



Dave Yost • Auditor of State



**RICHLAND COUNTY**

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RICHLAND COUNTY  
SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2014

FEDERAL GRANTOR / Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<b>U.S. DEPARTMENT OF EDUCATION</b>			
<i>Passed Through the Ohio Department of Health</i>			
Special Education-Grants for Infants and Families	34-6002296	84.181	\$167,634
<i>Passed Through the Ohio Department of Education</i>			
Special Education-Preschool Grants	34-6002296	84.173	39,136
<b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>			<b>206,770</b>
<b>U.S. DEPARTMENT OF AGRICULTURE</b>			
<i>Passed Through the Ohio Department of Education</i>			
National School Lunch Program	34-6002296	10.555	35,047
Child and Adult Care Food Program	34-6002296	10.558	42,741
<i>Passed Through the Ohio Department of Job and Family Services</i>			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	34-6002296	10.561	878,597
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>			<b>956,385</b>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
ARRA-Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	N/A	14.228	249,564
<i>Passed Through the Ohio Development Services Agency</i>			
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	B-F-12-1CM-1	14.228	10,592
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	B-F-13-1CM-1	14.228	125,670
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	B-F-14-1CM-1	14.228	87,550
Total Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii			223,812
<b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			<b>473,376</b>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>			
<i>Passed Through the Ohio Emergency Management Agency</i>			
Emergency Management Performance Grants	EMW-2013-EP-00060-S01	97.042	85,094
Homeland Security Grant Program	EMW-2011-SS-00070	97.067	11,376
Homeland Security Grant Program	2010-SS-T0-0012	97.067	7,000
Total Homeland Security Grant Program			18,376
Repetitive Food Claims	34-6002296	97.092	7,828
<b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>			<b>111,298</b>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>			
<i>Passed Through the Ohio Department of Transportation</i>			
Highway Planning and Construction	85311	20.205	70,988
Highway Planning and Construction	88342	20.205	354,503
Highway Planning and Construction	92857	20.205	17,367
Highway Planning and Construction	94581	20.205	35,894
Highway Planning and Construction	96345	20.205	99,089
Highway Planning and Construction	96920	20.205	143,998
Highway Planning and Construction	97079	20.205	11,892
Total Highway Planning and Construction			733,731
<i>Passed Through the Ohio Department of Public Safety</i>			
State and Community Highway Safety	34-6002296	20.600	41,407
National Priority Safety Programs	34-6002296	20.616	5,452
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>			<b>780,590</b>
<b>U.S. DEPARTMENT OF JUSTICE</b>			
<i>Passed Through the Ohio Office of Criminal Justice Services</i>			
Crime Victim Assistance	34-6002296	16.575	128,634
<i>Passed Through the Ohio Department of Youth Services</i>			
Juvenile Accountability Block Grants	2009-JB-002-A110	16.523	13,481
<i>Passed Through the Ohio Department of Public Safety</i>			
ARRA-Recovery Act-Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories	2012-JG-B01-6952-C001194	16.803	19,016
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>			<b>161,131</b>
<b>U.S. DEPARTMENT OF LABOR</b>			
<i>Passed through the WIA Area 10 Board</i>			
<u>Workforce Investment Act (WIA) Cluster:</u>			
WIA Adult Program	G-1415-15-0303	17.258	177,602
WIA Adult Program-Administration	G-1415-15-0303	17.258	5,008
Total WIA Adult Program			182,610
WIA Dislocated Worker Formula Grants	G-1415-15-0303	17.278	254,792
WIA Dislocated Worker Formula Grants-Administration	G-1415-15-0303	17.278	3,259
Total WIA Dislocated Worker			258,051
Total Workforce Investment Act Cluster			440,661
WIA National Emergency Grants	G-1415-15-0303	17.277	2,861
<b>TOTAL U.S. DEPARTMENT OF LABOR</b>			<b>443,522</b>

RICHLAND COUNTY  
 SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
 FOR THE YEAR ENDED DECEMBER 31, 2014  
 (Continued)

<u>FEDERAL GRANTOR /</u> <u>Pass Through Grantor</u> Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>			
<b><i>Passed Through the Ohio Department of Developmental Disabilities</i></b>			
Social Services Block Grant	34-6002296	93.667	95,053
Medical Assistance Program	34-6002296	93.778	493,049
<b><i>Passed Through the Ohio Department of Mental Health and Addiction Services</i></b>			
Social Services Block Grant	05D911	93.667	110,391
Block Grants for Community Mental Health Services	05D911	93.958	86,809
Block Grants for Community Mental Health Services	BG-13/14-430-08	93.958	12,500
Total Block Grants for Community Mental Health Services			<u>99,309</u>
Block Grants for Prevention and Treatment of Substance Abuse	70-5005-UMADAOP-P-14/15-9202	93.959	129,605
Block Grants for Prevention and Treatment of Substance Abuse	70 SAPT - BG	93.959	321,493
Block Grants for Prevention and Treatment of Substance Abuse	70-5005-CFRO-T-14/15-1029	93.959	52,721
Block Grants for Prevention and Treatment of Substance Abuse	70 SAPT - BG	93.959	3,404
Block Grants for Prevention and Treatment of Substance Abuse	70-4158-Women-T-14/15-10184	93.959	70,747
Total Block Grants for Prevention and Treatment of Substance Abuse			<u>577,970</u>
<b><i>Passed Through the Ohio Department of Homeland Security</i></b>			
Medical Reserve Corps Small Grant Program	5MRCSG101005-02	93.008	5,293
<b><i>Passed through the Ohio Department of Job and Family Services</i></b>			
Promoting Safe and Stable Families	G-1415-11-5421	93.556	172,879
Temporary Assistance for Needy Families (TANF)	G-1415-11-5419	93.558	3,238,737
Temporary Assistance for Needy Families (TANF)	G-1415-11-5421	93.558	12,957
Total Temporary Assistance for Needy Families (TANF)			<u>3,251,694</u>
Child Support Enforcement	G-1415-11-5420	93.563	1,188,155
Child Care and Development Block Grant	G-1415-11-5419	93.575	266,662
Community-Based Child Abuse Prevention Grants	G-1415-11-5419	93.590	50
Stephanie Tubbs Jones Child Welfare Services Program	G-1415-11-5421	93.645	77,203
Foster Care-Title IV-E	G-1415-11-5421	93.658	1,157,754
Adoption Assistance-Title IV-E	G-1415-11-5421	93.659	1,055,480
Social Services Block Grant	G-1415-11-5419	93.667	342,017
Independent Living Services	G-1415-11-5421	93.674	42,596
Medical Assistance Program	G-1415-11-5419	93.778	1,090,945
Medical Assistance Program	G-1415-11-5421	93.778	1,899,979
Total Medical Assistance Program			<u>2,990,924</u>
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			<b><u>11,926,479</u></b>
<b><u>U.S. ELECTION ASSISTANCE COMMISSION</u></b>			
<b><i>Passed Through the Ohio Secretary of State</i></b>			
Help America Vote Act Requirements Payments	34-6002296	90.401	7,287
<b>TOTAL U.S. ELECTION ASSISTANCE COMMISSION</b>			<b><u>7,287</u></b>
<b><u>U.S. CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u></b>			
<b><i>Passed Through the Ohio Commission on Service and Volunteerism</i></b>			
AmeriCorps	12AFH-1502-13-OC110	94.006	66,403
<b>TOTAL U.S. CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>			<b><u>66,403</u></b>
<b>TOTAL FEDERAL AWARDS EXPENDITURES</b>			<b><u>\$ 15,133,241</u></b>

The accompanying notes are an integral part of this schedule.

