	<b>0</b>
<b>Human Services:</b>				
<b>Soldiers Relief:</b>				
Materials and Supplies	4,100	2,993	2,993	0
Contractual Services	29,200	20,650	20,650	0
<b>Total Soldiers Relief</b>	<b>33,300</b>	<b>23,643</b>	<b>23,643</b>	<b>0</b>
<b>Veteran Services:</b>				
Personal Services	336,672	339,380	339,380	0
Materials and Supplies	800	800	800	0
Contractual Services	156,950	133,666	133,666	0
Capital Outlay	5,250	5,208	5,208	0
Other	8,745	10,300	10,300	0
<b>Total Veteran Services</b>	<b>508,417</b>	<b>489,354</b>	<b>489,354</b>	<b>0</b>
<b>Total Human Services</b>	<b>541,717</b>	<b>512,997</b>	<b>512,997</b>	<b>0</b>
<b>Conservation and Recreation:</b>				
<b>Parks:</b>				
Personal Services	89,545	88,601	88,601	0
Materials and Supplies	1,500	1,541	1,541	0
Contractual Services	1,684	1,625	1,625	0
Capital Outlay	2,000	1,752	1,752	0
<b>Total Conservation and Recreation</b>	<b>\$94,729</b>	<b>\$93,519</b>	<b>\$93,519</b>	<b>\$0</b>

(continued)



**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Intergovernmental	\$1,666,294	\$1,657,121	\$1,657,121	\$0
<i>Total Expenditures</i>	<u>25,498,049</u>	<u>26,542,412</u>	<u>26,445,906</u>	<u>96,506</u>
<i>Excess of Revenues Over Expenditures</i>	<u>686,621</u>	<u>3,000,042</u>	<u>3,925,074</u>	<u>925,032</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	0	133,804	185,400	51,596
Advances Out	0	(320,000)	(320,000)	0
Transfers In	3,219,527	202,238	0	(202,238)
Transfers Out	<u>(6,503,995)</u>	<u>(3,066,203)</u>	<u>(2,961,080)</u>	<u>105,123</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(3,284,468)</u>	<u>(3,050,161)</u>	<u>(3,095,680)</u>	<u>(45,519)</u>
<i>Net Change in Fund Balance</i>	(2,597,847)	(50,119)	829,394	879,513
<i>Fund Balance Beginning of Year</i>	<u>252,012</u>	<u>252,012</u>	<u>252,012</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>(\$2,345,835)</u></u>	<u><u>\$201,893</u></u>	<u><u>\$1,081,406</u></u>	<u><u>\$879,513</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Mental Health Board Fund*  
*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property Taxes	\$1,820,000	\$1,513,187	\$1,580,753	\$67,566
Intergovernmental	8,822,672	9,129,485	8,768,155	(361,330)
Other	10,000	10,000	26,133	16,133
<i>Total Revenues</i>	<u>10,652,672</u>	<u>10,652,672</u>	<u>10,375,041</u>	<u>(277,631)</u>
<b>Expenditures</b>				
Current:				
Health:				
Mental Health Board:				
Personal Services	610,067	612,389	545,644	66,745
Materials and Supplies	8,000	8,000	5,423	2,577
Contractual Services	10,532,500	10,927,658	9,840,613	1,087,045
Capital Outlay	36,000	35,000	6,908	28,092
Other	3,000	3,000	1,814	1,186
<i>Total Expenditures</i>	<u>11,189,567</u>	<u>11,586,047</u>	<u>10,400,402</u>	<u>1,185,645</u>
<i>Net Change in Fund Balance</i>	(536,895)	(933,375)	(25,361)	908,014
<i>Fund Balance Beginning of Year</i>	4,587,679	4,587,679	4,587,679	0
Prior Year Encumbrances Appropriated	<u>396,480</u>	<u>396,480</u>	<u>396,480</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$4,447,264</u>	<u>\$4,050,784</u>	<u>\$4,958,798</u>	<u>\$908,014</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Developmental Disabilities Board Fund*  
*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property Taxes	\$8,018,405	\$8,018,405	\$8,311,459	\$293,054
Charges for Services	1,091,276	1,091,276	1,179,525	88,249
Intergovernmental	14,347,254	14,347,254	13,739,486	(607,768)
Interest	20,000	20,000	1,333	(18,667)
Contributions and Donations	6,500	16,500	12,986	(3,514)
<i>Total Revenues</i>	<u>23,483,435</u>	<u>23,493,435</u>	<u>23,244,789</u>	<u>(248,646)</u>
<b>Expenditures</b>				
Current:				
Health:				
Developmental Disabilities Board:				
Personal Services	16,997,540	17,068,234	16,587,356	480,878
Materials and Supplies	339,763	423,061	358,510	64,551
Contractual Services	4,732,785	5,474,321	4,774,463	699,858
Capital Outlay	2,827,015	3,215,221	1,172,445	2,042,776
Other	1,009,926	881,135	749,935	131,200
<i>Total Expenditures</i>	<u>25,907,029</u>	<u>27,061,972</u>	<u>23,642,709</u>	<u>3,419,263</u>
<i>Excess of Revenues Under Expenditures</i>	(2,423,594)	(3,568,537)	(397,920)	3,170,617
<b>Other Financing Sources</b>				
Sale of Capital Assets	0	0	1,943	1,943
<i>Net Change in Fund Balance</i>	(2,423,594)	(3,568,537)	(395,977)	3,172,560
<i>Fund Balance Beginning of Year</i>	22,528,698	22,528,698	22,528,698	0
Prior Year Encumbrances Appropriated	1,144,943	1,144,943	1,144,943	0
<i>Fund Balance End of Year</i>	<u>\$21,250,047</u>	<u>\$20,105,104</u>	<u>\$23,277,664</u>	<u>\$3,172,560</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, 2010*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$15,197,691	\$15,498,903	\$10,880,734	(\$4,618,169)
<b>Expenditures</b>				
Current:				
Human Services:				
Public Assistance:				
Personal Services	5,786,332	5,786,332	5,405,761	380,571
Materials and Supplies	347,627	347,627	287,067	60,560
Contractual Services	8,734,732	8,992,523	5,412,657	3,579,866
Capital Outlay	20,000	20,000	3,487	16,513
<i>Total Expenditures</i>	<u>14,888,691</u>	<u>15,146,482</u>	<u>11,108,972</u>	<u>4,037,510</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>309,000</u>	<u>352,421</u>	<u>(228,238)</u>	<u>(580,659)</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	1,000	1,000	167	(833)
Transfers Out	(150,000)	(193,421)	0	193,421
<i>Total Other Financing Sources (Uses)</i>	<u>(149,000)</u>	<u>(192,421)</u>	<u>167</u>	<u>192,588</u>
<i>Net Change in Fund Balance</i>	160,000	160,000	(228,071)	(388,071)
<i>Fund Balance Beginning of Year</i>	<u>973,438</u>	<u>973,438</u>	<u>973,438</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,133,438</u>	<u>\$1,133,438</u>	<u>\$745,367</u>	<u>(\$388,071)</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, 2010*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property and Other Taxes	\$3,200,000	\$2,746,875	\$2,884,390	\$137,515
Charges for Services	68,000	86,000	87,864	1,864
Intergovernmental	4,913,178	5,467,894	5,755,351	287,457
Other	90,000	90,000	85,515	(4,485)
<i>Total Revenues</i>	<u>8,271,178</u>	<u>8,390,769</u>	<u>8,813,120</u>	<u>422,351</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Children's Services:				
Personal Services	6,006,000	6,006,000	5,948,493	57,507
Materials and Supplies	113,662	113,662	109,503	4,159
Contractual Services	2,683,931	2,683,931	2,209,436	474,495
Capital Outlay	320,000	320,000	98,782	221,218
Other	891,650	891,650	140,474	751,176
<i>Total Expenditures</i>	<u>10,015,243</u>	<u>10,015,243</u>	<u>8,506,688</u>	<u>1,508,555</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,744,065)	(1,624,474)	306,432	1,930,906
<b>Other Financing Sources</b>				
Transfers In	50,000	50,000	50,000	0
<i>Net Change in Fund Balance</i>	(1,694,065)	(1,574,474)	356,432	1,930,906
<i>Fund Balance Beginning of Year</i>	<u>5,782,936</u>	<u>5,782,936</u>	<u>5,782,936</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,088,871</u></u>	<u><u>\$4,208,462</u></u>	<u><u>\$6,139,368</u></u>	<u><u>\$1,930,906</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Assessment Debt Retirement Fund*  
*For the Year Ended December 31, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Special Assessments	\$831,877	\$847,017	\$15,140
<b>Expenditures</b>			
Debt Service:			
Principal Retirement	610,000	610,000	0
Interest and Fiscal Charges	267,130	267,130	0
<i>Total Expenditures</i>	877,130	877,130	0
<i>Excess of Revenues Under Expenditures</i>	(45,253)	(30,113)	15,140
<b>Other Financing Sources</b>			
Transfers In	0	61,770	61,770
<i>Net Change in Fund Balance</i>	(45,253)	31,657	76,910
<i>Fund Balance Beginning of Year</i>	46,948	46,948	0
<i>Fund Balance End of Year</i>	\$1,695	\$78,605	\$76,910

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Obligation Debt Retirement Fund*  
*For the Year Ended December 31, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$469,100	\$469,911	\$811
Intergovernmental	89,565	89,254	(311)
Rentals	416,776	473,181	56,405
<i>Total Revenues</i>	<u>975,441</u>	<u>1,032,346</u>	<u>56,905</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive:			
General Obligation Debt:			
Contractual Services	15,889	15,889	0
Capital Outlay	133,000	133,000	0
Total Legislative and Executive	<u>148,889</u>	<u>148,889</u>	<u>0</u>
Debt Service:			
Principal Retirement	13,975,000	13,975,000	0
Interest and Fiscal Charges	1,394,570	1,394,570	0
Total Debt Service	<u>15,369,570</u>	<u>15,369,570</u>	<u>0</u>
<i>Total Expenditures</i>	<u>15,518,459</u>	<u>15,518,459</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(14,543,018)</u>	<u>(14,486,113)</u>	<u>56,905</u>
<b>Other Financing Sources</b>			
Bond Anticipation Notes Issued	12,921,777	12,926,000	4,223
Bond Anticipation Note Premium	86,529	88,803	2,274
Transfers In	1,587,781	1,483,682	(104,099)
<i>Total Other Financing Sources</i>	<u>14,596,087</u>	<u>14,498,485</u>	<u>(97,602)</u>
<i>Net Change in Fund Balance</i>	53,069	12,372	(40,697)
<i>Fund Balance Beginning of Year</i>	<u>127,226</u>	<u>127,226</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$180,295</u>	<u>\$139,598</u>	<u>(\$40,697)</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*In Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Sewer Fund*  
*For the Year Ended December 31, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$2,568,236	\$2,609,915	\$41,679
Intergovernmental	174,519	174,519	0
OPWC Loans Issued	135,151	135,151	0
Fines and Forfeitures	32,764	22,447	(10,317)
Other	10,000	7,343	(2,657)
<i>Total Revenues</i>	<u>2,920,670</u>	<u>2,949,375</u>	<u>28,705</u>
<b>Expenses</b>			
Personal Services	570,000	551,567	18,433
Materials and Supplies	10,500	7,083	3,417
Contractual Services	1,605,891	740,261	865,630
Capital Outlay	475,944	468,282	7,662
Other	11,500	9,478	2,022
Debt Service:			
Principal Retirement	79,773	78,981	792
Interest and Fiscal Charges	146,949	147,575	(626)
<i>Total Expenses</i>	<u>2,900,557</u>	<u>2,003,227</u>	<u>897,330</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	20,113	946,148	926,035
<b>Other Financing Sources (Uses)</b>			
Transfers Out	(63,278)	(61,591)	1,687
<i>Net Change in Fund Equity</i>	9,103,369	9,178,031	3,664,314
<i>Fund Equity Beginning of Year</i>	<u>969,327</u>	<u>969,327</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$10,072,696</u></u>	<u><u>\$10,147,358</u></u>	<u><u>\$3,664,314</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, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$73,097	\$66,505	(\$6,592)
Licenses and Permits	328,132	325,523	(2,609)
Fines and Forfeitures	37,613	19,337	(18,276)
Contributions and Donations	5,000	14,444	9,444
<i>Total Revenues</i>	<u>443,842</u>	<u>425,809</u>	<u>(18,033)</u>
<b>Expenditures</b>			
Current:			
Health:			
Dog and Kennel:			
Personal Services	241,742	220,203	21,539
Materials and Supplies	31,744	27,638	4,106
Contractual Services	47,915	40,243	7,672
Capital Outlay	1,000	770	230
Other	11,973	10,497	1,476
<i>Total Expenditures</i>	<u>334,374</u>	<u>299,351</u>	<u>35,023</u>
<i>Excess of Revenues Over Expenditures</i>	109,468	126,458	16,990
<b>Other Financing Uses</b>			
Transfers Out	(108,281)	(108,281)	0
<i>Net Change in Fund Balance</i>	1,187	18,177	16,990
<i>Fund Balance Beginning of Year</i>	<u>35,947</u>	<u>35,947</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$37,134</u>	<u>\$54,124</u>	<u>\$16,990</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, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$1,054,550	\$1,051,121	(\$3,429)
Licenses and Permits	20	35	15
Intergovernmental	170,000	171,442	1,442
<i>Total Revenues</i>	<u>1,224,570</u>	<u>1,222,598</u>	<u>(1,972)</u>
<b>Expenditures</b>			
Current:			
General Government -			
Legislative and Executive:			
Real Estate Assessment:			
Personal Services	578,562	578,562	0
Materials and Supplies	1,933	1,933	0
Contractual Services	656,431	656,431	0
Capital Outlay	73,214	73,214	0
<i>Total Expenditures</i>	<u>1,310,140</u>	<u>1,310,140</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(85,570)	(87,542)	(1,972)
<i>Fund Balance Beginning of Year</i>	<u>89,094</u>	<u>89,094</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,524</u></u>	<u><u>\$1,552</u></u>	<u><u>(\$1,972)</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Motor Vehicle License and Gas Tax Fund*  
*For the Year Ended December 31, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$5,385,736	\$4,752,803	(\$632,933)
Interest	0	175	175
Other	4,200	5,446	1,246
<i>Total Revenues</i>	<u>5,389,936</u>	<u>4,758,424</u>	<u>(631,512)</u>
<b>Expenditures</b>			
Current:			
Public Works:			
Motor Vehicle License and Gas Tax:			
Personal Services	3,531,339	3,073,980	457,359
Materials and Supplies	218,511	195,474	23,037
Contractual Services	1,428,425	1,277,534	150,891
Capital Outlay	23,099	17,915	5,184
Other	59,084	24,763	34,321
<i>Total Expenditures</i>	<u>5,260,458</u>	<u>4,589,666</u>	<u>670,792</u>
<i>Excess of Revenues Over Expenditures</i>	129,478	168,758	39,280
<b>Other Financing Sources</b>			
Sale of Capital Assets	0	2,905	2,905
<i>Net Change in Fund Balance</i>	129,478	171,663	42,185
<i>Fund Balance Beginning of Year</i>	<u>229,886</u>	<u>229,886</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$359,364</u></u>	<u><u>\$401,549</u></u>	<u><u>\$42,185</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Court Operations Fund*  
*For the Year Ended December 31, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$753,749	\$1,110,648	\$356,899
Intergovernmental	782,473	1,080,818	298,345
Contributions and Donations	100	37	(63)
Other	8,983	8,981	(2)
<i>Total Revenues</i>	<u>1,545,305</u>	<u>2,200,484</u>	<u>655,179</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial:			
Court Operations:			
Personal Services	447,821	424,090	23,731
Materials and Supplies	34,646	27,732	6,914
Contractual Services	2,353,645	2,208,064	145,581
Capital Outlay	61,249	48,584	12,665
Other	49,409	40,205	9,204
<i>Total Expenditures</i>	<u>2,946,770</u>	<u>2,748,675</u>	<u>198,095</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,401,465)</u>	<u>(548,191)</u>	<u>853,274</u>
<b>Other Financing Sources (Uses)</b>			
Sale of Capital Assets	6,500	2,517	(3,983)
Advances In	0	5,400	5,400
Advances Out	(5,400)	(5,400)	0
Transfers In	1,334,187	797,347	(536,840)
Transfers Out	(35,000)	0	35,000
<i>Total Other Financing Sources (Uses)</i>	<u>1,300,287</u>	<u>799,864</u>	<u>(500,423)</u>
<i>Net Change in Fund Balance</i>	(101,178)	251,673	352,851
<i>Fund Balance Beginning of Year</i>	655,669	655,669	0
Prior Year Encumbrances Appropriated	28,153	28,153	0
<i>Fund Balance End of Year</i>	<u>\$582,644</u>	<u>\$935,495</u>	<u>\$352,851</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Sheriff Operations Fund*  
*For the Year Ended December 31, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$80,200	\$81,004	\$804
Fines and Forfeitures	56,000	108,348	52,348
Intergovernmental	17,275	15,919	(1,356)
Contributions and Donations	100	0	(100)
Other	5,000	39,960	34,960
<i>Total Revenues</i>	<u>158,575</u>	<u>245,231</u>	<u>86,656</u>
<b>Expenditures</b>			
Current:			
Public Safety:			
Sheriff Operations:			
Personal Services	106,138	98,266	7,872
Materials and Supplies	5,000	2,046	2,954
Contractual Services	65,500	55,198	10,302
Capital Outlay	901	684	217
Other	105,900	102,301	3,599
<i>Total Expenditures</i>	<u>283,439</u>	<u>258,495</u>	<u>24,944</u>
<i>Excess of Revenues Under Expenditures</i>	(124,864)	(13,264)	111,600
<b>Other Financing Sources</b>			
Transfers In	8,199	8,191	(8)
<i>Net Change in Fund Balance</i>	(116,665)	(5,073)	111,592
<i>Fund Balance Beginning of Year</i>	<u>264,074</u>	<u>264,074</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$147,409</u></u>	<u><u>\$259,001</u></u>	<u><u>\$111,592</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Adult Probation Fund*  
*For the Year Ended December 31, 2010*

