

Mary Taylor, CPA
Auditor of State

RICHLAND COUNTY

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Mary Taylor, CPA

Auditor of State

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

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

To the County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Richland County, Ohio, (the County) as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 19, 2009. We qualified our report on the General Fund, Other Governmental Funds, and Health Insurance Internal Service Fund because the County recorded advances which were not consistent with the purposes for which the respective funds were established and the County has not adjusted its financial statements to remove these unauthorized advances. We also noted other auditors audited the component unit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of the discretely presented component unit 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* and accordingly this report does not extend to that component unit.

Internal Control Over Financial Reporting

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

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the County's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

We consider findings 2008-001 and 2008-003 described in the accompanying Schedule of Findings to be significant deficiencies in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the County's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and accordingly, would not necessarily disclose all significant deficiencies that are also material weaknesses. Of the significant deficiencies described above, we believe finding number 2008-001 is also a material weakness.

We also noted certain internal control matters that we reported to the County's management in a separate letter dated June 19, 2009.

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed instances of noncompliance or other matters that we must report under *Government Auditing Standards* which are described in the accompanying Schedule of Findings as items 2008-001 and 2008-002.

We also noted certain noncompliance or other matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated June 19, 2009.

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

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



Mary Taylor, CPA
Auditor of State

June 19, 2009



Mary Taylor, CPA

Auditor of State

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, 2008. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits 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 reasonably assure 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, 2008. In a separate letter to the County's management dated June 19, 2009, we reported an other matter related to federal noncompliance not requiring inclusion in this report.

Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could directly and materially affect a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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A *control deficiency* in internal control over compliance exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent or detect noncompliance with a federal program compliance requirement on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to administer a federal program such that there is more than a remote likelihood that the County's internal control will not prevent or detect more-than-inconsequential noncompliance with a federal program compliance requirement.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that the County's internal control will not prevent or detect material noncompliance with a federal program's compliance requirements.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we noted a matter involving the internal control over federal compliance not requiring inclusion in this report, that we reported to the County's management in a separate letter dated June 19, 2009.

Federal Awards Expenditures Schedule

We have also audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the County as of and for the year ended December 31, 2008, and have issued our report thereon dated June 19, 2009. We qualified our report on the General Fund, Other Governmental Funds, and Health Insurance Internal Service Fund because the County recorded advances which were not consistent with the purposes for which the respective funds were established and the County has not adjusted its financial statements to remove these unauthorized advances. We also noted other auditors audited the component unit. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Federal Awards Expenditures Schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

We 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.



Mary Taylor, CPA
Auditor of State

June 19, 2009

RICHLAND COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2008

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	\$34,694
<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	2006 2007 B-W-05-065-1	25,953 151,869 70,859
Total Community Development Block Grants/State's Program			<u>248,681</u>
Emergency Shelter Grants Program	14.231	N/A	<u>175,814</u>
Total U.S. Department of Housing and Urban Development			424,495
<u>U.S. Department of Justice</u>			
<i>Passed through the Ohio Criminal Justice Service:</i>			
Crime Victim Assistance	16.575	N/A N/A	53,584 <u>27,551</u>
Total Crime Victim Assistance			81,135
Bulletproof Vest Partnership Program	16.607	N/A	2,700
Edward Byrne Memorial Justice Assistance Grant Program	16.738	N/A	<u>47,967</u>
Total U.S. Department of Justice			131,802
<u>U.S. Department of Labor</u>			
<i>Passed through the Ohio Department of Jobs and Family Services:</i>			
<i>Passed through WIA Area 10:</i>			
WIA Cluster:			
WIA Adult Program	17.258	N/A	508,970
WIA Adult Program/Administration		N/A	<u>79,912</u>
Total WIA Adult Program			588,882
WIA Dislocated Workers	17.260	N/A	393,161
WIA Dislocated Workers/Administration		N/A	<u>61,729</u>
Total WIA Dislocated Workers			<u>454,890</u>
Total U.S. Department of Labor and WIA Cluster			1,043,772
<u>U.S. Department of Transportation</u>			
<i>Passed through the Ohio Department of Transportation:</i>			
Highway Planning and Construction	20.205	N/A	1,368,819
<i>Passed through the Ohio Department of Public Safety:</i>			
State and Community Highway Safety	20.600	N/A	<u>44,313</u>
Total U.S. Department of Transportation			1,413,132
<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	87,590
Special Education_Preschool Grants	84.173	N/A	<u>61,701</u>
Total Special Education Cluster			149,291
State Grants for Innovative Programs	84.298	N/A	<u>400</u>
Total U.S. Department of Education			149,691

RICHLAND COUNTY
FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2008
(Continued)

Federal Grantor/ <i>Pass Through Grantor/</i> Program Title	Federal CFDA Number	Pass Through Entity Number	Federal Expenditures
<u>U.S. Department of Health and Human Services</u>			
<i>Passed through the Ohio Department of Mental Health:</i>			
Promoting Safe and Stable Families	93.556	05D91	10,015
Social Services Block Grant	93.667	05D910	92,728
<i>Passed through the Ohio Department of Mental Retardation and Development Disabilities:</i>			
Social Services Block Grant	93.667	N/A	<u>119,733</u>
Total Social Services Block Grant			212,461
State Children's Insurance Program	93.767	N/A	1,704
<i>Passed through the Ohio Department of Mental Health:</i>			
State Children's Insurance Program	93.767	05D CHIPS	200,916
<i>Passed through the Ohio Department of Alcohol and Drug Addiction Services:</i>			
State Children's Insurance Program	93.767	70 CHIPS	<u>105,125</u>
Total State Children's Insurance Program			307,745
<i>Passed through the Ohio Department of Mental Retardation and Development Disabilities:</i>			
Medical Assistance Program	93.778	N/A	7,243,441
TCM		N/A	416,873
Waiver Administration		N/A	<u>133,960</u>
			7,794,274
<i>Passed through the Ohio Department of Mental Health:</i>			
Medical Assistance Program	93.778	05D Regular 05D OBRA	2,421,852
			<u>4,352</u>
			2,426,204
<i>Passed through the Ohio Department of Alcohol and Drug Addiction Services:</i>			
Medical Assistance Program	93.778	70 Regular	<u>298,685</u>
Total Medical Assistance Program			10,519,163
<i>Passed through the Ohio Department of Mental Health:</i>			
Block Grants for Community Mental Health Services	93.958	05D91	86,823
<i>Passed through the Ohio Department of Alcohol and Drug Addiction Services:</i>			
Block Grants for Prevention and Treatment of Substance Abuse	93.959	*	<u>677,644</u>
Total U.S. Department of Health and Human Services			11,813,851
<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	58
<u>U.S. Department of Homeland Security</u>			
<i>Passed through the Ohio Department of Homeland Security:</i>			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-1720-DR-139-0EE75 FEMA-3286-EM-139U4QMD FEMA-3286-EM-139U0UZN	85,564 1,606 1,046 <u>778</u>
Total Disaster Grants - Public Assistance (Presidentially Declared Disasters)			88,994
Emergency Management Performance Grants	97.042	2007-EM-E7-0024	46,688
Homeland Security Cluster:			
Citizen Corps	97.053	2006-GC-T6-0051	11,113
State Homeland Security Program (SHSP)	97.067	2006-GE-T6-0051	<u>71,973</u>
Total Homeland Security Cluster	97.067		83,086
Total U.S. Department of Homeland Security			<u>218,768</u>
Total Federal Expenditures			<u><u>\$15,230,263</u></u>

* Pass Through Entity Numbers for the Block Grants for Prevention and Treatment of Substance Abuse:
70-5005-00-UM-P-08-9202, 70-5005-00-UM-P-09-9202, 70-08169-DCRT-T-08-9761,
70-SAPT-BG, 70-7137-00-W-T-08-8968, 70-7137-00-W-T-09-8968

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

RICHLAND COUNTY

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FISCAL YEAR ENDED DECEMBER 31, 2008**

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

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 that 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 a disbursement 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 disbursements on the Schedule.

These loans are collateralized by the assets of the businesses. At December 31, 2008, the gross amount of loans outstanding under this program was \$349,638. Delinquent amounts due are \$212,974.

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.

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RICHLAND COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2008

1. SUMMARY OF AUDITOR'S RESULTS
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(d)(1)(i)	Type of Financial Statement Opinion	Qualified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	Yes
(d)(1)(ii)	Were there any other significant deficiencies in internal control reported at the financial statement level (GAGAS)?	Yes
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	Yes
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
(d)(1)(iv)	Were there any other significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	CFDA # 93.778 – Medical Assistance Program CFDA # 17.258 and 17.260 – WIA Cluster CFDA # 93.667 – Social Services Block Grant
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$456,908 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

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

FINDING NUMBER 2008-001

Material Weakness/Noncompliance Citation

Finding for Adjustment

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

The County recorded the following interfund advances which were not consistent with the purposes for which the respective funds were established. Additionally, the County has not adjusted its financial statements to remove these unauthorized advances. As such, the General Fund's loans from other funds and advances are overstated \$2,086,126. The non-major governmental funds' loans to and loans from other funds are overstated \$504,232 and \$18,106, respectively, and the Internal Service fund's loans to other funds is overstated \$1,600,000.

<u>Advanced From:</u>	<u>Advanced To:</u>		<u>Total</u>
	<u>General</u>	<u>Public Defender</u>	
Self Insurance	\$1,600,000		\$1,600,000
Economic Development	98,942	\$1,427	100,369
Capital Improvements	387,184	16,679	403,863
Total	<u>\$2,086,126</u>	<u>\$18,106</u>	<u>\$2,104,232</u>

In accordance with the foregoing facts, we hereby issue findings for adjustment against the General Fund and Public Defender Fund, in the amounts of \$2,086,126 and \$18,106, respectively, and in favor of the Self Insurance Fund, Economic Development Fund and Capital Improvements Fund, in the amounts of \$1,600,000, \$100,369 and \$403,863, respectively.

Officials' Response: The County Commissioners passed a resolution on December 31, 2008 to advance monies from the aforementioned funds back to the General Fund which is the statutory source of the funds. In the case of the Economic Development fund, a portion of conveyance fees collected by the County was the source of the revenue. In the case of the Capital Improvement fund the revenues were from the sale of capital assets both of which are originally General Fund revenue.

The advances from the Economic Development and Capital Improvement funds to the Public Defender fund were paid back in January of 2009.

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

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

FINDING NUMBER 2008-001 (Continued)

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

FINDING NUMBER 2008-002

Noncompliance Citation

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

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

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

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

2. **Blanket Certificate** – Fiscal officers may prepare "blanket" certificates for a certain sum of money not in excess of an amount established by resolution or ordinance adopted by a majority of the members of the legislative authority against any specific line item account over a period not running beyond the end of the current fiscal year. The blanket certificates may, but need not, be limited to a specific vendor. Only one blanket certificate may be outstanding at one particular time for any one particular line item appropriation.
3. **Super Blanket Certificate** – The County may also make expenditures and contracts for any amount from a specific line-item appropriation account in a specified fund upon certification of the fiscal officer for most professional services, fuel, oil, food items, and any other specific recurring and reasonably predictable operating expense. This certification is not to extend beyond the current year. More than one super blanket certificate may be outstanding at a particular time for any line item appropriation.

FINDING NUMBER 2008-002 (Continued)

4. **County Commissioner Authorization** – A board of county commissioners, by resolution, may exempt purchases of \$1,000 or less from the prior certification requirement. The resolution must specify the dollar limit applicable to such purchases and whether it applies to all purchases, is limited to certain classes of purchases, or is limited to specific purchases. The board must notify the county auditor in writing of its intention to adopt such a resolution and the scope of the resolution. The County Auditor has 15 days to comment on the resolution before it may be adopted by the board. Where such a resolution has been adopted, any person authorized to make purchases, within 3 business days of making a purchase exempted under the resolution, must file with the County Auditor a written document stating the purpose, amount, and date of the purchase, and the name of the vendor.

25% of expenditures tested were not certified by the County Auditor prior to the purchase commitment being made. It was also found none of the exceptions above were utilized for the items found to be in non-compliance. Failure to properly certify the availability of funds can result in overspending funds and negative cash fund balance.

Unless the exceptions noted above are used, prior certification is not only required by statute, but is a key control in the disbursement process to assure purchase commitments receive prior approval. To improve control over disbursements and to help reduce the possibility of the County's funds exceeding budgetary spending limitations, the County Auditor should certify the funds are or will be available prior to obligation by the County. When prior certification is not possible, "then and now" certification should be used.

We recommend the County certify purchases to which section 5705.41(D) applies. The most convenient certification method is to use purchase orders that include the certification language 5705.41(D) requires to authorize disbursements. The County Auditor should sign the certification at the time the County incurs a commitment, and only when the requirements of 5705.41(D) are satisfied. The County Auditor should post approved purchase commitments to the proper appropriation code, to reduce the available appropriation.

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

FINDING NUMBER 2008-003

Significant Deficiency

GAAP Issues

Our GAAP basis financial testing revealed the following:

- The County did not include 2 contract invoices for work performed in 2008 totaling \$218,367 as contracts payable. This amount was reported to management as an unadjusted item.
- The County did not apply the calculated termination percentage to estimate the sick leave liability for the sewer fund, resulting in an overstatement of \$100,104. This amount was reported to management as an unadjusted item.
- The County included \$209,824 of 2009 expenses in the construction in progress County Jail capital asset additions. In addition, \$3,448,710 of additions to the Illinois Avenue construction in progress were not included in capital assets. These amounts were reported to management as unadjusted items.

FINDING NUMBER 2008-003 (Continued)

The County should exercise due care when compiling and posting GAAP transactions to help ensure the GAAP financial statements are accurate. Management should review the draft GAAP journal entries and financial statements to help ensure they are supported by sufficient documentation, reconciled to the trial balances, free of obvious errors and omissions, and consistent with their financial expectations. These procedures should help avoid GAAP financial statement errors and help ensure more accurate financial reporting.

Officials' Response: Management is aware of the issues noted and is taking actions to correct these issues for future reports.

3. FINDINGS FOR FEDERAL AWARDS

None

RICHLAND COUNTY

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2008**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
2007-001	GAAP Issues – There were various errors with the GAAP compilation	No	Not Correct. See Finding Number 2008-003.
2007-002	Finding for Recovery Repaid Under Audit – A Sheriff's Department employee was overpaid vacation leave upon retirement.	Yes	Finding No Longer Valid.
2007-003	Ohio Rev. Code Section 5705.41(D) – Certification of funds	No	Not Corrected. See Finding Number 2008-002.

RICHLAND COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED

December 31, 2008

Prepared by The Richland County Auditor's Office

Patrick W. Dropsey, County Auditor

Richland County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2008
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Introductory Section

PATRICK W. DROPSEY

RICHLAND COUNTY AUDITOR

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



June 19, 2009

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, 2008. This CAFR conforms to Generally Accepted Accounting Principles (GAAP) as applicable to government entities and includes the reporting model as promulgated by GASB Statement No. 34.

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

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

State statutes require the County to be subjected to an annual examination by the Auditor of State. The Auditor of State's office rendered an opinion on the County's financial statements as of December 31, 2008, and the Independent Accountants' Report on the basic financial statements is included in the financial section of this report.

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

Profile of the County

Richland County was organized into a separate political entity in 1813. It encompasses nineteen townships, six villages, with Lexington being the largest, the City of Shelby, a small portion of the City of Crestline, the City of Ontario, and the City of Mansfield, which is the County seat. The County has an area of 449 square miles and has a population of 126,369, according to an estimate by the United States Census Bureau.

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

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

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

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

The County's reporting entity has been defined in accordance with principles established by the Governmental Accounting Standards Board (GASB) Statement 14, "The Financial Reporting Entity." The reporting entity is comprised of the primary government and its component units. The primary government consists of all funds, departments, agencies, institutions, commissions, and organizations that are not legally separate from the County. For Richland County, the primary government includes the Children Services Board, the Board of 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, the County Soil and Water Conservation District, and the Area 10 Workforce Investment Board. It is the County's financial reporting responsibility to report on these entities through the use of agency funds.

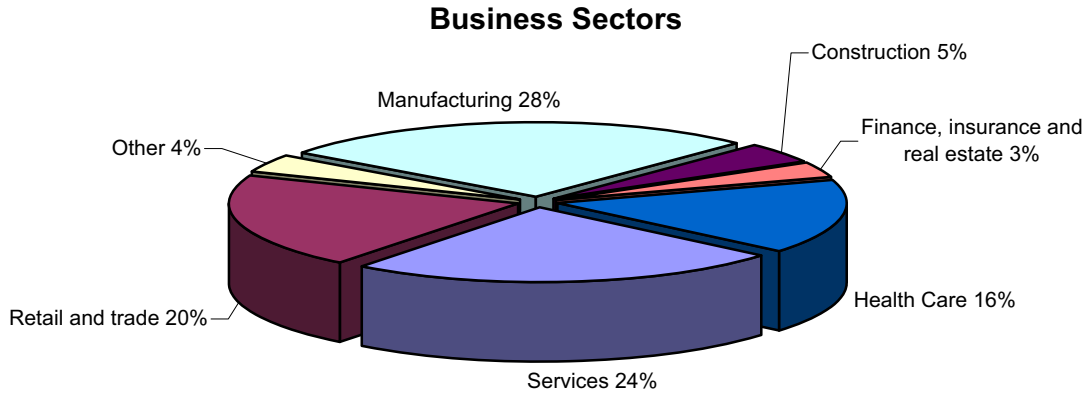
The County is a member of the County Risk Sharing Authority, Inc which is a public entity risk pool. The County participates in one joint venture, the County Regional Planning Commission. The Regional Planning Commission is a statutorily created political subdivision that provides various studies to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

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

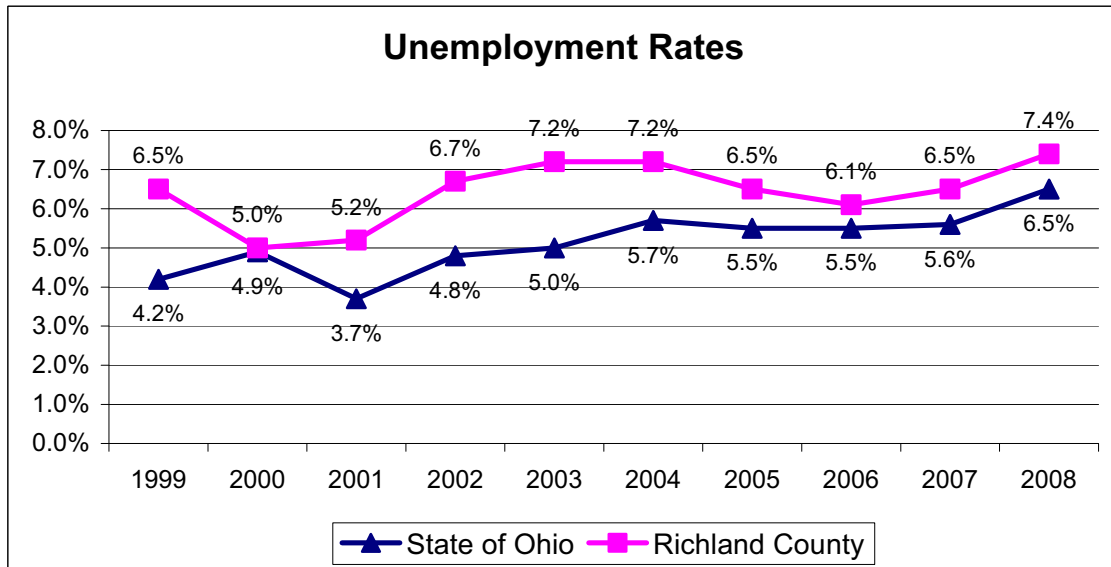
A computerized certification system allows the Auditor's Office to ascertain the status of each department's appropriations before authorizing additional purchases from a particular account. Additional information regarding the County's budgetary accounting may be found in the Notes to the Basic Financial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

Local Economy

The County is located in north central Ohio, approximately halfway between the cities of Columbus and Cleveland. This centralized location has been a key factor in the County’s growth and economic development. The economy is broad – based with no single industry dominating it. The County’s largest employers include MedCentral Health Systems, General Motors, Richland County and Gorman Rupp. The chart below shows the proportionate number of employees in the various industries (excluding government), as reported by the Ohio Department of Development for 2007 (the latest information available).



Despite the diversity of the business sectors, the County has an unemployment rate of 7.4 percent, slightly higher than the State average of 6.5 percent.



Long-Term Financial Planning

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

During 2008, the County opened a new jail that will combine both Richland County and the City of Mansfield's jail facilities into one structure. The consolidation will allow both entities to lower their costs and to more efficiently operate their correctional operations.

Relevant Financial Policies

The County's Budget Commission has developed a practice of establishing certificates of estimated revenues based on ninety percent of estimated revenues. This practice helps account for fluctuations in sales tax, local government monies, and other economic driven factors affecting the County's revenue sources. The County also has developed a policy to allocate permissive sales tax between the County's General Fund and cities, villages and townships in the County.

Major Initiatives

During 2008, the County completed construction on a \$21.4 million correctional facility to house both Richland County and City of Mansfield prisoners. The facility is staffed by 46 correctional officers, which will include two dozen new positions. The City of Mansfield leases 80 beds and pays the County for housing and medical costs of their inmates. The County acts as the central booking agent for both County and City prisoners and the City will provide ambulatory services for the facility.

The Richland County One-Stop Employment and Training Center continues to offer free employment services for businesses and job seekers. Employers can use the Training Center to seek out available applicants, while job seekers can use the facility for help with resume writing and locating available job opportunities. The Training Center also features a resource room furnished with seven computer stations, one of which offers software for people with physical and visual impairments. During 2008, the Training Center offered extended hours to better serve Richland County residents, as well as job fairs to help users find employment.

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

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Richland County for its Comprehensive Annual Financial Report for the year ended December 31, 2007. 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 eighteen consecutive years (1990 - 2007). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to the GFOA for consideration.

Each year Richland County also publishes the Popular Annual Financial Report (PAFR) which provides the financial information from the CAFR in a reader-friendly format. The GFOA awarded an Award for Outstanding Achievement in Popular Annual Financial Reporting for the year ended December 31, 2007.

A Certificate is valid for the period of one year. Richland County has received an Award of Outstanding Achievement for the last eleven consecutive years (1997 - 2007).

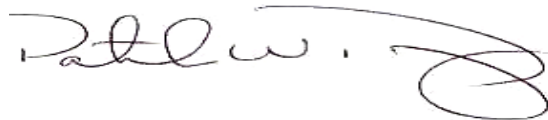
Both the CAFR and PAFR are available by request or can be accessed through the internet on our web site www.richlandcountyauditor.org.

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Patrick W. Dropsey". The signature is fluid and cursive, with a large loop at the end.

Patrick W. Dropsey
Richland County Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Richland County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2007

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



President

Executive Director

Richland County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2008
Elected Officials

Board of Commissioners

Gary Utt
Edward Olson
Timothy Wert

Auditor

Patrick W. Dropsey

Treasurer

Bart Hamilton

Recorder

Sarah Davis

Clerk of Courts

Linda Frary

Coroner

Dr. Stewart D. Ryckman

Engineer

Thomas Beck

Prosecutor

James Mayer, Jr.

Sheriff

J. Steve Sheldon

Court of Common Pleas #1

Judge James DeWeese

Court of Common Pleas #2

Judge James Henson

Probate Court

Judge Phillip Mayer Jr.

Domestic Relations Court

Judge Robert Konstam

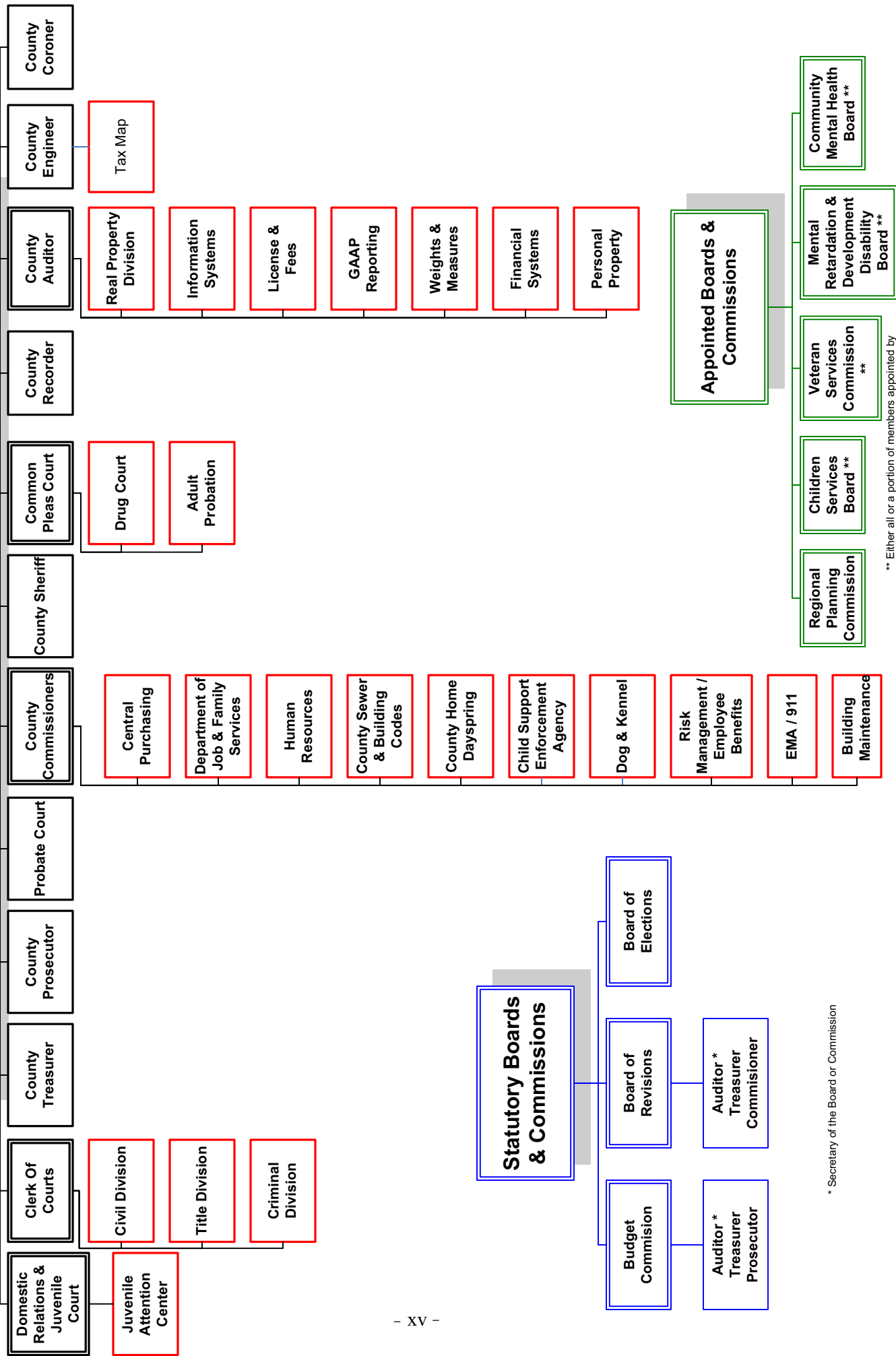
Juvenile Court

Judge Ron Spon

Richland County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2008
Principal Appointed Officials and Department Heads

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

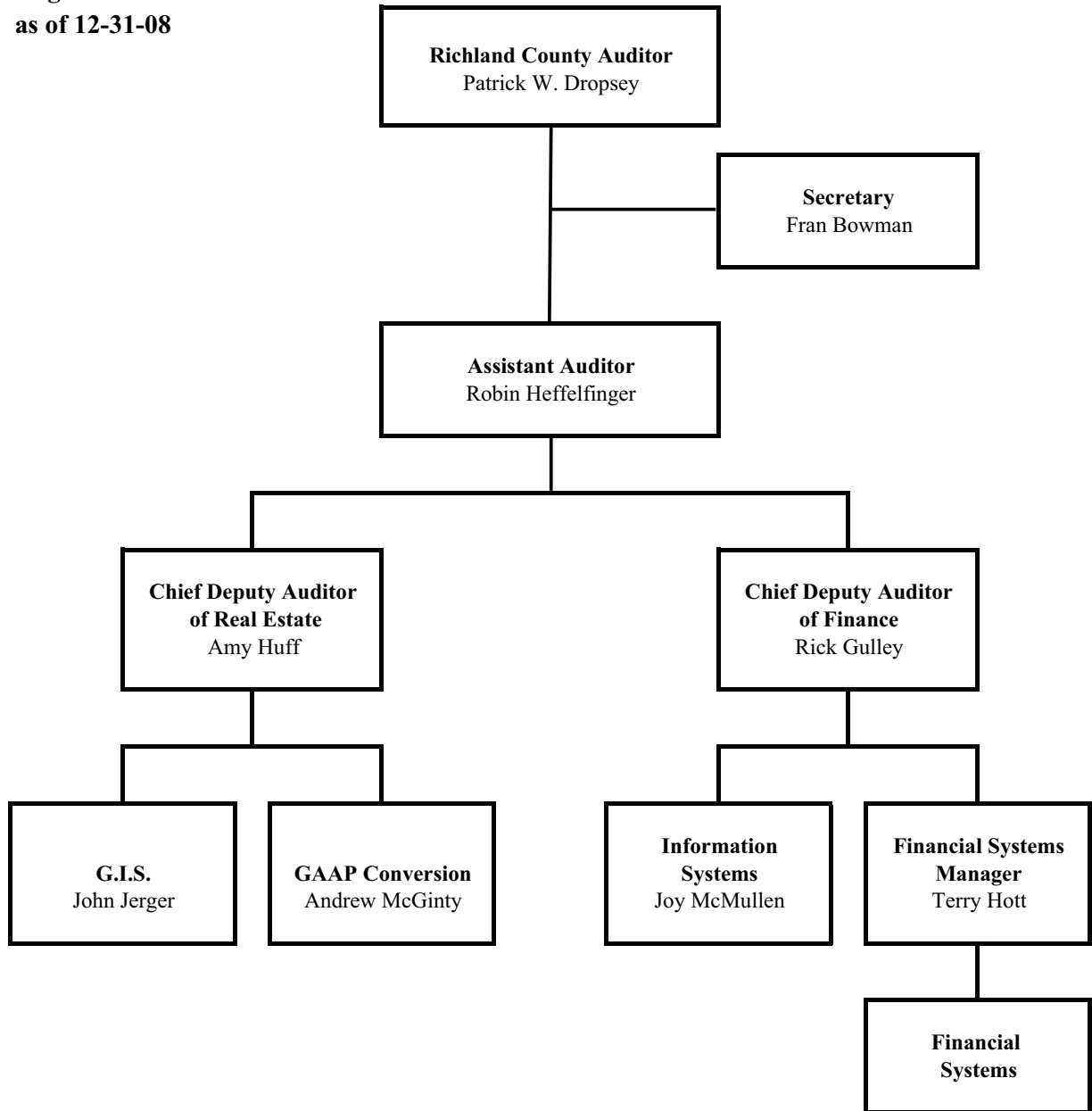
Voters Of Richland County



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

* Secretary of the Board or Commission

**County Auditor
Organizational Chart
as of 12-31-08**



Financial Section



Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

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

To the County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Richland County, Ohio, (the County) as of and for the year ended December 31, 2008, 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.

During 2008, Richland County advanced \$1,600,000 and \$504,232 from the Self-Insurance Fund and Other Governmental Funds, respectively into the General Fund and Other Governmental Funds in the amounts of \$2,086,126 and \$18,106, respectively. Ohio Rev. Code Section 5705.10 restricts the use of County funds to the purposes for which such funds were established. As such, the aforementioned advances were not authorized and should have not been recorded. Had these advances not been recorded, the General Fund's Equity and Pooled Cash and Cash Equivalents, Loans from Other Funds, and (budget basis) Advances In would have each been \$2,086,126 less; the Internal Service Fund's Equity in Pooled Cash and Cash Equivalents would have been \$1,600,000 more and the Loans to Other Funds \$1,600,000 less; the Other Governmental Funds' Equity and Pooled Cash and Cash Equivalents would have been \$486,126 more, the Loans to Other Funds \$504,232 less, and the Loans from Other Funds \$18,106 less.

In our opinion, based on our audit and the report of the other auditors, except for the matter referred to in the preceding paragraph, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Richland County, Ohio, as of December 31, 2008, and the respective changes in financial position and where applicable, cash flows, 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 19, 2009, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

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 did not audit and do not express an opinion on this information. However, we have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. As a result of our limited procedures, we believe Management's Discussion and Analysis does not conform to Governmental Accounting Standards Board guidelines, since as discussed in paragraph three, certain accounts are misstated in the financial statements.

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 subjected the combining nonmajor fund statements and schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, except for the effects described in paragraph three, based on our audit and the report of the other auditors, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section and statistical tables to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.



Mary Taylor, CPA
Auditor of State

June 19, 2009

Richland County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2008
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, 2008. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter, financial statements and notes to the basic financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2008 are as follows:

In total, net assets decreased \$805,991. Net assets of governmental activities increased \$2,647,832, which represents a 2.0 percent increase from 2007. Net assets of business-type activities decreased \$3,453,823 or 11.7 percent from 2007.

For governmental activities, general revenues accounted for \$41,740,498 in revenue or 38.8 percent of all revenues. Program specific revenues in the form of charges for services and sales, grants and contributions accounted for \$65,717,885 or 61.2 percent of total revenues of \$107,458,383.

Total assets of governmental activities increased by \$2,092,767.

The County had \$107,922,953 in expenses related to governmental activities; \$65,717,885 of these expenses were offset by program specific charges for services and sales, grants and contributions. General revenues (primarily taxes) of \$41,740,498 and transfers of \$3,112,402 were adequate to provide the additional monies needed for these programs.

The general fund had \$29,647,337 in revenues and \$27,035,707 in expenditures. The general fund's balance decreased from \$2,413,506 to (\$49,896). The majority of this change was due to a reduction in property tax and investment earnings revenues and an increase in transfers out.

Net assets for the enterprise fund decreased \$3,453,823. The majority of this change was due to transfers out and completion of sewer improvements.

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, 2008
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 2008?" The Statement of Net Assets and the Statement of Activities answer this question. These statements include all *assets* and *liabilities* except fiduciary funds using the *accrual basis of accounting* similar to the accounting used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

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

Component Unit – The County includes financial data of Richland Newhope Industries, Inc. (the 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 component unit is separate and may buy, sell, lease and mortgage property in their own name and can sue or be sued in their own name.

Reporting on the County's Most Significant Funds

Fund Financial Statements

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

Richland County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2008
Unaudited

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

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

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

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

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

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

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 29-69 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 70-206 of this report.

Richland County, Ohio
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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 \$161,948,120 (\$135,952,718 in governmental activities and \$25,995,402 in business-type activities) at December 31, 2008.

A large portion of all of the County's net assets (62.6 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 2008 compared to 2007:

(Table 1)
Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2008	2007	2008	2007	2008	2007
Assets						
Current and Other Assets	\$99,192,814	\$104,987,791	\$2,173,936	\$4,502,489	\$101,366,750	\$109,490,280
Capital Assets, Net	115,368,059	107,480,315	27,019,544	28,422,571	142,387,603	135,902,886
<i>Total Assets</i>	<u>214,560,873</u>	<u>212,468,106</u>	<u>29,193,480</u>	<u>32,925,060</u>	<u>243,754,353</u>	<u>245,393,166</u>
Liabilities						
Long-Term Liabilities	49,210,043	32,538,449	3,122,591	3,151,361	52,332,634	35,689,810
Other Liabilities	29,398,112	46,624,771	75,487	324,474	29,473,599	46,949,245
<i>Total Liabilities</i>	<u>78,608,155</u>	<u>79,163,220</u>	<u>3,198,078</u>	<u>3,475,835</u>	<u>81,806,233</u>	<u>82,639,055</u>
Net Assets						
Invested in Capital Assets, Net of Related Debt	77,288,856	71,869,375	24,068,204	28,127,571	101,357,060	99,996,946
Restricted	56,292,328	54,185,667	0	0	56,292,328	54,185,667
Unrestricted	2,371,534	7,249,844	1,927,198	1,321,654	4,298,732	8,571,498
<i>Total Net Assets</i>	<u>\$135,952,718</u>	<u>\$133,304,886</u>	<u>\$25,995,402</u>	<u>\$29,449,225</u>	<u>\$161,948,120</u>	<u>\$162,754,111</u>

An additional portion of the County's net assets, \$56,292,328, represent resources that are subject to external restrictions on how they may be used. The remaining balance, \$4,298,732, is unrestricted net assets and may be used to meet the County's ongoing obligations to citizens and creditors.

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

Total governmental activities assets increased \$2,092,767. This increase in assets occurred in capital assets.

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Table 2 shows the changes in net assets for year 2008.

(Table 2)
Changes in Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2008	2007	2008	2007	2008	2007
Revenues						
Program Revenues:						
Charges for Services and Sales	\$11,576,104	\$11,580,716	\$2,737,093	\$2,760,982	\$14,313,197	\$14,341,698
Operating Grants and Contributions	50,779,358	49,283,941	0	0	50,779,358	49,283,941
Capital Grants and Contributions	3,362,423	2,074,036	226,563	353,282	3,588,986	2,427,318
Total Program Revenues	65,717,885	62,938,693	2,963,656	3,114,264	68,681,541	66,052,957
General Revenues:						
Property Taxes	17,995,912	19,088,719	0	0	17,995,912	19,088,719
Permissive Sales Taxes	14,602,403	14,645,715	0	0	14,602,403	14,645,715
Grants and Entitlements, Not Restricted	5,839,921	5,313,582	0	0	5,839,921	5,313,582
Investment Earnings	2,664,617	3,631,802	0	10	2,664,617	3,631,812
Miscellaneous	637,645	1,275,563	5,813	143,301	643,458	1,418,864
Total General Revenues	41,740,498	43,955,381	5,813	143,311	41,746,311	44,098,692
Total Revenues	107,458,383	106,894,074	2,969,469	3,257,575	110,427,852	110,151,649
Program Expenses						
General Government:						
Legislative and Executive - Primary Government	12,277,632	11,194,300	0	0	12,277,632	11,194,300
Legislative and Executive - External	212,452	360,451	0	0	212,452	360,451
Judicial System	8,111,788	7,573,605	0	0	8,111,788	7,573,605
Public Safety - Primary Government	13,877,080	14,938,094	0	0	13,877,080	14,938,094
Public Safety - External	339,444	80,000	0	0	339,444	80,000
Public Works	8,346,930	7,016,519	0	0	8,346,930	7,016,519
Health - Primary Government	32,684,407	31,847,521	0	0	32,684,407	31,847,521
Health - External	233,644	229,098	0	0	233,644	229,098
Human Services - Primary Government	28,836,215	29,884,718	0	0	28,836,215	29,884,718
Human Services - External	831,241	643,492	0	0	831,241	643,492
Conservation and Recreation	47,621	223,919	0	0	47,621	223,919
Economic Development	226,807	72,113	0	0	226,807	72,113
Interest and Fiscal Charges	1,897,692	1,826,922	0	0	1,897,692	1,826,922
Sewer	0	0	3,310,890	2,014,836	3,310,890	2,014,836
Total Expenses	107,922,953	105,890,752	3,310,890	2,014,836	111,233,843	107,905,588
Excess (Deficiency) before Transfers	(464,570)	1,003,322	(341,421)	1,242,739	(805,991)	2,246,061
Transfers	3,112,402	419,756	(3,112,402)	(419,756)	0	0
Increase (Decrease) in Net Assets	2,647,832	1,423,078	(3,453,823)	822,983	(805,991)	2,246,061
Net Assets Beginning of Year	133,304,886	131,881,808	29,449,225	28,626,242	162,754,111	160,508,050
Net Assets End of Year	\$135,952,718	\$133,304,886	\$25,995,402	\$29,449,225	\$161,948,120	\$162,754,111

Health and Human Services from the primary government account for \$61,520,622 of expenses out of \$107,922,953 of total expenses for governmental activities, or 57.0 percent of that total. Of that \$107,922,953 in governmental activities expenses, \$11,576,104 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

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

Additional revenues provided by the State and Federal governments for governmental activities included \$50,779,358 for operations, \$3,362,423 for capital improvements or acquisitions and \$5,839,921 that was not restricted to a particular program or purpose. As the Statement of Activities shows, the majority of the intergovernmental revenues are grants and subsidies to provide health and human services.