**RICHLAND COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FISCAL YEAR ENDED DECEMBER 31, 2014**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE B - SUBRECIPIENTS**

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

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

**NOTE C - MATCHING REQUIREMENTS**

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

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

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

These loans are collateralized by assets of the business.

Activity in the CDBG revolving loan fund during 2014 is as follows:

Beginning loans receivable balance as of January 1, 2014	\$34,571
Loans made	0
Loan principal repaid	(5,923)
Ending loans receivable balance as of December 31, 2014	\$28,648
Cash balance on hand in the revolving loan fund as of December 31, 2014	\$16,578
Administrative costs expended during 2014	0

The table above reports gross loans receivable. The County does not estimate any of this receivable to be uncollectible as of December 31, 2014.

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# Dave Yost • Auditor of State

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

Richland County  
50 Park Avenue East  
Mansfield, Ohio 44902

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Richland County, Ohio, (the County) as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 24, 2015. Our report refers to 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 from the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of Newhope Industries, Inc., the County's discretely presented component unit, as described in our report on the County's financial statements. The financial statements of Newhope Industries, Inc., the County's discretely presented component unit, were not audited in accordance with *Government Auditing Standards*.

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

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the County's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

***Compliance and Other Matters***

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

***Purpose of this Report***

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

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

**Dave Yost**  
Auditor of State  
Columbus, Ohio

June 24, 2015



# Dave Yost • Auditor of State

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

Richland County  
50 Park Avenue East  
Mansfield, Ohio 44902

To the Board of County Commissioners:

### ***Report on Compliance for Each Major Federal Program***

We have audited Richland County's (the County's) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of the County's major federal programs for the year ended December 31, 2014. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

### ***Management's Responsibility***

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

### ***Auditor's Responsibility***

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

### ***Opinion on Each Major Federal Program***

In our opinion, Richland County, Ohio, complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2014.

***Report on Internal Control Over Compliance***

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

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

***Report on Schedule of Federal Awards Expenditures Required by OMB Circular A-133***

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Richland County, Ohio, (the County) as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 24, 2015, wherein we noted the financial statements of Newhope Industries, Inc., the County's discretely presented component unit, were audited by other auditors. We conducted our audit to opine on the County's' basic financial statements. We have not performed any procedures to the audited financial statements subsequent to June 24, 2015. The accompanying schedule of federal awards expenditures presents additional analysis required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



**Dave Yost**  
Auditor of State  
Columbus, Ohio

August 11, 2015, except for the Schedule of Federal Awards Expenditures dated June 24, 2015

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**RICHLAND COUNTY**  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A -133 § .505**  
**DECEMBER 31, 2014**

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

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unmodified
<b>(d)(1)(ii)</b>	<b>Were there any material control weaknesses reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weaknesses reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unmodified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510(a)?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	CFDA #14.228 - Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii (CDBG) CFDA #93.778 - Medical Assistance Program CFDA #93.558 - Temporary Assistance for Needy Families (TANF) CFDA #93.658 – Foster Care – Title IV-E CFDA #93.667 – Social Services Block Grant CFDA #93.959 – Block Grants for Prevention and Treatment of Substance Abuse
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$454,495 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	No

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

None.

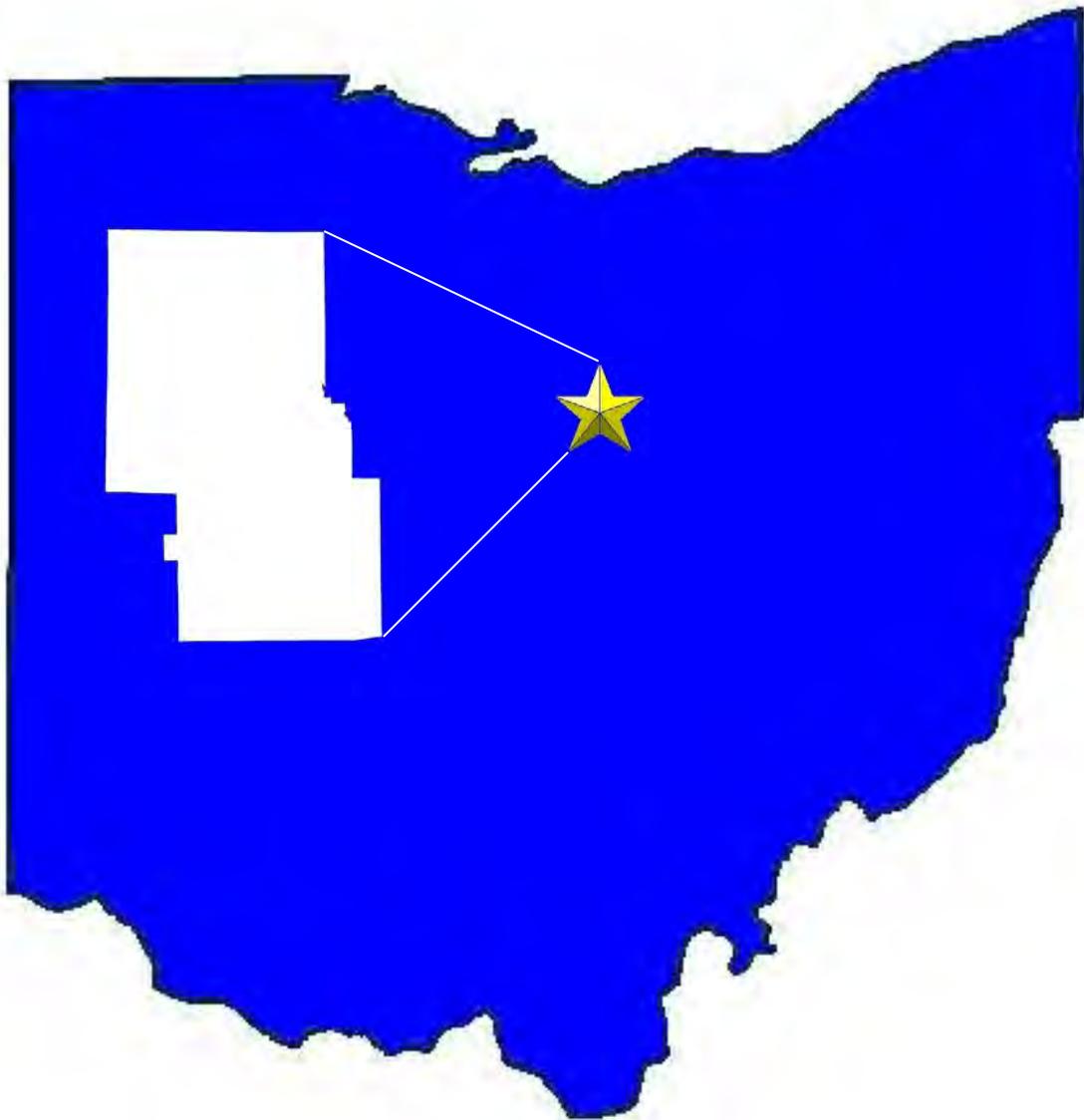
**3. FINDINGS FOR FEDERAL AWARDS**

None.