	Final	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$237,800	\$217,590	(\$20,210)
Other	50,400	53,424	3,024
<i>Total Revenues</i>	<u>288,200</u>	<u>271,014</u>	<u>(17,186)</u>
<b>Expenditures</b>			
Current:			
Public Safety:			
Adult Probation:			
Personal Services	55,458	41,458	14,000
Materials and Supplies	41,000	36,992	4,008
Contractual Services	200,300	174,282	26,018
Capital Outlay	47,500	42,578	4,922
Other	26,242	24,522	1,720
<i>Total Expenditures</i>	<u>370,500</u>	<u>319,832</u>	<u>50,668</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(82,300)</u>	<u>(48,818)</u>	<u>33,482</u>
<b>Other Financing Sources (Uses)</b>			
Sale of Capital Assets	0	7,187	7,187
Advances In	7,300	10,391	3,091
Advances Out	(34,016)	(34,016)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(26,716)</u>	<u>(16,438)</u>	<u>10,278</u>
<i>Net Change in Fund Balance</i>	(109,016)	(65,256)	43,760
<i>Fund Balance Beginning of Year</i>	<u>153,455</u>	<u>153,455</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$44,439</u></u>	<u><u>\$88,199</u></u>	<u><u>\$43,760</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, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$37,600	\$83,583	\$45,983
<b>Expenditures</b>			
Current:			
General Government:			
Judicial:			
Court Computers:			
Personal Services	3,204	3,204	0
Materials and Supplies	1,000	464	536
Contractual Services	30,599	28,155	2,444
Capital Outlay	91,764	80,381	11,383
<i>Total Expenditures</i>	126,567	112,204	14,363
<i>Excess of Revenues Under Expenditures</i>	(88,967)	(28,621)	60,346
<b>Other Financing Sources</b>			
Transfers In	13,840	2,000	(11,840)
<i>Net Change in Fund Balance</i>	(75,127)	(26,621)	48,506
<i>Fund Balance Beginning of Year</i>	384,914	384,914	0
<i>Fund Balance End of Year</i>	\$309,787	\$358,293	\$48,506

**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, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property and Other Taxes	\$741,154	\$759,707	\$18,553
Charges for Services	690,572	696,891	6,319
Intergovernmental	83,846	98,018	14,172
Rentals	1,249	1,384	135
Other	33,330	15,918	(17,412)
<i>Total Revenues</i>	<u>1,550,151</u>	<u>1,571,918</u>	<u>21,767</u>
<b>Expenditures</b>			
Current:			
Human Services:			
Dayspring:			
Personal Services	1,250,044	1,235,200	14,844
Materials and Supplies	16,000	12,855	3,145
Contractual Services	362,252	290,914	71,338
Capital Outlay	20,000	12,521	7,479
Other	36,630	10,972	25,658
<i>Total Expenditures</i>	<u>1,684,926</u>	<u>1,562,462</u>	<u>122,464</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(134,775)	9,456	144,231
<b>Other Financing Uses</b>			
Transfers Out	(10,000)	(10,000)	0
<i>Net Change in Fund Balance</i>	(144,775)	(544)	144,231
<i>Fund Balance Beginning of Year</i>	<u>921,774</u>	<u>921,774</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$776,999</u></u>	<u><u>\$921,230</u></u>	<u><u>\$144,231</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, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$362,000	\$423,253	\$61,253
Intergovernmental	2,031,464	1,534,149	(497,315)
Other	1,750	33,565	31,815
<i>Total Revenues</i>	<u>2,395,214</u>	<u>1,990,967</u>	<u>(404,247)</u>
<b>Expenditures</b>			
Current:			
Human Services:			
Child Support Enforcement Agency:			
Personal Services	1,774,024	1,546,738	227,286
Materials and Supplies	10,500	5,785	4,715
Contractual Services	653,301	473,802	179,499
Capital Outlay	2,500	1,818	682
Other	500	262	238
<i>Total Expenditures</i>	<u>2,440,825</u>	<u>2,028,405</u>	<u>412,420</u>
<i>Net Change in Fund Balance</i>	(45,611)	(37,438)	8,173
<i>Fund Balance Beginning of Year</i>	<u>375,771</u>	<u>375,771</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$330,160</u></u>	<u><u>\$338,333</u></u>	<u><u>\$8,173</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Delinquent Real Estate Collection Fund*  
*For the Year Ended December 31, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$240,000	\$334,059	\$94,059
Other	1,981	15,962	13,981
<i>Total Revenues</i>	<u>241,981</u>	<u>350,021</u>	<u>108,040</u>
<b>Expenditures</b>			
Current:			
General Government -			
Legislative and Executive:			
Delinquent Real Estate Collection:			
Personal Services	495,296	366,235	129,061
Materials and Supplies	3,000	776	2,224
Contractual Services	80,896	72,674	8,222
Capital Outlay	500	0	500
Other	8,000	6,350	1,650
<i>Total Expenditures</i>	<u>587,692</u>	<u>446,035</u>	<u>141,657</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(345,711)</u>	<u>(96,014)</u>	<u>249,697</u>
<b>Other Financing Sources</b>			
Sale of Capital Assets	4,346	6,394	2,048
Transfers In	0	10,416	10,416
<i>Total Other Financing Sources</i>	<u>4,346</u>	<u>16,810</u>	<u>12,464</u>
<i>Net Change in Fund Balance</i>	(341,365)	(79,204)	262,161
<i>Fund Balance Beginning of Year</i>	<u>348,941</u>	<u>348,941</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$7,576</u></u>	<u><u>\$269,737</u></u>	<u><u>\$262,161</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, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Other	\$0	\$2,946	\$2,946
<b>Expenditures</b>	0	0	0
<i>Net Change in Fund Balance</i>	0	2,946	2,946
<i>Fund Balance Beginning of Year</i>	74,270	74,270	0
<i>Fund Balance End of Year</i>	\$74,270	\$77,216	\$2,946

**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, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Other	\$0	\$5,760	\$5,760
<b>Expenditures</b>			
Current:			
Human Services:			
Veterans' Cemetery:			
Other	1,539	1,539	0
<i>Net Change in Fund Balance</i>	(1,539)	4,221	5,760
<i>Fund Balance Beginning of Year</i>	59,014	59,014	0
<i>Fund Balance End of Year</i>	\$57,475	\$63,235	\$5,760

**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, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Special Assessments	\$200	\$11,748	\$11,548
<b>Expenditures</b>			
Current:			
Public Works:			
Ditch Maintenance :			
Contractual Services	200	200	0
<i>Net Change in Fund Balance</i>	0	11,548	11,548
<i>Fund Balance Beginning of Year</i>	71,140	71,140	0
<i>Fund Balance End of Year</i>	<u>\$71,140</u>	<u>\$82,688</u>	<u>\$11,548</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Enhanced 911 Wireless Fund*  
*For the Year Ended December 31, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$253,601	\$301,995	\$48,394
<b>Expenditures</b>			
Current:			
Public Safety:			
Enhanced 911 Wireless:			
Personal Services	317,168	181,851	135,317
Materials and Supplies	3,341	0	3,341
Contractual Services	117,195	38,672	78,523
Capital Outlay	190,228	27,611	162,617
Other	30,969	0	30,969
<i>Total Expenditures</i>	658,901	248,134	410,767
<i>Net Change in Fund Balance</i>	(405,300)	53,861	459,161
<i>Fund Balance Beginning of Year</i>	405,303	405,303	0
<i>Fund Balance End of Year</i>	\$3	\$459,164	\$459,161

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Voting Equipment Fund*  
*For the Year Ended December 31, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$73,661	\$86,258	\$12,597
Other	42,291	0	(42,291)
<i>Total Revenues</i>	<u>115,952</u>	<u>86,258</u>	<u>(29,694)</u>
<b>Expenditures</b>			
Current:			
General Government -			
Legislative and Executive:			
Voting Equipment:			
Materials and Supplies	5,000	1,867	3,133
Contractual Services	51,660	44,959	6,701
Capital Outlay	76,291	26,898	49,393
<i>Total Expenditures</i>	<u>132,951</u>	<u>73,724</u>	<u>59,227</u>
<i>Net Change in Fund Balance</i>	(16,999)	12,534	29,533
<i>Fund Balance Beginning of Year</i>	<u>17,263</u>	<u>17,263</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$264</u>	<u>\$29,797</u>	<u>\$29,533</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Screening and Diversion Fund*  
*For the Year Ended December 31, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$25,000	\$30,976	\$5,976
<b>Expenditures</b>			
Current:			
General Government -			
Legislative and Executive:			
Screening and Diversion:			
Personal Services	37,228	37,228	0
Contractual Services	684	684	0
Capital Outlay	1,766	1,766	0
Other	5,123	5,123	0
<i>Total Expenditures</i>	44,801	44,801	0
<i>Excess of Revenues Under Expenditures</i>	(19,801)	(13,825)	5,976
<b>Other Financing Sources</b>			
Sale of Capital Assets	0	5,382	5,382
<i>Net Change in Fund Balance</i>	(19,801)	(8,443)	11,358
<i>Fund Balance Beginning of Year</i>	16,944	16,944	0
<i>Fund Balance (Deficit) End of Year</i>	(\$2,857)	\$8,501	\$11,358



**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Federal Grants Fund*  
*For the Year Ended December 31, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$2,394,042	\$1,242,566	(\$1,151,476)
Interest	2,400	158	(2,242)
<i>Total Revenues</i>	<u>2,396,442</u>	<u>1,242,724</u>	<u>(1,153,718)</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive:			
Personal Services	120,750	109,887	10,863
Materials and Supplies	4,595	3,987	608
Contractual Services	11,939	11,939	0
Other	7,805	1,634	6,171
Total Legislative and Executive	<u>145,089</u>	<u>127,447</u>	<u>17,642</u>
Judicial System:			
Personal Services	213,467	160,985	52,482
Materials and Supplies	3,082	2,246	836
Contractual Services	111,203	6,017	105,186
Capital Outlay	8,944	8,944	0
Other	1,626	1,626	0
Total Judicial System	<u>338,322</u>	<u>179,818</u>	<u>158,504</u>
Public Safety:			
Personal Services	489,345	277,629	211,716
Materials and Supplies	2,706	350	2,356
Contractual Services	95,073	14,730	80,343
Capital Outlay	157,624	104,786	52,838
Other	3,052	2,169	883
Total Public Safety	<u>\$747,800</u>	<u>\$399,664</u>	<u>\$348,136</u>

(continued)

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Federal Grants Fund (continued)*  
*For the Year Ended December 31, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Human Services:			
Contractual Services	\$448,500	\$280,960	\$167,540
Other	8,000	6,589	1,411
Total Human Services	456,500	287,549	168,951
Economic Development:			
Other	792,775	352,054	440,721
<i>Total Expenditures</i>	2,480,486	1,346,532	1,133,954
<i>Excess of Revenues Under Expenditures</i>	(84,044)	(103,808)	(19,764)
<b>Other Financing Sources (Uses)</b>			
Advances In	0	30,529	30,529
Advances Out	(8,276)	(8,276)	0
Transfers In	0	51,847	51,847
Transfers Out	(17,325)	0	17,325
<i>Total Other Financing Sources (Uses)</i>	(25,601)	74,100	99,701
<i>Net Change in Fund Balance</i>	(109,645)	(29,708)	79,937
<i>Fund Balance Beginning of Year</i>	215,957	215,957	0
<i>Fund Balance End of Year</i>	\$106,312	\$186,249	\$79,937

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*State Grants Fund*  
*For the Year Ended December 31, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$1,862,766	\$1,331,387	(\$531,379)
<b>Expenditures</b>			
Current:			
General Government:			
Judicial System:			
Personal Services	1,394,393	1,084,749	309,644
Materials and Supplies	40,399	29,107	11,292
Contractual Services	427,417	280,310	147,107
Capital Outlay	7,446	7,446	0
Other	4,010	4,010	0
Total Judicial System	1,873,665	1,405,622	468,043
Public Safety:			
Personal Services	12,669	12,669	0
Contractual Services	5,313	5,313	0
Total Public Safety	17,982	17,982	0
<i>Total Expenditures</i>	1,891,647	1,423,604	468,043
<i>Excess of Revenues Under Expenditures</i>	(28,881)	(92,217)	(63,336)
<b>Other Financing Sources (Uses)</b>			
Advances In	0	3,487	3,487
Advances Out	(2,115)	(2,115)	0
Transfers In	16,781	10,264	(6,517)
<i>Total Other Financing Sources (Uses)</i>	14,666	11,636	(3,030)
<i>Net Change in Fund Balance</i>	(14,215)	(80,581)	(66,366)
<i>Fund Balance Beginning of Year</i>	275,407	275,407	0
<i>Fund Balance End of Year</i>	\$261,192	\$194,826	(\$66,366)

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Local Grants Fund*  
*For the Year Ended December 31, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$26,800	\$26,800	\$0
<b>Expenditures</b>			
Current:			
Public Safety:			
Personal Services	1,800	1,800	0
Contractual Services	21,000	19,766	1,234
Capital Outlay	1,000	1,000	0
Other	3,000	0	3,000
<i>Total Expenditures</i>	26,800	22,566	4,234
<i>Net Change in Fund Balance</i>	0	4,234	4,234
<i>Fund Balance Beginning of Year</i>	20,000	20,000	0
<i>Fund Balance End of Year</i>	\$20,000	\$24,234	\$4,234

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Wedgewood Imperial Stormwater Assessment Fund*  
*For the Year Ended December 31, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Special Assessments	\$30,846	\$36,773	\$5,927
<b>Expenditures</b>			
Wedgewood Imperial Stormwater Assessment:			
Capital Outlay	489,891	489,891	0
Debt Service:			
Principal Retirement	190,344	190,344	0
Interest and Fiscal Charges	18,736	18,736	0
Total Debt Service	209,080	209,080	0
<i>Total Expenditures</i>	698,971	698,971	0
<i>Excess of Revenues Under Expenditures</i>	(668,125)	(662,198)	5,927
<b>Other Financing Sources</b>			
OWDA Loans Issued	489,891	489,891	0
Transfers In	12,511	6,584	(5,927)
<i>Total Other Financing Sources</i>	502,402	496,475	(5,927)
<i>Net Change in Fund Balance</i>	(165,723)	(165,723)	0
<i>Fund Balance Beginning of Year</i>	165,723	165,723	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Road and Bridge Fund*  
*For the Year Ended December 31, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$417,000	\$352,819	(\$64,181)
Intergovernmental	500,000	859,780	359,780
<i>Total Revenues</i>	<u>917,000</u>	<u>1,212,599</u>	<u>295,599</u>
<b>Expenditures</b>			
Capital Outlay	899,576	919,779	(20,203)
Debt Service:			
Principal Retirement	65,580	65,580	0
<i>Total Expenditures</i>	<u>965,156</u>	<u>985,359</u>	<u>(20,203)</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(48,156)	227,240	275,396
<b>Other Financing Uses</b>			
Transfers Out	(75,739)	(75,739)	0
<i>Net Change in Fund Balance</i>	(123,895)	151,501	275,396
<i>Fund Balance Beginning of Year</i>	<u>123,895</u>	<u>123,895</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$275,396</u></u>	<u><u>\$275,396</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Projects Fund*  
*For the Year Ended December 31, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Expenditures</b>			
Debt Service:			
Principal Retirement	280,000	280,000	0
Interest and Fiscal Charges	<u>9,772</u>	<u>9,772</u>	<u>0</u>
<i>Total Expenditures</i>	<u>289,772</u>	<u>289,772</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(289,772)</u>	<u>(289,772)</u>	<u>0</u>
<b>Other Financing Sources</b>			
Bond Anticipation Notes Issued	230,000	230,000	0
Transfers In	<u>58,336</u>	<u>58,336</u>	<u>0</u>
<i>Total Other Financing Sources</i>	<u>288,336</u>	<u>288,336</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(1,436)	(1,436)	0
<i>Fund Balance Beginning of Year</i>	<u>10,983</u>	<u>10,983</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$9,547</u></u>	<u><u>\$9,547</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*  
*Energy/911 Notes Fund*  
*For the Year Ended December 31, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Rentals	\$300	\$8,570	\$8,270
<b>Expenditures</b>			
Debt Service:			
Principal Retirement	280,000	280,000	0
Interest and Fiscal Charges	19,950	19,950	0
<i>Total Expenditures</i>	299,950	299,950	0
<i>Excess of Revenues Under Expenditures</i>	(299,650)	(291,380)	8,270
<b>Other Financing Sources</b>			
Transfers In	299,650	291,380	(8,270)
<i>Net Change in Fund Balance</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0



