

**RICHLAND COUNTY
FINANCIAL CONDITION**

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2004



**Auditor of State
Betty Montgomery**

RICHLAND COUNTY

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Auditor of State Betty Montgomery

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 basic 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, 2004, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 24, 2005 wherein we indicated the financial statements of the discretely presented component unit were audited by 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 the Comptroller General of the United States' *Government Auditing Standards*. The financial statements of Richland Newhope Industries, Inc., the County's discretely presented component unit, were not audited in accordance with *Government Auditing Standards* and accordingly this report does not extend to the component unit.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting to determine our auditing procedures in order to express our opinions on the financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses. In a separate letter to the County's management dated June 24, 2005, we reported other matters involving internal control over financial reporting we did not deem reportable conditions.

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 such an opinion. The results of our tests disclosed an instance of noncompliance that we must report under *Government Auditing Standards* which is described in the accompanying Schedule of Findings as item 2004-001. In a separate letter to the County's management dated June 24, 2005, we reported other matters related to noncompliance we deemed immaterial.

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Richland County
Independent Accountants' Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Required by *Government Auditing Standards*
Page 2

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

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

June 24, 2005



Auditor of State Betty Montgomery

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

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

To the County Commissioners:

Compliance

We have audited the compliance of Richland County, Ohio, (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that apply to each of its major federal programs for the year ended December 31, 2004. The County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2004.

Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with 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 expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

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Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses. In a separate letter to the County's management dated June 24, 2005, we reported other matters involving the internal control over federal compliance that did not require inclusion in this report.

Federal Awards Expenditures Schedule

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2004, which collectively comprises the County's basic financial statements, and have issued our report thereon dated June 24, 2005 wherein we indicated the financial statements of the discretely presented component unit were audited by other auditors. Our audit was performed for the purpose of forming opinions on the basic financial statements taken as a whole. The accompanying Federal Awards Expenditures Schedule is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, it is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



Betty Montgomery
Auditor of State

June 24, 2005

RICHLAND COUNTY

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2004**

| Federal Grantor/ Pass Through Grantor/ Program Title | Federal CFDA Number | Pass Through Entity Number | Federal Expenditures |
|---|------------------------------------|---|---|
| <u>U.S. Department of Agriculture</u> | | | |
| <i>Passed through the Ohio Department of Education:</i> | | | |
| Child and Adult Care Food Program | 10.558 | N/A | \$24,014 |
| Commodity Supplemental Food Program | 10.565 | N/A | <u>131,084</u> |
| Total U.S. Department of Agriculture | | | 155,098 |
| <u>U.S. Department of Housing and Urban Development</u> | | | |
| <i>Passed through the Ohio Department of Development:</i> | | | |
| Community Development Block Grants/State's Program | 14.228 | 2001 2002 2003 | 130,954 45,632 <u>131,533</u> |
| Total U.S. Department of Housing and Urban Development | | | 308,119 |
| <u>U.S. Department of Justice</u> | | | |
| <i>Passed through the Ohio Criminal Justice Service:</i> | | | |
| Juvenile Accountability Incentive Block Grants | 16.523 | N/A | 40,704 |
| Victims of Child Abuse | 16.547 | N/A | 975 |
| Crime Victim Assistance | 16.575 | N/A N/A N/A N/A | 15,314 58,051 27,348 <u>24,324</u> |
| Total Crime Victim Assistance | | | 125,037 |
| Byrne Formula Grant Program | 16.579 | N/A | 94,115 |
| Local Law Enforcement Block Grants Program | 16.592 | N/A | 22,368 |
| Community Prosecution and Project Safe Neighborhoods | 16.609 | N/A | <u>74,484</u> |
| Total U.S. Department of Justice | | | 357,683 |
| <u>U.S. Department of Labor</u> | | | |
| <i>Passed through the Ohio Department of Jobs and Family Services:</i> | | | |
| WIA Cluster: | | | |
| WIA Adult Program | 17.258 | N/A | 493,694 |
| WIA Adult Program/Administration | | N/A | <u>53,594</u> |
| Total WIA Adult Program | | | 547,288 |
| WIA Youth Activities | 17.259 | N/A | 823,807 |
| WIA Youth Activities/Administration | | N/A | <u>28,122</u> |
| Total WIA Youth Activities | | | 851,929 |
| WIA Dislocated Workers | 17.260 | N/A | 615,591 |
| WIA Dislocated Workers/Administration | | N/A | <u>22,329</u> |
| Total WIA Dislocated Workers | | | <u>637,920</u> |
| Total U.S. Department of Labor and WIA Cluster | | | 2,037,137 |
| <u>U.S. Department of Transportation</u> | | | |
| <i>Passed through the Ohio Department of Transportation:</i> | | | |
| Highway Planning and Construction | 20.205 | N/A | 5,636,827 |
| <i>Passed through the Ohio Department of Public Safety:</i> | | | |
| State and Community Highway Safety | 20.600 | N/A | <u>51,911</u> |
| Total U.S. Department of Transportation | | | 5,688,738 |

RICHLAND COUNTY

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2004
(Continued)**

| <u>Federal Grantor/ Pass Through Grantor/ Program Title</u> | <u>Federal CFDA Number</u> | <u>Pass Through Entity Number</u> | <u>Federal Expenditures</u> |
|--|------------------------------------|---|--|
| <u>U.S. Department of Education</u> | | | |
| <i>Passed through the Ohio Department of Education:</i> | | | |
| Special Education Cluster: | | | |
| Special Education_Grants to States | 84.027 | N/A | 83,132 |
| Special Education_Preschool Grants | 84.173 | N/A | <u>44,796</u> |
| Total Special Education Cluster | | | 127,928 |
| State Grants for Innovative Programs | 84.298 | N/A | <u>589</u> |
| Total U.S. Department of Education | | | 128,517 |
| <u>U.S. Department of Health and Human Services</u> | | | |
| <i>Passed through the Ohio Department of Jobs and Family Services:</i> | | | |
| Substance Abuse and Mental Health Services_Projects of Regional and National Significance | 93.243 | N/A | 79,999 |
| Child Welfare Services_State Grants | 93.645 | N/A | 70,112 |
| <i>Passed through the Ohio Department of Mental Health:</i> | | | |
| Social Services Block Grant | 93.667 | 05D910 | 92,929 |
| <i>Passed through the Ohio Department of Mental Retardation and Development Disabilities:</i> | | | |
| Social Services Block Grant | 93.667 | N/A | <u>113,540</u> |
| Total Social Services Block Grant | | | 206,469 |
| <i>Passed through the Ohio Department of Mental Health:</i> | | | |
| State Children's Insurance Program | 93.767 | 05D CHIPS 70 CHIPS | 188,018 <u>117,070</u> |
| Total State Children's Insurance Program | | | 305,088 |
| <i>Passed through the Ohio Department of Mental Retardation and Development Disabilities:</i> | | | |
| Medical Assistance Program | 93.778 | N/A | 5,039,894 1,460,790 <u>473,621</u> |
| | | | 6,974,305 |
| <i>Passed through the Ohio Department of Mental Health:</i> | | | |
| Medical Assistance Program | 93.778 | 05D Regular 05D OBRA | 2,650,590 <u>9,832</u> |
| | | | 2,660,422 |
| <i>Passed through the Ohio Department of Alcohol and Drug Addiction Services:</i> | | | |
| Medical Assistance Program | 93.778 | 70 Regular | <u>359,582</u> |
| Total Medical Assistance Program | | | 9,994,309 |
| Block Grants for Community Mental Health Services | 93.958 | 05D91 | 69,619 |
| Block Grants for Prevention and Treatment of Substance Abuse | 93.959 | * | <u>571,773</u> |
| Total U.S. Department of Health and Human Services | | | 11,297,369 |
| <u>Corporation for National and Community Service</u> | | | |
| <i>Passed through the Ohio Department of Jobs and Family Services:</i> | | | |
| Americorps | 94.006 | N/A | 2,567 |

RICHLAND COUNTY

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2004
(Continued)**

| Federal Grantor/ Pass Through Grantor/ Program Title | Federal CFDA Number | Pass Through Entity Number | Federal Expenditures |
|---|---------------------------|----------------------------------|----------------------------|
| <u>U.S. Department of Homeland Security</u> | | | |
| <i>Passed through the Ohio Department of Homeland Security:</i> | | | |
| State Domestic Preparedness Equipment Support Program | 97.004 | 2002-TE-CX-0106 | 3,721 |
| | | 2003-MUP-30015 | 306,474 |
| | | 2003-TE-TX-0199 | 135,146 |
| | | 2004-GE-T4-0025 | 121,170 |
| Total State Domestic Preparedness Equipment Support Program | | | <u>566,511</u> |
| Emergency Management Performance Grants | 97.042 | EMC-2004-GR-7007 | 51,845 |
| Pre-Disaster Mitigation | 97.047 | EMC-2002-GR-7037 | 3,957 |
| State and Local All Hazards Emergency Operations Planning | 97.051 | EMC-2003-GR-7026 | 14,958 |
| Total U.S. Department of Homeland Security | | | <u>637,271</u> |
| Total Federal Expenditures | | | <u><u>\$20,612,499</u></u> |

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

**Pass Through Entity Numbers for the Block Grants for Prevention and Treatment of Substance Abuse:
70-5005-00-UM-P-04-9202, 70-5005-00-UM-P-05-9202, 70-08169-DCRT-T-04-9761,
70-08169-DCRT-T-05-9761, 70-SAPT-BG, 70-7137-00-W-T-04-8968, 70-7137-00-W-T-05-8968*

RICHLAND COUNTY

NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE FOR THE YEAR ENDED DECEMBER 31, 2004

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B - SUBRECIPIENTS

The County passes-through certain Federal assistance received from the U.S. Department of Housing and Urban Development and from the U.S. Department of Labor to other governments or not-for-profit agencies (subrecipients). As described in Note A, the County records expenditures of federal awards to subrecipients when paid in cash, except expenditures paid to Workforce Investment Act subrecipients are recognized on an accrual basis.

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

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

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

These loans are collateralized by the assets of the businesses. At December 31, 2004, the gross amount of loans outstanding was \$380,621 in Community Development Block Grant Loans. Delinquent amounts due are \$2,488.

NOTE D - MATCHING REQUIREMENTS

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

RICHLAND COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 § .505
DECEMBER 31, 2004

1. SUMMARY OF AUDITOR'S RESULTS

| | | |
|---------------------|---|--|
| (d)(1)(i) | Type of Financial Statement Opinion | Unqualified |
| (d)(1)(ii) | Were there any material control weakness conditions reported at the financial statement level (GAGAS)? | No |
| (d)(1)(ii) | Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)? | No |
| (d)(1)(iii) | Was there any reported material non-compliance at the financial statement level (GAGAS)? | Yes |
| (d)(1)(iv) | Were there any material internal control weakness conditions reported for major federal programs? | No |
| (d)(1)(iv) | Were there any other reportable internal control weakness conditions reported for major federal programs? | No |
| (d)(1)(v) | Type of Major Programs' Compliance Opinion | Unqualified |
| (d)(1)(vi) | Are there any reportable findings under § .510? | No |
| (d)(1)(vii) | Major Programs (list): | CFDA #93.959 - Block Grants for Prevention and Treatment of Substance Abuse CFDA #93.778 - Medical Assistance Program CFDA #97.004 - State and Domestic Preparedness Equipment Support Program |
| (d)(1)(viii) | Dollar Threshold: Type AIB Programs | Type A: > \$618,375 Type B: all others |
| (d)(1)(ix) | Low Risk Auditee? | Yes |

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

NONCOMPLIANCE CITATION

FINDING NUMBER 2004-001

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

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

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

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

2. Blanket Certificate – Fiscal officers may prepare "blanket" certificates for a certain sum of money not in excess of an amount established by resolution or ordinance adopted by a majority of the members of the legislative authority against any specific line item account over a period not running beyond the end of the current fiscal year. The blanket certificates may, but need not, be limited to a specific vendor. Only one blanket certificate may be outstanding at one particular time for any one particular line item appropriation.

3. Super Blanket Certificate – The County may also make expenditures and contracts for any amount from a specific line-item appropriation account in a specified fund upon certification of the fiscal officer for most professional services, fuel, oil, food items, and any other specific recurring and reasonably predictable operating expense. This certification is not to extend beyond the current year. More than one super blanket certificate may be outstanding at a particular time for any line item appropriation.

We noted that 28% of expenditures tested during the audit period were not certified by the County Auditor prior to the purchase commitment being made. It was also found that none of the three exceptions above were utilized for the items found to be in non-compliance. The County should certify the availability of funds prior to incurring the expenditures obligation. In addition, as a further means to certify the availability of funds, the County should implement the use of Then and Now Certificates and Super Blanket Certificates as further permitted by Ohio Rev. Code Section 5705.41(D).

3. FINDINGS FOR FEDERAL AWARDS

None

RICHLAND COUNTY

**SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A-133 § .315 (b)
DECEMBER 31, 2004**

| Finding Number | Finding Summary | Fully Corrected? | Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain: |
|----------------|--|------------------|--|
| 2003-001 | Certification of funds | No | Not Corrected. See Finding Number 2004-001. |
| 2003-002 | Clerk of Courts cash reconciliation and control weaknesses | No | Partially Corrected. See comment in Management Letter. |



Comprehensive Annual Financial Report For the Year Ending December 31, 2004

RICHLAND COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED

December 31, 2004

Prepared by The Richland County Auditor's Office

Patrick W. Dropsey, County Auditor

Introductory Section

Richland County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2004
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PATRICK W. DROPSEY

RICHLAND COUNTY AUDITOR

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



June 24, 2005

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, 2004. 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.

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

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

County Overview

Richland County was organized into a separate political entity in 1813. It encompasses nineteen townships, six villages, with Lexington being the largest, the City of Shelby, a small portion of the City of Crestline, the City of Ontario, and the City of Mansfield, which is the county seat. The County has an area of 449 square miles and has a population of 128,190, according to the Richland County Regional Planning Commission.

Richland County offers a vast variety of recreational and cultural attractions, including Clearfork, Charles Mill, and Pleasant Hill Reservoirs; Malabar and Mohican State Parks; a municipal park system with approximately 500 acres distributed among 26 parks; the 18 mile long Richland B & O Bike Trail; Mid-Ohio Sports Car Course and Mansfield Motorsports Speedway; musical groups such as the Mansfield Symphony Orchestra, Fun Center Chordsmen, Mansfield Choral Society, Mastersingers, Sweet Adelines and the Y-youth Choir; the Renaissance Theater, a restored, 1,430 seat, grand baroque theater, and the Mansfield Playhouse; the Mansfield Art Center, with monthly shows featuring the work of regional artists

as well as exhibits loaned from major galleries and private collections; and special events such as the Miss Ohio Pageant, Ohio Winter Carnival at Snow Trails Ski Area, and the Mansfield Mehock Relays.

County Organization and Reporting Entity

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

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

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

Richland County employs 1,474 people who provide various services to benefit its citizens. These services include welfare and social services, justice system services, sewer services, road and bridge services, support services, police protection and other miscellaneous County services.

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

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

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

Economic Condition and Outlook

Malabar Farm tops the list of the five most popular sites visited in Richland County. Now a state park, Malabar Farm was the home of Pulitzer Prize winning author Louis Bromfield. The farm exhibits Bromfield's revolutionary farming techniques as well as his extraordinary life. Second on the list is Kingwood Center, a large mansion once home to Charles Kelley King, an Ohio industrialist. Tourists can enjoy the formal gardens, trails, and a bird sanctuary. Third is the Richland Carrousel Park, a restored vintage carrousel enclosed in an attractive building. The carrousel is open year-round for the enjoyment of all ages. The fourth most visited site is the Renaissance Theater. The revival of this historic theater draws people from all over Ohio. The theater offers a wide range of events including The Miss Ohio Scholarship Pageant, comedy, gospel, country, family entertainment, and much more. Fifth on the list is the Living Bible Museum. This Christian museum houses twenty-six dioramas with special effects from the entire span of the Christian Bible.

In 2004 the new \$53 million Mansfield Senior High School opened. The new school is 350,000 square feet and includes a new cosmetology laboratory, a culinary arts area, a student plaza, and a new gymnasium, which seats almost 2,500. In all, Richland County has 9 School Districts and one Vocational School with 21,630 students and 1,599 teachers enrolled for the 2004-2005 school year.

Travel and tourism is big business in Richland County. According to the Ohio tourism director, travelers spend \$271 million annually in our County.

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

Fans from across the United States and Canada are coming to Richland County to enjoy motorsports entertainment. Mansfield Motorsports Speedway hosted the first NASCAR race event in the state of Ohio in over 50 years. In May 2004, the NASCAR Craftsman Truck Series came to town. Over 100,000 people visited the Speedway during the year to enjoy a variety of races held at the ½ mile track. Mid Ohio Sports Car Course is another well known track in our County. This 2.4 mile road course features national and international events such as the Vintage Grand Prix, the American Le Mans Series, the Vintage Motorcycle Days, the Super Cycle Weekend, and much more.

The B&O Bike Trail is a popular attraction in Richland County. Built on the former Baltimore & Ohio Railway, the 18.4 mile trail leads the public through farmlands, wooded areas, river crossings and three villages. In 2004, some of the new improvements included new asphalt, the installation of emergency call boxes, and the redirection of parts of the trail to allow for better visibility at road junctions.

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

Richland County welcomed both Presidential Candidates in 2004. Senator John Kerry made a surprise visit on September 3rd. He signed autographs and shook hands with many supporters throughout the area. His stops included going to Arlin Field prior to a football game, the General Motors Plant, and Bellville. President George W. Bush scheduled a tour stop at the Renaissance Theatre on October 2nd. While here, he discussed many of his campaign issues and answered questions from local residents.

Major Initiatives

The Richland County Office of Homeland Security and Emergency Management Agency received grants totaling \$471,823. These funds were used to purchase much needed equipment for the Fire Departments, Police Departments, Med Central Hospital, and Ohio Military Reserve. A vehicle was also purchased for the Emergency Management Agency Office to be used at remote scenes as a mobile command post.

The Richland Newhope Board supports individuals with developmental disabilities throughout their lifetime. In 2004, 169 infants and their families were served through the Early Childhood Center, many as a part of the Help-Me-Grow program. Newhope provided 321 preschool and school age students different support programs at the Early Childhood Center, within local schools, or through the Service and Support Administration. In addition, 520 adults participated in the sheltered employment, retirement options, vocational training, daycare, or had community jobs. Also in 2004, 217 individuals received some type of residential support through Richland Newhope. This includes 59 individuals living in the Cherry Hill, Glendale, Raintree or Watts homes operated directly by Newhope. The other 158 children and adults have residential support to live in their own apartments or family home settings. Newhope contracted with these providers for specific support for individuals in accordance with their individual plan. Also, 254 individuals/families received various support through the Family Support Program to assist in keeping the family together in their own home.

The Richland County Sheriff's Department, Emergency Management 911, Veterans Services, and the Coroners Office have moved to the People's Community Center. The new offices provide each department with more working space and offer easier access and better service to the community.

Richland County has begun to use the internet to sell used items such as cars, office furniture, computer equipment, and more. The results have been better than expected. During the year, the County made \$51,923. We hope to continue this practice as we search for ways to increase our revenue.

Construction started in 2004 on the Dalton Place, a 12-unit one-bedroom apartment complex for adults with mental illnesses. The complex is funded by the Ohio Department of Mental Health, Richland County Mental Health and Recovery Board, the City of Mansfield/HUD, and the Richland County Foundation. The Apartments will provide safe and affordable housing for adults with a mental illness who are able to live independently.

The Richland County Dog Shelter and Adoption Center opened its doors in 2004. The 8,000 square feet facility has a total of 140 kennels of various sizes. The new shelter provides a vaccination program, grooming, and adoptions. There is also a pet supply store located within the facility, with proceeds going toward the care and feeding of the animals.

Richland County Commissioners approved \$1.3 million to buy a Voice Over Internet Protocol System. The County would save a projected \$2.16 million over 10 years. The new system will reduce costs, provide voice mail, and provide a complete data network to the Internet.

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

The Richland County Department of Job & Family Services and the Mansfield/Richland County Public Library have worked together to form an Information Line. This service offers basic information on a variety of services available in Richland County such as community services, emergency services, and services for children and older adults. The Information Line Staff will be able to assess the caller's problem and provide them with direction to find the help that they need. In 2004, they answered 3,686 phone calls. They can be reached at 419-522-INFO or rcinformationline.org.

Financial Information

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

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

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

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

Financial Reporting The County prepares financial statements following GASB Statement No. 34 – “Basic Financial Statements and Management’s Discussion and Analysis – for State and Local Governments.” GASB Statement No. 34 provides basic financial statements for reporting on the County’s financial activities as follows:

Government-wide financial statements These statements are prepared on an accrual basis of accounting, which is similar to the basis of accounting followed by many businesses. The government-wide statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

Fund financial statements These statements present information for individual major funds rather than by fund type. Nonmajor funds are presented in total in one column. Governmental funds use the modified accrual basis of accounting and include a reconciliation to the governmental activities accrual information presented in the government-wide financial statements. Proprietary and fiduciary funds use the accrual basis of accounting.

Statements of budgetary comparisons These statements present comparisons of actual information to the legally adopted budget. The budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances.

As a part of this reporting model, management is responsible for preparing a Management’s Discussion and Analysis of the County. This discussion follows the Independent Accountants’ Report, providing an assessment of the County finances for 2004.

Financial Highlights - Internal Service Fund There is one internal service fund carried on the County’s financial records. The self insurance-internal service fund has net assets of \$945,674 as of December 31, 2004. This fund is financially sound.

Financial Highlights - Fiduciary Funds The private purpose trust funds carried on the financial records of the County are the County Home Resident Trust and Children's Services Trust. These funds had net assets at December 31, 2004 of \$20,848 and \$638, respectively, while the agency funds had assets and liabilities of \$137,785,805.

Cash Management All County cash is pooled for investment purposes. During the year ended December 31, 2004, the County's cash resources were divided among the following types of deposits and investments: Repurchase Agreements, Federal Home Loan Bank Bonds, Federal Home Loan Mortgage Corporation Bonds, Federal National Mortgage Association Bonds, STAR Ohio, and a Money Market Mutual Fund. As shown in the Statement of Activities, interest income earned in 2004 totaled \$923,239 for business-type and governmental activities, and \$31,828 for the component unit.

A further assessment of the County's finances for 2004 can be found in the Management's Discussion and Analysis following the Independent Accountants' Report.

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

| | |
|---|---|
| General Liability | Law Enforcement Professional Liability |
| Public Officials Errors and Omissions Liability | Automobile Liability |
| Uninsured Motorists Liability | Crime |
| Ohio Stop Gap | Sewer Line Coverage |
| Equipment | Medical Professional Liability |
| Property | Jail Doctor Coverage |
| Excess Liabilities | Buildings in the Course of Construction |

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

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

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

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

Other Information

Independent Audit The State requires the County to have an annual independent audit. Auditor of State, Betty Montgomery's Office performed this independent audit for Richland County for the year ended December 31, 2004. In addition to meeting the requirements set forth in State statutes, the audit was also designed to meet the requirements of the Federal Single Audit Act of 1996 and related OMB Circular A-133. The Independent Accountants' Report on the Basic Financial Statements is included at the beginning of the Financial Section of the CAFR.

Certificate of Achievement The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Richland County for its Comprehensive Annual Financial Report for the year ended December 31, 2003. 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.

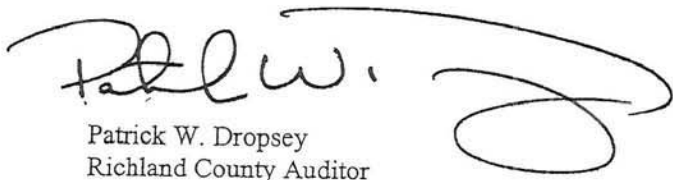
A Certificate is valid for the period of one year. Richland County has received a Certificate of Achievement for the last fourteen consecutive years (1990 - 2003). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to the GFOA for consideration.

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

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

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

Sincerely,



Patrick W. Dropsey
Richland County Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Richland County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2003

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.



Nancy L. Zields

President

Jeffrey R. Enos

Executive Director

Richland County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2004
Elected Officials

Board of Commissioners

Daniel Hardwick
Ed Olsen
Timothy Wert

Auditor

Patrick W. Dropsey

Treasurer

Daniel Smith

Recorder

Sarah Davis

Clerk of Courts

Phillip Scott

Coroner

Dr. Stephen Banko

Engineer

Thomas Beck

Prosecutor

James Mayer, Jr.

Sheriff

James Stierhoff

Court of Common Pleas #1

Judge James DeWeese

Court of Common Pleas #2

Judge James Henson

Probate Court

Judge Phillip Mayer Jr.

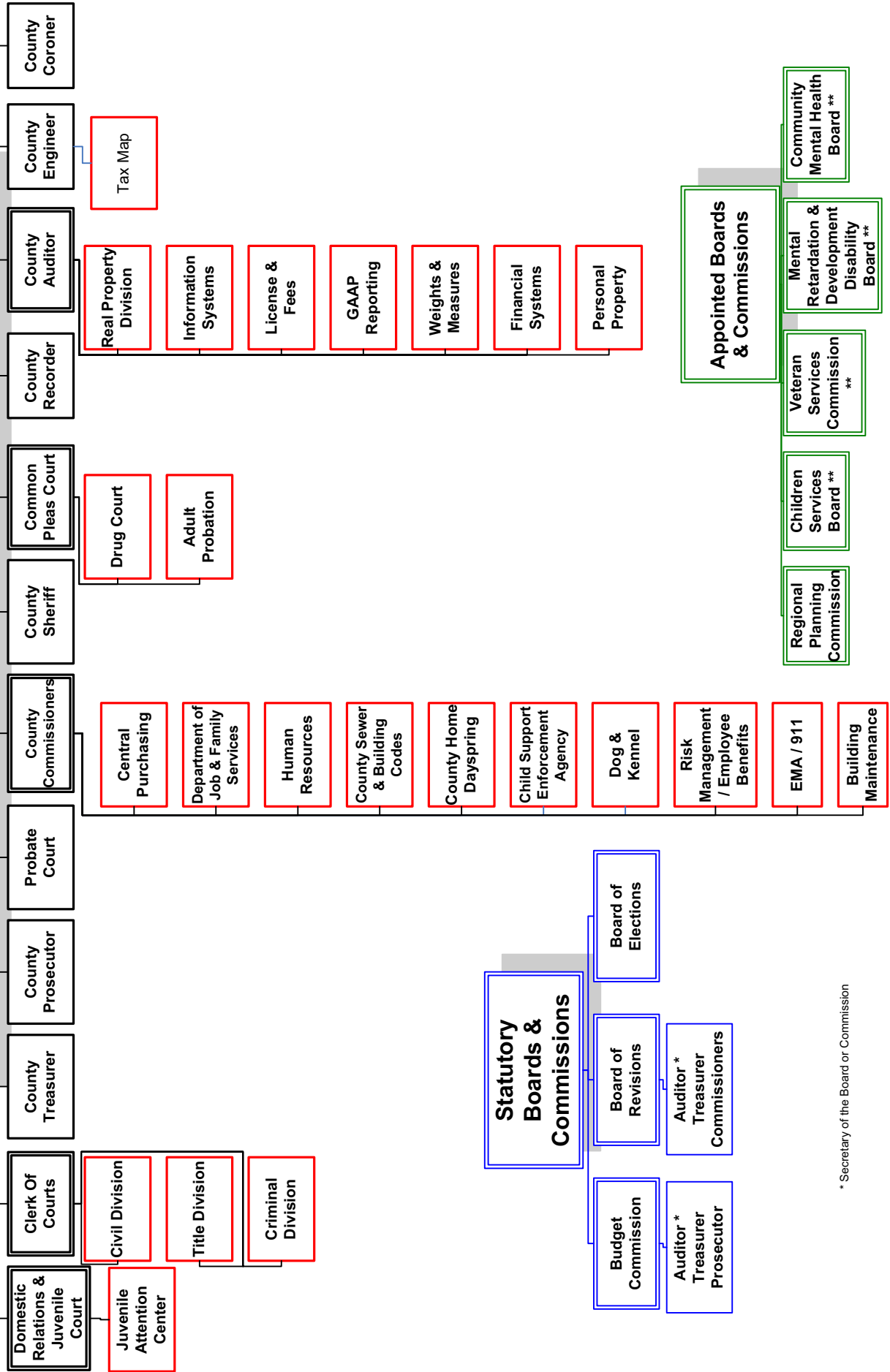
Domestic Relations Court

Judge Ron Spon

Richland County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2004
Principal Appointed Officials and Department Heads

| | |
|---|-----------------|
| Clerk of Commissioners | Stacey Crall |
| Board of Elections, Director | Jeff Wilkinson |
| Buildings and Grounds, Superintendent | Chuck Minnich |
| Dog Warden | David Jordan |
| Sanitary Engineer | Phil Marcus |
| Children's Services, Executive Director | Randy Parker |
| Mental Health and Recovery Services Board, Executive Director | James Kinnan |
| Mental Retardation and Developmental Disabilities, Superintendent | Howard Miller |
| Department of Job and Family Services, Director | Douglas Theaker |
| Emergency Services Administrator | Keith Markley |
| Veteran's Services, Director | Larry Moore |
| Information Systems, Manager | Joy McMullen |
| Child Support Enforcement Agency, Director | Richard Prater |
| Financial Systems, Manager | Terry Hott |

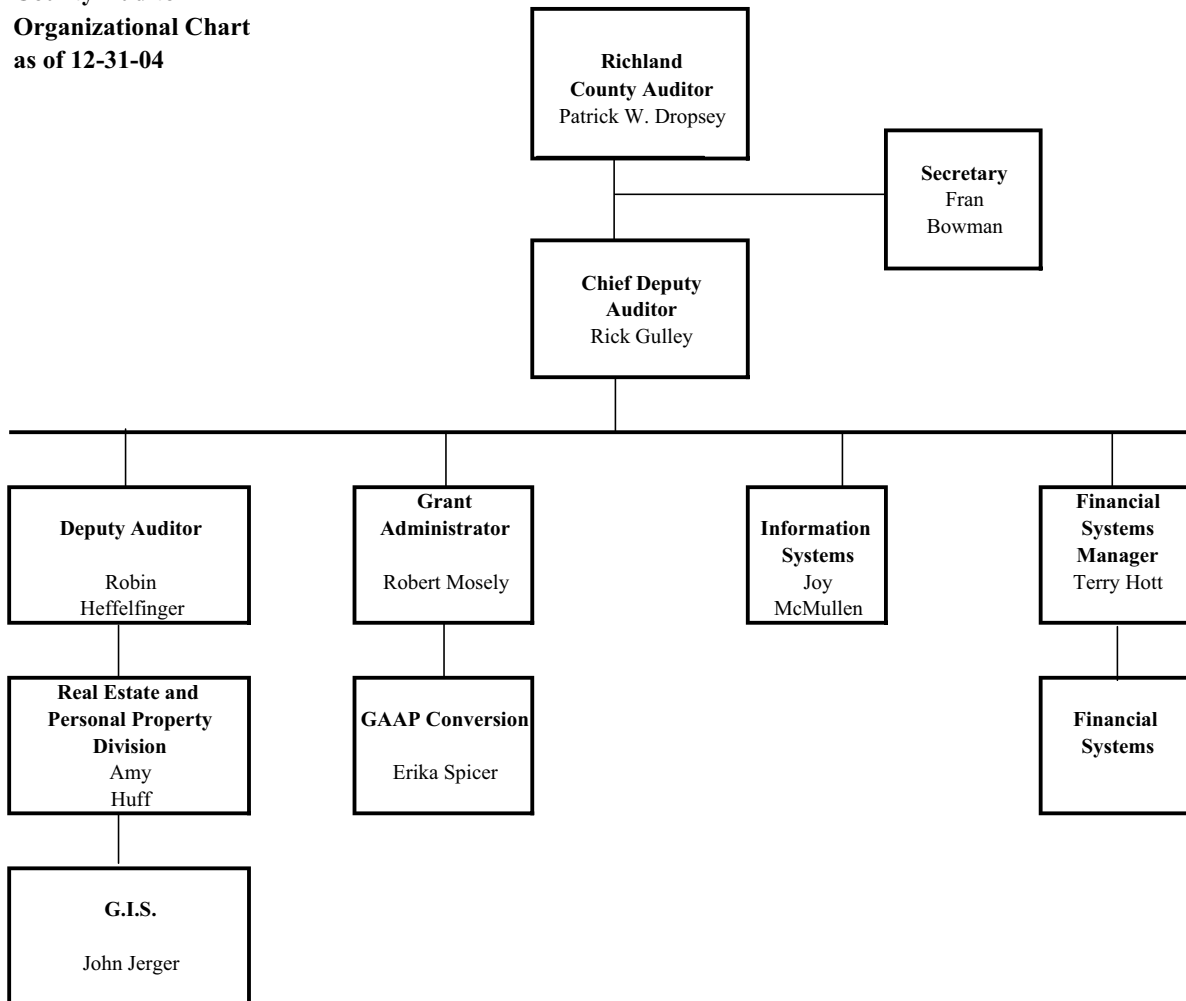
Voters Of Richland County



* Secretary of the Board or Commission

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

**County Auditor
Organizational Chart
as of 12-31-04**



Financial Section



**Auditor of State
Betty Montgomery**

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, 2004, 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 the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. The other auditors audited the financial statements of Richland Newhope Industries, Inc., in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of the other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of December 31, 2004, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparison for the General, Mental Health Board, Mental Retardation Board, Public Assistance, and Children's Services funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 24, 2005, 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, 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.

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

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



Betty Montgomery
Auditor of State

June 24, 2005

Richland County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2004
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, 2004. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter, notes to the basic financial statements and financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2004 are as follows:

In total, net assets increased \$1,789,972. Net assets of governmental activities increased \$2,512,499, which represents a 2.3 percent increase from 2003. Net assets of business-type activities decreased \$722,527 or 2.8 percent from 2003.

For governmental activities, general revenues accounted for \$43,835,197 in revenue or 40.5 percent of all revenues. Program specific revenues in the form of charges for services and sales, grants and contributions accounted for \$64,406,136 or 59.5 percent of total revenues of \$108,241,333.

Total assets of governmental activities increased by \$7,581,845.

The County had \$105,979,334 in expenses related to governmental activities; only \$64,406,136 of these expenses were offset by program specific charges for services, grants or contributions. General revenues (primarily taxes) of \$43,835,197 were adequate to provide for these programs.

Among major funds, the general fund had \$30,615,647 in revenues and \$26,334,740 in expenditures. The general fund's balance increased from \$2,331,299 to \$4,409,777.

Net assets for the enterprise fund decreased slightly. This decrease resulted from expenses exceeding revenues by \$722,527.

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, 2004
Unaudited

Reporting the County as a Whole

Statement of Net Assets and the Statement of Activities

While this document contains the large number of funds used by the County to provide programs and activities, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2004?" The Statement of Net Assets and the Statement of Activities answer this question. These statements include all *assets* and *liabilities* using the *accrual basis of accounting* similar to the accounting used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

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

Reporting on the County's Most Significant Funds

Fund Financial Statements

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

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

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

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

The County maintains a multitude of individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report. The basic governmental fund financial statements can be found on pages 16 - 24 of this report.

Proprietary funds. The County maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses an enterprise fund to account for its Sewer fund. Internal Service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. Specifically, the Insurance fund accounts for the medical benefit self-insurance program for employees of the County. The basic proprietary fund financial statements can be found on pages 25 - 28 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 29 - 30 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 31 - 65 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules which can be found on pages 67 - 190 of this report.

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Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$137,282,776 (\$112,150,038 in governmental activities and \$25,132,738 in business-type activities) at the close of the most recent year.

A large portion of all of the County's net assets (58.3 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 2004 compared to 2003:

(Table 1)
 Net Assets

| | Governmental Activities | | Business-Type Activities | | Total | |
|--|-------------------------|----------------------|--------------------------|---------------------|----------------------|----------------------|
| | 2004 | 2003 | 2004 | 2003 | 2004 | 2003 |
| Assets | | | | | | |
| Current and Other Assets | \$99,190,142 | \$93,091,967 | \$3,066,172 | \$2,304,935 | \$102,256,314 | \$95,396,902 |
| Capital Assets, Net | 76,829,722 | 75,346,052 | 22,170,842 | 23,636,431 | 99,000,564 | 98,982,483 |
| <i>Total Assets</i> | <u>176,019,864</u> | <u>168,438,019</u> | <u>25,237,014</u> | <u>25,941,366</u> | <u>201,256,878</u> | <u>194,379,385</u> |
| Liabilities | | | | | | |
| Long-Term Liabilities | 25,083,500 | 23,510,004 | 46,307 | 32,979 | 25,129,807 | 23,542,983 |
| Other Liabilities | 38,786,326 | 35,290,476 | 57,969 | 53,122 | 38,844,295 | 35,343,598 |
| <i>Total Liabilities</i> | <u>63,869,826</u> | <u>58,800,480</u> | <u>104,276</u> | <u>86,101</u> | <u>63,974,102</u> | <u>58,886,581</u> |
| Net Assets | | | | | | |
| Invested in Capital Assets, Net of Related Debt | 57,816,275 | 60,297,638 | 22,170,842 | 23,636,431 | 79,987,117 | 83,934,069 |
| Restricted | 45,698,555 | 42,225,429 | 0 | 0 | 45,698,555 | 42,225,429 |
| Unrestricted | 8,635,208 | 7,114,472 | 2,961,896 | 2,218,834 | 11,597,104 | 9,333,306 |
| <i>Total Net Assets</i> | <u>\$112,150,038</u> | <u>\$109,637,539</u> | <u>\$25,132,738</u> | <u>\$25,855,265</u> | <u>\$137,282,776</u> | <u>\$135,492,804</u> |

An additional portion of the County's net assets, \$45,698,555, represent resources that are subject to external restrictions on how they may be used. The remaining balance, \$11,597,104 (8.4 percent), is unrestricted net assets and may be used to meet the County's ongoing obligations to citizens and creditors.

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

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Total governmental activities assets increased \$7,581,845. This increase in assets occurred in property taxes receivable, cash and capital assets.

Table 2 shows the changes in net assets for year 2004.