Capital grants and contributions revenues in the business-type activities decreased by \$126,719. This decrease was due to a reduction of grant money received by the County due to the completion of various sewer projects.

Financial Analysis of the Government's Funds

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

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 the County's net resources available for spending at the end of the year.

As of the end of the current year, the County's governmental funds reported combined ending fund balances of \$41,904,308. \$39,517,296 of this total amount constitutes unreserved fund balance, which is available for appropriation at the County'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 County's general fund reflected a decrease in fund balance of \$2,463,402 and carries forward a deficit ending fund balance of \$49,896. This deficit is due to a decrease in interest revenues and increases to transfers out.

Transfers out from the general fund, correctional construction fund, and other nonmajor funds to other governmental funds amounted to \$9,678,388.

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

The mental health board fund balance increased by \$478,631 from 2007 to 2008. This increase is due to a slight decrease to revenues in the fund offset by a decrease in expenditures from operation costs.

The mental retardation board fund balance increased by \$63,488 from 2007 to 2008. This increase is due to an increase in intergovernmental revenues that exceeded an increase in expenditures in the fund.

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The public assistance fund, which includes the department of job and family services, had increased intergovernmental revenues and reduced expenditures. However, this change was not large enough to offset the prior year deficit resulting in a deficit year end fund balance of \$408,839.

The children's services fund had an increase in fund balance of \$608,701. This increase is primarily due to increases in charges for services and transfers in.

The correctional construction fund had an increase in fund balance of \$10,526,035. This increase was due to issuance of bonds and bond anticipation notes.

Proprietary Funds. The County's proprietary funds provide the same type of information found in the government-wide financial statements for business-type activities, but in more detail. The sewer enterprise fund had operating revenues of \$2,742,906, which were exceeded by operating expenses of \$3,203,830 by \$460,924.

Budgeting Highlights

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

The most significant changes between the general fund original budget and final budget was in the area of revenues which increased from \$26,658,780 to \$29,579,205, with sales tax and intergovernmental revenues being the largest piece of this change. Actual revenues of \$29,484,938 were slightly lower than the final budgeted number, mostly due to reductions in property taxes and licenses and permits. Actual expenditures of \$27,035,577 were lower than final budgeted expenses due to cuts by various departments. The large variance between the original and final budgeted appropriations was due to the County Commissioners implementing a quarterly budget.

Capital Assets and Debt Administration

Capital Assets. The County's investment in capital assets for its governmental activities as of December 31, 2008, amounts to \$77,288,856 (net of accumulated depreciation and related debt). This investment in capital assets includes land, land improvements, buildings, infrastructure, machinery and equipment and construction in progress.

The majority of capital asset additions for 2008 were from the construction of buildings and completion of projects that were previously listed as construction in progress. The Commissioners office purchased construction services for the new County jail totaling \$9,745,665. The County Engineer purchased three new vehicles, other equipment and machinery, and replaced eight bridges for a total of \$8,300,576. MR/DD purchased four vehicles and other miscellaneous equipment for \$207,582. Additional information on the County's capital assets can be found in Note 15 of this report.

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Long-term Debt. At the end of the 2008 year, the County had total bonded debt outstanding of \$31,563,188 net of the unamortized premium and discount. Of this amount, \$22,822,276 comprises debt backed by the full faith and credit of the County, \$6,074,738 is special assessment debt for which the County is liable in the event of default by the property owner subject to the assessment and \$2,666,174 comprises debt backed by the full faith and credit of the county held in the County's business-type sewer fund.

The County's long-term bonded debt increased by \$8,550,180 (37.2 percent) during the 2008 year.

The County maintains an Aaa rating from Moody's for general obligation debt. State statute limits the total amount of debt a governmental entity may issue. The current debt limitation for the County is \$52,550,983, which is significantly higher than the County's outstanding net debt.

In addition to the bonded debt, County long-term obligations include compensated absences, long-term notes payable, and capital leases. Additional information on the County's long-term debt can be found in note 17 of this report. Notes 11 and 16 discuss compensated absences and the capital lease. Note 18 provides information regarding bond anticipation notes.

Interest and fiscal charges amounted to 1.8 percent of the total expenses for governmental activities.

Economic Factors and Next Year's Budgets and Rates

The unemployment rate for the County is currently 7.4 percent, which increased from a rate of 6.5 percent a year ago. This rate exceeds the State's average unemployment rate of 6.5 percent and the national average of 5.8 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 2009 year.

Requests for Information

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

Richland County, Ohio
Statement of Net Assets
 Primary Government as of December 31, 2008
 Component Unit as of August 31, 2008

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
Assets				
Equity in Pooled Cash and Cash Equivalents	\$44,791,563	\$1,135,166	\$45,926,729	\$2,237,924
Cash and Cash Equivalents in Segregated Accounts	30,738	0	30,738	0
Cash and Cash Equivalents with Fiscal Agents	7,096,414	0	7,096,414	0
Cash and Cash Equivalents with Trustee	0	0	0	542,825
Investments in Segregated Accounts	146,524	0	146,524	0
Deposits	0	0	0	1,000
Materials and Supplies Inventory	641,380	10,673	652,053	124,375
Accrued Interest Receivable	0	0	0	3,453
Accounts Receivable	360,798	933,566	1,294,364	226,169
Intergovernmental Receivable	11,876,209	91,778	11,967,987	0
Internal Balances	1,096	(1,096)	0	0
Prepaid Items	241,204	3,849	245,053	15,402
Permissive Sales Taxes Receivable	3,869,041	0	3,869,041	0
Property Taxes Receivable	20,841,979	0	20,841,979	0
Special Assessments Receivable	8,343,877	0	8,343,877	0
Loans Receivable	337,203	0	337,203	0
Contributions Receivable	0	0	0	2,500
Deferred Charges	614,788	0	614,788	0
Land and Construction in Progress	2,881,511	91,328	2,972,839	156,154
Depreciable Capital Assets, Net	112,486,548	26,928,216	139,414,764	776,842
<i>Total Assets</i>	<u>214,560,873</u>	<u>29,193,480</u>	<u>243,754,353</u>	<u>4,086,644</u>
Liabilities				
Accounts Payable	2,200,231	23,020	2,223,251	900
Contracts Payable	1,752,594	7,088	1,759,682	0
Accrued Wages	2,538,186	21,107	2,559,293	0
Payroll Withholding Payable	0	0	0	23,061
Intergovernmental Payable	2,185,747	13,941	2,199,688	6,529
Matured Compensated Absences Payable	410,939	0	410,939	0
Deferred Revenue	17,827,365	0	17,827,365	0
Accrued Vacation Payable	0	0	0	8,830
Accrued Interest Payable	435,615	10,331	445,946	0
Notes Payable	1,072,554	0	1,072,554	0
Claims Payable	974,881	0	974,881	0
Long-Term Liabilities:				
Due Within One Year	4,793,948	55,547	4,849,495	0
Due In More Than One Year	44,416,095	3,067,044	47,483,139	0
<i>Total Liabilities</i>	<u>78,608,155</u>	<u>3,198,078</u>	<u>81,806,233</u>	<u>39,320</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	77,288,856	24,068,204	101,357,060	932,996
Restricted for:				
Capital Projects	4,229,290	0	4,229,290	0
Debt Service	1,463,813	0	1,463,813	0
Mental Health	5,649,053	0	5,649,053	0
Mental Retardation Board	28,965,730	0	28,965,730	0
Children's Services	7,616,713	0	7,616,713	0
Street Repair and Maintenance	2,557,217	0	2,557,217	0
Dayspring	905,046	0	905,046	0
Collection of Delinquent Real Estate Taxes	543,367	0	543,367	0
Community Development	458,133	0	458,133	0
Youth Services	625,967	0	625,967	0
Public Safety	1,040,025	0	1,040,025	0
Mental Retardation and Developmental Disability Gifts:				
Nonexpendable	76,790	0	76,790	0
Other Purposes	2,161,184	0	2,161,184	0
Unrestricted	2,371,534	1,927,198	4,298,732	3,114,328
<i>Total Net Assets</i>	<u>\$135,952,718</u>	<u>\$25,995,402</u>	<u>\$161,948,120</u>	<u>\$4,047,324</u>

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Activities
For the Year Ended December 31, 2008
Component Unit August 31, 2008

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General Government:				
Legislative and Executive - Primary Government	\$12,277,632	\$4,418,932	\$314,394	\$3,250
Legislative and Executive - External	212,452	0	0	0
Judicial System	8,111,788	2,306,643	205,210	0
Public Safety - Primary Government	13,877,080	1,089,926	1,965,285	124,548
Public Safety - External	339,444	0	0	0
Public Works	8,346,930	1,170,324	5,231,222	3,234,625
Health - Primary Government	32,684,407	1,086,104	20,225,529	0
Health - External	233,644	0	0	0
Human Services - Primary Government	28,836,215	1,504,175	22,837,718	0
Human Services - External	831,241	0	0	0
Conservation and Recreation	47,621	0	0	0
Economic Development	226,807	0	0	0
Interest and Fiscal Charges	1,897,692	0	0	0
<i>Total Governmental Activities</i>	107,922,953	11,576,104	50,779,358	3,362,423
Business-Type Activities				
Sewer	3,310,890	2,737,093	0	226,563
<i>Total Primary Government</i>	\$111,233,843	\$14,313,197	\$50,779,358	\$3,588,986
Component Unit:				
Richland Newhope Industries, Inc.	\$1,540,947	\$1,684,473	\$34,746	\$0

General Revenues

Property Taxes Levied for:

General Fund

Health - Mental Health Board

Health - Mental Retardation Board

Human Services - Children's Services

Human Services - Dayspring

Permissive Sales Taxes

Grants and Entitlements not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Assets

Net Assets Beginning of Year

Net Assets End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Assets			
Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	
(\$7,541,056)	\$0	(\$7,541,056)	\$0
(212,452)	0	(212,452)	0
(5,599,935)	0	(5,599,935)	0
(10,697,321)	0	(10,697,321)	0
(339,444)	0	(339,444)	0
1,289,241	0	1,289,241	0
(11,372,774)	0	(11,372,774)	0
(233,644)	0	(233,644)	0
(4,494,322)	0	(4,494,322)	0
(831,241)	0	(831,241)	0
(47,621)	0	(47,621)	0
(226,807)	0	(226,807)	0
(1,897,692)	0	(1,897,692)	0
(42,205,068)	0	(42,205,068)	0
0	(347,234)	(347,234)	0
(42,205,068)	(347,234)	(42,552,302)	0
0	0	0	178,272
4,135,745	0	4,135,745	0
1,630,384	0	1,630,384	0
8,505,802	0	8,505,802	0
2,976,270	0	2,976,270	0
747,711	0	747,711	0
14,602,403	0	14,602,403	0
5,839,921	0	5,839,921	0
2,664,617	0	2,664,617	51,738
637,645	5,813	643,458	15,621
41,740,498	5,813	41,746,311	67,359
3,112,402	(3,112,402)	0	0
44,852,900	(3,106,589)	41,746,311	67,359
2,647,832	(3,453,823)	(805,991)	245,631
133,304,886	29,449,225	162,754,111	3,801,693
<u>\$135,952,718</u>	<u>\$25,995,402</u>	<u>\$161,948,120</u>	<u>\$4,047,324</u>

Richland County, Ohio

*Balance Sheet
Governmental Funds
December 31, 2008*

	General	Mental Health Board	Mental Retardation Board	Public Assistance	Children's Services
Assets					
Equity in Pooled Cash and Cash Equivalents	\$1,077,666	\$5,117,074	\$21,449,233	\$687,269	\$5,175,252
Cash and Cash Equivalents					
In Segregated Accounts	109	0	1,092	0	2,146
With Fiscal Agents	0	0	7,096,414	0	0
Investments in Segregated Accounts	0	0	0	0	0
Materials and Supplies Inventory	198,163	3,228	91,774	7,389	2,432
Accounts Receivable	31,750	0	0	0	0
Interfund Receivable	18,713	0	0	0	14,550
Loans to Other Funds	130,000	0	0	0	0
Intergovernmental Receivable	1,837,748	1,697,512	1,231,090	59,992	2,799,804
Prepaid Items	238,103	0	0	904	962
Permissive Sales Taxes Receivable	3,869,041	0	0	0	0
Property Taxes Receivable	4,939,195	1,910,443	9,676,473	0	3,425,337
Special Assessments Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents	558,819	0	0	0	0
Total Assets	\$12,899,307	\$8,728,257	\$39,546,076	\$755,554	\$11,420,483
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$139,374	\$504,406	\$291,083	\$561,549	\$142,714
Contracts Payable	0	858,826	0	0	0
Accrued Wages	846,129	22,199	681,502	259,821	233,874
Interfund Payable	785	3,601	2,191	14,236	2,191
Loans from Other Funds	2,086,126	0	0	0	0
Intergovernmental Payable	727,698	9,784	315,553	328,787	112,395
Matured Compensated Absences Payable	0	0	410,939	0	0
Deferred Revenue	9,149,091	3,426,266	10,693,525	0	5,883,797
Accrued Interest Payable	0	0	0	0	0
Notes Payable	0	0	0	0	0
Total Liabilities	12,949,203	4,825,082	12,394,793	1,164,393	6,374,971
Fund Balances					
Reserved for Encumbrances	31,217	0	330,823	0	0
Reserved for Loans Receivable	0	0	0	0	0
Reserved for Interfund Loans	130,000	0	0	0	0
Reserved for Unclaimed Monies	558,819	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	(769,932)	0	0	0	0
Special Revenue Funds	0	3,903,175	26,820,460	(408,839)	5,045,512
Debt Service Funds	0	0	0	0	0
Capital Projects Funds	0	0	0	0	0
Total Fund Balances (Deficit)	(49,896)	3,903,175	27,151,283	(408,839)	5,045,512
Total Liabilities and Fund Balances	\$12,899,307	\$8,728,257	\$39,546,076	\$755,554	\$11,420,483

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, 2008*

Special Assessment Debt Retirement	Correctional Construction	Other Governmental Funds	Total Governmental Funds
\$49,370	\$537,068	\$7,569,671	\$41,662,603
0	0	27,391	30,738
0	0	0	7,096,414
0	0	146,524	146,524
0	0	338,394	641,380
0	0	292,005	323,755
0	0	50,185	83,448
0	0	929,514	1,059,514
0	0	4,250,063	11,876,209
0	0	1,235	241,204
0	0	0	3,869,041
0	0	890,531	20,841,979
8,306,660	0	37,217	8,343,877
0	0	337,203	337,203
0	0	0	558,819
<u>\$8,356,030</u>	<u>\$537,068</u>	<u>\$14,869,933</u>	<u>\$97,112,708</u>
\$0	\$7,549	\$513,945	\$2,160,620
0	52,820	840,948	1,752,594
0	0	494,661	2,538,186
0	0	59,348	82,352
0	0	573,388	2,659,514
0	39	691,491	2,185,747
0	0	0	410,939
8,306,660	0	4,875,305	42,334,644
0	0	11,250	11,250
0	0	1,072,554	1,072,554
<u>8,306,660</u>	<u>60,408</u>	<u>9,132,890</u>	<u>55,208,400</u>
0	0	17,180	379,220
0	0	312,669	312,669
0	0	929,514	1,059,514
0	0	0	558,819
0	0	76,790	76,790
0	0	0	(769,932)
0	0	4,618,156	39,978,464
49,370	0	265,161	314,531
0	476,660	(482,427)	(5,767)
<u>49,370</u>	<u>476,660</u>	<u>5,737,043</u>	<u>41,904,308</u>
<u>\$8,356,030</u>	<u>\$537,068</u>	<u>\$14,869,933</u>	<u>\$97,112,708</u>

Total Governmental Fund Balances	\$41,904,308
<i>Amounts reported for governmental activities in the statement of net assets are different because</i>	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	115,368,059
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:	
Special Assessments	8,343,877
Intergovernmental Revenues	10,174,142
Property Taxes	3,014,614
Sales Taxes	2,716,282
Rentals	114,660
Charges for Services	<u>143,704</u>
Total	24,507,279
Internal service funds are used by management to charge the costs of insurance and telephone usage fees to individual funds. The assets and liabilities of the internal service funds are included in governmental activities on the statement of net assets.	3,192,692
In the statement of activities, bond issuance costs are amortized over the term of the bonds, whereas in governmental funds a bond issuance expenditure is reported when bonds are issued.	614,788
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
General Obligation Bonds	(22,822,276)
Special Assessment Bonds	(6,074,738)
Long-term Notes Payable	(12,283,649)
Capital Leases Payable	(1,830,072)
Loans Payable	(1,458,375)
Compensated Absences	<u>(4,740,933)</u>
Total	(49,210,043)
Accrued interest payable is not due and payable in the current period and therefore is not reported in the funds.	<u>(424,365)</u>
<i>Net Assets of Governmental Activities</i>	<u>\$135,952,718</u>

Richland County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2008

	General	Mental Health Board	Mental Retardation Board	Public Assistance	Children's Services	Special Assessment Debt Retirement
Revenues						
Property Taxes	\$4,160,357	\$1,611,495	\$8,491,816	\$0	\$2,941,795	\$0
Sales Taxes	14,842,805	0	0	0	0	0
Charges for Services	2,771,749	0	643,233	0	172,250	0
Licenses and Permits	369,232	0	0	0	0	0
Fines and Forfeitures	297,576	0	0	0	0	0
Intergovernmental	4,429,347	9,009,178	11,748,257	14,523,162	5,531,217	0
Special Assessments	0	0	0	0	0	1,158,234
Interest	2,582,751	0	17,580	0	0	0
Rentals	23,503	0	0	0	0	0
Contributions and Donations	0	0	0	655	0	0
Other	170,017	105,191	10,632	0	91,722	0
<i>Total Revenues</i>	<u>29,647,337</u>	<u>10,725,864</u>	<u>20,911,518</u>	<u>14,523,817</u>	<u>8,736,984</u>	<u>1,158,234</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	8,151,427	0	0	0	0	0
Judicial System	5,274,242	0	0	0	0	0
Public Safety	10,322,537	0	0	0	0	0
Public Works	560,860	0	0	0	0	0
Health	261,492	10,247,233	20,681,654	0	0	0
Human Services	667,639	0	0	14,274,860	8,377,694	0
Conservation and Recreation	153,158	0	0	0	0	0
Economic Development	0	0	0	0	0	0
Other	4,434	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Intergovernmental	1,616,781	0	0	0	0	0
Debt Service:						
Principal Retirement	21,878	0	403	0	0	895,000
Interest and Fiscal Charges	1,259	0	174,594	0	0	337,548
Issuance Costs	0	0	0	0	0	0
<i>Total Expenditures</i>	<u>27,035,707</u>	<u>10,247,233</u>	<u>20,856,651</u>	<u>14,274,860</u>	<u>8,377,694</u>	<u>1,232,548</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,611,630</u>	<u>478,631</u>	<u>54,867</u>	<u>248,957</u>	<u>359,290</u>	<u>(74,314)</u>
Other Financing Sources (Uses)						
Sale of Capital Assets	16,154	0	8,621	91	0	0
OPWC Loan Proceeds	0	0	0	0	0	0
Computerization Loan Proceeds	0	0	0	0	0	0
General Obligation Bonds Issued	0	0	0	0	0	0
Bond Discount	0	0	0	0	0	0
Bond Anticipation Notes Issued	0	0	0	0	0	0
Note Premium	0	0	0	0	0	0
Current Refunding	0	0	0	0	0	0
Transfers In	0	0	0	0	249,411	90,949
Transfers Out	(5,091,186)	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(5,075,032)</u>	<u>0</u>	<u>8,621</u>	<u>91</u>	<u>249,411</u>	<u>90,949</u>
<i>Net Change in Fund Balances</i>	<u>(2,463,402)</u>	<u>478,631</u>	<u>63,488</u>	<u>249,048</u>	<u>608,701</u>	<u>16,635</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>2,413,506</u>	<u>3,424,544</u>	<u>27,087,795</u>	<u>(657,887)</u>	<u>4,436,811</u>	<u>32,735</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>(\$49,896)</u>	<u>\$3,903,175</u>	<u>\$27,151,283</u>	<u>(\$408,839)</u>	<u>\$5,045,512</u>	<u>\$49,370</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, 2008*

Correctional Construction	Other Governmental Funds	Total Governmental Funds
\$0	\$745,503	\$17,950,966
0	0	14,842,805
0	6,093,301	9,680,533
0	318,634	687,866
0	224,832	522,408
0	13,935,026	59,176,187
0	13,021	1,171,255
0	64,286	2,664,617
0	629,162	652,665
0	209,235	209,890
0	260,083	637,645
<u>0</u>	<u>22,493,083</u>	<u>108,196,837</u>
0	2,108,046	10,259,473
0	2,677,247	7,951,489
0	5,034,443	15,356,980
0	5,530,453	6,091,313
0	503,853	31,694,232
0	4,965,269	28,285,462
0	0	153,158
0	226,807	226,807
0	125,459	129,893
5,955,380	5,285,813	11,241,193
0	0	1,616,781
10,000	1,457,943	2,385,224
759,405	524,873	1,797,679
0	306,096	306,096
<u>6,724,785</u>	<u>28,746,302</u>	<u>117,495,780</u>
<u>(6,724,785)</u>	<u>(6,253,219)</u>	<u>(9,298,943)</u>
0	22,284	47,150
0	499,716	499,716
0	1,058,603	1,058,603
10,500,000	455,000	10,955,000
0	(144,605)	(144,605)
12,000,000	280,000	12,280,000
30,558	704	31,262
(6,000,000)	0	(6,000,000)
867,518	11,582,912	12,790,790
(147,256)	(4,439,946)	(9,678,388)
<u>17,250,820</u>	<u>9,314,668</u>	<u>21,839,528</u>
10,526,035	3,061,449	12,540,585
<u>(10,049,375)</u>	<u>2,675,594</u>	<u>29,363,723</u>
<u>\$476,660</u>	<u>\$5,737,043</u>	<u>\$41,904,308</u>

Net Change in Fund Balances - Total Governmental Funds \$12,540,585

*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	13,684,655	
Current Year Depreciation	(5,649,023)	
Total		8,035,632

Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. (147,888)

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

Property Taxes	44,946	
Sales Taxes	(240,402)	
Grants	595,625	
Rentals	(111,300)	
Charges for Services	6,804	
Special Assessments	(1,034,127)	
Total		(738,454)

Repayment of bond principal, long term notes, loans and capital leases is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. 8,385,224

In the Statement of activities, bond issuance costs are amortized over the term of the bonds, whereas in governmental funds a bond issuance expenditure is reported when the bonds are issued. 306,096

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

Amortization of Deferred Charges	(23,006)	
Amortization of Note Premium	40,793	
Amortization of Bond Premium	9,841	
Amortization of Bond Discount	(3,452)	
Accrued Interest on Debt	(124,189)	
Total		(100,013)

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

OPWC Loan Issued	(499,716)	
Computerization Loan Issued	(1,058,603)	
Bond Anticipation Notes Issued	(12,280,000)	
Bond Anticipation Notes Premium	(31,262)	
General Obligation Bonds Issued	(10,955,000)	
Bond Discount	144,605	
Total		(24,679,976)

Some expenses, such as compensated absences, reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. (424,024)

Internal service funds used by management to charge the costs of insurance and telephone system charges to individual funds are not reported in the county-wide statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service funds are allocated among the governmental activities. (529,350)

Change in Net Assets of Governmental Activities \$2,647,832

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, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$4,070,462	\$4,485,543	\$4,160,357	(\$325,186)
Sales Taxes	13,394,145	14,760,000	14,853,844	93,844
Charges for Services	2,389,903	2,755,745	2,864,843	109,098
Licenses and Permits	437,397	482,000	370,292	(111,708)
Fines and Forfeitures	208,004	290,345	283,756	(6,589)
Intergovernmental	3,813,076	4,201,911	4,351,815	149,904
Interest	2,289,068	2,522,493	2,522,025	(468)
Rentals	20,872	23,000	23,503	503
Contributions and Donations	2,000	6,000	0	(6,000)
Other	33,853	52,168	54,503	2,335
<i>Total Revenues</i>	26,658,780	29,579,205	29,484,938	(94,267)
Expenditures				
Current:				
General Government:				
Legislative and Executive	3,065,620	12,122,811	12,073,267	49,544
Judicial System	1,273,831	3,909,791	3,509,575	400,216
Public Safety	2,347,693	8,595,247	8,574,312	20,935
Public Works	111,775	426,247	426,247	0
Health	35,063	238,040	238,040	0
Human Services	131,782	472,106	472,106	0
Conservation and Recreation	38,076	120,815	120,815	0
Other	6,045	4,434	4,434	0
Intergovernmental	438,056	1,517,455	1,616,781	(99,326)
<i>Total Expenditures</i>	7,447,941	27,406,946	27,035,577	371,369
<i>Excess of Revenues Over Expenditures</i>	19,210,839	2,172,259	2,449,361	277,102
Other Financing Sources (Uses)				
Sale of Capital Assets	14,360	20,159	16,154	(4,005)
Advances In	1,893,083	2,086,128	2,086,126	(2)
Advances Out	(71,491)	(135,457)	(135,457)	0
Transfers In	293,805	0	0	0
Transfers Out	(408,291)	(5,091,186)	(5,091,186)	0
<i>Total Other Financing Sources (Uses)</i>	1,721,466	(3,120,356)	(3,124,363)	(4,007)
<i>Net Change in Fund Balance</i>	20,932,305	(948,097)	(675,002)	273,095
<i>Fund Balance Beginning of Year</i>	1,457,388	1,457,388	1,457,388	0
Prior Year Encumbrances Appropriated	36,550	36,550	36,550	0
<i>Fund Balance End of Year</i>	\$22,426,243	\$545,841	\$818,936	\$273,095

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, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$1,756,508	\$1,756,508	\$1,611,495	(\$145,013)
Intergovernmental	10,230,920	10,230,920	9,109,596	(1,121,324)
Other	75,000	75,000	105,191	30,191
<i>Total Revenues</i>	12,062,428	12,062,428	10,826,282	(1,236,146)
Expenditures				
Current:				
Health	12,115,393	12,115,393	10,904,838	1,210,555
<i>Net Change in Fund Balance</i>	(52,965)	(52,965)	(78,556)	(25,591)
<i>Fund Balance Beginning of Year</i>	5,195,630	5,195,630	5,195,630	0
<i>Fund Balance End of Year</i>	\$5,142,665	\$5,142,665	\$5,117,074	(\$25,591)

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, 2008

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$8,515,000	\$8,515,000	\$8,491,816	(\$23,184)
Charges for Services	575,000	575,000	648,812	73,812
Intergovernmental	11,481,000	11,481,000	12,067,621	586,621
Interest	25,000	25,000	21,557	(3,443)
<i>Total Revenues</i>	20,596,000	20,596,000	21,229,806	633,806
Expenditures				
Current:				
Health	24,382,702	25,219,575	21,440,357	3,779,218
<i>Excess of Revenues Under Expenditures</i>	(3,786,702)	(4,623,575)	(210,551)	4,413,024
Other Financing Sources				
Sale of Capital Assets	0	0	8,621	8,621
<i>Net Change in Fund Balance</i>	(3,786,702)	(4,623,575)	(201,930)	4,421,645
<i>Fund Balance Beginning of Year</i>	20,189,031	20,189,031	20,189,031	0
Prior Year Encumbrances Appropriated	836,872	836,872	836,872	0
<i>Fund Balance End of Year</i>	<u>\$17,239,201</u>	<u>\$16,402,328</u>	<u>\$20,823,973</u>	<u>\$4,421,645</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, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$15,535,684	\$15,559,105	\$14,512,702	(\$1,046,403)
Contributions and Donations	150	150	655	505
<i>Total Revenues</i>	<u>15,535,834</u>	<u>15,559,255</u>	<u>14,513,357</u>	<u>(1,045,898)</u>
Expenditures				
Current:				
Human Services	<u>15,403,732</u>	<u>16,003,731</u>	<u>14,572,251</u>	<u>1,431,480</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>132,102</u>	<u>(444,476)</u>	<u>(58,894)</u>	<u>385,582</u>
Other Financing Sources				
Sale of Capital Assets	1,000	1,000	91	(909)
Transfers In	<u>23,421</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Other Financing Sources</i>	<u>24,421</u>	<u>1,000</u>	<u>91</u>	<u>(909)</u>
<i>Net Change in Fund Balance</i>	156,523	(443,476)	(58,803)	384,673
<i>Fund Balance Beginning of Year</i>	<u>746,072</u>	<u>746,072</u>	<u>746,072</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$902,595</u></u>	<u><u>\$302,596</u></u>	<u><u>\$687,269</u></u>	<u><u>\$384,673</u></u>

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Children's Services Fund
For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$2,863,251	\$2,870,000	\$2,941,795	\$71,795
Charges for Services	44,894	45,000	134,760	89,760
Intergovernmental	5,558,174	5,571,276	5,542,038	(29,238)
Other	49,882	50,000	91,722	41,722
<i>Total Revenues</i>	8,516,201	8,536,276	8,710,315	174,039
Expenditures				
Current:				
Human Services	8,449,084	9,844,327	8,351,697	1,492,630
<i>Excess of Revenues Over (Under) Expenditures</i>	67,117	(1,308,051)	358,618	1,666,669
Other Financing Sources				
Transfers In	49,882	50,000	249,411	199,411
<i>Net Change in Fund Balance</i>	116,999	(1,258,051)	608,029	1,866,080
<i>Fund Balance Beginning of Year</i>	4,567,223	4,567,223	4,567,223	0
<i>Fund Balance End of Year</i>	\$4,684,222	\$3,309,172	\$5,175,252	\$1,866,080

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2008

	Business-Type Activity - Sewer Enterprise Fund	Governmental Activities Internal Service Funds
Assets		
Current Assets:		
Equity in Pooled Cash and Cash Equivalents	\$1,135,166	\$2,570,141
Materials and Supplies Inventory	10,673	0
Accounts Receivable	933,566	37,043
Intergovernmental Receivable	91,778	0
Prepaid Items	3,849	0
<i>Total Current Assets</i>	<u>2,175,032</u>	<u>2,607,184</u>
Noncurrent Assets:		
Loans to Other Funds	0	1,600,000
Capital Assets:		
Land and Construction in Progress	91,328	0
Depreciable Capital Assets, Net	26,928,216	0
<i>Total Noncurrent Assets</i>	<u>27,019,544</u>	<u>1,600,000</u>
<i>Total Assets</i>	<u>29,194,576</u>	<u>4,207,184</u>
Liabilities		
Current Liabilities:		
Accounts Payable	23,020	39,611
Contracts Payable	7,088	0
Accrued Wages	21,107	0
Interfund Payable	1,096	0
Intergovernmental Payable	13,941	0
Accrued Interest Payable	10,331	0
Compensated Absences Payable	19,313	0
Sanitary Sewer Bonds Payable	26,400	0
OPWC Loan Payable	9,834	0
Claims Payable	0	974,881
<i>Total Current Liabilities</i>	<u>132,130</u>	<u>1,014,492</u>
Long-Term Liabilities:		
Compensated Absences Payable	151,938	0
Sanitary Sewer Bonds Payable	2,639,774	0
OPWC Loan Payable	275,332	0
<i>Total Long-Term Liabilities</i>	<u>3,067,044</u>	<u>0</u>
<i>Total Liabilities</i>	<u>3,199,174</u>	<u>1,014,492</u>
Net Assets		
Invested in Capital Assets, Net of Related Debt	24,068,204	0
Unrestricted	1,927,198	3,192,692
<i>Total Net Assets</i>	<u>\$25,995,402</u>	<u>\$3,192,692</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, 2008*

	Business-Type Activity Sewer Enterprise Fund	Governmental Activities- Internal Service Funds
Operating Revenues		
Charges for Services	\$2,737,093	\$9,907,051
Other	5,813	201,857
<i>Total Operating Revenues</i>	<u>2,742,906</u>	<u>10,108,908</u>
Operating Expenses		
Personal Services	446,302	0
Materials and Supplies	4,855	0
Contractual Services	1,212,332	766,065
Claims	0	9,966,347
Depreciation	1,527,323	0
Other	13,018	0
<i>Total Operating Expenses</i>	<u>3,203,830</u>	<u>10,732,412</u>
<i>Operating Loss</i>	<u>(460,924)</u>	<u>(623,504)</u>
Non-Operating Revenues (Expenses)		
Interest	0	94,154
Interest and Fiscal Charges	(107,060)	0
<i>Total Non-Operating Revenues(Expenses)</i>	<u>(107,060)</u>	<u>94,154</u>
<i>Loss Before Capital Contributions and Transfers</i>	(567,984)	(529,350)
Capital Contributions	226,563	0
Transfers Out	(3,112,402)	0
<i>Change in Net Assets</i>	(3,453,823)	(529,350)
<i>Net Assets Beginning of Year</i>	<u>29,449,225</u>	<u>3,722,042</u>
<i>Net Assets End of Year</i>	<u>\$25,995,402</u>	<u>\$3,192,692</u>

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2008

	Business-Type Activity - Sewer Enterprise Fund	Governmental Activities - Internal Service Funds
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash Received from Customers	\$2,771,351	\$0
Cash Received from Interfund Services Provided	0	9,870,008
Other Cash Receipts	5,813	204,157
Cash Payments to Suppliers	(1,382,741)	(766,414)
Cash Payments to Employees	(512,511)	0
Cash Payments for Claims	0	(10,088,115)
Other Cash Payments	(13,018)	0
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>868,894</u>	<u>(780,364)</u>
Cash Flows from Noncapital Financing Activities		
Advances Out	0	(1,600,000)
Transfers Out	(3,112,402)	0
<i>Net Cash Used for Noncapital Financing Activities</i>	<u>(3,112,402)</u>	<u>(1,600,000)</u>
Cash Flows from Capital and Related Financing Activities		
Capital Contributions	173,007	0
Purchase of Capital Assets	(125,136)	0
Sale of Capital Assets	840	0
Principal Payments	(43,660)	0
Interest Payments	(116,173)	0
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(111,122)</u>	<u>0</u>
Cash Flows from Investing Activities		
Interest on Investments	0	120,149
Change in Fair Value of Cash Equivalents	0	(25,995)
<i>Net Cash Provided by Investing Activities</i>	<u>0</u>	<u>94,154</u>
<i>Net Decrease in Cash and Cash Equivalents</i>	(2,354,630)	(2,286,210)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>3,489,796</u>	<u>4,856,351</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$1,135,166</u>	<u>\$2,570,141</u>

(continued)

Richland County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2008

	Business-Type Activity - Sewer Enterprise Fund	Governmental Activity - Internal Service Funds
Reconciliation of Operating Loss to Net Cash Provided by (Used for) Operating Activities		
Operating Loss	(\$460,924)	(\$623,504)
Adjustments:		
Depreciation Expense	1,527,323	0
(Increase) Decrease in Assets:		
Accounts Receivable	34,258	(34,743)
Materials and Supplies Inventory	(2,951)	0
Prepaid Items	(3,849)	0
Increase (Decrease) in Liabilities:		
Accounts Payable	(144,712)	(349)
Contracts Payable	(93,932)	0
Accrued Wages	3,385	0
Compensated Absences Payable	14,890	0
Interfund Payable	21	0
Intergovernmental Payable	(4,615)	0
Claims Payable	0	(121,768)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$868,894</u>	<u>(\$780,364)</u>

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2008

	Private Purpose Trust Funds	Agency
Assets		
Equity in Pooled Cash and Cash Equivalents	\$11,029	\$9,439,353
Cash and Cash Equivalents in Segregated Accounts	88,103	818,484
Intergovernmental Receivable	0	10,193,318
Property Taxes Receivable	0	111,271,754
Special Assessments Receivable	0	1,944,883
<i>Total Assets</i>	99,132	\$133,667,792
 Liabilities		
Intergovernmental Payable	0	\$77,906
Undistributed Assets	0	133,569,970
Deposits Held and Due to Others	0	19,916
<i>Total Liabilities</i>	0	\$133,667,792
 Net Assets		
Held in Trust for Children's Services	536	
Held in Trust for County Home	98,596	
<i>Total Net Assets</i>	\$99,132	

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, 2008

	Private Purpose Trust
Additions	
Contributions:	
Private Donations	\$433,384
Investment Earnings	6,426
<i>Total Additions</i>	439,810
 Deductions	
Benefits	421,915
 <i>Change in Net Assets</i>	17,895
 Net Assets Beginning of Year	81,237
 Net Assets End of Year	\$99,132

See accompanying notes to the basic financial statements

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Note 1 - Description of Richland County and Reporting Entity

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

A reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements are not misleading. The primary government of the County consists of all funds, departments, boards and agencies that are not legally separate from the County. For Richland County, this includes the Children's Services Board, the Board of 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. (the 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, P.O. Box 916 Mansfield, Ohio 44901.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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

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

The County is associated with certain organizations which are defined as Public Entity Risk Pools, Joint Venture, Jointly Governed Organizations and Related Organizations. These organizations are presented in the notes to the basic financial statements (See Notes 19, 20, 21 and 22). These organizations are:

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

Information in the following notes to the basic financial statements is applicable to the primary government. Information relative to the component unit is presented in Note 28.

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 funds is eliminated to avoid "doubling up" revenues and expenses. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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

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

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 a County-wide property tax levy and 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 a County-wide property tax levy and Federal 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, 2008

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.

Correctional Construction Fund The correctional construction capital projects fund accounts for note and bond proceeds used for the construction of a new correctional facility for the County.

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

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

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

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

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

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

included on the statement of net assets. The statement of changes in fund net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

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

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

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the sale occurs. Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 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, 2008, but which were levied to finance year 2009 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, 2008

E. Budgetary Process

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

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

The appropriation resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. For 2008, the General fund amounts reported as the original budgeted amounts reflect the first appropriation resolution for that fund that covered a quarter of the year, including amounts automatically carried forward from prior years. For the remaining funds 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

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

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

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

During 2008, investments were limited to commercial paper, federal farm credit bank bonds, federal home loan bank bonds, federal home loan mortgage corporation notes, federal national mortgage association notes, mutual funds and STAROhio.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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

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

STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price, which is the price the investment could be sold for on December 31, 2008.

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 2008 amounted to \$2,582,751 which includes \$2,501,847 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 expended/expensed when used. Inventory consists of expendable supplies.

H. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2008, 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 thousand dollars. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Interest incurred during the construction of proprietary fund capital assets is also capitalized.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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

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

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

J. Interfund Balances

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

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

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

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

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, and compensated absences that will be paid from governmental funds are reported

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds, loans and capital leases are recognized as a liability in the fund financial statements when due.

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 receivable (community development block grant monies loaned to local businesses), interfund loans, unclaimed monies, and mental retardation and developmental disability gifts endowment. 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. Net assets restricted for other purposes include funds for the dog and kennel, alternative sentencing, court computerization, indigent guardianship, public defender and public assistance activities.

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

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, and the County phone system. Operating expenses are necessary costs incurred to provide the good or service that is the primary activity of the fund. All revenues and expenses not meeting these definitions are classified as nonoperating.

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. Internal Activity

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

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in proprietary

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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. Bond Issuance Costs

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

S. Bond Premiums and Discounts

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

T. 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.

U. Estimates

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

Note 3 – Change in Accounting Principles

For 2008, The County has implemented Governmental Accounting Standards Board (GASB) Statement No. 49, “Accounting and Financial Reporting for Pollution Remediation Obligations”. GASB Statement No. 49 addresses accounting and financial reporting standards for pollution (including contamination) remediation obligations, which are obligations to address the current or potential detrimental effect on existing pollution by participating in pollution remediation activities such as site assessments and cleanups. The implementation of this Statement did not result in any change to the County’s financial statements.

Note 4 – Compliance and Accountability

A. Legal Compliance

Contrary to Section 5705.41, Ohio Revised Code, the following funds had expenditures plus encumbrances in excess of appropriations at the legal level of control.