**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Capital Equipment Purchases Fund*  
*For the Year Ended December 31, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$0	\$21,300	\$21,300
<b>Expenditures</b>			
Capital Outlay	2,640	2,530	110
<i>Net Change in Fund Balance</i>	(2,640)	18,770	21,410
<i>Fund Balance Beginning of Year</i>	26,196	26,196	0
<i>Fund Balance End of Year</i>	<u>\$23,556</u>	<u>\$44,966</u>	<u>\$21,410</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, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$893,995	\$890,325	(\$3,670)
<b>Expenditures</b>			
Capital Outlay	996,063	996,063	0
<i>Excess of Revenues Under Expenditures</i>	(102,068)	(105,738)	(3,670)
<b>Other Financing Sources</b>			
OPWC Loans Issued	102,068	102,068	0
<i>Net Change in Fund Balance</i>	0	(3,670)	(3,670)
<i>Fund Balance Beginning of Year</i>	11,097	11,097	0
<i>Fund Balance End of Year</i>	<u>\$11,097</u>	<u>\$7,427</u>	<u>(\$3,670)</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, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$64,086	\$53,816	(\$10,270)
Other	16,000	22,506	6,506
<i>Total Revenues</i>	80,086	76,322	(3,764)
<b>Expenditures</b>			
Capital Outlay	90,000	56,737	33,263
<i>Net Change in Fund Balance</i>	(9,914)	19,585	29,499
<i>Fund Balance Beginning of Year</i>	73,018	73,018	0
<i>Fund Balance End of Year</i>	<u>\$63,104</u>	<u>\$92,603</u>	<u>\$29,499</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, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0
<b>Other Financing Uses</b>			
Transfers Out	(179)	(179)	0
<i>Net Change in Fund Balance</i>	(179)	(179)	0
<i>Fund Balance Beginning of Year</i>	163,870	163,870	0
<i>Fund Balance End of Year</i>	<u>\$163,691</u>	<u>\$163,691</u>	<u>\$0</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, 2010*

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

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Child Support Enforcement Agency Fund*  
*For the Year Ended December 31, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Rentals	\$86,412	\$86,412	\$0
<b>Expenditures</b>			
Debt Service:			
Principal Retirement	107,227	107,227	0
Interest and Fiscal Charges	82,181	82,181	0
<i>Total Expenditures</i>	189,408	189,408	0
<i>Excess of Revenues Under Expenditures</i>	(102,996)	(102,996)	0
<b>Other Financing Sources</b>			
Transfers In	102,996	102,996	0
<i>Net Change in Fund Balance</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Munis System Fund*  
*For the Year Ended December 31, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$103,841	\$6,803	(\$97,038)
<b>Expenditures</b>			
Capital Outlay	174,845	174,845	0
Debt Service:			
Principal Retirement	211,721	211,721	0
Interest and Fiscal Charges	31,163	31,163	0
Total Debt Service	242,884	242,884	0
<i>Total Expenditures</i>	417,729	417,729	0
<i>Excess of Revenues Under Expenditures</i>	(313,888)	(410,926)	(97,038)
<b>Other Financing Sources</b>			
Transfers In	165,729	262,767	97,038
<i>Net Change in Fund Balance</i>	(148,159)	(148,159)	0
<i>Fund Balance Beginning of Year</i>	148,159	148,159	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

**Richland County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*In Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Employee Health Insurance Fund*  
*For the Year Ended December 31, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$9,525,235	\$10,308,798	\$783,563
<b>Expenses</b>			
Personal Services	77,387	77,284	103
Contractual Services	511,779	511,779	0
Claims	10,033,563	10,028,257	5,306
<i>Total Expenses</i>	10,622,729	10,617,320	5,409
<i>Excess of Revenues Under Expenses Before Advances</i>	(1,097,494)	(308,522)	788,972
<b>Other Financing Sources</b>			
Advances In	0	320,000	320,000
<i>Net Change in Fund Equity</i>	(1,097,494)	11,478	1,108,972
<i>Fund Equity Beginning of Year</i>	1,097,494	1,097,494	0
<i>Fund Equity End of Year</i>	\$0	\$1,108,972	\$1,108,972



**Richland County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*In Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*County Phone System Fund*  
*For the Year Ended December 31, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$985,314	\$736,558	(\$248,756)
<b>Expenses</b>			
Contractual Services	684,000	454,534	229,466
<i>Excess of Revenues Over Expenses Before Transfers</i>	301,314	282,024	(19,290)
<b>Other Financing Sources</b>			
Transfers In	0	19,290	19,290
<i>Net Change in Fund Equity</i>	301,314	301,314	0
<i>Fund Deficit Beginning of Year</i>	(301,314)	(301,314)	0
<i>Fund Equity End of Year</i>	\$0	\$0	\$0

**Richland County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*In Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*County Home Resident Trust Fund*  
*For the Year Ended December 31, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Other	\$11,648	\$2,580	(\$9,068)
<b>Expenses</b>			
Current:			
Human Services:			
County Home Resident Trust:			
Other	16,647	1,699	14,948
<i>Net Change in Fund Equity</i>	(4,999)	881	5,880
<i>Fund Equity Beginning of Year</i>	11,304	11,304	0
<i>Fund Equity End of Year</i>	\$6,305	\$12,185	\$5,880

## Statistical Section

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

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<b>Contents</b>	<b>Pages</b>
<b><i>Financial Trends</i></b> .....	<b><i>S2 – S15</i></b>
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
<b><i>Revenue Capacity</i></b> .....	<b><i>S16 – S37</i></b>
These schedules contain information to help the reader assess the County's most significant local revenues, the property tax.	
<b><i>Debt Capacity</i></b> .....	<b><i>S38 – S47</i></b>
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
<b><i>Economic and Demographic Information</i></b> .....	<b><i>S48 – S51</i></b>
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place.	
<b><i>Operating Information</i></b> .....	<b><i>S52 – S58</i></b>
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	

**Sources:** Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Reports for the relevant year.

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

	2010	2009	2008	2007
<b>Governmental Activities:</b>				
Invested in Capital Assets, Net of Related Debt	\$72,404,471	\$77,943,463	\$77,871,132	\$72,451,651
Restricted for:				
Capital Projects	2,081,861	1,972,478	4,229,290	2,895,812
Debt Service	1,699,908	2,363,871	1,476,275	2,058,927
Mental Health	7,035,927	6,958,931	5,649,053	5,107,420
Developmental Disabilities Board	30,853,090	29,960,675	28,965,730	28,762,670
Public Assistance	381,715	8,021,143	7,616,713	7,014,787
Children's Services	8,270,752	2,258,495	2,557,217	2,945,486
Street Repair and Maintenance	2,417,320	912,034	905,046	762,372
Court Operations	1,042,632	346,242	543,367	579,340
Dayspring	895,247	500,608	458,133	430,338
Federal Grants	1,712,413	233,822	625,967	719,516
State Grants	557,057	1,783,148	1,040,025	1,061,272
Unclaimed Monies	59,004	49,368	558,819	N/A
Developmental Disability Gifts:				
Nonexpendable	104,297	88,891	76,790	100,314
Other Purposes	1,965,637	2,675,706	2,161,184	1,759,875
Unrestricted	4,333,630	2,198,801	1,812,715	7,249,844
<i>Total Governmental Activities Net Assets</i>	<u>135,814,961</u>	<u>138,267,676</u>	<u>136,547,456</u>	<u>133,899,624</u>
<b>Business-Type Activities:</b>				
Invested in Capital Assets, Net of Related Debt	21,407,255	22,478,081	23,485,928	27,545,295
Unrestricted	2,362,308	1,931,484	1,914,736	1,309,192
<i>Total Business-Type Activities Net Assets</i>	<u>23,769,563</u>	<u>24,409,565</u>	<u>25,400,664</u>	<u>28,854,487</u>
<b>Primary Government:</b>				
Invested in Capital Assets, Net of Related Debt	93,811,726	100,421,544	101,357,060	99,996,946
Restricted	59,076,860	58,125,412	56,863,609	54,198,129
Unrestricted	6,695,938	4,130,285	3,727,451	8,559,036
<i>Total Primary Government Net Assets</i>	<u>\$159,584,524</u>	<u>\$162,677,241</u>	<u>\$161,948,120</u>	<u>\$162,754,111</u>

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

2006	2005	2004	2003	2002	2001
\$71,663,739	\$65,069,178	\$61,752,271	\$64,233,634	\$59,991,870	\$59,586,529
1,946,140	1,189,230	2,930,283	1,277,271	0	575,829
2,084,673	299,499	1,016,387	450,068	1,767,451	72,759
5,225,116	4,960,770	3,097,245	3,016,684	0	0
28,244,384	28,571,608	23,771,315	26,454,347	0	0
6,250,047	8,306,805	7,846,535	6,278,007	0	0
3,153,342	2,622,660	2,342,133	1,962,966	0	0
711,790	487,729	0	0	0	0
490,309	473,667	448,676	406,200	0	0
426,545	288,775	407,888	369,946	0	0
1,041,808	1,114,560	721,326	468,807	0	0
592,803	369,858	509,866	564,870	0	0
N/A	N/A	N/A	N/A	N/A	N/A
100,314	100,314	100,314	100,314	100,314	100,314
1,605,656	3,012,968	2,519,049	888,411	37,511,736	38,489,942
8,939,880	6,280,674	8,635,208	7,114,472	6,969,286	9,935,062
132,476,546	123,148,295	116,098,496	113,585,997	106,340,657	108,760,435
26,096,645	21,050,055	21,588,566	23,054,155	23,441,212	22,937,489
1,934,859	2,578,916	2,949,434	2,206,372	1,799,101	861,816
28,031,504	23,628,971	24,538,000	25,260,527	25,240,313	23,799,305
97,760,384	86,119,233	83,340,837	87,287,789	83,433,082	82,524,018
51,872,927	51,798,443	45,711,017	42,237,891	39,379,501	39,238,844
10,874,739	8,859,590	11,584,642	9,320,844	8,768,387	10,796,878
\$160,508,050	\$146,777,266	\$140,636,496	\$138,846,524	\$131,580,970	\$132,559,740

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

	2010	2009	2008	2007
<b>Program Revenues</b>				
Governmental Activities:				
Charges for Services and Sales and Operating Assessments				
General Government:				
Legislative and Executive	\$5,580,749	\$5,685,797	\$4,418,932	\$4,620,069
Judicial System	2,099,354	1,777,224	2,306,643	1,778,820
Public Safety	2,219,210	2,580,047	1,089,926	1,340,812
Public Works	789,984	1,245,507	1,170,324	1,474,807
Health	1,541,314	1,281,162	1,086,104	1,077,373
Human Services	1,276,503	1,419,400	1,504,175	1,288,835
Economic Development	86,412	0	0	0
Total Charges for Services and Sales	13,593,526	13,989,137	11,576,104	11,580,716
Operating Grants, Contributions and Interest	51,121,166	56,911,888	50,779,358	49,283,941
Capital Grants and Contributions	1,715,261	3,257,875	3,362,423	2,074,036
<i>Total Governmental Activities Program Revenues</i>	<u>66,429,953</u>	<u>74,158,900</u>	<u>65,717,885</u>	<u>62,938,693</u>
Business-Type Activities:				
Charges for Services and Sales	2,703,481	2,631,508	2,737,093	2,760,982
Capital Grants and Contributions	182,152	0	226,563	353,282
<i>Total Business-Type Activities Program Revenues</i>	<u>2,885,633</u>	<u>2,631,508</u>	<u>2,963,656</u>	<u>3,114,264</u>
<i>Total Primary Government Program Revenues</i>	<u>\$69,315,586</u>	<u>\$76,790,408</u>	<u>\$68,681,541</u>	<u>\$66,052,957</u>

2006	2005	2004	2003	2002	2001
\$4,439,276	\$5,792,145	\$6,442,771	\$5,510,291	\$4,720,491	\$4,633,679
1,448,122	1,081,129	1,440,251	1,120,036	1,309,301	1,117,759
829,664	1,085,560	1,182,763	1,019,330	917,517	1,511,807
4,699,052	1,775,770	1,356,996	1,593,561	1,695,677	706,106
1,159,738	1,119,799	813,564	699,876	760,555	891,119
1,152,315	1,227,346	937,923	909,268	972,571	790,574
0	0	0	0	0	0
13,728,167	12,081,749	12,174,268	10,852,362	10,376,112	9,651,044
50,293,069	51,222,216	43,408,480	48,529,257	49,696,040	54,394,062
2,598,739	4,069,830	8,823,388	3,115,038	2,602,783	1,845,240
66,619,975	67,373,795	64,406,136	62,496,657	62,674,935	65,890,346
2,899,999	2,712,188	2,621,388	2,494,922	1,886,555	1,781,785
3,347,288	0	0	0	38,412	43,723
6,247,287	2,712,188	2,621,388	2,494,922	1,924,967	1,825,508
\$72,867,262	\$70,085,983	\$67,027,524	\$64,991,579	\$64,599,902	\$67,715,854

(continued)

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

	2010	2009	2008	2007
<b>Expenses</b>				
Governmental Activities:				
General Government:				
Legislative and Executive - Primary Government	\$10,401,285	\$15,219,731	\$12,277,632	\$11,194,300
Legislative and Executive - External (2)	334,733	39,843	212,452	360,451
Judicial System	10,236,257	6,446,214	8,111,788	7,573,605
Public Safety - Primary Government	13,560,903	14,079,841	13,877,080	14,938,094
Public Safety - External (2)	0	0	339,444	80,000
Public Works	9,466,054	5,241,905	8,346,930	7,016,519
Health - Primary Government (1)	34,897,626	35,910,075	32,684,407	31,847,521
Health - External (2)	409,129	228,780	233,644	229,098
Human Services - Primary Government	24,851,758	28,292,440	28,836,215	29,884,718
Human Services - External (2)	913,259	566,415	831,241	643,492
Conservation and Recreation	144,876	142,347	47,621	223,919
Economic Development	453,456	254,412	226,807	72,113
Intergovernmental (2)	0	0	0	0
Interest and Fiscal Charges	1,945,411	2,129,825	1,897,692	1,826,922
<i>Total Governmental Activities Expenses</i>	<u>107,614,747</u>	<u>108,551,828</u>	<u>107,922,953</u>	<u>105,890,752</u>
Business-Type Activities:				
Sewer	3,471,387	3,494,673	3,310,890	2,014,836
<i>Total Primary Government Expenses</i>	<u>111,086,134</u>	<u>112,046,501</u>	<u>111,233,843</u>	<u>107,905,588</u>
<b>Net (Expense)/Revenue</b>				
Governmental Activities	(41,184,794)	(34,392,928)	(42,205,068)	(42,952,059)
Business-Type Activities	(585,754)	(863,165)	(347,234)	1,099,428
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(\$41,770,548)</u>	<u>(\$35,256,093)</u>	<u>(\$42,552,302)</u>	<u>(\$41,852,631)</u>



2006	2005	2004	2003	2002	2001
\$15,242,597	\$11,122,045	\$11,410,468	\$10,549,018	\$9,147,034	\$7,869,660
360,618	0	0	0	0	0
8,953,907	7,918,536	6,293,752	5,830,669	5,770,357	5,758,972
11,079,086	11,967,500	12,828,312	11,417,418	11,368,971	11,376,255
80,000	0	0	0	0	0
3,109,338	8,853,836	13,524,616	7,953,513	7,392,923	7,357,306
27,825,703	25,144,613	30,549,331	27,776,858	31,398,547	28,621,122
212,283	0	0	0	0	0
30,916,888	27,494,646	27,809,547	26,511,389	31,440,480	29,249,478
707,725	0	0	0	0	0
145,106	205,011	170,428	194,523	222,844	208,879
91,043	805,109	394,120	634,927	359,831	736,451
0	1,807,321	1,764,554	1,465,399	998,986	1,144,230
1,782,185	1,590,120	1,234,206	1,447,122	1,312,864	1,627,622
100,506,479	96,908,737	105,979,334	93,780,836	99,412,837	93,949,975
1,550,950	4,937,975	3,093,839	2,192,442	1,651,852	3,284,052
102,057,429	101,846,712	109,073,173	95,973,278	101,064,689	97,234,027
(33,886,504)	(29,534,942)	(41,573,198)	(31,284,179)	(36,737,902)	(28,059,629)
4,696,337	(2,225,787)	(472,451)	302,480	273,115	(1,458,544)
(\$29,190,167)	(\$31,760,729)	(\$42,045,649)	(\$30,981,699)	(\$36,464,787)	(\$29,518,173)