**RICHLAND COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
OMB CIRCULAR A -133 § .315 (b)  
DECEMBER 31, 2014**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain</i></b>
2013-001	Significant Deficiency – Bank to Book Reconciliations	Yes	
2013-002	Material Noncompliance/Material Weakness – Cash Management	Yes	



**Comprehensive Annual Financial Report  
For the Year Ending December 31, 2014  
Patrick W. Dropsey, Auditor**

**RICHLAND COUNTY, OHIO**

**COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED**

**December 31, 2014**

Prepared by The Richland County Auditor's Office

Patrick W. Dropsey, County Auditor



# Introductory Section



**Richland County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2014*  
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*Comprehensive Annual Financial Report*  
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# PATRICK W. DROPSEY

RICHLAND COUNTY AUDITOR

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



June 24, 2015

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, 2014. 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, 2014, and the Independent Auditor's Report on the basic financial statements is included in the financial section of this report.

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

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

Richland County was organized into a separate political entity in 1813. It encompasses nineteen townships, six villages, with Lexington being the largest, the City of Shelby, a small portion of the Cities of Crestline and Galion, the City of Ontario, and the City of Mansfield, which is the County seat. The County has an area of 449 square miles and has a population of 121,942, 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" and GASB Statement 61, "The Financial Reporting Entity: Omnibus, an amendment of GASB Statements No. 14 and No. 34." The reporting entity is comprised of the primary government and its component units. The primary government consists of all funds, departments, agencies, institutions, commissions, and organizations that are not legally separate from the County. For Richland County, the primary government includes the Children Services Board, the Board of Developmental Disabilities (DD), the Alcohol, Drug and Mental Health Board, the Job and Family Services Department, the Richland County Emergency Management Agency, and all departments and activities that are directly operated by the elected County officials. Component units are legally separate organizations that are fiscally dependent on the County or for which the County is financially accountable. Richland Newhope Industries, Inc. is a not-for-profit corporation subsidized by the County. It has been included as a discretely presented component unit of the County in this report because, in the opinion of the County, it would be misleading if its operations were excluded.

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

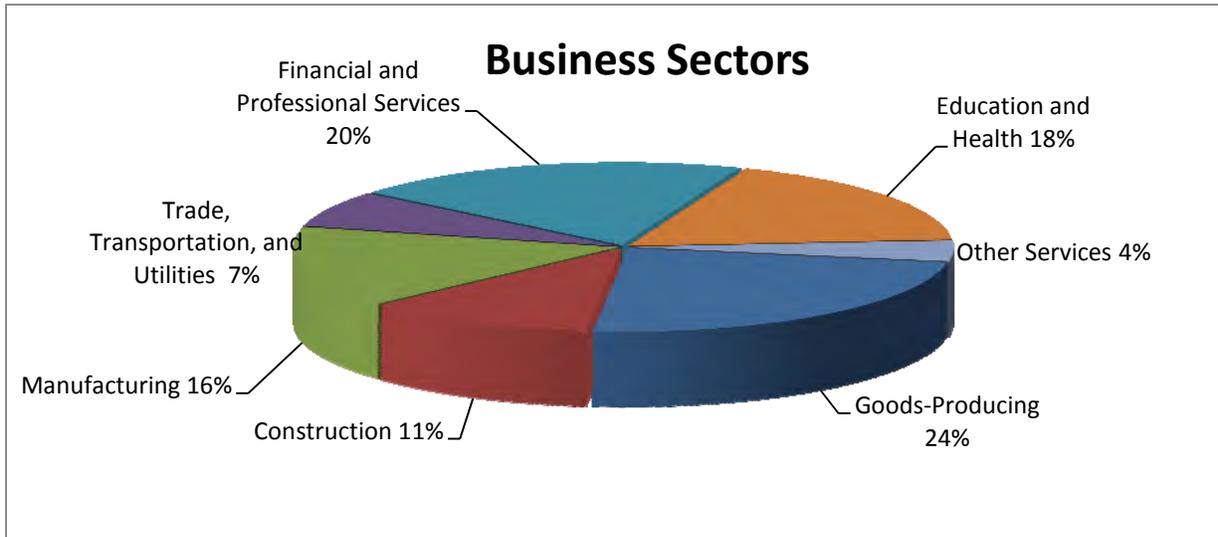
The County is a member of the County Risk Sharing Authority, Inc. which is a public entity risk pool. The County participates in one joint venture, the County Regional Planning Commission. The Regional Planning Commission is a statutorily created political subdivision that provides various studies to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