(Table 2)
Changes in Net Assets

| | Governmental Activities | | Business-Type Activities | | Total | |
|---|-------------------------|----------------------|--------------------------|---------------------|----------------------|----------------------|
| | 2004 | 2003 | 2004 | 2003 | 2004 | 2003 |
| Revenues | | | | | | |
| Program Revenues: | | | | | | |
| Charges for Services | \$12,174,268 | \$10,852,362 | \$2,621,388 | \$2,494,922 | \$14,795,656 | \$13,347,284 |
| Operating Grants and Contributions | 43,408,480 | 48,529,257 | 0 | 0 | 43,408,480 | 48,529,257 |
| Capital Grants and Contributions | 8,823,388 | 3,115,038 | 0 | 0 | 8,823,388 | 3,115,038 |
| Total Program Revenues | 64,406,136 | 62,496,657 | 2,621,388 | 2,494,922 | 67,027,524 | 64,991,579 |
| General Revenues: | | | | | | |
| Property Taxes | 17,651,306 | 12,776,372 | 0 | 0 | 17,651,306 | 12,776,372 |
| Permissive Sales Taxes | 15,752,188 | 17,844,725 | 0 | 0 | 15,752,188 | 17,844,725 |
| Grants and Entitlements | 6,570,975 | 4,345,584 | 0 | 0 | 6,570,975 | 4,345,584 |
| Investment Earnings | 923,113 | 857,238 | 126 | 258 | 923,239 | 857,496 |
| Other | 2,937,615 | 2,412,341 | 298 | 10,735 | 2,937,913 | 2,423,076 |
| Total General Revenues | 43,835,197 | 38,236,260 | 424 | 10,993 | 43,835,621 | 38,247,253 |
| Total Revenues | 108,241,333 | 100,732,917 | 2,621,812 | 2,505,915 | 110,863,145 | 103,238,832 |
| Program Expenses | | | | | | |
| General Government: | | | | | | |
| Legislative and Executive | 11,410,468 | 10,549,018 | 0 | 0 | 11,410,468 | 10,549,018 |
| Judicial | 6,293,752 | 5,830,669 | 0 | 0 | 6,293,752 | 5,830,669 |
| Public Safety | 12,828,312 | 11,417,418 | 0 | 0 | 12,828,312 | 11,417,418 |
| Public Works | 13,524,616 | 7,953,513 | 0 | 0 | 13,524,616 | 7,953,513 |
| Health | 30,549,331 | 27,776,858 | 0 | 0 | 30,549,331 | 27,776,858 |
| Human Services | 27,809,547 | 26,511,389 | 0 | 0 | 27,809,547 | 26,511,389 |
| Conservation and Recreation | 170,428 | 194,523 | 0 | 0 | 170,428 | 194,523 |
| Economic Development | 394,120 | 634,927 | 0 | 0 | 394,120 | 634,927 |
| Intergovernmental | 1,764,554 | 1,465,399 | 0 | 0 | 1,764,554 | 1,465,399 |
| Interest and Fiscal Charges | 1,234,206 | 1,447,122 | 0 | 0 | 1,234,206 | 1,447,122 |
| Sewer | 0 | 0 | 3,093,839 | 2,192,442 | 3,093,839 | 2,192,442 |
| Total Expenses | 105,979,334 | 93,780,836 | 3,093,839 | 2,192,442 | 109,073,173 | 95,973,278 |
| Excess (Deficiency) before Transfers | 2,261,999 | 6,952,081 | (472,027) | 313,473 | 1,789,972 | 7,265,554 |
| Transfers | 250,500 | 293,259 | (250,500) | (293,259) | 0 | 0 |
| Increase (Decrease) in Net Assets | 2,512,499 | 7,245,340 | (722,527) | 20,214 | 1,789,972 | 7,265,554 |
| Net Assets Beginning of Year | 109,637,539 | 102,392,199 | 25,855,265 | 25,835,051 | 135,492,804 | 128,227,250 |
| Net Assets End of Year | \$112,150,038 | \$109,637,539 | \$25,132,738 | \$25,855,265 | \$137,282,776 | \$135,492,804 |

Health and Human Services account for \$58,358,878 of expenses out of \$105,979,334 total expenses for governmental activities, or 55.1 percent of that total. Of that \$105,979,334 in governmental activities expenses, \$12,174,268 was covered by direct charges to users of the services. A significant portion of those charges are for fees charged for real estate transfers, for the collection of property taxes throughout

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the County, for title fees and for court fees. Safety services charges for service include things like fees for boarding prisoners and for special details.

Health expenses include charges for services provided to clients of the Mental Health and Mental Retardation Boards. These program expenses increased \$2,772,473. This increase was due to The Center for Individual and Family Services medical bills increasing for treatment of their clients. Also, Mental Retardation had increases in funding which allowed for increases in overall spending.

Human Services expenses, which includes Job and Family Services, Child Support and Children's Services has increased from 2003 to 2004 by \$1,298,158. In 2004, these departments received an increase in the Temporary Assistance for Needy Families (TANF) grant. Part of this grant was used to pay for the buy-out of employees close to retirement.

Public works expenses increased by \$5,571,103. A majority of this increase was from grant money received by the County for the construction on a City of Ontario road.

Legislative and executive expenses increased \$861,450 during 2004. Health insurance costs accounted for a large percentage of this increase. The remaining increase resulted from an overall rise in spending.

Charges for services totaled \$12,174,268 in 2004 which is an increase of \$1,321,906 from 2003. This is due to an increase in real estate conveyance fees which were collected for the entire year of 2004. Also, the Certificate of Title department saw an increase in collections for 2004.

Additional revenues provided by the State and Federal governments included \$43,408,480 for operations, \$8,823,388 for capital improvements or acquisitions and \$6,570,975 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.

Property taxes increased due to new operating levies for the general and dayspring funds. In 2004, collections started on the \$2.00 general fund and \$0.40 dayspring levies.

Sales taxes decreased due to the .25 percent decrease in the County sales tax in 2004. In 2003, the County Commissioners by resolution increased the permissive sales and use tax from 1.25 percent to 1.50 percent on all retail sales, except sales of motor vehicles, made in the County, and on the storage, use, or consumption in the County of tangible personal property, including automobiles, not subject to the sales tax. This increase was only for 2003 and was reduced back to 1.25 starting January 1, 2004.

Financial Analysis of the Government's Funds

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

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

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As of the end of the current year, the County's governmental funds reported combined ending fund balances of \$34,358,409. \$32,120,259 of this total amount constitutes unreserved fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purpose restrictions. The remainder of fund balance is reserved to indicate that it is not available for new spending. While the bulk of the governmental fund balances are not reserved in the governmental fund statements, they lead to restricted net assets on the Statement of Net Assets due to their being restricted for use for a particular purpose mandated by the source of the resources such as the State or Federal government or the tax levy.

The general fund is the chief operating fund of the County. At the end of the current year, unreserved fund balance of the general fund was \$3,963,310, while total fund balance reached \$4,409,777. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents approximately 15.0 percent of total general fund expenditures, while total fund balance represents 16.7 percent of that same amount.

The fund balance of the County's general fund increased by \$2,078,478 during the current year.

Operating transfers out from the general fund and other nonmajor funds to other governmental funds amounted to \$5,179,885.

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

The Mental Retardation Board is in the middle of a ten year plan which called for the accumulation of resources in the earlier years in anticipation of future program needs. The fund had expenditures of \$20,518,473 in 2004 and had an ending fund balance of \$22,292,718.

Proprietary Funds. The County's proprietary funds provide the same type of information found in the government-wide financial statements for business-type activities, but in more detail. The sewer enterprise fund had expenses of \$3,060,046, which exceeded revenues of \$2,621,686 by \$438,360 or 16.7 percent of revenues.

Budgeting Highlights

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

The most significant changes between the general fund original budget and final budget was in the area of expenditures which increased from \$26,291,371 to \$26,395,850, with legislative and executive being the largest piece of this change.

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Capital Asset and Debt Administration

Capital Assets. The County's investment in capital assets for its governmental and business-type activities as of December 31, 2004, amounts to \$79,987,117 (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings, infrastructure and machinery and equipment.

Note 11 (Capital Assets) provides capital asset activity during the 2004 year. MRDD made purchases of \$191,657 which included two new buses, and additional equipment. The Board of Elections has purchased new computer equipment for \$31,063 which is part of the Help America Vote Act. The County Engineer continued to replace several bridges in the County and purchased other equipment for a total of \$2,010,579. Mental Health continues to grow by building new buildings and purchasing new computers at a cost of \$832,220. The Sheriff purchased six new vehicles and office equipment for \$78,156. The Auditors office continues to upgrade the computer hardware which saw an additional cost of \$54,257.

Long-term Debt. At the end of the 2004 year, the County had total bonded debt outstanding of \$19,895,000 net of the unamortized premium and discount. Of this amount, \$10,383,566 comprises debt backed by the full faith and credit of the County and \$9,511,434 is special assessment debt for which the County is liable in the event of default by the property owner subject to the assessment.

The County's long-term bonded debt increased by \$789,999 (4.1 percent) during the 2004 year.

The County maintains a Aaa rating from Moody's for general obligation debt. State statute limits the total amount of debt a governmental entity may issue. The current debt limitation for the County is \$51,584,403, which is significantly higher than the County's outstanding net debt.

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

Interest and fiscal charges amounted to 1.2 percent of the total expenses for governmental activities.

Economic Factors and Next Year's Budgets and Rates

The unemployment rate for the County is currently 7.4 percent, which decreased from a rate of 8.7 percent a year ago. This rate exceeds the State's average unemployment rate of 6.1 percent and the national average of 5.5 percent.

Inflationary trends in the region compare favorably to national indices.

All of these factors were considered in preparing the County's budget for the 2005 year. At the end of the 2004 year, unreserved fund balance in the general fund increased to \$3,963,310.

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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 Erika Spicer, Richland County Auditor's Office, 50 Park Avenue East, Mansfield, Ohio 44902 or by email at espicer@richlandcountyoh.us.

**Basic Financial
Statements**

Richland County, Ohio
Statement of Net Assets
Primary Government as of December 31, 2004
Component Unit as of August 31, 2004

| | Primary Government | | | Component Unit |
|--|-------------------------|------------------------|----------------------|--------------------|
| | Governmental Activities | Business-Type Activity | Total | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$50,303,805 | \$2,133,147 | \$52,436,952 | \$0 |
| Cash and Cash Equivalents in Segregated Accounts | 34,208 | 164,712 | 198,920 | 1,896,234 |
| Deposits | 0 | 0 | 0 | 1,000 |
| Materials and Supplies Inventory | 631,484 | 6,096 | 637,580 | 139,905 |
| Accrued Interest Receivable | 0 | 0 | 0 | 1,464 |
| Accounts Receivable | 678,063 | 763,349 | 1,441,412 | 164,742 |
| Internal Balances | 0 | 0 | 0 | 0 |
| Intergovernmental Receivable | 13,749,775 | 0 | 13,749,775 | 0 |
| Internal Balances | 1,132 | (1,132) | 0 | 0 |
| Prepaid Items | 218,059 | 0 | 218,059 | 17,668 |
| Permissive Sales Taxes Receivable | 4,181,687 | 0 | 4,181,687 | 0 |
| Property Taxes Receivable | 18,828,837 | 0 | 18,828,837 | 0 |
| Special Assessments Receivable | 10,041,950 | 0 | 10,041,950 | 0 |
| Loans Receivable | 368,924 | 0 | 368,924 | 0 |
| Contributions Receivable | 0 | 0 | 0 | 900 |
| Deferred Charges | 152,218 | 0 | 152,218 | 0 |
| Land and Construction in Progress | 2,950,400 | 31,000 | 2,981,400 | 137,604 |
| Depreciable Capital Assets, Net | 73,879,322 | 22,139,842 | 96,019,164 | 644,748 |
| <i>Total Assets</i> | <u>176,019,864</u> | <u>25,237,014</u> | <u>201,256,878</u> | <u>3,004,265</u> |
| Liabilities | | | | |
| Accounts Payable | 2,023,575 | 18,914 | 2,042,489 | 1,013 |
| Contracts Payable | 2,508,539 | 0 | 2,508,539 | 0 |
| Accrued Wages | 1,715,932 | 12,913 | 1,728,845 | 10,483 |
| Payroll Withholding Payable | 0 | 0 | 0 | 1,615 |
| Intergovernmental Payable | 3,091,728 | 26,142 | 3,117,870 | 0 |
| Deferred Revenue | 16,585,484 | 0 | 16,585,484 | 0 |
| Conditional Grants | 0 | 0 | 0 | 900 |
| Accrued Vacation Payable | 0 | 0 | 0 | 6,477 |
| Accrued Interest Payable | 156,891 | 0 | 156,891 | 0 |
| Notes Payable | 10,675,000 | 0 | 10,675,000 | 0 |
| Claims Payable | 2,029,177 | 0 | 2,029,177 | 0 |
| Long-Term Liabilities: | | | | |
| Due Within One Year | 4,145,407 | 14,602 | 4,160,009 | 0 |
| Due In More Than One Year | 20,938,093 | 31,705 | 20,969,798 | 0 |
| <i>Total Liabilities</i> | <u>63,869,826</u> | <u>104,276</u> | <u>63,974,102</u> | <u>20,488</u> |
| Net Assets | | | | |
| Invested in Capital Assets, Net of Related Debt | 57,816,275 | 22,170,842 | 79,987,117 | 0 |
| Restricted for: | | | | |
| Capital Projects | 2,930,283 | 0 | 2,930,283 | 0 |
| Debt Service | 1,003,925 | 0 | 1,003,925 | 0 |
| Mental Health | 3,097,245 | 0 | 3,097,245 | 0 |
| Mental Retardation Board | 23,771,315 | 0 | 23,771,315 | 0 |
| Children's Services | 7,846,535 | 0 | 7,846,535 | 0 |
| Street Repair and Maintenance | 2,342,133 | 0 | 2,342,133 | 0 |
| Delinquent Real Estate Collections | 448,676 | 0 | 448,676 | 0 |
| Community Development | 407,888 | 0 | 407,888 | 0 |
| Youth Services | 721,326 | 0 | 721,326 | 0 |
| Public Safety | 509,866 | 0 | 509,866 | 0 |
| Mental Retardation and Developmental Disability Gifts: | | | | |
| Nonexpendable | 100,314 | 0 | 100,314 | 0 |
| Other Purposes | 2,519,049 | 0 | 2,519,049 | 0 |
| Unrestricted | 8,635,208 | 2,961,896 | 11,597,104 | 2,983,777 |
| <i>Total Net Assets</i> | <u>\$112,150,038</u> | <u>\$25,132,738</u> | <u>\$137,282,776</u> | <u>\$2,983,777</u> |

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Activities
For the Year Ended December 31, 2004
Component Unit August 31, 2004

| | Expenses | Program Revenues | | |
|--------------------------------------|----------------------|--------------------------------|------------------------------------|----------------------------------|
| | | Charges for Services and Sales | Operating Grants and Contributions | Capital Grants and Contributions |
| Governmental Activities | | | | |
| General Government: | | | | |
| Legislative and Executive | \$11,410,468 | \$6,442,771 | \$328,585 | \$0 |
| Judicial System | 6,293,752 | 1,440,251 | 417,005 | 0 |
| Public Safety | 12,828,312 | 1,182,763 | 1,211,755 | 0 |
| Public Works | 13,524,616 | 1,356,996 | 4,387,787 | 8,476,549 |
| Health | 30,549,331 | 813,564 | 33,818,718 | 346,839 |
| Human Services | 27,809,547 | 937,923 | 3,244,630 | 0 |
| Conservation and Recreation | 170,428 | 0 | 0 | 0 |
| Economic Development | 394,120 | 0 | 0 | 0 |
| Intergovernmental | 1,764,554 | 0 | 0 | 0 |
| Interest and Fiscal Charges | 1,234,206 | 0 | 0 | 0 |
| <i>Total Governmental Activities</i> | 105,979,334 | 12,174,268 | 43,408,480 | 8,823,388 |
| Business-Type Activity | | | | |
| Sewer | 3,093,839 | 2,621,388 | 0 | 0 |
| <i>Total Primary Government</i> | <u>\$109,073,173</u> | <u>\$14,795,656</u> | <u>\$43,408,480</u> | <u>\$8,823,388</u> |
| Component Unit: | | | | |
| Richland Newhope Industries, Inc. | <u>\$1,154,883</u> | <u>\$1,334,309</u> | <u>\$20,027</u> | <u>\$0</u> |

General Revenues

Property Taxes Levied for:

Health - Mental Health Board

Health - Mental Retardation Board

Human Services - Children's Services

Human Services - Dayspring

General Fund

Permissive Sales Taxes

Grants and Entitlements not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Assets

Net Assets Beginning of Year

Net Assets End of Year

See accompanying notes to the basic financial statements

| Net (Expense) Revenue and Changes in Net Assets | | | |
|---|-----------------------------|----------------------|--------------------|
| Primary Government | | | |
| Governmental Activities | Business-Type Activities | Total | Component Unit |
| (\$4,639,112) | \$0 | (\$4,639,112) | \$0 |
| (4,436,496) | 0 | (4,436,496) | 0 |
| (10,433,794) | 0 | (10,433,794) | 0 |
| 696,716 | 0 | 696,716 | 0 |
| 4,429,790 | 0 | 4,429,790 | 0 |
| (23,626,994) | 0 | (23,626,994) | 0 |
| (170,428) | 0 | (170,428) | 0 |
| (394,120) | 0 | (394,120) | 0 |
| (1,764,554) | 0 | (1,764,554) | 0 |
| (1,234,206) | 0 | (1,234,206) | 0 |
| (41,573,198) | 0 | (41,573,198) | 0 |
| 0 | (472,451) | (472,451) | 0 |
| (41,573,198) | (472,451) | (42,045,649) | 0 |
| 0 | 0 | 0 | 199,453 |
| 1,623,187 | 0 | 1,623,187 | 0 |
| 8,437,927 | 0 | 8,437,927 | 0 |
| 2,937,158 | 0 | 2,937,158 | 0 |
| 833,416 | 0 | 833,416 | 0 |
| 3,819,618 | 0 | 3,819,618 | 0 |
| 15,752,188 | 0 | 15,752,188 | 0 |
| 6,570,975 | 0 | 6,570,975 | 0 |
| 923,113 | 126 | 923,239 | 31,828 |
| 2,937,615 | 298 | 2,937,913 | 9,836 |
| 43,835,197 | 424 | 43,835,621 | 41,664 |
| 250,500 | (250,500) | 0 | 0 |
| 44,085,697 | (250,076) | 43,835,621 | 41,664 |
| 2,512,499 | (722,527) | 1,789,972 | 241,117 |
| 109,637,539 | 25,855,265 | 135,492,804 | 2,742,660 |
| <u>\$112,150,038</u> | <u>\$25,132,738</u> | <u>\$137,282,776</u> | <u>\$2,983,777</u> |

Richland County, Ohio
Balance Sheet
Governmental Funds
December 31, 2004

| | General | Mental Health Board | Mental Retardation Board | Public Assistance | Children's Services |
|---|---------------------|------------------------|--------------------------------|----------------------|------------------------|
| Assets | | | | | |
| Equity in Pooled Cash and | | | | | |
| Cash Equivalents | \$4,054,068 | \$2,220,965 | \$22,078,173 | \$2,110,660 | \$5,591,446 |
| Cash and Cash Equivalents | | | | | |
| In Segregated Accounts | 14,974 | 0 | 848 | 0 | 3,770 |
| Materials and Supplies Inventory | 88,940 | 2,367 | 81,934 | 20,764 | 1,552 |
| Accounts Receivable | 55,634 | 0 | 1,897 | 0 | 0 |
| Interfund Receivable | 167,952 | 0 | 0 | 0 | 0 |
| Intergovernmental Receivable | 1,941,430 | 2,073,692 | 2,483,520 | 0 | 2,581,235 |
| Prepaid Items | 218,059 | 0 | 0 | 0 | 0 |
| Permissive Sales Taxes Receivable | 4,181,687 | 0 | 0 | 0 | 0 |
| Property Taxes Receivable | 4,151,640 | 1,776,726 | 8,872,545 | 0 | 3,243,057 |
| Special Assessments Receivable | 0 | 0 | 0 | 0 | 0 |
| Loans Receivable | 0 | 0 | 0 | 0 | 0 |
| <i>Total Assets</i> | <u>\$14,874,384</u> | <u>\$6,073,750</u> | <u>\$33,518,917</u> | <u>\$2,131,424</u> | <u>\$11,421,060</u> |
| Liabilities and Fund Balances | | | | | |
| Liabilities | | | | | |
| Accounts Payable | \$287,871 | \$395,201 | \$312,789 | \$316,590 | \$220,607 |
| Contracts Payable | 0 | 942,664 | 27,671 | 0 | 0 |
| Accrued Wages | 638,479 | 16,980 | 477,667 | 215,423 | 148,536 |
| Interfund Payable | 0 | 2,262 | 2,262 | 1,131 | 36,350 |
| Intergovernmental Payable | 797,280 | 18,738 | 639,809 | 743,049 | 0 |
| Deferred Revenue | 8,740,977 | 3,336,573 | 9,766,001 | 0 | 5,423,263 |
| Accrued Interest Payable | 0 | 0 | 0 | 0 | 0 |
| Notes Payable | 0 | 0 | 0 | 0 | 0 |
| <i>Total Liabilities</i> | <u>10,464,607</u> | <u>4,712,418</u> | <u>11,226,199</u> | <u>1,276,193</u> | <u>5,828,756</u> |
| Fund Balances | | | | | |
| Reserved for Encumbrances | 142,453 | 0 | 923,755 | 302,124 | 0 |
| Reserved for Loans Receivable | 0 | 0 | 0 | 0 | 0 |
| Reserved for Unclaimed Monies | 304,014 | 0 | 0 | 0 | 0 |
| Reserved for Mental Retardation and Developmental Disability Gifts Endowment | 0 | 0 | 0 | 0 | 0 |
| Unreserved, Undesignated (Deficit), Reported in: | | | | | |
| General Fund | 3,963,310 | 0 | 0 | 0 | 0 |
| Special Revenue Funds | 0 | 1,361,332 | 21,368,963 | 553,107 | 5,592,304 |
| Debt Service Funds | 0 | 0 | 0 | 0 | 0 |
| Capital Projects Funds | 0 | 0 | 0 | 0 | 0 |
| <i>Total Fund Balances (Deficit)</i> | <u>4,409,777</u> | <u>1,361,332</u> | <u>22,292,718</u> | <u>855,231</u> | <u>5,592,304</u> |
| <i>Total Liabilities and Fund Balances</i> | <u>\$14,874,384</u> | <u>\$6,073,750</u> | <u>\$33,518,917</u> | <u>\$2,131,424</u> | <u>\$11,421,060</u> |

See accompanying notes to the basic financial statements

Richland County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Assets of Governmental Activities
 December 31, 2004*

| Special Assessment Debt Retirement | Other Governmental Funds | Total Governmental Funds |
|--|--------------------------------|--------------------------------|
| \$36,807 | \$11,236,835 | \$47,328,954 |
| 0 | 14,616 | 34,208 |
| 0 | 435,927 | 631,484 |
| 0 | 620,532 | 678,063 |
| 0 | 0 | 167,952 |
| 0 | 4,669,898 | 13,749,775 |
| 0 | 0 | 218,059 |
| 0 | 0 | 4,181,687 |
| 0 | 784,869 | 18,828,837 |
| 9,961,191 | 80,759 | 10,041,950 |
| 0 | 368,924 | 368,924 |
| <u>\$9,997,998</u> | <u>\$18,212,360</u> | <u>\$96,229,893</u> |
| \$0 | \$490,517 | \$2,023,575 |
| 0 | 1,538,204 | 2,508,539 |
| 0 | 218,847 | 1,715,932 |
| 0 | 124,815 | 166,820 |
| 0 | 892,852 | 3,091,728 |
| 9,961,191 | 4,386,388 | 41,614,393 |
| 0 | 75,497 | 75,497 |
| 0 | 10,675,000 | 10,675,000 |
| <u>9,961,191</u> | <u>18,402,120</u> | <u>61,871,484</u> |
| 0 | 96,566 | 1,464,898 |
| 0 | 368,924 | 368,924 |
| 0 | 0 | 304,014 |
| 0 | 100,314 | 100,314 |
| 0 | 0 | 3,963,310 |
| 0 | 3,585,702 | 32,461,408 |
| 36,807 | 572,470 | 609,277 |
| 0 | (4,913,736) | (4,913,736) |
| <u>36,807</u> | <u>(189,760)</u> | <u>34,358,409</u> |
| <u>\$9,997,998</u> | <u>\$18,212,360</u> | <u>\$96,229,893</u> |

Total Governmental Fund Balances \$34,358,409

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. 76,829,722

Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:

| | |
|----------------------------|----------------|
| Special Assessments | 10,041,950 |
| Intergovernmental Revenues | 9,241,157 |
| Property Taxes | 2,243,353 |
| Sales Taxes | 2,944,665 |
| Rentals | <u>557,784</u> |

Total 25,028,909

An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities on the statement of net assets. 945,674

Bond issuance costs reported as an expenditure in the funds are allocated as an expense over the life of the debt on a full accrual basis.

| | |
|----------------------|----------------|
| Issuance costs | 156,205 |
| Current year expense | <u>(3,987)</u> |

Total 152,218

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:

| | |
|----------------------------------|--------------------|
| General Obligation Bonds | (10,383,567) |
| General Obligation Bond Premium | (47,164) |
| General Obligation Bond Discount | 24,160 |
| Special Assessment Bonds | (9,511,434) |
| Special Assessment Bond Premium | (16,616) |
| Capital Lease Payable | (1,663,977) |
| Compensated Absences | <u>(3,484,902)</u> |

Total (25,083,500)

Accrued interest payable is not due and payable in the current period and therefore is not reported in the funds. (81,394)

Net Assets of Governmental Activities \$112,150,038

Richland County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2004

| | General | Mental Health Board | Mental Retardation Board | Public Assistance | Children's Services | Special Assessment Debt Retirement |
|--|--------------------|------------------------|--------------------------------|----------------------|------------------------|--|
| Revenues | | | | | | |
| Property and Other Taxes | \$3,744,171 | \$1,579,179 | \$8,353,352 | \$0 | \$2,895,067 | \$0 |
| Sales Taxes | 16,397,882 | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 3,952,426 | 0 | 398,890 | 0 | 0 | 0 |
| Licenses and Permits | 390,065 | 0 | 0 | 0 | 0 | 0 |
| Fines and Forfeitures | 317,889 | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental | 4,844,104 | 8,266,997 | 10,676,700 | 12,371,205 | 5,256,814 | 0 |
| Special Assessments | 0 | 0 | 0 | 0 | 0 | 1,143,946 |
| Interest | 718,985 | 0 | 14,511 | 0 | 0 | 0 |
| Rentals | 6,350 | 0 | 0 | 0 | 0 | 0 |
| Contributions and Donations | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 243,775 | 73,458 | 1,897 | 1,491,414 | 455,286 | 0 |
| <i>Total Revenues</i> | <u>30,615,647</u> | <u>9,919,634</u> | <u>19,445,350</u> | <u>13,862,619</u> | <u>8,607,167</u> | <u>1,143,946</u> |
| Expenditures | | | | | | |
| Current: | | | | | | |
| General Government: | | | | | | |
| Legislative and Executive | 7,766,969 | 0 | 0 | 0 | 0 | 0 |
| Judicial System | 4,729,569 | 0 | 0 | 0 | 0 | 0 |
| Public Safety | 9,875,193 | 0 | 0 | 0 | 0 | 0 |
| Public Works | 527,911 | 0 | 0 | 0 | 0 | 0 |
| Health | 546,644 | 9,811,072 | 20,343,473 | 0 | 0 | 0 |
| Human Services | 888,290 | 0 | 0 | 13,819,323 | 7,261,275 | 0 |
| Conservation and Recreation | 162,598 | 0 | 0 | 0 | 0 | 0 |
| Economic Development | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 73,012 | 0 | 0 | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental | 1,764,554 | 0 | 0 | 0 | 0 | 0 |
| Debt Service: | | | | | | |
| Principal Retirement | 0 | 0 | 267 | 0 | 0 | 725,000 |
| Interest and Fiscal Charges | 0 | 0 | 174,733 | 0 | 0 | 524,020 |
| Bond Issuance Costs | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Total Expenditures</i> | <u>26,334,740</u> | <u>9,811,072</u> | <u>20,518,473</u> | <u>13,819,323</u> | <u>7,261,275</u> | <u>1,249,020</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>4,280,907</u> | <u>108,562</u> | <u>(1,073,123)</u> | <u>43,296</u> | <u>1,345,892</u> | <u>(105,074)</u> |
| Other Financing Sources (Uses) | | | | | | |
| Sale of Capital Assets | 32,563 | 0 | 635 | 51 | 0 | 0 |
| Bonds Issued | 0 | 0 | 0 | 0 | 0 | 0 |
| Bond Discount | 0 | 0 | 0 | 0 | 0 | 0 |
| Note Premium | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers In | 0 | 0 | 0 | 0 | 50,000 | 82,081 |
| Transfers Out | (2,234,992) | (200,000) | 0 | (175,000) | 0 | 0 |
| <i>Total Other Financing Sources (Uses)</i> | <u>(2,202,429)</u> | <u>(200,000)</u> | <u>635</u> | <u>(174,949)</u> | <u>50,000</u> | <u>82,081</u> |
| <i>Net Change in Fund Balances</i> | <u>2,078,478</u> | <u>(91,438)</u> | <u>(1,072,488)</u> | <u>(131,653)</u> | <u>1,395,892</u> | <u>(22,993)</u> |
| <i>Fund Balances (Deficit) Beginning of Year</i> <i>Restated (See Note 3)</i> | | | | | | |
| | <u>2,331,299</u> | <u>1,452,770</u> | <u>23,365,206</u> | <u>986,884</u> | <u>4,196,412</u> | <u>59,800</u> |
| <i>Fund Balances (Deficit) End of Year</i> | <u>\$4,409,777</u> | <u>\$1,361,332</u> | <u>\$22,292,718</u> | <u>\$855,231</u> | <u>\$5,592,304</u> | <u>\$36,807</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, 2004*

| Other Governmental Funds | Total Governmental Funds |
|--------------------------------|--------------------------------|
| \$739,903 | \$17,311,672 |
| 0 | 16,397,882 |
| 5,348,961 | 9,700,277 |
| 428,734 | 818,799 |
| 144,704 | 462,593 |
| 18,092,651 | 59,508,471 |
| 6,223 | 1,150,169 |
| 146,059 | 879,555 |
| 688,131 | 694,481 |
| 102,541 | 102,541 |
| 436,017 | 2,701,847 |
| <u>26,133,924</u> | <u>109,728,287</u> |
| | |
| 4,068,907 | 11,835,876 |
| 1,289,745 | 6,019,314 |
| 1,713,655 | 11,588,848 |
| 4,441,516 | 4,969,427 |
| 391,496 | 31,092,685 |
| 4,782,927 | 26,751,815 |
| 0 | 162,598 |
| 394,120 | 394,120 |
| 0 | 73,012 |
| 10,739,691 | 10,739,691 |
| 0 | 1,764,554 |
| | |
| 840,001 | 1,565,268 |
| 604,881 | 1,303,634 |
| 88,437 | 88,437 |
| <u>29,355,376</u> | <u>108,349,279</u> |
| <u>(3,221,452)</u> | <u>1,379,008</u> |
| | |
| 18,674 | 51,923 |
| 2,355,000 | 2,355,000 |
| (24,160) | (24,160) |
| 35,915 | 35,915 |
| 5,298,257 | 5,430,338 |
| (2,569,893) | (5,179,885) |
| <u>5,113,793</u> | <u>2,669,131</u> |
| | |
| 1,892,341 | 4,048,139 |
| <u>(2,082,101)</u> | <u>30,310,270</u> |
| <u>(\$189,760)</u> | <u>\$34,358,409</u> |

Net Change in Fund Balances - Total Governmental Funds \$4,048,139

*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 capital outlays exceeded depreciation in the current period.

| | | |
|---------------------------|-------------|------------------|
| Capital Asset Additions | 6,405,735 | |
| Current Year Depreciation | (4,400,323) | |
| Total | | 2,005,412 |

Government 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. (521,742)

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

| | | |
|---------------------|-----------|--------------------|
| Property Taxes | 339,634 | |
| Sales Taxes | (645,694) | |
| Grants | (808,169) | |
| Rentals | (112,396) | |
| Other | 69,671 | |
| Special Assessments | (539,655) | |
| Total | | (1,696,609) |

Repayment of bond principal and capital leases is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. 1,565,268

Bond issuance costs are reported as an expenditure in the governmental funds but are allocated as an expense over the life of the bonds on a full accrual basis.

| | | |
|----------------------|---------|---------------|
| Issuance Cost | 88,437 | |
| Current Year Expense | (3,987) | |
| Total | | 84,450 |

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

| | | |
|------------------------------|---------|---------------|
| Amortization of Bond Premium | (3,987) | |
| Accrued Interest on Bonds | 41,487 | |
| Total | | 37,500 |

Proceeds of bonds is an other financing source in the governmental funds, but increases liabilities in governmental activities. (2,330,840)

Some expenses 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.

Compensated Absences (811,911)

The internal service fund used by management to charge the costs of insurance 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 fund is allocated among the governmental activities. 132,832

Change in Net Assets of Governmental Activities \$2,512,499

Richland County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2004

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|--------------------|--------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Property and Other Taxes | \$4,287,697 | \$4,306,171 | \$3,744,171 | (\$562,000) |
| Sales Taxes | 14,735,934 | 14,808,500 | 16,582,137 | 1,773,637 |
| Charges for Services | 3,440,566 | 3,457,509 | 3,974,246 | 516,737 |
| Licenses and Permits | 288,579 | 290,000 | 343,097 | 53,097 |
| Fines and Forfeitures | 78,613 | 79,000 | 317,631 | 238,631 |
| Intergovernmental | 3,774,258 | 3,792,844 | 4,822,222 | 1,029,378 |
| Interest | 1,206,061 | 1,212,000 | 710,124 | (501,876) |
| Rentals | 15,922 | 16,000 | 6,350 | (9,650) |
| Other | 84,480 | 84,896 | 180,897 | 96,001 |
| <i>Total Revenues</i> | <u>27,912,110</u> | <u>28,046,920</u> | <u>30,680,875</u> | <u>2,633,955</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government - | | | | |
| Legislative and Executive | 10,757,463 | 11,639,806 | 11,565,939 | 73,867 |
| Judicial System | 3,193,910 | 3,248,917 | 3,248,665 | 252 |
| Public Safety | 7,845,615 | 8,015,675 | 7,993,432 | 22,243 |
| Public Works | 355,397 | 407,814 | 405,608 | 2,206 |
| Health | 1,382,198 | 492,030 | 490,881 | 1,149 |
| Human Services | 517,294 | 632,295 | 630,773 | 1,522 |
| Conservation and Recreation | 133,367 | 130,454 | 130,203 | 251 |
| Other | 185,048 | 64,115 | 64,115 | 0 |
| Intergovernmental | 1,921,079 | 1,764,744 | 1,764,554 | 190 |
| <i>Total Expenditures</i> | <u>26,291,371</u> | <u>26,395,850</u> | <u>26,294,170</u> | <u>101,680</u> |
| <i>Excess of Revenues Over Expenditures</i> | <u>1,620,739</u> | <u>1,651,070</u> | <u>4,386,705</u> | <u>2,735,635</u> |
| Other Financing Sources (Uses) | | | | |
| Sale of Capital Assets | 0 | 0 | 32,563 | 32,563 |
| Advances Out | 0 | (100,000) | (100,000) | 0 |
| Transfers In | 66,672 | 19,993 | 0 | (19,993) |
| Transfers Out | (1,318,707) | (2,235,090) | (2,234,992) | 98 |
| <i>Total Other Financing Sources (Uses)</i> | <u>(1,252,035)</u> | <u>(2,315,097)</u> | <u>(2,302,429)</u> | <u>12,668</u> |
| <i>Net Change in Fund Balance</i> | 368,704 | (664,027) | 2,084,276 | 2,748,303 |
| <i>Fund Balance Beginning of Year</i> | 1,517,863 | 1,517,863 | 1,517,863 | 0 |
| Prior Year Encumbrances Appropriated | 222,600 | 222,600 | 222,600 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$2,109,167</u> | <u>\$1,076,436</u> | <u>\$3,824,739</u> | <u>\$2,748,303</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, 2004

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|--|--------------------|--------------------|--------------------|---|
| | Original | Final | Actual | |
| Revenues | | | | |
| Property and Other Taxes | \$1,495,504 | \$1,495,504 | \$1,579,179 | \$83,675 |
| Intergovernmental | 9,315,000 | 9,315,000 | 8,085,276 | (1,229,724) |
| Other | 20,100 | 20,100 | 73,458 | 53,358 |
| <i>Total Revenues</i> | 10,830,604 | 10,830,604 | 9,737,913 | (1,092,691) |
| Expenditures | | | | |
| Current: | | | | |
| Health | 11,413,483 | 11,413,483 | 10,324,455 | 1,089,028 |
| <i>Excess of Revenues Under Expenditures</i> | (582,879) | (582,879) | (586,542) | (3,663) |
| Other Financing Uses | | | | |
| Transfers Out | (200,000) | (200,000) | (200,000) | 0 |
| <i>Net Change in Fund Balance</i> | (782,879) | (782,879) | (786,542) | (3,663) |
| <i>Fund Balance Beginning of Year</i> | 3,007,507 | 3,007,507 | 3,007,507 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$2,224,628</u> | <u>\$2,224,628</u> | <u>\$2,220,965</u> | <u>(\$3,663)</u> |

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Mental Retardation Board Fund
For the Year Ended December 31, 2004

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|--------------------|--------------------|---------------------|---|
| | Original | Final | Actual | |
| Revenues | | | | |
| Property and Other Taxes | \$7,791,730 | \$7,791,730 | \$8,353,352 | \$561,622 |
| Charges for Services | 365,770 | 365,770 | 424,169 | 58,399 |
| Intergovernmental | 10,049,200 | 10,049,200 | 10,347,672 | 298,472 |
| Interest | 15,000 | 15,000 | 15,834 | 834 |
| <i>Total Revenues</i> | 18,221,700 | 18,221,700 | 19,141,027 | 919,327 |
| Expenditures | | | | |
| Current: | | | | |
| Health | 40,309,608 | 40,309,608 | 21,719,598 | 18,590,010 |
| <i>Excess of Revenues</i> | | | | |
| <i>Under Expenditures</i> | (22,087,908) | (22,087,908) | (2,578,571) | 19,509,337 |
| Other Financing Sources | | | | |
| Sale of Capital Assets | 0 | 0 | 635 | 635 |
| <i>Net Change in Fund Balance</i> | (22,087,908) | (22,087,908) | (2,577,936) | 19,509,972 |
| <i>Fund Balance Beginning of Year</i> | 21,997,458 | 21,997,458 | 21,997,458 | 0 |
| Prior Year Encumbrances Appropriated | 1,193,351 | 1,193,351 | 1,193,351 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$1,102,901</u> | <u>\$1,102,901</u> | <u>\$20,612,873</u> | <u>\$19,509,972</u> |

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2004

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------------|--------------------|--------------------|---|
| | Original | Final | | |
| Revenues | | | | |
| Intergovernmental | \$16,748,289 | \$17,951,598 | \$12,376,798 | (\$5,574,800) |
| Other | 1,345,798 | 1,442,489 | 1,491,414 | 48,925 |
| <i>Total Revenues</i> | 18,094,087 | 19,394,087 | 13,868,212 | (5,525,875) |
| Expenditures | | | | |
| Current: | | | | |
| Human Services | 18,883,971 | 20,183,971 | 14,468,165 | 5,715,806 |
| <i>Excess of Revenues</i> | | | | |
| <i>Under Expenditures</i> | (789,884) | (789,884) | (599,953) | 189,931 |
| Other Financing Sources (Uses) | | | | |
| Sale of Capital Assets | 0 | 0 | 51 | 51 |
| Transfers Out | (350,000) | (350,000) | (175,000) | 175,000 |
| <i>Total Other Financing Sources (Uses)</i> | (350,000) | (350,000) | (174,949) | 175,051 |
| <i>Net Change in Fund Balance</i> | (1,139,884) | (1,139,884) | (774,902) | 364,982 |
| <i>Fund Balance Beginning of Year</i> | 1,478,664 | 1,478,664 | 1,478,664 | 0 |
| Prior Year Encumbrances Appropriated | 752,800 | 752,800 | 752,800 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$1,091,580</u> | <u>\$1,091,580</u> | <u>\$1,456,562</u> | <u>\$364,982</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, 2004

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|---------------------------|---------------------------|---------------------------|---|
| | Original | Final | | |
| Revenues | | | | |
| Property and Other Taxes | \$3,323,210 | \$3,331,172 | \$2,895,067 | (\$436,105) |
| Intergovernmental | 5,002,320 | 5,014,305 | 5,048,930 | 34,625 |
| Other | 102,230 | 102,230 | 430,294 | 328,064 |
| <i>Total Revenues</i> | <u>8,427,760</u> | <u>8,447,707</u> | <u>8,374,291</u> | <u>(73,416)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Human Services | 7,851,258 | 7,871,450 | 7,270,966 | 600,484 |
| <i>Excess of Revenues Over Expenditures</i> | 576,502 | 576,257 | 1,103,325 | 527,068 |
| Other Financing Sources | | | | |
| Transfers In | 50,000 | 50,000 | 50,000 | 0 |
| <i>Net Change in Fund Balance</i> | 626,502 | 626,257 | 1,153,325 | 527,068 |
| <i>Fund Balance Beginning of Year</i> | <u>4,438,121</u> | <u>4,438,121</u> | <u>4,438,121</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$5,064,623</u></u> | <u><u>\$5,064,378</u></u> | <u><u>\$5,591,446</u></u> | <u><u>\$527,068</u></u> |