(continued)

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

	2010	2009	2008	2007
<b>General Revenues and Transfers</b>				
Governmental Activities:				
Property Taxes Levied for:				
General Fund	\$4,677,506	\$3,277,522	\$4,135,745	\$4,576,125
Health - Mental Health Board	1,596,040	1,488,320	1,630,384	1,673,800
Health - Developmental Disabilities Board	8,349,301	7,855,456	8,505,802	8,961,597
Human Services - Children's Services	2,783,846	2,707,962	2,976,270	3,080,593
Human Services - Dayspring	763,331	723,419	747,711	796,604
Permissive Sales Tax	14,387,513	13,715,066	14,602,403	14,645,715
Lodging Tax	0	0	0	0
Grants and Entitlements not Restricted to Specific Programs	4,717,711	4,324,168	5,839,921	5,313,582
Investment Earnings	768,416	1,330,781	2,664,617	3,631,802
Gain on Sale of Capital Assets	0	0	0	0
Miscellaneous	626,824	562,054	637,645	1,275,563
Transfers	61,591	128,400	3,112,402	419,756
<i>Total Governmental Activities</i>	<u>38,732,079</u>	<u>36,113,148</u>	<u>44,852,900</u>	<u>44,375,137</u>
Business-Type Activities:				
Investment Earnings	0	0	0	10
Gain on Sale of Capital Assets	0	0	0	0
Miscellaneous	7,343	466	5,813	143,301
Transfers	(61,591)	(128,400)	(3,112,402)	(419,756)
<i>Total Business-Type Activities</i>	<u>(54,248)</u>	<u>(127,934)</u>	<u>(3,106,589)</u>	<u>(276,445)</u>
<i>Total Primary Government General Revenues and Transfers</i>	<u>38,677,831</u>	<u>35,985,214</u>	<u>41,746,311</u>	<u>44,098,692</u>
<b>Change in Net Assets</b>				
Governmental Activities	(2,452,715)	1,720,220	2,647,832	1,423,078
Business-Type Activities	(640,002)	(991,099)	(3,453,823)	822,983
<i>Total Primary Government Change in Net Assets</i>	<u>(\$3,092,717)</u>	<u>\$729,121</u>	<u>(\$805,991)</u>	<u>\$2,246,061</u>

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

2006	2005	2004	2003	2002	2001
\$4,518,983	\$3,277,212	\$3,819,618	\$459,727	\$32,930	\$16,261
1,742,200	1,612,797	1,623,187	1,404,904	1,432,521	1,361,690
8,834,054	8,508,515	8,437,927	8,105,123	8,328,747	7,844,927
3,046,710	2,950,559	2,937,158	2,806,618	2,895,556	2,715,188
792,197	774,411	833,416	0	0	0
14,773,166	13,505,295	15,752,188	17,844,725	15,034,063	14,357,091
0	0	0	0	0	282,801
5,538,462	4,754,975	6,570,975	4,345,584	3,412,623	3,518,530
2,717,954	1,218,825	923,113	857,238	2,269,870	3,484,932
0	0	0	0	19,339	0
922,466	1,297,795	2,937,615	2,412,341	2,059,161	1,465,232
328,563	(1,315,643)	250,500	293,259	(1,166,686)	12,204
43,214,755	36,584,741	44,085,697	38,529,519	34,318,124	35,058,856
882	178	126	258	978	11,065
0	890	0	0	0	0
33,877	47	298	10,735	229	8,000
(328,563)	1,315,643	(250,500)	(293,259)	1,166,686	(12,204)
(293,804)	1,316,758	(250,076)	(282,266)	1,167,893	6,861
42,920,951	37,901,499	43,835,621	38,247,253	35,486,017	35,065,717
9,328,251	7,049,799	2,512,499	7,245,340	(2,419,778)	6,999,227
4,402,533	(909,029)	(722,527)	20,214	1,441,008	(1,451,683)
\$13,730,784	\$6,140,770	\$1,789,972	\$7,265,554	(\$978,770)	\$5,547,544

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

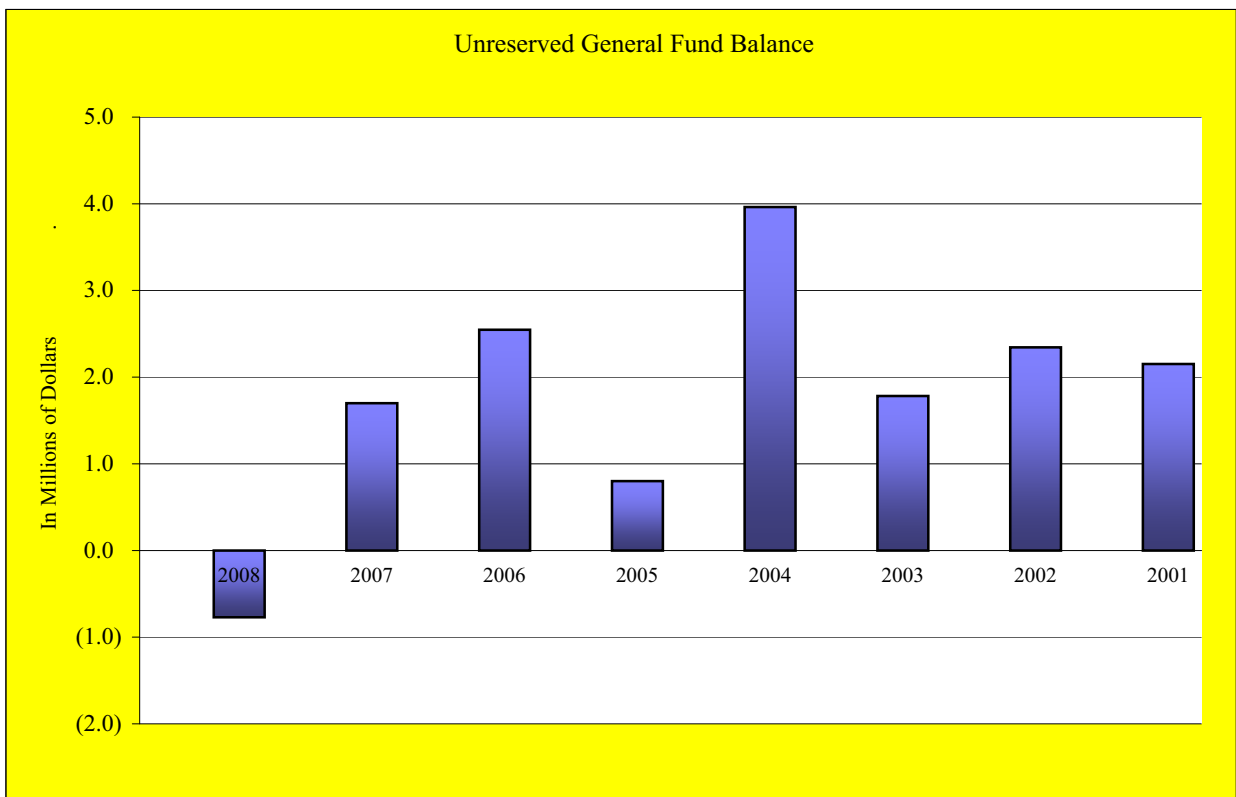
	<u>2010</u>	<u>2009</u>
<b>General Fund</b>		
Nonspendable	\$490,779	\$478,871
Restricted	59,004	49,367
Assigned	20,284	44,547
Unassigned (Deficit)	<u>(146,940)</u>	<u>(1,275,576)</u>
<i>Total General Fund (Deficit)</i>	<u>423,127</u>	<u>(702,791)</u>
<b>All Other Governmental Funds</b>		
Nonspendable	650,325	850,334
Restricted	46,025,177	44,538,696
Committed	244,975	230,544
Assigned	44,966	26,196
Unassigned (Deficit)	<u>(1,438,084)</u>	<u>(1,731,968)</u>
Total All Other Governmental Funds	<u>45,527,359</u>	<u>43,913,802</u>
<i>Total Governmental Funds</i>	<u><u>\$45,950,486</u></u>	<u><u>\$43,211,011</u></u>

Note: The County implemented GASB 54 in 2010.

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

	2008	2007	2006
<b>General Fund</b>			
Reserved	\$720,036	\$713,663	\$500,006
Unreserved (Deficit)	(769,932)	1,699,843	2,546,761
<b>Total General Fund (Deficit)</b>	<b>(49,896)</b>	<b>2,413,506</b>	<b>3,046,767</b>
<b>All Other Governmental Funds</b>			
Reserved	1,666,976	862,455	1,120,907
Unreserved, Undesignated, Reported in:			
Special Revenue Funds	39,978,464	38,977,511	38,264,428
Debt Service Funds (Deficit)	314,531	137,569	(7,517)
Capital Projects Funds (Deficit)	(5,767)	(13,027,318)	(1,174,994)
<b>Total All Other Governmental Funds</b>	<b>41,954,204</b>	<b>26,950,217</b>	<b>38,202,824</b>
<b>Total Governmental Funds</b>	<b>\$41,904,308</b>	<b>\$29,363,723</b>	<b>\$41,249,591</b>



2005	2004	2003	2002	2001
\$452,077	\$446,467	\$548,250	\$587,645	\$650,298
799,532	3,963,310	1,783,049	2,344,460	2,151,649
1,251,609	4,409,777	2,331,299	2,932,105	2,801,947
2,323,047	1,791,683	1,768,844	1,104,235	2,136,886
39,012,676	32,461,408	30,204,961	27,408,797	31,753,686
(226,097)	609,277	139,103	122,492	106,371
(4,525,966)	(4,913,736)	(4,133,937)	(2,631,904)	(553,355)
36,583,660	29,948,632	27,978,971	26,003,620	33,443,588
\$37,835,269	\$34,358,409	\$30,310,270	\$28,935,725	\$36,245,535

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

	2010	2009	2008	2007
<b>Revenues</b>				
Property Taxes	\$18,209,856	\$16,838,954	\$17,950,966	\$18,925,263
Sales Tax	14,208,369	13,512,656	14,842,805	14,584,095
Charges for Services	11,839,854	11,899,619	9,680,533	9,411,065
Licenses and Permits	662,738	607,992	687,866	1,011,199
Fines and Forfeitures	459,981	337,191	522,408	699,430
Intergovernmental	57,466,536	62,436,378	59,176,187	56,515,973
Special Assessments	1,050,525	1,573,851	1,171,255	1,119,898
Interest	768,416	1,330,781	2,664,617	3,631,802
Rentals	599,854	755,205	652,665	563,696
Contributions and Donations	65,435	28,603	209,890	130,243
Other	626,824	562,054	637,645	1,275,563
<i>Total Revenues</i>	<u>105,958,388</u>	<u>109,883,284</u>	<u>108,196,837</u>	<u>107,868,227</u>
<b>Expenditures</b>				
General Government:				
Legislative and Executive	9,504,093	13,788,805	10,259,473	10,715,487
Judicial System	9,612,404	5,953,880	7,951,489	7,695,551
Public Safety	12,700,723	13,315,170	15,356,980	13,376,431
Public Works	5,070,632	5,273,515	6,091,313	6,369,773
Health (1)	33,763,565	32,878,416	31,694,232	31,691,350
Human Services	24,465,710	27,508,821	28,285,462	29,963,359
Conservation and Recreation	124,906	115,127	153,158	177,470
Economic Development	453,456	254,412	226,807	354,382
Other	401	263	129,893	30,085
Capital Outlay	2,580,531	4,388,974	11,241,193	18,540,121
Intergovernmental	1,657,121	835,038	1,616,781	1,313,041
Debt Service				
Principal Retirement	2,887,752	3,062,409	2,385,224	8,333,068
Interest and Fiscal Charges	2,008,798	2,057,072	1,797,679	1,957,694
Bond Issuance Costs	0	0	306,096	225,354
<i>Total Expenditures</i>	<u>104,830,092</u>	<u>109,431,902</u>	<u>117,495,780</u>	<u>130,743,166</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,128,296</u>	<u>451,382</u>	<u>(9,298,943)</u>	<u>(22,874,939)</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	211,895	35,893	47,150	889,126
Inception of Capital Lease	502,387	0	0	210,490
OPWC Loans Issued	102,068	318,034	499,716	0
OWDA Loan Issued	489,891	0	0	0
Computerization Loan Issued	0	0	1,058,603	0
General Obligation Bonds Issued	0	0	10,955,000	8,610,000
Discount on General Obligation Bonds	0	0	(144,605)	0
Premium on General Obligation Bonds	87,637	55,966	0	134,994
Payment to Refunded Bond Escrow Agent	0	0	0	(2,540,000)
Special Assessment Bonds Issued	0	0	0	0
Bond Anticipation Notes Issued	12,175,000	12,230,000	12,280,000	12,235,000
Note Premium	0	0	31,262	0
Current Refunding	(12,000,000)	(12,000,000)	(6,000,000)	(9,000,000)
Transfers In	3,209,008	8,753,449	12,790,790	5,964,266
Transfers Out	(3,166,707)	(8,625,049)	(9,678,388)	(5,514,805)
<i>Total Other Financing Sources (Uses)</i>	<u>1,611,179</u>	<u>768,293</u>	<u>21,839,528</u>	<u>10,989,071</u>
<b>Net Change in Fund Balances</b>	<u><u>\$2,739,475</u></u>	<u><u>\$1,219,675</u></u>	<u><u>\$12,540,585</u></u>	<u><u>(\$11,885,868)</u></u>
<b>Debt Service as a Percentage of</b>				
Noncapital Expenditures	4.79%	4.95%	4.32%	9.56%

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



2006	2005	2004	2003	2002	2001
\$18,480,742	\$17,014,037	\$17,311,672	\$12,460,383	\$12,579,862	\$12,269,903
14,750,763	13,577,299	16,397,882	16,948,298	15,108,839	14,177,857
8,719,817	9,257,322	9,700,277	9,095,807	9,140,245	8,631,246
1,264,066	1,179,233	818,799	625,362	554,545	524,084
493,950	446,198	462,593	260,354	170,088	125,114
59,570,076	57,561,318	59,508,471	55,748,879	52,953,248	59,957,366
1,249,073	1,189,966	1,150,169	1,207,322	1,173,055	810,762
2,717,954	1,218,825	879,555	820,703	2,269,870	3,430,428
680,731	730,234	694,481	169,796	639,697	694,086
78,829	743,033	102,541	16,207	18,727	126,625
922,466	1,299,434	2,701,847	2,246,546	2,059,161	1,279,679
<u>108,928,467</u>	<u>104,216,899</u>	<u>109,728,287</u>	<u>99,599,657</u>	<u>96,667,337</u>	<u>102,027,150</u>
14,930,183	12,339,617	11,835,876	9,789,609	8,843,404	7,936,660
5,335,415	6,768,764	6,019,314	5,679,856	5,997,968	5,665,824
10,771,916	11,875,763	11,588,848	11,742,617	11,311,717	11,532,006
5,658,143	5,334,659	4,969,427	4,884,435	4,570,674	4,873,131
31,957,123	26,172,621	31,092,685	28,849,877	31,579,460	27,974,031
29,308,085	27,429,240	26,751,815	26,803,278	30,987,709	29,295,315
145,106	181,376	162,598	160,223	210,787	208,265
287,490	376,427	394,120	634,927	359,831	449,517
16,712	67,845	73,012	72,934	147,980	67,487
8,155,903	7,680,390	10,739,691	5,515,410	5,018,764	3,895,260
1,360,626	1,807,321	1,764,554	1,465,399	998,986	1,144,230
1,788,616	2,370,298	1,565,268	1,540,240	1,460,217	1,347,195
1,563,040	1,444,912	1,303,634	1,413,520	1,330,401	1,617,272
0	0	88,437	0	0	77,734
<u>111,278,358</u>	<u>103,849,233</u>	<u>108,349,279</u>	<u>98,552,325</u>	<u>102,817,898</u>	<u>96,083,927</u>
<u>(2,349,891)</u>	<u>367,666</u>	<u>1,379,008</u>	<u>1,047,332</u>	<u>(6,150,561)</u>	<u>5,943,223</u>
0	346,707	51,923	33,954	19,339	30,818
0	59,865	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	2,355,000	0	0	2,345,634
0	0	(24,160)	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	826,366
9,393,000	4,000,000	0	0	0	0
42,650	0	35,915	0	0	77,734
(4,000,000)	0	0	0	0	0
8,049,721	4,868,555	5,430,338	3,081,435	3,746,618	2,988,778
<u>(7,721,158)</u>	<u>(6,165,933)</u>	<u>(5,179,885)</u>	<u>(2,788,176)</u>	<u>(4,925,206)</u>	<u>(2,976,574)</u>
<u>5,764,213</u>	<u>3,109,194</u>	<u>2,669,131</u>	<u>327,213</u>	<u>(1,159,249)</u>	<u>3,292,756</u>
<u>\$3,414,322</u>	<u>\$3,476,860</u>	<u>\$4,048,139</u>	<u>\$1,374,545</u>	<u>(\$7,309,810)</u>	<u>\$9,235,979</u>
3.62%	4.13%	3.03%	3.28%	2.94%	3.33%

**Richland County, Ohio**  
*Assessed Valuation and Estimated Actual Values of Taxable Property*  
*Last Ten Years*

Tax Year	Real Property			Tangible Personal Property	
	Assessed Value			Public Utility	
	Residential/ Agricultural	Commercial Industrial/PU	Estimated Actual Value	Assessed Value	Estimated Actual Value
2010	\$1,603,070,030	\$368,565,720	\$4,580,200,086	\$91,110,290	\$103,534,420
2009	1,609,666,090	378,641,560	4,599,045,971	84,575,350	96,108,352
2008	1,611,130,670	377,205,020	4,603,230,486	83,813,030	95,242,080
2007	1,589,828,120	380,373,730	4,542,366,057	80,158,830	91,089,580
2006	1,579,626,860	377,155,500	4,513,219,600	96,158,960	109,271,545
2005	1,567,393,240	377,338,190	4,478,266,400	96,914,690	110,130,330
2004	1,369,239,130	354,738,100	3,912,111,800	102,081,530	116,001,739
2003	1,346,228,660	353,997,370	3,846,367,600	103,529,130	117,646,739
2002	1,324,167,130	347,016,880	3,783,334,657	103,960,250	118,136,648
2001	1,197,973,750	350,052,930	3,422,782,143	105,020,520	119,341,500

Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent for machinery and equipment and 23 percent for inventories. General business tangible personal property tax was phased out beginning in 2006. Both types of general business tangible personal property were assessed at 12.5 percent for 2007, 6.25 percent for 2008 and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers (except telephone companies whose last year to pay tangible personal property tax is 2010).