Richland County, Ohio
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For the Year Ended December 31, 2008

	Appropriations	Expenditures	Excess
General Fund:			
Intergovernmental Expenditures	\$1,517,455	\$1,616,781	(\$99,326)
Capital Projects Fund:			
Road and Bridge	1,093,000	2,766,655	(1,673,655)

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

Contrary to section 5705.10 (H), Ohio Revised Code, the County recorded \$2,104,232 of advances which were not consistent with the purposes for which the respective funds were established.

Contrary to Ohio Revised Code Section 5705.39, the County Phone System fund had final appropriations of \$528,859 and certified available resources of \$491,800, leaving an excess of \$37,059.

Although these budgetary violations were not corrected by fiscal year-end, management had indicated that appropriations will be closely monitored to ensure no future violations.

B. Accountability

The following funds had a deficit fund balance/net assets as of December 31, 2008:

General Fund	\$49,896
Special Revenue Funds:	
Public Assistance	408,839
Jail Operations	925,917
Certificate of Title	251,655
Capital Projects Funds:	
Road and Bridge	542,616
Courthouse Capital Projects	148,471
Engineer	849,760
Homeland Security	34,114
Internal Service Fund:	
County Phone System	8,943

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

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

The deficit of \$49,896 in the General fund is caused by the application of generally accepted accounting principles to this fund.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Note 5 - Budgetary Basis of Accounting

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

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

Adjustments necessary to convert the results of operations at the end of the year on the 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	(\$2,463,402)	\$478,631	\$63,488	\$249,048	\$608,701
Net Adjustment for					
Revenue Accruals	1,008,252	100,418	325,061	(10,460)	(26,669)
Unreported Cash	77,364	0	0	0	0
Advance In	2,086,126	0	0	0	0
Beginning Fair Value					
Adjustment for Investments	(552,616)	0	(5,113)	0	0
Ending Fair Value					
Adjustment for Investments	(695,399)	0	(1,660)	0	0
Net Adjustment for					
Expenditure Accruals	44,916	(657,605)	39,894	(297,391)	25,997
Advance Out	(135,457)	0	0	0	0
Encumbrances	(44,786)	0	(623,600)	0	0
Budget Basis	<u>(\$675,002)</u>	<u>(\$78,556)</u>	<u>(\$201,930)</u>	<u>(\$58,803)</u>	<u>\$608,029</u>

Richland County, Ohio
Notes to the Basic Financial Statements
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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 demands upon the County treasury. Active monies must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

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

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

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

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

Reverse repurchase agreements, investments in derivatives, and investments in stripped principal or interest obligations that are not issued or guaranteed by the United States are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. Other than corporate notes, commercial paper, and bankers acceptances, an investment must mature within five years from the date of settlement unless matched to a specific obligation or debt of the County. Investments must be purchased with the expectation that they will be held to maturity. Investments may only be made through specified dealers and institutions. Payments for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Deposits

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year-end, the carrying amount of the County's deposits including cash in segregated accounts and cash with fiscal agents was \$23,062,124 and the bank balance was \$15,243,813. Of the bank balance, \$311,629 was covered by federal depository insurance. The remaining \$14,932,184 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust department 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. The County has no policy dealing with deposit custodial risk beyond the requirements of state statute. Ohio law requires that deposits be either insured or protected by eligible securities pledged to and deposited either with the County or a qualified trustee by the financial institution as security for repayment, or by a collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least 105 percent of the deposits being secured.

Richland County, Ohio
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For the Year Ended December 31, 2008

At December 31, 2008, the County's Mental Retardation Board Special Revenue Fund had a balance of \$7,096,414 with NEON, a jointly governed organization (See Note 21). The money is held by NEON in a pooled account which is representative of more than one entity and therefore cannot be classified by risk under GASB Statement 40. Any risk associated with the cash and cash equivalents for NEON as a whole may be obtained from their audit report. To obtain financial information, write to the North East Ohio Network, Tom Kuchinka, Director of Business, 5121 Mahoning Avenue, Suite 102, Austintown, Ohio 44515.

Investments

Investments are reported at fair value. As of December 31, 2008, the County had the following investments.

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-2	2-3	3-5
Commercial Paper	\$3,170,643	\$755,670	\$1,404,663	\$506,705	\$503,605
Federal Farm Credit Bank Bonds	10,284,220	0	4,594,380	3,589,840	2,100,000
Federal Home Loan Bank Bonds	12,973,025	4,033,335	1,532,500	2,034,840	5,372,350
Federal Home Loan Mortgage Corporation Notes	6,634,765	0	751,155	4,228,753	1,654,857
Federal National Mortgage Association Notes	6,070,325	0	505,000	3,011,570	2,553,755
Mutual Fund	780,265	780,265	0	0	0
STAROhio	435,483	435,483	0	0	0
Total Investments	\$40,348,726	\$6,004,753	\$8,787,698	\$13,371,708	\$12,184,567

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

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

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

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

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

	<u>Percentage of County Investments</u>
Commercial Paper	7.86 %
Federal Farm Credit Bank Bonds	25.49
Federal Home Loan Bank Bonds	32.15
Federal Home Loan Mortgage Corporation Notes	16.44
Federal National Mortgage Association Notes	15.04

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 2008 for real and public utility property taxes represents collections of 2007 taxes. Property tax payments received during 2008 for tangible personal property (other than public utility property) are for 2008 taxes.

2008 real property taxes are levied after October 1, 2008 on the assessed value as of January 1, 2008, the lien date. Assessed values are established by state law at 35 percent of appraised market value. 2008 real property taxes are collected in and intended to finance 2009.

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

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2008 public utility property taxes, which became a lien December 31, 2007, are levied after October 1, 2008, and are collected in 2009 with real property taxes.

2008 tangible personal property taxes are levied after October 1, 2007, on the value as of December 31, 2007. Collections are made in 2008. Tangible personal property assessments were 25 percent of true value for capital assets and 6.25 percent for inventories. The tangible personal property tax is being phased out—the assessment percentage for all property including inventory for 2008 is 6.25 percent. This will be reduced zero for 2009. Payments by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30, with the remainder payable by September 20.

The full tax rate for all County operations for the year ended December 31, 2008, was \$12.40 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2008 property tax receipts were based are as follows:

Richland County, Ohio
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For the Year Ended December 31, 2008

Real Estate	
Residential/Agricultural	\$1,589,828,120
Other Real Estate	380,373,730
Tangible Personal Property	
Public Utility	80,158,830
General	119,854,140
Total	<u><u>\$2,170,214,820</u></u>

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, 2008, 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 2008 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

The permissive sales tax rate for the County is 1.75 percent. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the Office of Budget and Management the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month. The Office of Budget and Management then has five days in which to draw the warrant payable to the County.

A receivable is recognized at year-end for amounts that will be received from sales which occurred during 2008. On a full accrual basis, the full amount of the receivable is recognized as revenue. On a modified accrual basis, the amount of the receivable that will be received outside of the available period is deferred.

Note 9 – Receivables

Receivables at December 31, 2008, primarily consisted of taxes, interest, loans, special assessments, accounts (billings for user charged services, including unbilled utility services), and intergovernmental receivable arising from grants, entitlements and shared revenues. Management believes all receivables are fully collectible. Delinquent accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment. All receivables except property taxes, loans and special assessments are expected to be collected with-in one year. Property taxes, although ultimately collectable, include some portion of delinquencies that will not be collected within one year.

Special assessments expected to be collected in more than one year for the County amount to \$5,303,204. The County has \$3,135,059 in delinquent special assessments at December 31, 2008.

The community development block grant monies loaned to local businesses are reported as loans receivable and are also considered collectible in full. Loans receivable expected to be collected in more than one year for the County amount to \$312,669.

Richland County, Ohio
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For the Year Ended December 31, 2008

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

Governmental Activities	
Children's Services Grants and Subsidies	\$2,667,179
Gasoline and Excise Tax	2,579,874
Mental Health Grants and Subsidies	1,621,136
Local Government and Local Government Revenue Assistance	1,443,582
MRDD Grants and Subsidies	860,611
Homestead and Rollback	856,326
Road and Bridge Grants and Subsidies	687,976
Miscellaneous	621,901
Other Public Safety Grants and Subsidies	214,911
Other Grants and Subsidies	106,729
Youth Services Grants and Subsidies	74,639
Public Assistance Grants and Subsidies	59,992
Homeland Security Grants and Subsidies	52,575
Public Defender Grants and Subsidies	28,778
Total Governmental Activities	<u>11,876,209</u>
Business-Type Activities	
Sewer	<u>91,778</u>
Total	<u><u>\$11,967,987</u></u>

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

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

Note 10 - 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 2008, the County contracted with the County Risk Sharing Authority (CORSA) for liability, property and crime insurance. The CORSA program has a \$2,500 deductible. Coverage provided by CORSA is as follows:

General Liability	\$1,000,000
Law Enforcement Professional Liability	1,000,000
Public Officials Errors and Omissions Liability	1,000,000
Automobile Liability	1,000,000
Uninsured/Underinsured Motorists Liability	250,000
Ohio Stop Gap (Additional Workers' Compensation Coverage)	1,000,000
Property	209,026,849
Equipment	100,000,000
Crime	1,000,000
Excess Liability	5,000,000
Medical Professional Liability	6,000,000
Sewer Line Coverage	28,758,679
Attorney Disciplinary Proceedings	25,000
Jail Doctor Coverage	1,000,000

Richland County, Ohio
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For the Year Ended December 31, 2008

With the exceptions of health insurance and workers' compensation, all insurance is held with CORSA (See Note 19). 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.

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

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

All funds of the County participate in the program and make payments to the Employee Health Insurance Fund based on actuarial estimates of the amounts needed to pay prior and current-year claims. The liability for unpaid claims costs of \$974,881 at December 31, 2008 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 2007 and 2008 were:

	Balance Beginning of Year	Current Year Claims	Claim Payments	Balance End of Year
2007	\$1,472,313	\$9,716,182	\$10,091,846	\$1,096,649
2008	1,096,649	9,966,347	10,088,115	974,881

Note 11 - Compensated Absences

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

Note 12 - Defined Benefit Retirement Plan

A. Ohio Public Employees Retirement System (OPERS)

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

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

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions. For the year ended December 31, 2008, members in state and local classifications contributed 10.0 percent of covered payroll and public safety and law enforcement members contributed 10.1 percent.

The County's contribution rate for 2008 was 14.0 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.4 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 year ended December 31, 2008, 2007, and 2006 were \$3,457,325, \$3,931,879, and \$4,412,431, respectively; 87.3 percent has been contributed for 2008 and 100 percent for 2007 and 2006. Contributions to the member-directed plan for 2008 were \$111,628 made by the County and \$79,734 made by plan members.

B. State Teachers Retirement System of Ohio (STRS Ohio)

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

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

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

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Funding Policy - For the fiscal year ended June 30, 2008, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. For fiscal year 2007, the portion used to fund pension obligations was also 13 percent. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to STRS Ohio for the fiscal years ended December 31, 2008, 2007, and 2006 were \$49,260, \$48,179, and \$51,024 respectively; 83.7 percent has been contributed for fiscal year 2008 and 100 percent for fiscal years 2007 and 2006. Neither the County nor any plan members made any contributions to the DC and Combined Plans for year 2008.

Note 13 - Postemployment Benefits

A. Ohio Public Employees Retirement System (OPERS)

Plan Description – OPERS maintains a cost-sharing multiple-employer defined benefit post-employment health care plan for qualifying members of both the traditional and combined pension plans. Members of the member-directed plan do not qualify for ancillary benefits, including post-employment health care. The plan includes a medical plan, a prescription drug program and Medicare Part B premium reimbursement.

To qualify for post-employment health care coverage, age-and-service retirees under the traditional and combined plans must have ten or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, but does not require, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

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

Funding Policy – The post-employment health care plan was established under, and is administered in accordance with, Internal Revenue Code 401(h). State statute requires that public employers fund post-employment health care through their contributions to OPERS. A portion of each employer's contribution to the traditional and combined plans is set aside for the funding of post-retirement health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2008, state and local employers contributed at a rate of 14.0 percent of covered payroll (17.40 percent for public safety and law enforcement). Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding post-employment health care benefits. For 2008, the amount of the employer contributions which was allocated to fund post-employment health care was 7.0 percent of covered payroll.

The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

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The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2008, 2007, and 2006 were \$3,360,768, \$2,532,337, and \$2,110,109, respectively; 87.3 percent has been contributed for 2008 and 100 percent for 2007 and 2006.

The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, was effective January 1, 2007. Member and employer contribution rates increased as of January 1, 2006, January 1, 2007, and January 1, 2008, which allowed additional funds to be allocated to the health care plan.

B. State Teachers Retirement System of Ohio (STRS Ohio)

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

Funding Policy – Ohio law authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2008, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. The County's contributions for health care for the fiscal years ended December 31, 2008, 2007, and 2006 were \$3,789, \$3,706, and \$3,925 respectively; 83.7 percent has been contributed for 2008 and 100 percent for 2007 and 2006.

Note 14 – Interfund Balances

Interfund receivables/payables balances at December 31, 2008, consist of the following individual fund receivables and payables:

Interfund Payable	Interfund Receivable			Total
	General	Children's Services	Nonmajor Funds	
General	\$0	\$0	\$785	\$785
Mental Health Board	2,191	1,410	0	3,601
Mental Retardation Board	2,191	0	0	2,191
Public Assistance	1,096	13,140	0	14,236
Children's Services	2,191	0	0	2,191
Nonmajor Funds	9,948	0	49,400	59,348
Total Governmental Funds	17,617	14,550	50,185	82,352
Sewer	1,096	0	0	1,096
Total	\$18,713	\$14,550	\$50,185	\$83,448

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Children's services, mental health board, mental retardation board, public assistance, child support enforcement agency, dayspring, and sewer owe a total of \$10,957 to the general fund for their share of audit costs. The general fund had \$7,756 interfund receivable as result of Sheriff's department providing services to other County agencies, and due to the timing of the receipt of grant monies. The Children's Services fund had \$14,550 interfund receivable as result of providing services to other County agencies. Nonmajor funds had \$50,185 interfund receivables to provide additional resources for current operations to other nonmajor funds. All interfund balances will be repaid within one year.

Loans to and from other funds for the year ended December 31, 2008, consisted of the following:

Loans from Other Funds	Loans to Other Funds			Total
	General	Nonmajor Funds	Internal Services	
General	\$0	\$486,126	\$1,600,000	\$2,086,126
Nonmajor Funds	130,000	443,388	0	573,388
Total	<u>\$130,000</u>	<u>\$929,514</u>	<u>\$1,600,000</u>	<u>\$2,659,514</u>

The General fund and nonmajor funds had \$2,659,514 loans from other funds to provide additional resources for current operations. These loans will be repaid in more than one year.

Interfund transfers for the year ended December 31, 2008, consisted of the following:

Transfer to	General	Correctional Construction	Nonmajor Funds	Sewer	Total
Children's Services	\$50,000	\$0	\$199,411	\$0	\$249,411
Special Assessment					
Debt Retirement	0	0	168	90,781	90,949
Correctional Construction	321,490	0	546,028	0	867,518
Nonmajor Funds	4,719,696	147,256	3,694,339	3,021,621	11,582,912
	<u>\$5,091,186</u>	<u>\$147,256</u>	<u>\$4,439,946</u>	<u>\$3,112,402</u>	<u>\$12,790,790</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. The transfer from the correctional construction fund to nonmajor funds was to account for debt payments. Transfers between the nonmajor funds and the sewer fund were to account for payments of notes and other debt service payments related to sewer projects. The majority of transfers between nonmajor funds are between nonmajor debt service funds to account for portions of debt service payments owed by nonmajor special revenue and capital projects funds.

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For the Year Ended December 31, 2008

Note 15 - Capital Assets

Capital asset activity for the year ended December 31, 2008, was as follows:

	Balance 12/31/2007	Additions	Reductions	Balance 12/31/2008
Governmental activities:				
Capital assets not being depreciated:				
Land	\$2,560,652	\$203,427	\$0	\$2,764,079
Construction in progress	20,560,455	9,745,665	(30,188,688)	117,432
Total capital assets not being depreciated	<u>23,121,107</u>	<u>9,949,092</u>	<u>(30,188,688)</u>	<u>2,881,511</u>
Capital assets being depreciated:				
Land improvements	342,598	0	0	342,598
Buildings	37,717,353	23,918,735	0	61,636,088
Machinery and equipment	15,620,730	1,139,210	(529,210)	16,230,730
Infrastructure	102,426,597	8,866,306	(473,943)	110,818,960
Total capital assets being depreciated	<u>156,107,278</u>	<u>33,924,251</u>	<u>(1,003,153)</u>	<u>189,028,376</u>
Accumulated Depreciation:				
Land improvements	(47,195)	(17,133)	0	(64,328)
Buildings	(13,741,658)	(1,274,412)	0	(15,016,070)
Machinery and equipment	(9,094,741)	(1,545,363)	469,768	(10,170,336)
Infrastructure	(48,864,476)	(2,812,115)	385,497	(51,291,094)
Total accumulated depreciation	<u>(71,748,070)</u>	<u>(5,649,023) *</u>	<u>855,265</u>	<u>(76,541,828)</u>
Capital assets being depreciated, net	<u>84,359,208</u>	<u>28,275,228</u>	<u>(147,888)</u>	<u>112,486,548</u>
Governmental activities capital assets, net	<u>\$107,480,315</u>	<u>\$38,224,320</u>	<u>(\$30,336,576)</u>	<u>\$115,368,059</u>

*Depreciation expense was charged to governmental activities as follows:

Governmental Activities:	
Legislative and Executive	\$590,899
Judicial System	138,215
Public Safety	573,421
Public Works	3,099,448
Health	868,459
Human Services	357,150
Economic Development	21,431
Total Depreciation Expense	<u>\$5,649,023</u>

Richland County, Ohio
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For the Year Ended December 31, 2008

	Balance 12/31/2007	Additions	Reductions	Balance 12/31/2008
Business-type activities:				
Capital assets not being depreciated:				
Land	\$91,328	\$0	\$0	\$91,328
Construction in progress	3,816,077	38,624	(3,854,701)	0
Total capital assets not being depreciated	3,907,405	38,624	(3,854,701)	91,328
Capital assets being depreciated:				
Buildings	6,396,900	150,000	0	6,546,900
Machinery and equipment	733,818	0	0	733,818
Infrastructure	34,922,674	3,790,373	0	38,713,047
Total capital assets being depreciated	42,053,392	3,940,373	0	45,993,765
Accumulated Depreciation:				
Buildings	(2,930,268)	(229,023)	0	(3,159,291)
Machinery and equipment	(225,889)	(60,636)	0	(286,525)
Infrastructure	(14,382,069)	(1,237,664)	0	(15,619,733)
Total accumulated depreciation	(17,538,226)	(1,527,323)	0	(19,065,549)
Capital assets being depreciated, net	24,515,166	2,413,050	0	26,928,216
Business-type activities capital assets, net	\$28,422,571	\$2,451,674	(\$3,854,701)	\$27,019,544

Note 16 - Capital Leases - Lessee Disclosure

During 1985, the County entered into a capital lease for a building. During 2005, the County entered into a capital lease for various computer equipment. During 2007, the County entered into a capital lease for an excavator. The leases meet the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13 "Accounting for Leases", which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Capital lease payments are reflected as debt service expenditures in the basic financial statements for the governmental funds. These expenditures are reflected as program/function expenditures on a budgetary basis. The building and equipment acquired by lease is included in governmental activities general capital assets. A corresponding liability is included in governmental activities general long-term obligations. Principal payments in 2008 totaled \$65,280.

The assets acquired through capital leases are as follows:

Asset:	Governmental Activities
Building	\$1,680,914
Equipment	270,355
Total Assets	1,951,269
Less: Accumulated depreciation	(965,997)
Total	\$985,272

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Future minimum lease payments are as follows:

Year	Amount
2009	\$222,124
2010	222,124
2011	222,124
2012	222,124
2013	175,000
2014-2018	875,000
2019-2023	875,000
2024-2028	875,000
2029-2033	875,000
2034-2038	875,000
2039-2043	875,000
2044-2048	875,000
2049-2053	875,000
2054-2058	875,000
2059-2063	875,000
2064-2066	437,500
Total	10,250,996
Less: Amount Representing Interest	(8,420,924)
Present Value of Net Minimum Lease Payments	\$1,830,072

Note 17 - Long-Term Debt

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

	Original Issue Date	Interest Rate	Original Issue Amount
Governmental Activities			
General Obligation Bonds			
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 Refunding	1998	3.75-4.35	2,170,000
Juvenile Attention Center Improvements	2001	4.47-5.07	2,345,634
Capital Facilities Refunding and Improvements	2004	2.5-3.5	2,355,000
Various Purposes Improvement and Refunding	2007	3.75-4.25	5,610,000
Correctional Facilities Improvement 2007	2007	4.0-5.0	3,000,000
Correctional Facilities Improvement 2008	2008	4.0 - 6.13	10,955,000
Special Assessment Bonds			
Crestwood Hills Sewer Improvement	1988	7.5	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

(continued)

Richland County, Ohio
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	Original Issue Date	Interest Rate	Original Issue Amount
Governmental Activities			
Long-Term Note Payable			
Various Purpose Note	2008	2.00%	\$280,000
Correctional Facilities Construction Note	2007	4.5	6,000,000
Correctional Facilities Construction Note	2008	2.0	6,000,000
Correctional Facilities Construction Note	2008	3.5	6,000,000
Long-Term Loans Payable			
OPWC Bridge Replacement Loan	2007	0.0	499,716
Computerization Loan	2008	3.69	1,058,603
Business-Type Activities			
USDA Sanitary Sewer General Obligation Bonds	2007	4.5	2,700,000
OPWC Sewer Improvement Loan	2007	0.0	295,000

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

	Outstanding 12/31/2007	Additions	Reductions	Outstanding 12/31/2008	Amounts Due in One Year
Governmental Activities:					
General Obligation Bonds:					
Series B Human Services Serial Bonds	\$163,838	\$0	\$78,642	\$85,196	\$85,196
Series B Refuse Station Building Serial Bonds	211,162	0	101,358	109,804	109,804
Series A Park Building					
Acquisition and Renovation Serial Bonds	135,000	0	40,000	95,000	45,000
Capital Facilities Refunding Serial Bonds	865,000	0	175,000	690,000	180,000
Juvenile Attention Center					
Improvements Serial Bonds	1,752,555	0	99,833	1,652,722	103,530
Unamortized Premium	38,321	0	2,948	35,373	0
Capital Facilities Refunding					
and Improvements Serial Bonds	1,410,000	0	335,000	1,075,000	350,000
Unamortized Discount	(13,806)	0	(3,452)	(10,354)	0
Various Purpose Improvement and					
Refunding					
Serial Bonds	4,625,000	0	450,000	4,175,000	450,000
Term Bonds	985,000	0	0	985,000	0
Unamortized Premium	45,414	0	2,271	43,143	0
Correctional Facilities Improvement 2007					
Serial Bonds	810,000	0	10,000	800,000	75,000
Term Bonds	2,190,000	0	0	2,190,000	0
Unamortized Premium	89,580	0	3,583	85,997	0
Correctional Facilities Improvement 2008					
Serial Bonds	0	3,760,000	0	3,760,000	190,000
Term Bonds	0	7,195,000	0	7,195,000	0
Unamortized Discount	0	(144,605)	0	(144,605)	0
Total General Obligation Bonds	\$13,307,064	\$10,810,395	\$1,295,183	\$22,822,276	\$1,588,530

(continued)

Richland County, Ohio
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	Outstanding 12/31/2007	Additions	Reductions	Outstanding 12/31/2008	Amounts Due in One Year
Governmental Activities:					
Special Assessment Debt with Governmental Commitment:					
Crestwood Hills Sewer Improvement					
	\$40,000	\$0	\$40,000	\$0	\$0
Series A Hanna Road and I-71 Sewers	655,000	0	315,000	340,000	340,000
Madison Sewer Improvement	5,125,000	0	515,000	4,610,000	540,000
Marlow Heights Sewer	555,000	0	25,000	530,000	30,000
Sanitary Sewer District Improvements	617,443	0	35,167	582,276	36,470
Unamortized Premium	13,501	0	1,039	12,462	0
Total Special Assessment Bonds	7,005,944	0	931,206	6,074,738	946,470
Other General Long-Term Obligations:					
Various Purpose Note	0	280,000	0	280,000	0
Unamortized Premium	0	704	557	147	0
Correctional Facilities Construction Note	6,000,000	12,000,000	6,000,000	12,000,000	0
Unamortized Premium	13,180	30,558	40,236	3,502	0
Capital Leases	1,895,352	0	65,280	1,830,072	39,368
OPWC Bridge Replacement Loan	0	499,716	99,944	399,772	49,972
Computerization Loan	0	1,058,603	0	1,058,603	211,721
Compensated Absences	4,316,909	2,257,037	1,833,013	4,740,933	1,957,887
Total Other General Long-Term Obligations	12,225,441	16,126,618	8,039,030	20,313,029	2,258,948
Total Governmental Activities	\$32,538,449	\$26,937,013	\$10,265,419	\$49,210,043	\$4,793,948
Business-Type Activities:					
USDA Sanitary Sewer General Obligation Bonds					
	\$2,700,000	\$0	\$33,826	\$2,666,174	\$26,400
OPWC Sewer Improvement Loan	295,000	0	9,834	285,166	9,834
Compensated Absences	156,361	32,101	17,211	171,251	19,313
Total Business-Type Activities	\$3,151,361	\$32,101	\$60,871	\$3,122,591	\$55,547

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 (\$7,105,196) and from taxes. These bonds are paid from the general obligation bond retirement fund.

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

Richland County, Ohio
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The County has pledged future revenues, net of operating expenses, to repay the OPWC Sewer Improvement Loan in the sewer fund. The debt was issued for the purpose of making improvements to the County's sewer system and is payable solely from net revenues through 2038. Annual principal payments on the loan are expected to require less than one percent of net revenues. The total principal remaining to be paid on the debt is \$285,166. Principal paid for the current year and total net revenues were \$9,834 and \$1,066,399, respectively.

The Series A and B general obligation and special assessment bonds maturing on or after December 1, 2000 are subject to optional redemption at the direction of the County, either in whole or in part in integral multiples of \$5,000, in inverse order of maturity, on any June 1 or December 1, commencing December 1, 2000, at the redemption prices (expressed as percentages of the principal amount redeemed) set forth below:

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

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

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

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

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

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

The bonds were sold at a premium of \$45,414. Proceeds of \$2,540,000 were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded portion of the various bonds. As a result, \$2,365,000 of these bonds are considered defeased and the liability for the refunded portion of these bonds has been removed from the County's financial statements. As of December 31, 2008, \$2,180,000 of the defeased debt remained outstanding.

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

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

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

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

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

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

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

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

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

Year	Issue			
	\$1,895,000	\$2,390,000	\$1,240,000	\$1,670,000
2021	\$435,000	\$0	\$0	\$0
2022	460,000	0	0	0
2023	485,000	0	0	0
2025	0	545,000	0	0
2026	0	580,000	0	0
2027	0	615,000	0	0
2029	0	0	220,000	0
2030	0	0	235,000	0
2031	0	0	245,000	0
2032	0	0	260,000	0
2034	0	0	0	295,000
2035	0	0	0	315,000
2036	0	0	0	330,000
2037	0	0	0	355,000
Total	<u>\$1,380,000</u>	<u>\$1,740,000</u>	<u>\$960,000</u>	<u>\$1,295,000</u>
<i>Stated Maturity</i>	<i>12/1/2020</i>	<i>12/1/2024</i>	<i>12/1/2027</i>	<i>12/1/2027</i>

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

The \$6,000,000 Correctional Facilities Construction note was issued February 26, 2007 at 4.50 percent. It was issued at a premium of \$13,180, matured February 21, 2008 and is backed by the full faith and credit of the County. The \$6,000,000 Correctional Facilities Construction note, issued January 17, 2008 at 3.5 percent, will mature January 15, 2009. The \$280,000 Various Purpose note, issued February 19, 2008 at 2.0 percent, will mature February 19, 2009. The \$6,000,000 Correctional Facilities Construction note, issued February 19, 2008 at 2.0 percent, will mature February 19, 2009. The notes were issued at premiums of \$716, \$147 and \$2,786, respectively, and are backed by the full faith and credit of the County.

The capital lease obligation for the building will be paid from the mental retardation board special revenue fund as that department occupies the building, the capital lease for the computer equipment will be paid from the general fund, and the capital lease for the excavator will be paid from the motor vehicle license and gas tax fund.

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

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

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

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, alternative sentencing, children's services, dayspring, child support enforcement agency, and sewer fund.

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

Year	General Obligation			
	Serial Bonds		Term Bonds	
	Principal	Interest	Principal	Interest
2009	\$1,588,530	\$1,170,166	\$0	\$0
2010	1,512,228	1,058,794	0	0
2011	1,475,925	996,828	0	0
2012	1,158,320	932,381	0	0
2013	1,037,018	890,513	0	0
2014-2018	4,512,106	3,644,439	215,000	141,077
2019-2023	1,158,595	961,145	2,470,000	1,776,553
2024-2028	0	0	4,045,000	1,731,019
2029-2033	0	0	1,970,000	825,568
2034-2038	0	0	1,670,000	319,114
Total	\$12,442,722	\$9,654,266	\$10,370,000	\$4,793,331

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Governmental Activities					
Year	Special Assessment Bonds		Computerization Loan		OPWC Loan
	Principal	Interest	Principal	Interest	Principal
	2009	\$946,470	\$336,932	\$211,721	\$39,062
2010	647,773	296,079	211,721	31,250	49,972
2011	694,075	252,326	211,721	23,438	49,972
2012	736,680	205,407	211,720	15,624	49,972
2013	782,983	165,774	211,720	7,812	49,972
2014-2018	2,002,896	280,555	0	0	149,912
2019-2023	251,399	20,658	0	0	0
Total	\$6,062,276	\$1,557,731	\$1,058,603	\$117,186	\$399,772

Business-Type Activities			
Year	USDA Bonds		OPWC Loan
	Principal	Interest	Principal
	2009	\$26,400	\$120,366
2010	27,500	119,178	9,833
2011	28,800	117,940	9,833
2012	30,100	116,644	9,833
2013	31,400	115,290	9,833
2014-2018	179,800	553,914	49,167
2019-2023	223,900	509,666	49,167
2024-2028	279,100	454,532	49,167
2029-2033	347,800	385,826	49,167
2034-2038	433,500	300,195	39,333
2039-2043	540,100	193,491	0
2044-2047	517,774	60,251	0
Total	\$2,666,174	\$3,047,293	\$285,166

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, 2008, are an overall debt margin of \$37,108,618 and an unvoted debt margin of \$6,178,028.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Note 18 - Notes Payable

A summary of the note transactions for the year ended December 31, 2008, follows:

	Outstanding 12/31/2007	Issued	Retired	Outstanding 12/31/2008
Capital Projects Funds:				
3.25-4.5% Court Computers	\$393,000	\$0	\$393,000	\$0
2.0% Various Purpose	0	20,000	0	20,000
4.25-4.5% Eastview Sewer	2,925,000	0	2,925,000	0
Unamortized Premium	76	0	76	0
4.25-4.5% Geographic Information System	345,000	0	345,000	0
Unamortized Premium	117	0	117	0
4.25-4.5% Correctional Facilities Construction	1,000,000	0	1,000,000	0
Unamortized Premium	339	0	339	0
2.5% Courthouse Renovations	0	150,000	0	150,000
Unamortized Premium	0	116	39	77
2.5-4.5% Engineer	911,000	902,000	911,000	902,000
Unamortized Premium	1,186	715	1,424	477
4.5% Correctional Facilities Construction	9,500,000	0	9,500,000	0
Unamortized Premium	5,973	0	5,973	0
Total Notes Payable	<u>\$15,081,691</u>	<u>\$1,072,831</u>	<u>\$15,081,968</u>	<u>\$1,072,554</u>

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

Note 19 - Public Entity Risk Pools

County Risk Sharing Authority, Inc. (CORSA)

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

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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 2008 was \$551,230.

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

Note 20 – 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 2008, the County contributed \$40,000 which represents 5.69 percent of revenues received. Complete financial statements can be obtained from the Regional Planning Commission, Richland County, Ohio.

Note 21 – 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 his designee, the Commissioner of the Mansfield-Ontario-Richland County Board of Health or designee, one person appointed representing industrial, commercial or institutional generators, one person representing the general interests of the citizens of Richland County and one person representing the public pursuant to the Ohio Revised Code. The County did not contribute to the Authority during 2008.

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's Services Board, Mansfield City Schools, Mid-Ohio Educational Service Center, 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 the Juvenile Court of Richland County and three members from the Advisory Committee. The degree of control exercised by any participating entity is limited to its representation on the Board.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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 2008.

C. Area 10 Workforce Investment Board

The Area 10 Workforce Investment Board (the Board) is a jointly governed organization between Richland County and Crawford County. The purpose of the Board is to set policy for the local workforce investment system under the Workforce Investment Act, a federally funded program that provides employment and job training services to eligible adults, dislocated workers and youth. The Board is governed by a Board of Governors, which consists of the Chief Elected Official of each participating sub area. The Richland County Auditor has been designated as the fiscal agent for the local area and has the responsibility to disburse funds at the direction of the Board of Governors. The County did not contribute to the Board during 2008.

D. North East Ohio Network

The North East Ohio Network (NEON) is a council of governments formed to provide a regional effort in administrating, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Ashland, Ashtabula, Columbiana, Cuyahoga, Geauga, Lake, Lorain, Mahoning, Medina, Portage, Richland, Stark, Summit, Trumbull and Wayne Counties. NEON's operations are controlled by their board which is comprised of the superintendents of Mental Retardation and Development Disabilities of each participating County. NEON adopts its own budget, authorized expenditures and hires and fires its own staff. The County contributed \$15,457 to NEON during 2008.

Note 22 - Related Organizations

A. Richland County Metropolitan Park District

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

B. Richland County Transit Board

The seven members of the Richland County Transit Board (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.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Note 23 - Contingent Liabilities

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

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

Note 24 - Conduit Debt Obligations

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

As of December 31, 2008, there were three series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of \$41,095,000.

Note 25 - Related Party Transactions

During 2008, 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 \$33,746 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 \$4,185,339.

Note 26 – Donor-Restricted Endowments

The County's permanent fund includes donor-restricted endowments. The fund began in 2001, and currently has no net appreciation in donor-restricted investments that are available for expenditures. State law permits the governing board to appropriate, for purposes consistent with the endowment's intent, net appreciation, realized and unrealized, unless the endowment terms specify otherwise. The endowment indicates that the 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. During 2008, the Richland County Board of MR/DD invested the principal amount of the endowment with the Richland Foundation. This amount is shown as investments in segregated accounts.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Note 27 - Subsequent Events

On January 6, 2009, the County issued \$12,280,000 of notes in anticipation of the issuance of Bonds. The \$12,280,000 was to retire the \$300,000 various purpose and the \$12,000,000 correctional facilities construction notes outstanding at December 31, 2008. The purpose of the notes are to pay costs of constructing an alternative sentencing correctional facility, a county jail, additional offices for the Prosecuting Attorney, and replace a roof at the former Peoples Hospital building. The notes mature on January 5, 2010 and have an interest rate of 3.5 percent.

Note 28 - 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 Note 25. Major departmental programs include (with the percentage of revenue derived in each department in the current year) Subcontract (31%), Community Services (25%), Manufacturing (36%), and Document Imaging (8%).

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. The Workshop has an August 31 fiscal year end.

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

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

Permanently restricted net assets comprise those assets contributed to the 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, 2008, all of the assets of the Workshop are unrestricted or invested in capital assets.

Contributions - Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions. All of the Workshop's contributions are considered to be available for unrestricted use unless specifically restricted

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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, 2008, 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	\$72,307
Manufacturing Work In Process and Finished Goods	31,153
Subcontract Materials, Supplies and Work In Process	14,059
Document Management Supplies and Work In Process	3,593
Community Services Supplies	<u>3,263</u>
 Total	 <u><u>\$124,375</u></u>

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

During the year ended August 31, 2008, depreciation expense was \$102,310. A summary of the component unit's capital assets at August 31, 2008, follows:

Capital assets not being depreciated:	
Land and Land Improvements	\$156,154
Capital assets being depreciated:	
Buildings and Improvements	632,989
Vehicles	142,665
Furniture and Office Equipment	58,498
Shop Equipment	<u>1,025,052</u>
Subtotal	2,015,358
Less: Accumulated Depreciation	<u>(1,082,362)</u>
Total	<u><u>\$932,996</u></u>

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Advertising Costs - Advertising costs are expensed as incurred. Advertising expense was \$32,183 for the year ended August 31, 2008.

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, 2008 were \$13,741.

B. Cash and Cash Equivalents

The Workshop maintains checking and savings accounts and certificates of deposit. All funds of the Workshop are maintained in these accounts. These depository accounts are presented as “Equity in Pooled Cash and Cash Equivalents.” See Note 28(F).

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 financial statements.

Vacation pay is accrued annually based on hours worked in the previous year. Any unpaid vacation pay at the end of the year can be paid or carried forward at the employee’s discretion. The estimated unpaid vacation pay at August 31, 2008 is \$8,830.

D. Beneficial Interest in Assets Held by Foundation

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

The fund balance included on the financial statements at August 31, 2008 was \$542,825 and is shown as cash and cash equivalents with trustee. Included in investment income for the year ended August 31, 2008 is \$34,831 of net losses for the fund.

E. In-Kind Contributions

During the year ended August 31, 2008, 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, \$33,746 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:

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Income	
Contributions	<u><u>\$33,746</u></u>
Expenses	
Direct services salaries	22,901
Building/capital costs	848
Administrative costs	7,127
Building services costs	<u>2,870</u>
Total	<u><u>\$33,746</u></u>

Additional habilitative services provided directly to the Workshop clients by Richland County amounted to approximately \$4,185,339 for the year ended August 31, 2008.

F. Contingencies

The Workshop maintains its checking, savings, and certificates of deposit in financial institutions located in the north central Ohio area. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) for banks and the National Credit Union Administration (NCUA) for credit unions up to \$100,000 per financial institution. At August 31, 2008, the Workshop's uninsured account balances total \$850,666.

G. Major Customers

During the year ended August 31, 2008, the Workshop had two major customers whose revenues exceeded 10 percent of total revenues. The total revenue from the first customer was \$430,594. Accounts receivable from this customer totaled \$63,495 at August 31, 2008. The total revenue from the second customer was \$205,336. Accounts receivable from this customer totaled \$17,277 at August 31, 2008.

H. 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 current agreement expires December 31, 2008. Included in other revenue on the statement of activities for the year ended August 31, 2008 is rental income of \$8,717.

I. Related Party Transactions

In addition to the items mentioned in Notes E and H above, the Workshop provides services to the Richland County Board of MR/DD. During the year ended August 31, 2008, the Workshop received total revenues from the Board of \$92,899 and had a receivable of \$13,610 at August 31, 2008.

In addition to the amounts paid to the Board for the food services department, the Workshop paid the Board \$39,003 for services during the year ended August 31, 2008. There was \$0 in accounts payable to the Board at August 31, 2008.

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:

Jail Operations Fund - To account for fees paid by other entities for housing prisoners and expenditures associated with the operation of the County Jail.

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.

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.

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.

Alternative Sentencing Fund - To account for the collection of fees paid by prisoners for the operation of the Community Alternative Center.

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

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

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.

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. (continued)

Richland County, Ohio

Fund Descriptions
Nonmajor Special Revenue Funds
(continued)

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.

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.

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. The other public safety funds are as follows:

Intensive Supervision Fund
Sanction Cost Reimbursement Fund
Big Wheel Fund
Jail Education Program Fund
Third Grade Safety Belt Fund
Prisoner Incentive Fund
Sheriff K-9 Fund
Enforcement and Education Fund
Law Enforcement Fund
Drug Law Enforcement Fund
Drug Abuse Resistance Education Fund
Speed DUI Fund
Hazardous Material Emergency Preparedness Grant Fund
Enhanced 911 Wireless Fund
Emergency Management Fund
TRIAD Conference Fund
Support Personnel Overtime Fund
Bulletproof Vest Fund
Sex Offender Verification Fund
National Association of County and City Health Officials Grant Fund
Pre-Disaster Mitigation Fund
Commissary Rotary Jail 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 2008, 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 for which budgetary information is provided are as follows:

Workforce Investment Act Fund
Common Pleas Security Fund
Domestic Violence Fund
Probate Conduct of Business Fund
Domestic Relations Special Projects Fund
Prepayment of Interest Fund
Bike Trail Maintenance Fund
Probate Court Mediation Fund
Economic Development Fund
Veterans' Cemetery Fund
Victim Witness Program Fund
Mediation Fund
Marine Patrol Fund
Ditch Maintenance Fund
Exercise Grant Fund
Richland Foundation Fund
Federal Emergency Management Agency Fund
Voting Equipment Fund
MRDD Gift Fund
Screening and Diversion Fund

Richland County, Ohio

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

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

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.