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

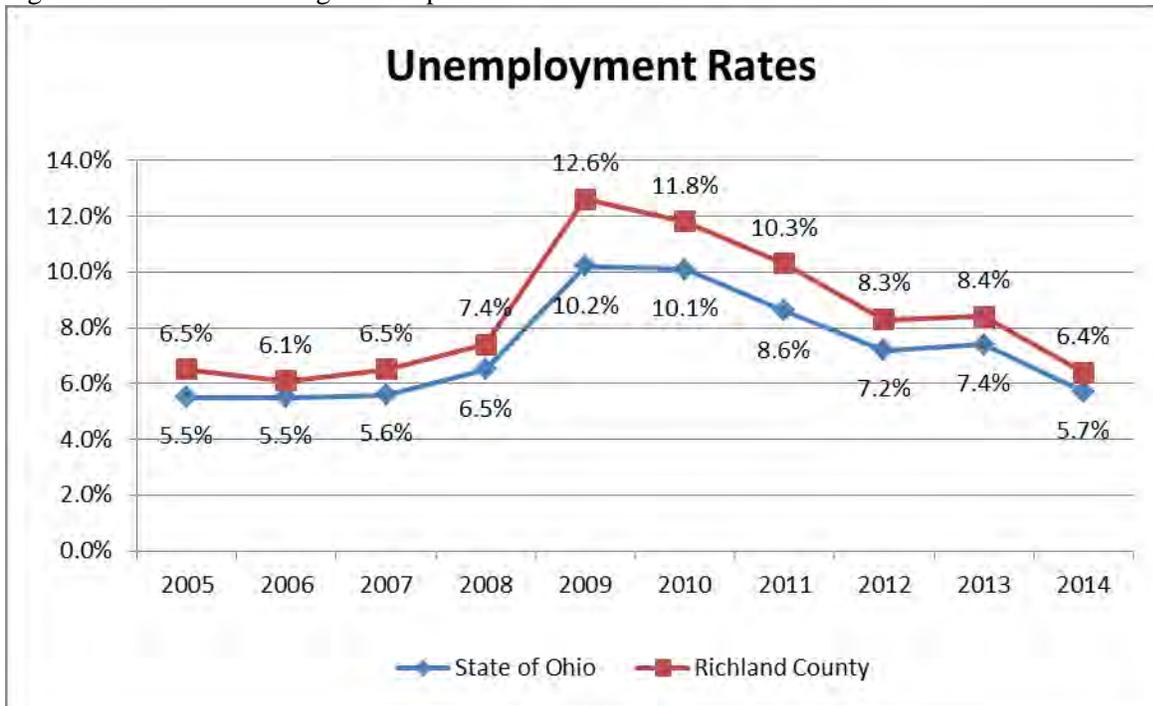
A computerized certification system allows the Auditor's Office to ascertain the status of each department's appropriations before authorizing additional purchases from a particular account. Additional information regarding the County's budgetary accounting may be found in the Notes to the Basic Financial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

**Local Economy**

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



Despite the diversity of the business sectors, the County has an unemployment rate of 6.4 percent, slightly higher than the State average of 5.7 percent.



### ***Long-Term Financial Planning***

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

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

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

The County's Budget Commission has developed a practice of establishing certificates of estimated resources based on ninety percent of estimated revenues. This practice helps account for fluctuations in sales tax, and other economic driven factors affecting the County's revenue sources. For calendar year 2014 and 2015 budgets the County took the drastic step to reduce local government revenue by 30 percent and 50 percent respectively of 2010 revenue, due to State budget cuts. The County also has developed a policy to allocate permissive sales tax between the County's general fund and cities, villages and townships in the County.

### ***Major Initiatives***

During 2014, the County's sewer department continued construction on two projects: Eastview and Kocheiser Sanitary Sewer upgrades and renovations. The projects are being funded by loans from the Ohio Public Works Commission monies in accordance with agreements between the County commissioners and the grantors.

The Richland County One-Stop Employment and Training Center continues to offer free employment services for businesses and job seekers. Employers can use the Training Center to seek out available applicants, while job seekers can use the facility for help with resume writing and locating available job opportunities. The Training Center also features a resource room furnished with seven computer stations, one of which offers software for people with physical and visual impairments. During 2014, 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.

In 2014, the Richland County Land Reutilization Corporation was created. The purpose of the Richland County Land Reutilization Corporation is to facilitate the effective reutilization of vacant, abandoned, tax-foreclosed, or other real property situated within the County's boundaries. During 2014 the Corporation has transferred 32 properties for rehabilitation and reutilization.

### *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, 2013. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting.

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

A Certificate is valid for the period of one year. Richland County has received a Certificate of Achievement for the last twenty-four consecutive years (1990 – 2013). 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, 2013. A Certificate is valid for the period of one year. Richland County has received an Award of Outstanding Achievement for the last seventeen consecutive years (1997 - 2013).

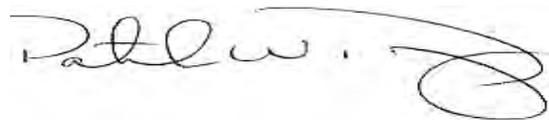
Both the CAFR and PAFR are available by request or can be accessed through the internet on our web site [www.richlandcountyauditor.org](http://www.richlandcountyauditor.org).

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

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

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

Sincerely,



Patrick W. Dropsey  
Richland County Auditor



Government Finance Officers Association

**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, 2013**

Executive Director/CEO

**Richland County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2014*  
*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

Bambi Couch-Page

Sheriff

J. Steve Sheldon

Court of Common Pleas #1

Judge James DeWeese

Court of Common Pleas #2

Judge Brent Robinson

Probate Court

Judge Phillip Mayer Jr.