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10%, 2 1/2% and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10% rollback for commercial/industrial property has been eliminated.

Source: Richland County Auditor

Tangible Personal Property					Weighted Average Tax Rate (per \$1,000 of Assessed Value)
General Business		Totals			
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	
\$0	\$0	\$2,062,746,040	\$4,683,734,506	44.0%	\$8.73361
0	0	2,072,883,000	4,695,154,323	41.1	9.08844
89,890,605	719,124,840	2,162,039,325	5,417,597,406	39.9	9.21784
119,854,140	958,833,120	2,170,214,820	5,592,288,757	38.8	8.20949
238,671,008	1,272,912,043	2,291,612,328	5,895,403,188	38.9	8.38656
299,531,053	1,198,124,212	2,341,177,173	5,786,520,942	40.5	8.53640
297,317,376	1,189,269,504	2,123,376,136	5,217,383,043	40.7	9.02121
306,622,655	1,226,490,620	2,110,377,815	5,190,504,959	40.7	9.02985
299,443,122	1,197,772,488	2,074,587,382	5,099,243,793	40.7	6.64276
308,034,085	1,232,136,340	1,961,081,285	4,774,259,983	41.1	6.99220

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

	2010	2009	2008	2007
<b>Unvoted Millage</b>				
Operating	\$2.00000	\$2.00000	\$2.00000	\$2.00000
<b>Voted Millage - by levy</b>				
1983 Developmental Disabilities Current Expense				
Residential/Agricultural Real	1.68279	1.67202	1.66097	1.66863
Commercial/Industrial and Public Utility Real	3.02851	2.94555	2.88555	2.82862
General Business and Public Utility Personal	3.50000	3.50000	3.50000	3.50000
1984 Children's Services Current Expenses				
Residential/Agricultural Real	0.14424	0.47772	0.47456	0.47675
Commercial/Industrial and Public Utility Real	0.25962	0.84169	0.82455	0.80828
General Business and Public Utility Personal	0.30000	1.00000	1.00000	1.00000
1995 Developmental Disabilities Current Expense				
Residential/Agricultural Real	1.49916	1.48957	1.47972	1.48655
Commercial/Industrial and Public Utility Real	2.50000	2.50000	2.45848	2.40997
General Business and Public Utility Personal	2.50000	2.50000	2.50000	2.50000
1997 Mental Health Current Expense				
Residential/Agricultural Real	0.65602	0.65182	0.64752	0.65050
Commercial/Industrial and Public Utility Real	1.00000	1.00000	0.98339	0.96399
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
1999 Children's Services Current Expenses				
Residential/Agricultural Real	0.65833	0.65411	0.64979	0.65279
Commercial/Industrial and Public Utility Real	1.00000	1.00000	0.98339	0.96399
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
2003 Dayspring County Home Current Expenses				
Residential/Agricultural Real	0.36020	0.35789	0.35553	0.35717
Commercial/Industrial and Public Utility Real	0.40000	0.40000	0.39803	0.39017
General Business and Public Utility Personal	0.40000	0.40000	0.40000	0.40000
2008 Senior Citizens				
Residential/Agricultural Real	1.00000	1.00000	0.99541	0.00000
Commercial/Industrial and Public Utility Real	1.00000	1.00000	1.00000	0.00000
General Business and Public Utility Personal	1.00000	1.00000	1.00000	0.00000
<b>Total Voted Millage by type of Property</b>				
Residential/Agricultural Real	\$6.00073	\$6.30313	\$6.26349	\$5.29238
Commercial/Industrial and Public Utility Real	9.18813	9.68724	9.53339	8.36503
General Business and Public Utility Personal	9.70000	10.40000	10.40000	9.40000
<b>Total Millage by type of Property</b>				
Residential/Agricultural Real	\$8.00073	\$8.30313	\$8.26349	\$7.29238
Commercial/Industrial and Public Utility Real	11.18813	11.68724	11.53339	10.36503
General Business and Public Utility Personal	11.70000	12.40000	12.40000	11.40000

2006	2005	2004	2003	2002	2001
\$2.00000	\$2.00000	\$2.00000	\$2.00000	\$0.00000	\$0.00000
1.66639	1.66103	1.86796	1.86874	1.86868	2.03067
2.81469	2.77808	2.89985	2.86639	2.89445	2.83687
3.50000	3.50000	3.50000	3.50000	3.50000	3.50000
0.47611	0.47458	0.53370	0.53393	0.53391	0.58019
0.80430	0.79384	0.82863	0.81907	0.82709	0.81064
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
1.48455	1.47978	1.66413	1.66483	1.66477	1.80908
2.39810	2.36691	2.47066	2.44215	2.46606	2.41700
2.50000	2.50000	2.50000	2.50000	2.50000	2.50000
0.64963	0.64754	0.72821	0.72852	0.72849	0.79164
0.95924	0.94677	0.98826	0.97686	0.98643	0.96680
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.65191	0.64981	0.73077	0.73107	0.73105	0.79442
0.95924	0.94677	0.98826	0.97686	0.98642	0.96680
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.35668	0.35554	0.39983	0.40000	0.00000	0.00000
0.38825	0.38320	0.40000	0.39612	0.00000	0.00000
0.40000	0.40000	0.40000	0.40000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
\$5.28526	\$5.26829	\$5.92461	\$5.92709	\$5.52690	\$6.00599
8.32383	8.21557	8.57567	8.47745	8.16045	7.99810
9.40000	9.40000	9.40000	9.40000	9.00000	9.00000
\$7.28526	\$7.26829	\$7.92461	\$7.92709	\$5.52690	\$6.00599
10.32383	10.21557	10.57567	10.47745	8.16045	7.99810
11.40000	11.40000	11.40000	11.40000	9.00000	9.00000

(continued)

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

	2010	2009	2008	2007
<b>Overlapping Rates by Taxing District</b>				
<b>Cities</b>				
Crestline				
Residential/Agricultural Real	\$3.50000	\$3.20000	\$3.20000	\$4.45000
Commercial/Industrial and Public Utility Real	3.50000	3.20000	3.20000	4.45000
General Business and Public Utility Personal	3.50000	3.20000	3.20000	4.45000
Galion				
Residential/Agricultural Real	3.30000	1.83000	1.70000	1.70000
Commercial/Industrial and Public Utility Real	3.30000	1.83000	1.70000	1.70000
General Business and Public Utility Personal	3.30000	1.83000	1.70000	1.70000
Mansfield				
Residential/Agricultural Real	3.47000	3.47000	3.47000	3.47000
Commercial/Industrial and Public Utility Real	3.47000	3.47000	3.47000	3.47000
General Business and Public Utility Personal	3.47000	3.47000	3.47000	3.47000
Ontario				
Residential/Agricultural Real	2.20000	2.20000	2.20000	2.20000
Commercial/Industrial and Public Utility Real	2.20000	2.20000	2.20000	2.20000
General Business and Public Utility Personal	2.20000	2.20000	2.20000	2.20000
Shelby				
Residential/Agricultural Real	5.61656	5.60419	5.59284	5.58911
Commercial/Industrial and Public Utility Real	6.00000	5.84728	5.83726	5.80692
General Business and Public Utility Personal	6.00000	6.00000	6.00000	6.00000
<b>Villages</b>				
Bellville				
Residential/Agricultural Real	9.84693	6.84485	6.83527	6.82864
Commercial/Industrial and Public Utility Real	11.99766	9.04503	9.04503	9.01040
General Business and Public Utility Personal	13.10000	10.10000	10.10000	10.10000
Butler				
Residential/Agricultural Real	4.80000	4.80000	2.80000	2.80000
Commercial/Industrial and Public Utility Real	4.80000	4.80000	2.80000	2.80000
General Business and Public Utility Personal	4.80000	4.80000	2.80000	2.80000
Lexington				
Residential/Agricultural Real	8.03436	8.02236	8.00931	8.00996
Commercial/Industrial and Public Utility Real	8.08278	8.07050	8.03808	8.03522
General Business and Public Utility Personal	8.20000	8.20000	8.20000	8.20000
Lucas				
Residential/Agricultural Real	2.00000	2.00000	2.00000	2.00000
Commercial/Industrial and Public Utility Real	2.00000	2.00000	2.00000	2.00000
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000

2006	2005	2004	2003	2002	2001
\$4.70000	\$4.70000	\$6.50000	\$7.20000	\$7.20000	\$5.80000
4.70000	4.70000	6.50000	7.20000	7.20000	5.80000
4.70000	4.70000	6.50000	7.20000	7.20000	5.80000
1.70000	1.70000	1.70000	2.55000	2.35000	4.25000
1.70000	1.70000	1.70000	2.55000	2.35000	4.25000
1.70000	1.70000	1.70000	2.55000	2.35000	4.25000
3.47000	3.47000	3.47000	3.47000	3.47000	3.47000
3.47000	3.47000	3.47000	3.47000	3.47000	3.47000
3.47000	3.47000	3.47000	3.47000	3.47000	3.47000
2.20000	2.20000	2.20000	2.20000	2.20000	2.20000
2.20000	2.20000	2.20000	2.20000	2.20000	2.20000
2.20000	2.20000	2.20000	2.20000	2.20000	2.20000
5.24900	5.24245	5.18454	5.44976	5.44677	4.75650
5.53055	5.76166	5.69597	5.94223	5.94149	4.94999
6.00000	6.00000	6.00000	6.00000	6.00000	5.60000
6.83041	6.81318	7.08250	7.08372	7.09434	7.62556
9.01040	8.93923	9.68619	9.62725	9.63700	9.62474
10.10000	10.10000	10.10000	10.10000	10.10000	10.10000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
7.55985	5.55178	5.79927	4.40944	4.41293	4.47917
7.86600	5.83641	6.03700	4.83983	4.83741	4.81839
8.20000	6.20000	6.20000	6.20000	6.20000	6.20000
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000

(continued)

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

	2010	2009	2008	2007
<b>Plymouth</b>				
Residential/Agricultural Real	\$12.09221	\$12.07619	\$12.14566	\$12.16708
Commercial/Industrial and Public Utility Real	17.63402	17.63402	17.58767	17.65709
General Business and Public Utility Personal	19.50000	19.50000	19.50000	19.50000
<b>Shiloh</b>				
Residential/Agricultural Real	5.52315	5.52314	5.50755	5.52299
Commercial/Industrial and Public Utility Real	6.77382	6.77382	6.77382	6.77812
General Business and Public Utility Personal	11.50000	11.50000	11.50000	11.50000
<b>Townships</b>				
<b>Bloomington</b>				
Residential/Agricultural Real	2.80000	2.80000	2.80000	2.80000
Commercial/Industrial and Public Utility Real	2.80000	2.80000	2.80000	2.80000
General Business and Public Utility Personal	2.80000	2.80000	2.80000	2.80000
<b>Butler</b>				
Residential/Agricultural Real	3.55484	3.88518	3.88603	3.94933
Commercial/Industrial and Public Utility Real	3.64095	3.64095	3.64095	3.64819
General Business and Public Utility Personal	5.00000	5.00000	5.00000	5.00000
<b>Cass</b>				
Residential/Agricultural Real	4.04563	4.51141	4.04955	3.73180
Commercial/Industrial and Public Utility Real	4.65106	4.66141	4.66141	4.66487
General Business and Public Utility Personal	5.00000	5.00000	5.00000	5.00000
<b>Franklin</b>				
Residential/Agricultural Real	6.70614	6.70471	6.69566	6.46150
Commercial/Industrial and Public Utility Real	7.13922	7.31922	7.31922	7.32137
General Business and Public Utility Personal	7.80000	7.80000	7.80000	7.80000
<b>Jackson</b>				
Residential/Agricultural Real	3.75995	3.75600	4.29637	4.32744
Commercial/Industrial and Public Utility Real	3.64953	3.64695	4.20868	4.20970
General Business and Public Utility Personal	5.10000	5.10000	5.70000	5.70000
<b>Jefferson</b>				
Residential/Agricultural Real	9.62557	9.61622	9.60956	9.62297
Commercial/Industrial and Public Utility Real	10.20794	10.22760	10.25354	10.17139
General Business and Public Utility Personal	11.70000	11.70000	11.70000	11.70000
<b>Madison</b>				
Residential/Agricultural Real	10.28454	10.25570	10.23103	10.21710
Commercial/Industrial and Public Utility Real	11.37020	11.33744	11.32534	11.30077
General Business and Public Utility Personal	11.50000	11.50000	11.50000	11.50000
<b>Mansfield</b>				
Residential/Agricultural Real	0.13000	0.13000	0.13000	0.13000
Commercial/Industrial and Public Utility Real	0.13000	0.13000	0.13000	0.13000
General Business and Public Utility Personal	0.13000	0.13000	0.13000	0.13000



2006	2005	2004	2003	2002	2001
\$12.15785	\$12.37115	\$13.45199	\$13.08044	\$13.98230	\$12.56827
17.65996	18.25985	18.76813	18.55965	19.16264	14.99629
19.50000	19.50000	19.50000	19.50000	19.50000	19.50000
5.52622	5.52677	6.23737	6.23737	6.22635	6.56848
6.80931	6.80931	7.69925	7.69925	7.69925	7.69958
11.50000	11.50000	11.50000	11.50000	11.50000	11.50000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
3.94546	3.91901	4.15285	4.15524	4.14649	4.14572
3.64819	3.64819	3.76211	3.76211	3.76211	3.75445
5.00000	5.00000	5.00000	5.00000	5.00000	5.00000
4.18535	4.17900	4.69107	4.69326	4.69399	4.70592
4.66802	4.66802	4.85547	4.85547	4.85547	4.85550
5.00000	5.00000	5.00000	5.00000	5.00000	5.00000
6.45955	6.45537	6.97148	6.05380	6.06851	6.30724
6.78451	6.78451	7.25678	6.71357	6.71357	6.70476
7.80000	7.80000	7.80000	7.80000	7.80000	7.80000
3.72776	3.72734	3.82148	3.62207	3.62192	3.70094
3.60970	3.57667	3.67781	3.67122	3.67122	3.66983
5.10000	5.10000	5.10000	5.10000	5.10000	5.10000
9.33940	9.41813	9.72959	7.60678	7.39080	7.22899
9.98099	10.07602	10.64546	9.03314	9.03763	8.97733
11.70000	11.79000	11.79000	10.20000	10.20000	10.20000
10.20945	6.18972	7.07818	7.07796	7.07612	7.49839
11.29788	7.27322	7.44414	7.41311	7.05218	7.50000
11.50000	7.50000	7.50000	7.50000	7.50000	7.50000
0.13000	0.13000	0.13000	0.13000	0.13000	0.13000
0.13000	0.13000	0.13000	0.13000	0.13000	0.13000
0.13000	0.13000	0.13000	0.13000	0.13000	0.13000

(continued)