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.

Equipment Sinking Fund - To account for monies provided by a portion of conveyance fees used for the purchase of vehicles and other equipment.

Special Projects Fund - To account for monies received as note proceeds for construction projects and improvements to the Peoples Community Center.

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.

Kehoe Addition Fund - To account for renovation of the Kehoe Center.

Courthouse Capital Projects Fund - To account for monies received as note proceeds for equipment and installation of storage shelving at the County Courthouse.

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

Fairboard Improvement Fund - To account for monies that provide for construction projects to improve the buildings at the County Fairgrounds.

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.

(continued)

Richland County, Ohio

Fund Descriptions
Nonmajor Capital Projects Funds
(continued)

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 2008, 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.

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

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 2008, therefore, budgetary information is not provided.

Children's Services Addition Fund - To account for monies that provide for the renovation of the children's services building.

Eastview/Heatherwood Fund - To account for monies that provide for the construction of the 1999 sewer project. This fund did not have any budgetary activity in 2008, therefore, budgetary information is not provided.

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

Munis System Fund - To account for the note proceeds used for the acquisition and installation of a computer accounting system for the County.

Engineer Fund - To account for the monies to pay out capital improvement projects financed through a bond. This fund did not have any budgetary activity in 2008, therefore, budgetary information is not provided.

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

(continued)

Richland County, Ohio

Fund Descriptions
Nonmajor Permanent Fund

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

AG Cunning Trust Fund - To account for and distribute monies to the MRDD Gift fund on a quarterly or semi annual basis.

Richland County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2008

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
Assets					
Equity in Pooled Cash and Cash Equivalents	\$5,906,300	\$265,161	\$1,398,210	\$0	\$7,569,671
Cash and Cash Equivalents					
In Segregated Accounts	27,391	0	0	0	27,391
Investments In Segregated Accounts	69,734	0	0	76,790	146,524
Materials and Supplies Inventory	338,394	0	0	0	338,394
Accounts Receivable	177,345	114,660	0	0	292,005
Interfund Receivable	33,506	0	16,679	0	50,185
Loans to Other Funds	98,942	0	830,572	0	929,514
Intergovernmental Receivable	2,865,215	0	1,384,848	0	4,250,063
Prepaid Items	1,235	0	0	0	1,235
Property Taxes Receivable	890,531	0	0	0	890,531
Special Assessments Receivable	37,217	0	0	0	37,217
Loans Receivable	337,203	0	0	0	337,203
<i>Total Assets</i>	<u>\$10,783,013</u>	<u>\$379,821</u>	<u>\$3,630,309</u>	<u>\$76,790</u>	<u>\$14,869,933</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$452,492	\$0	\$61,453	\$0	\$513,945
Contracts Payable	54,741	0	786,207	0	840,948
Accrued Wages	494,661	0	0	0	494,661
Interfund Payable	59,348	0	0	0	59,348
Loans from Other Funds	556,388	0	17,000	0	573,388
Intergovernmental Payable	691,491	0	0	0	691,491
Deferred Revenue	3,444,125	114,660	1,316,520	0	4,875,305
Accrued Interest Payable	0	0	11,250	0	11,250
Notes Payable	0	0	1,072,554	0	1,072,554
<i>Total Liabilities</i>	<u>5,753,246</u>	<u>114,660</u>	<u>3,264,984</u>	<u>0</u>	<u>9,132,890</u>
Fund Balances					
Reserved for Encumbrances	0	0	17,180	0	17,180
Reserved for Loans Receivable	312,669	0	0	0	312,669
Reserved for Interfund Loans	98,942	0	830,572	0	929,514
Reserved for Mental Retardation and Developmental Disability Gifts Endowment	0	0	0	76,790	76,790
Unreserved, Undesignated (Deficit), Reported in:					
Special Revenue Funds	4,618,156	0	0	0	4,618,156
Debt Service Fund	0	265,161	0	0	265,161
Capital Projects Funds	0	0	(482,427)	0	(482,427)
<i>Total Fund Balances</i>	<u>5,029,767</u>	<u>265,161</u>	<u>365,325</u>	<u>76,790</u>	<u>5,737,043</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$10,783,013</u>	<u>\$379,821</u>	<u>\$3,630,309</u>	<u>\$76,790</u>	<u>\$14,869,933</u>

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2008

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
Revenues					
Property Taxes	\$745,503	\$0	\$0	\$0	\$745,503
Charges for Services	5,514,516	0	578,785	0	6,093,301
Licenses and Permits	318,634	0	0	0	318,634
Fines and Forfeitures	224,832	0	0	0	224,832
Intergovernmental	10,764,991	275,002	2,895,033	0	13,935,026
Special Assessments	13,021	0	0	0	13,021
Interest	43,525	0	19,140	1,621	64,286
Rentals	1,296	482,853	145,013	0	629,162
Contributions and Donations	108,921	0	0	100,314	209,235
Other	229,003	0	31,080	0	260,083
<i>Total Revenues</i>	<u>17,964,242</u>	<u>757,855</u>	<u>3,669,051</u>	<u>101,935</u>	<u>22,493,083</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	2,091,754	16,292	0	0	2,108,046
Judicial System	2,677,247	0	0	0	2,677,247
Public Safety	5,034,443	0	0	0	5,034,443
Public Works	5,530,453	0	0	0	5,530,453
Health	503,853	0	0	0	503,853
Human Services	4,965,269	0	0	0	4,965,269
Economic Development	226,807	0	0	0	226,807
Other	0	0	0	125,459	125,459
Capital Outlay	0	0	5,285,813	0	5,285,813
Debt Service:					
Principal Retirement	42,999	915,000	499,944	0	1,457,943
Interest and Fiscal Charges	4,125	267,427	253,321	0	524,873
Bond Issuance Costs	0	306,096	0	0	306,096
<i>Total Expenditures</i>	<u>21,076,950</u>	<u>1,504,815</u>	<u>6,039,078</u>	<u>125,459</u>	<u>28,746,302</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(3,112,708)</u>	<u>(746,960)</u>	<u>(2,370,027)</u>	<u>(23,524)</u>	<u>(6,253,219)</u>
Other Financing Sources (Uses)					
Sale of Capital Assets	19,240	0	3,044	0	22,284
OPWC Loan Proceeds	0	0	499,716	0	499,716
Computerization Loan Proceeds	0	0	1,058,603	0	1,058,603
General Obligation Bonds Issued	0	455,000	0	0	455,000
Bond Discount	0	(144,605)	0	0	(144,605)
Bond Anticipation Notes Issued	0	0	280,000	0	280,000
Bond Anticipation Notes Premium	0	0	704	0	704
Transfers In	2,887,070	4,466,257	4,229,585	0	11,582,912
Transfers Out	(212,224)	(3,869,365)	(358,357)	0	(4,439,946)
<i>Total Other Financing Sources (Uses)</i>	<u>2,694,086</u>	<u>907,287</u>	<u>5,713,295</u>	<u>0</u>	<u>9,314,668</u>
<i>Net Change in Fund Balances</i>	<u>(418,622)</u>	<u>160,327</u>	<u>3,343,268</u>	<u>(23,524)</u>	<u>3,061,449</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>5,448,389</u>	<u>104,834</u>	<u>(2,977,943)</u>	<u>100,314</u>	<u>2,675,594</u>
<i>Fund Balances End of Year</i>	<u>\$5,029,767</u>	<u>\$265,161</u>	<u>\$365,325</u>	<u>\$76,790</u>	<u>\$5,737,043</u>

Richland County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2008

	Jail Operations	Certificate of Title	Dog and Kennel
Assets			
Equity in Pooled Cash and Cash Equivalents	\$0	\$77,704	\$31,487
Cash and Cash Equivalents In Segregated Accounts	0	0	0
Investments In Segregated Accounts	0	0	0
Materials and Supplies Inventory	0	0	4,153
Accounts Receivable	0	0	0
Interfund Receivable	0	0	0
Loans to Other Funds	0	0	0
Intergovernmental Receivable	77,608	0	196
Prepaid Items	0	0	0
Property Taxes Receivable	0	0	0
Special Assessments Receivable	0	0	0
Loans Receivable	0	0	0
<i>Total Assets</i>	<u>\$77,608</u>	<u>\$77,704</u>	<u>\$35,836</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$64,933	\$0	\$5,783
Contracts Payable	0	0	0
Accrued Wages	203,049	17,365	14,221
Interfund Payable	0	0	0
Loans From Other Funds	556,388	0	0
Intergovernmental Payable	101,547	311,994	7,379
Deferred Revenue	77,608	0	0
<i>Total Liabilities</i>	<u>1,003,525</u>	<u>329,359</u>	<u>27,383</u>
Fund Balances			
Reserved for Loans Receivable	0	0	0
Reserved for Interfund Loans	0	0	0
Unreserved, Undesignated (Deficit)	(925,917)	(251,655)	8,453
<i>Total Fund Balances (Deficit)</i>	<u>(925,917)</u>	<u>(251,655)</u>	<u>8,453</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$77,608</u>	<u>\$77,704</u>	<u>\$35,836</u>

Richland County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2008

	Indigent Guardianship	Dayspring	Child Support Enforcement Agency
Assets			
Equity in Pooled Cash and Cash Equivalents	\$15,339	\$890,460	\$438,522
Cash and Cash Equivalents			
In Segregated Accounts	0	0	0
Investments In Segregated Accounts	0	0	0
Materials and Supplies Inventory	0	6,972	5,209
Accounts Receivable	1,847	22,850	0
Interfund Receivable	0	0	0
Loans to Other Funds	0	0	0
Intergovernmental Receivable	0	42,689	0
Prepaid Items	0	0	1,235
Property Taxes Receivable	0	890,531	0
Special Assessments Receivable	0	0	0
Loans Receivable	0	0	0
<i>Total Assets</i>	<u>\$17,186</u>	<u>\$1,853,502</u>	<u>\$444,966</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$0	\$26,609	\$5,739
Contracts Payable	0	0	0
Accrued Wages	0	48,172	68,198
Interfund Payable	0	1,096	3,395
Loans From Other Funds	0	0	0
Intergovernmental Payable	0	22,740	118,664
Deferred Revenue	0	932,460	0
<i>Total Liabilities</i>	<u>0</u>	<u>1,031,077</u>	<u>195,996</u>
Fund Balances			
Reserved for Loans Receivable	0	0	0
Reserved for Interfund Loans	0	0	0
Unreserved, Undesignated (Deficit)	17,186	822,425	248,970
<i>Total Fund Balances (Deficit)</i>	<u>17,186</u>	<u>822,425</u>	<u>248,970</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$17,186</u>	<u>\$1,853,502</u>	<u>\$444,966</u>

Delinquent Real Estate Collection	Community Development Block Grant	Public Defender	Other Public Safety	Other	Total Nonmajor Special Revenue Funds
\$553,383	\$164,228	\$44,738	\$997,046	\$840,609	\$5,906,300
0	0	0	27,391	0	27,391
0	0	0	0	69,734	69,734
0	0	0	0	0	338,394
0	0	0	4,995	2,230	177,345
0	0	0	20,284	1,427	33,506
0	0	0	0	98,942	98,942
0	0	28,778	214,911	106,729	2,865,215
0	0	0	0	0	1,235
0	0	0	0	0	890,531
0	0	0	0	37,217	37,217
0	337,203	0	0	0	337,203
<u>\$553,383</u>	<u>\$501,431</u>	<u>\$73,516</u>	<u>\$1,264,627</u>	<u>\$1,156,888</u>	<u>\$10,783,013</u>
\$6,729	\$43,281	\$611	\$23,231	\$32,904	\$452,492
0	0	0	0	0	54,741
0	0	0	0	0	494,661
0	0	18,106	16,467	0	59,348
0	0	0	0	0	556,388
3,287	17	11,458	15,036	14,225	691,491
0	0	0	130,183	134,186	3,444,125
<u>10,016</u>	<u>43,298</u>	<u>30,175</u>	<u>184,917</u>	<u>181,315</u>	<u>5,753,246</u>
0	312,669	0	0	0	312,669
0	0	0	0	98,942	98,942
543,367	145,464	43,341	1,079,710	876,631	4,618,156
<u>543,367</u>	<u>458,133</u>	<u>43,341</u>	<u>1,079,710</u>	<u>975,573</u>	<u>5,029,767</u>
<u>\$553,383</u>	<u>\$501,431</u>	<u>\$73,516</u>	<u>\$1,264,627</u>	<u>\$1,156,888</u>	<u>\$10,783,013</u>

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2008

	Jail Operations	Certificate of Title	Dog and Kennel	Real Estate Assessment
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Charges for Services	26,433	382,335	0	1,317,568
Licenses and Permits	0	0	318,546	88
Fines and Forfeitures	0	0	123,780	0
Intergovernmental	415,795	0	30,196	39,392
Special Assessments	0	0	0	0
Interest	0	0	0	0
Rentals	0	0	0	0
Contributions and Donations	0	0	4,964	0
Other	0	875	22	0
<i>Total Revenues</i>	<u>442,228</u>	<u>383,210</u>	<u>477,508</u>	<u>1,357,048</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	203,907	0	1,278,930
Judicial System	0	0	0	0
Public Safety	2,887,593	0	0	0
Public Works	0	0	0	0
Health	0	0	402,274	0
Human Services	0	0	0	0
Economic Development	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>2,887,593</u>	<u>203,907</u>	<u>402,274</u>	<u>1,278,930</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,445,365)</u>	<u>179,303</u>	<u>75,234</u>	<u>78,118</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	0	0
Transfers In	1,519,448	0	0	0
Transfers Out	0	0	(106,556)	(50,000)
<i>Total Other Financing Sources (Uses)</i>	<u>1,519,448</u>	<u>0</u>	<u>(106,556)</u>	<u>(50,000)</u>
<i>Net Change in Fund Balances</i>	(925,917)	179,303	(31,322)	28,118
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>0</u>	<u>(430,958)</u>	<u>39,775</u>	<u>60,382</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>(\$925,917)</u>	<u>(\$251,655)</u>	<u>\$8,453</u>	<u>\$88,500</u>

Youth Services	Motor Vehicle License and Gas Tax	Alternative Sentencing	Divorce Orientation	Court Computers
\$0	\$0	\$0	\$0	\$0
1,198	980	297,864	5,290	91,445
0	0	0	0	0
0	0	0	0	0
681,979	4,946,175	755	0	0
0	0	0	0	0
0	12,042	0	0	0
0	0	0	0	0
0	0	0	0	0
0	131	0	160	0
683,177	4,959,328	298,619	5,450	91,445
0	0	0	0	0
0	0	473,879	5,080	86,768
746,913	0	0	0	0
0	5,303,397	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	42,999	0	0	0
0	4,125	0	0	0
746,913	5,350,521	473,879	5,080	86,768
(63,736)	(391,193)	(175,260)	370	4,677
2,034	8,929	0	0	0
5,000	0	201,765	0	0
0	(24,600)	0	0	0
7,034	(15,671)	201,765	0	0
(56,702)	(406,864)	26,505	370	4,677
610,378	1,293,750	9,360	8,908	431,299
\$553,676	\$886,886	\$35,865	\$9,278	\$435,976

(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, 2008

	Indigent Guardianship	Dayspring	Child Support Enforcement Agency	Delinquent Real Estate Collection
Revenues				
Property Taxes	\$0	\$745,503	\$0	\$0
Charges for Services	19,567	708,635	458,767	394,939
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	94,045	1,673,385	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Rentals	0	1,296	0	0
Contributions and Donations	0	0	0	0
Other	0	17,871	85	27,851
<i>Total Revenues</i>	<u>19,567</u>	<u>1,567,350</u>	<u>2,132,237</u>	<u>422,790</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	458,763
Judicial System	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	20,354	1,414,237	1,963,266	0
Economic Development	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>20,354</u>	<u>1,414,237</u>	<u>1,963,266</u>	<u>458,763</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(787)</u>	<u>153,113</u>	<u>168,971</u>	<u>(35,973)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	0	0
Transfers In	0	0	100,000	0
Transfers Out	0	(10,000)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(10,000)</u>	<u>100,000</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(787)	143,113	268,971	(35,973)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>17,973</u>	<u>679,312</u>	<u>(20,001)</u>	<u>579,340</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$17,186</u>	<u>\$822,425</u>	<u>\$248,970</u>	<u>\$543,367</u>

Community Development Block Grant	Energy Management	Public Defender	Other Public Safety	Other	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$0	\$745,503
0	0	797,181	494,572	517,742	5,514,516
0	0	0	0	0	318,634
0	0	0	101,052	0	224,832
225,008	0	120,525	842,784	1,694,952	10,764,991
0	0	0	0	13,021	13,021
29,594	0	0	36	1,853	43,525
0	0	0	0	0	1,296
0	0	0	1,547	102,410	108,921
0	0	0	115,153	66,855	229,003
254,602	0	917,706	1,555,144	2,396,833	17,964,242
0	0	0	0	150,154	2,091,754
0	0	1,899,377	0	212,143	2,677,247
0	0	0	1,399,937	0	5,034,443
0	0	0	0	227,056	5,530,453
0	0	0	0	101,579	503,853
0	0	0	0	1,567,412	4,965,269
226,807	0	0	0	0	226,807
0	0	0	0	0	42,999
0	0	0	0	0	4,125
226,807	0	1,899,377	1,399,937	2,258,344	21,076,950
27,795	0	(981,671)	155,207	138,489	(3,112,708)
0	0	0	8,277	0	19,240
0	0	1,002,834	2,718	55,305	2,887,070
0	(16,068)	0	0	(5,000)	(212,224)
0	(16,068)	1,002,834	10,995	50,305	2,694,086
27,795	(16,068)	21,163	166,202	188,794	(418,622)
430,338	16,068	22,178	913,508	786,779	5,448,389
\$458,133	\$0	\$43,341	\$1,079,710	\$975,573	\$5,029,767

Richland County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2008

	Road and Bridge	Supplemental Equipment- Recorder	Equipment Sinking
Assets			
Equity in Pooled Cash and Cash Equivalents	\$69,623	\$31,405	\$17,820
Interfund Receivable	0	0	0
Loans to Other Funds	0	0	0
Intergovernmental Receivable	948,940	0	0
<i>Total Assets</i>	<u>\$1,018,563</u>	<u>\$31,405</u>	<u>\$17,820</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$22,834	\$3,985	\$0
Contracts Payable	657,733	0	0
Loans to Other Funds	0	0	17,000
Deferred Revenue	880,612	0	0
Accrued Interest Payable	0	0	0
Notes Payable	0	0	0
<i>Total Liabilities</i>	<u>1,561,179</u>	<u>3,985</u>	<u>17,000</u>
Fund Balances			
Reserved for Encumbrances	0	0	17,180
Reserved for Interfund Loans	0	0	0
Unreserved, Undesignated (Deficit)	(542,616)	27,420	(16,360)
<i>Total Fund Balances (Deficit)</i>	<u>(542,616)</u>	<u>27,420</u>	<u>820</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$1,018,563</u>	<u>\$31,405</u>	<u>\$17,820</u>

Special Projects	Courthouse Capital Projects	Capital Equipment Purchases	Fairboard Improvement
\$40,677	\$3,210	\$28,680	\$74,279
0	0	16,679	0
0	0	830,572	0
0	0	383,333	0
<u>\$40,677</u>	<u>\$3,210</u>	<u>\$1,259,264</u>	<u>\$74,279</u>
\$0	\$0	\$520	\$0
3,451	0	0	0
0	0	0	0
0	0	383,333	0
0	1,604	0	0
20,000	150,077	0	0
<u>23,451</u>	<u>151,681</u>	<u>383,853</u>	<u>0</u>
0	0	0	0
0	0	830,572	0
17,226	(148,471)	44,839	74,279
<u>17,226</u>	<u>(148,471)</u>	<u>875,411</u>	<u>74,279</u>
<u>\$40,677</u>	<u>\$3,210</u>	<u>\$1,259,264</u>	<u>\$74,279</u>

(continued)

Richland County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds (continued)
December 31, 2008

	Issue II	Geographic Information System	Gorman Nature Capital Improvement
Assets			
Equity in Pooled Cash and Cash Equivalents	\$21,321	\$90,847	\$13,203
Interfund Receivable	0	0	0
Loans to Other Funds	0	0	0
Intergovernmental Receivable	0	0	0
<i>Total Assets</i>	<u>\$21,321</u>	<u>\$90,847</u>	<u>\$13,203</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$0	\$0	\$0
Contracts Payable	0	0	0
Due to Other Funds	0	0	0
Deferred Revenue	0	0	0
Accrued Interest Payable	0	0	0
Notes Payable	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances			
Reserved for Encumbrances	0	0	0
Reserved for Interfund Loans	0	0	0
Unreserved, Undesignated (Deficit)	21,321	90,847	13,203
<i>Total Fund Balances (Deficit)</i>	<u>21,321</u>	<u>90,847</u>	<u>13,203</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$21,321</u>	<u>\$90,847</u>	<u>\$13,203</u>

Madison Township Sewer A	Mental Health Housing	Rocky Fork Improvement	Munis System
\$163,870	\$238,925	\$625	\$541,362
0	0	0	0
0	0	0	0
0	0	0	0
<u>\$163,870</u>	<u>\$238,925</u>	<u>\$625</u>	<u>\$541,362</u>
\$0	\$0	\$0	\$0
0	0	0	125,023
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>125,023</u>
0	0	0	0
0	0	0	0
<u>163,870</u>	<u>238,925</u>	<u>625</u>	<u>416,339</u>
<u>163,870</u>	<u>238,925</u>	<u>625</u>	<u>416,339</u>
<u>\$163,870</u>	<u>\$238,925</u>	<u>\$625</u>	<u>\$541,362</u>

(continued)

Richland County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds (continued)
December 31, 2008

	Engineer	Homeland Security	Total Nonmajor Capital Projects Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$62,363	\$0	\$1,398,210
Interfund Receivable	0	0	16,679
Loans to Other Funds	0	0	830,572
Intergovernmental Receivable	0	52,575	1,384,848
<i>Total Assets</i>	<u>\$62,363</u>	<u>\$52,575</u>	<u>\$3,630,309</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$0	\$34,114	\$61,453
Contracts Payable	0	0	786,207
Due to Other Funds	0	0	17,000
Deferred Revenue	0	52,575	1,316,520
Accrued Interest Payable	9,646	0	11,250
Notes Payable	902,477	0	1,072,554
<i>Total Liabilities</i>	<u>912,123</u>	<u>86,689</u>	<u>3,264,984</u>
Fund Balances			
Reserved for Encumbrances	0	0	17,180
Reserved for Interfund Loans	0	0	830,572
Unreserved, Undesignated (Deficit)	(849,760)	(34,114)	(482,427)
<i>Total Fund Balances (Deficit)</i>	<u>(849,760)</u>	<u>(34,114)</u>	<u>365,325</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$62,363</u>	<u>\$52,575</u>	<u>\$3,630,309</u>

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Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2008

	Road and Bridge	Supplemental Equipment- Recorder	Equipment Sinking
Revenues			
Charges for Services	\$368,810	\$64,839	\$128,336
Intergovernmental	1,724,336	0	0
Interest	0	0	0
Rentals	0	0	0
Other	0	0	0
<i>Total Revenues</i>	<u>2,093,146</u>	<u>64,839</u>	<u>128,336</u>
Expenditures			
Capital Outlay	2,586,224	67,187	210,445
Debt Service:			
Principal Retirement	99,944	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>2,686,168</u>	<u>67,187</u>	<u>210,445</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(593,022)</u>	<u>(2,348)</u>	<u>(82,109)</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	0	0	0
OPWC Loan Proceeds	499,716	0	0
Computerization Loan Proceeds	0	0	0
Bond Anticipation Notes Issued	0	0	0
Bond Anticipation Notes Premium	0	0	0
Transfers In	0	0	6,565
Transfers Out	(50,000)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>449,716</u>	<u>0</u>	<u>6,565</u>
<i>Net Change in Fund Balances</i>	(143,306)	(2,348)	(75,544)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>(399,310)</u>	<u>29,768</u>	<u>76,364</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>(\$542,616)</u></u>	<u><u>\$27,420</u></u>	<u><u>\$820</u></u>

Special Projects	Energy/ 911 Notes	Kehoe Addition	Courthouse Capital Projects	Capital Equipment Purchases
\$0	\$0	\$0	\$0	\$16,800
0	0	0	0	97,639
0	0	0	0	19,140
0	8,720	0	0	0
0	0	0	0	0
0	8,720	0	0	133,579
263,478	0	133,363	146,906	86,460
0	265,000	0	0	0
0	36,150	0	1,565	0
263,478	301,150	133,363	148,471	86,460
(263,478)	(292,430)	(133,363)	(148,471)	47,119
0	0	0	0	3,044
0	0	0	0	0
0	0	0	0	0
280,000	0	0	0	0
704	0	0	0	0
0	292,430	0	0	0
0	0	0	0	0
280,704	292,430	0	0	3,044
17,226	0	(133,363)	(148,471)	50,163
0	0	133,363	0	825,248
\$17,226	\$0	\$0	(\$148,471)	\$875,411

(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, 2008

	Fairboard Improvement	Issue II	Geographic Information System
Revenues			
Charges for Services	\$0	\$0	\$0
Intergovernmental	0	846,120	151,715
Interest	0	0	0
Rentals	0	0	0
Other	9,470	0	21,610
<i>Total Revenues</i>	<u>9,470</u>	<u>846,120</u>	<u>173,325</u>
Expenditures			
Capital Outlay	131,378	840,258	66,722
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	11,307
<i>Total Expenditures</i>	<u>131,378</u>	<u>840,258</u>	<u>78,029</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(121,908)</u>	<u>5,862</u>	<u>95,296</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	0	0	0
OPWC Loan Proceeds	0	0	0
Computerization Loan Proceeds	0	0	0
Bond Anticipation Notes Issued	0	0	0
Bond Anticipation Notes Premium	0	0	0
Transfers In	0	0	387,362
Transfers Out	0	0	(108,778)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>278,584</u>
<i>Net Change in Fund Balances</i>	(121,908)	5,862	373,880
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>196,187</u>	<u>15,459</u>	<u>(283,033)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$74,279</u></u>	<u><u>\$21,321</u></u>	<u><u>\$90,847</u></u>

Gorman Nature Capital Improvement	Madison Township Sewer A	Mental Health Housing	Courts Computer	Rocky Fork Improvement
\$0	\$0	\$0	\$0	\$0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	3,618	0
0	0	0	3,618	0
0	0	0	(3,618)	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	406,832	0
0	(168)	0	0	0
0	(168)	0	406,832	0
0	(168)	0	403,214	0
13,203	164,038	238,925	(403,214)	625
<u>\$13,203</u>	<u>\$163,870</u>	<u>\$238,925</u>	<u>\$0</u>	<u>\$625</u>

(continued)

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds (continued)
For the Year Ended December 31, 2008

	Children's Services Addition	Eastview/ Heatherwood	Child Support Enforcement Agency
Revenues			
Charges for Services	\$0	\$0	\$0
Intergovernmental	0	0	0
Interest	0	0	0
Rentals	0	0	86,412
Other	0	0	0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>86,412</u>
Expenditures			
Capital Outlay	8,301	0	0
Debt Service:			
Principal Retirement	0	0	135,000
Interest and Fiscal Charges	0	37,974	123,233
<i>Total Expenditures</i>	<u>8,301</u>	<u>37,974</u>	<u>258,233</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(8,301)</u>	<u>(37,974)</u>	<u>(171,821)</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	0	0	0
OPWC Loan Proceeds	0	0	0
Computerization Loan Proceeds	0	0	0
Bond Anticipation Notes Issued	0	0	0
Bond Anticipation Notes Premium	0	0	0
Transfers In	0	2,964,575	171,821
Transfers Out	(199,411)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(199,411)</u>	<u>2,964,575</u>	<u>171,821</u>
<i>Net Change in Fund Balances</i>	(207,712)	2,926,601	0
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>207,712</u>	<u>(2,926,601)</u>	<u>0</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Munis System	Engineer	Homeland Security	Total Nonmajor Capital Projects Funds
\$0	\$0	\$0	\$578,785
3,250	0	71,973	2,895,033
0	0	0	19,140
0	49,881	0	145,013
0	0	0	31,080
3,250	49,881	71,973	3,669,051
639,004	0	106,087	5,285,813
0	0	0	499,944
6,510	32,964	0	253,321
645,514	32,964	106,087	6,039,078
(642,264)	16,917	(34,114)	(2,370,027)
0	0	0	3,044
0	0	0	499,716
1,058,603	0	0	1,058,603
0	0	0	280,000
0	0	0	704
0	0	0	4,229,585
0	0	0	(358,357)
1,058,603	0	0	5,713,295
416,339	16,917	(34,114)	3,343,268
0	(866,677)	0	(2,977,943)
\$416,339	(\$849,760)	(\$34,114)	\$365,325

Richland County, Ohio

Fund Descriptions
Internal Service Funds

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

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

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

Richland County, Ohio
Combining Statement of Fund Net Assets
Internal Service Funds
December 31, 2008

	Employee Health Insurance	County Phone System	Total
Assets			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$2,547,250	\$22,891	\$2,570,141
Accounts Receivable	37,043	0	37,043
<i>Total Current Assets</i>	2,584,293	22,891	2,607,184
Noncurrent Assets:			
Loans to Other Funds	1,600,000	0	1,600,000
<i>Total Assets</i>	4,184,293	22,891	4,207,184
Liabilities			
Current Liabilities:			
Accounts Payable	7,777	31,834	39,611
Claims Payable	974,881	0	974,881
<i>Total Liabilities</i>	982,658	31,834	1,014,492
Net Assets			
Unrestricted (Deficit)	\$3,201,635	(\$8,943)	\$3,192,692

Richland County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended December 31, 2008*

	Employee Health Insurance	County Phone System	Total
Operating Revenues			
Charges for Services	\$9,360,301	\$546,750	\$9,907,051
Other	201,857	0	201,857
<i>Total Operating Revenues</i>	<u>9,562,158</u>	<u>546,750</u>	<u>10,108,908</u>
Operating Expenses			
Contractual Services	245,347	520,718	766,065
Claims	9,966,347	0	9,966,347
<i>Total Operating Expenses</i>	<u>10,211,694</u>	<u>520,718</u>	<u>10,732,412</u>
<i>Operating Income (Loss)</i>	(649,536)	26,032	(623,504)
Non-Operating Revenues			
Interest	94,154	0	94,154
<i>Change in Net Assets</i>	(555,382)	26,032	(529,350)
<i>Net Assets (Deficit) Beginning of Year</i>	<u>3,757,017</u>	<u>(34,975)</u>	<u>3,722,042</u>
<i>Net Assets (Deficit) End of Year</i>	<u><u>\$3,201,635</u></u>	<u><u>(\$8,943)</u></u>	<u><u>\$3,192,692</u></u>

Richland County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2008

	Employee Health Insurance	County Phone System	Total
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash Received from Interfund Services Provided	\$9,323,258	\$546,750	\$9,870,008
Other Cash Receipts	204,157	0	204,157
Cash Payments to Suppliers	(242,555)	(523,859)	(766,414)
Cash Payments for Claims	(10,088,115)	0	(10,088,115)
<i>Net Cash Provided by (Used for) Operating Activities</i>	(803,255)	22,891	(780,364)
Cash Flows from Noncapital Financing Activities			
Advance Out	(1,600,000)	0	(1,600,000)
Cash Flows from Investing Activities			
Interest on Investments	120,149	0	120,149
Change in Fair Value of Cash Equivalents	(25,995)	0	(25,995)
<i>Net Cash Provided by Investing Activities</i>	94,154	0	94,154
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(2,309,101)	22,891	(2,286,210)
<i>Cash and Cash Equivalents Beginning of Year</i>	4,856,351	0	4,856,351
<i>Cash and Cash Equivalents End of Year</i>	\$2,547,250	\$22,891	\$2,570,141
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities			
Operating Income (Loss)	(\$649,536)	\$26,032	(\$623,504)
(Increase) Decrease in Assets:			
Accounts Receivable	(34,743)	0	(34,743)
Increase (Decrease) in Liabilities:			
Accounts Payable	2,792	(3,141)	(349)
Claims Payable	(121,768)	0	(121,768)
<i>Total Adjustments</i>	(153,719)	(3,141)	(156,860)
<i>Net Cash Provided by (Used for) Operating Activities</i>	(\$803,255)	\$22,891	(\$780,364)

Richland County, Ohio

Fund Descriptions ***Fiduciary Funds***

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

Private Purpose Trust Funds

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

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

Agency Funds

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

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

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

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

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

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

(continued)

Richland County, Ohio

Fund Descriptions

Fiduciary Funds

(continued)

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

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

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

Other Agency Funds

Soil and Water Conservation Fund

Emergency Planning Community Right to Know Fund

Mass Transit Fund

Custody Support Fund

Fines and Costs Fund

State Rotary Probate Fund

Workers' Compensation Fund

Prepayment Real Property Fund

Undivided Trailer Tax Fund

County Agency Fund

Regional Planning Fund

Solid Waste Fund

Payroll Fund

Standards Committee Fund

Disaster Relief Fund

SB 3 & 287 Utility Reimbursement Fund

WIA Fiscal Agent Fund

Richland County, Ohio
Combining Statement of Fiduciary Net Assets
Private Purpose Trust Funds
December 31, 2008

	County Home Resident Trust	Children's Services Trust	Totals
Assets			
Equity in Pooled Cash and Cash Equivalents	\$11,029	\$0	\$11,029
Cash and Cash Equivalents in Segregated Accounts	87,567	536	88,103
<i>Total Assets</i>	98,596	536	99,132
Net Assets			
Held in Trust for Children's Services	0	536	536
Held in Trust for County Home	98,596	0	98,596
<i>Total Net Assets</i>	\$98,596	\$536	\$99,132

Richland County, Ohio
Combining Statement of Changes in Fiduciary Net Assets
Private Purpose Trust Funds
For the Year Ended December 31, 2008

	County Home Resident Trust	Children's Services Trust	Totals
Additions			
Contributions:			
Private Donations	\$433,384	\$0	\$433,384
Investment Earnings	6,419	7	6,426
<i>Total Additions</i>	439,803	7	439,810
Deductions			
Benefits	421,804	111	421,915
<i>Change in Net Assets</i>	17,999	(104)	17,895
Net Assets Beginning of Year	80,597	640	81,237
Net Assets End of Year	\$98,596	\$536	\$99,132

Richland County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2008

	Balance 1/1/08	Additions	Reductions	Balance 12/31/08
Undivided Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$29,916	\$21,651,785	\$21,657,920	\$23,781
Intergovernmental Receivable	6,422,903	6,103,760	6,422,903	6,103,760
Property Taxes Receivable	22,442	20,518	22,442	20,518
Special Assessments Receivable	1,487,331	1,944,883	1,487,331	1,944,883
<i>Total Assets</i>	<u>\$7,962,592</u>	<u>\$29,720,946</u>	<u>\$29,590,596</u>	<u>\$8,092,942</u>
Liabilities				
Undistributed Assets	<u>\$7,962,592</u>	<u>\$29,720,946</u>	<u>\$29,590,596</u>	<u>\$8,092,942</u>
Undivided Inheritance and Estate Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$805,422	\$3,094,793	\$3,248,032	\$652,183
Liabilities				
Undistributed Assets	<u>\$805,422</u>	<u>\$3,094,793</u>	<u>\$3,248,032</u>	<u>\$652,183</u>
Undivided General Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,471,062	\$96,733,271	\$96,816,097	\$3,388,236
Property Taxes Receivable	99,529,389	101,390,113	99,529,389	101,390,113
<i>Total Assets</i>	<u>\$103,000,451</u>	<u>\$198,123,384</u>	<u>\$196,345,486</u>	<u>\$104,778,349</u>
Liabilities				
Undistributed Assets	<u>\$103,000,451</u>	<u>\$198,123,384</u>	<u>\$196,345,486</u>	<u>\$104,778,349</u>
Undivided Personal Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$70,041	\$7,417,895	\$7,350,638	\$137,298
Property Taxes Receivable	10,959,731	6,970,760	10,959,731	6,970,760
<i>Total Assets</i>	<u>\$11,029,772</u>	<u>\$14,388,655</u>	<u>\$18,310,369</u>	<u>\$7,108,058</u>
Liabilities				
Undistributed Assets	<u>\$11,029,772</u>	<u>\$14,388,655</u>	<u>\$18,310,369</u>	<u>\$7,108,058</u>

(continued)

Richland County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2008

	Balance 1/1/08	Additions	Reductions	Balance 12/31/08
Undivided Local Government				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$12,030,840	\$12,030,840	\$0
Intergovernmental Receivable	4,082,207	4,089,558	4,082,207	4,089,558
<i>Total Assets</i>	<u>\$4,082,207</u>	<u>\$16,120,398</u>	<u>\$16,113,047</u>	<u>\$4,089,558</u>
Liabilities				
Undistributed Assets	<u>\$4,082,207</u>	<u>\$16,120,398</u>	<u>\$16,113,047</u>	<u>\$4,089,558</u>
Board of Health				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,125,795	\$6,536,884	\$6,164,671	\$3,498,008
Property Taxes Receivable	2,978,485	2,890,363	2,978,485	2,890,363
<i>Total Assets</i>	<u>\$6,104,280</u>	<u>\$9,427,247</u>	<u>\$9,143,156</u>	<u>\$6,388,371</u>
Liabilities				
Undistributed Assets	<u>\$6,104,280</u>	<u>\$9,427,247</u>	<u>\$9,143,156</u>	<u>\$6,388,371</u>
County Court Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	<u>\$996,843</u>	<u>\$2,446,846</u>	<u>\$2,706,271</u>	<u>\$737,418</u>
Liabilities				
Intergovernmental Payable	\$72,792	\$1,667,302	\$1,662,188	\$77,906
Undistributed Assets	904,269	746,829	1,011,502	639,596
Deposits Held and Due to Others	19,782	32,715	32,581	19,916
<i>Total Liabilities</i>	<u>\$996,843</u>	<u>\$2,446,846</u>	<u>\$2,706,271</u>	<u>\$737,418</u>

(continued)

Richland County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2008

	Balance 1/1/08	Additions	Reductions	Balance 12/31/08
Other Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,880,078	\$16,011,713	\$16,151,944	\$1,739,847
Cash and Cash Equivalents in Segregated Accounts	677,681	3,760,395	4,357,010	81,066
<i>Total Assets</i>	<u>\$2,557,759</u>	<u>\$19,772,108</u>	<u>\$20,508,954</u>	<u>\$1,820,913</u>
Liabilities				
Undistributed Assets	<u>\$2,557,759</u>	<u>\$19,772,108</u>	<u>\$20,508,954</u>	<u>\$1,820,913</u>
All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$9,382,314	\$163,477,181	\$163,420,142	\$9,439,353
Cash and Cash Equivalents in Segregated Accounts	1,674,524	6,207,241	7,063,281	818,484
Intergovernmental Receivable	10,505,110	10,193,318	10,505,110	10,193,318
Property Taxes Receivable	113,490,047	111,271,754	113,490,047	111,271,754
Special Assessments Receivable	1,487,331	1,944,883	1,487,331	1,944,883
<i>Total Assets</i>	<u>\$136,539,326</u>	<u>\$293,094,377</u>	<u>\$295,965,911</u>	<u>\$133,667,792</u>
Liabilities				
Intergovernmental Payable	\$72,792	\$1,667,302	\$1,662,188	\$77,906
Undistributed Assets	136,446,752	291,394,360	294,271,142	133,569,970
Deposits Held and Due to Others	19,782	32,715	32,581	19,916
<i>Total Liabilities</i>	<u>\$136,539,326</u>	<u>\$293,094,377</u>	<u>\$295,965,911</u>	<u>\$133,667,792</u>