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2004

| | Business - Type Activity - Sewer Enterprise Fund | Governmental Activity - Insurance Internal Service Fund |
|--|---|--|
| Assets | | |
| Current Assets: | | |
| Equity in Pooled Cash and Cash Equivalents | \$2,133,147 | \$2,974,851 |
| Cash and Cash Equivalents in Segregated Accounts | 164,712 | 0 |
| Materials and Supplies Inventory | 6,096 | 0 |
| Accounts Receivable | 763,349 | 0 |
| <i>Total Current Assets</i> | <u>3,067,304</u> | <u>2,974,851</u> |
| Noncurrent Assets: | | |
| Capital Assets: | | |
| Land and Construction in Progress | 31,000 | 0 |
| Depreciable Capital Assets, Net | 22,139,842 | 0 |
| <i>Total Noncurrent Assets</i> | <u>22,170,842</u> | <u>0</u> |
| <i>Total Assets</i> | <u>25,238,146</u> | <u>2,974,851</u> |
| Liabilities | | |
| Current Liabilities: | | |
| Accounts Payable | 18,914 | 0 |
| Accrued Wages | 12,913 | 0 |
| Interfund Payable | 1,132 | 0 |
| Intergovernmental Payable | 26,142 | 0 |
| Compensated Absences Payable | 14,602 | 0 |
| Claims Payable | 0 | 2,029,177 |
| <i>Total Current Liabilities</i> | <u>73,703</u> | <u>2,029,177</u> |
| Long-Term Liabilities: | | |
| Compensated Absences Payable | 31,705 | 0 |
| <i>Total Liabilities</i> | <u>105,408</u> | <u>2,029,177</u> |
| Net Assets | | |
| Invested in Capital Assets | 22,170,842 | 0 |
| Unrestricted | 2,961,896 | 945,674 |
| <i>Total Net Assets</i> | <u>\$25,132,738</u> | <u>\$945,674</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, 2004*

| | Business-Type Activity- Sewer Enterprise Fund | Governmental Activity - Insurance Internal Service Fund |
|--|--|--|
| Operating Revenues | | |
| Charges for Services | \$2,621,388 | \$9,624,334 |
| Other | 298 | 166,097 |
| <i>Total Operating Revenues</i> | <u>2,621,686</u> | <u>9,790,431</u> |
| Operating Expenses | | |
| Personal Services | 426,187 | 0 |
| Materials and Supplies | 15,519 | 0 |
| Contractual Services | 1,164,104 | 361,613 |
| Claims | 0 | 9,339,591 |
| Depreciation | 1,445,693 | 0 |
| Other | 8,543 | 0 |
| <i>Total Operating Expenses</i> | <u>3,060,046</u> | <u>9,701,204</u> |
| <i>Operating Income (Loss)</i> | <u>(438,360)</u> | <u>89,227</u> |
| Non-Operating Revenues (Expenses) | | |
| Interest | 126 | 43,558 |
| Loss on Disposal of Capital Assets | (33,793) | 0 |
| <i>Total Non-Operating Revenues (Expenses)</i> | <u>(33,667)</u> | <u>43,558</u> |
| <i>Income (Loss) Before Transfers</i> | (472,027) | 132,785 |
| Transfers In | 0 | 47 |
| Transfers Out | (250,500) | 0 |
| <i>Change in Net Assets</i> | (722,527) | 132,832 |
| <i>Net Assets Beginning of Year</i> | <u>25,855,265</u> | <u>812,842</u> |
| <i>Net Assets End of Year</i> | <u><u>\$25,132,738</u></u> | <u><u>\$945,674</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, 2004

| | Business-Type Activity - Sewer Enterprise Fund | Governmental Activity - Insurance Internal Service Fund |
|--|---|--|
| Increase (Decrease) in Cash and Cash Equivalents | | |
| Cash Flows from Operating Activities | | |
| Cash Received from Customers | \$2,388,174 | \$0 |
| Cash Received from Interfund Services Provided | 0 | 9,664,572 |
| Other Cash Receipts | 298 | 154,156 |
| Cash Payments to Suppliers | (1,235,997) | (361,613) |
| Cash Payments to Employees | (376,172) | 0 |
| Cash Payments for Claims | 0 | (8,886,397) |
| Other Cash Payments | (8,543) | (145,888) |
| <i>Net Cash Provided by Operating Activities</i> | <u>767,760</u> | <u>424,830</u> |
| Cash Flows from Noncapital Financing Activities | | |
| Transfers In | 0 | 47 |
| Transfers Out | (250,500) | 0 |
| <i>Net Cash Provided by (Used for) Noncapital Financing Activities</i> | <u>(250,500)</u> | <u>47</u> |
| Cash Flows from Capital and Related Financing Activities | | |
| Purchase of Capital Assets | (17,317) | 0 |
| Sale of Capital Assets | 3,420 | 0 |
| <i>Net Cash Used for Capital and Related Financing Activities</i> | <u>(13,897)</u> | <u>0</u> |
| Cash Flows from Investing Activities | | |
| Interest on Investments | 145 | 51,432 |
| Change in Fair Value of Cash Equivalents | (19) | (7,874) |
| <i>Net Cash Provided By Investing Activities</i> | <u>126</u> | <u>43,558</u> |
| <i>Net Increase in Cash and Cash Equivalents</i> | 503,489 | 468,435 |
| <i>Cash and Cash Equivalents Beginning of Year</i> | <u>1,794,370</u> | <u>2,506,416</u> |
| <i>Cash and Cash Equivalents End of Year</i> | <u>\$2,297,859</u> | <u>\$2,974,851</u> |

(continued)

Richland County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2004

| | Business - Type Activity - Sewer Enterprise Fund | Governmental Activity - Insurance Internal Service Fund |
|---|---|--|
| Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities | | |
| Operating Income (Loss) | (\$438,360) | \$89,227 |
| Adjustments: | | |
| Depreciation Expense | 1,445,693 | 0 |
| (Increase) Decrease in Assets: | | |
| Accounts Receivable | (233,213) | 40,238 |
| Materials and Supplies Inventory | (901) | 0 |
| Increase (Decrease) in Liabilities: | | |
| Accounts Payable | (8,576) | (157,829) |
| Accrued Wages | 3,325 | 0 |
| Compensated Absences Payable | 13,328 | 0 |
| Interfund Payable | (23,634) | 0 |
| Intergovernmental Payable | 10,098 | 0 |
| Claims Payable | 0 | 453,194 |
| <i>Net Cash Provided by Operating Activities</i> | <u>\$767,760</u> | <u>\$424,830</u> |

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2004

| | Private Purpose Trust | Agency |
|---|--------------------------|----------------------|
| Assets | | |
| Equity in Pooled Cash and Cash Equivalents | \$2,236 | \$9,697,148 |
| Cash and Cash Equivalents in Segregated Accounts | 19,250 | 1,538,532 |
| Accrued Interest Receivable | 0 | 2,320 |
| Intergovernmental Receivable | 0 | 6,778,109 |
| Permissive Sales Taxes Receivable | 0 | 19,244 |
| Property Taxes Receivable | 0 | 118,619,018 |
| Special Assessments Receivable | 0 | 1,131,434 |
| | <u>21,486</u> | <u>1,137,785,805</u> |
| <i>Total Assets</i> | <u>21,486</u> | <u>\$137,785,805</u> |
| Liabilities | | |
| Intergovernmental Payable | 0 | \$76,906 |
| Undistributed Assets | 0 | 137,697,419 |
| Deposits Held and Due to Others | 0 | 11,480 |
| | <u>0</u> | <u>137,785,805</u> |
| <i>Total Liabilities</i> | <u>0</u> | <u>\$137,785,805</u> |
| Net Assets | | |
| Held in Trust for Children's Services | 638 | |
| Held in Trust for County Home | 20,848 | |
| | <u>21,486</u> | |
| <i>Total Net Assets</i> | <u>\$21,486</u> | |

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Year Ended December 31, 2004

| | <u>Private Purpose Trust</u> |
|---------------------------------|----------------------------------|
| Additions | |
| Contributions: | |
| Private Donations | \$269,266 |
| Investment Earnings | <u>2,350</u> |
| <i>Total Additions</i> | 271,616 |
| Deductions | |
| Benefits | <u>260,167</u> |
| <i>Change in Net Assets</i> | 11,449 |
| Net Assets - Beginning | <u>10,037</u> |
| Net Assets - Ending | <u><u>\$21,486</u></u> |

See accompanying notes to the basic financial statements

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

Note 1 - Description of Richland County and Reporting Entity

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

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

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

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

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

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

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

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

County Risk Sharing Authority, Inc. (CORSA)
County Commissioners Association of Ohio Workers' Compensation Group Rating Plan
County Regional Planning Commission
Richland County Regional Solid Waste Management Authority
Richland County Youth and Family Council
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 27.

Note 2 - Summary of Significant Accounting Policies

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

A. Basis of Presentation

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

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

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 fund is presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

B. Fund Accounting

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

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

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

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

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

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

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

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

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

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

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

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

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

C. Measurement Focus

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

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

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of net assets. The statement of changes in fund net assets presents increases

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

(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.

D. Basis of Accounting

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

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

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

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

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

Property taxes for which there is an enforceable legal claim as of December 31, 2004, but which were levied to finance year 2005 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

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

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

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

E. Budgetary Process

All funds, except agency funds, are legally required to be budgeted and appropriated. 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 Commissioner's authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the Commissioners. The legal level of control is at the object level for the general fund and at the fund level for all other funds. The County Auditor has been authorized to allocate appropriations to the department and object level in these other funds.

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

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

F. Cash, Cash Equivalents, and Investments

To improve cash management, cash received by the County is pooled. Monies for all funds, including proprietary funds, are maintained in this pool. Individual fund integrity is maintained through the County's records. 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.

During 2004, investments were limited to Federal Home Loan Bank Bonds, Repurchase Agreements, Federal National Mortgage Association Bonds, Federal Home Loan Mortgage Corporation Bonds, Federated Fortress Government Mutual Fund, a Money Market Mutual Fund and STAROhio.

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. The fair value of the mutual fund is determined by the fund's December 31, 2004, share price. Any increase or decrease in fair value is reported as a component of interest income.

The County has invested funds in the State Treasury Assets Reserve of Ohio (STAROhio) during 2004. 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, 2004.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

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 2004 amounted to \$718,985, which includes \$632,630 assigned from other County funds.

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

G. Inventory

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

H. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2004, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

I. Capital Assets

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

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

All capital assets are depreciated except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were 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 year |
| Buildings | 45 years |
| Machinery and Equipment | 6 - 20 years |
| Infrastructure | 30 - 40 years |

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

J. Interfund Balances

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

K. Compensated Absences

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

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

L. Accrued Liabilities and Long-term Obligations

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

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

M. Fund Balance Reserves

The County reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent expendable resources and therefore are not available for appropriation or expenditure. Fund balance reserves have been established for encumbrances, loans (community development block grant monies loaned to local businesses), mental retardation and developmental disability gifts endowment, and unclaimed monies. Under Ohio law, unclaimed monies are not available for appropriation until they have remained unclaimed for five years.

N. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The government-wide statement of net assets reports \$45,698,555 of restricted net assets, of which \$35,976,433 is restricted by enabling legislation.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

Net assets restricted for other purposes include funds for the operations of dog and kennel, real estate assessment, court computerization, county home operations, public defender and public assistance.

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

O. Operating Revenues and Expenses

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

P. Contributions of Capital

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

Q. Interfund Activity

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

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

R. Extraordinary and Special Items

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

S. Estimates

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

Note 3 – Restatement of Prior Year Fund Balance

For 2004, the County has implemented GASB Statement No. 39, “Determining Whether Certain Organizations are Component Units”, GASB Statement No. 46, “Net Assets Restricted by Enabling Legislation” and GASB Technical Bulletin No. 2004-2, “Recognition of Pension and Other Postemployment Benefit Expenditures/Expense and Liabilities by Cost-Sharing Employers.”

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

GASB Statement No. 39 states that entities for which a primary government is not financially accountable may still be reported as component units based on the nature and significance of their relationship with the primary government.

GASB Statement No. 46 clarifies when net assets should be considered restricted based upon enabling legislation.

GASB Technical Bulletin No. 2004-2 addresses the amount that should be recognized as expenditure/expense and as a liability each period by employers participating in a cost-sharing multiple-employer pension and other postemployment benefit (OPEB) plans.

The implementation of GASB Statement No. 39 and GASB Statement No. 46 did not affect the presentation of the financial statements of the County. The implementation of GASB Technical Bulletin No. 2004-2 had the following effect on the fund balance of the major and nonmajor funds of the County as they were previously reported as of December 31, 2003.

| | General | Mental Health Board | Mental Retardation Board | Public Assistance |
|---|------------------------|--|--------------------------------|----------------------|
| Fund Balances, December 31, 2003 | \$2,403,280 | \$1,454,551 | \$23,405,078 | \$1,011,789 |
| Technical Bulletin No. 2004-2 | (71,981) | (1,781) | (39,872) | (24,905) |
| Adjusted Fund Balance, December 31, 2003 | <u>\$2,331,299</u> | <u>\$1,452,770</u> | <u>\$23,365,206</u> | <u>\$986,884</u> |
| | Children's Services | Special Assessment Debt Retirement | Other Governmental Funds | Total |
| Fund Balances, December 31, 2003 | \$4,213,919 | \$59,800 | (\$2,058,087) | \$30,490,330 |
| Technical Bulletin No. 2004-2 | (17,507) | 0 | (24,014) | (\$180,060) |
| Adjusted Fund Balance, December 31, 2003 | <u>\$4,196,412</u> | <u>\$59,800</u> | <u>(\$2,082,101)</u> | <u>\$30,310,270</u> |

Note 4 - Budgetary Basis of Accounting

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

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Outstanding year end encumbrances are treated as expenditures (budget) rather than as a reservation of fund balance (GAAP).
4. Investments reported at cost (budget) rather than fair value (GAAP).

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

5. Unreported cash represents amounts received but not included as revenue (budget) but included as revenue on operating statement (GAAP).

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

| Net Change in Fund Balance | | | | | |
|---|--------------------|---------------------------|--------------------------------|----------------------|------------------------|
| General and Major Special Revenue Funds | | | | | |
| | General | Mental Health Board | Mental Retardation Board | Public Assistance | Children's Services |
| GAAP Basis | \$2,078,478 | (\$91,438) | (\$1,072,488) | (\$131,653) | \$1,395,892 |
| Net Adjustment for | | | | | |
| Revenue Accruals | 119,115 | (181,721) | (301,243) | 5,593 | (232,876) |
| Unreported Cash | 111,378 | 0 | 300 | 0 | 0 |
| Beginning Fair Value | | | | | |
| Adjustment for Investments | (30,459) | 0 | (374) | 0 | 0 |
| Ending Fair Value | | | | | |
| Adjustment for Investments | (134,806) | 0 | (3,006) | 0 | 0 |
| Net Adjustment for | | | | | |
| Expenditure Accruals | 251,675 | (513,383) | 265,542 | 5,256 | (9,691) |
| Advance Out | (100,000) | 0 | 0 | 0 | 0 |
| Encumbrances | (211,105) | 0 | (1,466,667) | (654,098) | 0 |
| Budget Basis | <u>\$2,084,276</u> | <u>(\$786,542)</u> | <u>(\$2,577,936)</u> | <u>(\$774,902)</u> | <u>\$1,153,325</u> |

Note 5 - Accountability and Compliance

A. Accountability

The following funds had a deficit fund balance as of December 31, 2004:

| | |
|--------------------------------|-----------|
| Special Revenue Funds: | |
| Certificate of Title | \$164,170 |
| Capital Projects Funds: | |
| Courts Computer | 1,247,207 |
| Eastview/Heatherwood | 1,485,435 |
| Dog and Kennel Shelter | 1,493,542 |
| Road Improvement | 94,129 |
| Job and Family Renovation | 604,313 |
| Engineer | 653,783 |
| Energy/911 Notes | 23,515 |
| Phone System | 251,934 |

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

Richland County, Ohio
Notes to the Basic Financial Statements
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The deficits in the capital projects funds arose from the requirement to report bond anticipation note liabilities in the fund which received the note proceeds. The deficits will be alleviated when the bonds are issued or when the notes are paid.

B. Legal Compliance

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

| | <u>Appropriations</u> | <u>Expenditures</u> | <u>Excess</u> |
|-------------------------------|-----------------------|---------------------|---------------|
| Capital Projects Fund: | | | |
| Road and Bridge | \$1,437,214 | \$6,548,596 | (\$5,111,382) |

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

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

Note 6 - 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 demand 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. Beginning June 15, 2004, inactive monies could be deposited or invested with certain limitations in the following securities provided the County has filed a written investment policy 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;
3. Written repurchase agreements in the securities listed above;
4. Bond and other obligations of the State of Ohio or its political subdivisions;
5. Time certificates of deposits or savings or deposit accounts, including, but not limited to, passbook accounts;

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

6. No-load money market mutual funds;
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;
9. Commercial paper notes, corporate notes and bankers' acceptances; and
10. Debt interests rated at the time of purchase in the three highest 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. Bankers' acceptances must mature within 180 days. Commercial paper and corporate notes must mature within 270 days. All other investments 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. Payment 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.

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

Cash on Hand At year-end, the County had \$349,924 in undeposited cash on hand which is included on the financial statements of the County as part of "equity in pooled cash and cash equivalents."

Deposits At year-end, the carrying amount of the County's deposits was \$11,337,046 and the bank balance was \$14,015,858. Of the bank balance \$806,205 was covered by federal depository insurance and \$76,167 was covered by National Credit Union Association. The remaining amounts were uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust department in the County's name and all State statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

| | <u>Category 3</u> | <u>Carrying Value</u> | <u>Fair Value</u> |
|---|---------------------|---------------------------|-----------------------|
| Repurchase Agreements | \$4,895,705 | \$4,895,705 | \$4,895,705 |
| Federal Home Loan Bank Bonds | 23,630,995 | 23,630,995 | 23,630,995 |
| Federal Home Loan Mortgage Corporation Bonds | 3,963,120 | 3,963,120 | 3,963,120 |
| Federal National Mortgage Association Bonds | 4,134,220 | 4,134,220 | 4,134,220 |
| STAROhio | | 372,959 | 372,959 |
| Money Market Mutual Fund | | 15,209,069 | 15,209,069 |
| | <u>\$36,624,040</u> | <u>\$52,206,068</u> | <u>\$52,206,068</u> |
| Total | | | |

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

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

| | <u>Cash and Cash Equivalents/ Deposits</u> | <u>Investments</u> |
|---|--|---------------------|
| GASB Statement No. 9 | \$63,893,038 | \$0 |
| Investments which are part of a cash management pool: | | |
| Repurchase Agreements | (4,895,705) | 4,895,705 |
| Federal Home Loan Bank Bonds | (23,630,995) | 23,630,995 |
| Federal Home Loan Mortgage Corporation Bonds | (3,963,120) | 3,963,120 |
| Federal National Mortgage Association Bonds | (4,134,220) | 4,134,220 |
| STAROhio | (372,959) | 372,959 |
| Money Market Mutual Fund | (15,209,069) | 15,209,069 |
| Unreported Cash | (349,924) | 0 |
| | <u>\$11,337,046</u> | <u>\$52,206,068</u> |
| GASB Statement No. 3 | | |

Note 7 - Property Taxes

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Property tax revenue received during 2004 for real and public utility property taxes represents collections of 2003 taxes. Property tax payments received during 2004 for tangible personal property (other than public utility property) are for 2004 taxes.

2004 real property taxes are levied after October 1, 2004 on the assessed value as of January 1, 2004, the lien date. Assessed values are established by state law at 35 percent of appraised market value. 2004 real property taxes are collected in and intended to finance 2005.

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. 2004 public utility property taxes, which became a lien December 31, 2003, are levied after October 1, 2004, and are collected in 2005 with real property taxes.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

2004 tangible personal property taxes are levied after October 1, 2003, on the value as of December 31, 2003. Collections are made in 2004. Tangible personal property assessments are 25 percent of true value for capital assets and 23 percent for inventory.

The full tax rate for all County operations for the year ended December 31, 2004, was \$11.40 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2004 property tax receipts were based are as follows:

| | |
|----------------------------|-------------------------------|
| Real Property | \$1,700,226,030 |
| Public Utility | 103,529,130 |
| Tangible Personal Property | <u>306,622,655</u> |
| Total Assessed Value | <u><u>\$2,110,377,815</u></u> |

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

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

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Property taxes receivable represent real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2004, and for which there is an enforceable legal claim. In the general fund, the mental health board fund, the mental retardation board fund, the children's services fund and the dayspring fund, the entire receivable has been offset by deferred revenue since the current taxes were not levied to finance 2004 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as revenue while the remainder of the receivable is deferred.

Note 8 - Permissive Sales and Use Tax

In 2003, the County Commissioners by resolution increased the permissive sales and use tax from 1.25 percent to 1.50 percent on all retail sales, except sales of motor vehicles, made in the County, and on the storage, use, or consumption in the County of tangible personal property, including automobiles, not subject to the sales tax. This increase was only for 2003 and was reduced back to 1.25 starting January 1, 2004. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month. The State Auditor then has five days in which to draw the warrant payable to the County.

A receivable is recognized at year-end for amounts that will be received from sales which occurred during 2004. On a full accrual basis, the full amount of the receivable is recognized as revenue. On a modified accrual basis, the amount of the receivable that will be received outside of the available period is deferred.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

Note 9 - Receivables

Receivables at December 31, 2004, primarily consisted of taxes, interest, loans, special assessments, accounts (billings for user charged services, including unbilled utility services), and intergovernmental receivable arising from grants, entitlements and shared revenues. Management believes all receivables are fully collectible. Delinquent accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment. Special assessments expected to be collected in more than one year for the County amount to \$8,069,130. The County has \$1,442,379 in delinquent special assessments at December 31, 2004. A summary of the principal items of intergovernmental receivable follows:

Governmental Activities

| | |
|---|----------------------------|
| Local Government and Local Government | |
| Revenue Assistance | \$1,660,914 |
| Homestead and Rollback | 890,692 |
| Gasoline and Excise Tax | 2,382,933 |
| Victim Witness Grant and Subsidies | 88,767 |
| Mental Health Grant and Subsidies | 1,979,991 |
| MRDD Grant and Subsidies | 1,841,833 |
| Youth Services Grant and Subsidies | 290,625 |
| Children's Services Grant and Subsidies | 2,412,151 |
| Other Public Safety Grants and Subsidies | 337,498 |
| Homeland Securities Grants and Subsidies | 320,466 |
| Child Support Enforcement Agency Grants and Subsidies | 124,645 |
| Road and Bridge Grant and Subsidies | 976,266 |
| Miscellaneous | 442,994 |
| Total | <u><u>\$13,749,775</u></u> |

The community development block grant monies loaned to local businesses are reported as loans receivable and are also considered collectible in full.

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

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

Note 10 - Federal Food Stamp Program

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

| | |
|------------------------------|------------------------|
| Balance at beginning of year | \$27,166 |
| Amount issued | <u>(15,326)</u> |
| Balance at end of year | <u><u>\$11,840</u></u> |

Note 11 - Capital Assets

Capital asset activity for the year ended December 31, 2004, was as follows:

| | Balance 12/31/2003 | Additions | Reductions | Balance 12/31/2004 |
|---|----------------------------|---------------------------|-----------------------------|----------------------------|
| Governmental activities: | | | | |
| Capital assets not being depreciated: | | | | |
| Land | \$2,061,285 | \$41,588 | (\$41,780) | \$2,061,093 |
| Construction in progress | 2,426,570 | 799,147 | (2,336,410) | 889,307 |
| Total capital assets not being depreciated | <u>4,487,855</u> | <u>840,735</u> | <u>(2,378,190)</u> | <u>2,950,400</u> |
| Capital assets being depreciated: | | | | |
| Land improvements | 206,544 | 0 | (29,328) | 177,216 |
| Buildings | 26,589,715 | 3,506,790 | (58,765) | 30,037,740 |
| Machinery and equipment | 17,256,631 | 1,549,733 | (1,616,865) | 17,189,499 |
| Infrastructure | 87,275,093 | 2,844,887 | (859,997) | 89,259,983 |
| Total capital assets being depreciated | <u>131,327,983</u> | <u>7,901,410</u> | <u>(2,564,955)</u> | <u>136,664,438</u> |
| Accumulated Depreciation: | | | | |
| Land improvements | (38,645) | (9,874) | 4,921 | (43,598) |
| Buildings | (8,964,668) | (696,292) | 51,014 | (9,609,946) |
| Machinery and equipment | (10,452,452) | (1,307,728) | 1,549,030 | (10,211,150) |
| Infrastructure | (41,014,021) | (2,386,429) | 480,028 | (42,920,422) |
| Total accumulated depreciation | <u>(60,469,786)</u> | <u>(4,400,323) *</u> | <u>2,084,993</u> | <u>(62,785,116)</u> |
| Capital assets being depreciated, net | <u>70,858,197</u> | <u>3,501,087</u> | <u>(479,962)</u> | <u>73,879,322</u> |
| Governmental activities capital assets, net | <u><u>\$75,346,052</u></u> | <u><u>\$4,341,822</u></u> | <u><u>(\$2,858,152)</u></u> | <u><u>\$76,829,722</u></u> |

*Depreciation expense was charged to governmental activities as follows:

| | |
|-----------------------------|---------------------------|
| Governmental Activities: | |
| Legislative and Executive | \$312,081 |
| Judicial System | 187,129 |
| Public Safety | 245,188 |
| Public Works | 2,656,026 |
| Health | 722,513 |
| Human Services | 237,368 |
| Conservation and Recreation | 40,018 |
| Total Depreciation Expense | <u><u>\$4,400,323</u></u> |

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

| | Balance 12/31/2003 | Additions | Reductions | Balance 12/31/2004 |
|--|-----------------------|---------------|------------|-----------------------|
| Business-type activities: | | | | |
| Capital assets not being depreciated: | | | | |
| Land | \$31,000 | \$0 | \$0 | \$31,000 |
| Capital assets being depreciated: | | | | |
| Buildings | 6,419,587 | 0 | 0 | 6,419,587 |
| Machinery and equipment | 532,647 | 17,317 | (61,081) | 488,883 |
| Infrastructure | 28,938,800 | 0 | 0 | 28,938,800 |
| Total capital assets being depreciated | 35,891,034 | 17,317 | (61,081) | 35,847,270 |
| Accumulated Depreciation: | | | | |
| Buildings | (2,274,856) | (144,492) | 0 | (2,419,348) |
| Machinery and equipment | (171,295) | (37,054) | 23,868 | (184,481) |
| Infrastructure | (9,839,452) | (1,264,147) | 0 | (11,103,599) |
| Total accumulated depreciation | (12,285,603) | (1,445,693) | 23,868 | (13,707,428) |
| Capital assets being depreciated, net | 23,605,431 | (1,428,376) | (37,213) | 22,139,842 |
| Business-type activities capital assets, net | \$23,636,431 | (\$1,428,376) | (\$37,213) | \$22,170,842 |

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

Note 12 - Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2004, the County contracted with County Risk Sharing Authority (CORSA) for liability, property and crime insurance. The CORSA program has a \$2,500 deductible. Coverage provided by CORSA is as follows:

| | |
|---|-------------|
| General Liability | \$1,000,000 |
| Law Enforcement Professional Liability | 1,000,000 |
| Public Officials Errors and Omissions Liability | 1,000,000 |
| Automobile Liability | 1,000,000 |
| Uninsured Motorists Liability | 250,000 |
| Ohio Stop Gap (Additional Workers' Compensation Coverage) | 1,000,000 |
| Property | 119,722,217 |
| Equipment | 100,000,000 |
| Crime | 1,000,000 |
| Excess Liabilities | 5,000,000 |
| Medical Professional Liability | 6,000,000 |
| Sewer Line Coverage | 16,189,304 |
| Jail Doctor Coverage | 1,000,000 |
| Building in the Course of Construction | 9,604,718 |

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

For 2004, the County participated in the County Commissioners Association of Ohio Workers' Compensation Group Rating Plan (the Plan), an insurance purchasing pool. (See Note 20) The Plan is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The workers' compensation experience of the participating counties is calculated as one experience and a common premium rate is applied to all participants in the Plan. Each participant pays its workers' compensation premium to the State based on the rate for the Plan rather than its individual rate. In order to allocate the savings derived by formation of the Plan, and to maximize the number of participants in the Plan, the Plan's executive committee annually calculates the total savings which accrued to the Plan through its formation. This savings is then compared to the overall savings percentage of the Plan. The Plan's executive committee then collects rate contributions from or pays rate equalization rebates to the various participants. Participation in the Plan is limited to counties that can meet the Plan's selection criteria. The firm of Comp Management, Inc. provides administrative, cost control and actuarial services to the Plan. Each year, the County pays an enrollment fee to the Plan to cover the costs of administering the program.

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

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

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 \$2,029,177 at December 31, 2004 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 2003 and 2004 were:

| | <u>Beginning of Year</u> | <u>Year Claims</u> | <u>Payments</u> | <u>End of Year</u> |
|------|--------------------------|--------------------|-----------------|--------------------|
| 2003 | \$1,418,809 | \$8,105,392 | \$7,948,218 | \$1,575,983 |
| 2004 | 1,575,983 | 9,339,591 | 8,886,397 | 2,029,177 |

Richland County, Ohio
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Note 13 - Defined Benefit Retirement Plans

A. Ohio Public Employees Retirement System (OPERS)

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

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the traditional and combined plans. Members of the member directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642 or by calling (614) 222-6705 or (800) 222-7377.

For the year ended December 31, 2004, the members of all three plans, except those in law enforcement or public safety participating in the traditional plan, were required to contribute 8.5 percent of their annual covered salaries. Members participating in the traditional plan who were in law enforcement contributed 10.1 percent of their annual covered salary; members in public safety contributed 9 percent. The County's contribution rate for pension benefits for 2004 was 9.55 percent, except for those plan members in law enforcement or public safety. For those classifications, the County's pension contributions were 12.7 percent of covered payroll. The Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to the traditional and combined plans for the years ended December 31, 2004, 2003, and 2002 were \$3,991,883, \$3,498,593, and \$3,435,435 respectively; 89.32 percent has been contributed for 2004 and 100 percent for 2003 and 2002. Contributions to the member-directed plan for 2004 were \$39,945 made by the County and \$25,058 made by the plan members.

B. State Teachers Retirement System (STRS)

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

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service, or an allowance based on member contributions and earned interest matched by STRS Ohio funds times 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

Richland County, Ohio
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decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. DC and Combined Plan members will transfer to the Defined Benefit Plan during their fifth year of membership unless they permanently select the DC or Combined Plan. Existing members with less than five years of service credit as of June 30, 2001, were given the option of making a one time irrevocable decision to transfer their account balances from the existing DB Plan into the DC Plan or the Combined Plan. This option expired on December 31, 2001. Benefits are established by Chapter 3307 of the Ohio Revised Code.

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

For the year ended December 31, 2004, 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. 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.

The County's required contributions for pension obligations to the DB Plan for the years ended December 31, 2004, 2003, and 2002 were \$65,495, \$70,730, and \$67,562 respectively; 92.07 percent has been contributed for year 2004 and 100 percent for years 2003 and 2002. Neither the County nor the school for Mentally Retarded/Developmentally Disabled made contributions to the DC and Combined Plans for year 2004.

Note 14 - Postemployment Benefits

A. Ohio Public Employees Retirement System (OPERS)

The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit with either the traditional or combined plans. Health care coverage for disability recipients and primary survivor recipients is available. Members of the member-directed plan do not qualify for postretirement health care coverage. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit as described in *GASB Statement No. 12*. A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postretirement health care based on authority granted by State statute. The 2004 local government employer contribution rate was 13.55 percent of covered payroll (16.7 percent for public safety and law enforcement); 4.00 percent of covered payroll was the portion that was used to fund health care.

Benefits are advance-funded using the entry age normal actuarial cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2003, include a rate of return on investments of 8.00 percent, an annual increase in active employee total payroll of 4.00 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .50 percent and 6.3 percent based on additional annual pay increases. Health care premiums were assumed to increase between 1.00 and 6.00 percent annually for the next eight years and 4.00 percent annually after eight years.

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

The number of active contributing participants in the traditional and combined plans was 369,885. Actual employer contributions for 2004 which were used to fund postemployment benefits were \$1,634,512. The actual contribution and the actuarially required contribution amounts are the same. OPERS's net assets available for payment of benefits at December 31, 2003, (the latest information available) were \$10.5 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$26.9 billion and \$16.4 billion, respectively.

On September 9, 2004, the OPERS Retirement Board adopted a Health Care Preservation Plan (HCPP) with an effective date of January 1, 2007. The HCPP restructures OPERS' health care coverage to improve the financial solvency of the fund in response to increasing health care costs.

B. State Teachers Retirement System (STRS)

The County provides comprehensive health care benefits to retired teachers and their dependents through the State Teachers Retirement System (STRSOHio). Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare premiums. Benefit provisions and the obligations to contribute are established by STRSOHio based on authority granted by State statute. Benefits are funded on a pay-as-you-go basis.

All retirees from the DB and Combined Plans and their dependents are eligible for health care coverage. The STRS Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRSOHio. All benefit recipients pay a portion of the health care cost in the form of a monthly premium. By law, the cost of coverage paid from STRSOHio funds is included in the employer contribution rate, currently 14 percent of covered payroll. For the year ended December 31, 2004, the STRS Board allocated employer contributions equal to 1.0 percent of covered payroll to the Health Care Stabilization Fund. For the County, this amount equaled \$5,038 for year 2004.

STRSOHio pays health care benefits from the Health Care Stabilization Fund. At June 30, 2004, (the latest information available) the balance in the Fund was \$3.1 billion. For the year ended June 30, 2004, net health care costs paid by STRSOHio were \$268,739,000 and STRSOHio had 111,853 eligible benefit recipients.

Note 15 - Compensated Absences

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

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For the Year Ended December 31, 2004

Note 16 - Capital Leases - Lessee Disclosure

During 1985, the County entered into a capital lease for a building. The lease meets the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13 "Accounting for Leases", which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Capital lease payments are reflected as debt service expenditures in the basic financial statements for the governmental funds. The building 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 2004 totaled \$267.

The asset acquired through a capital lease is as follows:

| | Governmental Activities |
|--------------------------------|----------------------------|
| Asset: | |
| Building | \$1,680,914 |
| Less: Accumulated depreciation | (747,073) |
| Total | \$933,841 |

Future minimum lease payments are as follows:

| Year | Amount |
|---|-------------|
| 2005 | \$175,000 |
| 2006 | 175,000 |
| 2007 | 175,000 |
| 2008 | 175,000 |
| 2009 | 175,000 |
| 2010-2014 | 875,000 |
| 2015-2019 | 875,000 |
| 2020-2024 | 875,000 |
| 2025-2029 | 875,000 |
| 2030-2034 | 875,000 |
| 2035-2039 | 875,000 |
| 2040-2044 | 875,000 |
| 2045-2049 | 875,000 |
| 2050-2054 | 875,000 |
| 2055-2059 | 875,000 |
| 2060-2064 | 875,000 |
| 2065-2066 | 262,500 |
| Total | 10,762,500 |
| Less: Amount Representing Interest | (9,098,523) |
| Present Value of Net Minimum Lease Payments | \$1,663,977 |

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For the Year Ended December 31, 2004

Note 17 - Long-Term Debt

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

| | Original Issue Date | Interest Rate | Original Issue Amount |
|---|------------------------|------------------|--------------------------|
| General Obligation Bonds | | | |
| Series B Human Services | 1988 | 0.05-15% | \$937,116 |
| Series B Refuse Station Building | 1988 | 0.05-15 | 1,207,884 |
| Series A Park Building | | | |
| Acquisition and Renovation | 1990 | 9.45 | 470,000 |
| Capital Facilities | 1997 | 4.15-5.55 | 5,720,000 |
| Capital Facilities Refunding | 1998 | 3.75-4.35 | 2,170,000 |
| Health Facility Improvements | 1992 | 5.6-6.0 | 910,000 |
| Juvenile Detention Center Improvements | 2001 | 4.47-5.07 | 2,345,634 |
| Capital Facilities Refunding and Improvements | 2004 | 2.5-3.5 | 2,355,000 |
| Special Assessment Bonds | | | |
| Crestwood Hills Sewer Improvement | 1988 | 7.50 | 805,000 |
| Series A Hanna Road and I-71 Sewers | 1988 | 0.05-15 | 3,755,000 |
| Madison Sewer Improvement | 1995 | 3.80-6.95 | 9,750,000 |
| Marlow Heights Sewer | 1999 | 4.0-5.75 | 740,000 |
| Sanitary Sewer District Improvements | 2001 | 4.47-5.07 | 826,366 |

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

| | Outstanding 12/31/2003 | Additions | Reductions | Outstanding 12/31/2004 | Amounts Due in One Year |
|--|---------------------------|------------------|------------------|---------------------------|----------------------------|
| Governmental Activities: | | | | | |
| General Obligation Bonds: | | | | | |
| Series B Human Services | \$431,264 | \$0 | \$58,981 | \$372,283 | \$63,351 |
| Series B Refuse Station Building | 543,737 | 0 | 76,019 | 467,718 | 81,649 |
| Series A Park Building | | | | | |
| Acquisition and Renovation | 270,000 | 0 | 30,000 | 240,000 | 30,000 |
| Capital Facilities | 3,425,000 | 0 | 350,000 | 3,075,000 | 365,000 |
| Capital Facilities Refunding | 1,510,000 | 0 | 155,000 | 1,355,000 | 155,000 |
| Health Facility Improvements | 530,000 | 0 | 45,000 | 485,000 | 485,000 |
| Juvenile Detention Center Improvements | 2,126,003 | 0 | 92,438 | 2,033,565 | 92,438 |
| Unamortized Premium | 50,113 | 0 | 2,948 | 47,165 | 0 |
| Capital Facilities Refunding and Improvement | 0 | 2,355,000 | 0 | 2,355,000 | 300,000 |
| Unamortized Discount | 0 | (24,160) | 0 | (24,160) | 0 |
| Total General Obligation Bonds | 8,886,117 | 2,330,840 | 810,386 | 10,406,571 | 1,572,438 |
| Special Assessment Debt with Governmental Commitment: | | | | | |
| Crestwood Hills Sewer Improvement | 200,000 | 0 | 40,000 | 160,000 | 40,000 |
| Series A Hanna Road and I-71 Sewers | 1,715,000 | 0 | 235,000 | 1,480,000 | 255,000 |
| Madison Sewer Improvement | 6,950,000 | 0 | 425,000 | 6,525,000 | 445,000 |
| Marlow Heights Sewer | 655,000 | 0 | 25,000 | 630,000 | 25,000 |
| Sanitary Sewer District Improvements | 748,997 | 0 | 32,563 | 716,434 | 32,563 |
| Unamortized Premium | 17,655 | 0 | 1,039 | 16,616 | 0 |
| Total Special Assessment Bonds | \$10,286,652 | \$0 | \$758,602 | \$9,528,050 | \$797,563 |

(continued)

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| | Outstanding 12/31/2003 | Additions | Reductions | Outstanding 12/31/2004 | Amounts Due in One Year |
|---|---------------------------|-------------|-------------|---------------------------|----------------------------|
| Other General Long-Term Obligations: | | | | | |
| Compensated Absences | \$2,672,991 | \$2,181,256 | \$1,369,345 | \$3,484,902 | \$1,775,110 |
| Capital Leases | 1,664,244 | 0 | 267 | 1,663,977 | 296 |
| Total Other General Long-Term Obligations | 4,337,235 | 2,181,256 | 1,369,612 | 5,148,879 | 1,775,406 |
| Total Governmental Activities | \$23,510,004 | \$4,512,096 | \$2,938,600 | \$25,083,500 | \$4,145,407 |
| Business-Type Activities | | | | | |
| Compensated Absences | \$32,979 | \$19,452 | \$6,124 | \$46,307 | \$14,602 |

On December 1, 2004, the County issued \$2,355,000 in general obligation bonds with a discount of \$24,160 and interest rates varying from 2.50 percent to 3.50 percent. Proceeds were used to retire \$485,000 of outstanding Health Facility Improvement general obligation bonds and \$1,800,000 Capital Facilities bond anticipation notes.