Domestic Relations Court

Judge Heather Cockley

Juvenile Court

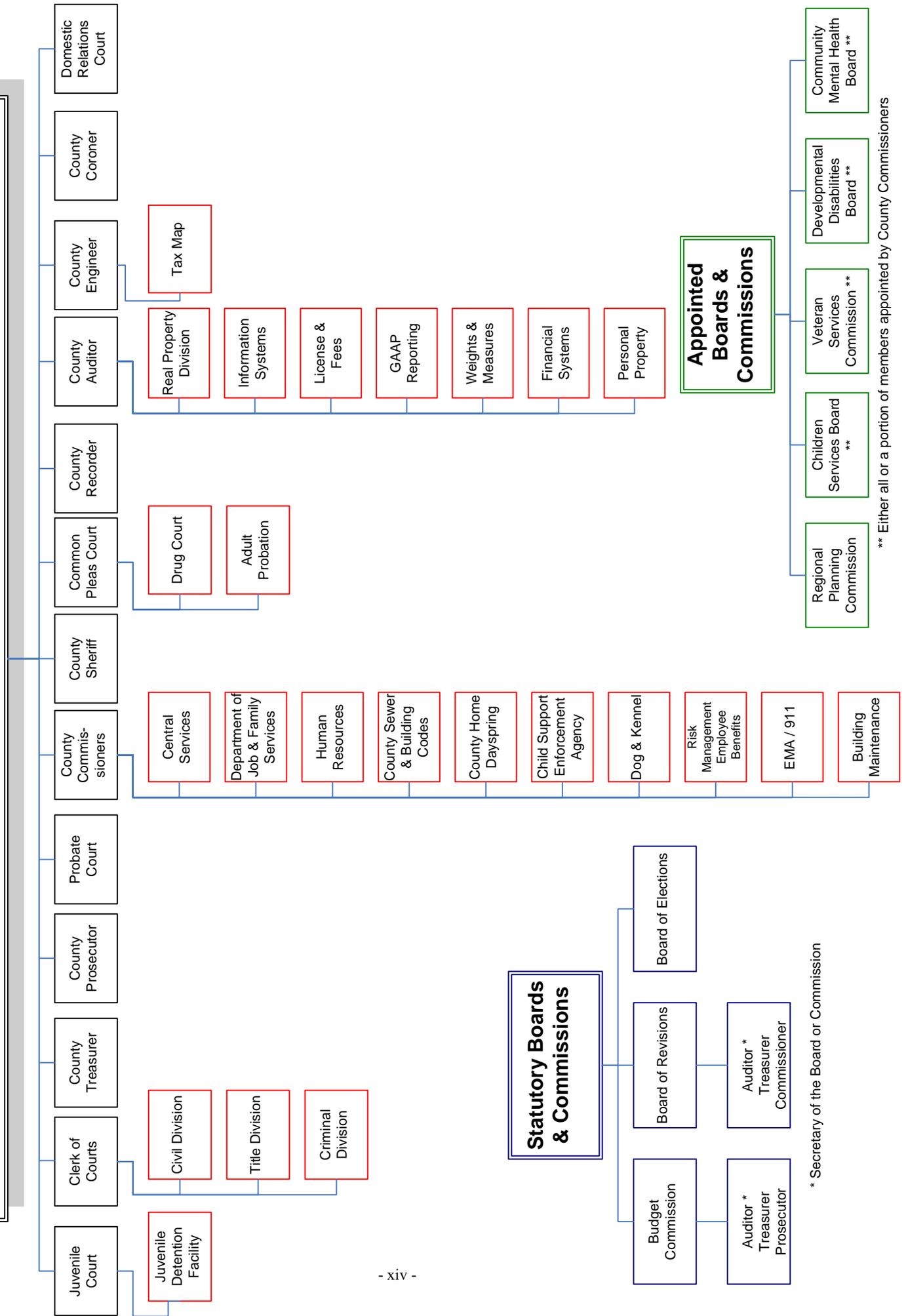
Judge Ron Spon

**Richland County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2014*  
*Principal Appointed Officials and Department Heads*

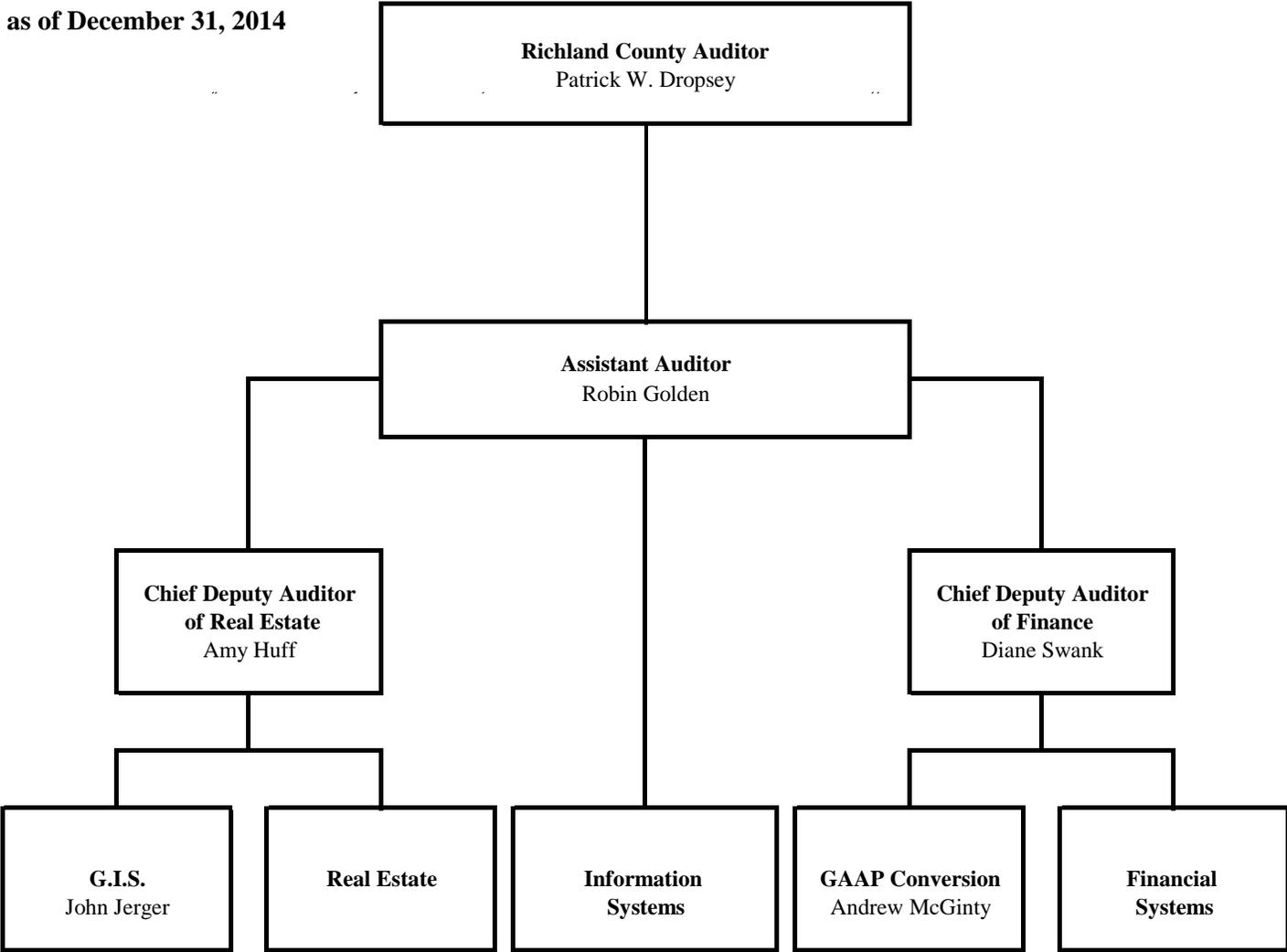
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Clerk of Commissioners	Stacey Crall
Board of Elections, Director	Paulette Hankins
Buildings and Grounds, Superintendent	Charles Minich
Dog Warden	David Jordan
Sanitary Engineer	Steve Risser
Children's Services, Executive Director	Patricia Harrelson
Mental Health and Recovery Services Board, Executive Director	Joseph Trolan
Developmental Disabilities, Superintendent	Elizabeth Prather
Department of Job and Family Services, Director	Sharlene Neumann
Emergency Services Administrator	Mike Bailey
Veterans' Services, Director	Anthony Delong
Child Support Enforcement Agency, Director	Janet Brock

# Voters Of Richland County



**County Auditor  
Organizational Chart  
as of December 31, 2014**



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# Financial Section



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# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

Richland County  
50 Park Avenue East  
Mansfield, Ohio 44902

To the County Board of Commissioners:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Richland County, Ohio (the County), as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of Newhope Industries, Inc., the County's discretely presented component unit, which represents 3.34 percent, 34.38 percent, and 11.08 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component unit and remaining fund information. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Newhope Industries, Inc., the County's discretely presented component unit, is based solely on the report of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement. The other auditors audited the financial statements of Newhope Industries, Inc., the County's discretely presented component unit, in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the County's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

88 East Broad Street, Tenth Floor, Columbus, Ohio 43215-3506  
Phone: 614-466-3402 or 800-443-9275 Fax: 614-728-7199

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

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

### ***Opinions***

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Richland County, Ohio, as of December 31, 2014, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Mental Health Board, Developmental Disabilities Board, Public Assistance, and Children's Services Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis*, listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

#### *Supplementary and Other Information*

Our audit was conducted to opine on the County's basic financial statements taken as a whole.