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

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2008

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$4,070,462	\$4,485,543	\$4,160,357	(\$325,186)
Sales Taxes	13,394,145	14,760,000	14,853,844	93,844
Charges for Services	2,389,903	2,755,745	2,864,843	109,098
Licenses and Permits	437,397	482,000	370,292	(111,708)
Fines and Forfeitures	208,004	290,345	283,756	(6,589)
Intergovernmental	3,813,076	4,201,911	4,351,815	149,904
Interest	2,289,068	2,522,493	2,522,025	(468)
Rentals	20,872	23,000	23,503	503
Contributions and Donations	2,000	6,000	0	(6,000)
Other	33,853	52,168	54,503	2,335
<i>Total Revenues</i>	<u>26,658,780</u>	<u>29,579,205</u>	<u>29,484,938</u>	<u>(94,267)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Commissioners:				
Personal Services	94,415	326,923	326,923	0
Materials and Supplies	8,265	121,347	119,756	1,591
Contractual Services	12,140	57,464	54,328	3,136
Capital Outlay	41,348	119,498	85,875	33,623
Other	70,402	182,444	171,250	11,194
Total Commissioners	<u>226,570</u>	<u>807,676</u>	<u>758,132</u>	<u>49,544</u>
Auditor:				
Personal Services	129,568	487,599	487,599	0
Materials and Supplies	0	4,754	4,754	0
Contractual Services	7,500	10,170	10,170	0
Capital Outlay	0	2,394	2,394	0
Other	0	2,387	2,387	0
Total Auditor	<u>137,068</u>	<u>507,304</u>	<u>507,304</u>	<u>0</u>
Treasurer:				
Personal Services	46,611	165,785	165,785	0
Materials and Supplies	13,500	11,429	11,429	0
Contractual Services	100	6,754	6,754	0
Total Treasurer	<u>\$60,211</u>	<u>\$183,968</u>	<u>\$183,968</u>	<u>\$0</u>

(continued)

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2008

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Prosecuting Attorney:				
Personal Services	\$327,904	\$1,197,325	\$1,197,325	\$0
Materials and Supplies	969	3,726	3,726	0
Contractual Services	21,438	80,492	80,492	0
Other	0	9,604	9,604	0
Total Prosecuting Attorney	350,311	1,291,147	1,291,147	0
Bureau of Inspection:				
Contractual Services	17,708	73,048	73,048	0
Data Processing Board:				
Personal Services	45,041	135,018	135,018	0
Materials and Supplies	1,750	5,217	5,217	0
Contractual Services	12,750	89,661	89,661	0
Capital Outlay	0	6,360	6,360	0
Other	125	0	0	0
Total Data Processing Board	59,666	236,256	236,256	0
Board of Elections:				
Personal Services	136,815	475,749	475,749	0
Materials and Supplies	11,000	43,069	43,069	0
Contractual Services	22,148	60,399	60,399	0
Total Board of Elections	169,963	579,217	579,217	0
Building and Grounds:				
Personal Services	118,269	433,062	433,062	0
Materials and Supplies	31,288	85,607	85,607	0
Contractual Services	291,800	1,076,439	1,076,439	0
Capital Outlay	0	291	291	0
Other	250	376	376	0
Total Building and Grounds	441,607	1,595,775	1,595,775	0
Recorder:				
Personal Services	77,940	288,788	288,788	0
Materials and Supplies	850	3,115	3,115	0
Contractual Services	9,086	57,338	57,338	0
Capital Outlay	0	838	838	0
Other	292	12,818	12,818	0
Total Recorder	\$88,168	\$362,897	\$362,897	\$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, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Central Purchasing:				
Personal Services	\$31,079	\$114,632	\$114,632	\$0
Materials and Supplies	56,250	253,937	253,937	0
Contractual Services	42,532	150,381	150,381	0
Other	0	290	290	0
Total Central Purchasing	129,861	519,240	519,240	0
Risk Management:				
Personal Services	43,667	152,621	152,621	0
Materials and Supplies	188	90	90	0
Contractual Services	350	3,127	3,127	0
Total Risk Management	44,205	155,838	155,838	0
Insurance, Pensions and Taxes:				
Personal Services	1,333,032	5,363,077	5,363,077	0
Contractual Services	7,250	447,368	447,368	0
Total Insurance, Pensions and Taxes	1,340,282	5,810,445	5,810,445	0
Total General Government - Legislative and Executive	3,065,620	12,122,811	12,073,267	49,544
General Government - Judicial:				
Court of Appeals:				
Contractual Services	4,614	17,721	17,721	0
Common Pleas Court:				
Personal Services	48,152	195,334	195,334	0
Materials and Supplies	287	634	634	0
Contractual Services	15,250	58,707	58,707	0
Capital Outlay	150	0	0	0
Other	994	1,695	1,695	0
Total Common Pleas Court	64,833	256,370	256,370	0
Jury Commission:				
Personal Services	148	250	250	0
Materials and Supplies	510	1,317	1,317	0
Total Jury Commission	\$658	\$1,567	\$1,567	\$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, 2008

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Court Information Technology:				
Personal Services	\$19,829	\$75,346	\$75,346	\$0
Materials and Supplies	300	260	260	0
Contractual Services	13,333	20,945	20,945	0
Other	125	50	50	0
Total Court Information Technology	33,587	96,601	96,601	0
Probate Court:				
Personal Services	63,763	249,422	249,422	0
Materials and Supplies	3,500	6,421	6,421	0
Contractual Services	2,650	14,514	14,514	0
Other	200	460	460	0
Total Probate Court	70,113	270,817	270,817	0
Clerk of Courts:				
Personal Services	151,500	541,517	541,517	0
Materials and Supplies	4,183	16,393	16,393	0
Contractual Services	843	5,208	5,208	0
Total Clerk of Courts	156,526	563,118	563,118	0
Municipal Court:				
Personal Services	63,231	240,518	240,518	0
Contractual Services	700	44,372	44,372	0
Total Municipal Court	63,931	284,890	284,890	0
Law Library:				
Personal Services	6,750	42,003	42,003	0
Attention Center:				
Personal Services	521,891	1,031,852	631,636	400,216
Materials and Supplies	2,375	43,649	43,649	0
Contractual Services	30,173	165,694	165,694	0
Total Attention Center	\$554,439	\$1,241,195	\$840,979	\$400,216

(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, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Joint Court:				
Personal Services	\$66,995	\$246,778	\$246,778	\$0
Materials and Supplies	425	701	701	0
Contractual Services	21,500	79,629	79,629	0
Capital Outlay	0	519	519	0
Other	151	378	378	0
Total Joint Court	89,071	328,005	328,005	0
Criminal Court Services:				
Personal Services	97,673	354,722	354,722	0
Materials and Supplies	125	548	548	0
Contractual Services	1,625	2,926	2,926	0
Other	526	333	333	0
Total Criminal Court Services	99,949	358,529	358,529	0
Domestic Relations:				
Personal Services	124,310	443,746	443,746	0
Materials and Supplies	3,800	1,554	1,554	0
Contractual Services	1,250	3,479	3,479	0
Other	0	196	196	0
Total Domestic Relations	129,360	448,975	448,975	0
Total General Government - Judicial	1,273,831	3,909,791	3,509,575	400,216
Public Safety:				
Juvenile Probation Department:				
Personal Services	267,562	1,987,185	1,987,185	0
Materials and Supplies	18,700	11,822	11,822	0
Contractual Services	40,700	109,292	109,292	0
Total Juvenile Probation Department	326,962	2,108,299	2,108,299	0
Disaster Services:				
Personal Services	230,451	732,727	732,727	0
Materials and Supplies	625	1,808	1,808	0
Contractual Services	16,250	64,620	64,620	0
Capital Outlay	0	1,277	1,277	0
Other	250	0	0	0
Total Disaster Services	\$247,576	\$800,432	\$800,432	\$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, 2008

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Coroner:				
Personal Services	\$44,878	\$167,792	\$167,792	\$0
Materials and Supplies	1,094	3,767	3,767	0
Contractual Services	31,691	156,485	156,485	0
Total Coroner	<u>77,663</u>	<u>328,044</u>	<u>328,044</u>	<u>0</u>
Sheriff:				
Personal Services	1,490,508	4,705,123	4,684,188	20,935
Materials and Supplies	1,792	331,496	331,496	0
Contractual Services	193,192	306,029	306,029	0
Capital Outlay	10,000	15,824	15,824	0
Total Sheriff	<u>1,695,492</u>	<u>5,358,472</u>	<u>5,337,537</u>	<u>20,935</u>
Total Public Safety	<u>2,347,693</u>	<u>8,595,247</u>	<u>8,574,312</u>	<u>20,935</u>
Public Works:				
Highway Engineer:				
Personal Services	26,923	113,558	113,558	0
Materials and Supplies	550	480	480	0
Contractual Services	1,750	9,791	9,791	0
Other	125	0	0	0
Total Highway Engineer	<u>29,348</u>	<u>123,829</u>	<u>123,829</u>	<u>0</u>
Building Department Regulations:				
Personal Services	75,177	271,880	271,880	0
Materials and Supplies	250	549	549	0
Contractual Services	3,150	29,839	29,839	0
Capital Outlay	3,750	0	0	0
Other	100	150	150	0
Total Building Department Regulations	<u>82,427</u>	<u>302,418</u>	<u>302,418</u>	<u>0</u>
Total Public Works	<u>\$111,775</u>	<u>\$426,247</u>	<u>\$426,247</u>	<u>\$0</u>

(continued)

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Health:				
Agriculture:				
Contractual Services	\$356	\$113,175	\$113,175	\$0
Other Health:				
Contractual Services	576	2,169	2,169	0
Ditch Maintenance:				
Personal Services	25,881	96,742	96,742	0
Materials and Supplies	8,250	22,441	22,441	0
Contractual Services	0	2,997	2,997	0
Capital Outlay	0	516	516	0
Total Ditch Maintenance	34,131	122,696	122,696	0
Total Health	35,063	238,040	238,040	0
Human Services:				
Veteran Services:				
Personal Services	86,119	322,569	322,569	0
Materials and Supplies	275	5,093	5,093	0
Contractual Services	40,350	133,804	133,804	0
Other	5,038	10,640	10,640	0
Total Human Services	131,782	472,106	472,106	0
Conservation and Recreation:				
Parks:				
Personal Services	33,636	111,448	111,448	0
Materials and Supplies	1,225	2,360	2,360	0
Contractual Services	2,090	6,793	6,793	0
Capital Outlay	1,125	214	214	0
Total Conservation and Recreation	\$38,076	\$120,815	\$120,815	\$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, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Other:				
Other Financing Administration:				
Other	\$6,045	\$4,434	\$4,434	\$0
Intergovernmental	438,056	1,517,455	1,616,781	(99,326)
<i>Total Expenditures</i>	<u>7,447,941</u>	<u>27,406,946</u>	<u>27,035,577</u>	<u>371,369</u>
<i>Excess of Revenues Over Expenditures</i>	<u>19,210,839</u>	<u>2,172,259</u>	<u>2,449,361</u>	<u>277,102</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	14,360	20,159	16,154	(4,005)
Advances In	1,893,083	2,086,128	2,086,126	(2)
Advances Out	(71,491)	(135,457)	(135,457)	0
Transfers In	293,805	0	0	0
Transfers Out	(408,291)	(5,091,186)	(5,091,186)	0
<i>Total Other Financing Sources (Uses)</i>	<u>1,721,466</u>	<u>(3,120,356)</u>	<u>(3,124,363)</u>	<u>(4,007)</u>
<i>Net Change in Fund Balance</i>	20,932,305	(948,097)	(675,002)	273,095
<i>Fund Balance Beginning of Year</i>	1,457,388	1,457,388	1,457,388	0
Prior Year Encumbrances Appropriated	36,550	36,550	36,550	0
<i>Fund Balance End of Year</i>	<u>\$22,426,243</u>	<u>\$545,841</u>	<u>\$818,936</u>	<u>\$273,095</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, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$1,756,508	\$1,756,508	\$1,611,495	(\$145,013)
Intergovernmental	10,230,920	10,230,920	9,109,596	(1,121,324)
Other	75,000	75,000	105,191	30,191
<i>Total Revenues</i>	12,062,428	12,062,428	10,826,282	(1,236,146)
Expenditures				
Current:				
Health:				
Mental Health Board:				
Personal Services	599,693	599,693	527,124	72,569
Materials and Supplies	36,282	36,282	14,266	22,016
Contractual Services	11,235,418	11,235,418	10,275,977	959,441
Capital Outlay	50,000	50,000	3,823	46,177
Other	194,000	194,000	83,648	110,352
<i>Total Expenditures</i>	12,115,393	12,115,393	10,904,838	1,210,555
<i>Net Change in Fund Balance</i>	(52,965)	(52,965)	(78,556)	(25,591)
<i>Fund Balance Beginning of Year</i>	5,195,630	5,195,630	5,195,630	0
<i>Fund Balance End of Year</i>	\$5,142,665	\$5,142,665	\$5,117,074	(\$25,591)

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, 2008

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$8,515,000	\$8,515,000	\$8,491,816	(\$23,184)
Charges for Services	575,000	575,000	648,812	73,812
Intergovernmental	11,481,000	11,481,000	12,067,621	586,621
Interest	25,000	25,000	21,557	(3,443)
<i>Total Revenues</i>	<u>20,596,000</u>	<u>20,596,000</u>	<u>21,229,806</u>	<u>633,806</u>
Expenditures				
Current:				
Health:				
Mental Retardation Board:				
Personal Services	16,510,686	17,077,372	15,470,162	1,607,210
Materials and Supplies	643,364	665,446	578,767	86,679
Contractual Services	4,909,405	5,077,907	4,558,659	519,248
Capital Outlay	1,782,235	1,843,406	356,917	1,486,489
Other	537,012	555,444	475,852	79,592
<i>Total Expenditures</i>	<u>24,382,702</u>	<u>25,219,575</u>	<u>21,440,357</u>	<u>3,779,218</u>
<i>Excess of Revenues Under Expenditures</i>	(3,786,702)	(4,623,575)	(210,551)	4,413,024
Other Financing Sources				
Sale of Capital Assets	0	0	8,621	8,621
<i>Net Change in Fund Balance</i>	(3,786,702)	(4,623,575)	(201,930)	4,421,645
<i>Fund Balance Beginning of Year</i>	20,189,031	20,189,031	20,189,031	0
Prior Year Encumbrances Appropriated	836,872	836,872	836,872	0
<i>Fund Balance End of Year</i>	<u>\$17,239,201</u>	<u>\$16,402,328</u>	<u>\$20,823,973</u>	<u>\$4,421,645</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, 2008

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$15,535,684	\$15,559,105	\$14,512,702	(\$1,046,403)
Contributions and Donations	150	150	655	505
<i>Total Revenues</i>	<u>15,535,834</u>	<u>15,559,255</u>	<u>14,513,357</u>	<u>(1,045,898)</u>
Expenditures				
Current:				
Human Services:				
Public Assistance:				
Personal Services	6,423,301	6,673,499	6,154,372	519,127
Materials and Supplies	434,899	451,839	428,178	23,661
Contractual Services	8,451,655	8,780,860	7,924,382	856,478
Capital Outlay	93,457	97,097	65,319	31,778
Other	420	436	0	436
<i>Total Expenditures</i>	<u>15,403,732</u>	<u>16,003,731</u>	<u>14,572,251</u>	<u>1,431,480</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	132,102	(444,476)	(58,894)	385,582
Other Financing Sources				
Sale of Capital Assets	1,000	1,000	91	(909)
Transfers In	23,421	0	0	0
<i>Total Other Financing Sources</i>	<u>24,421</u>	<u>1,000</u>	<u>91</u>	<u>(909)</u>
<i>Net Change in Fund Balance</i>	156,523	(443,476)	(58,803)	384,673
<i>Fund Balance Beginning of Year</i>	<u>746,072</u>	<u>746,072</u>	<u>746,072</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$902,595</u>	<u>\$302,596</u>	<u>\$687,269</u>	<u>\$384,673</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, 2008

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$2,863,251	\$2,870,000	\$2,941,795	\$71,795
Charges for Services	44,894	45,000	134,760	89,760
Intergovernmental	5,558,174	5,571,276	5,542,038	(29,238)
Other	49,882	50,000	91,722	41,722
<i>Total Revenues</i>	<u>8,516,201</u>	<u>8,536,276</u>	<u>8,710,315</u>	<u>174,039</u>
Expenditures				
Current:				
Human Services:				
Children's Services:				
Personal Services	4,686,495	5,460,401	5,406,638	53,763
Materials and Supplies	104,647	121,928	110,771	11,157
Contractual Services	2,663,304	3,103,110	2,610,713	492,397
Capital Outlay	265,205	309,000	125,631	183,369
Other	729,433	849,888	97,944	751,944
<i>Total Expenditures</i>	<u>8,449,084</u>	<u>9,844,327</u>	<u>8,351,697</u>	<u>1,492,630</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	67,117	(1,308,051)	358,618	1,666,669
Other Financing Sources				
Transfers In	49,882	50,000	249,411	199,411
<i>Net Change in Fund Balance</i>	116,999	(1,258,051)	608,029	1,866,080
<i>Fund Balance Beginning of Year</i>	<u>4,567,223</u>	<u>4,567,223</u>	<u>4,567,223</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,684,222</u></u>	<u><u>\$3,309,172</u></u>	<u><u>\$5,175,252</u></u>	<u><u>\$1,866,080</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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$1,200,018	\$1,158,234	(\$41,784)
Expenditures			
Debt Service:			
Principal Retirement	895,000	895,000	0
Interest and Fiscal Charges	337,548	337,548	0
<i>Total Expenditures</i>	1,232,548	1,232,548	0
<i>Excess of Revenues Under Expenditures</i>	(32,530)	(74,314)	(41,784)
Other Financing Sources			
Transfers In	0	90,949	90,949
<i>Net Change in Fund Balance</i>	(32,530)	16,635	49,165
<i>Fund Balance Beginning of Year</i>	32,735	32,735	0
<i>Fund Balance End of Year</i>	\$205	\$49,370	\$49,165

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Correctional Construction Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures			
Capital Outlay	9,294,628	7,803,511	1,491,117
Debt Service:			
Principal Retirement	6,010,000	6,010,000	0
Interest and Fiscal Charges	399,182	399,182	0
<i>Total Expenditures</i>	<u>15,703,810</u>	<u>14,212,693</u>	<u>1,491,117</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(15,703,810)</u>	<u>(14,212,693)</u>	<u>1,491,117</u>
Other Financing Sources (Uses)			
Bond Anticipation Notes Issued	23,557,931	12,000,000	(11,557,931)
Bond Anticipation Note Premium	0	30,558	30,558
Transfers In	515,000	321,490	(193,510)
Transfers Out	(224,083)	(147,256)	76,827
<i>Total Other Financing Sources (Uses)</i>	<u>23,848,848</u>	<u>12,204,792</u>	<u>(11,644,056)</u>
<i>Net Change in Fund Balance</i>	8,145,038	(2,007,901)	(10,152,939)
<i>Fund Balance Beginning of Year</i>	<u>2,544,969</u>	<u>2,544,969</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$10,690,007</u></u>	<u><u>\$537,068</u></u>	<u><u>(\$10,152,939)</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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$2,500,000	\$2,687,953	\$187,953
Intergovernmental	197,679	173,007	(24,672)
Tap-In-Fees	50,000	83,398	33,398
Sale of Capital Assets	0	840	840
Other	0	5,813	5,813
<i>Total Revenues</i>	<u>2,747,679</u>	<u>2,951,011</u>	<u>203,332</u>
Expenses			
Personal Services	523,146	512,511	10,635
Materials and Supplies	12,300	7,806	4,494
Contractual Services	1,787,195	1,372,740	414,455
Capital Outlay	136,788	127,330	9,458
Other	15,250	13,018	2,232
Debt Service:			
Principal Retirement	43,660	43,660	0
Interest and Fiscal Charges	116,174	116,174	0
<i>Total Expenses</i>	<u>2,634,513</u>	<u>2,193,239</u>	<u>441,274</u>
<i>Excess of Revenues Over Expenses</i>	113,166	757,772	644,606
Other Financing Uses			
Transfers Out	(3,175,367)	(3,112,402)	62,965
<i>Net Change in Fund Equity</i>	(3,062,201)	(2,354,630)	707,571
<i>Fund Equity Beginning of Year</i>	<u>3,489,796</u>	<u>3,489,796</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$427,595</u>	<u>\$1,135,166</u>	<u>\$707,571</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Jail Operations Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$34,399	\$26,433	(\$7,966)
Intergovernmental	415,795	415,795	0
<i>Total Revenues</i>	<u>450,194</u>	<u>442,228</u>	<u>(7,966)</u>
Expenditures			
Current:			
General Government -			
Public Safety:			
Jail Operations:			
Personal Services	2,164,158	2,159,072	5,086
Materials and Supplies	170,672	170,672	0
Contractual Services	178,810	163,882	14,928
Capital Outlay	24,438	24,438	0
<i>Total Expenditures</i>	<u>2,538,078</u>	<u>2,518,064</u>	<u>20,014</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,087,884)</u>	<u>(2,075,836)</u>	<u>12,048</u>
Other Financing Sources			
Advances In	568,436	556,388	(12,048)
Transfers In	1,519,448	1,519,448	0
<i>Total Other Financing Sources</i>	<u>2,087,884</u>	<u>2,075,836</u>	<u>(12,048)</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>\$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
Certificate of Title Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$15,039,100	\$13,410,818	(\$1,628,282)
Other	3,000	875	(2,125)
<i>Total Revenues</i>	<u>15,042,100</u>	<u>13,411,693</u>	<u>(1,630,407)</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Certificate of Title:			
Personal Services	484,754	442,976	41,778
Materials and Supplies	5,583	5,348	235
Contractual Services	14,538,431	13,081,033	1,457,398
Capital Outlay	1,000	314	686
<i>Total Expenditures</i>	<u>15,029,768</u>	<u>13,529,671</u>	<u>1,500,097</u>
<i>Net Change in Fund Balance</i>	12,332	(117,978)	(130,310)
<i>Fund Balance Beginning of Year</i>	<u>195,682</u>	<u>195,682</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$208,014</u></u>	<u><u>\$77,704</u></u>	<u><u>(\$130,310)</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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Licenses and Permits	\$355,000	\$335,407	(\$19,593)
Fines and Forfeitures	129,275	124,273	(5,002)
Intergovernmental	30,000	30,000	0
Contributions and Donations	3,000	4,964	1,964
Other	0	22	22
<i>Total Revenues</i>	<u>517,275</u>	<u>494,666</u>	<u>(22,609)</u>
Expenditures			
Current:			
Health:			
Dog and Kennel:			
Personal Services	331,593	331,581	12
Materials and Supplies	25,448	24,773	675
Contractual Services	43,827	43,129	698
Capital Outlay	2,346	2,346	0
Other	5,021	4,783	238
<i>Total Expenditures</i>	<u>408,235</u>	<u>406,612</u>	<u>1,623</u>
<i>Excess of Revenues Over Expenditures</i>	<u>109,040</u>	<u>88,054</u>	<u>(20,986)</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	800	0	(800)
Transfers Out	(106,556)	(106,556)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(105,756)</u>	<u>(106,556)</u>	<u>(800)</u>
<i>Net Change in Fund Balance</i>	3,284	(18,502)	(21,786)
<i>Fund Balance Beginning of Year</i>	<u>49,989</u>	<u>49,989</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$53,273</u></u>	<u><u>\$31,487</u></u>	<u><u>(\$21,786)</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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$1,256,000	\$1,317,568	\$61,568
Licenses and Permits	0	88	88
Intergovernmental	0	39,392	39,392
<i>Total Revenues</i>	<u>1,256,000</u>	<u>1,357,048</u>	<u>101,048</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Real Estate Assessment:			
Personal Services	757,362	757,362	0
Materials and Supplies	1,970	1,970	0
Contractual Services	314,203	314,203	0
Capital Outlay	128,080	128,080	0
Other	4,475	4,475	0
<i>Total Expenditures</i>	<u>1,206,090</u>	<u>1,206,090</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	49,910	150,958	101,048
Other Financing Uses			
Transfers Out	(50,000)	(50,000)	0
<i>Net Change in Fund Balance</i>	(90)	100,958	101,048
<i>Fund Balance Beginning of Year</i>	<u>98,444</u>	<u>98,444</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$98,354</u></u>	<u><u>\$199,402</u></u>	<u><u>\$101,048</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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$0	\$413	\$413
Intergovernmental	710,786	724,435	13,649
<i>Total Revenues</i>	710,786	724,848	14,062
Expenditures			
Current:			
Public Safety:			
Youth Services:			
Personal Services	610,855	504,359	106,496
Materials and Supplies	18,624	9,598	9,026
Contractual Services	254,142	232,695	21,447
Capital Outlay	3,501	2,810	691
Other	632	100	532
<i>Total Expenditures</i>	887,754	749,562	138,192
<i>Excess of Revenues Under Expenditures</i>	(176,968)	(24,714)	152,254
Other Financing Sources (Uses)			
Sale of Capital Assets	3,800	2,034	(1,766)
Advances In	0	20,284	20,284
Advances Out	(11,492)	(11,492)	0
Transfers In	7,836	5,000	(2,836)
<i>Total Other Financing Sources (Uses)</i>	144	15,826	15,682
<i>Net Change in Fund Balance</i>	(176,824)	(8,888)	167,936
<i>Fund Balance Beginning of Year</i>	585,870	585,870	0
<i>Fund Balance End of Year</i>	\$409,046	\$576,982	\$167,936

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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$1,300	\$980	(\$320)
Intergovernmental	4,795,226	5,006,477	211,251
Interest	0	16,666	16,666
Other	25,000	0	(25,000)
<i>Total Revenues</i>	<u>4,821,526</u>	<u>5,024,123</u>	<u>202,597</u>
Expenditures			
Current:			
Public Works:			
Motor Vehicle License and Gas Tax:			
Personal Services	3,322,236	3,100,159	222,077
Materials and Supplies	607,314	584,159	23,155
Contractual Services	1,680,345	1,619,690	60,655
Other	44,431	43,592	839
<i>Total Expenditures</i>	<u>5,654,326</u>	<u>5,347,600</u>	<u>306,726</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(832,800)</u>	<u>(323,477)</u>	<u>509,323</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	10,000	8,929	(1,071)
Transfers Out	(24,600)	(24,600)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(14,600)</u>	<u>(15,671)</u>	<u>(1,071)</u>
<i>Net Change in Fund Balance</i>	(847,400)	(339,148)	508,252
<i>Fund Balance Beginning of Year</i>	<u>938,962</u>	<u>938,962</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$91,562</u></u>	<u><u>\$599,814</u></u>	<u><u>\$508,252</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Alternative Sentencing Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$486,500	\$293,925	(\$192,575)
Expenditures			
Current:			
General Government -			
Judicial:			
Alternative Sentencing:			
Personal Services	396,491	394,840	1,651
Materials and Supplies	21,800	21,412	388
Contractual Services	57,759	50,541	7,218
Capital Outlay	3,416	2,928	488
Other	4,828	3,429	1,399
<i>Total Expenditures</i>	484,294	473,150	11,144
<i>Excess of Revenues Over (Under) Expenditures</i>	2,206	(179,225)	(181,431)
Other Financing Sources			
Transfers In	0	201,765	201,765
<i>Net Change in Fund Balance</i>	2,206	22,540	20,334
<i>Fund Balance Beginning of Year</i>	7,571	7,571	0
<i>Fund Balance End of Year</i>	\$9,777	\$30,111	\$20,334

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Divorce Orientation Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$7,000	\$5,290	(\$1,710)
Other	200	160	(40)
<i>Total Revenues</i>	<u>7,200</u>	<u>5,450</u>	<u>(1,750)</u>
Expenditures			
Current:			
General Government -			
Judicial:			
Divorce Orientation:			
Materials and Supplies	1,500	500	1,000
Contractual Services	6,250	4,580	1,670
<i>Total Expenditures</i>	<u>7,750</u>	<u>5,080</u>	<u>2,670</u>
<i>Net Change in Fund Balance</i>	(550)	370	920
<i>Fund Balance Beginning of Year</i>	<u>8,908</u>	<u>8,908</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$8,358</u></u>	<u><u>\$9,278</u></u>	<u><u>\$920</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Court Computers Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$65,056	\$89,726	\$24,670
Expenditures			
Current:			
General Government -			
Judicial:			
Court Computers:			
Personal Services	3,000	0	3,000
Materials and Supplies	1,000	0	1,000
Contractual Services	3,950	2,007	1,943
Capital Outlay	141,955	82,463	59,492
Other	912	716	196
<i>Total Expenditures</i>	150,817	85,186	65,631
<i>Net Change in Fund Balance</i>	(85,761)	4,540	90,301
<i>Fund Balance Beginning of Year</i>	431,299	431,299	0
<i>Fund Balance End of Year</i>	\$345,538	\$435,839	\$90,301

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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$17,100	\$17,720	\$620
Expenditures			
Current:			
Human Services:			
Indigent Guardianship:			
Contractual Services	12,551	6,782	5,769
Other	15,149	15,149	0
<i>Total Expenditures</i>	27,700	21,931	5,769
<i>Net Change in Fund Balance</i>	(10,600)	(4,211)	6,389
<i>Fund Balance Beginning of Year</i>	19,550	19,550	0
<i>Fund Balance End of Year</i>	\$8,950	\$15,339	\$6,389

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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$747,500	\$745,503	(\$1,997)
Charges for Services	683,800	700,523	16,723
Intergovernmental	88,500	94,894	6,394
Rentals	3,000	1,296	(1,704)
Other	18,000	17,871	(129)
<i>Total Revenues</i>	<u>1,540,800</u>	<u>1,560,087</u>	<u>19,287</u>
Expenditures			
Current:			
Human Services:			
Dayspring:			
Personal Services	1,108,583	1,055,715	52,868
Materials and Supplies	56,666	50,261	6,405
Contractual Services	388,915	275,337	113,578
Capital Outlay	21,800	2,696	19,104
Other	24,496	12,537	11,959
<i>Total Expenditures</i>	<u>1,600,460</u>	<u>1,396,546</u>	<u>203,914</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(59,660)	163,541	223,201
Other Financing Uses			
Transfers Out	(10,000)	(10,000)	0
<i>Net Change in Fund Balance</i>	(69,660)	153,541	223,201
<i>Fund Balance Beginning of Year</i>	<u>736,919</u>	<u>736,919</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$667,259</u></u>	<u><u>\$890,460</u></u>	<u><u>\$223,201</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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$420,000	\$458,767	\$38,767
Intergovernmental	1,742,045	1,673,385	(68,660)
Other	275	85	(190)
<i>Total Revenues</i>	<u>2,162,320</u>	<u>2,132,237</u>	<u>(30,083)</u>
Expenditures			
Current:			
Human Services:			
Child Support Enforcement Agency:			
Personal Services	1,886,500	1,765,630	120,870
Materials and Supplies	25,000	15,483	9,517
Contractual Services	439,506	361,570	77,936
Capital Outlay	5,100	3,689	1,411
Other	1,000	394	606
<i>Total Expenditures</i>	<u>2,357,106</u>	<u>2,146,766</u>	<u>210,340</u>
<i>Excess of Revenues Under Expenditures</i>	(194,786)	(14,529)	180,257
Other Financing Sources			
Transfers In	197,500	100,000	(97,500)
<i>Net Change in Fund Balance</i>	2,714	85,471	82,757
<i>Fund Balance Beginning of Year</i>	<u>353,051</u>	<u>353,051</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$355,765</u></u>	<u><u>\$438,522</u></u>	<u><u>\$82,757</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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$280,000	\$394,939	\$114,939
Other	0	27,851	27,851
<i>Total Revenues</i>	<u>280,000</u>	<u>422,790</u>	<u>142,790</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Delinquent Real Estate Collection:			
Personal Services	379,586	298,671	80,915
Materials and Supplies	19,925	15,254	4,671
Contractual Services	127,408	105,373	22,035
Capital Outlay	11,000	10,690	310
Other	25,000	23,910	1,090
<i>Total Expenditures</i>	<u>562,919</u>	<u>453,898</u>	<u>109,021</u>
<i>Net Change in Fund Balance</i>	(282,919)	(31,108)	251,811
<i>Fund Balance Beginning of Year</i>	<u>584,491</u>	<u>584,491</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$301,572</u></u>	<u><u>\$553,383</u></u>	<u><u>\$251,811</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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$326,344	\$276,122	(\$50,222)
Interest	2,400	3,463	1,063
<i>Total Revenues</i>	328,744	279,585	(49,159)
Expenditures			
Current:			
Economic Development:			
Community Development Block Grant:			
Other	359,953	243,721	116,232
<i>Excess of Revenues Over (Under) Expenditures</i>	(31,209)	35,864	67,073
Other Financing Sources (Uses)			
Transfers In	12,500	0	(12,500)
Transfers Out	(10,000)	0	10,000
<i>Total Other Financing Sources (Uses)</i>	2,500	0	(2,500)
<i>Net Change in Fund Balance</i>	(28,709)	35,864	64,573
<i>Fund Balance Beginning of Year</i>	128,364	128,364	0
<i>Fund Balance End of Year</i>	\$99,655	\$164,228	\$64,573

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, 2008

	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	(16,068)	(16,068)	0
<i>Net Change in Fund Balance</i>	(16,068)	(16,068)	0
<i>Fund Balance Beginning of Year</i>	16,068	16,068	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
Public Defender Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$719,992	\$797,357	\$77,365
Intergovernmental	114,199	131,367	17,168
<i>Total Revenues</i>	834,191	928,724	94,533
Expenditures			
Current:			
General Government -			
Judicial:			
Public Defender:			
Contractual Services	1,905,500	1,905,058	442
<i>Excess of Revenues Under Expenditures</i>	(1,071,309)	(976,334)	94,975
Other Financing Sources			
Advances In	18,106	18,106	0
Transfers In	1,057,074	1,002,834	(54,240)
<i>Total Other Financing Sources</i>	1,075,180	1,020,940	(54,240)
<i>Net Change in Fund Balance</i>	3,871	44,606	40,735
<i>Fund Balance Beginning of Year</i>	132	132	0
<i>Fund Balance End of Year</i>	\$4,003	\$44,738	\$40,735

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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$73,000	\$49,986	(\$23,014)
Intergovernmental	429,091	219,556	(209,535)
<i>Total Revenues</i>	<u>502,091</u>	<u>269,542</u>	<u>(232,549)</u>
Expenditures			
Current:			
Public Safety:			
Intensive Supervision:			
Personal Services	372,703	193,371	179,332
Materials and Supplies	15,479	14,611	868
Contractual Services	100,258	63,107	37,151
Capital Outlay	13,350	13,000	350
Other	7,100	7,047	53
<i>Total Expenditures</i>	<u>508,890</u>	<u>291,136</u>	<u>217,754</u>
<i>Net Change in Fund Balance</i>	(6,799)	(21,594)	(14,795)
<i>Fund Balance Beginning of Year</i>	<u>75,591</u>	<u>75,591</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$68,792</u></u>	<u><u>\$53,997</u></u>	<u><u>(\$14,795)</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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$69,000	\$75,667	\$6,667
Other	44,000	44,036	36
<i>Total Revenues</i>	<u>113,000</u>	<u>119,703</u>	<u>6,703</u>
Expenditures			
Current:			
Public Safety:			
Sanction Cost Reimbursement:			
Personal Services	29,100	18,653	10,447
Materials and Supplies	9,800	9,586	214
Contractual Services	47,500	37,834	9,666
Capital Outlay	25,500	23,422	2,078
Other	18,000	16,570	1,430
<i>Total Expenditures</i>	<u>129,900</u>	<u>106,065</u>	<u>23,835</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(16,900)	13,638	30,538
Other Financing Sources			
Sale of Capital Assets	0	4,156	4,156
<i>Net Change in Fund Balance</i>	(16,900)	17,794	34,694
<i>Fund Balance Beginning of Year</i>	<u>37,533</u>	<u>37,533</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$20,633</u>	<u>\$55,327</u>	<u>\$34,694</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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Contributions and Donations	\$500	\$650	\$150
Expenditures			
Current:			
Public Safety:			
Big Wheel:			
Other	1,323	1,323	0
<i>Net Change in Fund Balance</i>	(823)	(673)	150
<i>Fund Balance Beginning of Year</i>	886	886	0
<i>Fund Balance End of Year</i>	\$63	\$213	\$150

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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$131,000	\$104,374	(\$26,626)
Intergovernmental	193,664	97,548	(96,116)
Other	1,500	850	(650)
<i>Total Revenues</i>	<u>326,164</u>	<u>202,772</u>	<u>(123,392)</u>
Expenditures			
Current:			
Public Safety:			
Jail Education Program:			
Personal Services	101,334	50,766	50,568
Materials and Supplies	11,000	9,172	1,828
Contractual Services	195,330	118,803	76,527
Capital Outlay	26,000	22,548	3,452
<i>Total Expenditures</i>	<u>333,664</u>	<u>201,289</u>	<u>132,375</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(7,500)</u>	<u>1,483</u>	<u>8,983</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	5,000	4,121	(879)
Advances In	0	11,492	11,492
Advances Out	(20,284)	(20,284)	0
Transfers Out	(9,643)	0	9,643
<i>Total Other Financing Sources (Uses)</i>	<u>(24,927)</u>	<u>(4,671)</u>	<u>20,256</u>
<i>Net Change in Fund Balance</i>	(32,427)	(3,188)	29,239
<i>Fund Balance Beginning of Year</i>	<u>105,371</u>	<u>105,371</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$72,944</u>	<u>\$102,183</u>	<u>\$29,239</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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$2,120	\$2,120	\$0
Expenditures			
Current:			
General Government -			
Public Safety:			
Third Grade Safety Belt:			
Personal Services	2,120	2,120	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
Prisoner Incentive Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$8,100	\$8,600	\$500
Expenditures			
Current:			
Public Safety:			
Prisoner Incentive:			
Contractual Services	1,000	870	130
Capital Outlay	1,000	1,000	0
Other	7,438	6,917	521
<i>Total Expenditures</i>	9,438	8,787	651
<i>Net Change in Fund Balance</i>	(1,338)	(187)	1,151
<i>Fund Balance Beginning of Year</i>	2,892	2,892	0
<i>Fund Balance End of Year</i>	\$1,554	\$2,705	\$1,151

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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Contributions and Donations	\$1,400	\$897	(\$503)
Expenditures			
Current:			
Public Safety:			
Sheriff K-9:			
Other	1,501	901	600
<i>Net Change in Fund Balance</i>	(101)	(4)	97
<i>Fund Balance Beginning of Year</i>	101	101	0
<i>Fund Balance End of Year</i>	\$0	\$97	\$97

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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$1,500	\$1,593	\$93
Expenditures			
Current:			
Public Safety:			
Enforcement and Education:			
Other	1,500	0	1,500
<i>Net Change in Fund Balance</i>	0	1,593	1,593
<i>Fund Balance Beginning of Year</i>	17,030	17,030	0
<i>Fund Balance End of Year</i>	\$17,030	\$18,623	\$1,593

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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$55,592	\$100,324	\$44,732
Other	36,695	36,958	263
<i>Total Revenues</i>	<u>92,287</u>	<u>137,282</u>	<u>44,995</u>
Expenditures			
Current:			
Public Safety:			
Law Enforcement:			
Contractual Services	100,098	76,046	24,052
Other	34,700	30,814	3,886
<i>Total Expenditures</i>	<u>134,798</u>	<u>106,860</u>	<u>27,938</u>
<i>Net Change in Fund Balance</i>	(42,511)	30,422	72,933
<i>Fund Balance Beginning of Year</i>	<u>42,511</u>	<u>42,511</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$72,933</u>	<u>\$72,933</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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$2,000	\$1,090	(\$910)
Expenditures			
Current:			
Public Safety:			
Drug Law Enforcement:			
Other	18,000	11,190	6,810
<i>Net Change in Fund Balance</i>	(16,000)	(10,100)	5,900
<i>Fund Balance Beginning of Year</i>	46,656	46,656	0
<i>Fund Balance End of Year</i>	\$30,656	\$36,556	\$5,900