\$485,000 was paid to the bond holders to retire the Health Facility Improvement bonds in January 2005. The County decreased its total debt service payments by \$59,011 as a result of the current refunding. The County also incurred an economic gain (difference between the present values of the old and new debt service payments) of \$44,588.

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 (\$4,810,012) and from taxes.

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

The Series A and B general obligation and special assessment bonds maturing on or after December 1, 2004 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, 2004, at the redemption prices (expressed as percentages of the principal amount redeemed) set forth below:

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

The Capital Facilities general obligation bonds maturing on or after December 1, 2004 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, 2004, at the redemption prices (expressed as percentages of the principal amount redeemed) set forth below:

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

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

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, 2004, are an overall debt margin of \$35,908,319 and an unvoted debt margin of \$5,557,677.

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

| Year | Governmental Activities | | | |
|-----------|--------------------------------|--------------------|--------------------------------|--------------------|
| | General Obligation Bonds | | Special Assessment Bonds | |
| | Principal | Interest | Principal | Interest |
| 2005 | 1,572,438 | 480,654 | 797,563 | 518,257 |
| 2006 | 932,438 | 401,677 | 837,563 | 471,839 |
| 2007 | 976,135 | 359,768 | 883,865 | 422,411 |
| 2008 | 1,014,829 | 314,650 | 930,168 | 369,650 |
| 2009 | 1,068,530 | 279,598 | 946,465 | 336,932 |
| 2010-2014 | 3,017,904 | 871,656 | 3,682,099 | 1,043,197 |
| 2015-2019 | 1,616,476 | 275,786 | 1,303,526 | 170,543 |
| 2020 | 184,816 | 9,429 | 130,185 | 7,059 |
| Total | <u>\$10,383,566</u> | <u>\$2,993,218</u> | <u>\$9,511,434</u> | <u>\$3,339,888</u> |

Richland County, Ohio
Notes to the Basic Financial Statements
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Note 18 - Notes Payable

A summary of the note transactions for the year ended December 31, 2004, follows:

| | Outstanding 12/31/2003 | Issued | Retired | Outstanding 12/31/2004 |
|--|---------------------------|---------------------|--------------------|---------------------------|
| Capital Projects Funds: | | | | |
| 1.47-2.15% Road Improvement Note | \$120,000 | \$120,000 | \$120,000 | \$120,000 |
| 1.5% Court Computers | 1,502,000 | 1,192,000 | 1,502,000 | 1,192,000 |
| 2.5% Energy Conservation | 372,000 | 318,000 | 372,000 | 318,000 |
| 1.47-2.25% Dog and Kennel | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 |
| 1.47-2.25% Job and Family Renovations | 600,000 | 600,000 | 600,000 | 600,000 |
| 1.47-3.0% Child Support Enforcement Agency | 1,536,000 | 3,000,000 | 1,536,000 | 3,000,000 |
| 3.0% Geographic Information System | 0 | 1,000,000 | 0 | 1,000,000 |
| 2.25% Phone System | 0 | 1,500,000 | 0 | 1,500,000 |
| 1.51% Capital Facilities Note | 2,500,000 | 0 | 2,500,000 | 0 |
| 1.47-2.15% Road Improvement Note | 880,000 | 880,000 | 880,000 | 880,000 |
| Total Capital Projects Funds | 9,010,000 | 10,110,000 | 9,010,000 | 10,110,000 |
| Debt Service Fund: | | | | |
| 2.6% Special Economic Development | 0 | 565,000 | 0 | 565,000 |
| Total Notes Payable | \$9,010,000 | \$10,675,000 | \$9,010,000 | \$10,675,000 |

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

Note 19 – Internal Balances

Interfund receivables/payables balances at December 31, 2004, consist of the following individual fund receivables and payables:

| Interfund Payable | Interfund Receivable General |
|--------------------------|---------------------------------|
| Nonmajor Funds | \$124,815 |
| Mental Health Board | 2,262 |
| Mental Retardation Board | 2,262 |
| Public Assistance | 1,131 |
| Children's Services | 36,350 |
| Total Governmental Funds | 166,820 |
| Sewer Enterprise Fund | 1,132 |
| Total | \$167,952 |

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The children's services fund and the child support enforcement agency fund owe \$34,088 and \$22,553, respectively, to the general fund for reimbursement of expenses. Children's services, mental health board, mental retardation board, public assistance, child support enforcement agency, dayspring, and sewer owe a total of \$11,311 to the general fund for their share of audit costs. During 2004, the general fund advanced \$100,000 to the dayspring special revenue fund. All interfund balances will be repaid within one year.

Interfund transfers for the year ended December 31, 2004, consisted of the following:

| Transfer to | Transfer From | | | | | Totals |
|---|--------------------|---------------------|-------------------|--------------------|------------------|--------------------|
| | General | Mental Health Board | Public Assistance | Nonmajor Funds | Sewer Fund | |
| Nonmajor Funds | \$2,184,945 | \$200,000 | \$175,000 | \$2,569,893 | \$168,419 | 5,298,257 |
| Children's Services Fund | 50,000 | 0 | 0 | 0 | 0 | 50,000 |
| Special Assessment Debt Retirement Fund | 0 | 0 | 0 | 0 | 82,081 | 82,081 |
| Internal Service Fund | 47 | 0 | 0 | 0 | 0 | 47 |
| | <u>\$2,234,992</u> | <u>\$200,000</u> | <u>\$175,000</u> | <u>\$2,569,893</u> | <u>\$250,500</u> | <u>\$5,430,385</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.

Note 20 - Public Entity Risk Pools

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

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

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of 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 2004 was \$447,242.

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

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

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

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

Note 21 – Joint Venture

County Regional Planning Commission

The County participates in the Richland County Regional Planning Commission (the Commission), which is a statutorily created political subdivision of the State. The Commission is a joint venture among Richland County, municipalities and townships. Of the fifty board members, the County appoints eight. Each member's control over the operation of the Commission is limited to its representation on the board. The Commission makes studies, maps, plans, recommendations and reports concerning the physical, environmental, social, economic, and governmental characteristics, functions, and services of the County. Continued existence of the Commission is dependent on the County's continued participation; however, the County does not have an equity interest in the Commission. The Commission is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2004, the County contributed \$40,000 which represents 6.95 percent of revenues received. Complete financial statements can be obtained from the Regional Planning Commission, Richland County, Ohio.

Note 22 – Jointly Governed Organizations

A. Richland County Regional Solid Waste Management Authority

The Richland County Regional Solid Waste Management Authority (the Authority) is a jointly governed organization. The purpose of this Authority is the development of a long-term solution to the management of solid waste in Richland County. The Board of Trustees is made up of seven members. These members consist of one Richland County Commissioner or designee appointed by the Commissioners, one township trustee elected by the 18 township trustee units, the mayor of Mansfield or her designee, the Commissioner of the Mansfield-Ontario-Richland County Board of Health or designee, one person appointed representing industrial, commercial or institutional generators, one person representing the general interests of the citizens of Richland County and one person representing the public pursuant to the Ohio Revised Code. The County did not contribute to the Authority during 2004.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

B. Richland County Youth and Family Council

The Richland County Youth and Family Council (the Council) is a jointly governed organization between the Richland County Mental Health Board, Richland County Children Services Board, Mansfield City Schools, Richland County School Board, Mansfield-Ontario-Richland County Board of Health, and the Richland County Board of MR/DD. The Council coordinates for the purpose of elimination of duplication and increase service for children and families in Richland County. The Council is governed by a board of trustees consisting of a representative from each participant, the Judge of Domestic Relations and Juvenile Court of Richland County and three members from the Advisory Committee. The degree of control exercised by any participating entity is limited to its representation on the Board. The County does not maintain an ongoing financial interest in or an ongoing financial responsibility for the Council. Mansfield City Schools acts as the fiscal agent for the Council. The County did not contribute to the Council during 2004.

Note 23 - Related Organizations

A. Richland County Metropolitan Park District

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

B. Richland County Transit Board

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

C. Mansfield/Richland County Public Library

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

Note 24 - Contingent Liabilities

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

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

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, 2004, there were three series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of \$45,710,000.

Note 26 - Related Party Transactions

During 2004, 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 \$20,027 for such contributions. Richland Newhope Industries, Inc. recorded operating revenues and expenses at cost or fair value as applicable, to the extent the contribution is related to the vocational purpose of the Workshop. Additional habilitative services provided directly to Workshop clients by the County amounted to \$3,197,201.

Note 27 - Component Unit

A. Summary of Significant Accounting Policies

Nature of Organization - Richland Newhope Industries, Inc. (the Workshop) is a non-profit sheltered workshop providing vocationally-oriented services to mentally retarded and developmentally disabled adults in Richland County. The Workshop is primarily funded by the Richland County Board of MR/DD as disclosed in the related party transactions note. Major departmental programs include (with the percentage of revenue derived in each department in the current year) Subcontract (40%), Community Services (25%), Manufacturing (30%), and Document Imaging (5%).

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

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

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.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

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

Permanently restricted net assets comprise those assets contributed to the Workshop by donors who have indicated an intention that the assets are to remain in perpetuity as permanent endowments of the Workshop. Investment income generated by these assets is reported as unrestricted or temporarily restricted, depending upon whether the donors have limited the expenditure of income to a particular purpose or purposes or have indicated that such income is to be available for the general purposes of the Workshop. At August 31, 2004, all of the assets of the Workshop are unrestricted.

Contributions - Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions. All of the Workshop's contributions are considered to be available for unrestricted use unless specifically restricted by donor. Donated materials and equipment are reflected as contributions in the accompanying statements at their estimated values at date of receipt. Contributed services have been recognized as contributions to the extent the total amount that could have been charged for these services exceeds the amount actually charged. As of August 31, 2004, all of the Workshop's contributions were unrestricted.

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

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

| | |
|--|-----------|
| Manufacturing Materials | \$83,554 |
| Manufacturing Work In Process and Finished Goods | 26,359 |
| Subcontract Materials, Supplies and Work In Process | 21,886 |
| Document Management Supplies and Work In Process | 4,426 |
| CS Supplies | 3,680 |
| Total | \$139,905 |

Property and Equipment - It is the Workshop's policy to capitalize expenditures 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 expenditures which materially increase values or extend useful lives are capitalized.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

During the year ended August 31, 2004, depreciation expense was \$75,426. A summary of the component unit's capital assets at August 31, 2004, follows:

| | |
|---------------------------------------|-----------|
| Capital assets not being depreciated: | |
| Land and Land Improvements | \$137,604 |
| Other Capital Assets, Net: | |
| Buildings and Improvements | 603,636 |
| Vehicles | 142,255 |
| Furniture and Office Equipment | 62,921 |
| Shop Equipment | 589,351 |
| Subtotal | 1,535,767 |
| Less: Accumulated Depreciation | (753,415) |
| Total | \$782,352 |

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

Advertising Costs - Advertising costs are expensed as incurred. Advertising expense was \$29,202 for the year ended August 31, 2004.

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, 2004 were \$6,780.

B. Cash and Cash Equivalents

Cash and cash equivalents consist of the following:

| | |
|-------------------------|-------------|
| Petty Cash | \$300 |
| Cash in Bank - Checking | 520,564 |
| Certificates of Deposit | 1,375,370 |
| Total | \$1,896,234 |

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

The certificates of deposit consist of the following:

| Bank | Interest Rate | Date Due | Amount |
|--------------------------------|---------------|----------|--------------------|
| Mechanics Savings Bank | 1.50% | 04/21/05 | \$105,070 |
| KeyBank | 2.62 | 12/21/05 | 60,263 |
| KeyBank | 2.62 | 12/21/05 | 55,697 |
| First Merit Bank | 1.98 | 04/30/05 | 209,535 |
| United Bank | 1.65 | 01/05/05 | 100,823 |
| Home Savings Bank | 1.39 | 01/09/05 | 100,665 |
| First Knox National Bank | 3.72 | 02/26/05 | 93,094 |
| Empire Affiliates Credit Union | 1.75 | 01/08/05 | 101,137 |
| Sutton Bank | 2.48 | 05/26/05 | 122,253 |
| United Bank | 2.55 | 10/19/04 | 103,870 |
| First National Bank of Shelby | 1.60 | 07/24/05 | 104,006 |
| Richland Bank | 3.45 | 09/18/04 | 14,249 |
| Richland Bank | 1.90 | 09/24/04 | 107,118 |
| Galion Building and Loan | 2.25 | 05/17/06 | 97,590 |
| | | | <u>\$1,375,370</u> |

C. Accrued Vacation and Sick Pay

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

Vacation pay is accrued 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, 2004 is \$6,477.

D. In-Kind Contributions

During the year ended August 31, 2004, the Richland County Board of MR/DD provided facilities, certain equipment, transportation, and salaries for administration, implementation, and supervision of programs to Richland Newhope Industries, Inc. Of the total support received, \$20,027 is considered directly related to the vocational purposes of the Workshop. This support is recorded as both an income and expense. The breakdown of these items is as follows:

| | |
|--------------------------|-----------------|
| Income | |
| Contributions | <u>\$20,027</u> |
| Expenses | |
| Direct services salaries | 10,823 |
| Building/capital costs | 373 |
| Administrative costs | 5,786 |
| Building services costs | 3,045 |
| | <u>\$20,027</u> |

Additional habilitative services provided directly to the Workshop clients by Richland County amounted to approximately \$3,197,201 for the year ended August 31, 2004.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

E. Contingencies

The Workshop maintains its checking, savings, and certificate of deposits in financial institutions located in the north central Ohio area. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) for banks and the National Credit Union Administration (NCUA) for credit unions up to \$100,000 per financial institution. At August 31, 2004, the Workshop's uninsured account balances total \$839,013.

F. Major Customers

During the year ended August 31, 2004, the Workshop had one major customer whose revenues exceeded 10 percent of total revenues. The total revenue from this customer was \$307,887. Accounts receivable from this customer totaled \$41,222 at August 31, 2004.

G. Rental Income

During the year ended August 31, 1999, the Workshop entered into an agreement with the Richland County Board of Mental Retardation and Developmental Disabilities for the rental of space at the Workshop's 971 West Longview Avenue and 67 North Willis Avenue buildings. The agreement requires monthly rental of \$0.40 per square foot of space. The agreement can be terminated by any party with 30 days notice. Included in other revenue on the statement of activities for the year ended August 31, 2004 is rental income of \$10,708.

H. Related Party Transactions

In addition to the items mentioned in Notes D and G above, the Workshop provides services to the Richland County Board of MR/DD. During the year ended August 31, 2004, the Workshop received total revenues from the Board of \$15,900 and had a receivable of \$5,957 at August 31, 2004.

In addition to the amounts paid to the Board for the food services department, the Workshop paid the Board \$51,666 for services during the year ended August 31, 2004. There were no accounts payable to the Board at August 31, 2003.

Note 28 – Donor-Restricted Endowments

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

**Combining Statements and
Individual Fund Schedules**

Richland County, Ohio

Fund Descriptions - Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

(continued)

Richland County, Ohio

Fund Descriptions
Nonmajor Special Revenue Funds
(continued)

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

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

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

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

Other Public Safety Fund - Smaller special revenue funds operated by the County for public safety purposes and subsidized in part by local, State and Federal monies as well as miscellaneous sources. During 2004, the County had several funds with small cash balances and no budgetary activity. Therefore, budgetary information is not provided for these funds. The other public safety funds are as follows:

Sheriff K-9 Fund
Enforcement and Education Fund
Law Enforcement Fund
Drug Law Enforcement Fund
Drug Abuse Resistance Education Fund
Commissary Rotary Jail Fund
Community Policing Fund
Speed DUI Fund
Intensive Supervision Fund
Sanction Cost Reimbursement Fund
Big Wheel Fund
Jail Education Program Fund
Prisoner Incentive Fund
Law Enforcement Block Grant Fund
Third Grade Safety Belt Fund
Department of Justice Fund
Voting Equipment Fund
Pre-Disaster Mitigation Fund
Gun Prosecutor Grant Fund

(continued)

Richland County, Ohio

Fund Descriptions
Nonmajor Special Revenue Funds
(continued)

Other Fund - Smaller special revenue funds operated by the County and subsidized in part by local, State and Federal monies as well as miscellaneous sources. During 2004, the County had several funds with small cash balances and no budgetary activity. Therefore, budgetary information is not provided for these funds. The other funds are as follows:

Workforce Investment Act Fund
Help America Vote Act Fund
Domestic Violence Fund
Probate Conduct of Business Fund
Prepayment of Interest Fund
Economic Development Fund
Bike Trail Maintenance Fund
Veterans' Cemetery Fund
Veterans' Transportation Fund
Victim Witness Program Fund
Mediation Fund
Probate Court Mediation Fund
Common Pleas Security Fund
Ditch Maintenance Fund
MRDD Gift Fund
Federal Emergency Management Agency Fund
Terrorism Consequence Management Preparedness Grant Fund
911 Emergency on Call Center Fund
Exercise Grant Fund
Screening and Diversion Fund

Nonmajor Debt Service Fund

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

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

Nonmajor Capital Projects Funds

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

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

Richland County, Ohio

Fund Descriptions
Nonmajor Capital Projects Funds

(continued)

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

Visitor's Convention Center Fund - To account for revenues and expenditures to provide for the study of a convention center. This fund did not have any budgetary activity in 2004, therefore, budgetary information is not provided.

Regional Correction Juvenile Facility Fund - To account for monies that provide for the study of a six county regional juvenile community corrections facility. This fund did not have any budgetary activity in 2004, therefore, budgetary information is not provided.

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

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

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

Gorman Nature Capital Improvement Fund - To account for renovation of the Gorman Nature Center. This fund did not have any budgetary activity in 2004, therefore, budgetary information is not provided.

Multi-Agency Building Fund - To account for the note proceeds used for the construction of a new building that houses several county agencies. This fund did not have any budgetary activity in 2004, therefore, budgetary information is not provided.

Children's Services Building Fund - To account for note proceeds that are used for the children's services building renovation. This fund did not have any budgetary activity in 2004, therefore, budgetary information is not provided.

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

Beatty Clinic Fund - To account for bond proceeds and transfers for the construction of a new facility for the Mansfield-Ontario-Richland County Board Health. This fund did not have any budgetary activity in 2004, therefore, budgetary information is not provided.

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

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

Richland County, Ohio

Fund Descriptions
Nonmajor Capital Projects Funds
(continued)

Bike Trail Improvement Fund - To account for grant monies received to work on the County's bike trail.

Rocky Fork Improvement Fund - To account for special assessments that have been collected for the improvement of existing ditches. This fund did not have any budgetary activity in 2004, therefore, budgetary information is not provided.

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

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

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

Road Improvement Fund - To account for monies that provide for the improvement of Noble Road, Base Line Road and London W. Road. This fund did not have any budgetary activity in 2004, therefore, budgetary information is not provided.

Job and Family Renovation Fund - To account for the monies that provide for the renovations at the Job and Family Services building. This fund did not have any budgetary activity in 2004, therefore, budgetary information is not provided.

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

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

Homeland Security Fund - To account for the monies received from the United States Department of Homeland Security's Office of Domestic Preparedness.

Phone System Fund - To account for the monies that provide for the equipment and installation of the county Government Phone System.

Richland County, Ohio

Fund Descriptions
Nonmajor Permanent Fund

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

A G Cuning Trust Fund - To account for and distribute monies to the MRDD Gift fund on a quarterly or semi annual basis. This fund did not have any budgetary activity in 2004, therefore, budgetary information is not provided.

Richland County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2004

| | Nonmajor Special Revenue Funds | Nonmajor Debt Service Fund | Nonmajor Capital Projects Funds | Nonmajor Permanent Fund | Total Nonmajor Governmental Funds |
|---|---|-------------------------------------|--|-------------------------------|--|
| Assets | | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$4,181,409 | \$1,145,019 | \$5,810,093 | \$100,314 | \$11,236,835 |
| Cash and Cash Equivalents | | | | | |
| In Segregated Accounts | 13,816 | 0 | 800 | 0 | 14,616 |
| Materials and Supplies Inventory | 435,927 | 0 | 0 | 0 | 435,927 |
| Accounts Receivable | 62,748 | 557,784 | 0 | 0 | 620,532 |
| Intergovernmental Receivable | 3,066,664 | 0 | 1,603,234 | 0 | 4,669,898 |
| Property Taxes Receivable | 784,869 | 0 | 0 | 0 | 784,869 |
| Property Special Assessments Receivable | 80,759 | 0 | 0 | 0 | 80,759 |
| Loans Receivable | 368,924 | 0 | 0 | 0 | 368,924 |
| <i>Total Assets</i> | <u>\$8,995,116</u> | <u>\$1,702,803</u> | <u>7,414,127</u> | <u>\$100,314</u> | <u>\$18,212,360</u> |
| Liabilities and Fund Balances | | | | | |
| Liabilities | | | | | |
| Accounts Payable | \$418,627 | \$0 | \$71,890 | \$0 | \$490,517 |
| Contracts Payable | 15,401 | 0 | 1,522,803 | 0 | 1,538,204 |
| Accrued Wages | 218,847 | 0 | 0 | 0 | 218,847 |
| Interfund Payable | 124,815 | 0 | 0 | 0 | 124,815 |
| Intergovernmental Payable | 892,115 | 0 | 737 | 0 | 892,852 |
| Deferred Revenue | 3,274,119 | 557,784 | 554,485 | 0 | 4,386,388 |
| Accrued Interest Payable | 0 | 7,549 | 67,948 | 0 | 75,497 |
| Notes Payable | 0 | 565,000 | 10,110,000 | 0 | 10,675,000 |
| <i>Total Liabilities</i> | <u>4,943,924</u> | <u>1,130,333</u> | <u>12,327,863</u> | <u>0</u> | <u>18,402,120</u> |
| Fund Balances | | | | | |
| Reserved for Encumbrances | 96,566 | 0 | 0 | 0 | 96,566 |
| Reserved for Loans Receivable | 368,924 | 0 | 0 | 0 | 368,924 |
| Reserved for Mental Retardation and Developmental Disability Gifts Endowment | 0 | 0 | 0 | 100,314 | 100,314 |
| Unreserved, Undesignated (Deficit), Reported in: | | | | | |
| Special Revenue Funds | 3,585,702 | 0 | 0 | 0 | 3,585,702 |
| Debt Service Funds | 0 | 572,470 | 0 | 0 | 572,470 |
| Capital Projects Funds | 0 | 0 | (4,913,736) | 0 | (4,913,736) |
| <i>Total Fund Balances (Deficit)</i> | <u>4,051,192</u> | <u>572,470</u> | <u>(4,913,736)</u> | <u>100,314</u> | <u>(189,760)</u> |
| <i>Total Liabilities and Fund Balances</i> | <u>\$8,995,116</u> | <u>\$1,702,803</u> | <u>\$7,414,127</u> | <u>\$100,314</u> | <u>\$18,212,360</u> |

Richland County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2004

| | Certificate of Title | Dog and Kennel | Real Estate Assessment |
|---|-------------------------|-------------------|---------------------------|
| Assets | | | |
| Equity in Pooled Cash and Cash Equivalents | \$318,800 | \$107,404 | \$177,185 |
| Cash and Cash Equivalents: | | | |
| In Segregated Accounts | 0 | 0 | 0 |
| Materials and Supplies Inventory | 0 | 3,105 | 0 |
| Accounts Receivable | 0 | 0 | 0 |
| Intergovernmental Receivable | 0 | 30,302 | 0 |
| Property Taxes Receivable | 0 | 0 | 0 |
| Special Assessments Receivable | 0 | 0 | 0 |
| Loans Receivable | 0 | 0 | 0 |
| <i>Total Assets</i> | <u>\$318,800</u> | <u>\$140,811</u> | <u>\$177,185</u> |
| Liabilities and Fund Balances | | | |
| Liabilities | | | |
| Accounts Payable | \$14,311 | \$11,408 | \$1,266 |
| Contracts Payable | 0 | 0 | 0 |
| Accrued Wages | 14,733 | 9,004 | 0 |
| Interfund Payable | 0 | 0 | 0 |
| Intergovernmental Payable | 453,926 | 10,082 | 21,893 |
| Deferred Revenue | 0 | 30,000 | 0 |
| <i>Total Liabilities</i> | <u>482,970</u> | <u>60,494</u> | <u>23,159</u> |
| Fund Balances | | | |
| Reserved for Encumbrances | 0 | 0 | 0 |
| Reserved for Loans Receivable | 0 | 0 | 0 |
| Unreserved, Undesignated (Deficit) | (164,170) | 80,317 | 154,026 |
| <i>Total Fund Balances (Deficit)</i> | <u>(164,170)</u> | <u>80,317</u> | <u>154,026</u> |
| <i>Total Liabilities and Fund Balances</i> | <u>\$318,800</u> | <u>\$140,811</u> | <u>\$177,185</u> |

| <u>Motor Vehicle License and Gas Tax</u> | <u>Divorce Orientation Program</u> | <u>Indigent Guardianship</u> | <u>Court Computers</u> | <u>Dayspring</u> |
|--|--|----------------------------------|----------------------------|--------------------|
| \$379,710 | \$8,876 | \$58,421 | \$314,724 | \$285,850 |
| 0 | 0 | 0 | 0 | 0 |
| 421,344 | 0 | 0 | 0 | 5,607 |
| 265 | 0 | 1,750 | 2,871 | 39,410 |
| 2,116,901 | 0 | 0 | 0 | 48,728 |
| 0 | 0 | 0 | 0 | 784,869 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| <u>\$2,918,220</u> | <u>\$8,876</u> | <u>\$60,171</u> | <u>\$317,595</u> | <u>\$1,164,464</u> |
| \$187,185 | \$0 | \$20,222 | \$3,160 | \$16,701 |
| 0 | 0 | 0 | 0 | 0 |
| 94,405 | 0 | 0 | 0 | 31,866 |
| 0 | 0 | 0 | 0 | 101,131 |
| 65,809 | 0 | 0 | 0 | 15,419 |
| 1,759,105 | 0 | 0 | 0 | 831,376 |
| <u>2,106,504</u> | <u>0</u> | <u>20,222</u> | <u>3,160</u> | <u>996,493</u> |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 811,716 | 8,876 | 39,949 | 314,435 | 167,971 |
| <u>811,716</u> | <u>8,876</u> | <u>39,949</u> | <u>314,435</u> | <u>167,971</u> |
| <u>\$2,918,220</u> | <u>\$8,876</u> | <u>\$60,171</u> | <u>\$317,595</u> | <u>\$1,164,464</u> |

(continued)

Richland County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2004

| | Child Support Enforcement Agency | Delinquent Real Estate Collection | Community Development Block Grant | Youth Services |
|---|--|---|---|------------------|
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$64,148 | \$473,203 | \$70,803 | \$537,608 |
| Cash and Cash Equivalents: | | | | |
| In Segregated Accounts | 0 | 0 | 0 | 0 |
| Materials and Supplies Inventory | 5,871 | 0 | 0 | 0 |
| Accounts Receivable | 0 | 0 | 0 | 0 |
| Intergovernmental Receivable | 124,645 | 0 | 0 | 290,625 |
| Property Taxes Receivable | 0 | 0 | 0 | 0 |
| Special Assessments Receivable | 0 | 0 | 0 | 0 |
| Loans Receivable | 0 | 0 | 368,924 | 0 |
| <i>Total Assets</i> | <u>\$194,664</u> | <u>\$473,203</u> | <u>\$439,727</u> | <u>\$828,233</u> |
| Liabilities and Fund Balances | | | | |
| Liabilities | | | | |
| Accounts Payable | \$9,901 | \$9,148 | \$3,938 | \$3,223 |
| Contracts Payable | 0 | 0 | 15,401 | 0 |
| Accrued Wages | 68,839 | 0 | 0 | 0 |
| Interfund Payable | 23,684 | 0 | 0 | 0 |
| Intergovernmental Payable | 37,680 | 15,379 | 12,500 | 103,684 |
| Deferred Revenue | 0 | 0 | 0 | 188,830 |
| <i>Total Liabilities</i> | <u>140,104</u> | <u>24,527</u> | <u>31,839</u> | <u>295,737</u> |
| Fund Balances | | | | |
| Reserved for Encumbrances | 0 | 0 | 0 | 0 |
| Reserved for Loans Receivable | 0 | 0 | 368,924 | 0 |
| Unreserved, Undesignated (Deficit) | 54,560 | 448,676 | 38,964 | 532,496 |
| <i>Total Fund Balances (Deficit)</i> | <u>54,560</u> | <u>448,676</u> | <u>407,888</u> | <u>532,496</u> |
| <i>Total Liabilities and Fund Balances</i> | <u>\$194,664</u> | <u>\$473,203</u> | <u>\$439,727</u> | <u>\$828,233</u> |

| <u>Energy Management</u> | <u>Public Defender</u> | <u>Other Public Safety</u> | <u>Other</u> | <u>Total Nonmajor Special Revenue Funds</u> |
|--------------------------|------------------------|----------------------------|------------------|---|
| \$71,892 | \$246,063 | \$303,586 | \$763,136 | \$4,181,409 |
| 0 | 0 | 11,298 | 2,518 | 13,816 |
| 0 | 0 | 0 | 0 | 435,927 |
| 0 | 0 | 15,182 | 3,270 | 62,748 |
| 0 | 29,198 | 337,498 | 88,767 | 3,066,664 |
| 0 | 0 | 0 | 0 | 784,869 |
| 0 | 0 | 0 | 80,759 | 80,759 |
| 0 | 0 | 0 | 0 | 368,924 |
| <u>\$71,892</u> | <u>\$275,261</u> | <u>\$667,564</u> | <u>\$938,450</u> | <u>\$8,995,116</u> |
| \$0 | \$0 | \$28,758 | \$109,406 | \$418,627 |
| 0 | 0 | 0 | 0 | 15,401 |
| 0 | 0 | 0 | 0 | 218,847 |
| 0 | 0 | 0 | 0 | 124,815 |
| 0 | 21,009 | 128,940 | 5,794 | 892,115 |
| 0 | 0 | 295,282 | 169,526 | 3,274,119 |
| 0 | 21,009 | 452,980 | 284,726 | 4,943,924 |
| 0 | 0 | 0 | 96,566 | 96,566 |
| 0 | 0 | 0 | 0 | 368,924 |
| 71,892 | 254,252 | 214,584 | 557,158 | 3,585,702 |
| 71,892 | 254,252 | 214,584 | 653,724 | 4,051,192 |
| <u>\$71,892</u> | <u>\$275,261</u> | <u>\$667,564</u> | <u>\$938,450</u> | <u>\$8,995,116</u> |

Richland County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2004

| | Road and Bridge | Supplemental Equipment- Recorder | Visitor's Convention Center |
|---|--------------------|--|-----------------------------------|
| Assets | | | |
| Equity in Pooled Cash and Cash Equivalents | \$347,222 | \$183,380 | \$3,497 |
| Cash and Cash Equivalents: | | | |
| In Segregated Accounts | 0 | 0 | 0 |
| Intergovernmental Receivable | 1,282,768 | 0 | 0 |
| <i>Total Assets</i> | <u>\$1,629,990</u> | <u>\$183,380</u> | <u>\$3,497</u> |
| Liabilities and Fund Balances | | | |
| Liabilities | | | |
| Accounts Payable | \$0 | \$8,152 | \$0 |
| Contracts Payable | 1,283,403 | 0 | 0 |
| Intergovernmental Payable | 0 | 0 | 0 |
| Deferred Revenue | 234,019 | 0 | 0 |
| Accrued Interest Payable | 0 | 0 | 0 |
| Notes Payable | 0 | 0 | 0 |
| <i>Total Liabilities</i> | 1,517,422 | 8,152 | 0 |
| Fund Balances | | | |
| Unreserved, Undesignated (Deficit) | 112,568 | 175,228 | 3,497 |
| <i>Total Liabilities and Fund Balances</i> | <u>\$1,629,990</u> | <u>\$183,380</u> | <u>\$3,497</u> |

| Regional Correction Juvenile Facility | Capital Equipment Purchases | Issue II | Geographic Information System | Gorman Nature Capital Improvement |
|--|-----------------------------------|-----------------|-------------------------------------|--|
| \$2,000 | \$42,881 | \$11,527 | \$1,124,459 | \$37,716 |
| 0 | 800 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| <u>\$2,000</u> | <u>\$43,681</u> | <u>\$11,527</u> | <u>\$1,124,459</u> | <u>\$37,716</u> |
| \$0 | \$0 | \$0 | \$4,755 | \$0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 737 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 4,417 | 0 |
| 0 | 0 | 0 | 1,000,000 | 0 |
| 0 | 0 | 0 | 1,009,909 | 0 |
| <u>2,000</u> | <u>43,681</u> | <u>11,527</u> | <u>114,550</u> | <u>37,716</u> |
| <u>\$2,000</u> | <u>\$43,681</u> | <u>\$11,527</u> | <u>\$1,124,459</u> | <u>\$37,716</u> |

(continued)

Richland County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds (continued)
December 31, 2004

| | Multi- Agency Building | Children's Services Building | Madison Township Sewer A |
|---|------------------------------|------------------------------------|--------------------------------|
| Assets | | | |
| Equity in Pooled Cash and Cash Equivalents | \$7,177 | \$6,521 | \$163,870 |
| Cash and Cash Equivalents: | | | |
| In Segregated Accounts | 0 | 0 | 0 |
| Intergovernmental Receivable | 0 | 0 | 0 |
| <i>Total Assets</i> | <u>\$7,177</u> | <u>\$6,521</u> | <u>\$163,870</u> |
| Liabilities and Fund Balances | | | |
| Liabilities | | | |
| Accounts Payable | \$0 | \$0 | \$0 |
| Contracts Payable | 0 | 0 | 0 |
| Intergovernmental Payable | 0 | 0 | 0 |
| Deferred Revenue | 0 | 0 | 0 |
| Accrued Interest Payable | 0 | 0 | 0 |
| Notes Payable | 0 | 0 | 0 |
| <i>Total Liabilities</i> | 0 | 0 | 0 |
| Fund Balances | | | |
| Unreserved, Undesignated (Deficit) | <u>7,177</u> | <u>6,521</u> | <u>163,870</u> |
| <i>Total Liabilities and Fund Balances</i> | <u>\$7,177</u> | <u>\$6,521</u> | <u>\$163,870</u> |

| Beatty Clinic | Mental Health Housing | Courts Computer | Rocky Fork Improvement |
|------------------|-----------------------------|--------------------|------------------------------|
| \$179 | \$270,294 | \$278,599 | \$625 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| <u>\$179</u> | <u>\$270,294</u> | <u>\$278,599</u> | <u>\$625</u> |
| \$0 | \$0 | \$0 | \$0 |
| 0 | 30,290 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 15,806 | 0 |
| 0 | 0 | 1,510,000 | 0 |
| 0 | 30,290 | 1,525,806 | 0 |
| 179 | 240,004 | (1,247,207) | 625 |
| <u>\$179</u> | <u>\$270,294</u> | <u>\$278,599</u> | <u>\$625</u> |

(continued)

Richland County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds (continued)
December 31, 2004

| | Eastview/ Heatherwood | Dog and Kennel Shelter | Road Improvement | Job and Family Renovation |
|---|--------------------------|---------------------------|------------------|------------------------------|
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$1,527,815 | \$20,272 | \$26,903 | \$0 |
| Cash and Cash Equivalents: | | | | |
| In Segregated Accounts | 0 | 0 | 0 | 0 |
| Intergovernmental Receivable | 0 | 0 | 0 | 0 |
| <i>Total Assets</i> | <u>\$1,527,815</u> | <u>\$20,272</u> | <u>\$26,903</u> | <u>\$0</u> |
| Liabilities and Fund Balances | | | | |
| Liabilities | | | | |
| Accounts Payable | \$0 | \$3,033 | \$0 | \$0 |
| Contracts Payable | 0 | 0 | 0 | 0 |
| Intergovernmental Payable | 0 | 0 | 0 | 0 |
| Deferred Revenue | 0 | 0 | 0 | 0 |
| Accrued Interest Payable | 13,250 | 10,781 | 1,032 | 4,313 |
| Notes Payable | 3,000,000 | 1,500,000 | 120,000 | 600,000 |
| <i>Total Liabilities</i> | 3,013,250 | 1,513,814 | 121,032 | 604,313 |
| Fund Balances | | | | |
| Unreserved, Undesignated (Deficit) | (1,485,435) | (1,493,542) | (94,129) | (604,313) |
| <i>Total Liabilities and Fund Balances</i> | <u>\$1,527,815</u> | <u>\$20,272</u> | <u>\$26,903</u> | <u>\$0</u> |

| <u>Engineer</u> | <u>Energy/911 Notes</u> | <u>Homeland Security</u> | <u>Phone System</u> | <u>Total Nonmajor Capital Projects Funds</u> |
|------------------|-----------------------------|------------------------------|-------------------------|--|
| \$233,785 | \$9,118 | \$44,296 | \$1,467,957 | \$5,810,093 |
| 0 | 0 | 0 | 0 | 800 |
| 0 | 0 | 320,466 | 0 | 1,603,234 |
| <u>\$233,785</u> | <u>\$9,118</u> | <u>\$364,762</u> | <u>\$1,467,957</u> | <u>\$7,414,127</u> |
| \$0 | \$32,633 | \$23,317 | \$0 | \$71,890 |
| 0 | 0 | 0 | 209,110 | 1,522,803 |
| 0 | 0 | 0 | 0 | 737 |
| 0 | 0 | 320,466 | 0 | 554,485 |
| 7,568 | 0 | 0 | 10,781 | 67,948 |
| 880,000 | 0 | 0 | 1,500,000 | 10,110,000 |
| 887,568 | 32,633 | 343,783 | 1,719,891 | 12,327,863 |
| <u>(653,783)</u> | <u>(23,515)</u> | <u>20,979</u> | <u>(251,934)</u> | <u>(4,913,736)</u> |
| <u>\$233,785</u> | <u>\$9,118</u> | <u>\$364,762</u> | <u>\$1,467,957</u> | <u>\$7,414,127</u> |

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Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2004

| | Nonmajor Special Revenue Funds | Nonmajor Debt Service Fund | Nonmajor Capital Projects Fund | Nonmajor Permanent Fund | Total Nonmajor Governmental Funds |
|--|---|-------------------------------------|---|-------------------------------|--|
| Revenues | | | | | |
| Property and Other Taxes | \$739,903 | \$0 | \$0 | \$0 | \$739,903 |
| Charges for Services | 4,453,305 | 0 | 895,656 | 0 | 5,348,961 |
| Licenses and Permits | 384,171 | 44,563 | 0 | 0 | 428,734 |
| Fines and Forfeitures | 144,704 | 0 | 0 | 0 | 144,704 |
| Intergovernmental | 9,450,710 | 71,388 | 8,570,553 | 0 | 18,092,651 |
| Special Assessments | 6,223 | 0 | 0 | 0 | 6,223 |
| Interest | 108,414 | 0 | 37,645 | 0 | 146,059 |
| Rentals | 106,635 | 581,496 | 0 | 0 | 688,131 |
| Contributions and Donations | 99,972 | 0 | 2,569 | 0 | 102,541 |
| Other | 247,096 | 36,834 | 152,087 | 0 | 436,017 |
| <i>Total Revenues</i> | <u>15,741,133</u> | <u>734,281</u> | <u>9,658,510</u> | <u>0</u> | <u>26,133,924</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| General Government: | | | | | |
| Legislative and Executive | 4,061,719 | 7,188 | 0 | 0 | 4,068,907 |
| Judicial System | 1,289,745 | 0 | 0 | 0 | 1,289,745 |
| Public Safety | 1,713,655 | 0 | 0 | 0 | 1,713,655 |
| Public Works | 4,441,516 | 0 | 0 | 0 | 4,441,516 |
| Health | 391,496 | 0 | 0 | 0 | 391,496 |
| Human Services | 4,782,927 | 0 | 0 | 0 | 4,782,927 |
| Economic Development | 394,120 | 0 | 0 | 0 | 394,120 |
| Capital Outlay | 32,633 | 0 | 10,707,058 | 0 | 10,739,691 |
| Debt Service: | | | | | |
| Principal Retirement | 0 | 715,000 | 125,001 | 0 | 840,001 |
| Interest and Fiscal Charges | 0 | 353,692 | 69,661 | 0 | 423,353 |
| Bond Issuance Costs | 0 | 18,776 | 69,661 | 0 | 88,437 |
| <i>Total Expenditures</i> | <u>17,107,811</u> | <u>1,094,656</u> | <u>10,971,381</u> | <u>0</u> | <u>29,173,848</u> |
| <i>Excess of Revenues Under Expenditures</i> | <u>(1,366,678)</u> | <u>(360,375)</u> | <u>(1,312,871)</u> | <u>0</u> | <u>(3,039,924)</u> |
| Other Financing Sources (Uses) | | | | | |
| Sale of Capital Assets | 18,674 | 0 | 0 | 0 | 18,674 |
| Bonds Issued | 0 | 517,236 | 1,813,604 | 0 | 2,330,840 |
| Notes Premium | 0 | 8,415 | 27,500 | 0 | 35,915 |
| Transfers In | 3,706,209 | 419,588 | 1,172,460 | 0 | 5,298,257 |
| Transfers Out | (179,232) | (91,697) | (2,298,964) | 0 | (2,569,893) |
| <i>Total Other Financing Sources (Uses)</i> | <u>3,545,651</u> | <u>853,542</u> | <u>714,600</u> | <u>0</u> | <u>5,113,793</u> |
| <i>Net Change in Fund Balances</i> | 2,178,973 | 493,167 | (598,271) | 0 | 2,073,869 |
| <i>Fund Balances (Deficit) Beginning of Year</i> | 1,872,219 | 79,303 | (4,133,937) | 100,314 | (2,082,101) |
| <i>Fund Balances (Deficit) End of Year</i> | <u>\$4,051,192</u> | <u>\$572,470</u> | <u>(\$4,732,208)</u> | <u>\$100,314</u> | <u>(\$8,232)</u> |