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

	2010	2009	2008	2007
<b>Mifflin</b>				
Residential/Agricultural Real	\$12.60516	\$12.54260	\$12.49301	\$12.52617
Commercial/Industrial and Public Utility Real	13.90000	13.90000	13.89452	13.89452
General Business and Public Utility Personal	13.90000	13.90000	13.90000	13.90000
<b>Monroe</b>				
Residential/Agricultural Real	6.92195	6.91641	6.90823	6.97332
Commercial/Industrial and Public Utility Real	7.67085	7.67085	7.67085	7.70428
General Business and Public Utility Personal	9.40000	9.40000	9.40000	9.40000
<b>Perry</b>				
Residential/Agricultural Real	6.09188	6.07894	6.08085	6.17140
Commercial/Industrial and Public Utility Real	7.18839	7.18839	7.18839	7.18839
General Business and Public Utility Personal	7.50000	7.50000	7.50000	7.50000
<b>Plymouth</b>				
Residential/Agricultural Real	4.28978	4.28926	4.28471	4.36915
Commercial/Industrial and Public Utility Real	4.55478	4.55478	4.55478	4.53427
General Business and Public Utility Personal	6.60000	6.60000	6.60000	6.60000
<b>Sandusky</b>				
Residential/Agricultural Real	5.25113	5.24301	5.23386	5.28674
Commercial/Industrial and Public Utility Real	5.30000	5.29418	5.29418	5.29418
General Business and Public Utility Personal	5.30000	5.30000	5.30000	5.30000
<b>Sharon</b>				
Residential/Agricultural Real	2.20000	2.20000	2.20000	2.20000
Commercial/Industrial and Public Utility Real	2.20000	2.20000	2.20000	2.20000
General Business and Public Utility Personal	2.20000	2.20000	2.20000	2.20000
<b>Springfield</b>				
Residential/Agricultural Real	6.51118	6.49264	5.86477	5.86801
Commercial/Industrial and Public Utility Real	7.30000	7.29994	7.26500	7.12864
General Business and Public Utility Personal	7.30000	7.30000	7.30000	7.30000
<b>Troy</b>				
Residential/Agricultural Real	4.63470	4.62479	4.61998	4.62486
Commercial/Industrial and Public Utility Real	5.34913	5.34055	5.31954	5.31863
General Business and Public Utility Personal	5.50000	5.50000	5.50000	5.50000
<b>Washington</b>				
Residential/Agricultural Real	5.50000	4.15125	4.14837	4.15288
Commercial/Industrial and Public Utility Real	5.49967	4.67057	4.67058	4.67015
General Business and Public Utility Personal	5.50000	5.50000	5.50000	5.50000

2006	2005	2004	2003	2002	2001
\$12.51227	\$12.46386	\$9.33986	\$9.43278	\$9.34818	\$9.99360
13.87707	13.61471	11.30118	11.30118	11.28315	11.29364
13.90000	13.90000	11.40000	11.40000	11.40000	11.40000
6.97441	6.98978	7.38559	7.41513	7.42307	7.89527
7.70594	7.65997	9.08346	9.08346	8.97331	9.06100
9.40000	9.40000	9.40000	9.40000	9.40000	9.40000
6.18111	6.89581	7.21624	7.22143	7.21563	7.53864
7.18839	8.30211	8.16931	8.16931	8.19775	8.18843
7.50000	9.00000	9.00000	9.00000	9.00000	9.00000
4.37105	4.36967	4.61108	4.62009	4.62580	4.71662
4.53427	4.53427	4.37542	4.37542	4.37542	4.37237
6.60000	6.60000	6.60000	6.60000	6.60000	6.60000
5.29001	4.02484	3.80677	3.81205	3.81262	3.91924
5.30000	4.60000	4.51479	4.51479	4.51479	4.46823
5.30000	4.60000	4.60000	4.60000	4.60000	4.60000
2.20000	2.20000	2.20000	2.20000	2.20000	2.20000
2.20000	2.20000	2.20000	2.20000	2.20000	2.20000
2.20000	2.20000	2.20000	2.20000	2.20000	2.20000
5.87331	5.86977	6.22076	6.22143	6.22268	6.60242
7.12039	7.02331	7.14790	7.12265	7.25567	7.21039
7.30000	7.30000	7.30000	7.30000	7.30000	7.30000
4.62566	4.62169	4.72942	4.73227	4.73455	4.86484
5.32408	5.31014	5.39984	4.39300	5.39229	5.37606
5.50000	5.50000	5.50000	5.50000	5.50000	5.50000
4.15689	4.15257	4.32648	4.32748	4.32772	4.45275
4.68176	4.71939	4.97466	4.96187	4.96842	4.96827
5.50000	5.50000	5.50000	5.50000	5.50000	5.50000

(continued)

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

	2010	2009	2008	2007
<b>Weller</b>				
Residential/Agricultural Real	\$5.32058	\$5.31529	\$5.30720	\$5.34850
Commercial/Industrial and Public Utility Real	5.99750	5.99750	5.99750	6.00000
General Business and Public Utility Personal	6.00000	6.00000	6.00000	6.00000
<b>Worthington</b>				
Residential/Agricultural Real	8.46156	8.46577	8.18757	8.16782
Commercial/Industrial and Public Utility Real	9.19933	9.19865	8.71736	8.72190
General Business and Public Utility Personal	10.10000	10.10000	10.10000	10.10000
<b>Special Districts</b>				
<b>Cass, Bloominggrove &amp; Shiloh Fire District</b>				
Residential/Agricultural Real	1.77487	1.77436	1.77336	1.85137
Commercial/Industrial and Public Utility Real	3.32079	3.32453	3.32453	3.36276
General Business and Public Utility Personal	4.00000	4.00000	4.00000	4.00000
<b>Health Levy</b>				
Residential/Agricultural Real	1.35047	1.34754	1.33999	1.34676
Commercial/Industrial and Public Utility Real	1.40000	1.40000	1.39801	1.38779
General Business and Public Utility Personal	1.40000	1.40000	1.40000	1.40000
<b>Ashland Public Library</b>				
Residential/Agricultural Real	1.00000	1.00000	0.00000	0.00000
Commercial/Industrial and Public Utility Real	0.99381	0.98204	0.00000	0.00000
General Business and Public Utility Personal	1.00000	1.00000	0.00000	0.00000
<b>Mansfield/Richland County Public Library</b>				
Residential/Agricultural Real	1.80364	1.79158	1.77904	1.78542
Commercial/Industrial and Public Utility Real	2.00000	2.00000	1.99160	1.94969
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000
<b>Joint Vocational Schools</b>				
<b>Ashland County West Holmes</b>				
Residential/Agricultural Real	2.31605	2.32804	2.33047	2.42685
Commercial/Industrial and Public Utility Real	2.76416	2.74588	2.76950	2.85481
General Business and Public Utility Personal	4.10000	4.10000	4.10000	4.10000
<b>EHOVE</b>				
Residential/Agricultural Real	2.00384	2.00000	2.00000	2.00274
Commercial/Industrial and Public Utility Real	2.03074	2.01041	2.00567	2.01422
General Business and Public Utility Personal	3.95000	3.95000	3.95000	3.95000
<b>Knox County Career Center</b>				
Residential/Agricultural Real	2.34852	2.35094	2.34060	2.56408
Commercial/Industrial and Public Utility Real	4.15526	4.13095	4.09797	4.26075
General Business and Public Utility Personal	6.40000	6.40000	6.40000	6.40000

2006	2005	2004	2003	2002	2001
\$5.35169	\$5.34879	\$5.74477	\$5.74905	\$5.77352	\$6.72813
5.95394	5.87081	6.00000	6.00000	5.98520	6.64943
6.00000	6.00000	6.00000	6.00000	6.00000	7.00000
8.17229	8.16314	8.87021	8.88792	8.55263	8.97040
9.19633	9.11529	9.48531	9.42073	9.33030	9.32742
10.10000	10.10000	10.10000	10.10000	10.10000	10.10000
1.85774	1.85428	2.34739	2.34954	2.35033	2.39031
3.37513	3.41812	3.59720	3.59720	3.40309	3.39369
4.00000	4.00000	4.00000	4.00000	4.00000	4.00000
1.34618	0.87188	0.97978	0.81246	0.81249	0.88189
1.38547	1.19535	1.25691	1.23768	1.25113	1.23227
1.40000	1.40000	1.40000	1.40000	1.40000	1.40000
0.00000	0.00000	0.00000	0.10000	0.10000	0.10000
0.00000	0.00000	0.00000	0.10000	0.10000	0.10000
0.00000	0.00000	0.00000	0.10000	0.10000	0.10000
1.78292	1.77671	1.99908	2.27000	0.93561	0.99345
1.94014	1.89990	2.00000	2.24799	1.26294	1.24796
2.00000	2.00000	2.00000	2.27000	1.27000	1.27000
2.47890	2.48521	2.35485	2.38808	2.39964	2.62882
2.80641	2.78163	2.75220	2.79842	2.79155	3.25139
4.10000	4.10000	4.10000	4.10000	4.10000	4.10000
2.00000	2.00000	2.00410	2.00000	2.00146	2.00548
2.00000	2.09151	2.08806	2.09041	2.26423	2.23181
3.95000	3.95000	3.95000	3.95000	3.95000	3.95000
2.56756	2.57218	2.81277	2.81550	2.81675	3.11550
4.25439	4.27285	4.34635	4.33775	4.30181	4.83061
6.40000	6.40000	6.40000	6.40000	6.40000	6.40000

(continued)

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

	2010	2009	2008	2007
<b>Pioneer Career and Technology Center</b>				
Residential/Agricultural Real	\$2.00472	\$1.99999	\$2.00000	\$2.01961
Commercial/Industrial and Public Utility Real	2.30734	2.25795	3.09528	3.05111
General Business and Public Utility Personal	3.70000	3.70000	4.70000	4.70000
<b>Schools</b>				
<b>Ashland City</b>				
Residential/Agricultural Real	31.79426	31.75369	31.74829	33.10984
Commercial/Industrial and Public Utility Real	38.52549	38.11665	38.74066	40.16363
General Business and Public Utility Personal	62.25000	62.25000	62.25000	62.25000
<b>Buckeye Central Local</b>				
Residential/Agricultural Real	28.07630	28.07653	28.08169	26.31694
Commercial/Industrial and Public Utility Real	30.33725	30.26318	30.22490	28.50972
General Business and Public Utility Personal	53.10000	53.10000	53.10000	51.30000
<b>Clear Fork Local</b>				
Residential/Agricultural Real	25.89716	24.77810	24.55518	24.18618
Commercial/Industrial and Public Utility Real	28.46090	28.23213	28.05168	27.61127
General Business and Public Utility Personal	48.75000	48.50000	48.25000	47.85000
<b>Crestline Exempted Village</b>				
Residential/Agricultural Real	40.25118	39.99209	30.42735	29.80687
Commercial/Industrial and Public Utility Real	55.34481	53.12646	44.20768	41.60495
General Business and Public Utility Personal	72.77000	72.55000	63.81000	63.17000
<b>Crestview Local</b>				
Residential/Agricultural Real	25.85400	26.51975	26.78681	26.95495
Commercial/Industrial and Public Utility Real	26.97214	27.54266	27.84266	27.70311
General Business and Public Utility Personal	48.40000	49.10000	49.40000	49.40000
<b>Galion City</b>				
Residential/Agricultural Real	33.79935	33.71757	29.62526	29.64272
Commercial/Industrial and Public Utility Real	42.33974	41.94875	39.80184	39.75524
General Business and Public Utility Personal	59.33000	59.33000	57.23000	57.23000
<b>Lexington Local</b>				
Residential/Agricultural Real	29.52299	29.41123	29.35142	29.48793
Commercial/Industrial and Public Utility Real	31.18639	30.71639	30.62611	30.72543
General Business and Public Utility Personal	39.10000	39.10000	39.10000	39.20000
<b>Loudonville-Perrysville Exempted Village</b>				
Residential/Agricultural Real	30.34726	30.47077	30.55111	30.98053
Commercial/Industrial and Public Utility Real	31.04201	31.16582	31.08064	32.28188
General Business and Public Utility Personal	40.23000	40.35000	40.43000	40.83000

2006	2005	2004	2003	2002	2001
\$2.02218	\$2.08514	\$2.23276	\$2.23345	\$2.32151	\$2.43550
3.04122	3.14768	3.25362	3.24134	3.30735	3.26509
4.70000	4.70000	4.70000	4.70000	4.70000	4.70000
33.12339	34.73572	34.73572	24.86835	24.89284	27.51742
39.54836	41.19254	41.19254	31.24251	31.24395	37.77842
62.25000	62.25000	62.25000	52.35000	52.35000	52.35000
20.00003	20.00003	20.12835	20.12353	21.32091	21.32225
22.19823	24.07470	24.86698	24.86698	25.90305	25.90305
45.00000	45.00000	45.00000	45.00000	45.00000	45.00000
24.00439	23.98798	25.74598	25.57163	25.57289	25.67428
27.56908	27.35521	30.97996	31.21375	31.23436	31.20604
47.65000	47.65000	49.25000	50.20000	50.20000	50.20000
31.04156	32.15838	32.19150	32.22591	30.37965	30.94832
42.68813	47.03816	46.30900	46.33900	44.11237	44.22449
64.42000	64.82000	64.80000	64.83000	61.20000	61.60000
26.95911	24.40114	24.95488	26.45602	26.45743	27.88199
26.98966	24.44816	25.33275	26.83275	26.79742	27.30660
49.40000	46.90000	47.40000	48.90000	48.90000	48.90000
28.90498	33.25404	35.32132	35.30822	31.59887	31.72112
38.67128	45.71597	49.70229	49.46793	44.96190	44.96066
56.53000	59.57000	68.47000	68.47000	61.63000	61.63000
29.40702	29.45449	30.70048	31.50250	31.50125	31.67651
30.53966	29.87291	32.29726	32.97198	32.10129	32.46011
39.10000	39.20000	40.30000	41.10000	41.10000	41.10000
30.69683	31.05734	31.69435	25.19875	25.20018	25.87662
31.02395	31.28295	32.37848	25.90146	25.41017	26.78796
40.54000	40.90000	41.50000	35.00000	35.00000	35.60000

(continued)

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

	2010	2009	2008	2007
<b>Lucas Local</b>				
Residential/Agricultural Real	\$37.25758	\$37.33217	\$37.30001	\$37.90001
Commercial/Industrial and Public Utility Real	37.59805	37.69805	37.69805	38.31057
General Business and Public Utility Personal	49.20000	49.30000	49.30000	49.90000
<b>Madison Local</b>				
Residential/Agricultural Real	28.18798	27.54552	27.38111	27.37656
Commercial/Industrial and Public Utility Real	46.59281	45.22350	44.70681	44.55048
General Business and Public Utility Personal	60.90000	60.40000	60.40000	60.40000
<b>Mansfield City</b>				
Residential/Agricultural Real	43.59247	42.06970	41.75796	42.24661
Commercial/Industrial and Public Utility Real	56.76699	54.85070	54.35765	54.12802
General Business and Public Utility Personal	69.95000	68.65000	68.65000	69.25000
<b>Northmor Local</b>				
Residential/Agricultural Real	25.08972	26.85282	26.80388	19.70000
Commercial/Industrial and Public Utility Real	26.95245	26.87975	26.83878	19.70000
General Business and Public Utility Personal	32.24000	34.24000	34.24000	27.10000
<b>Ontario Local</b>				
Residential/Agricultural Real	35.81087	35.49148	34.50243	34.30358
Commercial/Industrial and Public Utility Real	40.49373	40.07256	38.21688	37.24490
General Business and Public Utility Personal	50.10000	49.40000	49.00000	48.80000
<b>Plymouth Local</b>				
Residential/Agricultural Real	26.98723	26.97521	27.17830	27.18962
Commercial/Industrial and Public Utility Real	28.51015	28.51947	28.67892	28.75228
General Business and Public Utility Personal	32.80000	32.80000	33.00000	33.00000
<b>Shelby City</b>				
Residential/Agricultural Real	30.54287	25.47355	25.41076	25.36183
Commercial/Industrial and Public Utility Real	40.04374	33.12321	33.49318	32.72616
General Business and Public Utility Personal	54.90000	49.90000	49.90000	49.80000
<b>South Central Local</b>				
Residential/Agricultural Real	22.35805	22.35008	23.01131	23.01131
Commercial/Industrial and Public Utility Real	22.44349	22.47037	23.21289	23.23776
General Business and Public Utility Personal	36.95000	36.95000	37.55000	37.55000

Note: The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

The County's basic property tax rate may be increased only by a majority vote of the County's residents.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes.

Overlapping rates are those of local and county governments that apply to property owners within the County.