The introductory section, the financial section's combining statements, individual fund statements and schedules, and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected this information to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 24, 2015, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

**Dave Yost**  
Auditor of State

Columbus, Ohio

June 24, 2015

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**Richland County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2014*  
*Unaudited*

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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, 2014. 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 2014 are as follows:

In total, net position decreased \$2,131,047. Net position of governmental activities decreased \$1,724,008, which represents a 1.2 percent decrease from 2013. Net position of business-type activities decreased \$407,039 or 1.9 percent from 2013.

For governmental activities, general revenues accounted for \$40,582,810 in revenue or 41.0 percent of all revenues. Program specific revenues in the form of charges for services and sales and operating assessments, and grants and contributions accounted for \$58,359,947 or 59.0 percent of total revenues of \$98,942,757.

Total assets of governmental activities increased by \$2,581,089.

The County had \$100,715,746 in expenses related to governmental activities; \$58,359,947 of these expenses was offset by program specific charges for services and sales and operating assessments, and grants and contributions. General revenues (primarily taxes) of \$40,582,810 and carryover net position were adequate to provide the additional monies needed for these programs.

The general fund had \$31,421,971 in revenues and \$30,288,002 in expenditures. The general fund's fund balance decreased from \$2,548,072 to \$2,317,615. The majority of this change was due to decreases in charges for services and fines and forfeitures revenues.

Net position for the enterprise fund decreased \$407,039. The reason for this change was increases in revenues were outpaced by expenses.

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

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

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

**Richland County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2014*  
*Unaudited*

---

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

*Statement of Net Position and the Statement of Activities*

While this document contains the large number of funds used by the County to provide programs and activities, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2014?" The Statement of Net Position and the Statement of Activities answer this question. These statements include all *assets* and *liabilities* except fiduciary funds using the *accrual basis of accounting* similar to the accounting used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

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

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

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

*Fund Financial Statements*

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

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, mental health board, developmental disabilities board, public assistance, children's services, special

**Richland County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2014*  
*Unaudited*

---

assessment debt retirement and general obligation debt retirement funds. The County's business-type fund is the sewer fund.

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

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

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

**Proprietary funds.** The County maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses an enterprise fund to account for its Sewer fund. *Internal Service funds* are an accounting device used to accumulate and allocate costs internally among the County's various functions. Specifically, the 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 25-28 of this report.

**Fiduciary funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The basic fiduciary fund financial statements can be found on pages 29-30 of this report.

**Notes to the 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 31-79 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 80-168 of this report.

**Richland County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2014*  
*Unaudited*

**Government-wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities and deferred inflows of resources by \$157,609,365 (\$136,674,366 in governmental activities and \$20,934,999 in business-type activity) at December 31, 2014.

A large portion of all of the County's net position (55.3 percent) reflect its investment in capital assets (e.g., land, buildings, infrastructure and machinery and equipment), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

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

Table 1 provides a summary of the County's net position for 2014 compared to 2013:

(Table 1)  
 Net Position

	Governmental Activities		Business-Type Activity		Total	
	2014	2013	2014	2013	2014	2013
<b>Assets</b>						
Current and Other Assets	\$95,065,184	\$91,008,381	\$6,049,661	\$6,258,118	\$101,114,845	\$97,266,499
Capital Assets, Net	102,878,975	104,354,689	22,193,466	22,639,214	125,072,441	126,993,903
<i>Total Assets</i>	<u>197,944,159</u>	<u>195,363,070</u>	<u>28,243,127</u>	<u>28,897,332</u>	<u>226,187,286</u>	<u>224,260,402</u>
<b>Liabilities</b>						
Long-Term Liabilities	36,930,383	37,023,968	6,808,166	7,161,548	43,738,549	44,185,516
Other Liabilities	8,062,525	8,487,550	499,962	393,746	8,562,487	8,881,296
<i>Total Liabilities</i>	<u>44,992,908</u>	<u>45,511,518</u>	<u>7,308,128</u>	<u>7,555,294</u>	<u>52,301,036</u>	<u>53,066,812</u>
<b>Deferred Inflows of Resources</b>	<u>16,276,885</u>	<u>11,453,178</u>	<u>0</u>	<u>0</u>	<u>16,276,885</u>	<u>11,453,178</u>
<b>Net Position</b>						
Invested in Capital Assets,						
Net Investment in Capital Assets	71,980,226	71,923,009	15,227,585	15,543,791	87,207,811	87,466,800
Restricted	57,098,256	58,295,542	0	0	57,098,256	58,295,542
Unrestricted	7,595,884	8,179,823	5,707,414	5,798,247	13,303,298	13,978,070
<i>Total Net Position</i>	<u>\$136,674,366</u>	<u>\$138,398,374</u>	<u>\$20,934,999</u>	<u>\$21,342,038</u>	<u>\$157,609,365</u>	<u>\$159,740,412</u>

An additional portion of the County's net position, \$57,098,256, represent resources that are subject to external restrictions on how they may be used. The remaining balance, \$13,303,298 is unrestricted net position and may be used to meet the County's ongoing obligations to citizens and creditors. At the end of the current year, the County is able to report positive balances in all three categories of net position, both for the County as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior year.

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*Unaudited*

Table 2 shows the changes in net position for year 2014.