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004

| | Certificate of Title | Dog and Kennel | Real Estate Assessment |
|---|-------------------------|-------------------|---------------------------|
| Revenues | | | |
| Property and Other Taxes | \$0 | \$0 | \$0 |
| Charges for Services | 886,620 | 0 | 1,047,733 |
| Licenses and Permits | 0 | 327,134 | 165 |
| Fines and Forfeitures | 0 | 61,825 | 0 |
| Intergovernmental | 0 | 30,002 | 7 |
| Special Assessments | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 |
| Rentals | 0 | 0 | 0 |
| Contributions and Donations | 0 | 1,207 | 0 |
| Other | 266 | 0 | 0 |
| <i>Total Revenues</i> | <u>886,886</u> | <u>420,168</u> | <u>1,047,905</u> |
| Expenditures | | | |
| Current: | | | |
| General Government: | | | |
| Legislative and Executive | 780,385 | 0 | 1,513,228 |
| Judicial System | 0 | 0 | 0 |
| Public Safety | 0 | 0 | 0 |
| Public Works | 0 | 0 | 0 |
| Health | 0 | 380,047 | 0 |
| Human Services | 0 | 0 | 0 |
| Economic Development | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 |
| <i>Total Expenditures</i> | <u>780,385</u> | <u>380,047</u> | <u>1,513,228</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>106,501</u> | <u>40,121</u> | <u>(465,323)</u> |
| Other Financing Sources (Uses) | | | |
| Sale of Capital Assets | 0 | 0 | 91 |
| Transfers In | 0 | 0 | 536,171 |
| Transfers Out | 0 | (22,283) | 0 |
| <i>Total Other Financing Sources (Uses)</i> | <u>0</u> | <u>(22,283)</u> | <u>536,262</u> |
| <i>Net Change in Fund Balances</i> | 106,501 | 17,838 | 70,939 |
| <i>Fund Balances (Deficit) Beginning of Year</i> | <u>(270,671)</u> | <u>62,479</u> | <u>83,087</u> |
| <i>Fund Balances (Deficit) End of Year</i> | <u>(\$164,170)</u> | <u>\$80,317</u> | <u>\$154,026</u> |

| <u>Motor Vehicle License and Gas Tax</u> | <u>Divorce Orientation Program</u> | <u>Indigent Guardianship</u> | <u>Court Computers</u> | <u>Dayspring</u> |
|--|--|----------------------------------|----------------------------|------------------|
| \$0 | \$0 | \$0 | \$0 | \$739,903 |
| 209,904 | 6,493 | 17,953 | 88,315 | 528,939 |
| 0 | 0 | 0 | 0 | 0 |
| 49,839 | 0 | 0 | 0 | 0 |
| 4,327,507 | 0 | 0 | 0 | 94,491 |
| 0 | 0 | 0 | 0 | 0 |
| 3,762 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 1,918 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 340 | 0 | 0 | 10,211 |
| <u>4,591,012</u> | <u>6,833</u> | <u>17,953</u> | <u>88,315</u> | <u>1,375,462</u> |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 5,700 | 27,634 | 6,877 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 4,229,186 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 1,172,294 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| <u>4,229,186</u> | <u>5,700</u> | <u>27,634</u> | <u>6,877</u> | <u>1,172,294</u> |
| <u>361,826</u> | <u>1,133</u> | <u>(9,681)</u> | <u>81,438</u> | <u>203,168</u> |
| 18,583 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| (14,659) | 0 | 0 | 0 | 0 |
| <u>3,924</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 365,750 | 1,133 | (9,681) | 81,438 | 203,168 |
| <u>445,966</u> | <u>7,743</u> | <u>49,630</u> | <u>232,997</u> | <u>(35,197)</u> |
| <u>\$811,716</u> | <u>\$8,876</u> | <u>\$39,949</u> | <u>\$314,435</u> | <u>\$167,971</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, 2004

| | Child Support Enforcement Agency | Delinquent Real Estate Collection | Community Development Block Grant | Youth Services |
|---|--|---|---|------------------|
| Revenues | | | | |
| Property and Other Taxes | \$0 | \$0 | \$0 | \$0 |
| Charges for Services | 377,239 | 317,564 | 0 | 38 |
| Licenses and Permits | 0 | 0 | 0 | 0 |
| Fines and Forfeitures | 0 | 0 | 0 | 0 |
| Intergovernmental | 2,451,825 | 2 | 256,922 | 805,117 |
| Special Assessments | 0 | 0 | 0 | 0 |
| Interest | 0 | 0 | 100,182 | 0 |
| Rentals | 0 | 0 | 0 | 0 |
| Contributions and Donations | 0 | 0 | 74,958 | 0 |
| Other | 628 | 29,580 | 0 | 0 |
| <i>Total Revenues</i> | <u>2,829,692</u> | <u>347,146</u> | <u>432,062</u> | <u>805,155</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 0 | 304,670 | 0 | 0 |
| Judicial System | 0 | 0 | 0 | 0 |
| Public Safety | 0 | 0 | 0 | 595,861 |
| Public Works | 0 | 0 | 0 | 0 |
| Health | 0 | 0 | 0 | 0 |
| Human Services | 2,770,470 | 0 | 0 | 0 |
| Economic Development | 0 | 0 | 394,120 | 0 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| <i>Total Expenditures</i> | <u>2,770,470</u> | <u>304,670</u> | <u>394,120</u> | <u>595,861</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>59,222</u> | <u>42,476</u> | <u>37,942</u> | <u>209,294</u> |
| Other Financing Sources (Uses) | | | | |
| Sale of Capital Assets | 0 | 0 | 0 | 0 |
| Transfers In | 40,000 | 0 | 0 | 11,178 |
| Transfers Out | 0 | 0 | 0 | 0 |
| <i>Total Other Financing Sources (Uses)</i> | <u>40,000</u> | <u>0</u> | <u>0</u> | <u>11,178</u> |
| <i>Net Change in Fund Balances</i> | 99,222 | 42,476 | 37,942 | 220,472 |
| <i>Fund Balances (Deficit) Beginning of Year</i> | <u>(44,662)</u> | <u>406,200</u> | <u>369,946</u> | <u>312,024</u> |
| <i>Fund Balances (Deficit) End of Year</i> | <u>\$54,560</u> | <u>\$448,676</u> | <u>\$407,888</u> | <u>\$532,496</u> |

| Energy Management | Public Defender | Other Public Safety | Other | Total Nonmajor Special Revenue Funds |
|----------------------|-----------------|---------------------|-----------|---|
| \$0 | \$0 | \$0 | \$0 | \$739,903 |
| 0 | 299,237 | 539,044 | 134,226 | 4,453,305 |
| 0 | 0 | 0 | 56,872 | 384,171 |
| 0 | 0 | 33,040 | 0 | 144,704 |
| 0 | 288,597 | 265,299 | 930,941 | 9,450,710 |
| 0 | 0 | 0 | 6,223 | 6,223 |
| 0 | 0 | 12 | 4,458 | 108,414 |
| 104,717 | 0 | 0 | 0 | 106,635 |
| 0 | 0 | 9,450 | 14,357 | 99,972 |
| 0 | 101,674 | 94,100 | 10,297 | 247,096 |
| 104,717 | 689,508 | 940,945 | 1,157,374 | 15,741,133 |
| 1,463,436 | 0 | 0 | 0 | 4,061,719 |
| 0 | 1,049,946 | 0 | 199,588 | 1,289,745 |
| 0 | 0 | 1,117,794 | 0 | 1,713,655 |
| 0 | 0 | 0 | 212,330 | 4,441,516 |
| 0 | 0 | 0 | 11,449 | 391,496 |
| 0 | 0 | 0 | 840,163 | 4,782,927 |
| 0 | 0 | 0 | 0 | 394,120 |
| 0 | 0 | 0 | 32,633 | 32,633 |
| 1,463,436 | 1,049,946 | 1,117,794 | 1,296,163 | 17,107,811 |
| (1,358,719) | (360,438) | (176,849) | (138,789) | (1,366,678) |
| 0 | 0 | 0 | 0 | 18,674 |
| 2,048,000 | 600,000 | 67,287 | 403,573 | 3,706,209 |
| (97,006) | 0 | (45,284) | 0 | (179,232) |
| 1,950,994 | 600,000 | 22,003 | 403,573 | 3,545,651 |
| 592,275 | 239,562 | (154,846) | 264,784 | 2,178,973 |
| (520,383) | 14,690 | 369,430 | 388,940 | 1,872,219 |
| \$71,892 | \$254,252 | \$214,584 | \$653,724 | \$4,051,192 |

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2004

| | Road and Bridge | Supplemental Equipment- Recorder | Visitor's Convention Center |
|---|------------------|--|-----------------------------------|
| Revenues | | | |
| Charges for Services | \$771,608 | \$111,248 | \$0 |
| Intergovernmental | 6,775,857 | 0 | 0 |
| Interest | 0 | 0 | 0 |
| Contributions and Donations | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| <i>Total Revenues</i> | <u>7,547,465</u> | <u>111,248</u> | <u>0</u> |
| Expenditures | | | |
| Capital Outlay | 7,455,676 | 115,486 | 0 |
| Debt Service: | | | |
| Principal Retirement | 0 | 0 | 0 |
| Interest and Fiscal Charges | 0 | 0 | 0 |
| Bond Issuance Costs | 0 | 0 | 0 |
| <i>Total Expenditures</i> | <u>7,455,676</u> | <u>115,486</u> | <u>0</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>91,789</u> | <u>(4,238)</u> | <u>0</u> |
| Other Financing Sources (Uses) | | | |
| Bonds Issued | 0 | 0 | 0 |
| Notes Premium | 0 | 0 | 0 |
| Transfers In | 105,000 | 0 | 0 |
| Transfers Out | (105,000) | 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> | 91,789 | (4,238) | 0 |
| <i>Fund Balances (Deficit) Beginning of Year</i> | <u>20,779</u> | <u>179,466</u> | <u>3,497</u> |
| <i>Fund Balances (Deficit) End of Year</i> | <u>\$112,568</u> | <u>\$175,228</u> | <u>\$3,497</u> |

| Regional Correction Juvenile Facility | Capital Equipment Purchases | Issue II | Geographic Information System | Gorman Nature Capital Improvement |
|--|-----------------------------------|----------|-------------------------------------|--|
| \$0 | \$12,800 | \$0 | \$0 | \$0 |
| 0 | 0 | 904,100 | 43,427 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 4,100 | 28,080 | 0 |
| 0 | 12,800 | 908,200 | 71,507 | 0 |
| 0 | 2,000 | 903,900 | 40,206 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 4,417 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 2,000 | 903,900 | 44,623 | 0 |
| 0 | 10,800 | 4,300 | 26,884 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 4,000 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 4,000 | 0 |
| 0 | 10,800 | 4,300 | 30,884 | 0 |
| 2,000 | 32,881 | 7,227 | 83,666 | 37,716 |
| \$2,000 | \$43,681 | \$11,527 | \$114,550 | \$37,716 |

(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, 2004

| | Multi- Agency Building | Children's Services Building | Madison Township Sewer A |
|---|------------------------------|------------------------------------|--------------------------------|
| Revenues | | | |
| Charges for Services | \$0 | \$0 | \$0 |
| Intergovernmental | 0 | 0 | 28,507 |
| Interest | 0 | 0 | 0 |
| Contributions and Donations | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| <i>Total Revenues</i> | <u>0</u> | <u>0</u> | <u>28,507</u> |
| Expenditures | | | |
| Capital Outlay | 0 | 0 | 30,422 |
| Debt Service: | | | |
| Principal Retirement | 0 | 0 | 0 |
| Interest and Fiscal Charges | 0 | 0 | 0 |
| Bond Issuance Costs | 0 | 0 | 0 |
| <i>Total Expenditures</i> | <u>0</u> | <u>0</u> | <u>30,422</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>0</u> | <u>0</u> | <u>(1,915)</u> |
| Other Financing Sources (Uses) | | | |
| Bonds Issued | 0 | 0 | 0 |
| Notes Premium | 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> | 0 | 0 | (1,915) |
| <i>Fund Balances (Deficit) Beginning of Year</i> | <u>7,177</u> | <u>6,521</u> | <u>165,785</u> |
| <i>Fund Balances (Deficit) End of Year</i> | <u>\$7,177</u> | <u>\$6,521</u> | <u>\$163,870</u> |

| Beatty Clinic | Mental Health Housing | Courts Computer | Bike Trail Improvement | Rocky Fork Improvement | Eastview/ Heatherwood |
|------------------|-----------------------------|--------------------|---------------------------|------------------------------|--------------------------|
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 0 | 346,839 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 4,295 | 0 | 0 | 0 | 0 |
| 0 | 351,134 | 0 | 0 | 0 | 0 |
| 0 | 607,447 | 80,201 | 0 | 0 | 42,573 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 26,131 | 0 | 0 | 32,505 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 607,447 | 106,332 | 0 | 0 | 75,078 |
| 0 | (256,313) | (106,332) | 0 | 0 | (75,078) |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 27,500 |
| 0 | 200,000 | 165,000 | 0 | 0 | 101,404 |
| 0 | 0 | 0 | (7,964) | 0 | 0 |
| 0 | 200,000 | 165,000 | (7,964) | 0 | 128,904 |
| 0 | (56,313) | 58,668 | (7,964) | 0 | 53,826 |
| 179 | 296,317 | (1,305,875) | 7,964 | 625 | (1,539,261) |
| \$179 | \$240,004 | (\$1,247,207) | \$0 | \$625 | (\$1,485,435) |

(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, 2004

| | Child Support Enforcement Agency | Dog and Kennel Shelter | Road Improvement |
|---|--|---------------------------|-------------------|
| Revenues | | | |
| Charges for Services | \$0 | \$0 | \$0 |
| Intergovernmental | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 |
| Contributions and Donations | 0 | 2,569 | 0 |
| Other | 0 | 3,500 | 0 |
| <i>Total Revenues</i> | <u>0</u> | <u>6,069</u> | <u>0</u> |
| Expenditures | | | |
| Capital Outlay | 0 | 25,909 | 0 |
| Debt Service: | | | |
| Principal Retirement | 125,001 | 0 | 0 |
| Interest and Fiscal Charges | 143,692 | 25,848 | 2,095 |
| Bond Issuance Costs | 0 | 0 | 0 |
| <i>Total Expenditures</i> | <u>268,693</u> | <u>51,757</u> | <u>2,095</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(268,693)</u> | <u>(45,688)</u> | <u>(2,095)</u> |
| Other Financing Sources (Uses) | | | |
| Bonds Issued | 0 | 0 | 0 |
| Notes Premium | 0 | 0 | 0 |
| Transfers In | 268,693 | 21,927 | 1,759 |
| Transfers Out | 0 | 0 | 0 |
| <i>Total Other Financing Sources (Uses)</i> | <u>268,693</u> | <u>21,927</u> | <u>1,759</u> |
| <i>Net Change in Fund Balances</i> | 0 | (23,761) | (336) |
| <i>Fund Balances (Deficit) Beginning of Year</i> | <u>0</u> | <u>(1,469,781)</u> | <u>(93,793)</u> |
| <i>Fund Balances (Deficit) End of Year</i> | <u>\$0</u> | <u>(\$1,493,542)</u> | <u>(\$94,129)</u> |

| Job and Family Renovation | Engineer | Energy/911 Notes | Homeland Security | Phone System | Total Nonmajor Capital Projects Funds |
|------------------------------|-------------|---------------------|----------------------|-----------------|--|
| \$0 | \$0 | \$0 | \$0 | \$0 | \$895,656 |
| 0 | 0 | 0 | 471,823 | 0 | 8,570,553 |
| 0 | 0 | 37,645 | 0 | 0 | 37,645 |
| 0 | 0 | 0 | 0 | 0 | 2,569 |
| 0 | 0 | 112,112 | 0 | 0 | 152,087 |
| 0 | 0 | 149,757 | 471,823 | 0 | 9,658,510 |
| 0 | 535,475 | 32,633 | 593,977 | 241,153 | 10,707,058 |
| 0 | 0 | 0 | 0 | 0 | 125,001 |
| 10,340 | 15,365 | (19,985) | 0 | 10,781 | 251,189 |
| 0 | 0 | 69,661 | 0 | 0 | 69,661 |
| 10,340 | 550,840 | 82,309 | 593,977 | 251,934 | 11,152,909 |
| (10,340) | (550,840) | 67,448 | (122,154) | (251,934) | (1,494,399) |
| 0 | 0 | 1,813,604 | 0 | 0 | 1,813,604 |
| 0 | 0 | 0 | 0 | 0 | 27,500 |
| 8,771 | 12,900 | 283,006 | 0 | 0 | 1,172,460 |
| 0 | 0 | (2,186,000) | 0 | 0 | (2,298,964) |
| 8,771 | 12,900 | (89,390) | 0 | 0 | 714,600 |
| (1,569) | (537,940) | (21,942) | (122,154) | (251,934) | (779,799) |
| (602,744) | (115,843) | (1,573) | 143,133 | 0 | (4,133,937) |
| (\$604,313) | (\$653,783) | (\$23,515) | \$20,979 | (\$251,934) | (\$4,913,736) |

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

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Richland County, Ohio
Combining Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2004

| | Private Purpose Trust Funds | | | |
|---|-------------------------------|------------------------------|----------|-----------------|
| | County Home Resident Trust | Children's Services Trust | Totals | Agency Funds |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$2,236 | \$0 | \$2,236 | \$9,697,148 |
| Cash and Cash Equivalents in Segregated Accounts | 18,612 | 638 | 19,250 | 1,538,532 |
| Accrued Interest Receivable | 0 | 0 | 0 | 2,320 |
| Intergovernmental Receivable | 0 | 0 | 0 | 6,778,109 |
| Permissive Sales Tax Receivable | 0 | 0 | 0 | 19,244 |
| Property Taxes Receivable | 0 | 0 | 0 | 118,619,018 |
| Special Assessments Receivable | 0 | 0 | 0 | 1,131,434 |
| <i>Total Assets</i> | 20,848 | 638 | 21,486 | \$137,785,805 |
| Liabilities | | | | |
| Intergovernmental Payable | 0 | 0 | 0 | \$76,906 |
| Undistributed Assets | 0 | 0 | 0 | 137,697,419 |
| Deposits Held and Due to Others | 0 | 0 | 0 | 11,480 |
| <i>Total Liabilities</i> | 0 | 0 | 0 | \$137,785,805 |
| Net Assets | | | | |
| Held in Trust for Children's Services | 0 | 638 | 638 | |
| Held in Trust for County Home | 20,848 | 0 | 20,848 | |
| <i>Total Net Assets</i> | \$20,848 | \$638 | \$21,486 | |

Richland County, Ohio
Combining Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
December 31, 2004

| | Private Purpose Trust Funds | | |
|-----------------------------|-------------------------------|------------------------------|-----------|
| | County Home Resident Trust | Children's Services Trust | Totals |
| Additions | | | |
| Contributions: | | | |
| Private Donations | \$269,266 | \$0 | \$269,266 |
| Investment Earnings | 1,580 | 770 | 2,350 |
| <i>Total Additions</i> | 270,846 | 770 | 271,616 |
| Deductions | | | |
| Benefits | 260,035 | 132 | 260,167 |
| <i>Change in Net Assets</i> | 10,811 | 638 | 11,449 |
| Net Assets - Beginning | 10,037 | 0 | 10,037 |
| Net Assets - Ending | \$20,848 | \$638 | \$21,486 |

Richland County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2004

| | Balance 1/1/04 | Additions | Reductions | Balance 12/31/04 |
|---|---------------------|----------------------|----------------------|---------------------|
| Undivided Tax | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$30,847 | \$23,034,048 | \$23,040,163 | \$24,732 |
| Intergovernmental Receivable | 1,978,920 | 2,142,627 | 1,978,920 | 2,142,627 |
| Permissive Sales Tax Receivable | 18,729 | 19,244 | 18,729 | 19,244 |
| Special Assessments Receivable | 1,212,530 | 1,131,434 | 1,212,530 | 1,131,434 |
| <i>Total Assets</i> | <u>\$3,241,026</u> | <u>\$26,327,353</u> | <u>\$26,250,342</u> | <u>\$3,318,037</u> |
| Liabilities | | | | |
| Undistributed Assets | <u>\$3,241,026</u> | <u>\$26,327,353</u> | <u>\$26,250,342</u> | <u>\$3,318,037</u> |
| Undivided Inheritance and Estate Tax | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | <u>\$845,203</u> | <u>\$1,646,225</u> | <u>\$1,358,862</u> | <u>\$1,132,566</u> |
| Liabilities | | | | |
| Undistributed Assets | <u>\$845,203</u> | <u>\$1,646,225</u> | <u>\$1,358,862</u> | <u>\$1,132,566</u> |
| Undivided General Tax | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$2,769,731 | \$88,042,597 | \$87,357,775 | \$3,454,553 |
| Property Taxes Receivable | 88,369,979 | 93,012,288 | 88,369,979 | 93,012,288 |
| <i>Total Assets</i> | <u>\$91,139,710</u> | <u>\$181,054,885</u> | <u>\$175,727,754</u> | <u>\$96,466,841</u> |
| Liabilities | | | | |
| Undistributed Assets | <u>\$91,139,710</u> | <u>\$181,054,885</u> | <u>\$175,727,754</u> | <u>\$96,466,841</u> |
| Undivided Personal Tax | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$305,505 | \$23,426,897 | \$23,312,193 | \$420,209 |
| Property Taxes Receivable | 22,043,837 | 23,398,063 | 22,043,837 | 23,398,063 |
| <i>Total Assets</i> | <u>\$22,349,342</u> | <u>\$46,824,960</u> | <u>\$45,356,030</u> | <u>\$23,818,272</u> |
| Liabilities | | | | |
| Undistributed Assets | <u>\$22,349,342</u> | <u>\$46,824,960</u> | <u>\$45,356,030</u> | <u>\$23,818,272</u> |

(continued)

Richland County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2004

| | Balance 1/1/04 | Additions | Reductions | Balance 12/31/04 |
|---|--------------------|---------------------|---------------------|---------------------|
| Undivided Local Government | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$0 | \$12,165,849 | \$12,165,849 | \$0 |
| Intergovernmental Receivable | 4,468,167 | 4,635,482 | 4,468,167 | 4,635,482 |
| <i>Total Assets</i> | <u>\$4,468,167</u> | <u>\$16,801,331</u> | <u>\$16,634,016</u> | <u>\$4,635,482</u> |
| Liabilities | | | | |
| Undistributed Assets | <u>\$4,468,167</u> | <u>\$16,801,331</u> | <u>\$16,634,016</u> | <u>\$4,635,482</u> |
| Board of Health | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$2,807,433 | \$4,904,378 | \$4,987,585 | \$2,724,226 |
| Property Taxes Receivable | 1,723,391 | 2,208,667 | 1,723,391 | 2,208,667 |
| <i>Total Assets</i> | <u>\$4,530,824</u> | <u>\$7,113,045</u> | <u>\$6,710,976</u> | <u>\$4,932,893</u> |
| Liabilities | | | | |
| Undistributed Assets | <u>\$4,530,824</u> | <u>\$7,113,045</u> | <u>\$6,710,976</u> | <u>\$4,932,893</u> |
| County Court Agency | | | | |
| Assets | | | | |
| Cash and Cash Equivalents in Segregated Accounts | \$1,591,988 | \$3,006,078 | \$3,294,912 | \$1,303,154 |
| Accrued Interest Receivable | 8,146 | 2,320 | 8,146 | 2,320 |
| <i>Total Assets</i> | <u>\$1,600,134</u> | <u>\$3,008,398</u> | <u>\$3,303,058</u> | <u>\$1,305,474</u> |
| Liabilities | | | | |
| Intergovernmental Payable | \$77,560 | \$374,163 | \$374,817 | \$76,906 |
| Undistributed Assets | 1,506,220 | 1,454,541 | 1,743,673 | 1,217,088 |
| Deposits Held and Due to Others | 16,354 | 1,179,694 | 1,184,568 | 11,480 |
| <i>Total Liabilities</i> | <u>\$1,600,134</u> | <u>\$3,008,398</u> | <u>\$3,303,058</u> | <u>\$1,305,474</u> |

(continued)

Richland County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2004

| | Balance 1/1/04 | Additions | Reductions | Balance 12/31/04 |
|---|----------------------|----------------------|----------------------|----------------------|
| Other Agency Funds | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$1,908,450 | \$8,815,708 | \$8,783,296 | \$1,940,862 |
| Cash and Cash Equivalents in Segregated Accounts | 142,552 | 4,718,095 | 4,625,269 | 235,378 |
| Intergovernmental Receivable | 184,720 | 0 | 184,720 | 0 |
| <i>Total Assets</i> | <u>\$2,235,722</u> | <u>\$13,533,803</u> | <u>\$13,593,285</u> | <u>\$2,176,240</u> |
| Liabilities | | | | |
| Undistributed Assets | <u>\$2,235,722</u> | <u>\$13,533,803</u> | <u>\$13,593,285</u> | <u>\$2,176,240</u> |
| All Agency Funds | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$8,667,169 | \$162,035,702 | \$161,005,723 | \$9,697,148 |
| Cash and Cash Equivalents in Segregated Accounts | 1,734,540 | 7,724,173 | 7,920,181 | 1,538,532 |
| Accrued Interest Receivable | 8,146 | 2,320 | 8,146 | 2,320 |
| Intergovernmental Receivable | 6,631,807 | 6,778,109 | 6,631,807 | 6,778,109 |
| Permissive Sales Tax Receivable | 18,729 | 19,244 | 18,729 | 19,244 |
| Property Taxes Receivable | 112,137,207 | 118,619,018 | 112,137,207 | 118,619,018 |
| Special Assessments Receivable | 1,212,530 | 1,131,434 | 1,212,530 | 1,131,434 |
| <i>Total Assets</i> | <u>\$130,410,128</u> | <u>\$296,310,000</u> | <u>\$288,934,323</u> | <u>\$137,785,805</u> |
| Liabilities | | | | |
| Intergovernmental Payable | \$77,560 | \$374,163 | \$374,817 | \$76,906 |
| Undistributed Assets | 130,316,214 | 294,756,143 | 287,374,938 | 137,697,419 |
| Deposits Held and Due to Others | 16,354 | 1,179,694 | 1,184,568 | 11,480 |
| <i>Total Liabilities</i> | <u>\$130,410,128</u> | <u>\$296,310,000</u> | <u>\$288,934,323</u> | <u>\$137,785,805</u> |

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

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2004

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|----------------------------|-------------------------|-------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Property and Other Taxes | \$4,287,697 | \$4,306,171 | \$3,744,171 | (\$562,000) |
| Sales Taxes | 14,735,934 | 14,808,500 | 16,582,137 | 1,773,637 |
| Charges for Services | 3,440,566 | 3,457,509 | 3,974,246 | 516,737 |
| Licenses and Permits | 288,579 | 290,000 | 343,097 | 53,097 |
| Fines and Forfeitures | 78,613 | 79,000 | 317,631 | 238,631 |
| Intergovernmental | 3,774,258 | 3,792,844 | 4,822,222 | 1,029,378 |
| Interest | 1,206,061 | 1,212,000 | 710,124 | (501,876) |
| Rentals | 15,922 | 16,000 | 6,350 | (9,650) |
| Other | 84,480 | 84,896 | 180,897 | 96,001 |
| <i>Total Revenues</i> | <u>27,912,110</u> | <u>28,046,920</u> | <u>30,680,875</u> | <u>2,633,955</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government - | | | | |
| Legislative and Executive: | | | | |
| Commissioners: | | | | |
| Personal Services | 260,778 | 272,508 | 267,204 | 5,304 |
| Materials and Supplies | 1,000 | 75,210 | 68,202 | 7,008 |
| Contractual Services | 99,210 | 140,103 | 117,888 | 22,215 |
| Capital Outlay | 1,000 | 469 | 455 | 14 |
| Other | 3,000 | 405,967 | 381,716 | 24,251 |
| Total Commissioners | <u>364,988</u> | <u>894,257</u> | <u>835,465</u> | <u>58,792</u> |
| Auditor: | | | | |
| Personal Services | 338,865 | 474,600 | 474,600 | 0 |
| Materials and Supplies | 13,000 | 5,903 | 5,903 | 0 |
| Contractual Services | 0 | 106,425 | 106,425 | 0 |
| Capital Outlay | 4,500 | 13,490 | 9,889 | 3,601 |
| Other | 10,000 | 12,709 | 12,709 | 0 |
| Total Auditor | <u>366,365</u> | <u>613,127</u> | <u>609,526</u> | <u>3,601</u> |
| Treasurer: | | | | |
| Personal Services | 162,144 | 168,363 | 167,966 | 397 |
| Materials and Supplies | 10,000 | 10,495 | 10,469 | 26 |
| Contractual Services | 7,302 | 2,881 | 2,718 | 163 |
| Other | 1,000 | 1,000 | 640 | 360 |
| Total Treasurer | <u>\$180,446</u> | <u>\$182,739</u> | <u>\$181,793</u> | <u>\$946</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, 2004

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|------------------------------------|------------------|------------------|------------------|---|
| | Original | Final | Actual | |
| Prosecuting Attorney: | | | | |
| Personal Services | \$961,188 | \$964,421 | \$964,390 | \$31 |
| Materials and Supplies | 3,500 | 3,500 | 3,490 | 10 |
| Contractual Services | 83,739 | 12,000 | 11,460 | 540 |
| Capital Outlay | 19,400 | 9,298 | 9,298 | 0 |
| Other | 8,000 | 69,765 | 69,485 | 280 |
| Total Prosecuting Attorney | 1,075,827 | 1,058,984 | 1,058,123 | 861 |
| Bureau of Inspection: | | | | |
| Contractual Services | 87,500 | 75,404 | 75,404 | 0 |
| Data Processing Board: | | | | |
| Personal Services | 52,068 | 181,978 | 181,978 | 0 |
| Materials and Supplies | 1,000 | 6,605 | 6,605 | 0 |
| Contractual Services | 105,700 | 160,322 | 160,322 | 0 |
| Capital Outlay | 5,000 | 65,176 | 65,176 | 0 |
| Other | 1,000 | 21 | 21 | 0 |
| Total Data Processing Board | 164,768 | 414,102 | 414,102 | 0 |
| Board of Elections: | | | | |
| Personal Services | 329,009 | 381,136 | 380,569 | 567 |
| Materials and Supplies | 4,000 | 3,594 | 3,594 | 0 |
| Contractual Services | 96,825 | 131,707 | 131,682 | 25 |
| Capital Outlay | 15,000 | 1,291 | 1,291 | 0 |
| Total Board of Elections | 444,834 | 517,728 | 517,136 | 592 |
| Building and Grounds: | | | | |
| Personal Services | 439,600 | 432,289 | 432,289 | 0 |
| Materials and Supplies | 107,000 | 102,264 | 102,264 | 0 |
| Contractual Services | 1,137,958 | 1,059,718 | 1,059,715 | 3 |
| Capital Outlay | 23,000 | 37,352 | 37,352 | 0 |
| Other | 0 | 200 | 200 | 0 |
| Total Building and Grounds | 1,707,558 | 1,631,823 | 1,631,820 | 3 |
| Recorder: | | | | |
| Personal Services | 208,692 | 212,520 | 212,520 | 0 |
| Materials and Supplies | 6,667 | 7,049 | 7,049 | 0 |
| Contractual Services | 57,744 | 30,168 | 30,168 | 0 |
| Capital Outlay | 0 | 18,500 | 18,399 | 101 |
| Other | 0 | 5,068 | 4,977 | 91 |
| Total Recorder | \$273,103 | \$273,305 | \$273,113 | \$192 |

(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, 2004

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|---|-------------------|-------------------|-------------------|---|
| | Original | Final | Actual | |
| Central Purchasing: | | | | |
| Personal Services | \$78,188 | \$85,271 | \$84,568 | \$703 |
| Materials and Supplies | 180,000 | 164,889 | 164,889 | 0 |
| Contractual Services | 137,038 | 146,403 | 144,348 | 2,055 |
| Capital Outlay | 1,488 | 1,793 | 1,793 | 0 |
| Other | 1,100 | 665 | 489 | 176 |
| Total Central Purchasing | 397,814 | 399,021 | 396,087 | 2,934 |
| Risk Management: | | | | |
| Personal Services | 84,372 | 105,777 | 104,348 | 1,429 |
| Materials and Supplies | 1,000 | 935 | 910 | 25 |
| Other | 2,739 | 1,200 | 1,141 | 59 |
| Total Risk Management | 88,111 | 107,912 | 106,399 | 1,513 |
| Insurance, Pensions and Taxes: | | | | |
| Personal Services | 5,170,149 | 5,003,825 | 4,999,506 | 4,319 |
| Materials and Supplies | 1,000 | 3,255 | 3,141 | 114 |
| Contractual Services | 435,000 | 464,324 | 464,324 | 0 |
| Total Insurance, Pensions and Taxes | 5,606,149 | 5,471,404 | 5,466,971 | 4,433 |
| Total General Government - Legislative and Executive | 10,757,463 | 11,639,806 | 11,565,939 | 73,867 |
| General Government - Judicial: | | | | |
| Court of Appeals: | | | | |
| Contractual Services | 16,000 | 22,886 | 22,886 | 0 |
| Common Pleas Court: | | | | |
| Personal Services | 145,871 | 165,073 | 165,061 | 12 |
| Materials and Supplies | 450 | 0 | 0 | 0 |
| Contractual Services | 52,564 | 48,328 | 48,328 | 0 |
| Other | 6,980 | 7,112 | 7,104 | 8 |
| Total Common Pleas Court | 205,865 | 220,513 | 220,493 | 20 |
| Jury Commission: | | | | |
| Personal Services | 5,000 | 4,999 | 4,995 | 4 |
| Materials and Supplies | 200 | 161 | 142 | 19 |
| Total Jury Commission | \$5,200 | \$5,160 | \$5,137 | \$23 |

(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, 2004

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|--------------------|--------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Court Information Technology: | | | | |
| Personal Services | \$82,216 | \$87,533 | \$87,533 | \$0 |
| Materials and Supplies | 500 | 334 | 334 | 0 |
| Contractual Services | 2,000 | 8,951 | 8,951 | 0 |
| Capital Outlay | 8,910 | 1,299 | 1,299 | 0 |
| Other | 0 | 467 | 447 | 20 |
| Total Court Information Technology | 93,626 | 98,584 | 98,564 | 20 |
| Probate Court: | | | | |
| Personal Services | 213,063 | 216,552 | 216,512 | 40 |
| Materials and Supplies | 15,000 | 14,894 | 14,894 | 0 |
| Contractual Services | 12,922 | 9,971 | 9,971 | 0 |
| Capital Outlay | 2,500 | 2,700 | 2,623 | 77 |
| Other | 1,500 | 353 | 353 | 0 |
| Total Probate Court | 244,985 | 244,470 | 244,353 | 117 |
| Clerk of Courts: | | | | |
| Personal Services | 418,487 | 446,238 | 446,238 | 0 |
| Materials and Supplies | 17,000 | 8,729 | 8,729 | 0 |
| Contractual Services | 23,718 | 3,590 | 3,590 | 0 |
| Capital Outlay | 2,000 | 1,510 | 1,510 | 0 |
| Other | 1,000 | 676 | 676 | 0 |
| Total Clerk of Courts | 462,205 | 460,743 | 460,743 | 0 |
| Municipal Court: | | | | |
| Personal Services | 206,234 | 207,365 | 207,365 | 0 |
| Contractual Services | 15,060 | 13,897 | 13,897 | 0 |
| Total Municipal Court | 221,294 | 221,262 | 221,262 | 0 |
| Law Library: | | | | |
| Personal Services | 36,400 | 35,994 | 35,994 | 0 |
| Attention Center: | | | | |
| Personal Services | 793,627 | 835,978 | 835,978 | 0 |
| Materials and Supplies | 72,000 | 89,713 | 89,713 | 0 |
| Contractual Services | 71,630 | 101,367 | 101,367 | 0 |
| Capital Outlay | 4,975 | 11,641 | 11,641 | 0 |
| Total Attention Center | \$942,232 | \$1,038,699 | \$1,038,699 | \$0 |

(continued)

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2004

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|--|-------------------------|------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Joint Court: | | | | |
| Personal Services | \$132,723 | \$122,231 | \$122,231 | \$0 |
| Contractual Services | 46,800 | 54,152 | 54,152 | 0 |
| Capital Outlay | 3,500 | 3,693 | 3,693 | 0 |
| Other | 3,000 | 2,885 | 2,885 | 0 |
| Total Joint Court | <u>186,023</u> | <u>182,961</u> | <u>182,961</u> | <u>0</u> |
| Criminal Court Services: | | | | |
| Personal Services | 261,109 | 274,735 | 274,735 | 0 |
| Materials and Supplies | 500 | 500 | 500 | 0 |
| Contractual Services | 13,540 | 13,350 | 13,350 | 0 |
| Other | 2,000 | 2,000 | 2,000 | 0 |
| Total Criminal Court Services | <u>277,149</u> | <u>290,585</u> | <u>290,585</u> | <u>0</u> |
| Domestic Relations: | | | | |
| Personal Services | 406,852 | 419,075 | 419,045 | 30 |
| Materials and Supplies | 1,000 | 675 | 633 | 42 |
| Contractual Services | 94,079 | 7,310 | 7,310 | 0 |
| Capital Outlay | 1,000 | 0 | 0 | 0 |
| Total Domestic Relations | <u>502,931</u> | <u>427,060</u> | <u>426,988</u> | <u>72</u> |
| Total General Government - Judicial | <u>3,193,910</u> | <u>3,248,917</u> | <u>3,248,665</u> | <u>252</u> |
| Public Safety: | | | | |
| Juvenile Probation Department: | | | | |
| Personal Services | 1,420,483 | 1,505,552 | 1,505,501 | 51 |
| Materials and Supplies | 9,000 | 10,329 | 10,329 | 0 |
| Contractual Services | 21,770 | 28,086 | 28,086 | 0 |
| Capital Outlay | 2,250 | 9,000 | 9,000 | 0 |
| Total Juvenile Probation Department | <u>1,453,503</u> | <u>1,552,967</u> | <u>1,552,916</u> | <u>51</u> |
| Disaster Services: | | | | |
| Personal Services | 617,052 | 575,293 | 574,794 | 499 |
| Materials and Supplies | 1,200 | 931 | 931 | 0 |
| Contractual Services | 58,142 | 91,280 | 91,280 | 0 |
| Capital Outlay | 10,000 | 18,532 | 18,484 | 48 |
| Other | 0 | 15,345 | 15,345 | 0 |
| Total Disaster Services | <u>\$686,394</u> | <u>\$701,381</u> | <u>\$700,834</u> | <u>\$547</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, 2004