Source: Richland County Auditor



2006	2005	2004	2003	2002	2001
\$28.10001	\$28.30001	\$29.50001	\$30.60001	\$30.60001	\$30.50001
28.38011	28.30001	30.15582	31.25582	31.01036	31.09234
40.10000	40.30000	41.50000	42.60000	42.60000	42.50000
27.21903	27.12428	30.72693	30.73091	30.74608	33.37355
44.88309	43.97632	45.05151	43.87335	42.94068	43.84006
60.40000	60.40000	60.40000	60.40000	60.40000	60.40000
33.47181	33.55199	41.37092	41.33836	41.38852	42.92348
44.96299	44.74051	50.91511	50.67848	51.98731	50.68656
60.55000	60.75000	66.05000	66.05000	66.15000	66.15000
19.70002	19.70000	19.70898	19.70466	19.70002	19.70002
19.70003	19.70001	19.70001	19.70001	19.70001	19.70001
27.10000	27.10000	27.10000	27.10000	27.10000	27.10000
33.91916	28.60420	29.69917	29.99957	30.00002	30.00001
36.81133	31.11646	32.62512	32.82240	33.36345	33.01839
48.40000	43.10000	44.10000	44.40000	44.40000	44.40000
27.29056	27.29336	29.86983	30.27022	30.28364	30.30947
28.87330	29.21439	32.81715	33.21973	33.27901	30.29981
33.10000	33.10000	35.60000	36.00000	36.00000	36.00000
24.94584	25.01922	26.63308	26.62449	26.61560	28.28730
32.18510	33.78154	33.15181	33.08831	33.07164	31.89321
49.40000	49.50000	49.60000	49.60000	49.60000	49.80000
22.98669	23.20993	23.25831	23.21320	23.51553	23.52488
22.97473	23.84190	23.76121	23.40812	23.84770	23.84934
37.55000	37.75000	37.75000	37.75000	37.85000	37.85000

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

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

(1) Information prior to 2005 is not available.

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

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

(4) Current delinquent

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

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

\* - Includes Homestead and Rollback

# - Includes interest

Source: Richland County Auditor

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

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

Year	Current Tax Levy	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections
2010	\$203,748	\$198,065	97.21 %	\$11,483
2009	437,512	433,885	99.17	755,270
2008	6,557,238	6,228,488	94.99	1,022,564
2007	12,419,838	12,242,500	98.57	2,106,598
2006	17,605,469	16,971,814	96.40	1,631,914
2005	23,037,199	22,870,985	99.28	726,689
2004	22,624,280	22,172,980	98.01	1,256,735
2003	21,711,075	21,389,130	98.52	1,655,851
2002	21,183,598	20,850,092	98.43	3,092,130
2001	22,893,375	20,644,996	90.18	973,975

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

(2) Information prior to 2003 is not available

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

Source: Richland County Auditor

Total Tax Collections (1)	Percent of Current Total Tax Collections to Current Tax Levy	Accumulated Outstanding Delinquent Taxes (2)	Percent of Outstanding Delinquent Taxes to Current Tax Levy
\$209,548	102.85 %	\$612,681	300.71 %
1,189,155	271.80	670,704	153.30
7,251,052	110.58	3,173,011	48.39
14,349,098	115.53	2,446,936	19.70
18,603,728	105.67	2,763,901	15.70
23,597,674	102.43	2,398,546	10.41
23,429,715	103.56	2,070,306	9.15
23,044,981	106.14	2,373,763	10.93
23,942,222	113.02	N/A	0.00
21,618,971	94.43	N/A	0.00

**Richland County, Ohio**  
*Principal Real Property Taxpayers*  
 2010 and 2002 (1)

Taxpayer	2010	
	Real Property Assessed Valuation	Percentage of Real Property Assessed Valuation
Dofasco Shelby Inc	\$8,818,410	0.45%
Centro Richland LLC	7,298,290	0.37
Wal-Mart Incorporated	6,063,730	0.31
Plymouth Board of Education	5,716,950	0.29
Newman Technology Inc	5,354,610	0.27
General Motors	5,250,010	0.26
Gumberg Associates	4,410,360	0.22
Central Ohio Associates LTD	3,105,600	0.16
Pittsburgh Glass Works LLC	2,917,070	0.15
SSI Mansfield	2,818,420	0.14
<b>Total</b>	<b>\$51,753,450</b>	<b>2.62%</b>
<b>Total Real Property Assessed Valuation</b>	<b>\$1,971,635,750</b>	

Taxpayer	2002	
	Real Property Assessed Valuation	Percentage of Real Property Assessed Valuation
General Motors	\$14,228,380	0.85%
WEA Richland LLC	7,515,120	0.45
Gumberg Associates	4,613,480	0.28
Newman Technology	3,124,830	0.19
Wal-Mart Incorporated	3,094,360	0.18
Central Ohio Associates LTD	2,900,110	0.17
TIC Ontario	2,609,430	0.16
Meijer Incorporated	2,593,280	0.15
PPG Industries	2,293,180	0.14
Jay Industries	1,941,600	0.12
<b>Total</b>	<b>\$44,913,770</b>	<b>2.69%</b>
<b>Total Real Property Assessed Valuation</b>	<b>\$1,671,184,010</b>	

(1) Information prior to 2002 is not available

Source: Richland County Auditor

**Richland County, Ohio**  
*Principal Public Utility Property Taxpayers*  
 2010 and 2002 (1)

Taxpayer	2010	
	Public Utility Property Assessed Valuation	Percentage of Public Utility Property Assessed Valuation
Columbia Gas Transmission	\$32,900,100	36.11%
Ohio Edison	28,447,150	31.22
Ohio Power	10,555,200	11.59
Columbia Gas of Ohio	6,856,760	7.53
United Telephone Company of Ohio	6,573,280	7.21
Ohio-American Water	2,492,120	2.74
Firelands Electric	1,106,660	1.21
Licking Rural Electric	879,750	0.97
Consolidated Electric Cooperation	567,280	0.62
Norfolk Southern Railroad	500,820	0.55
<b>Total</b>	<b>\$90,879,120</b>	<b>99.75%</b>
<b>Total Public Utility Property Assessed Valuation</b>	<b>\$91,110,290</b>	

Taxpayer	2002	
	Public Utility Property Assessed Valuation	Percentage of Public Utility Property Assessed Valuation
United Telephone Company of Ohio	\$21,176,010	20.37%
Ohio Edison	19,601,540	18.85
American Transmission Systems	7,688,930	7.40
Ohio Power	7,318,690	7.04
Pennsylvania Lines	2,863,130	2.75
LCI International	1,756,730	1.69
Qwest Communications	1,405,400	1.35
Ohio-American Water Company	1,089,050	1.05
Vectren Energy	1,026,670	0.99
US Sprint Communication	1,015,950	0.98
<b>Total</b>	<b>\$64,942,100</b>	<b>62.47%</b>
<b>Total Public Utility Property Assessed Valuation</b>	<b>\$103,960,250</b>	

(1) Information prior to 2002 is not available

Source: Richland County Auditor

**Richland County, Ohio**  
*Computation of Direct and Overlapping Governmental Activities Debt*  
 December 31, 2010

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
<b>Direct - Richland County</b>			
General Obligation Bonds	\$19,720,459	100.00%	\$19,720,459
Special Assessment Bonds	3,960,000	100.00	3,960,000
Notes Payable	12,178,548	100.00	12,178,548
OPWC Loans	721,504	100.00	721,504
Capital Leases	2,225,211	100.00	2,225,211
OWDA Loan	299,547	100.00	299,547
Computerization Loan	635,161	100.00	635,161
<i>Total Direct - Richland County</i>	<u>39,740,430</u>	<u>100.00</u>	<u>39,740,430</u>
<b>Overlapping (2)</b>			
Townships Wholly Within County	2,211,206	100.00	2,211,206
Cities Wholly Within the County	4,383,441	100.00	4,383,441
Villages Wholly Within the County	3,587,131	100.00	3,587,131
Schools Wholly Within the County	41,575,890	100.00	41,575,890
City of Crestline	1,538,938	0.62	9,541
City of Galion	10,395,862	0.07	7,277
Ashland City School District	3,701,969	0.07	2,739
Buckeye Central Local School District	8,985,322	0.19	17,072
Clearfork Local School District	6,875,645	93.13	6,403,288
Crestview Local School District	3,745,116	74.30	2,782,621
Galion City School District	18,003,633	2.99	538,309
Lexington Local School District	223,572	95.06	212,528
Loudonville-Perrysville Exempted Village School District	1,136,189	3.86	43,857
Northmor Local School district	15,347,684	3.78	580,142
Plymouth-Shiloh Local School District	410,000	79.80	327,180
South Central Local School District	1,176,368	2.72	31,997
<i>Total Overlapping</i>	<u>123,297,966</u>		<u>62,714,219</u>
<i>Totals</i>	<u>\$163,038,396</u>		<u>\$102,454,649</u>

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

(2) Debt outstanding for School Districts is shown as of June 30, 2010.

Source: Richland County Auditor



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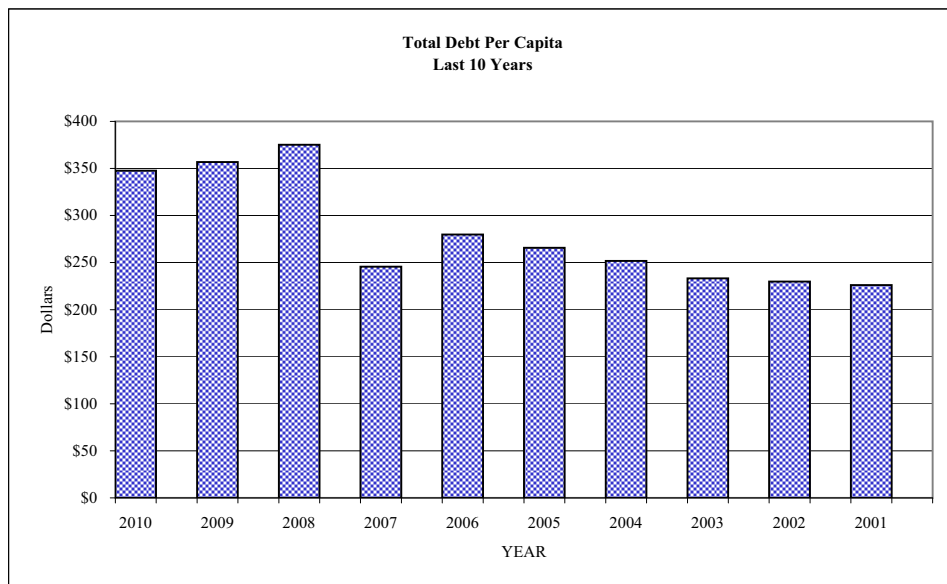
**Richland County, Ohio**  
*Ratio of Outstanding Debt to  
Total Personal Income and Debt Per Capita  
Last Ten Years*

Governmental Activities						
Year	General Obligation Bonds	Special Assessment Bonds	Notes Payable	OPWC Loans	Capital Leases	OWDA Loan
2010	\$19,720,459	\$3,960,000	\$12,178,548	\$721,504	\$2,225,211	\$299,547
2009	21,233,216	4,570,000	12,232,319	685,016	1,830,072	0
2008	22,822,276	5,480,000	12,283,649	399,772	1,830,072	0
2007	13,307,064	6,388,500	6,013,180	0	1,895,352	0
2006	7,902,702	7,225,000	18,553,009	0	1,704,930	0
2005	8,834,636	8,030,000	14,714,845	0	1,723,545	0
2004	10,406,571	8,795,000	10,675,000	0	1,663,977	0
2003	8,886,117	9,520,000	9,010,000	0	1,664,244	0
2002	9,707,804	10,210,000	6,886,730	0	1,664,485	0
2001	10,487,097	10,865,000	5,095,000	0	1,664,702	0

(1) Personal Income and population are located on S48.

Source: Richland County Auditor

Governmental Activities		Business-Type Activities				
Computerization Loan	General Obligation Bonds	OPWC Loans	Notes Payable	Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$635,161	\$3,123,195	\$400,483	\$0	\$43,264,108	1.61 %	\$348
846,882	3,193,381	275,166	0	44,866,052	1.64	357
1,058,603	3,260,912	285,166	0	47,420,450	1.77	375
0	3,330,944	295,000	0	31,230,040	1.26	246
0	665,847	0	0	36,051,488	1.51	280
0	699,450	0	0	34,002,476	1.43	266
0	733,050	0	0	32,273,598	1.35	252
0	766,652	0	0	29,847,013	1.25	233
0	798,950	0	160,270	29,428,239	1.24	230
0	828,644	0	194,000	29,134,443	1.22	226



**Richland County, Ohio**  
*Ratio of General Obligation Bonded Debt to Estimated True  
 Values of Taxable Property and Bonded Debt Per Capita  
 Last Ten Years*

Year	Population	Estimated True Values of Taxable Property	Gross Bonded Debt (1)	Ratio of Bonded Debt to Estimated True Values of Taxable Property	Bonded Debt Per Capita
2010	124,475	\$4,683,734,506	\$19,720,459	0.42%	\$158.43
2009	125,722	4,695,154,323	21,233,216	0.45	168.89
2008	126,369	5,417,597,406	22,822,276	0.42	180.60
2007	127,101	5,592,288,757	13,307,064	0.24	104.70
2006	128,852	5,895,403,188	7,902,702	0.13	61.33
2005	127,949	5,786,520,942	8,834,636	0.15	69.05
2004	128,190	5,217,383,043	10,406,571	0.20	81.18
2003	128,004	5,190,504,959	8,886,117	0.17	69.42
2002	128,051	5,099,243,793	9,707,804	0.19	75.81
2001	128,852	4,774,259,983	10,487,097	0.22	81.39

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

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

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

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

Source: Richland County Auditor

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

	2010		2009	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	<u>\$2,062,746,040</u>	<u>\$2,062,746,040</u>	<u>\$2,072,883,000</u>	<u>\$2,072,883,000</u>
Debt Limitation	\$50,068,651	\$20,627,460	\$50,322,075	\$20,728,830
Total Outstanding Debt:				
General Obligation Bonds	19,711,965	19,711,965	21,224,192	21,224,192
Special Assessment Bonds	3,960,000	3,960,000	4,570,000	4,570,000
Business-Type General Obligation Bonds	3,112,811	3,112,811	3,181,958	3,181,958
Governmental OPWC Loans	721,504	721,504	685,016	685,016
Business-Type OPWC Loans	400,483	400,483	275,166	275,166
OWDA Loan	299,547	299,547	0	0
Computerization Loan	635,161	635,161	846,882	846,882
General Obligation Notes	13,156,000	13,156,000	13,130,000	13,130,000
Special Assessment Notes	0	0	0	0
Total	<u>41,997,471</u>	<u>41,997,471</u>	<u>43,913,214</u>	<u>43,913,214</u>
Exemptions:				
General Obligation Bonds (paid from rentals)	4,920,000	4,920,000	5,995,000	5,995,000
Special Assessment Bonds	3,960,000	3,960,000	4,570,000	4,570,000
Business-Type General Obligation Bonds	3,112,811	3,112,811	3,181,958	3,181,958
Governmental OPWC Loans	721,504	721,504	685,016	685,016
Business-Type OPWC Loans	400,483	400,483	275,166	275,166
OWDA Loan	299,547	299,547	0	0
Computerization Loan	635,161	635,161	846,882	846,882
General Obligation Notes	13,156,000	13,156,000	13,130,000	13,130,000
Special Assessment Notes	0	0	0	0
Enterprise Fund Notes	0	0	0	0
Amount Available in Debt Service Fund	5,157	5,157	127,226	127,226
Total	<u>27,210,663</u>	<u>27,210,663</u>	<u>28,811,248</u>	<u>28,811,248</u>
Net Debt	<u>14,786,808</u>	<u>14,786,808</u>	<u>15,101,966</u>	<u>15,101,966</u>
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$35,281,843</u>	<u>\$5,840,652</u>	<u>\$35,220,109</u>	<u>\$5,626,864</u>
Legal Debt Margin as a Percentage of the Debt Limit	70.47%	28.31%	69.99%	27.15%
(1) The Debt Limitation is calculated as follows:				
Three percent of first \$100,000,000 of assessed value		\$3,000,000		\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value		3,000,000		3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000		<u>44,068,651</u>		<u>44,322,075</u>
(2) The Debt Limitation equals one percent of the assessed value.		<u>\$50,068,651</u>		<u>\$50,322,075</u>