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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$15,449	\$15,010	(\$439)
Expenditures			
Current:			
Public Safety:			
Drug Abuse Resistance Education:			
Personal Services	11,949	4,907	7,042
Materials and Supplies	1,726	1,726	0
Other	4,698	4,232	466
<i>Total Expenditures</i>	18,373	10,865	7,508
<i>Net Change in Fund Balance</i>	(2,924)	4,145	7,069
<i>Fund Balance Beginning of Year</i>	5,760	5,760	0
<i>Fund Balance End of Year</i>	\$2,836	\$9,905	\$7,069

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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$57,227	\$53,370	(\$3,857)
Expenditures			
Current:			
Public Safety:			
Speed DUI:			
Personal Services	66,522	56,414	10,108
<i>Excess of Revenues Under Expenditures</i>	(9,295)	(3,044)	6,251
Other Financing Sources			
Advances In	9,295	3,044	(6,251)
<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
Hazardous Material Emergency Preparedness Grant Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$4,000	\$0	(\$4,000)
Expenditures			
Current:			
Public Safety:			
HMEP Grant:			
Personal Services	2,000	2,000	0
Materials and Supplies	449	449	0
Capital Outlay	1,396	1,396	0
<i>Total Expenditures</i>	3,845	3,845	0
<i>Net Change in Fund Balance</i>	155	(3,845)	(4,000)
<i>Fund Balance Beginning of Year</i>	3,845	3,845	0
<i>Fund Balance End of Year</i>	\$4,000	\$0	(\$4,000)

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Enhanced 911 Wireless Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$525,000	\$260,528	(\$264,472)
Other	7,362	996	(6,366)
<i>Total Revenues</i>	<u>532,362</u>	<u>261,524</u>	<u>(270,838)</u>
Expenditures			
Current:			
Public Safety:			
Enhanced 911 Wireless:			
Personal Services	263,861	115,177	148,684
Materials and Supplies	5,697	312	5,385
Contractual Services	89,321	41,631	47,690
Capital Outlay	327,376	22,702	304,674
Other	33,179	2,120	31,059
<i>Total Expenditures</i>	<u>719,434</u>	<u>181,942</u>	<u>537,492</u>
<i>Net Change in Fund Balance</i>	(187,072)	79,582	266,654
<i>Fund Balance Beginning of Year</i>	<u>458,905</u>	<u>458,905</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$271,833</u>	<u>\$538,487</u>	<u>\$266,654</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Emergency Management Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$21,733	\$31,728	\$9,995
Expenditures			
Current:			
Public Safety:			
Emergency Management:			
Materials and Supplies	1,000	1,000	0
Capital Outlay	20,733	9,202	11,531
<i>Total Expenditures</i>	21,733	10,202	11,531
<i>Net Change in Fund Balance</i>	0	21,526	21,526
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$21,526	\$21,526

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
TRIAD Conference Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$13,779	\$7,510	(\$6,269)
Expenditures			
Current:			
Public Safety:			
TRIAD Conference:			
Personal Services	13,469	7,200	6,269
Other	310	310	0
<i>Total Expenditures</i>	13,779	7,510	6,269
<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
Support Personnel Overtime Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$3,217	\$1,634	(\$1,583)
Expenditures			
Current:			
Public Safety:			
Support Personnel Overtime Fund:			
Personal Services	3,217	1,634	1,583
<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
Bulletproof Vest Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$2,805	\$1,420	(\$1,385)
Expenditures			
Current:			
Public Safety:			
Bulletproof Vest:			
Capital Outlay	5,610	2,770	2,840
<i>Excess of Revenues Under Expenditures</i>	(2,805)	(1,350)	1,455
Other Financing Sources			
Transfers In	2,805	1,385	(1,420)
<i>Net Change in Fund Balance</i>	0	35	35
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$35	\$35

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Sex Offender Verification Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$11,997	\$8,701	(\$3,296)
Expenditures			
Current:			
Public Safety:			
Sex Offender Verification:			
Personal Services	13,330	12,447	883
<i>Excess of Revenues Under Expenditures</i>	(1,333)	(3,746)	(2,413)
Other Financing Sources			
Advances In	0	2,413	2,413
Transfers In	1,333	1,333	0
<i>Total Other Financing Sources</i>	1,333	3,746	2,413
<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
National Association of County and City Health Officials Grant Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$10,000	\$5,030	(\$4,970)
Expenditures			
Current:			
Public Safety:			
NACCHO Grant:			
Personal Services	4,549	498	4,051
Materials and Supplies	2,251	0	2,251
Capital Outlay	3,401	1,998	1,403
Other	1,554	213	1,341
<i>Total Expenditures</i>	11,755	2,709	9,046
<i>Net Change in Fund Balance</i>	(1,755)	2,321	4,076
<i>Fund Balance Beginning of Year</i>	6,724	6,724	0
<i>Fund Balance End of Year</i>	\$4,969	\$9,045	\$4,076

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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Current:			
Public Safety:			
Pre-Disaster Mitigation:			
Contractual Services	3,956	1,694	2,262
<i>Net Change in Fund Balance</i>	(3,956)	(1,694)	2,262
<i>Fund Balance Beginning of Year</i>	3,956	3,956	0
<i>Fund Balance End of Year</i>	\$0	\$2,262	\$2,262

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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$128,370	\$126,539	(\$1,831)
Expenditures			
Current:			
Public Safety:			
Commissary Rotary Jail:			
Materials and Supplies	12,807	12,744	63
Other	122,695	109,350	13,345
<i>Total Expenditures</i>	135,502	122,094	13,408
<i>Net Change in Fund Balance</i>	(7,132)	4,445	11,577
<i>Fund Balance Beginning of Year</i>	7,132	7,132	0
<i>Fund Balance End of Year</i>	\$0	\$11,577	\$11,577

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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$1,489,173	\$1,195,040	(\$294,133)
Expenditures			
Current:			
Human Services:			
Workforce Investment Act:			
Contractual Services	1,333,173	1,195,990	137,183
<i>Net Change in Fund Balance</i>	156,000	(950)	(156,950)
<i>Fund Balance Beginning of Year</i>	50,948	50,948	0
<i>Fund Balance End of Year</i>	\$206,948	\$49,998	(\$156,950)

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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$0	\$56,652	\$56,652
Expenditures			
Current:			
General Government -			
Judicial:			
Common Pleas Security:			
Capital Outlay	5,078	5,078	0
<i>Net Change in Fund Balance</i>	(5,078)	51,574	56,652
<i>Fund Balance Beginning of Year</i>	116,835	116,835	0
<i>Fund Balance End of Year</i>	\$111,757	\$168,409	\$56,652

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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$33,637	\$30,033	(\$3,604)
Expenditures			
Current:			
Human Services:			
Domestic Violence:			
Contractual Services	14,637	14,076	561
Other	19,000	15,555	3,445
<i>Total Expenditures</i>	33,637	29,631	4,006
<i>Net Change in Fund Balance</i>	0	402	402
<i>Fund Balance Beginning of Year</i>	7,283	7,283	0
<i>Fund Balance End of Year</i>	\$7,283	\$7,685	\$402

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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$2,632	\$2,352	(\$280)
Expenditures			
Current:			
General Government -			
Judicial:			
Probate Conduct of Business:			
Other	3,500	3,442	58
<i>Net Change in Fund Balance</i>	(868)	(1,090)	(222)
<i>Fund Balance Beginning of Year</i>	9,274	9,274	0
<i>Fund Balance End of Year</i>	\$8,406	\$8,184	(\$222)

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Domestic Relations Special Projects Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$9,000	\$9,175	\$175
Expenditures			
Current:			
General Government -			
Judicial:			
Domestic Relations Special Projects:			
Capital Outlay	9,000	8,630	370
<i>Net Change in Fund Balance</i>	0	545	545
<i>Fund Balance Beginning of Year</i>	16,909	16,909	0
<i>Fund Balance End of Year</i>	\$16,909	\$17,454	\$545

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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Interest	\$0	\$1,489	\$1,489
Expenditures	0	0	0
<i>Net Change in Fund Balance</i>	0	1,489	1,489
<i>Fund Balance Beginning of Year</i>	27,469	27,469	0
<i>Fund Balance End of Year</i>	\$27,469	\$28,958	\$1,489

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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$0	\$1,683	\$1,683
Expenditures	0	0	0
<i>Net Change in Fund Balance</i>	0	1,683	1,683
<i>Fund Balance Beginning of Year</i>	68,617	68,617	0
<i>Fund Balance End of Year</i>	\$68,617	\$70,300	\$1,683

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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$13,327	\$12,420	(\$907)
Expenditures	0	0	0
<i>Net Change in Fund Balance</i>	13,327	12,420	(907)
<i>Fund Balance Beginning of Year</i>	27,580	27,580	0
<i>Fund Balance End of Year</i>	\$40,907	\$40,000	(\$907)

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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$339,000	\$255,674	(\$83,326)
Intergovernmental	0	47,500	47,500
Other	0	5,780	5,780
<i>Total Revenues</i>	339,000	308,954	(30,046)
Expenditures			
Current:			
Public Works:			
Economic Development:			
Other	230,572	217,873	12,699
<i>Excess of Revenues Over Expenditures</i>	108,428	91,081	(17,347)
Other Financing Sources (Uses)			
Advances Out	(100,369)	(100,369)	0
Transfers In	0	49,431	49,431
<i>Total Other Financing Sources (Uses)</i>	(100,369)	(50,938)	49,431
<i>Net Change in Fund Balance</i>	8,059	40,143	32,084
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	<u>\$8,059</u>	<u>\$40,143</u>	<u>\$32,084</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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$3,600	\$5,040	\$1,440
Expenditures			
Current:			
Human Services:			
Veterans' Cemetery:			
Other	1,500	148	1,352
<i>Net Change in Fund Balance</i>	2,100	4,892	2,792
<i>Fund Balance Beginning of Year</i>	49,100	49,100	0
<i>Fund Balance End of Year</i>	\$51,200	\$53,992	\$2,792

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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$86,374	\$83,930	(\$2,444)
Expenditures			
Current:			
General Government -			
Judicial:			
Victim Witness Program:			
Personal Services	106,866	105,259	1,607
Contractual Services	5,003	5,003	0
Capital Outlay	2,000	2,000	0
Other	800	778	22
<i>Total Expenditures</i>	114,669	113,040	1,629
<i>Excess of Revenues Under Expenditures</i>	(28,295)	(29,110)	(815)
Other Financing Sources			
Transfers In	32,031	5,874	(26,157)
<i>Net Change in Fund Balance</i>	3,736	(23,236)	(26,972)
<i>Fund Balance Beginning of Year</i>	38,024	38,024	0
<i>Fund Balance End of Year</i>	\$41,760	\$14,788	(\$26,972)

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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$101,000	\$139,489	\$38,489
Expenditures			
Current:			
General Government -			
Judicial:			
Mediation:			
Personal Services	69,945	69,865	80
Materials and Supplies	74	74	0
<i>Total Expenditures</i>	70,019	69,939	80
<i>Excess of Revenues Over Expenditures</i>	30,981	69,550	38,569
Other Financing Sources (Uses)			
Transfers In	20,000	0	(20,000)
Transfers Out	(5,000)	(5,000)	0
<i>Total Other Financing Sources (Uses)</i>	15,000	(5,000)	(20,000)
<i>Net Change in Fund Balance</i>	45,981	64,550	18,569
<i>Fund Balance Beginning of Year</i>	135,175	135,175	0
<i>Fund Balance End of Year</i>	\$181,156	\$199,725	\$18,569

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Marine Patrol Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures			
Current:			
Human Services:			
Marine Patrol:			
Capital Outlay	2,430	0	2,430
Other	570	570	0
	<u>3,000</u>	<u>570</u>	<u>2,430</u>
<i>Total Expenditures</i>	<u>3,000</u>	<u>570</u>	<u>2,430</u>
<i>Net Change in Fund Balance</i>	(3,000)	(570)	2,430
<i>Fund Balance Beginning of Year</i>	<u>3,817</u>	<u>3,817</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$817</u></u>	<u><u>\$3,247</u></u>	<u><u>\$2,430</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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$0	\$13,021	\$13,021
Expenditures			
Current:			
Public Works:			
Ditch Maintenance :			
Contractual Services	9,743	9,183	560
<i>Net Change in Fund Balance</i>	(9,743)	3,838	13,581
<i>Fund Balance Beginning of Year</i>	57,335	57,335	0
<i>Fund Balance End of Year</i>	\$47,592	\$61,173	\$13,581

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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$21,694	\$12,038	(\$9,656)
Expenditures			
Current:			
General Government -			
Judicial:			
Exercise Grant:			
Other	11,647	11,113	534
<i>Net Change in Fund Balance</i>	10,047	925	(9,122)
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$10,047	\$925	(\$9,122)

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Richland Foundation Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$348,494	\$217,230	(\$131,264)
Other	5,000	52,000	47,000
<i>Total Revenues</i>	<u>353,494</u>	<u>269,230</u>	<u>(84,264)</u>
Expenditures			
Current:			
Human Services:			
Richland Foundation:			
Contractual Services	251,988	192,930	59,058
Other	132,269	126,926	5,343
<i>Total Expenditures</i>	<u>384,257</u>	<u>319,856</u>	<u>64,401</u>
<i>Excess of Revenues Under Expenditures</i>	(30,763)	(50,626)	(19,863)
Other Financing Uses			
Transfers Out	(92)	0	92
<i>Net Change in Fund Balance</i>	(30,855)	(50,626)	(19,771)
<i>Fund Balance Beginning of Year</i>	<u>50,948</u>	<u>50,948</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$20,093</u>	<u>\$322</u>	<u>(\$19,771)</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Federal Emergency Management Agency Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$143,775	\$148,735	\$4,960
Expenditures			
Current:			
Public Safety:			
Federal Emergency Management Agency:			
Contractual Services	87,170	87,170	0
<i>Net Change in Fund Balance</i>	56,605	61,565	4,960
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$56,605	\$61,565	\$4,960

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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$97,650	\$0	(\$97,650)
Intergovernmental	133,876	140,554	6,678
<i>Total Revenues</i>	<u>231,526</u>	<u>140,554</u>	<u>(90,972)</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Voting Equipment:			
Materials and Supplies	6,600	6,391	209
Contractual Services	101,600	98,681	2,919
Capital Outlay	148,325	67,157	81,168
<i>Total Expenditures</i>	<u>256,525</u>	<u>172,229</u>	<u>84,296</u>
<i>Net Change in Fund Balance</i>	(24,999)	(31,675)	(6,676)
<i>Fund Balance Beginning of Year</i>	<u>33,442</u>	<u>33,442</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$8,443</u></u>	<u><u>\$1,767</u></u>	<u><u>(\$6,676)</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
MRDD Gift Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Interest	\$0	\$2,068	\$2,068
Contributions and Donations	0	10,639	10,639
<i>Total Revenues</i>	0	12,707	12,707
Expenditures			
Current:			
Health:			
MRDD Gift:			
Other	77,851	77,851	0
<i>Net Change in Fund Balance</i>	(77,851)	(65,144)	12,707
<i>Fund Balance Beginning of Year</i>	110,342	110,342	0
Prior Year Encumbrances Appropriated	2,585	2,585	0
<i>Fund Balance End of Year</i>	\$35,076	\$47,783	\$12,707

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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$20,000	\$12,599	(\$7,401)
Expenditures			
Current:			
Human Services:			
Screening and Diversion:			
Personal Services	15,000	12,914	2,086
Materials and Supplies	3,500	1,650	1,850
Contractual Services	1,500	923	577
Capital Outlay	5,000	369	4,631
Other	5,000	271	4,729
<i>Total Expenditures</i>	30,000	16,127	13,873
<i>Net Change in Fund Balance</i>	(10,000)	(3,528)	6,472
<i>Fund Balance Beginning of Year</i>	28,382	28,382	0
<i>Fund Balance End of Year</i>	\$18,382	\$24,854	\$6,472

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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$275,720	\$275,002	(\$718)
Rentals	487,055	532,019	44,964
<i>Total Revenues</i>	<u>762,775</u>	<u>807,021</u>	<u>44,246</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
General Obligation Debt:			
Contractual Services	16,292	16,292	0
Debt Service:			
Principal Retirement	25,096,000	25,096,000	0
Interest and Fiscal Charges	915,008	913,821	1,187
Total Debt Service	<u>26,011,008</u>	<u>26,009,821</u>	<u>1,187</u>
<i>Total Expenditures</i>	<u>26,027,300</u>	<u>26,026,113</u>	<u>1,187</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(25,264,525)</u>	<u>(25,219,092)</u>	<u>45,433</u>
Other Financing Sources			
General Obligation Bonds Issued	9,461,852	10,504,299	1,042,447
Bond Anticipation Notes Issued	23,922,744	10,402,000	(13,520,744)
Bond Anticipation Note Premium	23,696	6,863	(16,833)
Transfers In	758,304	4,466,257	3,707,953
<i>Total Other Financing Sources</i>	<u>34,166,596</u>	<u>25,379,419</u>	<u>(8,787,177)</u>
<i>Net Change in Fund Balance</i>	8,902,071	160,327	(8,741,744)
<i>Fund Balance Beginning of Year</i>	<u>104,833</u>	<u>104,833</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$9,006,904</u>	<u>\$265,160</u>	<u>(\$8,741,744)</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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$868,302	\$368,810	(\$499,492)
Intergovernmental	100,000	1,843,054	1,743,054
<i>Total Revenues</i>	<u>968,302</u>	<u>2,211,864</u>	<u>1,243,562</u>
Expenditures			
Capital Outlay	1,093,000	2,666,711	(1,573,711)
Debt Service:			
Principal Retirement	0	99,944	(99,944)
<i>Total Expenditures</i>	<u>1,093,000</u>	<u>2,766,655</u>	<u>(1,673,655)</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(124,698)</u>	<u>(554,791)</u>	<u>(430,093)</u>
Other Financing Sources (Uses)			
OPWC Loan Proceeds	0	499,716	499,716
Transfers Out	(50,000)	(50,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(50,000)</u>	<u>449,716</u>	<u>499,716</u>
<i>Net Change in Fund Balance</i>	<u>(174,698)</u>	<u>(105,075)</u>	<u>69,623</u>
<i>Fund Balance Beginning of Year</i>	<u>174,698</u>	<u>174,698</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$69,623</u>	<u>\$69,623</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Supplemental Equipment - Recorder Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$83,067	\$65,079	(\$17,988)
Expenditures			
Capital Outlay	79,735	74,813	4,922
<i>Net Change in Fund Balance</i>	3,332	(9,734)	(13,066)
<i>Fund Balance Beginning of Year</i>	41,139	41,139	0
<i>Fund Balance End of Year</i>	<u>\$44,471</u>	<u>\$31,405</u>	<u>(\$13,066)</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Equipment Sinking Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$152,730	\$128,336	(\$24,394)
Expenditures			
Capital Outlay	246,269	227,625	18,644
<i>Excess of Revenues Under Expenditures</i>	(93,539)	(99,289)	(5,750)
Other Financing Sources			
Advances In	17,000	17,000	0
Transfers In	175	6,565	6,390
<i>Total Other Financing Sources</i>	17,175	23,565	6,390
<i>Net Change in Fund Balance</i>	(76,364)	(75,724)	640
<i>Fund Balance Beginning of Year</i>	76,364	76,364	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$640</u>	<u>\$640</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Projects Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Capital Outlay	300,464	260,027	40,437
<i>Excess of Revenues Under Expenditures</i>	<u>(300,464)</u>	<u>(260,027)</u>	<u>40,437</u>
Other Financing Sources			
Bond Anticipation Notes Issued	300,000	300,000	0
Bond Anticipation Notes Premium	464	704	240
<i>Total Other Financing Sources</i>	<u>300,464</u>	<u>300,704</u>	<u>240</u>
<i>Net Change in Fund Balance</i>	0	40,677	40,677
<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>\$40,677</u></u>	<u><u>\$40,677</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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Rentals	\$21,293	\$8,720	(\$12,573)
Expenditures			
Debt Service:			
Principal Retirement	265,000	265,000	0
Interest and Fiscal Charges	36,150	36,150	0
<i>Total Expenditures</i>	301,150	301,150	0
<i>Excess of Revenues Under Expenditures</i>	(279,857)	(292,430)	(12,573)
Other Financing Sources			
Transfers In	279,857	292,430	12,573
<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
Kehoe Addition Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Capital Outlay	133,363	133,363	0
<i>Net Change in Fund Balance</i>	(133,363)	(133,363)	0
<i>Fund Balance Beginning of Year</i>	133,363	133,363	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
Courthouse Capital Project Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Capital Outlay	146,906	146,906	0
<i>Excess of Revenues Under Expenditures</i>	<u>(146,906)</u>	<u>(146,906)</u>	<u>0</u>
Other Financing Sources			
Bond Anticipation Notes Issued	150,000	150,000	0
Bond Anticipation Notes Premium	<u>0</u>	<u>116</u>	<u>116</u>
<i>Total Other Financing Sources</i>	<u>150,000</u>	<u>150,116</u>	<u>116</u>
<i>Net Change in Fund Balance</i>	3,094	3,210	116
<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>\$3,094</u></u>	<u><u>\$3,210</u></u>	<u><u>\$116</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Capital Equipment Purchases Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$0	\$16,800	\$16,800
Intergovernmental	89,205	97,639	8,434
Interest	19,140	19,140	0
<i>Total Revenues</i>	108,345	133,579	25,234
Expenditures			
Capital Outlay	86,015	85,940	75
<i>Excess of Revenues Over Expenditures</i>	22,330	47,639	25,309
Other Financing Sources (Uses)			
Sale of Capital Assets	1,500	3,044	1,544
Advances Out	(847,251)	(847,251)	0
<i>Total Other Financing Sources (Uses)</i>	(845,751)	(844,207)	1,544
<i>Net Change in Fund Balance</i>	(823,421)	(796,568)	26,853
<i>Fund Balance Beginning of Year</i>	825,248	825,248	0
<i>Fund Balance End of Year</i>	\$1,827	\$28,680	\$26,853

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Fairboard Improvement Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$9,470	\$9,470	\$0
Expenditures			
Capital Outlay	258,048	183,769	74,279
<i>Net Change in Fund Balance</i>	(248,578)	(174,299)	74,279
<i>Fund Balance Beginning of Year</i>	248,578	248,578	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$74,279</u>	<u>\$74,279</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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$840,255	\$846,825	\$6,570
Expenditures			
Capital Outlay	840,255	840,258	(3)
<i>Net Change in Fund Balance</i>	0	6,567	6,567
<i>Fund Balance Beginning of Year</i>	14,754	14,754	0
<i>Fund Balance End of Year</i>	\$14,754	\$21,321	\$6,567

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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$201,111	\$151,715	(\$49,396)
Other	13,340	21,610	8,270
<i>Total Revenues</i>	214,451	173,325	(41,126)
Expenditures			
Capital Outlay	77,600	66,722	10,878
<i>Excess of Revenues Over Expenditures</i>	136,851	106,603	(30,248)
Other Financing Sources (Uses)			
Transfers In	36,600	28,600	(8,000)
Transfers Out	(180,778)	(108,778)	72,000
<i>Total Other Financing Sources (Uses)</i>	(144,178)	(80,178)	64,000
<i>Net Change in Fund Balance</i>	(7,327)	26,425	33,752
<i>Fund Balance Beginning of Year</i>	64,422	64,422	0
<i>Fund Balance End of Year</i>	\$57,095	\$90,847	\$33,752

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, 2008

	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	(168)	(168)	0
<i>Net Change in Fund Balance</i>	(168)	(168)	0
<i>Fund Balance Beginning of Year</i>	164,038	164,038	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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Capital Outlay	50,000	0	50,000
<i>Net Change in Fund Balance</i>	(50,000)	0	50,000
<i>Fund Balance Beginning of Year</i>	238,925	238,925	0
<i>Fund Balance End of Year</i>	\$188,925	\$238,925	\$50,000

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Courts Computers Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
	\$0	\$0	\$0
Revenues			
Expenditures			
Debt Service:			
Principal Retirement	393,000	393,000	0
Interest and Fiscal Charges	16,656	16,656	0
<i>Total Expenditures</i>	409,656	409,656	0
<i>Excess of Revenues Under Expenditures</i>	(409,656)	(409,656)	0
Other Financing Sources			
Bond Anticipation Notes Issued	393,000	0	(393,000)
Transfers In	250,000	406,832	156,832
<i>Total Other Financing Sources</i>	643,000	406,832	(236,168)
<i>Net Change in Fund Balance</i>	233,344	(2,824)	(236,168)
<i>Fund Balance Beginning of Year</i>	2,824	2,824	0
<i>Fund Balance End of Year</i>	\$236,168	\$0	(\$236,168)

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Children's Services Addition Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Capital Outlay	8,301	8,301	0
<i>Excess of Revenues Under Expenditures</i>	(8,301)	(8,301)	0
Other Financing Uses			
Transfers Out	(199,411)	(199,411)	0
<i>Net Change in Fund Balance</i>	(207,712)	(207,712)	0
<i>Fund Balance Beginning of Year</i>	207,712	207,712	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
Child Support Enforcement Agency Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Rentals	\$86,000	\$86,412	\$412
Expenditures			
Debt Service:			
Principal Retirement	135,000	135,000	0
Interest and Fiscal Charges	123,233	123,233	0
<i>Total Expenditures</i>	258,233	258,233	0
<i>Excess of Revenues Under Expenditures</i>	(172,233)	(171,821)	412
Other Financing Sources			
Transfers In	172,233	171,821	(412)
<i>Net Change in Fund Balance</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Munis System Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$3,250	\$3,250	\$0
Expenditures			
Capital Outlay	1,058,604	513,981	544,623
Debt Service:			
Interest and Fiscal Charges	6,510	6,510	0
<i>Total Expenditures</i>	1,065,114	520,491	544,623
<i>Excess of Revenues Under Expenditures</i>	(1,061,864)	(517,241)	544,623
Other Financing Sources			
Loan Proceeds	1,061,864	1,058,603	(3,261)
<i>Net Change in Fund Balance</i>	0	541,362	541,362
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$541,362	\$541,362

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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$153,770	\$71,973	(\$81,797)
Expenditures			
Capital Outlay	124,548	71,973	52,575
<i>Net Change in Fund Balance</i>	29,222	0	(29,222)
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	<u>\$29,222</u>	<u>\$0</u>	<u>(\$29,222)</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
AG Cunning Trust Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Current:			
Other	100,314	100,314	0
<i>Net Change in Fund Balance</i>	(100,314)	(100,314)	0
<i>Fund Balance Beginning of Year</i>	100,314	100,314	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

Richland County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Employee Health Insurance Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$7,038,857	\$9,323,258	\$2,284,401
Interest	63,845	120,149	56,304
Other	190,706	204,157	13,451
<i>Total Revenues</i>	<u>7,293,408</u>	<u>9,647,564</u>	<u>2,354,156</u>
Expenses			
Contractual Services	242,288	242,555	(267)
Claims	10,102,838	10,088,115	14,723
<i>Total Expenses</i>	<u>10,345,126</u>	<u>10,330,670</u>	<u>14,456</u>
<i>Excess of Revenues Under Expenses</i>	(3,051,718)	(683,106)	2,368,612
Other Financing Uses			
Advances Out	(1,600,000)	(1,600,000)	0
<i>Net Change in Fund Equity</i>	(4,651,718)	(2,283,106)	2,368,612
<i>Fund Equity Beginning of Year</i>	<u>4,827,017</u>	<u>4,827,017</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$175,299</u></u>	<u><u>\$2,543,911</u></u>	<u><u>\$2,368,612</u></u>

Richland County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
County Phone System Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$491,800	\$546,750	\$54,950
Expenses			
Contractual Services	528,859	523,859	5,000
<i>Net Change in Fund Equity</i>	(37,059)	22,891	59,950
<i>Fund Equity Beginning of Year</i>	0	0	0
<i>Fund Equity (Deficit) End of Year</i>	(\$37,059)	\$22,891	\$59,950

Richland County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
County Home Resident Trust Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Interest	\$5,000	\$6,195	\$1,195
Expenses			
Current:			
Human Services:			
County Home Resident Trust:			
Other	6,821	1,987	4,834
<i>Net Change in Fund Equity</i>	(1,821)	4,208	6,029
<i>Fund Equity Beginning of Year</i>	6,821	6,821	0
<i>Fund Equity End of Year</i>	\$5,000	\$11,029	\$6,029

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Statistical Section

Statistical Section

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

Contents	Pages
<i>Financial Trends</i>	<i>S2 – S13</i>
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
<i>Revenue Capacity</i>	<i>S14 – S36</i>
These schedules contain information to help the reader assess the County's most significant local revenues, the property tax.	
<i>Debt Capacity</i>	<i>S37 – S45</i>
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
<i>Economic and Demographic Information</i>	<i>S46 – S49</i>
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place.	
<i>Operating Information</i>	<i>S50 – S55</i>
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	

Sources: Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Reports for the relevant year. The County implemented GASB Statement No. 34 in 2000; schedules presenting government-wide information include information beginning in that year.

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

	2008	2007	2006
Governmental Activities:			
Invested in Capital Assets, Net of Related Debt	\$77,288,856	\$71,869,375	\$71,081,463
Restricted for:			
Capital Projects	4,229,290	2,895,812	1,946,140
Debt Service	1,463,813	2,046,465	2,072,211
Mental Health	5,649,053	5,107,420	5,225,116
Mental Retardation Board	28,965,730	28,762,670	28,244,384
Children's Services	7,616,713	7,014,787	6,250,047
Street Repair and Maintenance	2,557,217	2,945,486	3,153,342
Dayspring	905,046	762,372	711,790
Delinquent Real Estate Collections	543,367	579,340	490,309
Community Development	458,133	430,338	426,545
Youth Services	625,967	719,516	1,041,808
Public Safety	1,040,025	1,061,272	592,803
Mental Retardation and Developmental Disability Gifts:			
Nonexpendable	76,790	100,314	100,314
Other Purposes	2,161,184	1,759,875	1,605,656
Unrestricted	2,371,534	7,249,844	8,939,880
<i>Total Governmental Activities Net Assets</i>	<u>135,952,718</u>	<u>133,304,886</u>	<u>131,881,808</u>
Business-Type Activities:			
Invested in Capital Assets, Net of Related Debt	24,068,204	28,127,571	26,678,921
Unrestricted	1,927,198	1,321,654	1,947,321
<i>Total Business-Type Activities Net Assets</i>	<u>25,995,402</u>	<u>29,449,225</u>	<u>28,626,242</u>
Primary Government:			
Invested in Capital Assets, Net of Related Debt	101,357,060	99,996,946	97,760,384
Restricted	56,292,328	54,185,667	51,860,465
Unrestricted	4,298,732	8,571,498	10,887,201
<i>Total Primary Government Net Assets</i>	<u>\$161,948,120</u>	<u>\$162,754,111</u>	<u>\$160,508,050</u>

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

2005	2004	2003	2002	2001	2000
\$64,486,902	\$61,169,995	\$63,651,358	\$59,409,594	\$59,004,253	\$59,222,279
1,189,230	2,930,283	1,277,271	0	575,829	1,324,792
287,037	1,003,925	437,606	1,754,989	60,297	451,826
4,960,770	3,097,245	3,016,684	0	0	0
28,571,608	23,771,315	26,454,347	0	0	0
8,306,805	7,846,535	6,278,007	0	0	0
2,622,660	2,342,133	1,962,966	0	0	0
487,729	0	0	0	0	0
473,667	448,676	406,200	0	0	0
288,775	407,888	369,946	0	0	0
1,114,560	721,326	468,807	0	0	0
369,858	509,866	564,870	0	0	0
100,314	100,314	100,314	100,314	100,314	0
3,012,968	2,519,049	888,411	37,511,736	38,489,942	36,318,015
6,280,674	8,635,208	7,114,472	6,969,286	9,935,062	3,849,558
122,553,557	115,503,758	112,991,259	105,745,919	108,165,697	101,166,470
21,632,331	22,170,842	23,636,431	24,023,488	23,519,765	24,505,465
2,591,378	2,961,896	2,218,834	1,811,563	874,278	1,340,261
24,223,709	25,132,738	25,855,265	25,835,051	24,394,043	25,845,726
86,119,233	83,340,837	87,287,789	83,433,082	82,524,018	83,727,744
51,785,981	45,698,555	42,225,429	39,367,039	39,226,382	38,094,633
8,872,052	11,597,104	9,333,306	8,780,849	10,809,340	5,189,819
\$146,777,266	\$140,636,496	\$138,846,524	\$131,580,970	\$132,559,740	\$127,012,196

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

	2008	2007	2006	2005
Program Revenues				
Governmental Activities:				
Charges for Services and Sales				
General Government:				
Legislative and Executive	\$4,418,932	\$4,620,069	\$4,439,276	\$5,792,145
Judicial System	2,306,643	1,778,820	1,448,122	1,081,129
Public Safety	1,089,926	1,340,812	829,664	1,085,560
Public Works	1,170,324	1,474,807	4,699,052	1,775,770
Health	1,086,104	1,077,373	1,159,738	1,119,799
Human Services	1,504,175	1,288,835	1,152,315	1,227,346
Total Charges for Services and Sales	11,576,104	11,580,716	13,728,167	12,081,749
Operating Grants, Contributions and Interest	50,779,358	49,283,941	50,293,069	51,222,216
Capital Grants and Contributions	3,362,423	2,074,036	2,598,739	4,069,830
<i>Total Governmental Activities Program Revenues</i>	<i>65,717,885</i>	<i>62,938,693</i>	<i>66,619,975</i>	<i>67,373,795</i>
Business-Type Activities:				
Charges for Services and Sales	2,737,093	2,760,982	2,899,999	2,712,188
Capital Grants and Contributions	226,563	353,282	3,347,288	0
<i>Total Business-Type Activities Program Revenues</i>	<i>2,963,656</i>	<i>3,114,264</i>	<i>6,247,287</i>	<i>2,712,188</i>
<i>Total Primary Government Program Revenues</i>	<i>\$68,681,541</i>	<i>\$66,052,957</i>	<i>\$72,867,262</i>	<i>\$70,085,983</i>

2004	2003	2002	2001	2000
\$6,442,771	\$5,510,291	\$4,720,491	\$4,633,679	\$3,116,232
1,440,251	1,120,036	1,309,301	1,117,759	713,103
1,182,763	1,019,330	917,517	1,511,807	1,137,938
1,356,996	1,593,561	1,695,677	706,106	282,941
813,564	699,876	760,555	891,119	505,489
937,923	909,268	972,571	790,574	870,494
12,174,268	10,852,362	10,376,112	9,651,044	6,626,197
43,408,480	48,529,257	49,696,040	54,394,062	44,642,882
8,823,388	3,115,038	2,602,783	1,845,240	1,520,206
64,406,136	62,496,657	62,674,935	65,890,346	52,789,285
2,621,388	2,494,922	1,886,555	1,781,785	2,239,503
0	0	38,412	43,723	0
2,621,388	2,494,922	1,924,967	1,825,508	2,239,503
\$67,027,524	\$64,991,579	\$64,599,902	\$67,715,854	\$55,028,788

(continued)

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

	2008	2007	2006	2005
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive - Primary Government	\$12,277,632	\$11,194,300	\$15,242,597	\$11,122,045
Legislative and Executive - External (2)	212,452	360,451	360,618	0
Judicial System	8,111,788	7,573,605	8,953,907	7,918,536
Public Safety - Primary Government	13,877,080	14,938,094	11,079,086	11,967,500
Public Safety - External (2)	339,444	80,000	80,000	0
Public Works	8,346,930	7,016,519	3,109,338	8,853,836
Health - Primary Government (1)	32,684,407	31,847,521	27,825,703	25,144,613
Health - External (2)	233,644	229,098	212,283	0
Human Services - Primary Government	28,836,215	29,884,718	30,916,888	27,494,646
Human Services - External (2)	831,241	643,492	707,725	0
Conservation and Recreation	47,621	223,919	145,106	205,011
Economic Development	226,807	72,113	91,043	805,109
Intergovernmental (2)	0	0	0	1,807,321
Interest and Fiscal Charges	1,897,692	1,826,922	1,782,185	1,590,120
<i>Total Governmental Activities Expenses</i>	<u>107,922,953</u>	<u>105,890,752</u>	<u>100,506,479</u>	<u>96,908,737</u>
Business-Type Activities:				
Sewer	3,310,890	2,014,836	1,550,950	4,937,975
<i>Total Primary Government Expenses</i>	<u>111,233,843</u>	<u>107,905,588</u>	<u>102,057,429</u>	<u>101,846,712</u>
Net (Expense)/Revenue				
Governmental Activities	(42,205,068)	(42,952,059)	(33,886,504)	(29,534,942)
Business-Type Activities	(347,234)	1,099,428	4,696,337	(2,225,787)
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(\$42,552,302)</u>	<u>(\$41,852,631)</u>	<u>(\$29,190,167)</u>	<u>(\$31,760,729)</u>

2004	2003	2002	2001	2000
\$11,410,468	\$10,549,018	\$9,147,034	\$7,869,660	\$6,640,965
0	0	0	0	0
6,293,752	5,830,669	5,770,357	5,758,972	4,892,518
12,828,312	11,417,418	11,368,971	11,376,255	10,539,972
0	0	0	0	0
13,524,616	7,953,513	7,392,923	7,357,306	5,402,528
30,549,331	27,776,858	31,398,547	28,621,122	24,851,594
0	0	0	0	0
27,809,547	26,511,389	31,440,480	29,249,478	25,295,451
0	0	0	0	0
170,428	194,523	222,844	208,879	150,351
394,120	634,927	359,831	736,451	761,761
1,764,554	1,465,399	998,986	1,144,230	977,781
1,234,206	1,447,122	1,312,864	1,627,622	1,637,391
105,979,334	93,780,836	99,412,837	93,949,975	81,150,312
3,093,839	2,192,442	1,651,852	3,284,052	2,355,848
109,073,173	95,973,278	101,064,689	97,234,027	83,506,160
(41,573,198)	(31,284,179)	(36,737,902)	(28,059,629)	(28,361,027)
(472,451)	302,480	273,115	(1,458,544)	(116,345)
(\$42,045,649)	(\$30,981,699)	(\$36,464,787)	(\$29,518,173)	(\$28,477,372)

(continued)

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

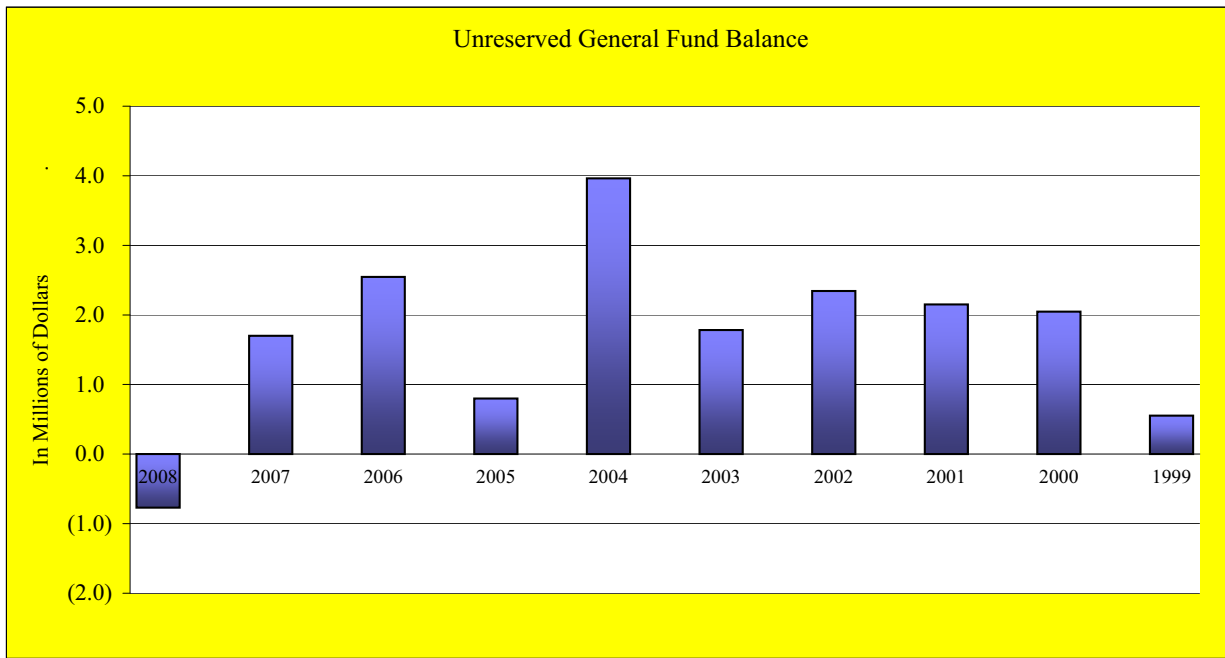
	2008	2007	2006	2005
General Revenues and Transfers				
Governmental Activities:				
Property Taxes Levied for:				
General Fund	\$4,135,745	\$4,576,125	\$4,518,983	\$3,277,212
Health - Mental Health Board	1,630,384	1,673,800	1,742,200	1,612,797
Health - Mental Retardation Board	8,505,802	8,961,597	8,834,054	8,508,515
Human Services - Children's Services	2,976,270	3,080,593	3,046,710	2,950,559
Human Services - Dayspring	747,711	796,604	792,197	774,411
Permissive Sales Tax	14,602,403	14,645,715	14,773,166	13,505,295
Lodging Tax	0	0	0	0
Grants and Entitlements not Restricted to Specific Programs	5,839,921	5,313,582	5,538,462	4,754,975
Investment Earnings	2,664,617	3,631,802	2,717,954	1,218,825
Gain on Sale of Capital Assets	0	0	0	0
Miscellaneous	637,645	1,275,563	922,466	1,297,795
Transfers	3,112,402	419,756	328,563	(1,315,643)
<i>Total Governmental Activities</i>	<u>44,852,900</u>	<u>44,375,137</u>	<u>43,214,755</u>	<u>36,584,741</u>
Business-Type Activities:				
Grants and Entitlements not Restricted to Specific Programs	0	0	0	0
Investment Earnings	0	10	882	178
Gain on Sale of Capital Assets	0	0	0	890
Miscellaneous	5,813	143,301	33,877	47
Transfers	(3,112,402)	(419,756)	(328,563)	1,315,643
<i>Total Business-Type Activities</i>	<u>(3,106,589)</u>	<u>(276,445)</u>	<u>(293,804)</u>	<u>1,316,758</u>
<i>Total Primary Government General Revenues and Transfers</i>	<u>41,746,311</u>	<u>44,098,692</u>	<u>42,920,951</u>	<u>37,901,499</u>
Change in Net Assets				
Governmental Activities	2,647,832	1,423,078	9,328,251	7,049,799
Business-Type Activities	(3,453,823)	822,983	4,402,533	(909,029)
<i>Total Primary Government Change in Net Assets</i>	<u>(\$805,991)</u>	<u>\$2,246,061</u>	<u>\$13,730,784</u>	<u>\$6,140,770</u>

- (1) During 2005, Licking/Richland Council of Government cash with fiscal agents was brought on the County's books.
- (2) During 2006, 2007 and 2008 Intergovernmental expenses were classified by function as external sources. Information prior to 2006 is not available.