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|--|-------------------------|------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Coroner: | | | | |
| Personal Services | \$90,216 | \$97,318 | \$97,105 | \$213 |
| Materials and Supplies | 1,200 | 1,027 | 1,027 | 0 |
| Contractual Services | 70,101 | 57,653 | 57,653 | 0 |
| Capital Outlay | 0 | 361 | 361 | 0 |
| Total Coroner | 161,517 | 156,359 | 156,146 | 213 |
| Sheriff: | | | | |
| Personal Services | 4,821,341 | 4,897,696 | 4,876,584 | 21,112 |
| Materials and Supplies | 287,100 | 307,068 | 306,910 | 158 |
| Contractual Services | 0 | 304,958 | 304,861 | 97 |
| Capital Outlay | 61,000 | 61,178 | 61,113 | 65 |
| Other | 374,760 | 34,068 | 34,068 | 0 |
| Total Sheriff | 5,544,201 | 5,604,968 | 5,583,536 | 21,432 |
| Total Public Safety | 7,845,615 | 8,015,675 | 7,993,432 | 22,243 |
| Public Works: | | | | |
| Highway Engineer: | | | | |
| Personal Services | 68,200 | 69,404 | 68,602 | 802 |
| Materials and Supplies | 12,000 | 10,700 | 10,586 | 114 |
| Contractual Services | 12,600 | 7,027 | 6,930 | 97 |
| Capital Outlay | 5,000 | 2,300 | 2,295 | 5 |
| Other | 0 | 4,865 | 4,718 | 147 |
| Total Highway Engineer | 97,800 | 94,296 | 93,131 | 1,165 |
| Building Department Regulations: | | | | |
| Personal Services | 245,000 | 303,193 | 302,699 | 494 |
| Materials and Supplies | 300 | 225 | 109 | 116 |
| Contractual Services | 9,037 | 6,340 | 5,919 | 421 |
| Capital Outlay | 1,000 | 738 | 738 | 0 |
| Other | 2,260 | 3,022 | 3,012 | 10 |
| Total Building Department Regulations | 257,597 | 313,518 | 312,477 | 1,041 |
| Total Public Works | \$355,397 | \$407,814 | \$405,608 | \$2,206 |

(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, 2004

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|-----------------------------------|-------------------------|--------------|---------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Health: | | | | |
| Agriculture: | | | | |
| Personal Services | \$1,030 | \$1,036 | \$860 | \$176 |
| Contractual Services | 266,802 | 306,844 | 306,844 | 0 |
| Total Agriculture | 267,832 | 307,880 | 307,704 | 176 |
| Other Health: | | | | |
| Contractual Services | 2,800 | 2,800 | 1,915 | 885 |
| Ditch Maintenance: | | | | |
| Personal Services | 79,566 | 0 | 0 | 0 |
| Materials and Supplies | 2,000 | 32,000 | 31,984 | 16 |
| Contractual Services | 1,000,000 | 149,350 | 149,278 | 72 |
| Capital Outlay | 30,000 | 0 | 0 | 0 |
| Total Ditch Maintenance | 1,111,566 | 181,350 | 181,262 | 88 |
| Total Health | 1,382,198 | 492,030 | 490,881 | 1,149 |
| Human Services: | | | | |
| Soldiers Relief: | | | | |
| Personal Services | 26,325 | 86,591 | 85,148 | 1,443 |
| Veteran Services: | | | | |
| Personal Services | 273,685 | 280,659 | 280,580 | 79 |
| Materials and Supplies | 500 | 16,581 | 16,581 | 0 |
| Contractual Services | 194,584 | 203,365 | 203,365 | 0 |
| Capital Outlay | 10,000 | 32,555 | 32,555 | 0 |
| Other | 12,200 | 12,544 | 12,544 | 0 |
| Total Veteran Services | 490,969 | 545,704 | 545,625 | 79 |
| Total Human Services | 517,294 | 632,295 | 630,773 | 1,522 |
| Conservation and Recreation: | | | | |
| Parks: | | | | |
| Personal Services | 114,278 | 113,833 | 113,833 | 0 |
| Materials and Supplies | 2,600 | 4,678 | 4,545 | 133 |
| Contractual Services | 12,489 | 8,128 | 8,082 | 46 |
| Capital Outlay | 4,000 | 3,815 | 3,743 | 72 |
| Total Conservation and Recreation | \$133,367 | \$130,454 | \$130,203 | \$251 |

(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, 2004

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|--------------------|--------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Other: | | | | |
| Other Financing Administration: | | | | |
| Personal Services | \$70,865 | \$52,914 | \$52,914 | \$0 |
| Materials and Supplies | 500 | 254 | 254 | 0 |
| Contractual Services | 113,683 | 10,947 | 10,947 | 0 |
| Total Other | 185,048 | 64,115 | 64,115 | 0 |
| Intergovernmental | 1,921,079 | 1,764,744 | 1,764,554 | 190 |
| <i>Total Expenditures</i> | 26,291,371 | 26,395,850 | 26,294,170 | 101,680 |
| <i>Excess of Revenues Over Expenditures</i> | 1,620,739 | 1,651,070 | 4,386,705 | 2,735,635 |
| Other Financing Sources (Uses) | | | | |
| Sale of Capital Assets | 0 | 0 | 32,563 | 32,563 |
| Advances Out | 0 | (100,000) | (100,000) | 0 |
| Transfers In | 66,672 | 19,993 | 0 | (19,993) |
| Transfers Out | (1,318,707) | (2,235,090) | (2,234,992) | 98 |
| <i>Total Other Financing Sources (Uses)</i> | (1,252,035) | (2,315,097) | (2,302,429) | 12,668 |
| <i>Net Change in Fund Balance</i> | 368,704 | (664,027) | 2,084,276 | 2,748,303 |
| <i>Fund Balance Beginning of Year</i> | 1,517,863 | 1,517,863 | 1,517,863 | 0 |
| Prior Year Encumbrances Appropriated | 222,600 | 222,600 | 222,600 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$2,109,167</u> | <u>\$1,076,436</u> | <u>\$3,824,739</u> | <u>\$2,748,303</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, 2004

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|--|---------------------------|---------------------------|---------------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Property and Other Taxes | \$1,495,504 | \$1,495,504 | \$1,579,179 | \$83,675 |
| Intergovernmental | 9,315,000 | 9,315,000 | 8,085,276 | (1,229,724) |
| Other | 20,100 | 20,100 | 73,458 | 53,358 |
| <i>Total Revenues</i> | <u>10,830,604</u> | <u>10,830,604</u> | <u>9,737,913</u> | <u>(1,092,691)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Health: | | | | |
| Mental Health Board: | | | | |
| Personal Services | 500,683 | 500,683 | 481,618 | 19,065 |
| Materials and Supplies | 20,000 | 20,000 | 16,343 | 3,657 |
| Contractual Services | 10,719,800 | 10,719,800 | 9,669,036 | 1,050,764 |
| Capital Outlay | 25,000 | 25,000 | 17,688 | 7,312 |
| Other | 148,000 | 148,000 | 139,770 | 8,230 |
| <i>Total Expenditures</i> | <u>11,413,483</u> | <u>11,413,483</u> | <u>10,324,455</u> | <u>1,089,028</u> |
| <i>Excess of Revenues Under Expenditures</i> | (582,879) | (582,879) | (586,542) | (3,663) |
| Other Financing Uses | | | | |
| Transfers Out | (200,000) | (200,000) | (200,000) | 0 |
| <i>Net Change in Fund Balance</i> | (782,879) | (782,879) | (786,542) | (3,663) |
| <i>Fund Balance Beginning of Year</i> | <u>3,007,507</u> | <u>3,007,507</u> | <u>3,007,507</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$2,224,628</u></u> | <u><u>\$2,224,628</u></u> | <u><u>\$2,220,965</u></u> | <u><u>(\$3,663)</u></u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Mental Retardation Board Fund
For the Year Ended December 31, 2004

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|--|-------------------------|--------------------|---------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Property and Other Taxes | \$7,791,730 | \$7,791,730 | \$8,353,352 | \$561,622 |
| Charges for Services | 365,770 | 365,770 | 424,169 | 58,399 |
| Intergovernmental | 10,049,200 | 10,049,200 | 10,347,672 | 298,472 |
| Interest | 15,000 | 15,000 | 15,834 | 834 |
| <i>Total Revenues</i> | <u>18,221,700</u> | <u>18,221,700</u> | <u>19,141,027</u> | <u>919,327</u> |
| Expenditures | | | | |
| Current: | | | | |
| Health: | | | | |
| Mental Retardation Board: | | | | |
| Personal Services | 15,739,031 | 15,739,031 | 14,480,121 | 1,258,910 |
| Materials and Supplies | 987,861 | 987,861 | 857,562 | 130,299 |
| Contractual Services | 8,434,533 | 8,434,533 | 3,569,388 | 4,865,145 |
| Capital Outlay | 14,430,846 | 14,430,846 | 2,335,319 | 12,095,527 |
| Other | 717,337 | 717,337 | 477,208 | 240,129 |
| <i>Total Expenditures</i> | <u>40,309,608</u> | <u>40,309,608</u> | <u>21,719,598</u> | <u>18,590,010</u> |
| <i>Excess of Revenues Under Expenditures</i> | (22,087,908) | (22,087,908) | (2,578,571) | 19,509,337 |
| Other Financing Sources | | | | |
| Sale of Capital Assets | 0 | 0 | 635 | 635 |
| <i>Net Change in Fund Balance</i> | (22,087,908) | (22,087,908) | (2,577,936) | 19,509,972 |
| <i>Fund Balance Beginning of Year</i> | 21,997,458 | 21,997,458 | 21,997,458 | 0 |
| Prior Year Encumbrances Appropriated | 1,193,351 | 1,193,351 | 1,193,351 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$1,102,901</u> | <u>\$1,102,901</u> | <u>\$20,612,873</u> | <u>\$19,509,972</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, 2004

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|--|---------------------------|---------------------------|---------------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Intergovernmental | \$16,748,289 | \$17,951,598 | \$12,376,798 | (\$5,574,800) |
| Other | <u>1,345,798</u> | <u>1,442,489</u> | <u>1,491,414</u> | <u>48,925</u> |
| <i>Total Revenues</i> | <u>18,094,087</u> | <u>19,394,087</u> | <u>13,868,212</u> | <u>(5,525,875)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Human Services: | | | | |
| Public Assistance: | | | | |
| Personal Services | 7,845,479 | 7,845,479 | 6,972,420 | 873,059 |
| Materials and Supplies | 687,000 | 687,000 | 608,155 | 78,845 |
| Contractual Services | 10,275,392 | 11,575,392 | 6,812,426 | 4,762,966 |
| Capital Outlay | 76,000 | 76,000 | 75,164 | 836 |
| Other | <u>100</u> | <u>100</u> | <u>0</u> | <u>100</u> |
| <i>Total Expenditures</i> | <u>18,883,971</u> | <u>20,183,971</u> | <u>14,468,165</u> | <u>5,715,806</u> |
| <i>Excess of Revenues Under Expenditures</i> | <u>(789,884)</u> | <u>(789,884)</u> | <u>(599,953)</u> | <u>189,931</u> |
| Other Financing Sources (Uses) | | | | |
| Sale of Capital Assets | 0 | 0 | 51 | 51 |
| Transfers Out | <u>(350,000)</u> | <u>(350,000)</u> | <u>(175,000)</u> | <u>175,000</u> |
| <i>Total Other Financing Sources (Uses)</i> | <u>(350,000)</u> | <u>(350,000)</u> | <u>(174,949)</u> | <u>175,051</u> |
| <i>Net Change in Fund Balance</i> | (1,139,884) | (1,139,884) | (774,902) | 364,982 |
| <i>Fund Balance Beginning of Year</i> | 1,478,664 | 1,478,664 | 1,478,664 | 0 |
| Prior Year Encumbrances Appropriated | <u>752,800</u> | <u>752,800</u> | <u>752,800</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$1,091,580</u></u> | <u><u>\$1,091,580</u></u> | <u><u>\$1,456,562</u></u> | <u><u>\$364,982</u></u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Children's Services Fund
For the Year Ended December 31, 2004

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|---------------------------|---------------------------|---------------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Property and Other Taxes | \$3,323,210 | \$3,331,172 | \$2,895,067 | (\$436,105) |
| Intergovernmental | 5,002,320 | 5,014,305 | 5,048,930 | 34,625 |
| Other | 102,230 | 102,230 | 430,294 | 328,064 |
| <i>Total Revenues</i> | <u>8,427,760</u> | <u>8,447,707</u> | <u>8,374,291</u> | <u>(73,416)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Human Services: | | | | |
| Children's Services: | | | | |
| Personal Services | 4,854,542 | 4,854,542 | 4,747,925 | 106,617 |
| Materials and Supplies | 79,465 | 79,465 | 69,857 | 9,608 |
| Contractual Services | 2,602,350 | 2,622,542 | 2,182,526 | 440,016 |
| Capital Outlay | 259,881 | 259,881 | 216,811 | 43,070 |
| Other | 55,020 | 55,020 | 53,847 | 1,173 |
| <i>Total Expenditures</i> | <u>7,851,258</u> | <u>7,871,450</u> | <u>7,270,966</u> | <u>600,484</u> |
| <i>Excess of Revenues Over Expenditures</i> | 576,502 | 576,257 | 1,103,325 | 527,068 |
| Other Financing Sources | | | | |
| Transfers In | 50,000 | 50,000 | 50,000 | 0 |
| <i>Net Change in Fund Balance</i> | 626,502 | 626,257 | 1,153,325 | 527,068 |
| <i>Fund Balance Beginning of Year</i> | <u>4,438,121</u> | <u>4,438,121</u> | <u>4,438,121</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$5,064,623</u></u> | <u><u>\$5,064,378</u></u> | <u><u>\$5,591,446</u></u> | <u><u>\$527,068</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, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-------------------------|------------------------|---|
| | <u> </u> | <u> </u> | <u> </u> |
| Revenues | | | |
| Special Assessments | \$1,304,542 | \$1,149,669 | (\$154,873) |
| | <u> </u> | <u> </u> | <u> </u> |
| Expenditures | | | |
| Debt Service: | | | |
| Principal Retirement | 725,000 | 725,000 | 0 |
| Interest and Fiscal Charges | 524,020 | 524,020 | 0 |
| | <u> </u> | <u> </u> | <u> </u> |
| <i>Total Expenditures</i> | 1,249,020 | 1,249,020 | 0 |
| | <u> </u> | <u> </u> | <u> </u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | 55,522 | (99,351) | (154,873) |
| | <u> </u> | <u> </u> | <u> </u> |
| Other Financing Sources | | | |
| Transfers In | 88,000 | 82,081 | (5,919) |
| | <u> </u> | <u> </u> | <u> </u> |
| <i>Net Change in Fund Balance</i> | 143,522 | (17,270) | (160,792) |
| | <u> </u> | <u> </u> | <u> </u> |
| <i>Fund Balance Beginning of Year</i> | 54,077 | 54,077 | 0 |
| | <u> </u> | <u> </u> | <u> </u> |
| <i>Fund Balance End of Year</i> | <u><u>\$197,599</u></u> | <u><u>\$36,807</u></u> | <u><u>(\$160,792)</u></u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Certificate of Title Fund
For the Year Ended December 31, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|-------------------------|---|
| Revenues | | | |
| Charges for Services | \$17,926,000 | \$17,262,342 | (\$663,658) |
| Other | 0 | 266 | 266 |
| <i>Total Revenues</i> | <u>17,926,000</u> | <u>17,262,608</u> | <u>(663,392)</u> |
| Expenditures | | | |
| Current: | | | |
| General Government - | | | |
| Legislative and Executive: | | | |
| Certificate of Title: | | | |
| Personal Services | 549,900 | 468,237 | 81,663 |
| Materials and Supplies | 16,000 | 11,945 | 4,055 |
| Contractual Services | 17,239,250 | 16,656,462 | 582,788 |
| Capital Outlay | 3,000 | 1,810 | 1,190 |
| Other | 116,000 | 114,941 | 1,059 |
| <i>Total Expenditures</i> | <u>17,924,150</u> | <u>17,253,395</u> | <u>670,755</u> |
| <i>Net Change in Fund Balance</i> | 1,850 | 9,213 | 7,363 |
| <i>Fund Balance Beginning of Year</i> | <u>252,229</u> | <u>252,229</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$254,079</u></u> | <u><u>\$261,442</u></u> | <u><u>\$7,363</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, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------------|------------------------|---|
| Revenues | | | |
| Licenses and Permits | \$305,280 | \$323,608 | \$18,328 |
| Fines and Forfeitures | 19,630 | 62,864 | 43,234 |
| Intergovernmental | 30,000 | 30,002 | 2 |
| Other | 0 | 1,207 | 1,207 |
| <i>Total Revenues</i> | <u>354,910</u> | <u>417,681</u> | <u>62,771</u> |
| Expenditures | | | |
| Current: | | | |
| Health: | | | |
| Dog and Kennel: | | | |
| Personal Services | 309,631 | 300,651 | 8,980 |
| Materials and Supplies | 12,640 | 12,640 | 0 |
| Contractual Services | 50,502 | 49,772 | 730 |
| Capital Outlay | 6,532 | 4,379 | 2,153 |
| Other | 6,435 | 5,268 | 1,167 |
| <i>Total Expenditures</i> | <u>385,740</u> | <u>372,710</u> | <u>13,030</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | (30,830) | 44,971 | 75,801 |
| Other Financing Uses | | | |
| Transfers Out | (30,953) | (22,283) | 8,670 |
| <i>Net Change in Fund Balance</i> | (61,783) | 22,688 | 84,471 |
| <i>Fund Balance Beginning of Year</i> | <u>76,390</u> | <u>76,390</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$14,607</u></u> | <u><u>\$99,078</u></u> | <u><u>\$84,471</u></u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Real Estate Assessment Fund
For the Year Ended December 31, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-------------------|-------------------------|---|
| Revenues | | | |
| Charges for Services | \$869,511 | \$1,047,733 | \$178,222 |
| Licenses and Permits | 200 | 165 | (35) |
| Fines and Forfeitures | 0 | 7 | 7 |
| Other | 100 | 0 | (100) |
| <i>Total Revenues</i> | <u>869,811</u> | <u>1,047,905</u> | <u>178,094</u> |
| Expenditures | | | |
| Current: | | | |
| General Government - | | | |
| Legislative and Executive: | | | |
| Real Estate Assessment: | | | |
| Personal Services | 816,987 | 816,987 | 0 |
| Materials and Supplies | 9,292 | 9,292 | 0 |
| Contractual Services | 599,405 | 599,405 | 0 |
| Capital Outlay | 195,134 | 195,134 | 0 |
| Other | 20,869 | 20,869 | 0 |
| <i>Total Expenditures</i> | <u>1,641,687</u> | <u>1,641,687</u> | <u>0</u> |
| <i>Excess of Revenues Under Expenditures</i> | <u>(771,876)</u> | <u>(593,782)</u> | <u>178,094</u> |
| Other Financing Sources | | | |
| Sale of Capital Assets | 1,000 | 91 | (909) |
| Transfers In | 536,171 | 536,171 | 0 |
| <i>Total Other Financing Sources</i> | <u>537,171</u> | <u>536,262</u> | <u>(909)</u> |
| <i>Net Change in Fund Balance</i> | (234,705) | (57,520) | 177,185 |
| <i>Fund Balance Beginning of Year</i> | 159,705 | 159,705 | 0 |
| Prior Year Encumbrances Appropriated | <u>75,000</u> | <u>75,000</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$0</u></u> | <u><u>\$177,185</u></u> | <u><u>\$177,185</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, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------------|-------------------------|---|
| Revenues | | | |
| Charges for Services | \$80,201 | \$210,990 | \$130,789 |
| Fines and Forfeitures | 39,000 | 49,839 | 10,839 |
| Intergovernmental | 4,089,000 | 4,233,616 | 144,616 |
| Interest | 10,000 | 4,297 | (5,703) |
| <i>Total Revenues</i> | <u>4,218,201</u> | <u>4,498,742</u> | <u>280,541</u> |
| Expenditures | | | |
| Current: | | | |
| Public Works: | | | |
| Motor Vehicle License and Gas Tax: | | | |
| Personal Services | 2,782,324 | 2,764,801 | 17,523 |
| Materials and Supplies | 1,035,663 | 1,013,115 | 22,548 |
| Contractual Services | 171,200 | 150,580 | 20,620 |
| Capital Outlay | 360,752 | 358,932 | 1,820 |
| Other | 29,605 | 29,358 | 247 |
| <i>Total Expenditures</i> | <u>4,379,544</u> | <u>4,316,786</u> | <u>62,758</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(161,343)</u> | <u>181,956</u> | <u>343,299</u> |
| Other Financing Sources (Uses) | | | |
| Sale of Capital Assets | 0 | 18,583 | 18,583 |
| Transfers Out | (14,659) | (14,659) | 0 |
| <i>Total Other Financing Sources (Uses)</i> | <u>(14,659)</u> | <u>3,924</u> | <u>18,583</u> |
| <i>Net Change in Fund Balance</i> | (176,002) | 185,880 | 361,882 |
| <i>Fund Balance Beginning of Year</i> | <u>194,147</u> | <u>194,147</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$18,145</u></u> | <u><u>\$380,027</u></u> | <u><u>\$361,882</u></u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Divorce Orientation Program Fund
For the Year Ended December 31, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|---------|---|
| Revenues | | | |
| Charges for Services | \$7,200 | \$6,473 | (\$727) |
| Other | 200 | 340 | 140 |
| <i>Total Revenues</i> | 7,400 | 6,813 | (587) |
| Expenditures | | | |
| Current: | | | |
| General Government - Judicial: | | | |
| Divorce Orientation Program: | | | |
| Contractual Services | 6,750 | 5,700 | 1,050 |
| <i>Net Change in Fund Balance</i> | 650 | 1,113 | 463 |
| <i>Fund Balance Beginning of Year</i> | 7,343 | 7,343 | 0 |
| <i>Fund Balance End of Year</i> | \$7,993 | \$8,456 | \$463 |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Guardianship Fund
For the Year Ended December 31, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------|----------|---|
| Revenues | | | |
| Charges for Services | \$0 | \$18,613 | \$18,613 |
| Expenditures | | | |
| Current: | | | |
| General Government - Judicial: | | | |
| Indigent Guardianship: | | | |
| Contractual Services | 5,296 | 4,948 | 348 |
| Other | 14,667 | 2,464 | 12,203 |
| <i>Total Expenditures</i> | 19,963 | 7,412 | 12,551 |
| <i>Excess of Revenues Over (Under) Expenditures</i> | (19,963) | 11,201 | 31,164 |
| Other Financing Uses | | | |
| Transfers Out | (37) | 0 | 37 |
| <i>Net Change in Fund Balance</i> | (20,000) | 11,201 | 31,201 |
| <i>Fund Balance Beginning of Year</i> | 47,220 | 47,220 | 0 |
| <i>Fund Balance End of Year</i> | \$27,220 | \$58,421 | \$31,201 |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Courts Computer Fund
For the Year Ended December 31, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|-----------|---|
| Revenues | | | |
| Charges for Services | \$48,285 | \$87,345 | \$39,060 |
| Expenditures | | | |
| Current: | | | |
| General Government - Judicial: | | | |
| Court Computers: | | | |
| Personal Services | 8,000 | 0 | 8,000 |
| Materials and Supplies | 13,000 | 0 | 13,000 |
| Contractual Services | 17,000 | 1,500 | 15,500 |
| Capital Outlay | 32,000 | 2,217 | 29,783 |
| <i>Total Expenditures</i> | 70,000 | 3,717 | 66,283 |
| <i>Net Change in Fund Balance</i> | (21,715) | 83,628 | 105,343 |
| <i>Fund Balance Beginning of Year</i> | 227,783 | 227,783 | 0 |
| <i>Fund Balance End of Year</i> | \$206,068 | \$311,411 | \$105,343 |

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, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-------------------------|-------------------------|---|
| Revenues | | | |
| Property and Other Taxes | \$800,000 | \$739,903 | (\$60,097) |
| Charges for Services | 486,000 | 517,315 | 31,315 |
| Intergovernmental | 0 | 88,588 | 88,588 |
| Rentals | 5,000 | 1,918 | (3,082) |
| Other | 14,520 | 10,211 | (4,309) |
| <i>Total Revenues</i> | <u>1,305,520</u> | <u>1,357,935</u> | <u>52,415</u> |
| Expenditures | | | |
| Current: | | | |
| Human Services: | | | |
| Dayspring: | | | |
| Personal Services | 1,032,850 | 950,576 | 82,274 |
| Materials and Supplies | 129,500 | 102,088 | 27,412 |
| Contractual Services | 130,260 | 120,525 | 9,735 |
| Capital Outlay | 2,000 | 631 | 1,369 |
| Other | 5,520 | 3,665 | 1,855 |
| <i>Total Expenditures</i> | <u>1,300,130</u> | <u>1,177,485</u> | <u>122,645</u> |
| <i>Excess of Revenues Over Expenditures</i> | 5,390 | 180,450 | 175,060 |
| Other Financing Sources | | | |
| Advance In | 100,000 | 100,000 | 0 |
| <i>Net Change in Fund Balance</i> | 105,390 | 280,450 | 175,060 |
| <i>Fund Balance Beginning of Year</i> | <u>5,400</u> | <u>5,400</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$110,790</u></u> | <u><u>\$285,850</u></u> | <u><u>\$175,060</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, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|------------------------|------------------------|---|
| Revenues | | | |
| Charges for Services | \$310,000 | \$415,595 | \$105,595 |
| Intergovernmental | 2,384,347 | 2,212,655 | (171,692) |
| Other | 1,600 | 628 | (972) |
| <i>Total Revenues</i> | <u>2,695,947</u> | <u>2,628,878</u> | <u>(67,069)</u> |
| Expenditures | | | |
| Current: | | | |
| Human Services: | | | |
| Child Support Enforcement Agency: | | | |
| Personal Services | 2,177,258 | 2,163,538 | 13,720 |
| Materials and Supplies | 55,146 | 48,356 | 6,790 |
| Contractual Services | 655,029 | 571,251 | 83,778 |
| Capital Outlay | 11,500 | 9,687 | 1,813 |
| Other | 3,000 | 692 | 2,308 |
| <i>Total Expenditures</i> | <u>2,901,933</u> | <u>2,793,524</u> | <u>108,409</u> |
| <i>Excess of Revenues Under Expenditures</i> | (205,986) | (164,646) | 41,340 |
| Other Financing Sources | | | |
| Transfers In | 40,000 | 40,000 | 0 |
| <i>Net Change in Fund Balance</i> | (165,986) | (124,646) | 41,340 |
| <i>Fund Balance Beginning of Year</i> | <u>188,794</u> | <u>188,794</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$22,808</u></u> | <u><u>\$64,148</u></u> | <u><u>\$41,340</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, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|-------------------------|---|
| Revenues | | | |
| Charges for Services | \$0 | \$317,564 | \$317,564 |
| Intergovernmental | 0 | 2 | 2 |
| Other | 0 | 29,580 | 29,580 |
| <i>Total Revenues</i> | <u>0</u> | <u>347,146</u> | <u>347,146</u> |
| Expenditures | | | |
| Current: | | | |
| General Government - | | | |
| Legislative and Executive: | | | |
| Delinquent Real Estate-Collection: | | | |
| Personal Services | 215,000 | 209,367 | 5,633 |
| Materials and Supplies | 30,950 | 30,706 | 244 |
| Contractual Services | 26,750 | 24,597 | 2,153 |
| Capital Outlay | 8,400 | 8,277 | 123 |
| Other | 19,600 | 18,304 | 1,296 |
| <i>Total Expenditures</i> | <u>300,700</u> | <u>291,251</u> | <u>9,449</u> |
| <i>Net Change in Fund Balance</i> | (300,700) | 55,895 | 356,595 |
| <i>Fund Balance Beginning of Year</i> | <u>417,308</u> | <u>417,308</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$116,608</u></u> | <u><u>\$473,203</u></u> | <u><u>\$356,595</u></u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Development Block Grant Fund
For the Year Ended December 31, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-------------------------|------------------------|---|
| | <u> </u> | <u> </u> | <u> </u> |
| Revenues | | | |
| Intergovernmental | \$434,000 | \$256,922 | (\$177,078) |
| Interest | 5,000 | 3,738 | (1,262) |
| Other | <u>205,500</u> | <u>100,605</u> | <u>(104,895)</u> |
| <i>Total Revenues</i> | 644,500 | 361,265 | (283,235) |
| Expenditures | | | |
| Current: | | | |
| Economic Development: | | | |
| Community Development Block Grant: | | | |
| Other | <u>665,667</u> | <u>509,014</u> | <u>156,653</u> |
| <i>Excess of Revenues Under Expenditures</i> | (21,167) | (147,749) | (126,582) |
| Other Financing Uses | | | |
| Advances Out | <u>(41,000)</u> | <u>0</u> | <u>41,000</u> |
| <i>Net Change in Fund Balance</i> | (62,167) | (147,749) | (85,582) |
| <i>Fund Balance Beginning of Year</i> | <u>219,158</u> | <u>219,158</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$156,991</u></u> | <u><u>\$71,409</u></u> | <u><u>(\$85,582)</u></u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Youth Services Fund
For the Year Ended December 31, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-------------------------|-------------------------|---|
| Revenues | | | |
| Charges for Services | \$300 | \$38 | (\$262) |
| Intergovernmental | 1,075,771 | 904,135 | (171,636) |
| Other | 100 | 0 | (100) |
| <i>Total Revenues</i> | <u>1,076,171</u> | <u>904,173</u> | <u>(171,998)</u> |
| Expenditures | | | |
| Current: | | | |
| Public Safety: | | | |
| Youth Services: | | | |
| Personal Services | 557,138 | 446,402 | 110,736 |
| Materials and Supplies | 19,731 | 10,710 | 9,021 |
| Contractual Services | 244,177 | 122,393 | 121,784 |
| Capital Outlay | 22,427 | 11,813 | 10,614 |
| Other | 8,819 | 2,484 | 6,335 |
| <i>Total Expenditures</i> | <u>852,292</u> | <u>593,802</u> | <u>258,490</u> |
| <i>Excess of Revenues Over Expenditures</i> | <u>223,879</u> | <u>310,371</u> | <u>86,492</u> |
| Other Financing Sources (Uses) | | | |
| Transfers In | 23,478 | 11,178 | (12,300) |
| Transfers Out | (336,371) | 0 | 336,371 |
| <i>Total Other Financing Sources (Uses)</i> | <u>(312,893)</u> | <u>11,178</u> | <u>324,071</u> |
| <i>Net Change in Fund Balance</i> | (89,014) | 321,549 | 410,563 |
| <i>Fund Balance Beginning of Year</i> | <u>216,059</u> | <u>216,059</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$127,045</u></u> | <u><u>\$537,608</u></u> | <u><u>\$410,563</u></u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Energy Management Fund
For the Year Ended December 31, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------------|------------------------|---|
| Revenues | | | |
| Rentals | \$48,000 | \$104,717 | \$56,717 |
| Expenditures | | | |
| Current: | | | |
| Human Services: | | | |
| Energy Management | | | |
| Contractual Services | 2,048,000 | 1,983,819 | 64,181 |
| <i>Excess of Revenues Under Expenditures</i> | <u>(2,000,000)</u> | <u>(1,879,102)</u> | <u>120,898</u> |
| Other Financing Sources (Uses) | | | |
| Transfers In | 2,097,007 | 2,048,000 | (49,007) |
| Transfers Out | <u>(97,006)</u> | <u>(97,006)</u> | <u>0</u> |
| <i>Total Other Financing Sources (Uses)</i> | <u>2,000,001</u> | <u>1,950,994</u> | <u>(49,007)</u> |
| <i>Net Change in Fund Balance</i> | 1 | 71,892 | 71,891 |
| <i>Fund Balance Beginning of Year</i> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$1</u></u> | <u><u>\$71,892</u></u> | <u><u>\$71,891</u></u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Defender Fund
For the Year Ended December 31, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|------------------------|-------------------------|---|
| Revenues | | | |
| Charges for Services | \$300,000 | \$301,259 | \$1,259 |
| Intergovernmental | 508,605 | 284,036 | (224,569) |
| Other | 54,000 | 101,674 | 47,674 |
| <i>Total Revenues</i> | <u>862,605</u> | <u>686,969</u> | <u>(175,636)</u> |
| Expenditures | | | |
| Current: | | | |
| General Government - Judicial: | | | |
| Public Defender: | | | |
| Personal Services | 30 | 30 | 0 |
| Contractual Services | 1,471,970 | 1,040,876 | 431,094 |
| <i>Total Expenditures</i> | <u>1,472,000</u> | <u>1,040,906</u> | <u>431,094</u> |
| <i>Excess of Revenues Under Expenditures</i> | (609,395) | (353,937) | 255,458 |
| Other Financing Sources | | | |
| Transfers In | 637,395 | 600,000 | (37,395) |
| <i>Net Change in Fund Balance</i> | 28,000 | 246,063 | 218,063 |
| <i>Fund Balance Beginning of Year</i> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$28,000</u></u> | <u><u>\$246,063</u></u> | <u><u>\$218,063</u></u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff K-9 Fund
For the Year Ended December 31, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|---------------------|-----------------------|---|
| Revenues | | | |
| Contributions and Donations | \$0 | \$8,400 | \$8,400 |
| Expenditures | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Net Change in Fund Balance</i> | 0 | 8,400 | 8,400 |
| <i>Fund Balance Beginning of Year</i> | <u>304</u> | <u>304</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$304</u></u> | <u><u>\$8,704</u></u> | <u><u>\$8,400</u></u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Enforcement and Education Fund
For the Year Ended December 31, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|-----------------|---|
| Revenues | | | |
| Fines and Forfeitures | \$1,200 | \$3,367 | \$2,167 |
| Expenditures | | | |
| Current: | | | |
| Public Safety: | | | |
| Enforcement and Education: | | | |
| Other | 4,000 | 0 | 4,000 |
| <i>Net Change in Fund Balance</i> | (2,800) | 3,367 | 6,167 |
| <i>Fund Balance Beginning of Year</i> | 8,609 | 8,609 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$5,809</u> | <u>\$11,976</u> | <u>\$6,167</u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Enforcement Fund
For the Year Ended December 31, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------------|------------------------|---|
| Revenues | | | |
| Fines and Forfeitures | \$13,500 | \$14,864 | \$1,364 |
| Other | 800 | 27,137 | 26,337 |
| <i>Total Revenues</i> | <u>14,300</u> | <u>42,001</u> | <u>27,701</u> |
| Expenditures | | | |
| Current: | | | |
| Public Safety: | | | |
| Law Enforcement: | | | |
| Contractual Services | 16,739 | 10,385 | 6,354 |
| Other | 24,761 | 24,761 | 0 |
| <i>Total Expenditures</i> | <u>41,500</u> | <u>35,146</u> | <u>6,354</u> |
| <i>Net Change in Fund Balance</i> | (27,200) | 6,855 | 34,055 |
| <i>Fund Balance Beginning of Year</i> | <u>28,747</u> | <u>28,747</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$1,547</u></u> | <u><u>\$35,602</u></u> | <u><u>\$34,055</u></u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Drug Law Enforcement Fund
For the Year Ended December 31, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|------------------|------------------|---|
| Revenues | | | |
| Fines and Forfeitures | \$14,800 | \$15,104 | \$304 |
| Expenditures | | | |
| Current: | | | |
| Public Safety: | | | |
| Drug Law Enforcement: | | | |
| Other | 20,000 | 4,000 | 16,000 |
| <i>Net Change in Fund Balance</i> | (5,200) | 11,104 | 16,304 |
| <i>Fund Balance Beginning of Year</i> | 112,605 | 112,605 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$107,405</u> | <u>\$123,709</u> | <u>\$16,304</u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Drug Abuse Resistance Education Fund
For the Year Ended December 31, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|------------------------|-----------------------|---|
| Revenues | | | |
| Intergovernmental | \$11,221 | \$3,925 | (\$7,296) |
| Other | 3,000 | 7,150 | 4,150 |
| <i>Total Revenues</i> | <u>14,221</u> | <u>11,075</u> | <u>(3,146)</u> |
| Expenditures | | | |
| Current: | | | |
| Public Safety: | | | |
| Drug Abuse Resistance Education: | | | |
| Personal Services | 4,110 | 4,110 | 0 |
| Other | 8,323 | 8,323 | 0 |
| <i>Total Expenditures</i> | <u>12,433</u> | <u>12,433</u> | <u>0</u> |
| <i>Net Change in Fund Balance</i> | 1,788 | (1,358) | (3,146) |
| <i>Fund Balance Beginning of Year</i> | <u>9,446</u> | <u>9,446</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$11,234</u></u> | <u><u>\$8,088</u></u> | <u><u>(\$3,146)</u></u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Commissary Rotary Jail Fund
For the Year Ended December 31, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|----------|---|
| Revenues | | | |
| Charges for Services | \$41,044 | \$51,260 | \$10,216 |
| Expenditures | | | |
| Current: | | | |
| Public Safety: | | | |
| Commissary Rotary Jail: | | | |
| Other | 89,280 | 89,280 | 0 |
| <i>Net Change in Fund Balance</i> | (48,236) | (38,020) | 10,216 |
| <i>Fund Balance Beginning of Year</i> | 51,144 | 51,144 | 0 |
| <i>Fund Balance End of Year</i> | \$2,908 | \$13,124 | \$10,216 |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Policing Fund
For the Year Ended December 31, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|---------|---|
| Revenues | | | |
| Intergovernmental | \$24,524 | \$7,550 | (\$16,974) |
| Expenditures | | | |
| Current: | | | |
| Public Safety: | | | |
| Community Policing: | | | |
| Personal Services | 20,396 | 2,918 | 17,478 |
| Materials and Supplies | 202 | 102 | 100 |
| Contractual Services | 2,798 | 2,649 | 149 |
| Capital Outlay | 5,820 | 955 | 4,865 |
| Other | 2,500 | 1,386 | 1,114 |
| <i>Total Expenditures</i> | 31,716 | 8,010 | 23,706 |
| <i>Net Change in Fund Balance</i> | (7,192) | (460) | 6,732 |
| <i>Fund Balance Beginning of Year</i> | 9,317 | 9,317 | 0 |
| <i>Fund Balance End of Year</i> | \$2,125 | \$8,857 | \$6,732 |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Speed DUI Fund
For the Year Ended December 31, 2004