Source: Richland County Auditor

2008		2007		2006	
Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
<u>\$2,162,039,325</u>	<u>\$2,162,039,325</u>	<u>\$2,170,214,820</u>	<u>\$2,170,214,820</u>	<u>\$2,291,612,328</u>	<u>\$2,291,612,328</u>
\$52,550,983	\$21,620,393	\$52,755,371	\$21,702,148	\$55,790,308	\$22,916,123
22,812,722	22,812,722	13,147,555	13,147,555	7,878,690	7,878,690
5,480,000	5,480,000	6,375,000	6,375,000	7,225,000	7,225,000
3,248,450	3,248,450	3,317,443	3,317,443	651,308	651,308
399,772	399,772	0	0	0	0
285,166	285,166	295,000	295,000	0	0
0	0	0	0	0	0
1,058,603	1,058,603	0	0	0	0
13,352,000	13,352,000	21,074,000	21,074,000	18,478,000	18,478,000
0	0	0	0	0	0
<u>46,636,713</u>	<u>46,636,713</u>	<u>44,208,998</u>	<u>44,208,998</u>	<u>34,232,998</u>	<u>34,232,998</u>
7,105,196	7,105,196	8,188,123	8,188,123	3,814,633	3,814,633
5,480,000	5,480,000	6,375,000	6,375,000	7,225,000	7,225,000
3,248,450	3,248,450	3,317,443	3,317,443	651,308	651,308
399,772	399,772	0	0	0	0
285,166	285,166	295,000	295,000	0	0
0	0	0	0	0	0
1,058,603	1,058,603	0	0	0	0
13,352,000	13,352,000	21,074,000	21,074,000	18,478,000	18,478,000
0	0	0	0	0	0
0	0	0	0	0	0
265,161	265,161	104,834	104,834	0	0
<u>31,194,348</u>	<u>31,194,348</u>	<u>39,354,400</u>	<u>39,354,400</u>	<u>30,820,249</u>	<u>30,820,249</u>
<u>15,442,365</u>	<u>15,442,365</u>	<u>4,854,598</u>	<u>4,854,598</u>	<u>3,412,749</u>	<u>3,412,749</u>
<u>\$37,108,618</u>	<u>\$6,178,028</u>	<u>\$47,900,773</u>	<u>\$16,847,550</u>	<u>\$52,377,559</u>	<u>\$19,503,374</u>
70.61%	28.58%	90.80%	77.63%	93.88%	85.11%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	<u>46,550,983</u>		<u>46,755,371</u>		<u>49,790,308</u>
	<u>\$52,550,983</u>		<u>\$52,755,371</u>		<u>\$55,790,308</u>

(continued)

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

	2005		2004	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	<u>\$2,341,177,173</u>	<u>\$2,341,177,173</u>	<u>\$2,123,376,136</u>	<u>\$2,123,376,136</u>
Debt Limitation	\$57,029,429	\$23,411,772	\$51,584,403	\$21,233,761
Total Outstanding Debt:				
General Obligation Bonds	8,811,128	8,811,128	10,383,566	10,383,566
Special Assessment Bonds	8,030,000	8,030,000	8,795,000	8,795,000
Business-Type General Obligation Bonds	683,871	683,871	716,434	716,434
Governmental OPWC Loans	0	0	0	0
Business-Type OPWC Loans	0	0	0	0
OWDA Loan	0	0	0	0
Computerization Loan	0	0	0	0
General Obligation Notes	14,656,000	14,656,000	10,675,000	10,675,000
Special Assessment Notes	0	0	0	0
Total	<u>32,180,999</u>	<u>32,180,999</u>	<u>30,570,000</u>	<u>30,570,000</u>
Exemptions:				
General Obligation Bonds (paid from rentals)	4,246,884	4,246,884	4,810,012	4,810,012
Special Assessment Bonds	8,030,000	8,030,000	8,795,000	8,795,000
Business-Type General Obligation Bonds	683,871	683,871	716,434	716,434
Governmental OPWC Loans	0	0	0	0
Business-Type OPWC Loans	0	0	0	0
OWDA Loan	0	0	0	0
Computerization Loan	0	0	0	0
General Obligation Notes	14,656,000	14,656,000	10,675,000	10,675,000
Special Assessment Notes	0	0	0	0
Enterprise Fund Notes	0	0	0	0
Amount Available in Debt Service Fund	0	0	572,470	572,470
Total	<u>28,300,626</u>	<u>28,300,626</u>	<u>26,285,350</u>	<u>26,285,350</u>
Net Debt	<u>3,880,373</u>	<u>3,880,373</u>	<u>4,284,650</u>	<u>4,284,650</u>
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$53,149,056</u>	<u>\$19,531,399</u>	<u>\$47,299,753</u>	<u>\$16,949,111</u>
Legal Debt Margin as a Percentage of the Debt Limit	93.20%	83.43%	91.69%	79.82%
(1) The Debt Limitation is calculated as follows:				
Three percent of first \$100,000,000 of assessed value		\$3,000,000		\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value		3,000,000		3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000		<u>51,029,429</u>		<u>45,584,403</u>
(2) The Debt Limitation equals one percent of the assessed value.		<u>\$57,029,429</u>		<u>\$51,584,403</u>

Source: Richland County Auditor



2003		2002		2001	
Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
<u>\$2,110,377,815</u>	<u>\$2,110,377,815</u>	<u>\$2,074,587,382</u>	<u>\$2,074,587,382</u>	<u>\$1,961,081,285</u>	<u>\$1,961,081,285</u>
\$51,259,445	\$21,103,778	\$50,364,685	\$20,745,874	\$47,527,032	\$19,610,813
8,836,004	8,836,004	9,654,743	9,654,743	10,431,088	10,431,088
9,520,000	9,520,000	10,210,000	10,210,000	10,865,000	10,865,000
748,997	748,997	780,257	780,257	808,912	808,912
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
9,010,000	9,010,000	7,047,000	7,047,000	2,289,000	2,289,000
0	0	0	0	3,000,000	3,000,000
<u>28,115,001</u>	<u>28,115,001</u>	<u>27,692,000</u>	<u>27,692,000</u>	<u>27,394,000</u>	<u>27,394,000</u>
5,391,508	5,391,508	5,545,376	5,545,376	6,193,181	6,193,181
9,520,000	9,520,000	10,990,257	10,210,000	10,865,000	10,865,000
748,997	748,997	780,257	780,257	808,912	808,912
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
9,010,000	9,010,000	7,047,000	7,047,000	2,289,000	2,289,000
0	0	0	0	3,000,000	3,000,000
0	0	160,270	160,270	194,000	194,000
79,303	79,303	66,357	66,357	63,530	63,530
<u>25,498,805</u>	<u>25,498,805</u>	<u>25,369,774</u>	<u>24,589,517</u>	<u>24,222,535</u>	<u>24,222,535</u>
<u>2,616,196</u>	<u>2,616,196</u>	<u>2,322,226</u>	<u>3,102,483</u>	<u>3,171,465</u>	<u>3,171,465</u>
<u>\$48,643,249</u>	<u>\$18,487,582</u>	<u>\$48,042,459</u>	<u>\$17,643,391</u>	<u>\$44,355,567</u>	<u>\$16,439,348</u>
94.90%	87.60%	95.39%	85.05%	93.33%	83.83%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	<u>45,259,445</u>		<u>44,364,685</u>		<u>41,527,032</u>
	<u>\$51,259,445</u>		<u>\$50,364,685</u>		<u>\$47,527,032</u>

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

<u>Year</u>	<u>Population (1)</u>	<u>Total Personal Income (2)</u>	<u>Personal Income Per Capita (1)</u>	<u>Population Density (1) (Persons per Square Mile)</u>	<u>Employed (3)</u>	<u>Unemployed (3)</u>
2010	124,475	\$2,689,531,325	\$21,607	250.5	53,400	7,100
2009	125,722	2,728,796,010	21,705	253.0	54,600	7,900
2008	126,369	2,680,412,859	21,211	254.3	58,000	4,700
2007	127,101	2,484,316,146	19,546	255.7	58,100	4,100
2006	128,852	2,394,327,864	18,582	259.3	58,700	3,800
2005	127,949	2,377,548,318	18,582	257.4	58,500	4,100
2004	128,190	2,382,026,580	18,582	257.9	58,700	4,600
2003	128,004	2,378,570,328	18,582	257.6	59,400	4,600
2002	128,051	2,379,443,682	18,582	257.6	59,400	4,300
2001	128,852	2,394,327,864	18,582	259.3	59,800	3,300

Source:

- (1) 2001 -2010 Population Estimated by US Census Bureau
- (2) Computation of per capita personal income multiplied by population
- (3) Ohio Job and Family Services, Office of Workforce Development
- (4) Richland County Auditor

Unemployment Rate (3)			New Construction (4)		
County	Ohio	United States	Agricultural/ Residential	Commercial/ Industrial	Total New Construction
11.8%	10.1%	9.6%	\$5,071,840	\$1,961,400	\$7,033,240
12.6	10.2	9.3	10,865,450	1,177,350	12,042,800
7.4	6.5	5.8	13,408,680	4,437,610	17,846,290
6.5	5.6	4.6	15,453,700	3,448,710	18,902,410
6.1	5.5	4.6	19,326,480	6,015,560	25,342,040
6.5	5.5	5.1	21,680,700	6,735,500	28,416,200
7.2	5.7	5.4	21,809,260	4,485,710	26,294,970
7.2	5.0	5.7	20,279,060	4,470,510	24,749,570
6.7	4.8	5.8	16,680,950	10,013,940	26,694,890
5.2	3.7	3.7	21,009,630	4,167,130	25,176,760

**Richland County, Ohio***Principal Employers**2010 and 2001*

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<b>2010</b>		
<u>Employer</u>	<u>Employees</u>	<u>Percentage of Total County Employment</u>
Med-Central Health Systems	2,600	4.87%
Gorman Rupp	1,116	2.09
Jay Industries	1,004	1.88
Richland County	938	1.76
Therm-O-Disc	900	1.69
Newman Technology	835	1.56
Mansfield City Schools	654	1.22
ArcelorMittal (Dofasco Shelby Inc)	600	1.12
Mansfield Correctional Institute	583	1.09
City of Mansfield	474	0.89
Total	<u>9,704</u>	<u>18.17%</u>
Total Employment within the County	<u>53,400</u>	

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<b>2001</b>		
<u>Employer</u>	<u>Employees</u>	<u>Percentage of Total County Employment</u>
General Motors	2,400	4.01%
Mansfield General Hospital	1,826	3.05
Mid-Ohio Education Services	1,750	2.93
Richland County	1,367	2.29
Therm-O-Disc	1,200	2.01
Sprint	1,200	2.01
Hi-Stat Manufacturing	1,000	1.67
Armco/Mansfield Operations	897	1.50
Mansfield City Schools	840	1.40
Mansfield Correctional Institute	750	1.25
Total	<u>13,230</u>	<u>22.12%</u>
Total Employment within the County	<u>59,800</u>	

Sources: 2001 - Mansfield Chamber of Commerce

2010 - Richland County and the 2010 Ohio Industrial Directory, published by  
Harris Publishing Company

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

Function/Program	2010	2009	2008	2007
<b>Governmental Activities</b>				
General Government				
Legislative and Executive				
County Offices	64	65	89	90
Commissioners Office	6	6	6	6
Treasurer's Office	5	5	8	8
Judicial System				
County Offices	82	105	124	119
Clerk of Courts	15	13	18	18
Probate Court	7	7	8	8
Public Safety				
County Offices	110	69	105	77
Sheriff (Road Patrol)	43	60	60	64
Public Works				
County Offices	6	8	10	10
Engineer	42	48	51	52
Auto Title	9	9	11	10
Health				
County Offices	18	10	15	14
Board of Developmental Disabilities	287	306	298	280
Human Services				
County Offices	49	55	58	67
Children's Services	108	99	103	101
Job and Family Services	76	86	104	113
Conservation and Recreation				
County Offices	2	2	2	3
<b>Business-Type Activities</b>				
Sewer	9	9	9	9
Totals	<u>938</u>	<u>962</u>	<u>1,079</u>	<u>1,049</u>

Source: Richland County Auditor

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

2006	2005	2004	2003	2002	2001
81	89	89	57	54	41
6	7	7	6	7	8
7	7	7	7	7	7
114	63	73	118	124	124
17	16	17	14	17	15
7	7	10	9	7	11
68	74	72	72	74	75
64	66	66	67	66	67
7	8	9	9	8	10
49	55	55	60	56	60
11	13	15	13	12	16
14	18	19	17	18	18
291	326	321	320	358	402
73	89	81	82	85	93
102	110	116	116	127	126
112	161	127	133	129	133
3	3	3	4	4	4
15	14	14	13	13	20
<u>1,041</u>	<u>1,126</u>	<u>1,101</u>	<u>1,117</u>	<u>1,166</u>	<u>1,230</u>

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

Function/Program	2010	2009	2008	2007
<b><i>Governmental Activities</i></b>				
General Government				
Legislative and Executive				
Board of Elections				
Registered Voters	87,138	86,032	94,579	91,698
Voter Turnout in November	41,980	39,167	85,168	31,116
Percentage of Voter Turnout	48.18%	45.53%	90.05%	33.93%
Recorder				
Deeds Issued	5,846	5,687	6,307	5,316
Mortgages Issued	11,135	11,504	12,927	12,078
Judicial System				
Common Pleas Courts Cases				
Civil	1,864	1,871	2,324	1,904
Criminal	913	996	929	1,048
Domestic	1,600	1,760	1,593	1,495
Health				
Dog and Kennel				
Dogs Licensed	15,352	19,178	20,302	20,059
Kennels	319	234	252	305
<b><i>Business-Type Activities</i></b>				
Sewer				
Number of Customers on:				
Metered Rate	3,594	3,567	3,361	3,479
Flat Rate	1,107	1,147	1,361	1,239

Source: Richland County Auditor



2006	2005	2004	2003	2002	2001
91,152	90,213	85,465	84,655	83,133	81,861
45,814	37,390	36,261	35,894	39,057	29,533
50.26%	41.45%	42.43%	42.40%	46.98%	36.08%
6,220	6,384	6,410	6,486	6,232	5,757
14,658	16,815	17,865	25,338	22,334	20,469
1,577	1,322	1,360	1,250	1,257	1,162
1,088	982	1,000	831	889	774
1,601	1,470	1,454	1,497	1,357	1,279
20,454	18,461	17,023	22,511	18,632	17,985
315	300	425	394	331	326
3,373	3,294	3,182	3,067	n/a	n/a
1,296	1,360	1,465	1,553	n/a	n/a

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

	2010	2009	2008	2007
<b><i>Governmental Activities</i></b>				
General Government				
Legislative and Executive				
County Offices				
Vehicles	17	18	19	22
Real Estate Assessment				
Vehicles	2	2	2	2
Weights and Measures				
Vehicles	1	1	1	1
Judicial System				
County Offices				
Vehicles	11	11	13	6
Juvenile Attention Center				
Vehicles	6	6	5	11
Public Safety				
County Offices				
Vehicles	4	6	5	3
Sheriff's Office				
Vehicles	49	59	62	66
Public Works				
County Engineer				
Vehicles	55	56	56	52
Codes and Permits				
Vehicles	4	4	4	4
Health				
Developmental Disabilities				
Vehicles	44	42	41	44
Dog and Kennel				
Vehicles	2	2	5	5
Human Services				
County Offices				
Vehicles	9	10	12	13
Children's Services				
Vehicles	21	21	21	20
Conservation and Recreation				
Vehicles	1	1	1	1
<b><i>Business-Type Activities</i></b>				
Sewer				
Vehicles	8	8	8	10

Source: Richland County Auditor

2006	2005	2004	2003	2002	2001
23	18	17	16	14	12
2	2	2	2	2	1
2	1	1	1	1	1
10	8	7	6	4	1
11	9	9	7	6	4
7	4	2	2	2	2
66	57	40	28	22	17
52	49	47	46	44	41
3	2	2	2	2	2
44	42	39	35	33	27
6	5	5	4	4	4
13	14	14	13	12	11
20	21	2	2	2	2
1	1	1	1	1	1
10	9	8	7	6	5

**Richland County, Ohio**

*Miscellaneous Statistics*

*December 31, 2010*

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<b><i>Date of Incorporation</i></b>	1813
<b><i>County Seat</i></b>	Mansfield, Ohio
<b><i>Number of Political Subdivision in the County</i></b>	
Townships	19
Cities	3
Villages	6
School Districts	9
Vocational School	1
Libraries	2
Hospitals	1

***Major Attractions***

Malabar Farm, Kingwood Center, Mansfield Motorsports Park & Mid-Ohio Sports Car Course

***Higher Education***

Ohio State University - Mansfield Campus  
North Central State College  
Ashland University College of Nursing

***Hospitals***

MedCentral Mansfield and Shelby

***Communications***

Radio Stations:

WAPQ-98.7FM; WMAN-1400AM; WQLV-102.3FM; WRGM-1440AM;  
WSWR-100.1FM; WVNO-106.1FM; WYHT-105.3FM; WVMC-90.7FM

Television Stations:

Time Warner Cable Communications  
WMFD TV 50/68 Mansfield

Newspapers:

Mansfield News Journal (daily)  
The Daily Globe (daily); The Bellville Star (weekly);  
USA Today (daily); Columbus Dispatch (daily);  
The Akron-Beacon Journal (daily);  
Cleveland Plain Dealer (daily); Wall Street Journal (daily)



# Dave Yost • Auditor of State

## RICHLAND COUNTY FINANCIAL CONDITION

### RICHLAND COUNTY

#### CLERK'S CERTIFICATION

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

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
AUGUST 25, 2011