2004	2003	2002	2001	2000
\$3,819,618	\$459,727	\$32,930	\$16,261	\$40,273
1,623,187	1,404,904	1,432,521	1,361,690	1,501,908
8,437,927	8,105,123	8,328,747	7,844,927	7,961,132
2,937,158	2,806,618	2,895,556	2,715,188	2,751,695
833,416	0	0	0	0
15,752,188	17,844,725	15,034,063	14,357,091	14,439,755
0	0	0	282,801	490,539
6,570,975	4,345,584	3,412,623	3,518,530	3,363,992
923,113	857,238	2,269,870	3,484,932	2,975,887
0	0	19,339	0	0
2,937,615	2,412,341	2,059,161	1,465,232	2,123,962
250,500	293,259	(1,166,686)	12,204	191,620
<u>44,085,697</u>	<u>38,529,519</u>	<u>34,318,124</u>	<u>35,058,856</u>	<u>35,840,763</u>
0	0	0	0	9,334
126	258	978	11,065	2,421
0	0	0	0	0
298	10,735	229	8,000	22,623
(250,500)	(293,259)	1,166,686	(12,204)	(191,620)
<u>(250,076)</u>	<u>(282,266)</u>	<u>1,167,893</u>	<u>6,861</u>	<u>(157,242)</u>
<u>43,835,621</u>	<u>38,247,253</u>	<u>35,486,017</u>	<u>35,065,717</u>	<u>35,683,521</u>
2,512,499	7,245,340	(2,419,778)	6,999,227	7,479,736
(722,527)	20,214	1,441,008	(1,451,683)	(273,587)
<u>\$1,789,972</u>	<u>\$7,265,554</u>	<u>(\$978,770)</u>	<u>\$5,547,544</u>	<u>\$7,206,149</u>

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

	2008	2007	2006	2005
General Fund				
Reserved	\$720,036	\$713,663	\$500,006	\$452,077
Unreserved (Deficit)	(769,932)	1,699,843	2,546,761	799,532
Total General Fund (Deficit)	(49,896)	2,413,506	3,046,767	1,251,609
All Other Governmental Funds				
Reserved	1,666,976	862,455	1,120,907	2,323,047
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	39,978,464	38,977,511	38,264,428	39,012,676
Debt Service Funds (Deficit)	314,531	137,569	(7,517)	(226,097)
Capital Projects Funds (Deficit)	(5,767)	(13,027,318)	(1,174,994)	(4,525,966)
Total All Other Governmental Funds	41,954,204	26,950,217	38,202,824	36,583,660
Total Governmental Funds	\$41,904,308	\$29,363,723	\$41,249,591	\$37,835,269



2004	2003	2002	2001	2000	1999
\$446,467	\$548,250	\$587,645	\$650,298	\$552,360	\$580,764
3,963,310	1,783,049	2,344,460	2,151,649	2,048,301	552,700
4,409,777	2,331,299	2,932,105	2,801,947	2,600,661	1,133,464
1,791,683	1,768,844	1,104,235	2,136,886	2,006,695	1,260,459
32,461,408	30,204,961	27,408,797	31,753,686	25,403,537	24,332,613
609,277	139,103	122,492	106,371	104,441	92,134
(4,913,736)	(4,133,937)	(2,631,904)	(553,355)	(3,105,778)	(1,847,506)
29,948,632	27,978,971	26,003,620	33,443,588	24,408,895	23,837,700
\$34,358,409	\$30,310,270	\$28,935,725	\$36,245,535	\$27,009,556	\$24,971,164

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

	2008	2007	2006	2005
Revenues				
Property Taxes	\$17,950,966	\$18,925,263	\$18,480,742	\$17,014,037
Sales Tax	14,842,805	14,584,095	14,750,763	13,577,299
Charges for Services	9,680,533	9,411,065	8,719,817	9,257,322
Licenses and Permits	687,866	1,011,199	1,264,066	1,179,233
Fines and Forfeitures	522,408	699,430	493,950	446,198
Intergovernmental	59,176,187	56,515,973	59,570,076	57,561,318
Special Assessments	1,171,255	1,119,898	1,249,073	1,189,966
Interest	2,664,617	3,631,802	2,717,954	1,218,825
Rentals	652,665	563,696	680,731	730,234
Contributions and Donations	209,890	130,243	78,829	743,033
Other	637,645	1,275,563	922,466	1,299,434
<i>Total Revenues</i>	<u>108,196,837</u>	<u>107,868,227</u>	<u>108,928,467</u>	<u>104,216,899</u>
Expenditures				
General Government:				
Legislative and Executive	10,259,473	10,715,487	14,930,183	12,339,617
Judicial System	7,951,489	7,695,551	5,335,415	6,768,764
Public Safety	15,356,980	13,376,431	10,771,916	11,875,763
Public Works	6,091,313	6,369,773	5,658,143	5,334,659
Health (1)	31,694,232	31,691,350	31,957,123	26,172,621
Human Services	28,285,462	29,963,359	29,308,085	27,429,240
Conservation and Recreation	153,158	177,470	145,106	181,376
Economic Development	226,807	354,382	287,490	376,427
Other	129,893	30,085	16,712	67,845
Capital Outlay	11,241,193	18,540,121	8,155,903	7,680,390
Intergovernmental	1,616,781	1,313,041	1,360,626	1,807,321
Debt Service				
Principal Retirement	2,385,224	8,333,068	1,788,616	2,370,298
Interest and Fiscal Charges	1,797,679	1,957,694	1,563,040	1,444,912
Bond Issuance Costs	306,096	225,354	0	0
<i>Total Expenditures</i>	<u>117,495,780</u>	<u>130,743,166</u>	<u>111,278,358</u>	<u>103,849,233</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(9,298,943)</u>	<u>(22,874,939)</u>	<u>(2,349,891)</u>	<u>367,666</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	47,150	889,126	0	346,707
Inception of Capital Lease	0	210,490	0	59,865
OPWC Loan Proceeds	499,716	0	0	0
Computerization Loan Proceeds	1,058,603	0	0	0
General Obligation Bonds Issued	10,955,000	8,610,000	0	0
Discount on General Obligation Bonds	(144,605)	0	0	0
Premium on General Obligation Bonds	0	134,994	0	0
Payment to Refunded Bond Escrow Agent	0	(2,540,000)	0	0
Special Assessment Bonds Issued	0	0	0	0
Bond Anticipation Notes Issued	12,280,000	12,235,000	9,393,000	4,000,000
Note Premium	31,262	0	42,650	0
Current Refunding	(6,000,000)	(9,000,000)	(4,000,000)	0
Transfers In	12,790,790	5,964,266	8,049,721	4,868,555
Transfers Out	(9,678,388)	(5,514,805)	(7,721,158)	(6,165,933)
<i>Total Other Financing Sources (Uses)</i>	<u>21,839,528</u>	<u>10,989,071</u>	<u>5,764,213</u>	<u>3,109,194</u>
Net Change in Fund Balances	<u><u>\$12,540,585</u></u>	<u><u>(\$11,885,868)</u></u>	<u><u>\$3,414,322</u></u>	<u><u>\$3,476,860</u></u>
Debt Service as a Percentage of				
Noncapital Expenditures	4.32%	9.56%	3.62%	4.13%

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

2004	2003	2002	2001	2000	1999
\$17,311,672	\$12,460,383	\$12,579,862	\$12,269,903	\$12,500,702	\$14,771,960
16,397,882	16,948,298	15,108,839	14,177,857	14,624,116	10,122,459
9,700,277	9,095,807	9,140,245	8,631,246	6,223,156	6,434,489
818,799	625,362	554,545	524,084	621,849	604,992
462,593	260,354	170,088	125,114	219,159	238,881
59,508,471	55,748,879	52,953,248	59,957,366	48,446,910	42,918,831
1,150,169	1,207,322	1,173,055	810,762	1,127,662	2,385,008
879,555	820,703	2,269,870	3,430,428	557,732	1,006,748
694,481	169,796	639,697	694,086	2,968,147	547,817
102,541	16,207	18,727	126,625	38,064	33,953
2,701,847	2,246,546	2,059,161	1,279,679	1,090,901	978,532
<u>109,728,287</u>	<u>99,599,657</u>	<u>96,667,337</u>	<u>102,027,150</u>	<u>88,418,398</u>	<u>80,043,670</u>
11,835,876	9,789,609	8,843,404	7,936,660	6,389,798	7,323,740
6,019,314	5,679,856	5,997,968	5,665,824	4,985,368	4,366,320
11,588,848	11,742,617	11,311,717	11,532,006	10,760,162	10,227,889
4,969,427	4,884,435	4,570,674	4,873,131	4,145,484	5,003,459
31,092,685	28,849,877	31,579,460	27,974,031	24,828,983	25,388,803
26,751,815	26,803,278	30,987,709	29,295,315	26,355,023	23,142,733
162,598	160,223	210,787	208,265	157,480	121,131
394,120	634,927	359,831	449,517	294,408	392,881
73,012	72,934	147,980	67,487	43,130	22,431
10,739,691	5,515,410	5,018,764	3,895,260	4,794,768	2,811,129
1,764,554	1,465,399	998,986	1,144,230	956,955	478,342
1,565,268	1,540,240	1,460,217	1,347,195	1,215,176	1,249,158
1,303,634	1,413,520	1,330,401	1,617,272	1,651,370	1,584,313
88,437	0	0	77,734	0	0
<u>108,349,279</u>	<u>98,552,325</u>	<u>102,817,898</u>	<u>96,083,927</u>	<u>86,578,105</u>	<u>82,112,329</u>
<u>1,379,008</u>	<u>1,047,332</u>	<u>(6,150,561)</u>	<u>5,943,223</u>	<u>1,840,293</u>	<u>(2,068,659)</u>
51,923	33,954	19,339	30,818	6,479	46,033
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
2,355,000	0	0	2,345,634	0	0
(24,160)	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	826,366	0	740,000
0	0	0	0	0	0
35,915	0	0	77,734	0	0
0	0	0	0	0	0
5,430,338	3,081,435	3,746,618	2,988,778	3,573,407	3,091,460
(5,179,885)	(2,788,176)	(4,925,206)	(2,976,574)	(3,381,787)	(2,894,984)
<u>2,669,131</u>	<u>327,213</u>	<u>(1,159,249)</u>	<u>3,292,756</u>	<u>198,099</u>	<u>982,509</u>
<u>\$4,048,139</u>	<u>\$1,374,545</u>	<u>(\$7,309,810)</u>	<u>\$9,235,979</u>	<u>\$2,038,392</u>	<u>(\$1,086,150)</u>
3.03%	3.28%	2.94%	3.33%	3.63%	3.71%

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

Tax Year	Real Property			Tangible Personal Property	
	Assessed Value			Public Utility	
	Residential/ Agricultural	Commercial Industrial/PU	Estimated Actual Value	Assessed Value	Estimated Actual Value
2008	\$1,611,130,670	\$377,205,020	\$4,603,230,486	\$83,813,030	\$95,242,080
2007	1,589,828,120	380,373,730	4,542,366,057	80,158,830	91,089,580
2006	1,579,626,860	377,155,500	4,513,219,600	96,158,960	109,271,545
2005	1,567,393,240	377,338,190	4,478,266,400	96,914,690	110,130,330
2004	1,369,239,130	354,738,100	3,912,111,800	102,081,530	116,001,739
2003	1,346,228,660	353,997,370	3,846,367,600	103,529,130	117,646,739
2002	1,324,167,130	347,016,880	3,783,334,657	103,960,250	118,136,648
2001	1,197,973,750	350,052,930	3,422,782,143	105,020,520	119,341,500
2000	1,180,981,840	339,003,330	3,374,233,829	121,725,910	138,324,898
1999	1,167,527,770	343,245,050	3,335,793,629	130,673,970	148,493,148

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

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent for machinery and equipment and 23 percent for inventories. General business tangible personal property tax started being phased out in 2006. For collection year 2008 both types of general business tangible personal property were assessed at 6.25 percent. The percentage will be zero for 2009.

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

Source: Richland County Auditor

Tangible Personal Property					Weighted Average Tax Rate (per \$1,000 of Assessed Value)
General Business		Totals			
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	
\$89,890,605	\$719,124,840	\$2,162,039,325	\$5,417,597,406	39.9%	\$9.21784
119,854,140	958,833,120	2,170,214,820	5,592,288,757	38.8	8.20949
238,671,008	1,272,912,043	2,291,612,328	5,895,403,188	38.9	8.38656
299,531,053	1,198,124,212	2,341,177,173	5,786,520,942	40.5	8.53640
297,317,376	1,189,269,504	2,123,376,136	5,217,383,043	40.7	9.02121
306,622,655	1,226,490,620	2,110,377,815	5,190,504,959	40.7	9.02985
299,443,122	1,197,772,488	2,074,587,382	5,099,243,793	40.7	6.64276
308,034,085	1,232,136,340	1,961,081,285	4,774,259,983	41.1	6.99220
314,171,850	1,256,687,400	1,955,882,930	4,769,246,126	41.0	7.00824
289,601,136	1,158,404,544	1,931,047,926	4,642,691,320	41.6	6.98164

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

	2008	2007	2006	2005
Unvoted Millage				
Operating	\$2.00000	\$2.00000	\$2.00000	\$2.00000
Voted Millage - by levy				
1983 Mental Retardation Developmental and Disabilities Current Expense				
Residential/Agricultural Real	1.66097	1.66863	1.66639	1.66103
Commercial/Industrial and Public Utility Real	2.88555	2.82862	2.81469	2.77808
General Business and Public Utility Personal	3.50000	3.50000	3.50000	3.50000
1984 Children's Services Current Expenses				
Residential/Agricultural Real	0.47456	0.47675	0.47611	0.47458
Commercial/Industrial and Public Utility Real	0.82455	0.80828	0.80430	0.79384
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
1995 Mental Retardation Developmental and Disabilities Current Expense				
Residential/Agricultural Real	1.47972	1.48655	1.48455	1.47978
Commercial/Industrial and Public Utility Real	2.45848	2.40997	2.39810	2.36691
General Business and Public Utility Personal	2.50000	2.50000	2.50000	2.50000
1997 Mental Health Current Expense				
Residential/Agricultural Real	0.64752	0.65050	0.64963	0.64754
Commercial/Industrial and Public Utility Real	0.98339	0.96399	0.95924	0.94677
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
1999 Children's Services Current Expenses				
Residential/Agricultural Real	0.64979	0.65279	0.65191	0.64981
Commercial/Industrial and Public Utility Real	0.98339	0.96399	0.95924	0.94677
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
2003 Dayspring County Home Current Expenses				
Residential/Agricultural Real	0.35553	0.35717	0.35668	0.35554
Commercial/Industrial and Public Utility Real	0.39803	0.39017	0.38825	0.38320
General Business and Public Utility Personal	0.40000	0.40000	0.40000	0.40000
2008 Senior Citizens				
Residential/Agricultural Real	0.99541	0.00000	0.00000	0.00000
Commercial/Industrial and Public Utility Real	1.00000	0.00000	0.00000	0.00000
General Business and Public Utility Personal	1.00000	0.00000	0.00000	0.00000
Total Voted Millage by type of Property				
Residential/Agricultural Real	\$6.26349	\$5.29238	\$5.28526	\$5.26829
Commercial/Industrial and Public Utility Real	9.53339	8.36503	8.32383	8.21557
General Business and Public Utility Personal	10.40000	9.40000	9.40000	9.40000
Total Millage by type of Property				
Residential/Agricultural Real	\$8.26349	\$7.29238	\$7.28526	\$7.26829
Commercial/Industrial and Public Utility Real	11.53339	10.36503	10.32383	10.21557
General Business and Public Utility Personal	12.40000	11.40000	11.40000	11.40000

2004	2003	2002	2001	2000	1999
\$2.00000	\$2.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
1.86796	1.86874	1.86868	2.03067	2.03053	2.02871
2.89985	2.86639	2.89445	2.83687	2.81630	2.78383
3.50000	3.50000	3.50000	3.50000	3.50000	3.50000
0.53370	0.53393	0.53391	0.58019	0.58015	0.57963
0.82863	0.81907	0.82709	0.81064	0.80476	0.79548
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
1.66413	1.66483	1.66477	1.80908	1.80896	1.80734
2.47066	2.44215	2.46606	2.41700	2.39948	2.37182
2.50000	2.50000	2.50000	2.50000	2.50000	2.50000
0.72821	0.72852	0.72849	0.79164	0.79159	0.79088
0.98826	0.97686	0.98643	0.96680	0.95979	0.94873
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.73077	0.73107	0.73105	0.79442	0.79437	0.79365
0.98826	0.97686	0.98642	0.96680	0.95979	0.94873
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.39983	0.40000	0.00000	0.00000	0.00000	0.00000
0.40000	0.39612	0.00000	0.00000	0.00000	0.00000
0.40000	0.40000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
\$5.92461	\$5.92709	\$5.52690	\$6.00599	\$6.00559	\$6.00021
8.57567	8.47745	8.16045	7.99810	7.94013	7.84858
9.40000	9.40000	9.00000	9.00000	9.00000	9.00000
\$7.92461	\$7.92709	\$5.52690	\$6.00599	\$6.00559	\$6.00021
10.57567	10.47745	8.16045	7.99810	7.94013	7.84858
11.40000	11.40000	9.00000	9.00000	9.00000	9.00000

(continued)

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

	2008	2007	2006	2005
Overlapping Rates by Taxing District				
Cities				
Crestline				
Residential/Agricultural Real	\$3.20000	\$4.45000	\$4.70000	\$4.70000
Commercial/Industrial and Public Utility Real	3.20000	4.45000	4.70000	4.70000
General Business and Public Utility Personal	3.20000	4.45000	4.70000	4.70000
Galion				
Residential/Agricultural Real	1.70000	1.70000	1.70000	1.70000
Commercial/Industrial and Public Utility Real	1.70000	1.70000	1.70000	1.70000
General Business and Public Utility Personal	1.70000	1.70000	1.70000	1.70000
Mansfield				
Residential/Agricultural Real	3.47000	3.47000	3.47000	3.47000
Commercial/Industrial and Public Utility Real	3.47000	3.47000	3.47000	3.47000
General Business and Public Utility Personal	3.47000	3.47000	3.47000	3.47000
Ontario				
Residential/Agricultural Real	2.20000	2.20000	2.20000	2.20000
Commercial/Industrial and Public Utility Real	2.20000	2.20000	2.20000	2.20000
General Business and Public Utility Personal	2.20000	2.20000	2.20000	2.20000
Shelby				
Residential/Agricultural Real	5.59284	5.58911	5.24900	5.24245
Commercial/Industrial and Public Utility Real	5.83726	5.80692	5.53055	5.76166
General Business and Public Utility Personal	6.00000	6.00000	6.00000	6.00000
Villages				
Bellville				
Residential/Agricultural Real	6.83527	6.82864	6.83041	6.81318
Commercial/Industrial and Public Utility Real	9.04503	9.01040	9.01040	8.93923
General Business and Public Utility Personal	10.10000	10.10000	10.10000	10.10000
Butler				
Residential/Agricultural Real	2.80000	2.80000	2.80000	2.80000
Commercial/Industrial and Public Utility Real	2.80000	2.80000	2.80000	2.80000
General Business and Public Utility Personal	2.80000	2.80000	2.80000	2.80000
Lexington				
Residential/Agricultural Real	8.00931	8.00996	7.55985	5.55178
Commercial/Industrial and Public Utility Real	8.03808	8.03522	7.86600	5.83641
General Business and Public Utility Personal	8.20000	8.20000	8.20000	6.20000
Lucas				
Residential/Agricultural Real	2.00000	2.00000	2.00000	2.00000
Commercial/Industrial and Public Utility Real	2.00000	2.00000	2.00000	2.00000
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000

2004	2003	2002	2001	2000	1999
\$6.50000	\$7.20000	\$7.20000	\$5.80000	\$7.50000	\$8.60000
6.50000	7.20000	7.20000	5.80000	7.50000	8.60000
6.50000	7.20000	7.20000	5.80000	7.50000	8.60000
1.70000	2.55000	2.35000	4.25000	0.00000	0.00000
1.70000	2.55000	2.35000	4.25000	0.00000	0.00000
1.70000	2.55000	2.35000	4.25000	0.00000	0.00000
3.47000	3.47000	3.47000	3.47000	4.97000	4.97000
3.47000	3.47000	3.47000	3.47000	4.97000	4.97000
3.47000	3.47000	3.47000	3.47000	4.97000	4.97000
2.20000	2.20000	2.20000	2.20000	2.20000	2.20000
2.20000	2.20000	2.20000	2.20000	2.20000	2.20000
2.20000	2.20000	2.20000	2.20000	2.20000	2.20000
5.18454	5.44976	5.44677	4.75650	4.77042	4.36299
5.69597	5.94223	5.94149	4.94999	4.93356	4.63335
6.00000	6.00000	6.00000	5.60000	5.60000	5.50000
7.08250	7.08372	7.09434	7.62556	5.91344	5.90945
9.68619	9.62725	9.63700	9.62474	7.92474	7.82602
10.10000	10.10000	10.10000	10.10000	8.40000	8.40000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
5.79927	4.40944	4.41293	4.47917	4.47841	4.47904
6.03700	4.83983	4.83741	4.81839	4.76895	4.76809
6.20000	6.20000	6.20000	6.20000	6.20000	6.20000
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000

(continued)

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

	2008	2007	2006	2005
Plymouth				
Residential/Agricultural Real	\$12.14566	\$12.16708	\$12.15785	\$12.37115
Commercial/Industrial and Public Utility Real	17.58767	17.65709	17.65996	18.25985
General Business and Public Utility Personal	19.50000	19.50000	19.50000	19.50000
Shiloh				
Residential/Agricultural Real	5.50755	5.52299	5.52622	5.52677
Commercial/Industrial and Public Utility Real	6.77382	6.77812	6.80931	6.80931
General Business and Public Utility Personal	11.50000	11.50000	11.50000	11.50000
Townships				
Bloomington				
Residential/Agricultural Real	2.80000	2.80000	2.80000	2.80000
Commercial/Industrial and Public Utility Real	2.80000	2.80000	2.80000	2.80000
General Business and Public Utility Personal	2.80000	2.80000	2.80000	2.80000
Butler				
Residential/Agricultural Real	3.88603	3.94933	3.94546	3.91901
Commercial/Industrial and Public Utility Real	3.64095	3.64819	3.64819	3.64819
General Business and Public Utility Personal	5.00000	5.00000	5.00000	5.00000
Cass				
Residential/Agricultural Real	4.04955	3.73180	4.18535	4.17900
Commercial/Industrial and Public Utility Real	4.66141	4.66487	4.66802	4.66802
General Business and Public Utility Personal	5.00000	5.00000	5.00000	5.00000
Franklin				
Residential/Agricultural Real	6.69566	6.46150	6.45955	6.45537
Commercial/Industrial and Public Utility Real	7.31922	7.32137	6.78451	6.78451
General Business and Public Utility Personal	7.80000	7.80000	7.80000	7.80000
Jackson				
Residential/Agricultural Real	4.29637	4.32744	3.72776	3.72734
Commercial/Industrial and Public Utility Real	4.20868	4.20970	3.60970	3.57667
General Business and Public Utility Personal	5.70000	5.70000	5.10000	5.10000
Jefferson				
Residential/Agricultural Real	9.60956	9.62297	9.33940	9.41813
Commercial/Industrial and Public Utility Real	10.25354	10.17139	9.98099	10.07602
General Business and Public Utility Personal	11.70000	11.70000	11.70000	11.79000
Madison				
Residential/Agricultural Real	10.23103	10.21710	10.20945	6.18972
Commercial/Industrial and Public Utility Real	11.32534	11.30077	11.29788	7.27322
General Business and Public Utility Personal	11.50000	11.50000	11.50000	7.50000
Mansfield				
Residential/Agricultural Real	0.13000	0.13000	0.13000	0.13000
Commercial/Industrial and Public Utility Real	0.13000	0.13000	0.13000	0.13000
General Business and Public Utility Personal	0.13000	0.13000	0.13000	0.13000

2004	2003	2002	2001	2000	1999
\$13.45199	\$13.08044	\$13.98230	\$12.56827	\$13.71133	\$14.76130
18.76813	18.55965	19.16264	14.99629	15.57558	17.91419
19.50000	19.50000	19.50000	19.50000	19.50000	19.50000
6.23737	6.23737	6.22635	6.56848	6.56848	6.56250
7.69925	7.69925	7.69925	7.69958	7.69958	7.69958
11.50000	11.50000	11.50000	11.50000	11.50000	11.50000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
4.15285	4.15524	4.14649	4.14572	4.14621	4.15078
3.76211	3.76211	3.76211	3.75445	3.75449	3.75449
5.00000	5.00000	5.00000	5.00000	5.00000	5.00000
4.69107	4.69326	4.69399	4.70592	2.70767	3.74051
4.85547	4.85547	4.85547	4.85550	2.85550	4.38212
5.00000	5.00000	5.00000	5.00000	5.00000	5.00000
6.97148	6.05380	6.06851	6.30724	6.30734	6.30646
7.25678	6.71357	6.71357	6.70476	6.70476	6.70476
7.80000	7.80000	7.80000	7.80000	7.80000	7.80000
3.82148	3.62207	3.62192	3.70094	3.69993	3.70062
3.67781	3.67122	3.67122	3.66983	3.67700	3.67914
5.10000	5.10000	5.10000	5.10000	5.10000	5.10000
9.72959	7.60678	7.39080	7.22899	7.23094	7.22820
10.64546	9.03314	9.03763	8.97733	8.97733	8.97985
11.79000	10.20000	10.20000	10.20000	10.20000	10.20000
7.07818	7.07796	7.07612	7.49839	7.50000	5.46879
7.44414	7.41311	7.05218	7.50000	7.50000	6.68432
7.50000	7.50000	7.50000	7.50000	7.50000	7.50000
0.13000	0.13000	0.13000	0.13000	0.13000	0.13000
0.13000	0.13000	0.13000	0.13000	0.13000	0.13000
0.13000	0.13000	0.13000	0.13000	0.13000	0.13000

(continued)

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

	2008	2007	2006	2005
Mifflin				
Residential/Agricultural Real	\$12.49301	\$12.52617	\$12.51227	\$12.46386
Commercial/Industrial and Public Utility Real	13.89452	13.89452	13.87707	13.61471
General Business and Public Utility Personal	13.90000	13.90000	13.90000	13.90000
Monroe				
Residential/Agricultural Real	6.90823	6.97332	6.97441	6.98978
Commercial/Industrial and Public Utility Real	7.67085	7.70428	7.70594	7.65997
General Business and Public Utility Personal	9.40000	9.40000	9.40000	9.40000
Perry				
Residential/Agricultural Real	6.08085	6.17140	6.18111	6.89581
Commercial/Industrial and Public Utility Real	7.18839	7.18839	7.18839	8.30211
General Business and Public Utility Personal	7.50000	7.50000	7.50000	9.00000
Plymouth				
Residential/Agricultural Real	4.28471	4.36915	4.37105	4.36967
Commercial/Industrial and Public Utility Real	4.55478	4.53427	4.53427	4.53427
General Business and Public Utility Personal	6.60000	6.60000	6.60000	6.60000
Sandusky				
Residential/Agricultural Real	5.23386	5.28674	5.29001	4.02484
Commercial/Industrial and Public Utility Real	5.29418	5.29418	5.30000	4.60000
General Business and Public Utility Personal	5.30000	5.30000	5.30000	4.60000
Sharon				
Residential/Agricultural Real				
Commercial/Industrial and Public Utility Real	2.20000	2.20000	2.20000	2.20000
General Business and Public Utility Personal	2.20000	2.20000	2.20000	2.20000
Springfield				
Residential/Agricultural Real	5.86477	5.86801	5.87331	5.86977
Commercial/Industrial and Public Utility Real	7.26500	7.12864	7.12039	7.02331
General Business and Public Utility Personal	7.30000	7.30000	7.30000	7.30000
Troy				
Residential/Agricultural Real	4.61998	4.62486	4.62566	4.62169
Commercial/Industrial and Public Utility Real	5.31954	5.31863	5.32408	5.31014
General Business and Public Utility Personal	5.50000	5.50000	5.50000	5.50000
Washington				
Residential/Agricultural Real	4.14837	4.15288	4.15689	4.15257
Commercial/Industrial and Public Utility Real	4.67058	4.67015	4.68176	4.71939
General Business and Public Utility Personal	5.50000	5.50000	5.50000	5.50000

2004	2003	2002	2001	2000	1999
\$9.33986	\$9.43278	\$9.34818	\$9.99360	\$9.99212	\$8.93995
11.30118	11.30118	11.28315	11.29364	11.20988	10.14668
11.40000	11.40000	11.40000	11.40000	11.40000	11.40000
7.38559	7.41513	7.42307	7.89527	6.52987	6.52745
9.08346	9.08346	8.97331	9.06100	8.81275	8.81275
9.40000	9.40000	9.40000	9.40000	9.40000	9.40000
7.21624	7.22143	7.21563	7.53864	7.54612	6.71522
8.16931	8.16931	8.19775	8.18843	8.18843	7.45712
9.00000	9.00000	9.00000	9.00000	9.00000	9.00000
4.61108	4.62009	4.62580	4.71662	4.71868	4.71418
4.37542	4.37542	4.37542	4.37237	4.37237	4.38311
6.60000	6.60000	6.60000	6.60000	6.60000	6.60000
3.80677	3.81205	3.81262	3.91924	3.92069	3.92481
4.51479	4.51479	4.51479	4.46823	4.46823	4.46823
4.60000	4.60000	4.60000	4.60000	4.60000	4.60000
2.20000	2.20000	2.20000	2.20000	2.20000	2.20000
2.20000	2.20000	2.20000	2.20000	2.20000	2.20000
2.20000	2.20000	2.20000	2.20000	2.20000	2.20000
6.22076	6.22143	6.22268	6.60242	4.38758	4.38765
7.14790	7.12265	7.25567	7.21039	5.14975	5.13710
7.30000	7.30000	7.30000	7.30000	5.30000	5.30000
4.72942	4.73227	4.73455	4.86484	6.14179	6.14123
5.39984	4.39300	5.39229	5.37606	6.83273	6.83082
5.50000	5.50000	5.50000	5.50000	7.15000	7.15000
4.32648	4.32748	4.32772	4.45275	4.45114	4.45207
4.97466	4.96187	4.96842	4.96827	4.96289	4.90734
5.50000	5.50000	5.50000	5.50000	5.50000	5.50000

(continued)

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

	2008	2007	2006	2005
Weller				
Residential/Agricultural Real	\$5.30720	\$5.34850	\$5.35169	\$5.34879
Commercial/Industrial and Public Utility Real	5.99750	6.00000	5.95394	5.87081
General Business and Public Utility Personal	6.00000	6.00000	6.00000	6.00000
Worthington				
Residential/Agricultural Real	8.18757	8.16782	8.17229	8.16314
Commercial/Industrial and Public Utility Real	8.71736	8.72190	9.19633	9.11529
General Business and Public Utility Personal	10.10000	10.10000	10.10000	10.10000
Special Districts				
Cass, Bloominggrove & Shiloh Fire District				
Residential/Agricultural Real	1.77336	1.85137	1.85774	1.85428
Commercial/Industrial and Public Utility Real	3.32453	3.36276	3.37513	3.41812
General Business and Public Utility Personal	4.00000	4.00000	4.00000	4.00000
Health Levy				
Residential/Agricultural Real	1.33999	1.34676	1.34618	0.87188
Commercial/Industrial and Public Utility Real	1.39801	1.38779	1.38547	1.19535
General Business and Public Utility Personal	1.40000	1.40000	1.40000	1.40000
Ashland Public Library				
Residential/Agricultural Real	0.00000	0.00000	0.00000	0.00000
Commercial/Industrial and Public Utility Real	0.00000	0.00000	0.00000	0.00000
General Business and Public Utility Personal	0.00000	0.00000	0.00000	0.00000
Mansfield/Richland County Public Library				
Residential/Agricultural Real	1.77904	1.78542	1.78292	1.77671
Commercial/Industrial and Public Utility Real	1.99160	1.94969	1.94014	1.89990
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000
Joint Vocational Schools				
Ashland County West Holmes				
Residential/Agricultural Real	2.33047	2.42685	2.47890	2.48521
Commercial/Industrial and Public Utility Real	2.76950	2.85481	2.80641	2.78163
General Business and Public Utility Personal	4.10000	4.10000	4.10000	4.10000
EHOVE				
Residential/Agricultural Real	2.00000	2.00274	2.00000	2.00000
Commercial/Industrial and Public Utility Real	2.00567	2.01422	2.00000	2.09151
General Business and Public Utility Personal	3.95000	3.95000	3.95000	3.95000
Knox County Career Center				
Residential/Agricultural Real	2.34060	2.56408	2.56756	2.57218
Commercial/Industrial and Public Utility Real	4.09797	4.26075	4.25439	4.27285
General Business and Public Utility Personal	6.40000	6.40000	6.40000	6.40000

2004	2003	2002	2001	2000	1999
\$5.74477	\$5.74905	\$5.77352	\$6.72813	\$3.73264	\$3.73272
6.00000	6.00000	5.98520	6.64943	3.66698	3.66698
6.00000	6.00000	6.00000	7.00000	4.00000	4.00000
8.87021	8.88792	8.55263	8.97040	7.26391	6.37908
9.48531	9.42073	9.33030	9.32742	7.73266	6.56771
10.10000	10.10000	10.10000	10.10000	9.10000	9.10000
2.34739	2.34954	2.35033	2.39031	2.39220	2.39120
3.59720	3.59720	3.40309	3.39369	3.39369	3.39369
4.00000	4.00000	4.00000	4.00000	4.00000	4.00000
0.97978	0.81246	0.81249	0.88189	0.88191	0.88110
1.25691	1.23768	1.25113	1.23227	1.22401	1.20904
1.40000	1.40000	1.40000	1.40000	1.40000	1.40000
0.00000	0.10000	0.10000	0.10000	0.10000	0.50000
0.00000	0.10000	0.10000	0.10000	0.10000	0.50000
0.00000	0.10000	0.10000	0.10000	0.10000	0.50000
1.99908	2.27000	0.93561	0.99345	0.99348	0.99276
2.00000	2.24799	1.26294	1.24796	1.24121	1.22940
2.00000	2.27000	1.27000	1.27000	1.27000	1.27000
2.35485	2.38808	2.39964	2.62882	2.51083	2.47077
2.75220	2.79842	2.79155	3.25139	3.31212	3.27957
4.10000	4.10000	4.10000	4.10000	4.10000	4.10000
2.00410	2.00000	2.00146	2.00548	2.00000	2.00000
2.08806	2.09041	2.26423	2.23181	2.27814	2.44292
3.95000	3.95000	3.95000	3.95000	3.95000	3.95000
2.81277	2.81550	2.81675	3.11550	3.11869	3.12239
4.34635	4.33775	4.30181	4.83061	4.82349	4.76679
6.40000	6.40000	6.40000	6.40000	6.40000	6.40000

(continued)

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

	2008	2007	2006	2005
Pioneer Career and Technology Center				
Residential/Agricultural Real	\$2.00000	\$2.01961	\$2.02218	\$2.08514
Commercial/Industrial and Public Utility Real	3.09528	3.05111	3.04122	3.14768
General Business and Public Utility Personal	4.70000	4.70000	4.70000	4.70000
Schools				
Ashland City				
Residential/Agricultural Real	31.74829	33.10984	33.12339	34.73572
Commercial/Industrial and Public Utility Real	38.74066	40.16363	39.54836	41.19254
General Business and Public Utility Personal	62.25000	62.25000	62.25000	62.25000
Buckeye Central Local				
Residential/Agricultural Real	28.08169	26.31694	20.00003	20.00003
Commercial/Industrial and Public Utility Real	30.22490	28.50972	22.19823	24.07470
General Business and Public Utility Personal	53.10000	51.30000	45.00000	45.00000
Clear Fork Local				
Residential/Agricultural Real	24.55518	24.18618	24.00439	23.98798
Commercial/Industrial and Public Utility Real	28.05168	27.61127	27.56908	27.35521
General Business and Public Utility Personal	48.25000	47.85000	47.65000	47.65000
Crestline Exempted Village				
Residential/Agricultural Real	30.42735	29.80687	31.04156	32.15838
Commercial/Industrial and Public Utility Real	44.20768	41.60495	42.68813	47.03816
General Business and Public Utility Personal	63.81000	63.17000	64.42000	64.82000
Crestview Local				
Residential/Agricultural Real	26.78681	26.95495	26.95911	24.40114
Commercial/Industrial and Public Utility Real	27.84266	27.70311	26.98966	24.44816
General Business and Public Utility Personal	49.40000	49.40000	49.40000	46.90000
Galion City				
Residential/Agricultural Real	29.62526	29.64272	28.90498	33.25404
Commercial/Industrial and Public Utility Real	39.80184	39.75524	38.67128	45.71597
General Business and Public Utility Personal	57.23000	57.23000	56.53000	59.57000
Lexington Local				
Residential/Agricultural Real	29.35142	29.48793	29.40702	29.45449
Commercial/Industrial and Public Utility Real	30.62611	30.72543	30.53966	29.87291
General Business and Public Utility Personal	39.10000	39.20000	39.10000	39.20000
Loudonville-Perrysville Exempted Village				
Residential/Agricultural Real	30.55111	30.98053	30.69683	31.05734
Commercial/Industrial and Public Utility Real	31.08064	32.28188	31.02395	31.28295
General Business and Public Utility Personal	40.43000	40.83000	40.54000	40.90000

2004	2003	2002	2001	2000	1999
\$2.23276	\$2.23345	\$2.32151	\$2.43550	\$2.43607	\$2.62726
3.25362	3.24134	3.30735	3.26509	3.25352	3.29506
4.70000	4.70000	4.70000	4.70000	4.70000	4.70000
34.73572	24.86835	24.89284	27.51742	26.96103	26.99539
41.19254	31.24251	31.24395	37.77842	37.57528	37.44904
62.25000	52.35000	52.35000	52.35000	52.10000	52.10000
20.12835	20.12353	21.32091	21.32225	21.36332	23.88053
24.86698	24.86698	25.90305	25.90305	25.90305	28.07206
45.00000	45.00000	45.00000	45.00000	45.00000	45.00000
25.74598	25.57163	25.57289	25.67428	25.67588	26.27610
30.97996	31.21375	31.23436	31.20604	31.20604	31.50740
49.25000	50.20000	50.20000	50.20000	50.20000	50.80000
32.19150	32.22591	30.37965	30.94832	32.16826	34.90229
46.30900	46.33900	44.11237	44.22449	45.37449	45.74579
64.80000	64.83000	61.20000	61.60000	62.75000	62.44800
24.95488	26.45602	26.45743	27.88199	24.93714	25.47359
25.33275	26.83275	26.79742	27.30660	24.32929	24.82929
47.40000	48.90000	48.90000	48.90000	45.90000	46.40000
35.32132	35.30822	31.59887	31.72112	24.08698	28.68483
49.70229	49.46793	44.96190	44.96066	37.07311	38.60791
68.47000	68.47000	61.63000	61.63000	53.90000	53.90000
30.70048	31.50250	31.50125	31.67651	31.76380	32.60879
32.29726	32.97198	32.10129	32.46011	32.26413	33.05933
40.30000	41.10000	41.10000	41.10000	41.20000	42.05000
31.69435	25.19875	25.20018	25.87662	25.98433	25.97585
32.37848	25.90146	25.41017	26.78796	26.97157	26.20201
41.50000	35.00000	35.00000	35.60000	35.70000	35.70000

(continued)

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

	2008	2007	2006	2005
Lucas Local				
Residential/Agricultural Real	\$37.30001	\$37.90001	\$28.10001	\$28.30001
Commercial/Industrial and Public Utility Real	37.69805	38.31057	28.38011	28.30001
General Business and Public Utility Personal	49.30000	49.90000	40.10000	40.30000
Madison Local				
Residential/Agricultural Real	27.38111	27.37656	27.21903	27.12428
Commercial/Industrial and Public Utility Real	44.70681	44.55048	44.88309	43.97632
General Business and Public Utility Personal	60.40000	60.40000	60.40000	60.40000
Mansfield City				
Residential/Agricultural Real	41.75796	42.24661	33.47181	33.55199
Commercial/Industrial and Public Utility Real	54.35765	54.12802	44.96299	44.74051
General Business and Public Utility Personal	68.65000	69.25000	60.55000	60.75000
Northmor Local				
Residential/Agricultural Real	26.80388	19.70000	19.70002	19.70000
Commercial/Industrial and Public Utility Real	26.83878	19.70000	19.70003	19.70001
General Business and Public Utility Personal	34.24000	27.10000	27.10000	27.10000
Ontario Local				
Residential/Agricultural Real	34.50243	34.30358	33.91916	28.60420
Commercial/Industrial and Public Utility Real	38.21688	37.24490	36.81133	31.11646
General Business and Public Utility Personal	49.00000	48.80000	48.40000	43.10000
Plymouth Local				
Residential/Agricultural Real	27.17830	27.18962	27.29056	27.29336
Commercial/Industrial and Public Utility Real	28.67892	28.75228	28.87330	29.21439
General Business and Public Utility Personal	33.00000	33.00000	33.10000	33.10000
Shelby City				
Residential/Agricultural Real	25.41076	25.36183	24.94584	25.01922
Commercial/Industrial and Public Utility Real	33.49318	32.72616	32.18510	33.78154
General Business and Public Utility Personal	49.90000	49.80000	49.40000	49.50000
South Central Local				
Residential/Agricultural Real	23.01131	23.01131	22.98669	23.20993
Commercial/Industrial and Public Utility Real	23.21289	23.23776	22.97473	23.84190
General Business and Public Utility Personal	37.55000	37.55000	37.55000	37.75000

Note: The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

The County's basic property tax rate may be increased only by a majority vote of the County's residents.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes.