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|--|-------------------------|---------------------|---|
| Revenues | | | |
| Intergovernmental | \$58,386 | \$51,686 | (\$6,700) |
| Expenditures | | | |
| Current: | | | |
| Public Safety: | | | |
| Speed DUI: | | | |
| Personal Services | <u>74,817</u> | <u>67,824</u> | <u>6,993</u> |
| <i>Excess of Revenues Under Expenditures</i> | (16,431) | (16,138) | 293 |
| Other Financing Sources | | | |
| Transfers In | <u>15,000</u> | <u>15,000</u> | <u>0</u> |
| <i>Net Change in Fund Balance</i> | (1,431) | (1,138) | 293 |
| <i>Fund Balance Beginning of Year</i> | <u>1,432</u> | <u>1,432</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$1</u></u> | <u><u>\$294</u></u> | <u><u>\$293</u></u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Intensive Supervision Fund
For the Year Ended December 31, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|------------------------|------------------------|---|
| Revenues | | | |
| Charges for Services | \$40,000 | \$47,875 | \$7,875 |
| Intergovernmental | 351,336 | 131,475 | (219,861) |
| <i>Total Revenues</i> | <u>391,336</u> | <u>179,350</u> | <u>(211,986)</u> |
| Expenditures | | | |
| Current: | | | |
| Public Safety: | | | |
| Intensive Supervision: | | | |
| Personal Services | 361,336 | 184,021 | 177,315 |
| Contractual Services | 4,000 | 2,749 | 1,251 |
| Capital Outlay | 9,000 | 7,551 | 1,449 |
| Other | 27,007 | 24,593 | 2,414 |
| <i>Total Expenditures</i> | <u>401,343</u> | <u>218,914</u> | <u>182,429</u> |
| <i>Excess of Revenues Under Expenditures</i> | (10,007) | (39,564) | (29,557) |
| Other Financing Sources | | | |
| Transfers In | 0 | 24,212 | 24,212 |
| <i>Net Change in Fund Balance</i> | (10,007) | (15,352) | (5,345) |
| <i>Fund Balance Beginning of Year</i> | <u>28,741</u> | <u>28,741</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$18,734</u></u> | <u><u>\$13,389</u></u> | <u><u>(\$5,345)</u></u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Sanction Cost Reimbursement Fund
For the Year Ended December 31, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------|-----------------|---|
| Revenues | | | |
| Charges for Services | \$63,000 | \$65,069 | \$2,069 |
| Contributions and Donations | 2,000 | 125 | (1,875) |
| Other | 30,000 | 34,700 | 4,700 |
| <i>Total Revenues</i> | <u>95,000</u> | <u>99,894</u> | <u>4,894</u> |
| Expenditures | | | |
| Current: | | | |
| Public Safety: | | | |
| Sanction Cost Reimbursement: | | | |
| Personal Services | 19,522 | 11,898 | 7,624 |
| Contractual Services | 19,000 | 12,584 | 6,416 |
| Capital Outlay | 12,000 | 9,485 | 2,515 |
| Other | 48,920 | 47,572 | 1,348 |
| <i>Total Expenditures</i> | <u>99,442</u> | <u>81,539</u> | <u>17,903</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(4,442)</u> | <u>18,355</u> | <u>22,797</u> |
| Other Financing Sources (Uses) | | | |
| Sale of Capital Assets | 0 | 50 | 50 |
| Transfers Out | 0 | (14,087) | (14,087) |
| <i>Total Other Financing Sources (Uses)</i> | <u>0</u> | <u>(14,037)</u> | <u>(14,037)</u> |
| <i>Net Change in Fund Balance</i> | (4,442) | 4,318 | 8,760 |
| <i>Fund Balance Beginning of Year</i> | 15,505 | 15,505 | 0 |
| Prior Year Encumbrances Appropriated | 1,942 | 1,942 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$13,005</u> | <u>\$21,765</u> | <u>\$8,760</u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Big Wheel Fund
For the Year Ended December 31, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|--------------|---|
| Revenues | | | |
| Contributions and Donations | \$1,986 | \$925 | (\$1,061) |
| Expenditures | | | |
| Current: | | | |
| Public Safety: | | | |
| Big Wheel: | | | |
| Other | 1,147 | 1,147 | 0 |
| <i>Net Change in Fund Balance</i> | 839 | (222) | (1,061) |
| <i>Fund Balance Beginning of Year</i> | 709 | 709 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$1,548</u> | <u>\$487</u> | <u>(\$1,061)</u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Jail Education Program Fund
For the Year Ended December 31, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------------|------------------------|---|
| Revenues | | | |
| Charges for Services | \$164,576 | \$136,721 | (\$27,855) |
| Intergovernmental | 39,087 | 19,544 | (19,543) |
| <i>Total Revenues</i> | <u>203,663</u> | <u>156,265</u> | <u>(47,398)</u> |
| Expenditures | | | |
| Current: | | | |
| Public Safety: | | | |
| Jail Education Program: | | | |
| Personal Services | 88,508 | 40,683 | 47,825 |
| Contractual Services | 15,200 | 10,517 | 4,683 |
| Capital Outlay | 20,000 | 19,574 | 426 |
| Other | 85,266 | 62,792 | 22,474 |
| <i>Total Expenditures</i> | <u>208,974</u> | <u>133,566</u> | <u>75,408</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(5,311)</u> | <u>22,699</u> | <u>28,010</u> |
| Other Financing Sources (Uses) | | | |
| Sale of Capital Assets | 0 | 2,931 | 2,931 |
| Transfers In | 0 | 9,894 | 9,894 |
| Transfers Out | 0 | (31,197) | (31,197) |
| <i>Total Other Financing Sources (Uses)</i> | <u>0</u> | <u>(18,372)</u> | <u>(18,372)</u> |
| <i>Net Change in Fund Balance</i> | (5,311) | 4,327 | 9,638 |
| <i>Fund Balance Beginning of Year</i> | <u>19,265</u> | <u>19,265</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$13,954</u></u> | <u><u>\$23,592</u></u> | <u><u>\$9,638</u></u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Prisoner Incentive Fund
For the Year Ended December 31, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|----------------|---|
| Revenues | | | |
| Intergovernmental | \$6,000 | 8,400 | \$2,400 |
| Expenditures | | | |
| Current: | | | |
| Public Safety: | | | |
| Prisoner Incentive: | | | |
| Other | 8,000 | 7,601 | 399 |
| <i>Net Change in Fund Balance</i> | (2,000) | 799 | 2,799 |
| <i>Fund Balance Beginning of Year</i> | 2,338 | 2,338 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$338</u> | <u>\$3,137</u> | <u>\$2,799</u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Enforcement Block Grant Fund
For the Year Ended December 31, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-------------------|-----------------------|---|
| Revenues | | | |
| Intergovernmental | \$2,182 | \$0 | (\$2,182) |
| Interest | 14,463 | 14,462 | (1) |
| <i>Total Revenues</i> | <u>16,645</u> | <u>14,462</u> | <u>(2,183)</u> |
| Expenditures | | | |
| Current: | | | |
| Public Safety: | | | |
| Law Enforcement Block Grant: | | | |
| Personal Services | 76 | 76 | 0 |
| Materials and Supplies | 4,463 | 0 | 4,463 |
| Capital Outlay | 32,286 | 27,991 | 4,295 |
| Other | 5 | 5 | 0 |
| <i>Total Expenditures</i> | <u>36,830</u> | <u>28,072</u> | <u>8,758</u> |
| <i>Excess of Revenues Under Expenditures</i> | (20,185) | (13,610) | 6,575 |
| Other Financing Sources | | | |
| Transfers In | 0 | 2,181 | 2,181 |
| <i>Net Change in Fund Balance</i> | (20,185) | (11,429) | 8,756 |
| <i>Fund Balance Beginning of Year</i> | <u>20,187</u> | <u>20,187</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$2</u></u> | <u><u>\$8,758</u></u> | <u><u>\$8,756</u></u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Third Grade Safety Belt Fund
For the Year Ended December 31, 2004

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|---------------------------------------|-------------------------|-------------------|---|
| Revenues | | | |
| Intergovernmental | <u>\$1,146</u> | <u>\$1,090</u> | <u>(\$56)</u> |
| Expenditures | | | |
| Current: | | | |
| Public Safety: | | | |
| Third Grade Safety Belt: | | | |
| Personal Services | 1,090 | 1,090 | 0 |
| Materials and Supplies | <u>56</u> | <u>0</u> | <u>56</u> |
| <i>Total Expenditures</i> | <u>1,146</u> | <u>1,090</u> | <u>56</u> |
| <i>Net Change in Fund Balance</i> | 0 | 0 | 0 |
| <i>Fund Balance Beginning of Year</i> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$0</u></u> | <u><u>\$0</u></u> | <u><u>\$0</u></u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Department of Justice Fund
For the Year Ended December 31, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|--------|---|
| Revenues | | | |
| Intergovernmental | \$907 | \$907 | \$0 |
| Expenditures | | | |
| Current: | | | |
| Public Safety: | | | |
| Department of Justice: | | | |
| Contractual Services | 907 | 907 | 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
Voting Equipment Fund
For the Year Ended December 31, 2004

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|---------------------------------------|-------------------------|------------------------|---|
| Revenues | | | |
| Other | \$66,942 | \$3,149 | (\$63,793) |
| Expenditures | | | |
| Current: | | | |
| General Government - | | | |
| Legislative and Executive: | | | |
| Voting Equipment: | | | |
| Materials and Supplies | <u>5,776</u> | <u>0</u> | <u>5,776</u> |
| <i>Net Change in Fund Balance</i> | 61,166 | 3,149 | (58,017) |
| <i>Fund Balance Beginning of Year</i> | <u>7,644</u> | <u>7,644</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$68,810</u></u> | <u><u>\$10,793</u></u> | <u><u>(\$58,017)</u></u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Pre-Disaster Mitigation Fund
For the Year Ended December 31, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|------------|---|
| Revenues | | | |
| Intergovernmental | \$3,957 | \$3,957 | \$0 |
| Expenditures | | | |
| Current: | | | |
| Public Safety: | | | |
| Pre-Disaster Mitigation: | | | |
| Contractual Services | 11,871 | 11,871 | 0 |
| <i>Net Change in Fund Balance</i> | (7,914) | (7,914) | 0 |
| <i>Fund Balance Beginning of Year</i> | 7,914 | 7,914 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Gun Prosecutor Grant Fund
For the Year Ended December 31, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------|-----------------|---|
| Revenues | | | |
| Intergovernmental | \$56,314 | \$45,865 | (\$10,449) |
| Expenditures | | | |
| Current: | | | |
| Public Safety: | | | |
| Gun Prosecutor Grant: | | | |
| Personal Services | 56,313 | 55,543 | 770 |
| <i>Excess of Revenues Over (Under) Expenditures</i> | 1 | (9,678) | (9,679) |
| Other Financing Sources | | | |
| Transfers In | 0 | 16,000 | 16,000 |
| <i>Net Change in Fund Balance</i> | 1 | 6,322 | 6,321 |
| <i>Fund Balance Beginning of Year</i> | 3,988 | 3,988 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$3,989</u> | <u>\$10,310</u> | <u>\$6,321</u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Workforce Investment Act Fund
For the Year Ended December 31, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-------------------|------------------------|---|
| Revenues | | | |
| Intergovernmental | \$1,998,573 | \$783,205 | (\$1,215,368) |
| Expenditures | | | |
| Current: | | | |
| Human Services: | | | |
| Workforce Investment Act: | | | |
| Contractual Services | 1,616,007 | 878,720 | 737,287 |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>382,566</u> | <u>(95,515)</u> | <u>(478,081)</u> |
| Other Financing Sources (Uses) | | | |
| Transfers In | 350,000 | 175,000 | (175,000) |
| Transfers Out | <u>(732,566)</u> | <u>0</u> | <u>732,566</u> |
| <i>Total Other Financing Sources (Uses)</i> | <u>(382,566)</u> | <u>175,000</u> | <u>557,566</u> |
| <i>Net Change in Fund Balance</i> | 0 | 79,485 | 79,485 |
| <i>Fund Balance Beginning of Year</i> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$0</u></u> | <u><u>\$79,485</u></u> | <u><u>\$79,485</u></u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Help America Vote Act Fund
For the Year Ended December 31, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------|------------------------|---|
| Revenues | | | |
| Intergovernmental | \$76,567 | \$76,567 | \$0 |
| Expenditures | | | |
| Current: | | | |
| Human Services: | | | |
| Help America Vote Act: | | | |
| Materials and Supplies | 6,567 | 0 | 6,567 |
| Capital Outlay | 70,000 | 62,507 | 7,493 |
| <i>Total Expenditures</i> | <u>76,567</u> | <u>62,507</u> | <u>14,060</u> |
| <i>Net Change in Fund Balance</i> | 0 | 14,060 | 14,060 |
| <i>Fund Balance Beginning of Year</i> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$0</u></u> | <u><u>\$14,060</u></u> | <u><u>\$14,060</u></u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Domestic Violence Fund
For the Year Ended December 31, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|----------|---|
| Revenues | | | |
| Licenses and Permits | \$30,175 | \$35,753 | \$5,578 |
| Expenditures | | | |
| Current: | | | |
| Human Services: | | | |
| Domestic Violence: | | | |
| Other | 30,175 | 28,427 | 1,748 |
| <i>Net Change in Fund Balance</i> | 0 | 7,326 | 7,326 |
| <i>Fund Balance Beginning of Year</i> | 3,272 | 3,272 | 0 |
| <i>Fund Balance End of Year</i> | \$3,272 | \$10,598 | \$7,326 |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Probate Conduct of Business Fund
For the Year Ended December 31, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|----------------|---|
| Revenues | \$0 | \$0 | \$0 |
| Expenditures | | | |
| Current: | | | |
| General Government - Judicial: | | | |
| Probate Conduct of Business: | | | |
| Other | 3,000 | 2,977 | 23 |
| <i>Net Change in Fund Balance</i> | (3,000) | (2,977) | 23 |
| <i>Fund Balance Beginning of Year</i> | 9,224 | 9,224 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$6,224</u> | <u>\$6,247</u> | <u>\$23</u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Prepayment of Interest Fund
For the Year Ended December 31, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|----------|---|
| Revenues | | | |
| Interest | \$0 | \$755 | \$755 |
| Expenditures | 0 | 0 | 0 |
| <i>Net Change in Fund Balance</i> | 0 | 755 | 755 |
| <i>Fund Balance Beginning of Year</i> | 24,457 | 24,457 | 0 |
| <i>Fund Balance End of Year</i> | \$24,457 | \$25,212 | \$755 |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Economic Development Fund
For the Year Ended December 31, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------|------------------------|---|
| Revenues | | | |
| Licenses and Permits | \$0 | \$19,058 | \$19,058 |
| Expenditures | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Net Change in Fund Balance</i> | 0 | 19,058 | 19,058 |
| <i>Fund Balance Beginning of Year</i> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$0</u></u> | <u><u>\$19,058</u></u> | <u><u>\$19,058</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, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------------|------------------------|---|
| Revenues | | | |
| Other | \$0 | \$3,561 | \$3,561 |
| Expenditures | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Excess of Revenues Over Expenditures</i> | 0 | 3,561 | 3,561 |
| Other Financing Sources | | | |
| Transfers In | <u>0</u> | <u>7,964</u> | <u>7,964</u> |
| <i>Net Change in Fund Balance</i> | 0 | 11,525 | 11,525 |
| <i>Fund Balance Beginning of Year</i> | <u>43,021</u> | <u>43,021</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$43,021</u></u> | <u><u>\$54,546</u></u> | <u><u>\$11,525</u></u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Veterans' Cemetery Fund
For the Year Ended December 31, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|----------|---|
| Revenues | | | |
| Other | \$0 | \$3,840 | \$3,840 |
| Expenditures | | | |
| Current: | | | |
| Human Services: | | | |
| Veterans' Cemetery: | | | |
| Other | 1,000 | 30 | 970 |
| <i>Net Change in Fund Balance</i> | (1,000) | 3,810 | 4,810 |
| <i>Fund Balance Beginning of Year</i> | 39,327 | 39,327 | 0 |
| <i>Fund Balance End of Year</i> | \$38,327 | \$43,137 | \$4,810 |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Veterans' Transportation Fund
For the Year Ended December 31, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------|--------------------|---|
| Revenues | | | |
| Charges for Services | \$0 | \$20 | \$20 |
| Expenditures | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Net Change in Fund Balance</i> | 0 | 20 | 20 |
| <i>Fund Balance Beginning of Year</i> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$0</u></u> | <u><u>\$20</u></u> | <u><u>\$20</u></u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Victim Witness Program Fund
For the Year Ended December 31, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-----------------|----------|---|
| Revenues | | | |
| Intergovernmental | \$108,550 | \$70,108 | (\$38,442) |
| Expenditures | | | |
| Current: | | | |
| General Government - | | | |
| Judicial: | | | |
| Victim Witness Program: | | | |
| Personal Services | 111,708 | 106,013 | 5,695 |
| Capital Outlay | 1,600 | 1,600 | 0 |
| <i>Total Expenditures</i> | 113,308 | 107,613 | 5,695 |
| <i>Excess of Revenues Under Expenditures</i> | (4,758) | (37,505) | (32,747) |
| Other Financing Sources (Uses) | | | |
| Transfers In | 0 | 34,609 | 34,609 |
| Transfers Out | (797) | 0 | 797 |
| <i>Total Other Financing Sources (Uses)</i> | (797) | 34,609 | 35,406 |
| <i>Net Change in Fund Balance</i> | (5,555) | (2,896) | 2,659 |
| <i>Fund Balance Beginning of Year</i> | 33,827 | 33,827 | 0 |
| <i>Fund Balance End of Year</i> | \$28,272 | \$30,931 | \$2,659 |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Mediation Fund
For the Year Ended December 31, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------------|-----------------------|---|
| Revenues | | | |
| Charges for Services | \$108,768 | \$86,080 | (\$22,688) |
| Intergovernmental | 5,000 | 5,002 | 2 |
| <i>Total Revenues</i> | <u>113,768</u> | <u>91,082</u> | <u>(22,686)</u> |
| Expenditures | | | |
| Current: | | | |
| General Government - | | | |
| Judicial: | | | |
| Mediation: | | | |
| Personal Services | 83,321 | 83,141 | 180 |
| Materials and Supplies | 1,675 | 425 | 1,250 |
| Contractual Services | 2,950 | 2,713 | 237 |
| <i>Total Expenditures</i> | <u>87,946</u> | <u>86,279</u> | <u>1,667</u> |
| <i>Excess of Revenues Over Expenditures</i> | <u>25,822</u> | <u>4,803</u> | <u>(21,019)</u> |
| Other Financing Sources (Uses) | | | |
| Transfers In | 291 | 0 | (291) |
| Transfers Out | (22,072) | 0 | 22,072 |
| <i>Total Other Financing Sources (Uses)</i> | <u>(21,781)</u> | <u>0</u> | <u>21,781</u> |
| <i>Net Change in Fund Balance</i> | 4,041 | 4,803 | 762 |
| <i>Fund Balance Beginning of Year</i> | <u>530</u> | <u>530</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$4,571</u></u> | <u><u>\$5,333</u></u> | <u><u>\$762</u></u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Probate Court Mediation Fund
For the Year Ended December 31, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------|-----------------------|---|
| Revenues | | | |
| Charges for Services | \$0 | \$5,925 | \$5,925 |
| Expenditures | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Net Change in Fund Balance</i> | 0 | 5,925 | 5,925 |
| <i>Fund Balance Beginning of Year</i> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$0</u></u> | <u><u>\$5,925</u></u> | <u><u>\$5,925</u></u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Common Pleas Security Fund
For the Year Ended December 31, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|------------------------|------------------------|---|
| Revenues | | | |
| Charges for Services | \$0 | \$24,350 | \$24,350 |
| Other | 1 | 0 | (1) |
| <i>Total Revenues</i> | <u>1</u> | <u>24,350</u> | <u>24,349</u> |
| Expenditures | | | |
| Current: | | | |
| General Government - | | | |
| Judicial: | | | |
| Common Pleas Security: | | | |
| Materials and Supplies | 1,000 | 0 | 1,000 |
| Contractual Services | 500 | 0 | 500 |
| Capital Outlay | 6,000 | 1,350 | 4,650 |
| <i>Total Expenditures</i> | <u>7,500</u> | <u>1,350</u> | <u>6,150</u> |
| <i>Net Change in Fund Balance</i> | (7,499) | 23,000 | 30,499 |
| <i>Fund Balance Beginning of Year</i> | <u>28,284</u> | <u>28,284</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$20,785</u></u> | <u><u>\$51,284</u></u> | <u><u>\$30,499</u></u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Ditch Maintenance Fund
For the Year Ended December 31, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|----------|---|
| Revenues | | | |
| Special Assessments | \$0 | \$6,223 | \$6,223 |
| Expenditures | 0 | 0 | 0 |
| <i>Net Change in Fund Balance</i> | 0 | 6,223 | 6,223 |
| <i>Fund Balance Beginning of Year</i> | 15,310 | 15,310 | 0 |
| <i>Fund Balance End of Year</i> | \$15,310 | \$21,533 | \$6,223 |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
MRDD Gift Fund
For the Year Ended December 31, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|----------|---|
| Revenues | | | |
| Interest | \$6,450 | \$4,249 | (\$2,201) |
| Contributions and Donations | 11,000 | 14,357 | 3,357 |
| <i>Total Revenues</i> | 17,450 | 18,606 | 1,156 |
| Expenditures | | | |
| Current: | | | |
| Health: | | | |
| MRDD Gift: | | | |
| Other | 25,700 | 18,601 | 7,099 |
| <i>Net Change in Fund Balance</i> | (8,250) | 5 | 8,255 |
| <i>Fund Balance Beginning of Year</i> | 90,354 | 90,354 | 0 |
| Prior Year Encumbrances Appropriated | 7,000 | 7,000 | 0 |
| <i>Fund Balance End of Year</i> | \$89,104 | \$97,359 | \$8,255 |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Federal Emergency Management Agency Fund
For the Year Ended December 31, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|------------------------|------------------------|---|
| Revenues | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| Expenditures | | | |
| Current: | | | |
| Public Safety: | | | |
| Federal Emergency Management Agency: | | | |
| Contractual Services | 7,481 | 7,481 | 0 |
| Capital Outlay | <u>7,477</u> | <u>7,477</u> | <u>0</u> |
| <i>Total Expenditures</i> | <u>14,958</u> | <u>14,958</u> | <u>0</u> |
| <i>Net Change in Fund Balance</i> | (14,958) | (14,958) | 0 |
| <i>Fund Balance Beginning of Year</i> | <u>82,146</u> | <u>82,146</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$67,188</u></u> | <u><u>\$67,188</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
Terrorism Consequence Management Preparedness Grant Fund
For the Year Ended December 31, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|--------------------|---------------------|---|
| Revenues | | | |
| Intergovernmental | \$0 | \$100 | \$100 |
| Expenditures | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Net Change in Fund Balance</i> | 0 | 100 | 100 |
| <i>Fund Balance Beginning of Year</i> | <u>28</u> | <u>28</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$28</u></u> | <u><u>\$128</u></u> | <u><u>\$100</u></u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
911 Emergency on Call Center Fund
For the Year Ended December 31, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-------------------|------------------------|---|
| Revenues | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| Expenditures | | | |
| Current: | | | |
| Human Services: | | | |
| 911 Emergency On Call: | | | |
| Contractual Services | 184,425 | 148,248 | 36,177 |
| Capital Outlay | <u>1,575</u> | <u>1,575</u> | <u>0</u> |
| <i>Total Expenditures</i> | <u>186,000</u> | <u>149,823</u> | <u>36,177</u> |
| <i>Excess of Revenues Under Expenditures</i> | (186,000) | (149,823) | 36,177 |
| Other Financing Sources | | | |
| Transfers In | <u>186,000</u> | <u>186,000</u> | <u>0</u> |
| <i>Net Change in Fund Balance</i> | 0 | 36,177 | 36,177 |
| <i>Fund Balance Beginning of Year</i> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$0</u></u> | <u><u>\$36,177</u></u> | <u><u>\$36,177</u></u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Exercise Grant Fund
For the Year Ended December 31, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|---------|---|
| Revenues | | | |
| Intergovernmental | \$2,288 | \$2,287 | (\$1) |
| Expenditures | | | |
| Current: | | | |
| General Government - Judicial: | | | |
| Exercise Grant: | | | |
| Materials and Supplies | 476 | 476 | 0 |
| Other | 2,338 | 2,338 | 0 |
| <i>Total Expenditures</i> | 2,814 | 2,814 | 0 |
| <i>Net Change in Fund Balance</i> | (526) | (527) | (1) |
| <i>Fund Balance Beginning of Year</i> | 527 | 527 | 0 |
| <i>Fund Balance End of Year</i> | \$1 | \$0 | (\$1) |

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, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|----------|---|
| Revenues | | | |
| Charges for Services | \$0 | \$17,205 | \$17,205 |
| Expenditures | | | |
| Current: | | | |
| Human Services: | | | |
| Screening and Diversion: | | | |
| Materials and Supplies | 4,000 | 0 | 4,000 |
| Capital Outlay | 5,000 | 2,708 | 2,292 |
| Other | 1,000 | 0 | 1,000 |
| <i>Total Expenditures</i> | 10,000 | 2,708 | 7,292 |
| <i>Net Change in Fund Balance</i> | (10,000) | 14,497 | 24,497 |
| <i>Fund Balance Beginning of Year</i> | 10,095 | 10,095 | 0 |
| <i>Fund Balance End of Year</i> | \$95 | \$24,592 | \$24,497 |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Obligation Bond Retirement Fund
For the Year Ended December 31, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-------------------------|---------------------------|---|
| Revenues | | | |
| Rentals | \$528,613 | \$581,496 | \$52,883 |
| Intergovernmental | 71,388 | 71,388 | 0 |
| Licenses and Permits | 70,298 | 70,298 | 0 |
| Other | 36,195 | 36,195 | 0 |
| <i>Total Revenues</i> | <u>706,494</u> | <u>759,377</u> | <u>52,883</u> |
| Expenditures | | | |
| Current: | | | |
| General Government - | | | |
| Legislative and Executive: | 3,588 | 2,188 | 1,400 |
| Debt Service: | | | |
| Principal Retirement | 5,723,000 | 5,723,000 | 0 |
| Interest and Fiscal Charges | 420,526 | 420,526 | 0 |
| <i>Total Debt Service</i> | <u>6,143,526</u> | <u>6,143,526</u> | <u>0</u> |
| <i>Total Expenditures</i> | <u>6,147,114</u> | <u>6,145,714</u> | <u>1,400</u> |
| <i>Excess of Revenues Under Expenditures</i> | <u>(5,440,620)</u> | <u>(5,386,337)</u> | <u>54,283</u> |
| Other Financing Sources (Uses) | | | |
| Bonds Issued | 107,477 | 493,460 | 385,983 |
| Notes Issued | 5,540,978 | 6,983,000 | 1,442,022 |
| Note Premium | 0 | 35,915 | 35,915 |
| Transfers In | 519,054 | 588,461 | 69,407 |
| Transfers Out | (662,066) | (662,066) | 0 |
| <i>Total Other Financing Sources (Uses)</i> | <u>5,505,443</u> | <u>7,438,770</u> | <u>1,933,327</u> |
| <i>Net Change in Fund Balance</i> | 64,823 | 2,052,433 | 1,987,610 |
| <i>Fund Balance Beginning of Year</i> | <u>832,170</u> | <u>832,170</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$896,993</u></u> | <u><u>\$2,884,603</u></u> | <u><u>\$1,987,610</u></u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Road and Bridge Fund
For the Year Ended December 31, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------|-----------|---|
| Revenues | | | |
| Charges for Services | \$1,412,945 | \$771,815 | (\$641,130) |
| Intergovernmental | 0 | 5,993,782 | 5,993,782 |
| <i>Total Revenues</i> | 1,412,945 | 6,765,597 | 5,352,652 |
| Expenditures | | | |
| Capital Outlay | 1,332,214 | 6,443,596 | (5,111,382) |
| <i>Excess of Revenues Over Expenditures</i> | 80,731 | 322,001 | 241,270 |
| Other Financing Sources (Uses) | | | |
| Transfers In | 0 | 105,000 | 105,000 |
| Transfers Out | (105,000) | (105,000) | 0 |
| <i>Total Other Financing Sources (Uses)</i> | (105,000) | 0 | 105,000 |
| <i>Net Change in Fund Balance</i> | (24,269) | 322,001 | 346,270 |
| <i>Fund Balance Beginning of Year</i> | 25,221 | 25,221 | 0 |
| <i>Fund Balance End of Year</i> | \$952 | \$347,222 | \$346,270 |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Supplemental Equipment - Recorder Fund
For the Year Ended December 31, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|------------------|---|
| Revenues | | | |
| Charges for Services | \$112,068 | \$111,108 | (\$960) |
| Expenditures | | | |
| Capital Outlay | 264,461 | 107,454 | 157,007 |
| <i>Net Change in Fund Balance</i> | (152,393) | 3,654 | 156,047 |
| <i>Fund Balance Beginning of Year</i> | 179,266 | 179,266 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$26,873</u> | <u>\$182,920</u> | <u>\$156,047</u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Capital Equipment Purchases Fund
For the Year Ended December 31, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|-----------------|---|
| Revenues | | | |
| Charges for Services | \$0 | \$12,800 | \$12,800 |
| Expenditures | | | |
| Capital Outlay | 2,000 | 2,000 | 0 |
| <i>Net Change in Fund Balance</i> | (2,000) | 10,800 | 12,800 |
| <i>Fund Balance Beginning of Year</i> | 32,081 | 32,081 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$30,081</u> | <u>\$42,881</u> | <u>\$12,800</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, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|-----------|---|
| Revenues | | | |
| Intergovernmental | \$904,101 | \$904,100 | (\$1) |
| Other | 0 | 4,100 | 4,100 |
| <i>Total Revenues</i> | 904,101 | 908,200 | 4,099 |
| Expenditures | | | |
| Capital Outlay | 904,100 | 903,900 | 200 |
| <i>Net Change in Fund Balance</i> | 1 | 4,300 | 4,299 |
| <i>Fund Balance Beginning of Year</i> | 7,227 | 7,227 | 0 |
| <i>Fund Balance End of Year</i> | \$7,228 | \$11,527 | \$4,299 |

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, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------|-------------|---|
| Revenues | | | |
| Intergovernmental | \$47,427 | \$43,427 | (\$4,000) |
| Other | 32,080 | 28,080 | (4,000) |
| <i>Total Revenues</i> | 79,507 | 71,507 | (8,000) |
| Expenditures | | | |
| Capital Outlay | 80,000 | 49,992 | 30,008 |
| <i>Excess of Revenues Over (Under) Expenditures</i> | (493) | 21,515 | 22,008 |
| Other Financing Sources | | | |
| Notes Issued | 0 | 1,000,000 | 1,000,000 |
| Transfers In | 2,000 | 4,000 | 2,000 |
| <i>Total Other Financing Sources</i> | 2,000 | 1,004,000 | 1,002,000 |
| <i>Net Change in Fund Balance</i> | 1,507 | 1,025,515 | 1,024,008 |
| <i>Fund Balance Beginning of Year</i> | 98,944 | 98,944 | 0 |
| <i>Fund Balance End of Year</i> | \$100,451 | \$1,124,459 | \$1,024,008 |

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, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|------------------|------------------|---|
| Revenues | | | |
| Intergovernmental | \$28,507 | \$28,507 | \$0 |
| Expenditures | | | |
| Capital Outlay | 30,422 | 30,422 | 0 |
| <i>Net Change in Fund Balance</i> | (1,915) | (1,915) | 0 |
| <i>Fund Balance Beginning of Year</i> | 165,785 | 165,785 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$163,870</u> | <u>\$163,870</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, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-----------------|------------------|---|
| Revenues | | | |
| Intergovernmental | \$377,400 | \$346,839 | (\$30,561) |
| Other | 0 | 4,295 | 4,295 |
| <i>Total Revenues</i> | 377,400 | 351,134 | (26,266) |
| Expenditures | | | |
| Capital Outlay | 780,000 | 685,106 | 94,894 |
| <i>Excess of Revenues Under Expenditures</i> | (402,600) | (333,972) | 68,628 |
| Other Financing Sources | | | |
| Transfers In | 0 | 200,000 | 200,000 |
| <i>Net Change in Fund Balance</i> | (402,600) | (133,972) | 268,628 |
| <i>Fund Balance Beginning of Year</i> | 404,266 | 404,266 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$1,666</u> | <u>\$270,294</u> | <u>\$268,628</u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Courts Computer Fund
For the Year Ended December 31, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-------------------------|-------------------------|---|
| Revenues | | | |
| Other | \$120,000 | \$0 | (\$120,000) |
| Expenditures | | | |
| Capital Outlay | 146,881 | 123,921 | 22,960 |
| Debt Service: | | | |
| Principal Retirement | 1,502,000 | 1,502,000 | 0 |
| Interest and Fiscal Charges | 23,152 | 23,152 | 0 |
| <i>Total Expenditures</i> | <u>1,672,033</u> | <u>1,649,073</u> | <u>22,960</u> |
| <i>Excess of Revenues Under Expenditures</i> | <u>(1,552,033)</u> | <u>(1,649,073)</u> | <u>(97,040)</u> |
| Other Financing Sources | | | |
| Notes Issued | 1,529,652 | 1,192,000 | (337,652) |
| Transfers In | 0 | 100,000 | 100,000 |
| <i>Total Other Financing Sources</i> | <u>1,529,652</u> | <u>1,292,000</u> | <u>(237,652)</u> |
| <i>Net Change in Fund Balance</i> | (22,381) | (357,073) | (334,692) |
| <i>Fund Balance Beginning of Year</i> | <u>622,479</u> | <u>622,479</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$600,098</u></u> | <u><u>\$265,406</u></u> | <u><u>(\$334,692)</u></u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Bike Trail Improvement Fund
For the Year Ended December 31, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------|---------|---|
| Revenues | \$0 | \$0 | \$0 |
| Expenditures | 0 | 0 | 0 |
| <i>Excess of Revenues Over Expenditures</i> | 0 | 0 | 0 |
| Other Financing Uses | | | |
| Transfers Out | (7,964) | (7,964) | 0 |
| <i>Net Change in Fund Balance</i> | (7,964) | (7,964) | 0 |
| <i>Fund Balance Beginning of Year</i> | 7,964 | 7,964 | 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
Eastview/Heatherwood Fund
For the Year Ended December 31, 2004

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|---|-------------------------|---------------------|---|
| Revenues | | | |
| Other | \$741,384 | \$0 | (\$741,384) |
| Expenditures | | | |
| Capital Outlay | <u>85,776</u> | <u>42,573</u> | <u>43,203</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | 655,608 | (42,573) | (698,181) |
| Other Financing Sources | | | |
| Transfers In | <u>0</u> | <u>42,888</u> | <u>42,888</u> |
| <i>Net Change in Fund Balance</i> | 655,608 | 315 | (655,293) |
| <i>Fund Balance Beginning of Year</i> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$655,608</u></u> | <u><u>\$315</u></u> | <u><u>(\$655,293)</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, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-------------------|-------------------|---|
| Revenues | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| Expenditures | | | |
| Debt Service: | | | |
| Principal Retirement | 125,001 | 125,001 | 0 |
| Interest and Fiscal Charges | <u>143,692</u> | <u>143,692</u> | <u>0</u> |
| <i>Total Expenditures</i> | <u>268,693</u> | <u>268,693</u> | <u>0</u> |
| <i>Excess of Revenues Under Expenditures</i> | (268,693) | (268,693) | 0 |
| Other Financing Sources | | | |
| Transfers In | <u>268,693</u> | <u>268,693</u> | <u>0</u> |
| <i>Net Change in Fund Balance</i> | 0 | 0 | 0 |
| <i>Fund Balance Beginning of Year</i> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$0</u></u> | <u><u>\$0</u></u> | <u><u>\$0</u></u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Dog and Kennel Shelter Fund
For the Year Ended December 31, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|----------|---|
| Revenues | | | |
| Contributions and Donations | \$0 | \$2,569 | \$2,569 |
| Other | 0 | 3,500 | 3,500 |
| <i>Total Revenues</i> | 0 | 6,069 | 6,069 |
| Expenditures | | | |
| Capital Outlay | 41,475 | 27,272 | 14,203 |
| <i>Net Change in Fund Balance</i> | (41,475) | (21,203) | 20,272 |
| <i>Fund Balance Beginning of Year</i> | 41,475 | 41,475 | 0 |
| <i>Fund Balance End of Year</i> | \$0 | \$20,272 | \$20,272 |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Engineer Fund
For the Year Ended December 31, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-------------------|------------------------|---|
| Revenues | \$0 | \$0 | \$0 |
| Expenditures | | | |
| Capital Outlay | <u>570,369</u> | <u>535,475</u> | <u>34,894</u> |
| <i>Excess of Revenues Under Expenditures</i> | (570,369) | (535,475) | 34,894 |
| Other Financing Sources | | | |
| Transfers In | <u>570,369</u> | <u>570,369</u> | <u>0</u> |
| <i>Net Change in Fund Balance</i> | 0 | 34,894 | 34,894 |
| <i>Fund Balance Beginning of Year</i> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$0</u></u> | <u><u>\$34,894</u></u> | <u><u>\$34,894</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, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-------------------------|-----------------------|---|
| Revenues | | | |
| Interest | \$37,645 | \$37,645 | \$0 |
| Other | 0 | 112,112 | 112,112 |
| <i>Total Revenues</i> | <u>37,645</u> | <u>149,757</u> | <u>112,112</u> |
| Expenditures | | | |
| Debt Service: | | | |
| Principal Retirement | 2,500,000 | 2,500,000 | 0 |
| Interest and Fiscal Charges | 37,645 | 37,645 | 0 |
| <i>Total Expenditures</i> | <u>2,537,645</u> | <u>2,537,645</u> | <u>0</u> |
| <i>Excess of Revenues Under Expenditures</i> | <u>(2,500,000)</u> | <u>(2,387,888)</u> | <u>112,112</u> |
| Other Financing Sources (Uses) | | | |
| Bonds Issued | 2,500,000 | 1,800,000 | (700,000) |
| Transfers In | 0 | 283,006 | 283,006 |
| Transfers Out | (2,186,000) | (2,186,000) | 0 |
| <i>Total Other Financing Sources (Uses)</i> | <u>314,000</u> | <u>(102,994)</u> | <u>(416,994)</u> |
| <i>Net Change in Fund Balance</i> | (2,186,000) | (2,490,882) | (304,882) |
| <i>Fund Balance Beginning of Year</i> | <u>2,500,000</u> | <u>2,500,000</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$314,000</u></u> | <u><u>\$9,118</u></u> | <u><u>(\$304,882)</u></u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Homeland Security Fund
For the Year Ended December 31, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|-----------------|---|
| Revenues | | | |
| Intergovernmental | \$509,889 | \$471,823 | (\$38,066) |
| Expenditures | | | |
| Capital Outlay | 670,745 | 588,384 | 82,361 |
| <i>Net Change in Fund Balance</i> | (160,856) | (116,561) | 44,295 |
| <i>Fund Balance Beginning of Year</i> | 160,857 | 160,857 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$1</u> | <u>\$44,296</u> | <u>\$44,295</u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Phone System Fund
For the Year Ended December 31, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-----------------|--------------------|---|
| Revenues | | | |
| Interest | \$450,000 | \$0 | (\$450,000) |
| Expenditures | | | |
| Capital Outlay | 1,938,677 | 32,043 | 1,906,634 |
| <i>Excess of Revenues Under Expenditures</i> | (1,488,677) | (32,043) | 1,456,634 |
| Other Financing Sources | | | |
| Notes Issued | 1,500,000 | 1,500,000 | 0 |
| <i>Net Change in Fund Balance</i> | 11,323 | 1,467,957 | 1,456,634 |
| <i>Fund Balance Beginning of Year</i> | 0 | 0 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$11,323</u> | <u>\$1,467,957</u> | <u>\$1,456,634</u> |

Richland County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County Home Resident Trust Fund
For the Year Ended December 31, 2004

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|---------------------------------------|-------------------------|-----------------------|---|
| Revenues | | | |
| Other | \$5,500 | \$2,081 | (\$3,419) |
| Expenses | | | |
| Current: | | | |
| Human Services: | | | |
| County Home Resident Trust: | | | |
| Other | <u>2,000</u> | <u>1,550</u> | <u>450</u> |
| <i>Net Change in Fund Balance</i> | 3,500 | 531 | (2,969) |
| <i>Fund Balance Beginning of Year</i> | <u>1,705</u> | <u>1,705</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$5,205</u></u> | <u><u>\$2,236</u></u> | <u><u>(\$2,969)</u></u> |

Richland County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Sewer Fund
For the Year Ended December 31, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|---------------------------|---------------------------|---|
| Revenues | | | |
| Charges for Services | \$1,973,600 | \$2,323,587 | \$349,987 |
| Tap-In Fees | 15,000 | 57,986 | 42,986 |
| Interest Income | 1,500 | 145 | (1,355) |
| Sale of Capital Assets | 0 | 3,420 | 3,420 |
| Other | 10,500 | 298 | (10,202) |
| <i>Total Revenues</i> | <u>2,000,600</u> | <u>2,385,436</u> | <u>384,836</u> |
| Expenses | | | |
| Personal Services | 421,400 | 376,172 | 45,228 |
| Materials and Supplies | 28,000 | 16,420 | 11,580 |
| Contractual Services | 1,151,840 | 1,108,553 | 43,287 |
| Capital Outlay | 153,851 | 128,341 | 25,510 |
| Other | 15,000 | 8,543 | 6,457 |
| <i>Total Expenses</i> | <u>1,770,091</u> | <u>1,638,029</u> | <u>132,062</u> |
| <i>Excess of Revenues Over Expenses</i> | 230,509 | 747,407 | 516,898 |
| Transfers Out | (335,704) | (250,500) | 85,204 |
| <i>Net Change in Fund Equity</i> | (105,195) | 496,907 | 602,102 |
| <i>Fund Equity Beginning of Year</i> | <u>1,636,268</u> | <u>1,636,268</u> | <u>0</u> |
| <i>Fund Equity End of Year</i> | <u><u>\$1,531,073</u></u> | <u><u>\$2,133,175</u></u> | <u><u>\$602,102</u></u> |

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, 2004

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|---------------------------|---------------------------|---|
| Revenues | | | |
| Charges for Services | \$8,171,322 | \$9,664,572 | \$1,493,250 |
| Interest Income | 29,807 | 47,028 | 17,221 |
| Other | 152,000 | 154,156 | 2,156 |
| <i>Total Revenues</i> | <u>8,353,129</u> | <u>9,865,756</u> | <u>1,512,627</u> |
| Expenses | | | |
| Claims | 9,248,010 | 9,248,010 | 0 |
| Other | 152,000 | 145,888 | 6,112 |
| <i>Total Expenses</i> | <u>9,400,010</u> | <u>9,393,898</u> | <u>6,112</u> |
| <i>Excess of Revenues Over (Under) Expenses</i> | (1,046,881) | 471,858 | 1,518,739 |
| Transfers In | <u>0</u> | <u>47</u> | <u>47</u> |
| <i>Net Change in Fund Equity</i> | (1,046,881) | 471,905 | 1,518,786 |
| <i>Fund Equity Beginning of Year</i> | <u>2,505,244</u> | <u>2,505,244</u> | <u>0</u> |
| <i>Fund Equity End of Year</i> | <u><u>\$1,458,363</u></u> | <u><u>\$2,977,149</u></u> | <u><u>\$1,518,786</u></u> |

Statistical Section

Richland County, Ohio
*Governmental Activities Revenues by Source
and Expenses by Function
Last Five Years*

| | Full Accrual | | | | |
|------------------------------------|----------------------|----------------------|---------------------|----------------------|---------------------|
| | 2004 | 2003 | 2002 | 2001 | 2000 |
| Program Revenues | | | | | |
| Charges for Services and Sales | \$12,174,268 | \$10,852,362 | \$10,376,112 | \$9,651,044 | \$6,626,197 |
| Operating Grants and Contributions | 43,408,480 | 48,529,257 | 49,696,040 | 54,394,062 | 44,642,882 |
| Capital Grants and Contributions | 8,823,388 | 3,115,038 | 2,602,783 | 1,845,240 | 1,520,206 |
| General Revenues | | | | | |
| Property Taxes | 17,651,306 | 12,776,372 | 12,689,754 | 12,400,101 | 12,745,547 |
| Permissive Sales Taxes | 15,752,188 | 17,844,725 | 15,034,063 | 14,177,857 | 14,439,755 |
| Intergovernmental | 6,570,975 | 4,345,584 | 3,393,896 | 3,391,905 | 3,325,928 |
| Investment Earnings | 923,113 | 857,238 | 2,269,870 | 3,484,932 | 2,975,887 |
| Contributions and Donations | 0 | 0 | 18,727 | 126,625 | 38,064 |
| Gain on Sale of Capital Assets | 0 | 0 | 19,339 | 0 | 0 |
| Miscellaneous | 2,937,615 | 2,412,341 | 2,059,161 | 1,465,232 | 2,123,962 |
| Total Revenues | \$108,241,333 | \$100,732,917 | \$98,159,745 | \$100,936,998 | \$88,438,428 |
| Expenses | | | | | |
| General Government: | | | | | |
| Legislative and Executive | \$11,410,468 | \$10,549,018 | \$9,147,034 | \$7,869,660 | \$6,640,965 |
| Judicial | 6,293,752 | 5,830,669 | 5,770,357 | 5,758,972 | 4,892,518 |
| Public Safety | 12,828,312 | 11,417,418 | 11,368,971 | 11,376,255 | 10,539,972 |
| Public Works | 13,524,616 | 7,953,513 | 7,392,923 | 7,357,306 | 5,402,528 |
| Health | 30,549,331 | 27,776,858 | 31,398,547 | 28,621,122 | 24,851,594 |
| Human Services | 27,809,547 | 26,511,389 | 31,440,480 | 29,249,478 | 25,295,451 |
| Conservation and Recreation | 170,428 | 194,523 | 222,844 | 208,879 | 150,351 |
| Economic Development | 394,120 | 634,927 | 359,831 | 736,451 | 761,761 |
| Intergovernmental | 1,764,554 | 1,465,399 | 998,986 | 1,144,230 | 977,781 |
| Debt Service: | | | | | |
| Interest and Fiscal Charges | 1,234,206 | 1,447,122 | 1,312,864 | 1,627,622 | 1,637,391 |
| Total Expenses | \$105,979,334 | \$93,780,836 | \$99,412,837 | \$93,949,975 | \$81,150,312 |

Source: Richland County Auditor

(1) The County first began reporting on a full accrual basis in 2000.