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

	Governmental Activities		Business-Type Activity		Total	
	2014	2013	2014	2013	2014	2013
<b>Revenues</b>						
Program Revenues:						
Charges for Services and Sales and Operating Assessments	\$14,953,429	\$16,396,561	\$2,469,035	\$2,231,248	\$17,422,464	\$18,627,809
Operating Grants and Contributions	40,833,893	39,612,839	0	0	40,833,893	39,612,839
Capital Grants and Contributions	2,572,625	4,166,620	0	0	2,572,625	4,166,620
<b>Total Program Revenues</b>	<b>58,359,947</b>	<b>60,176,020</b>	<b>2,469,035</b>	<b>2,231,248</b>	<b>60,828,982</b>	<b>62,407,268</b>
General Revenues:						
Property Taxes	17,629,157	15,853,531	0	0	17,629,157	15,853,531
Permissive Sales Taxes	18,430,739	17,855,253	0	0	18,430,739	17,855,253
Grants and Entitlements, Not Restricted	3,514,225	4,212,463	0	0	3,514,225	4,212,463
Investment Earnings	302,079	172,710	0	0	302,079	172,710
Miscellaneous	706,610	616,162	5,683	74,209	712,293	690,371
<b>Total General Revenues</b>	<b>40,582,810</b>	<b>38,710,119</b>	<b>5,683</b>	<b>74,209</b>	<b>40,588,493</b>	<b>38,784,328</b>
<b>Total Revenues</b>	<b>98,942,757</b>	<b>98,886,139</b>	<b>2,474,718</b>	<b>2,305,457</b>	<b>101,417,475</b>	<b>101,191,596</b>
<b>Program Expenses</b>						
General Government:						
Legislative and Executive - Primary Government	15,087,032	10,367,714	0	0	15,087,032	10,367,714
Legislative and Executive - External	1,034,845	1,322,022	0	0	1,034,845	1,322,022
Judicial System	9,539,684	10,379,469	0	0	9,539,684	10,379,469
Public Safety	13,296,248	15,305,413	0	0	13,296,248	15,305,413
Public Works	8,117,495	9,322,028	0	0	8,117,495	9,322,028
Health - Primary Government	28,739,028	26,850,785	0	0	28,739,028	26,850,785
Health - External	197,318	206,405	0	0	197,318	206,405
Human Services - Primary Government	22,417,600	20,863,515	0	0	22,417,600	20,863,515
Human Services - External	317,523	519,515	0	0	317,523	519,515
Conservation and Recreation	187,499	195,984	0	0	187,499	195,984
Economic Development	218,037	293,137	0	0	218,037	293,137
Interest and Fiscal Charges	1,563,437	1,671,634	0	0	1,563,437	1,671,634
Sewer	0	0	2,832,776	2,972,608	2,832,776	2,972,608
<b>Total Expenses</b>	<b>100,715,746</b>	<b>97,297,621</b>	<b>2,832,776</b>	<b>2,972,608</b>	<b>103,548,522</b>	<b>100,270,229</b>
<b>Excess (Deficiency) before Transfers</b>	<b>(1,772,989)</b>	<b>1,588,518</b>	<b>(358,058)</b>	<b>(667,151)</b>	<b>(2,131,047)</b>	<b>921,367</b>
Transfers	48,981	41,786	(48,981)	(41,786)	0	0
<b>Increase (Decrease) in Net Position</b>	<b>(1,724,008)</b>	<b>1,630,304</b>	<b>(407,039)</b>	<b>(708,937)</b>	<b>(2,131,047)</b>	<b>921,367</b>
Net Position Beginning of Year	138,398,374	136,768,070	21,342,038	22,050,975	159,740,412	158,819,045
<b>Net Position End of Year</b>	<b>\$136,674,366</b>	<b>\$138,398,374</b>	<b>\$20,934,999</b>	<b>\$21,342,038</b>	<b>\$157,609,365</b>	<b>\$159,740,412</b>

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Health and Human Services from the primary government account for \$51,156,628 of expenses out of \$100,715,746 of total expenses for governmental activities, or 50.8 percent of that total. Of that \$100,715,746 in governmental activities expenses, \$14,953,429 was covered by direct charges to users of the services. A significant portion of those charges are for fees charged for real estate transfers, for the collection of property taxes throughout the County, for title fees and for court fees. Public Safety charges for service include fees for items such as boarding prisoners and for special details.

Additional revenues provided by the State and Federal governments for governmental activities included \$40,833,893 for operations, \$2,572,625 for capital improvements or acquisitions and \$3,514,225 that was not restricted to a particular program or purpose. As the Statement of Activities shows, the majority of the intergovernmental revenues are grants and subsidies to provide health and human services.

### **Financial Analysis of the County's Funds**

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

The County's general fund reflected a decrease in fund balance of \$230,457 and carries forward an ending fund balance of \$2,317,615. The majority of this change is due to a slight increase in overall expenditures and slight decrease in revenues.

The mental health board fund balance decreased by \$154,129 from 2013 to 2014. This change is due to increases in intergovernmental revenues primarily grant monies being outpaced by increases in contractual services expenditures.

The developmental disabilities board fund balance decreased by \$652,513 from 2013 to 2014. This increase is due to increases in services and supplies expenditures exceeded by increased intergovernmental revenues primarily grant revenues.

The public assistance fund's, which includes the department of job and family services, fund balance decreased by \$38,349 from 2013. This decrease is due to increases in revenues from State funding exceeded by increases in personnel and contractual services.

The children's services fund had an increase in fund balance of \$271,439 from 2013. This increase is primarily due to increases intergovernmental revenues primarily grant revenues.

The special assessment debt retirement fund balance increased \$19,924 from 2013 to 2014. This increase is due to a slight decrease interest charges related to debt.

The general obligation debt retirement fund balance decreased by \$1,428,599 from 2013 to 2014. This change was due to an increase in capital outlay for various projects within the County.

*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 \$2,474,718, which were exceeded by operating expenses of \$2,645,969 by \$171,251. The majority of this change was due to increases in revenues outweighed by slight reductions in expenses.

**Richland County, Ohio**  
*Management's Discussion and Analysis*  
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**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 were in the area of revenues which increased from \$1,409,950 to \$31,573,786. The majority of this change was due to the original budgeted amounts not including sales and property tax revenues. Actual revenues of \$31,306,304 were slightly lower than the final budgeted number, due to sales tax and charges for services revenues falling short of the budgeted amounts. Actual expenditures of \$30,682,400 were lower than final budgeted expenditures due to cuts by various departments.

**Capital Assets and Debt Administration**

**Capital Assets.** The County's investment in capital assets for its governmental activities as of December 31, 2014, amounts to \$71,980,226 (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 2014 were to infrastructure, machinery and equipment, and building improvements. The County Engineer purchased new equipment and machinery, and replaced five bridges for a total of \$1,737,286. The Board of Developmental Disabilities purchased new equipment and machinery, and replaced completed various improvements to their buildings for a total of \$380,526. Additional information on the County's capital assets can be found in Note 16 of this report.

**Long-term Debt.** At the end of the 2014 year, the County had total bonded debt outstanding of \$31,634,512 net of the unamortized premium and discount. Of this amount, \$27,735,049 comprises debt backed by the full faith and credit of the County, \$1,095,000 is special assessment debt for which the County is liable in the event of default by the property owner subject to the assessment and \$2,804,463 comprises debt backed by the full faith and credit of the County held in the County's business-type sewer fund. The County's long-term bonded debt decreased by \$942,414 (2.9 percent) during the 2014 year. The County maintains an A2 rating from Moody's for general obligation debt. State statute limits the total amount of debt a governmental entity may issue. The current debt limitation for the County is \$48,558,537 which is significantly higher than the County's outstanding net debt. In addition to the bonded debt, County long-term obligations include compensated absences, long-term notes payable, and capital leases. Additional information on the County's long-term debt can be found in Note 17 of this report. Notes 12 and 19 discuss compensated absences and the capital leases. Note 18 provides information regarding bond anticipation notes. Interest and fiscal charges amounted to 1.55 percent of the total expenses for governmental activities.