Overlapping rates are those of local and county governments that apply to property owners within the County.

Source: Richland County Auditor

2004	2003	2002	2001	2000	1999
\$29.50001	\$30.60001	\$30.60001	\$30.50001	\$31.87001	\$31.70001
30.15582	31.25582	31.01036	31.09234	32.42605	32.25605
41.50000	42.60000	42.60000	42.50000	43.87000	43.70000
30.72693	30.73091	30.74608	33.37355	33.38396	33.38000
45.05151	43.87335	42.94068	43.84006	43.49521	43.42380
60.40000	60.40000	60.40000	60.40000	60.40000	60.40000
41.37092	41.33836	41.38852	42.92348	42.89870	42.81968
50.91511	50.67848	51.98731	50.68656	50.36595	49.60004
66.05000	66.05000	66.15000	66.15000	66.15000	66.15000
19.70898	19.70466	19.70002	19.70002	19.70000	19.70002
19.70001	19.70001	19.70001	19.70001	19.70001	19.70001
27.10000	27.10000	27.10000	27.10000	27.10000	27.10000
29.69917	29.99957	30.00002	30.00001	30.00002	30.10002
32.62512	32.82240	33.36345	33.01839	33.05305	33.06562
44.10000	44.40000	44.40000	44.40000	44.40000	44.50000
29.86983	30.27022	30.28364	30.30947	31.60001	31.40001
32.81715	33.21973	33.27901	30.29981	31.60001	31.40001
35.60000	36.00000	36.00000	36.00000	37.30000	37.10000
26.63308	26.62449	26.61560	28.28730	28.06883	28.26927
33.15181	33.08831	33.07164	31.89321	31.45375	31.48323
49.60000	49.60000	49.60000	49.80000	49.60000	49.80000
23.25831	23.21320	23.51553	23.52488	23.35001	23.80001
23.76121	23.40812	23.84770	23.84934	24.18860	27.02651
37.75000	37.75000	37.85000	37.85000	37.85000	38.30000

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

Year	Current Tax Levy (3)*	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections #	Total Tax Collections
2008	\$17,514,633	\$15,612,839	89.14 %	\$796,030	\$16,408,869
2007	17,423,650	15,622,517	89.66	712,949	16,335,466
2006	16,561,128	15,400,665	92.99	759,568	16,160,233
2005	15,808,204	15,020,110	95.01	682,807	15,702,917

(1) Information prior to 2005 is not available.

(2) This amount cannot be calculated based on the information in this statistical table because of retroactive additions and deletions which are brought on in one lump sum.

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

(4) Current delinquent

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

* - Includes Homestead and Rollback

- Includes interest

Source: Richland County Auditor

Percent of Current Total Tax Collections to Current Tax Levy	Accumulated Outstanding Delinquent Taxes (2)(4)#	Percent of Outstanding Delinquent Taxes to Current Tax Levy
93.69 %	\$803,696	4.59 %
93.75	817,281	4.69
97.58	822,720	4.97
99.33	695,253	4.40

Richland County, Ohio
Property Tax Levies and Collections
Tangible Personal Property Taxes
Last Nine Years (1)

Year	Current Tax Levy	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections
2008	\$6,557,238	\$6,228,488	94.99 %	\$1,022,564
2007	12,419,838	12,242,500	98.57	2,106,598
2006	17,605,469	16,971,814	96.40	1,631,914
2005	23,037,199	22,870,985	99.28	726,689
2004	22,624,280	22,172,980	98.01	1,256,735
2003	21,711,075	21,389,130	98.52	1,655,851
2002	21,183,598	20,850,092	98.43	3,092,130
2001	22,893,375	20,644,996	90.18	973,975
2000	22,240,286	21,656,549	97.38	472,793

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

(1) Information prior to 2000 is not available

(2) Information prior to 2003 is not available

Source: Richland County Auditor

Total Tax Collections	Percent of Current Total Tax Collections to Current Tax Levy	Accumulated Outstanding Delinquent Taxes (2)	Percent of Outstanding Delinquent Taxes to Current Tax Levy
\$7,251,052	110.58 %	\$3,173,011	48.39 %
14,349,098	115.53	2,446,936	19.70
18,603,728	105.67	2,763,901	15.70
23,597,674	102.43	2,398,546	10.41
23,429,715	103.56	2,070,306	9.15
23,044,981	106.14	2,373,763	10.93
23,942,222	113.02	N/A	0.00
21,618,971	94.43	N/A	0.00
22,129,342	99.50	N/A	0.00

Richland County, Ohio
Principal Real Property Taxpayers
 2008 and 2002 (1)

Taxpayer	2008	
	Real Property Assessed Valuation	Percentage of Real Property Assessed Valuation
General Motors	\$9,194,370	0.46%
Centro Richland LLC	7,298,290	0.37
Wal-Mart Incorporated	6,063,730	0.30
Newman Technology	4,454,220	0.22
Gumberg Associates	4,410,360	0.22
Plymouth Board of Education	3,968,990	0.20
Dofasco Shelby Inc	3,859,630	0.19
SSI Mansfield	3,818,420	0.19
Shelby Horizon LTD	3,169,980	0.16
Central Ohio Associates LTD	3,105,600	0.16
Total	\$49,343,590	2.47%
Total Real Property Assessed Valuation	\$1,988,335,690	

Taxpayer	2002	
	Real Property Assessed Valuation	Percentage of Real Property Assessed Valuation
General Motors	\$14,228,380	0.85%
WEA Richland LLC	7,515,120	0.45
Gumberg Associates	4,613,480	0.28
Newman Technology	3,124,830	0.19
Wal-Mart Incorporated	3,094,360	0.19
Central Ohio Associates LTD	2,900,110	0.17
TIC Ontario	2,609,430	0.16
Meijer Incorporated	2,593,280	0.15
PPG Industries	2,293,180	0.14
Jay Industries	1,941,600	0.11
Total	\$44,913,770	2.69%
Total Real Property Assessed Valuation	\$1,671,184,010	

(1) Information prior to 2002 is not available

Source: Richland County Auditor

Richland County, Ohio
Principal Personal Property Taxpayers
 2008 and 1999

Taxpayer	2008	
	Personal Property Assessed Valuation	Percentage of Personal Property Assessed Valuation
General Motors	\$9,042,610	10.06%
Newman Technology	6,290,720	7.00
Arcelormittal Tubular Products	5,936,770	6.60
United Telephone Company	5,794,650	6.45
AK Steel Corporation	4,397,880	4.89
Gorman Rupp Industries	2,668,560	2.97
PPG Industries	2,357,260	2.62
MTD Products Incorporated	2,115,620	2.35
Jay Industries	1,809,340	2.01
Engineered Films Division Inc	1,087,990	1.21
Total	\$41,501,400	46.16%
Total Personal Property Assessed Valuation	\$89,890,605	
		1999
Taxpayer	Personal Property Assessed Valuation	Percentage of Personal Property Assessed Valuation
General Motors	\$38,812,330	13.40%
Copperweld Tubing Products	21,858,550	7.55
Armco	12,521,620	4.32
Gorman Rupp Industries	12,085,640	4.17
MTD Products Incorporated	10,822,270	3.74
Newman Technology	9,562,150	3.30
PPG Industries	8,090,710	2.79
Therm-O-Disc	6,006,650	2.07
Jay Industries	6,000,610	2.07
Shiloh Corp	4,839,320	1.68
Total	\$130,599,850	45.10%
Total Personal Property Assessed Valuation	\$289,601,136	

Source: Richland County Auditor

Richland County, Ohio
Principal Public Utility Property Taxpayers
2008 and 2002 (1)

Taxpayer	2008	
	Public Utility Property Assessed Valuation	Percentage of Public Utility Property Assessed Valuation
Columbia Gas Transmission	\$29,320,440	34.98%
Ohio Edison	25,325,690	30.22
Ohio Power	9,811,020	11.71
American Transmission Systems	7,177,350	8.56
Columbia Gas of Ohio	5,633,590	6.72
Ohio-American Water	1,995,900	2.38
Firelands Electric	1,026,160	1.22
Licking Rural Electric	799,800	0.95
Norfolk Southern Railroad	762,780	0.91
Consolidated Electric Cooperation	567,870	0.68
Total	\$82,420,600	98.33%
Total Public Utility Property Assessed Valuation	\$83,813,030	

Taxpayer	2002	
	Public Utility Property Assessed Valuation	Percentage of Public Utility Property Assessed Valuation
United Telephone Company of Ohio	\$21,176,010	20.37%
Ohio Edison	19,601,540	18.85
American Transmission Systems	7,688,930	7.40
Ohio Power	7,318,690	7.04
Pennsylvania Lines	2,863,130	2.75
LCI International	1,756,730	1.69
Qwest Communications	1,405,400	1.35
Ohio-American Water Company	1,089,050	1.05
Vectren Energy	1,026,670	0.99
US Sprint Communication	1,015,950	0.98
Total	\$64,942,100	62.47%
Total Public Utility Property Assessed Valuation	\$103,960,250	

(1) Information prior to 2002 is not available

Source: Richland County Auditor

Richland County, Ohio
Computation of Direct and Overlapping Governmental Activities Debt
 December 31, 2008

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
Direct - Richland County			
General Obligation Bonds	\$22,822,276	100.00%	\$22,822,276
Special Assessment Bonds	6,074,738	100.00	6,074,738
Notes Payable	13,356,203	100.00	13,356,203
Capital Leases	1,830,072	100.00	1,830,072
OPWC Bridge Replacement Loan	399,772	100.00	399,772
Computerization Loan	<u>1,058,603</u>	<u>100.00</u>	<u>1,058,603</u>
<i>Total Direct - Richland County</i>	<u>45,541,664</u>	<u>100.00</u>	<u>45,541,664</u>
Overlapping (2)			
Townships Wholly Within County	3,746,927	100.00	3,746,927
Cities Wholly Within the County	5,056,759	100.00	5,056,759
Villages Wholly Within the County	5,007,529	100.00	5,007,529
Schools Wholly Within the County	34,937,989	100.00	34,937,989
City of Crestline	1,719,620	0.62	10,662
City of Galion	23,790,070	0.07	16,653
Ashland City School District	1,180,000	0.07	873
Buckeye Central Local School District	8,943,353	0.19	16,992
Clearfork Local School District	7,191,862	93.13	6,697,781
Crestview Local School District	4,191,868	74.30	3,114,558
Galion City School District	18,486,538	2.99	552,747
Lexington Local School District	344,746	95.06	327,716
Loudonville-Perrysville Exempted Village School District	37,320	3.86	1,441
Northmor Local School district	14,500,000	3.78	548,100
Plymouth-Shiloh Local School District	2,166,856	79.80	1,729,151
South Central Local School District	<u>1,345,548</u>	<u>2.72</u>	<u>36,599</u>
<i>Total Overlapping</i>	<u>132,646,985</u>		<u>61,802,477</u>
<i>Totals</i>	<u><u>\$178,188,649</u></u>		<u><u>\$107,344,141</u></u>

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

(2) Debt outstanding for School Districts is shown as of June 30, 2008.

Source: Richland County Auditor

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

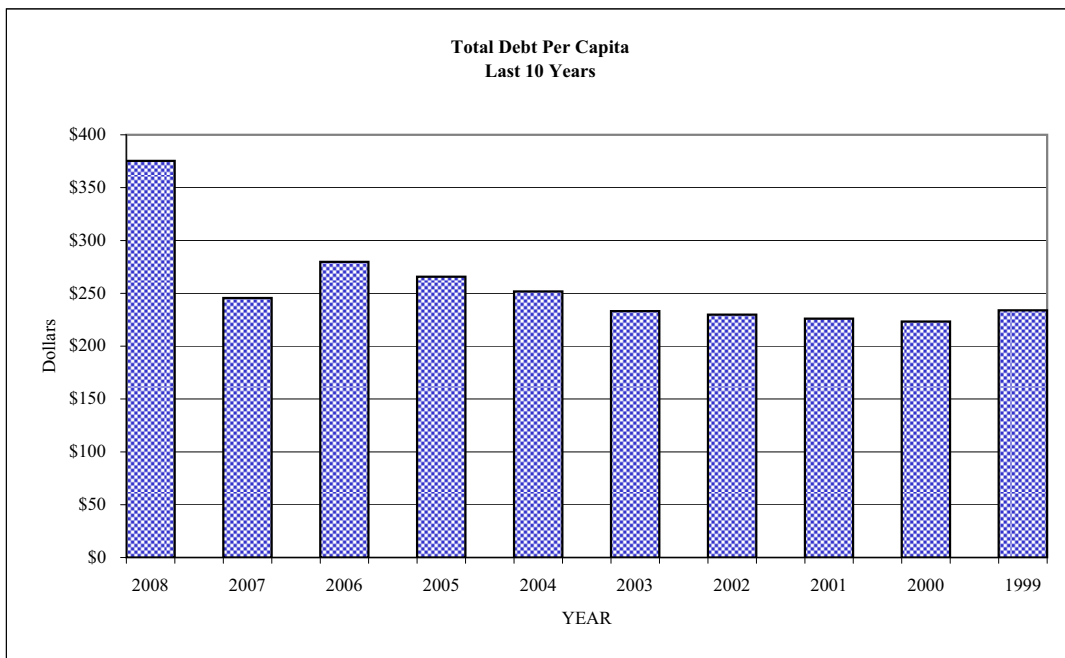
Year	Governmental Activities					
	General Obligation Bonds	Special Assessment Bonds	Capital Leases	Notes Payable	OPWC Bridge Replacement Loan	Computerization Loan
2008	\$22,822,276	\$6,074,738	\$1,830,072	\$12,283,649	\$399,772	\$1,058,603
2007	13,307,064	7,005,944	1,895,352	6,013,180	0	0
2006	7,902,702	7,890,847	1,704,930	18,553,009	0	0
2005	8,834,636	8,729,449	1,723,545	14,714,845	0	0
2004	10,406,571	9,528,050	1,663,977	10,675,000	0	0
2003	8,886,117	10,286,652	1,664,244	9,010,000	0	0
2002	9,707,804	11,008,950	1,664,485	6,886,730	0	0
2001	10,487,097	11,693,644	1,664,702	5,095,000	0	0
2000	8,795,000	11,485,000	1,664,897	7,152,000	0	0
1999	9,420,000	12,075,000	1,665,073	6,875,000	0	0

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

Source: Richland County Auditor

Business-Type Activities

USDA General Obligation Bonds	OPWC Sewer Improvement Loan	Notes Payable	Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$2,666,174	\$285,166	\$0	\$47,420,450	1.77 %	\$375
2,700,000	295,000	0	31,216,540	1.26	246
0	0	0	36,051,488	1.51	280
0	0	0	34,002,475	1.43	266
0	0	0	32,273,598	1.35	252
0	0	0	29,847,013	1.25	233
0	0	160,270	29,428,239	1.24	230
0	0	194,000	29,134,443	1.22	226
0	0	194,000	29,290,897	1.20	223
0	0	282,000	30,317,073	1.87	234



Richland County, Ohio
*Ratio of General Obligation Bonded Debt to Estimated True
 Values of Taxable Property and Bonded Debt Per Capita
 Last Ten Years*

Year	Population	Estimated True Values of Taxable Property	Gross Bonded Debt (1)	Ratio of Bonded Debt to Estimated True Values of Taxable Property	Bonded Debt Per Capita
2008	126,369	\$5,417,597,406	\$22,822,276	0.42%	\$180.60
2007	127,101	5,592,288,757	13,307,064	0.24%	104.70
2006	128,852	5,895,403,188	7,902,702	0.13	61.33
2005	127,949	5,786,520,942	8,834,636	0.15	69.05
2004	128,190	5,217,383,043	10,406,571	0.20	81.18
2003	128,004	5,190,504,959	8,886,117	0.17	69.42
2002	128,051	5,099,243,793	9,707,804	0.19	75.81
2001	128,852	4,774,259,983	10,487,097	0.22	81.39
2000	131,198	4,769,246,126	8,795,000	0.18	67.04
1999	129,607	4,642,691,320	9,420,000	0.20	72.68

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

Richland County, Ohio
Pledged Revenue Coverage
Sewer
Current Year (1)

Year	Sewer Operating Revenues	Sewer Operating Expenses (2)	Net Available Revenues	Debt Service (3)		Coverage
				Principal	Interest	
2008	\$2,742,906	\$1,676,507	\$1,066,399	\$9,834	\$0	108.44

- (1) Information prior to 2008 is not available.
- (2) Direct operating expenses do not include depreciation expense.
- (3) Revenue debt includes OPWC loan payable solely from net revenues in the sewer enterprise fund.

Source: Richland County Auditor

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

	2008		2007	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	<u>\$2,162,039,325</u>	<u>\$2,162,039,325</u>	<u>\$2,170,214,820</u>	<u>\$2,170,214,820</u>
Debt Limitation	\$52,550,983	\$21,620,393	\$52,755,371	\$21,702,148
Total Outstanding Debt:				
General Obligation Bonds	22,812,722	22,812,722	13,147,555	13,147,555
Special Assessment Bonds	6,062,276	6,062,276	6,992,443	6,992,443
USDA Bonds	2,666,174	2,666,174	2,700,000	2,700,000
Governmental OPWC Loans	399,772	399,772	0	0
Business-Type OPWC Loans	285,166	285,166	295,000	295,000
Computerization Loan	1,058,603	1,058,603	0	0
General Obligation Notes	13,352,000	13,352,000	21,074,000	21,074,000
Special Assessment Notes	0	0	0	0
Total	<u>46,636,713</u>	<u>46,636,713</u>	<u>44,208,998</u>	<u>44,208,998</u>
Exemptions:				
General Obligation Bonds (paid from rentals)	7,105,196	7,105,196	8,188,123	8,188,123
Special Assessment Bonds	6,062,276	6,062,276	6,992,443	6,992,443
USDA Bonds	2,666,174	2,666,174	2,700,000	2,700,000
Governmental OPWC Loans	399,772	399,772	0	0
Business-Type OPWC Loans	285,166	285,166	295,000	295,000
Computerization Loan	1,058,603	1,058,603	0	0
General Obligation Notes	13,352,000	13,352,000	21,074,000	21,074,000
Special Assessment Notes	0	0	0	0
Enterprise Fund Notes	0	0	0	0
Amount Available in Debt Service Fund	<u>265,161</u>	<u>265,161</u>	<u>104,834</u>	<u>104,834</u>
Total	<u>31,194,348</u>	<u>31,194,348</u>	<u>39,354,400</u>	<u>39,354,400</u>
Net Debt	<u>15,442,365</u>	<u>15,442,365</u>	<u>4,854,598</u>	<u>4,854,598</u>
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$37,108,618</u>	<u>\$6,178,028</u>	<u>\$47,900,773</u>	<u>\$16,847,550</u>
Legal Debt Margin as a Percentage of the Debt Limit	70.61%	28.58%	90.80%	77.63%
(1) The Debt Limitation is calculated as follows:				
Three percent of first \$100,000,000 of assessed value		\$3,000,000		\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value		3,000,000		3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000		<u>46,550,983</u>		<u>46,755,371</u>
		<u>\$52,550,983</u>		<u>\$52,755,371</u>

(2) The Debt Limitation equals one percent of the assessed value.

Source: Richland County Auditor

2006		2005		2004	
Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
<u>\$2,291,612,328</u>	<u>\$2,291,612,328</u>	<u>\$2,341,177,173</u>	<u>\$2,341,177,173</u>	<u>\$2,123,376,136</u>	<u>\$2,123,376,136</u>
\$55,790,308	\$22,916,123	\$57,029,429	\$23,411,772	\$51,584,403	\$21,233,761
7,878,690	7,878,690	8,811,128	8,811,128	10,383,566	10,383,566
7,876,308	7,876,308	8,713,871	8,713,871	9,511,434	9,511,434
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
18,478,000	18,478,000	14,656,000	14,656,000	10,675,000	10,675,000
0	0	0	0	0	0
<u>34,232,998</u>	<u>34,232,998</u>	<u>32,180,999</u>	<u>32,180,999</u>	<u>30,570,000</u>	<u>30,570,000</u>
3,814,633	3,814,633	4,246,884	4,246,884	4,810,012	4,810,012
7,876,308	7,876,308	8,713,871	8,713,871	9,511,434	9,511,434
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
18,478,000	18,478,000	14,656,000	14,656,000	10,675,000	10,675,000
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	572,470	572,470
<u>30,168,941</u>	<u>30,168,941</u>	<u>27,616,755</u>	<u>27,616,755</u>	<u>25,568,916</u>	<u>25,568,916</u>
<u>4,064,057</u>	<u>4,064,057</u>	<u>4,564,244</u>	<u>4,564,244</u>	<u>5,001,084</u>	<u>5,001,084</u>
<u>\$51,726,251</u>	<u>\$18,852,066</u>	<u>\$52,465,185</u>	<u>\$18,847,528</u>	<u>\$46,583,319</u>	<u>\$16,232,677</u>
92.72%	82.27%	92.00%	80.50%	90.31%	76.45%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	<u>49,790,308</u>		<u>51,029,429</u>		<u>45,584,403</u>
	<u>\$55,790,308</u>		<u>\$57,029,429</u>		<u>\$51,584,403</u>

(continued)

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

	2003		2002	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	<u>\$2,110,377,815</u>	<u>\$2,110,377,815</u>	<u>\$2,074,587,382</u>	<u>\$2,074,587,382</u>
Debt Limitation	\$51,259,445	\$21,103,778	\$50,364,685	\$20,745,874
Total Outstanding Debt:				
General Obligation Bonds	8,836,004	8,836,004	9,654,743	9,654,743
Special Assessment Bonds	10,268,997	10,268,997	10,990,257	10,990,257
USDA Bonds	0	0	0	0
Governmental OPWC Loans	0	0	0	0
Business-Type OPWC Loans	0	0	0	0
Computerization Loan	0	0	0	0
General Obligation Notes	9,010,000	9,010,000	7,047,000	7,047,000
Special Assessment Notes	0	0	0	0
Total	<u>28,115,001</u>	<u>28,115,001</u>	<u>27,692,000</u>	<u>27,692,000</u>
Exemptions:				
General Obligation Bonds (paid from rentals)	5,391,508	5,391,508	5,545,376	5,545,376
Special Assessment Bonds	10,268,997	10,268,997	10,990,257	10,990,257
USDA Bonds	0	0	0	0
Governmental OPWC Loans	0	0	0	0
Business-Type OPWC Loans	0	0	0	0
Computerization Loan	0	0	0	0
General Obligation Notes	9,010,000	9,010,000	7,047,000	7,047,000
Special Assessment Notes	0	0	0	0
Enterprise Fund Notes	0	0	160,270	160,270
Amount Available in Debt Service Fund	79,303	79,303	66,357	66,357
Total	<u>24,749,808</u>	<u>24,749,808</u>	<u>23,809,260</u>	<u>23,809,260</u>
Net Debt	<u>3,365,193</u>	<u>3,365,193</u>	<u>3,882,740</u>	<u>3,882,740</u>
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$47,894,252</u>	<u>\$17,738,585</u>	<u>\$46,481,945</u>	<u>\$16,863,134</u>
Legal Debt Margin as a Percentage of the Debt Limit	93.43%	84.05%	92.29%	81.28%
(1) The Debt Limitation is calculated as follows:				
Three percent of first \$100,000,000 of assessed value		\$3,000,000		\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value		3,000,000		3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000		<u>45,259,445</u>		<u>44,364,685</u>
		<u>\$51,259,445</u>		<u>\$50,364,685</u>

(2) The Debt Limitation equals one percent of the assessed value.

Source: Richland County Auditor

2001		2000		1999	
Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
<u>\$1,961,081,285</u>	<u>\$1,961,081,285</u>	<u>\$1,955,882,930</u>	<u>\$1,955,882,930</u>	<u>\$1,931,047,926</u>	<u>\$1,931,047,926</u>
\$47,527,032	\$19,610,813	\$47,397,073	\$19,558,829	\$46,776,198	\$19,310,479
10,431,088	10,431,088	8,795,000	8,795,000	9,420,000	9,420,000
11,673,912	11,673,912	11,485,000	11,485,000	12,075,000	12,075,000
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
2,289,000	2,289,000	3,451,000	3,451,000	3,212,000	3,212,000
<u>3,000,000</u>	<u>3,000,000</u>	<u>3,895,000</u>	<u>3,895,000</u>	<u>3,945,000</u>	<u>3,945,000</u>
<u>27,394,000</u>	<u>27,394,000</u>	<u>27,626,000</u>	<u>27,626,000</u>	<u>28,652,000</u>	<u>28,652,000</u>
6,193,181	6,193,181	6,874,588	6,874,588	7,410,017	7,410,017
11,673,912	11,673,912	11,485,000	11,485,000	12,075,000	12,075,000
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
2,289,000	2,289,000	3,451,000	3,451,000	3,212,000	3,212,000
3,000,000	3,000,000	3,895,000	3,895,000	3,945,000	3,945,000
194,000	194,000	194,000	194,000	282,000	282,000
<u>63,530</u>	<u>63,530</u>	<u>48,307</u>	<u>48,307</u>	<u>43,523</u>	<u>43,523</u>
<u>23,413,623</u>	<u>23,413,623</u>	<u>25,947,895</u>	<u>25,947,895</u>	<u>26,967,540</u>	<u>26,967,540</u>
<u>3,980,377</u>	<u>3,980,377</u>	<u>1,678,105</u>	<u>1,678,105</u>	<u>1,684,460</u>	<u>1,684,460</u>
<u>\$43,546,655</u>	<u>\$15,630,436</u>	<u>\$45,718,968</u>	<u>\$17,880,724</u>	<u>\$45,091,738</u>	<u>\$17,626,019</u>
91.63%	79.70%	96.46%	91.42%	96.40%	91.28%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	<u>41,527,032</u>		<u>41,397,073</u>		<u>40,776,198</u>
	<u>\$47,527,032</u>		<u>\$47,397,073</u>		<u>\$46,776,198</u>

Richland County, Ohio
Demographic and Economic Statistics
Last Ten Years

<u>Year</u>	<u>Population (1)</u>	<u>Total Personal Income (2)</u>	<u>Personal Income Per Capita (1)</u>	<u>Population Density (1) (Persons per Square Mile)</u>	<u>Employed (3)</u>	<u>Unemployed (3)</u>
2008	126,369	\$2,680,412,859	\$21,211	254.3	58,000	4,700
2007	127,101	2,484,316,146	19,546	255.7	58,100	4,100
2006	128,852	2,394,327,864	18,582	259.3	58,700	3,800
2005	127,949	2,377,548,318	18,582	257.4	58,500	4,100
2004	128,190	2,382,026,580	18,582	257.9	58,700	4,600
2003	128,004	2,378,570,328	18,582	257.6	59,400	4,600
2002	128,051	2,379,443,682	18,582	257.6	59,400	4,300
2001	128,852	2,394,327,864	18,582	259.3	59,800	3,300
2000	131,198	2,437,921,236	18,582	264	60,100	3,200
1999	129,607	1,621,901,998	12,514	260.8	57,700	4,000

Source:

- (1) 1999 Population Estimated by US Census Bureau
2000 - 2008 from the 2000 Census Bureau
- (2) Computation of per capita personal income multiplied by population
- (3) Ohio Job and Family Services, Office of Workforce Development
- (4) Richland County Auditor

County	Unemployment Rate (3)		New Construction (4)		
	Ohio	United States	Agricultural/ Residential	Commercial/ Industrial	Total New Construction
7.4%	6.5%	5.8%	\$13,408,680	\$4,437,610	\$17,846,290
6.5	5.6	4.6	15,453,700	3,448,710	18,902,410
6.1	5.5	4.6	19,326,480	6,015,560	25,342,040
6.5	5.5	5.1	21,680,700	6,735,500	28,416,200
7.2	5.7	5.4	21,809,260	4,485,710	26,294,970
7.2	5.0	5.7	20,279,060	4,470,510	24,749,570
6.7	4.8	5.8	16,680,950	10,013,940	26,694,890
5.2	3.7	3.7	21,009,630	4,167,130	25,176,760
5.0	4.9	4.8	21,478,920	11,233,330	32,712,250
6.5	4.2	4.5	15,608,250	6,531,990	22,140,240

Richland County, Ohio

Principal Employers

2008 and 1999

2008

Employer	Employees	Percentage of Total County Employment
General Motors	2,600	4.48%
MedCentral Health Systems	2,080	3.59
Jay Industries	1,134	1.96
Gorman Rupp	1,116	1.92
Richland County	1,079	1.86
Therm-O-Disc	900	1.55
Newman Technology	850	1.47
Mansfield City Schools	705	1.22
ArcelorMittal (Dofasco Shelby Inc)	600	1.03
AK Steel Corporation	500	0.86
Total	<u>11,564</u>	<u>19.94%</u>
Total Employment within the County	<u>58,000</u>	

1999

Employer	Employees	Percentage of Total County Employment
General Motors	2,400	4.16%
Mansfield General Hospital	1,826	3.16
Mid-Ohio Education Services	1,750	3.03
Richland County	1,220	2.11
Therm-O-Disc	1,200	2.08
Sprint	1,200	2.08
Hi-Stat Manufacturing	1,000	1.73
Armco/Mansfield Operations	897	1.55
Mansfield City Schools	840	1.46
Mansfield Correctional Institute	750	1.31
Total	<u>13,083</u>	<u>22.67%</u>
Total Employment within the County	<u>57,700</u>	

Sources: 1999 - Mansfield Chamber of Commerce

2008 - Richland County and the 2008 Ohio Industrial Directory, published by
Harris Publishing Company

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Richland County, Ohio
Full-Time Equivalent County Government Employees by Function/Program
Last Nine Years (1)

Function/Program	2008	2007	2006	2005
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
County Offices	89	90	81	89
Commissioners Office	6	6	6	7
Treasurer's Office	8	8	7	7
Judicial System				
County Offices	124	119	114	63
Clerk of Courts	18	18	17	16
Probate Court	8	8	7	7
Public Safety				
County Offices	105	77	68	74
Sheriff	60	64	64	66
Public Works				
County Offices	10	10	7	8
Engineer	51	52	49	55
Auto Title	11	10	11	13
Health				
County Offices	15	14	14	18
Mental Retardation and Developmental Disabilities	298	280	291	326
Human Services				
County Offices	58	67	73	89
Children's Services	103	101	102	110
Job and Family Services	104	113	112	161
Conservation and Recreation				
County Offices	2	3	3	3
<i>Business-Type Activities</i>				
Sewer	9	9	15	14
Totals	<u>1,079</u>	<u>1,049</u>	<u>1,041</u>	<u>1,126</u>

Source: Richland County Auditor

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

(1) Information prior to 2000 is not available

2004	2003	2002	2001	2000
89	57	54	41	35
7	6	7	8	7
7	7	7	7	7
73	118	124	124	136
17	14	17	15	15
10	9	7	11	9
72	72	74	75	79
66	67	66	67	67
9	9	8	10	9
55	60	56	60	66
15	13	12	16	15
19	17	18	18	18
321	320	358	402	369
81	82	85	93	106
116	116	127	126	132
127	133	129	133	130
3	4	4	4	3
14	13	13	20	13
<u>1,101</u>	<u>1,117</u>	<u>1,166</u>	<u>1,230</u>	<u>1,216</u>

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

Function/Program	2008	2007	2006	2005
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
Board of Elections				
Registered Voters	94,579	91,698	91,152	90,213
Voter Turnout in November	85,168	31,116	45,814	37,390
Percentage of Voter Turnout	90.05%	33.93%	50.26%	41.45%
Recorder				
Deeds Issued	6,307	5,316	6,220	6,384
Mortgages Issued	12,927	12,078	14,658	16,815
Judicial System				
Common Pleas Courts Cases				
Civil	2,324	1,904	1,577	1,322
Criminal	929	1,048	1,088	982
Domestic	1,593	1,495	1,601	1,470
Health				
Dog and Kennel				
Dogs Licensed	20,302	20,059	20,454	18,461
Kennels	252	305	315	300
<i>Business-Type Activities</i>				
Sewer				
Number of Customers on:				
Metered Rate	3,361	3,479	3,373	3,294
Flat Rate	1,361	1,239	1,296	1,360

Source: Richland County Auditor

2004	2003	2002	2001	2000	1999
85,465	84,655	83,133	81,861	82,059	78,320
36,261	35,894	39,057	29,533	54,088	35,517
42.43%	42.40%	46.98%	36.08%	65.91%	45.35%
6,410	6,486	6,232	5,757	5,704	5,749
17,865	25,338	22,334	20,469	16,145	19,970
1,360	1,250	1,257	1,162	1,041	947
1,000	831	889	774	725	706
1,454	1,497	1,357	1,279	1,462	1,428
17,023	22,511	18,632	17,985	17,938	17,461
425	394	331	326	343	300
3,182	3,067	n/a	n/a	n/a	n/a
1,465	1,553	n/a	n/a	n/a	n/a

Richland County, Ohio
Capital Assets Statistics by Function/Program
Last Nine Years (1)

	2008	2007	2006	2005	2004	2003	2002	2001	2000
Governmental Activities									
General Government									
Legislative and Executive									
County Offices									
Vehicles	19	22	23	18	17	16	14	12	12
Real Estate Assessment									
Vehicles	2	2	2	2	2	2	2	1	1
Weights and Measures									
Vehicles	1	1	2	1	1	1	1	1	1
Judicial System									
County Offices									
Vehicles	13	6	10	8	7	6	4	1	1
Juvenile Attention Center									
Vehicles	5	11	11	9	9	7	6	4	4
Public Safety									
County Offices									
Vehicles	5	3	7	4	2	2	2	2	0
Sheriff's Office									
Vehicles	62	66	66	57	40	28	22	17	11
Public Works									
County Engineer									
Vehicles	56	52	52	49	47	46	44	41	37
Codes and Permits									
Vehicles	4	4	3	2	2	2	2	2	0
Health									
Mental Retardation and									
Developmental Disabilities									
Vehicles	41	44	44	42	39	35	33	27	27
Dog and Kennel									
Vehicles	5	5	6	5	5	4	4	4	3
Human Services									
County Offices									
Vehicles	12	13	13	14	14	13	12	11	11
Children's Services									
Vehicles	21	20	20	21	2	2	2	2	1
Conservation and Recreation									
Vehicles	1	1	1	1	1	1	1	1	1
Business-Type Activities									
Sewer									
Vehicles	8	10	10	9	8	7	6	5	4

Source: Richland County Auditor

(1) Information prior to 2000 is not available

Richland County, Ohio

Miscellaneous Statistics

December 31, 2008

<i>Date of Incorporation</i>	1813
<i>County Seat</i>	Mansfield, Ohio
<i>Number of Political Subdivision in the County</i>	
Townships	19
Cities	3
Villages	6
School Districts	9
Vocational School	1
Libraries	2
Hospitals	1

Major Attractions

Malabar Farm, Kingwood Center, Mansfield Motorsports Park & Mid-Ohio Sports Car Course

Higher Education

Ohio State University - Mansfield Campus
North Central State College
MedCentral College of Nursing

Hospitals

MedCentral Mansfield and Shelby

Communications

Radio Stations:

WAPQ-98.7FM; WMAN-1400AM; WQLV-102.3FM; WRGM-1440AM;
WSWR-100.1FM; WVNO-106.1FM; WYHT-105.3FM; WVMC-90.7FM

Television Stations:

Time Warner Cable Communications
WMFD TV 50/68 Mansfield

Newspapers:

Mansfield News Journal (daily)
The Daily Globe (daily); The Bellville Star (weekly);
USA Today (daily); Columbus Dispatch (daily);
The Akron-Beacon Journal (daily);
Cleveland Plain Dealer (daily); Wall Street Journal (daily)

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Mary Taylor, CPA
Auditor of State

FINANCIAL CONDITION

RICHLAND COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JULY 21, 2009**