Richland County, Ohio
*Governmental Fund Revenues by Source
and Expenditures by Function
Last Ten Years*

| | 2004 | 2003 | 2002 | 2001 |
|-----------------------------|----------------------|---------------------|----------------------|----------------------|
| Revenues | | | | |
| Taxes | \$33,709,554 | \$29,408,681 | \$27,688,701 | \$26,447,760 |
| Charges for Services | 9,700,277 | 9,095,807 | 9,140,245 | 8,631,246 |
| Licenses and Permits | 818,799 | 625,362 | 554,545 | 524,084 |
| Fines and Forfeitures | 462,593 | 260,354 | 170,088 | 125,114 |
| Intergovernmental | 59,508,471 | 55,748,879 | 52,953,248 | 59,957,366 |
| Special Assessments | 1,150,169 | 1,207,322 | 1,173,055 | 810,762 |
| Interest | 879,555 | 820,703 | 2,269,870 | 3,430,428 |
| Rentals | 694,481 | 169,796 | 639,697 | 694,086 |
| Contributions and Donations | 102,541 | 16,207 | 18,727 | 126,625 |
| Other | 2,701,847 | 2,246,546 | 2,059,161 | 1,279,679 |
| Total Revenues | \$109,728,287 | \$99,599,657 | \$96,667,337 | \$102,027,150 |
| Expenditures | | | | |
| General Government: | | | | |
| Legislative and Executive | \$11,835,876 | \$9,789,609 | \$8,843,404 | \$7,936,660 |
| Judicial | 6,019,314 | 5,679,856 | 5,997,968 | 5,665,824 |
| Public Safety | 11,588,848 | 11,742,617 | 11,311,717 | 11,532,006 |
| Public Works | 4,969,427 | 4,884,435 | 4,570,674 | 4,873,131 |
| Health | 31,092,685 | 28,849,877 | 31,579,460 | 27,974,031 |
| Human Services | 26,751,815 | 26,803,278 | 30,987,709 | 29,295,315 |
| Conservation and Recreation | 162,598 | 160,223 | 210,787 | 208,265 |
| Economic Development | 394,120 | 634,927 | 359,831 | 449,517 |
| Other | 73,012 | 72,934 | 147,980 | 67,487 |
| Capital Outlay | 10,739,691 | 5,515,410 | 5,018,764 | 3,895,260 |
| Intergovernmental | 1,764,554 | 1,465,399 | 998,986 | 1,144,230 |
| Debt Service: | | | | |
| Principal Retirement | 1,565,268 | 1,540,240 | 1,460,217 | 1,347,195 |
| Interest and Fiscal Charges | 1,303,634 | 1,413,520 | 1,330,401 | 1,695,006 |
| Bond Issuance Cost | 88,437 | 0 | 0 | 0 |
| Total Expenditures | \$108,349,279 | \$98,552,325 | \$102,817,898 | \$96,083,927 |

Source: Richland County Auditor

| 2000 | 1999 | 1998 | 1997 | 1996 | 1995 |
|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| \$27,124,818 | \$24,894,419 | \$21,071,415 | \$21,047,230 | \$19,465,712 | \$15,619,822 |
| 6,223,156 | 6,434,489 | 6,891,644 | 6,256,202 | 5,920,278 | 6,441,535 |
| 621,849 | 604,992 | 587,832 | 525,291 | 517,449 | 566,551 |
| 219,159 | 238,881 | 234,698 | 198,272 | 210,361 | 190,399 |
| 48,446,910 | 42,918,831 | 42,352,837 | 36,522,166 | 39,737,478 | 34,943,699 |
| 1,127,662 | 2,385,008 | 1,085,619 | 1,113,312 | 1,108,324 | 5,638,798 |
| 2,968,147 | 1,006,748 | 1,817,870 | 1,674,912 | 891,349 | 1,117,825 |
| 557,732 | 547,817 | 483,535 | 468,780 | 296,014 | 347,096 |
| 38,064 | 33,953 | 48,587 | 251,427 | 32,916 | 51,147 |
| 1,090,901 | 978,532 | 1,189,170 | 776,551 | 401,706 | 223,545 |
| <u>\$88,418,398</u> | <u>\$80,043,670</u> | <u>\$75,763,207</u> | <u>\$68,834,143</u> | <u>\$68,581,587</u> | <u>\$65,140,417</u> |
| \$6,389,798 | \$7,323,740 | \$6,516,041 | \$6,424,651 | \$7,625,059 | \$7,229,025 |
| 4,985,368 | 4,366,320 | 3,825,692 | 3,326,967 | 3,207,597 | 3,084,302 |
| 10,760,162 | 10,227,889 | 9,068,111 | 7,582,687 | 7,016,733 | 5,637,977 |
| 4,145,484 | 5,003,459 | 3,766,204 | 3,583,757 | 3,835,925 | 3,712,499 |
| 24,828,983 | 25,388,803 | 22,387,663 | 20,786,091 | 21,863,359 | 19,170,153 |
| 26,355,023 | 23,142,733 | 18,456,844 | 17,175,091 | 16,250,755 | 15,967,798 |
| 157,480 | 121,131 | 131,774 | 105,482 | 117,097 | 100,728 |
| 294,408 | 392,881 | 382,026 | 290,337 | 365,084 | 357,439 |
| 43,130 | 22,431 | 2,236 | 137,941 | 1,335,017 | 987,515 |
| 4,794,768 | 2,811,129 | 3,962,031 | 3,856,531 | 4,727,799 | 6,566,879 |
| 956,955 | 478,342 | 471,656 | 607,739 | 340,080 | 28,139 |
| 1,215,176 | 1,249,158 | 1,079,143 | 719,128 | 694,116 | 320,871 |
| 1,651,370 | 1,584,313 | 3,877,623 | 1,626,206 | 1,572,766 | 1,567,718 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>\$86,578,105</u> | <u>\$82,112,329</u> | <u>\$73,927,044</u> | <u>\$66,222,608</u> | <u>\$68,951,387</u> | <u>\$64,731,043</u> |

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

| Fiscal Year | Total Tax Levy (2)* | Current Tax Collections | Percent of Current Taxes Collected to Total Tax Levy | Delinquent Taxes Collections# | Total Tax Collections |
|----------------|---------------------------|-------------------------------|---|-------------------------------------|-----------------------------|
| 2004 | \$101,269,936 | \$96,327,361 | 95.12% | \$4,577,244 | \$100,904,605 |
| 2003 | 93,866,283 | 84,162,622 | 89.66 | 4,312,655 | 88,475,277 |
| 2002 | 85,508,187 | 81,588,815 | 95.42 | 3,597,687 | 85,186,502 |
| 2001 | 85,302,420 | 81,319,759 | 95.33 | 3,294,140 | 84,613,899 |
| 2000 | 85,682,822 | 80,721,296 | 94.21 | 2,629,268 | 83,350,564 |
| 1999 | 77,722,739 | 75,012,734 | 96.51 | 2,431,286 | 77,444,020 |
| 1998 | 75,744,088 | 73,223,176 | 96.67 | 2,403,487 | 75,626,663 |
| 1997 | 71,295,773 | 68,940,611 | 96.70 | 2,459,035 | 71,399,646 |
| 1996 | 68,026,222 | 65,725,640 | 96.62 | 2,064,565 | 67,790,205 |
| 1995 | 64,459,669 | 62,354,734 | 96.73 | 2,499,477 | 64,854,211 |

Source: Richland County Auditor

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

* - Includes Homestead and Rollback

- Includes interest

| <u>Ratio of Total Tax Collections to Total Tax Levy</u> | <u>Outstanding Delinquent Taxes (1)(3)#</u> | <u>Ratio of Delinquent Taxes to Total Tax Levy</u> |
|---|---|--|
| 99.64% | \$4,747,322 | 4.69% |
| 94.26 | 4,450,199 | 4.74 |
| 99.62 | 3,752,589 | 4.39 |
| 99.19 | 3,954,622 | 4.64 |
| 97.28 | 3,459,771 | 4.04 |
| 99.64 | 2,686,087 | 3.46 |
| 99.84 | 2,495,222 | 3.29 |
| 100.15 | 2,469,710 | 3.46 |
| 99.65 | 2,232,543 | 3.28 |
| 100.61 | 1,964,163 | 3.05 |

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

| Tax Year | Real Property (2) | | Personal Property | |
|----------|-------------------|------------------------|-------------------|------------------------|
| | Assessed Value | Estimated Actual Value | Assessed Value | Estimated Actual Value |
| 2004 | \$1,723,977,230 | \$4,925,649,229 | \$297,317,376 | \$1,238,822,400 |
| 2003 | 1,700,226,030 | 4,857,788,657 | 306,622,655 | 1,277,594,396 |
| 2002 (a) | 1,671,184,010 | 4,774,811,457 | 299,443,122 | 1,197,772,488 |
| 2001 | 1,548,026,680 | 4,422,933,371 | 308,034,085 | 1,232,136,340 |
| 2000 | 1,519,985,170 | 4,342,814,771 | 314,171,850 | 1,256,687,400 |
| 1999 (b) | 1,510,772,820 | 4,316,493,771 | 289,601,136 | 1,158,404,544 |
| 1998 | 1,201,977,420 | 3,434,221,200 | 303,055,580 | 1,212,222,320 |
| 1997 | 1,180,164,650 | 3,371,899,000 | 292,573,128 | 1,170,292,512 |
| 1996 (a) | 1,079,388,790 | 3,083,967,971 | 271,768,224 | 1,087,072,896 |
| 1995 | 1,058,709,290 | 3,024,883,686 | 240,547,879 | 962,191,516 |

Source: Richland County Auditor

(1) The percentages for 2004 are 35 percent for all real property, 35 percent for public utility real, varying rates from 25-88 percent for public utility tangible, 25 percent for capital assets, and 23 percent for inventory for tangible personal.

(2) Includes public utility real property and mineral rights
 Excludes CAUV reduced values

(a) Update year

(b) Reappraisal year

| Public Utilities | | Total | | Ratio |
|------------------|------------------------|-----------------|------------------------|--------|
| Assessed Value | Estimated Actual Value | Assessed Value | Estimated Actual Value | |
| \$102,081,530 | \$116,001,739 | \$2,123,376,136 | \$6,280,473,368 | 33.81% |
| 103,529,130 | 117,646,739 | 2,110,377,815 | 6,253,029,792 | 33.75 |
| 103,960,250 | 118,136,648 | 2,074,587,382 | 6,090,720,593 | 34.06 |
| 105,020,520 | 119,341,500 | 1,961,081,285 | 5,774,411,211 | 33.96 |
| 121,725,910 | 138,324,898 | 1,955,882,930 | 5,737,827,069 | 34.09 |
| 130,673,970 | 148,493,148 | 1,931,047,926 | 5,623,391,463 | 34.34 |
| 133,562,720 | 151,775,818 | 1,638,595,720 | 4,798,219,338 | 34.15 |
| 131,684,870 | 149,641,898 | 1,604,422,648 | 4,691,833,410 | 34.20 |
| 136,769,430 | 155,419,807 | 1,487,926,444 | 4,326,460,674 | 34.39 |
| 146,520,940 | 166,501,068 | 1,445,778,109 | 4,153,576,270 | 34.81 |

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

| Assessed Year | 2004 | 2003 | 2002 | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 |
|--|--------------|-------------|-------------|-------------|-------------|--------------|--------------|--------------|--------------|-------------|
| County Units: | | | | | | | | | | |
| General Fund | \$2.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2.00 | \$2.00 | \$2.00 | \$2.00 | \$2.00 |
| Children's Services | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Mental Health | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Mental Retardation Board | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| Dayspring | 0.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total County Rate | 11.40 | 9.00 | 9.00 | 9.00 | 9.00 | 11.00 | 11.00 | 11.00 | 11.00 | 7.00 |
| School Districts Within County: | | | | | | | | | | |
| Clearfork LSD | 50.20 | 50.20 | 50.20 | 50.20 | 50.80 | 52.38 | 52.38 | 46.20 | 46.20 | 46.60 |
| Crestview LSD | 48.90 | 48.90 | 48.90 | 45.90 | 46.40 | 46.90 | 47.55 | 48.10 | 48.30 | 48.50 |
| Lexington LSD | 41.10 | 41.10 | 41.10 | 41.20 | 42.05 | 39.05 | 39.35 | 39.70 | 40.30 | 38.70 |
| Lucas LSD | 42.60 | 42.60 | 42.50 | 43.87 | 43.70 | 47.00 | 46.80 | 47.60 | 48.80 | 42.40 |
| Madison LSD | 60.40 | 60.40 | 60.40 | 60.40 | 60.40 | 60.40 | 60.40 | 50.00 | 50.00 | 50.00 |
| Mansfield CSD | 66.05 | 66.15 | 66.15 | 66.15 | 66.15 | 59.05 | 59.40 | 59.35 | 60.15 | 59.95 |
| Ontario LSD | 44.40 | 44.40 | 44.40 | 44.40 | 44.50 | 44.40 | 39.10 | 39.40 | 40.30 | 40.60 |
| Plymouth LSD | 36.00 | 36.00 | 36.00 | 37.30 | 37.10 | 35.50 | 35.50 | 35.70 | 35.90 | 36.50 |
| Shelby CSD | 49.60 | 49.60 | 49.60 | 49.60 | 49.80 | 50.40 | 50.40 | 50.60 | 50.90 | 50.90 |
| Overlapping School Districts: | | | | | | | | | | |
| Ashland CSD | 52.35 | 52.35 | 52.35 | 52.35 | 52.10 | 52.10 | 52.10 | 52.10 | 52.10 | 52.10 |
| Buckeye Central LSD | 45.00 | 45.00 | 45.00 | 45.00 | 45.00 | 45.00 | 46.55 | 46.80 | 46.80 | 46.30 |
| Crestline EVSD | 64.83 | 61.20 | 61.60 | 62.75 | 62.45 | 63.48 | 56.00 | 56.10 | 57.45 | 55.50 |
| Galion CSD | 68.47 | 61.63 | 61.63 | 61.63 | 53.90 | 53.90 | 53.90 | 53.90 | 53.90 | 53.90 |
| Northmor LSD | 27.10 | 27.10 | 27.10 | 27.10 | 27.10 | 27.10 | 27.10 | 27.10 | 27.10 | 27.10 |
| Loudonville-Perrysville EVSD | 35.00 | 35.00 | 35.60 | 35.70 | 35.70 | 36.40 | 36.80 | 37.10 | 37.40 | 37.40 |
| South Central LSD | 37.75 | 37.85 | 37.85 | 37.85 | 38.30 | 38.30 | 38.30 | 38.50 | 38.00 | 38.00 |
| Vocational Schools: | | | | | | | | | | |
| Ashland - Holmes | 4.10 | 4.10 | 4.10 | 4.10 | 4.10 | 4.10 | 4.10 | 4.10 | 4.10 | 4.10 |
| EHOVE | 3.95 | 3.95 | 3.95 | 3.95 | 3.95 | 3.95 | 3.95 | 3.95 | 3.95 | 3.95 |
| Knox County | 6.40 | 6.40 | 6.40 | 6.40 | 6.40 | 6.40 | 6.40 | 6.40 | 6.40 | 6.40 |
| Pioneer | 4.70 | 4.70 | 4.70 | 4.70 | 4.70 | 4.70 | 4.70 | 4.70 | 4.70 | 4.70 |
| Other: | | | | | | | | | | |
| C.B. & S. Fire District | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Health Levy | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 |
| Mansfield/Richland Co. Library | 2.27 | 1.27 | 1.27 | 1.27 | 1.27 | 1.27 | 1.29 | 1.28 | 0.28 | 0.70 |
| Ashland Public Library | 0.10 | 0.10 | 0.10 | 0.10 | 0.50 | 0.90 | 0.90 | 0.90 | 0.90 | 0.90 |

(Continued)

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

| Assessed Year | 2004 | 2003 | 2002 | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 |
|----------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Corporations: | | | | | | | | | | |
| Crestline City | \$7.20 | \$7.20 | \$5.90 | \$7.50 | \$8.60 | \$8.60 | \$9.10 | \$9.10 | \$8.75 | \$7.00 |
| Mansfield City | 3.47 | 3.47 | 3.47 | 4.97 | 4.97 | 4.97 | 5.17 | 5.17 | 5.17 | 5.27 |
| Ontario City | 2.20 | 2.20 | 2.20 | 2.20 | 2.20 | 2.20 | 2.20 | 2.20 | 2.20 | 2.20 |
| Shelby City | 6.00 | 6.00 | 5.60 | 5.60 | 5.50 | 5.50 | 5.50 | 5.50 | 5.50 | 4.00 |
| Galion City | 2.55 | 2.35 | 4.25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Bellville Village | 10.10 | 10.10 | 10.10 | 8.40 | 8.40 | 8.40 | 8.40 | 8.40 | 4.40 | 9.40 |
| Butler Village | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 |
| Lexington Village | 6.20 | 6.20 | 6.20 | 6.20 | 6.20 | 6.20 | 6.20 | 6.20 | 6.20 | 6.20 |
| Lucas Village | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| Plymouth Village | 19.50 | 19.50 | 17.50 | 19.50 | 19.50 | 19.50 | 19.50 | 15.30 | 15.30 | 10.30 |
| Shiloh Village | 11.50 | 11.50 | 11.50 | 11.50 | 11.50 | 11.50 | 11.50 | 11.50 | 11.50 | 11.50 |
| Townships: | | | | | | | | | | |
| Bloomington | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 |
| Butler | 5.00 | 5.00 | 5.00 | 3.00 | 3.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| Cass | 5.00 | 5.00 | 5.00 | 3.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| Franklin | 7.80 | 7.80 | 7.80 | 7.80 | 7.80 | 7.80 | 7.80 | 7.80 | 7.80 | 7.80 |
| Jackson | 5.10 | 5.10 | 5.10 | 5.10 | 5.10 | 5.10 | 5.10 | 5.10 | 5.10 | 5.10 |
| Jefferson | 10.20 | 10.20 | 10.20 | 10.20 | 10.20 | 10.20 | 9.60 | 9.60 | 9.60 | 9.60 |
| Madison | 7.50 | 7.50 | 7.50 | 7.50 | 7.50 | 7.50 | 7.50 | 9.50 | 9.50 | 9.50 |
| Mansfield | 0.13 | 0.13 | 0.13 | 0.13 | 0.13 | 0.13 | 0.13 | 0.13 | 0.13 | 0.13 |
| Mifflin | 11.40 | 11.40 | 11.40 | 11.40 | 11.40 | 11.40 | 11.40 | 11.40 | 11.40 | 11.40 |
| Monroe | 9.40 | 9.40 | 9.40 | 9.40 | 9.40 | 9.40 | 9.40 | 9.90 | 8.90 | 8.90 |
| Perry | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 6.50 | 6.50 | 6.50 |
| Plymouth | 6.60 | 6.60 | 6.60 | 6.60 | 6.60 | 6.60 | 6.60 | 6.60 | 6.60 | 6.60 |
| Sandusky | 4.60 | 4.60 | 4.60 | 4.60 | 4.60 | 4.60 | 4.60 | 4.10 | 4.10 | 4.10 |
| Sharon | 2.20 | 2.20 | 2.20 | 2.20 | 2.20 | 2.20 | 2.20 | 2.20 | 0.20 | 0.20 |
| Springfield | 7.30 | 7.30 | 7.30 | 5.30 | 5.30 | 5.30 | 5.30 | 5.30 | 8.40 | 5.30 |
| Troy | 5.50 | 5.50 | 5.50 | 7.15 | 7.15 | 7.15 | 7.15 | 5.30 | 11.30 | 5.50 |
| Washington | 5.50 | 5.50 | 5.50 | 5.50 | 5.50 | 5.50 | 5.50 | 5.50 | 5.50 | 5.50 |
| Weller | 6.00 | 6.00 | 7.00 | 4.00 | 4.00 | 4.00 | 4.00 | 3.75 | 4.00 | 3.75 |
| Worthington | 10.10 | 10.10 | 10.10 | 9.10 | 9.10 | 9.10 | 8.50 | 8.00 | 13.00 | 8.00 |

Source: Richland County Auditor

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

| <u>Year</u> | <u>Amount Billed</u> | <u>Net Amount Collected</u> | <u>Percent Collected</u> |
|-------------|----------------------|-----------------------------|--------------------------|
| 2004 | \$1,625,407 | \$1,150,169 | 70.76 % |
| 2003 | 1,356,426 | 1,207,322 | 89.01 |
| 2002 | 1,356,719 | 1,173,055 | 86.46 |
| 2001 | 1,340,719 | 1,244,447 | 92.82 |
| 2000 | 1,773,469 | 1,720,043 | 96.99 |
| 1999 | 1,761,887 | 1,663,102 | 94.39 |
| 1998 | 1,720,920 | 1,411,477 | 82.02 |
| 1997 | 1,703,443 | 1,651,378 | 96.94 |
| 1996 | 2,597,774 | 1,374,810 | 52.92 |
| 1995 | 1,840,536 | 949,083 | 51.57 |

Source: Richland County Auditor

(1) Prior to 2001, figures include township and municipality in addition to county special assessments and does not include prepayments.

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

| <u>Year</u> | <u>Principal</u> | <u>Interest and Fiscal Charges</u> | <u>Total Debt Service</u> | <u>General Fund Expenditures</u> | <u>Ratio of Debt Service To Total General Fund Expenditures</u> |
|-------------|------------------|--|-----------------------------------|--------------------------------------|---|
| 2004 | \$807,438 | \$452,403 | \$1,259,841 | \$26,334,740 | 4.78% |
| 2003 | 818,739 | 494,118 | 1,312,857 | 24,965,543 | 5.26 |
| 2002 | 776,345 | 533,257 | 1,309,602 | 24,585,143 | 5.33 |
| 2001 | 709,546 | 521,149 | 1,230,695 | 24,197,195 | 5.09 |
| 2000 | 625,000 | 490,038 | 1,115,038 | 21,657,141 | 5.15 |
| 1999 | 690,000 | 552,067 | 1,242,067 | 20,107,882 | 6.18 |
| 1998 | 550,000 | 545,196 | 1,095,196 | 17,287,975 | 6.34 |
| 1997 | 205,000 | 492,560 | 697,560 | 15,707,513 | 4.44 |
| 1996 | 200,000 | 382,968 | 582,968 | 15,146,967 | 3.85 |
| 1995 | 142,767 | 306,407 | 449,174 | 14,420,517 | 3.11 |

Source: Richland County Auditor's Office

Richland County, Ohio
Computation of Legal Debt Margin
December 31, 2004

| | Total Debt Limit (1) | Total Unvoted Debt Limit (2) |
|---|-------------------------|---------------------------------|
| Assessed Value of County Collection Year 2004 (3) | \$2,123,376,136 | \$2,123,376,136 |
| Debt Limitation | 51,584,403 | 21,233,761 |
| Total Outstanding Debt: | | |
| General Obligations Bonds | 10,383,566 | 10,383,566 |
| Special Assessment Bonds | 9,511,434 | 9,511,434 |
| General Obligation Notes | 10,675,000 | 10,675,000 |
| Total | 30,570,000 | 30,570,000 |
| Exemptions: | | |
| General Obligations Bonds (paid from rentals) | 4,810,012 | 4,810,012 |
| Special Assessment Bonds | 9,511,434 | 9,511,434 |
| Debt Service Fund Balance | 572,470 | 572,470 |
| Total Exemptions | 14,893,916 | 14,893,916 |
| Net Debt | 15,676,084 | 15,676,084 |
| Total Legal Debt Margin (Debt Limitation Minus Net Debt) | \$35,908,319 | \$5,557,677 |

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

Note - Does not include capital leases.

Source: Richland County Auditor

Richland County, Ohio
Computation of Direct and Overlapping Debt
General Obligation Bonds
December 31, 2004

| Jurisdiction | General Obligation Debt Outstanding | Percentage Applicable to County (1) | Amount Applicable to County |
|----------------------------------|---|---|-----------------------------------|
| Richland County | \$10,383,566 | 100.00% | \$10,383,566 |
| Schools Wholly Within County (2) | 39,714,786 | 100.00 | 39,714,786 |
| Clearfork LSD (2) | 7,688,510 | 93.59 | 7,195,677 |
| Crestview LSD (2) | 4,729,618 | 73.54 | 3,478,161 |
| Plymouth LSD (2) | 1,565,000 | 77.24 | 1,208,806 |
| Total Overlapping Debt | <u>53,697,914</u> | | <u>51,597,430</u> |
| Total Direct and Overlapping | <u><u>\$64,081,480</u></u> | | <u><u>\$61,980,996</u></u> |

Source: Richland County Auditor's Office

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

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

| <u>Year</u> | <u>Population</u> | <u>Assessed Value</u> | <u>Gross Bonded Debt</u> | <u>Debt Service Monies Available</u> | <u>Debt Payable from Special Assessments</u> |
|-------------|-------------------|---------------------------|----------------------------------|--|--|
| 2004 | 128,190 * | \$2,123,376,136 | \$19,895,000 | \$572,470 | \$9,511,434 |
| 2003 | 128,004 * | 2,110,377,815 | 19,105,001 | 79,303 | 10,268,997 |
| 2002 | 128,051 * | 2,074,587,382 | 20,645,000 | 66,357 | 10,990,257 |
| 2001 | 128,852 * | 1,961,081,285 | 22,105,000 | 63,530 | 11,673,912 |
| 2000 | 131,198 * | 1,955,882,930 | 20,280,000 | 48,307 | 11,485,000 |
| 1999 | 129,607 (1) | 1,931,047,926 | 21,495,000 | 43,523 | 12,075,000 |
| 1998 | 127,342 * | 1,638,595,720 | 22,004,000 | 74,785 | 11,894,000 |
| 1997 | 128,151 * | 1,604,422,648 | 22,943,000 | 162,891 | 12,423,000 |
| 1996 | 128,151 (1) | 1,487,926,444 | 17,942,000 | 247,010 | 12,937,000 |
| 1995 | 127,000 * | 1,445,778,109 | 18,649,000 | 9,116 | 13,431,000 |

Source: Richland County Auditor's Office

* Estimate

(1) Richland County Regional Planning Commission

| Debt Payable from Enterprise Revenues | Net Bonded Debt | Ratio of Net General Bonded Debt to Assessed Value | Net General Bonded Debt Per Capita |
|--|-----------------------|--|--|
| \$0 | \$9,811,096 | 0.46% | \$76.54 |
| 0 | 8,756,701 | 0.41 | 68.41 |
| 0 | 9,588,386 | 0.46 | 74.88 |
| 0 | 10,367,558 | 0.53 | 80.46 |
| 0 | 8,746,693 | 0.45 | 66.67 |
| 0 | 9,376,477 | 0.49 | 72.35 |
| 0 | 10,035,215 | 0.61 | 78.81 |
| 0 | 10,357,109 | 0.65 | 80.82 |
| 0 | 4,757,990 | 0.32 | 37.13 |
| 1,018,133 | 4,190,751 | 0.29 | 33.00 |

Richland County, Ohio
Demographic Statistics
Last Ten Years

| Year | Population | School Enrollment (2) | Unemployment Rate (3) |
|------|-------------|-----------------------|-----------------------|
| 2004 | (1) 128,190 | 21,630 | 7.4% |
| 2003 | (1) 128,004 | 22,183 | 8.7 |
| 2002 | (1) 128,051 | 21,412 | 6.0 |
| 2001 | (1) 128,852 | 22,058 | 5.2 |
| 2000 | (1) 131,198 | 21,242 | 5.6 |
| 1999 | (1) 129,607 | 21,415 | 6.4 |
| 1998 | (1) 127,342 | 13,227 | 5.9 |
| 1997 | * 128,151 | 13,589 | 5.8 |
| 1996 | (1) 128,151 | 13,538 | 6.0 |
| 1995 | * 127,000 | 13,539 | 6.4 |

Sources: (1) Richland County Regional Planning Commission
(2) Mid Ohio Educational Service Center
(3) The Labor Market Information Line
* Estimate

Richland County, Ohio
Top Employers
December 31, 2004

| <u>Employer</u> | <u>Location</u> | <u>Products</u> | <u>Number of Employees</u> |
|-------------------------------------|-----------------|-----------------|--------------------------------|
| General Motors | Ontario | Automotive | 2,524 |
| Mansfield General Hosptial | Mansfield | Medical | 2,500 |
| Richland County | Mansfield | Government | 1,474 |
| Mid Ohio Educational Service Center | Mansfield | Education | 1,400 |
| Jay Industries | Mansfield | Manufacturing | 1,100 |
| Sprint | Mansfield | Public Utility | 1,000 |

Source: Richland County Economic Development Corp.

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

| Year | Real Property Value (1) | | |
|------|--------------------------------|--------------------------|---------------|
| | Agriculture (3) Residential | Commercial Industrial | Tax Exempt |
| 2004 | \$1,369,239,130 | \$354,738,100 | \$269,730,180 |
| 2003 | 1,346,228,660 | 353,411,380 | 269,730,180 |
| 2002 | 1,324,167,130 | 347,016,880 | 246,777,950 |
| 2001 | 1,197,973,750 | 350,052,930 | 242,578,680 |
| 2000 | 1,180,981,840 | 339,003,330 | 240,584,860 |
| 1999 | 1,167,527,770 | 343,245,050 | 234,879,240 |
| 1998 | 893,463,730 | 307,975,330 | 204,508,410 |
| 1997 | 872,531,220 | 307,127,200 | 201,794,530 |
| 1996 | 784,131,180 | 295,678,180 | 200,513,550 |
| 1995 | 770,040,310 | 288,668,980 | 200,583,710 |

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

| New Construction (1) | | | Financial Institutions Deposits (2) |
|----------------------------|--------------------------|--------------|---|
| Agriculture Residential | Commercial Industrial | Total | |
| \$21,809,260 | \$4,485,710 | \$26,294,970 | \$689,515,000 |
| 20,279,060 | 4,470,510 | 24,749,570 | 861,673,000 |
| 16,680,950 | 10,013,940 | 26,694,890 | 858,312,000 |
| 21,009,630 | 4,167,130 | 25,176,760 | 828,782,000 |
| 21,478,920 | 11,233,330 | 32,712,250 | 768,325,000 |
| 15,608,250 | 6,531,990 | 22,140,240 | 774,137,000 |
| 15,468,690 | 6,023,880 | 21,492,570 | 746,517,000 |
| 14,614,180 | 9,096,620 | 23,710,800 | 685,174,000 |
| 14,016,450 | 6,550,510 | 20,566,960 | 1,013,018,000 |
| 10,459,970 | 6,933,370 | 17,393,340 | 693,824,000 |

Richland County, Ohio
Principal Taxpayers
Real Property and Public Utilities Taxes
December 31, 2004

| Taxpayer | Type of Business | Total Assessed Valuation (1) | Percentage of Total Assessed Valuation |
|--|------------------|------------------------------|--|
| Columbia Gas Transmission Corp | Public Utility | \$31,847,460 | 1.74% |
| United Telephone Company of Ohio | Public Utility | 22,342,460 | 1.22 |
| Ohio Edison | Public Utility | 21,664,580 | 1.19 |
| General Motors | Automotive | 14,228,380 | 0.78 |
| American Transmissions | Manufacturing | 8,042,040 | 0.44 |
| Ohio Power | Public Utility | 7,683,970 | 0.42 |
| WEA Richland LLC | Manufacturing | 7,515,120 | 0.41 |
| Copperweld Tubing Products | Manufacturing | 7,189,640 | 0.39 |
| Newman Technology | Manufacturing | 4,300,880 | 0.24 |
| Gumberg Associates | Retail Store | <u>3,955,000</u> | <u>0.22</u> |
| Totals | | <u>\$128,769,530</u> | <u>7.05%</u> |
| Total Real Property Assessed Valuation | | \$1,723,977,230 | |
| Total Public Utilities Personal Assessed Valuation | | <u>102,081,530</u> | |
| Total | | <u>\$1,826,058,760</u> | |

(1) Includes Real Estate and Public Utility Assessed Valuations

Source: Richland County Auditor

Richland County, Ohio
Principal Taxpayers
Tangible Personal Property Tax
December 31, 2004

| Taxpayer | Type of Business | Total Assessed Valuation (1) | Percentage of Total Assessed Valuation |
|--|---------------------|---------------------------------|--|
| General Motors | Automotive | \$37,249,870 | 12.53% |
| Newman Technology | Manufacturing | 29,036,560 | 9.77 |
| AK Steel Corp | Manufacturing | 15,842,550 | 5.33 |
| Gorman Rupp Industries | Manufacturing | 9,561,360 | 3.21 |
| PPG Industries | Manufacturing | 9,427,920 | 3.17 |
| Jay Industries | Manufacturing | 9,276,100 | 3.12 |
| Copperweld Tubing Products | Manufacturing | 7,965,740 | 2.68 |
| MTD Products Inc | Manufacturing | 7,789,450 | 2.62 |
| Thermo-O-Disc | Manufacturing | 6,489,310 | 2.18 |
| Hi-Stat | Manufacturing | 4,053,230 | 1.36 |
| Totals | | <u>\$136,692,090</u> | <u>45.98%</u> |
| Total Personal Property Assessed Valuation | | <u>\$297,317,376</u> | |

(1) Includes Tangible Personal Property Assessed Valuations

Source: Richland County Auditor

Richland County, Ohio

Miscellaneous Statistics

December 31, 2004

Date of Incorporation 1813

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

County Seat Mansfield

Area - Square Miles 449

Number of Political Subdivisions Located in the County:

| | |
|-------------------|----|
| Townships | 19 |
| Cities | 3 |
| Villages | 6 |
| School Districts | 9 |
| Vocational School | 1 |
| Libraries | 2 |
| Hospitals | 2 |

Universities:

| | |
|--|-------------|
| Ohio State University - Mansfield Campus | 2 or 4 year |
| North Central Technical College | 2 or 4 year |
| MedCentral College of Nursing | 4 year |

Roads (1):

| | |
|-----------------|-----------|
| State Highways | 281 miles |
| County Roads | 350 miles |
| Township Roads | 582 miles |
| County Bridges | 365 |
| County Culverts | 1,210 |

Communications:

Radio Stations:

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

Television Station - Time Warner Cable Communications
-WMFD TV 50/68 Mansfield

Newspapers:

Mansfield News Journal (daily) - Circulation 33,065; (Sunday 41,741)
The Daily Globe - Shelby (daily); The Bellville Star (weekly)
USA Today (daily); Columbus Dispatch (daily);
The Akron-Beacon Journal (daily)
Cleveland Plain Dealer (daily); Wall Street Journal (daily)

| Voter Statistics (2) | 2004 | 2003 | 2002 |
|--|--------|--------|--------|
| Number of Registered Voters | 85,465 | 84,655 | 83,133 |
| Number of Voters | 36,261 | 35,894 | 39,057 |
| Percentage of Registered Voters Voting | 42.43% | 42.40% | 46.98% |

(1) County Engineer's Office

(2) County Board of Elections

All other information obtained from Regional Planning Commission



**Auditor of State
Betty Montgomery**

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Columbus, Ohio 43216-1140

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800-282-0370

Facsimile 614-466-4490

FINANCIAL CONDITION

RICHLAND COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
AUGUST 9, 2005**