**Richland County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2014*  
*Unaudited*

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

The unemployment rate for the County is currently 6.4 percent, which decreased from a rate of 8.4 percent a year ago. This rate exceeds the State's average unemployment rate of 5.7 percent and the national average of 6.2 percent. However, inflationary trends in the region compare favorably to national indices. These factors were taken into consideration in preparing the County's budget for the 2015 year.

**Requests for Information**

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

**Richland County, Ohio**  
*Statement of Net Position*  
*Primary Government as of December 31, 2014*  
*Component Unit as of August 31, 2014*

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activity	Total	
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$50,603,132	\$4,845,524	\$55,448,656	\$2,476,868
Cash and Cash Equivalents in Segregated Accounts	260,337	0	260,337	0
Cash and Cash Equivalents with Fiscal Agents	3,404,318	0	3,404,318	0
Cash and Cash Equivalents with Trustee	0	0	0	678,812
Investments in Segregated Accounts	266,387	0	266,387	0
Deposits	0	0	0	2,173
Materials and Supplies Inventory	873,120	8,430	881,550	1,060,237
Accrued Interest Receivable	11,406	0	11,406	758
Accounts Receivable	912,486	1,195,707	2,108,193	324,834
Intergovernmental Receivable	11,249,220	0	11,249,220	0
Prepaid Items	281,592	0	281,592	28,751
Permissive Sales Taxes Receivable	4,955,140	0	4,955,140	0
Property Taxes Receivable	18,025,348	0	18,025,348	0
Special Assessments Receivable	2,670,333	0	2,670,333	0
Loans Receivable	28,648	0	28,648	0
Land and Construction in Progress	3,561,012	325,833	3,886,845	172,364
Depreciable Capital Assets, Net	99,317,963	21,867,633	121,185,596	636,593
<i>Total Assets</i>	<u>196,420,442</u>	<u>28,243,127</u>	<u>224,663,569</u>	<u>5,381,390</u>
<b>Deferred Outflows of Resources</b>				
Deferred Amount on Refunding	1,523,717	0	1,523,717	0
<b>Liabilities</b>				
Accounts Payable	1,740,289	33,850	1,774,139	71,311
Contracts Payable	553,047	144,574	697,621	0
Accrued Wages	1,624,793	12,134	1,636,927	31,017
Intergovernmental Payable	1,450,437	15,070	1,465,507	12,962
Accrued Vacation Payable	0	0	0	17,048
Accrued Interest Payable	86,253	68,334	154,587	0
Notes Payable	1,770,000	226,000	1,996,000	0
Claims Payable	837,706	0	837,706	0
Long-Term Liabilities:				
Due Within One Year	4,247,637	126,350	4,373,987	0
Due In More Than One Year	32,682,746	6,681,816	39,364,562	0
<i>Total Liabilities</i>	<u>44,992,908</u>	<u>7,308,128</u>	<u>52,301,036</u>	<u>132,338</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	16,276,885	0	16,276,885	0
<b>Net Position</b>				
Net Investment in Capital Assets	71,980,226	15,227,585	87,207,811	808,957
Restricted for:				
Capital Projects	1,772,926	0	1,772,926	0
Debt Service	1,306,566	0	1,306,566	0
Mental Health	6,139,781	0	6,139,781	0
Developmental Disabilities Board	30,410,226	0	30,410,226	0
Public Assistance	934,826	0	934,826	0
Children's Services	7,079,350	0	7,079,350	0
Street Repair and Maintenance	2,986,188	0	2,986,188	0
Court Operations	1,787,027	0	1,787,027	0
Dayspring	813,093	0	813,093	0
Federal Grants	370,891	0	370,891	0
State Grants	718,624	0	718,624	0
Unclaimed Monies	227,330	0	227,330	0
Developmental Disability Gifts:				
Nonexpendable	139,696	0	139,696	0
Other Purposes	2,411,732	0	2,411,732	0
Unrestricted	7,595,884	5,707,414	13,303,298	4,440,095
<i>Total Net Position</i>	<u>\$136,674,366</u>	<u>\$20,934,999</u>	<u>\$157,609,365</u>	<u>\$5,249,052</u>

See accompanying notes to the basic financial statements

**Richland County, Ohio**  
*Statement of Activities*  
For the Year Ended December 31, 2014  
Component Unit August 31, 2014

	Program Revenues			
	Expenses	Charges for Services and Sales and Operating Assessments	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental Activities</b>				
General Government:				
Legislative and Executive - Primary Government	\$15,087,032	\$5,926,193	\$403,467	\$100,422
Legislative and Executive - External	1,034,845	0	0	0
Judicial System	9,539,684	2,176,051	2,109,567	0
Public Safety	13,296,248	2,749,803	360,195	0
Public Works	8,117,495	545,617	4,474,975	2,472,203
Health - Primary Government	28,739,028	2,214,699	16,703,306	0
Health - External	197,318	0	0	0
Human Services - Primary Government	22,417,600	1,341,066	16,659,762	0
Human Services - External	317,523	0	0	0
Conservation and Recreation	187,499	0	0	0
Economic Development	218,037	0	122,621	0
Interest and Fiscal Charges	1,563,437	0	0	0
<i>Total Governmental Activities</i>	100,715,746	14,953,429	40,833,893	2,572,625
<b>Business-Type Activity</b>				
Sewer	2,832,776	2,469,035	0	0
<i>Total Primary Government</i>	<u>\$103,548,522</u>	<u>\$17,422,464</u>	<u>\$40,833,893</u>	<u>\$2,572,625</u>
<b>Component Unit</b>				
Richland Newhope Industries, Inc.	<u>\$3,862,502</u>	<u>\$4,110,439</u>	<u>\$0</u>	<u>\$0</u>

**General Revenues**

Property Taxes Levied for:

General Fund

Health - Mental Health Board

Health - Developmental Disabilities Board

Human Services - Children's Services

Human Services - Dayspring

Permissive Sales Taxes

Grants and Entitlements not Restricted to Specific Programs

Investment Earnings

Miscellaneous

*Total General Revenues*

**Transfers**

*Total General Revenues and Transfers*

Change in Net Position

*Net Position Beginning of Year*

*Net Position End of Year*

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position			
Primary Government			
Governmental Activities	Business-Type Activity	Total	Component Unit
(\$8,656,950)	\$0	(\$8,656,950)	\$0
(1,034,845)	0	(1,034,845)	0
(5,254,066)	0	(5,254,066)	0
(10,186,250)	0	(10,186,250)	0
(624,700)	0	(624,700)	0
(9,821,023)	0	(9,821,023)	0
(197,318)	0	(197,318)	0
(4,416,772)	0	(4,416,772)	0
(317,523)	0	(317,523)	0
(187,499)	0	(187,499)	0
(95,416)	0	(95,416)	0
(1,563,437)	0	(1,563,437)	0
(42,355,799)	0	(42,355,799)	0
0	(363,741)	(363,741)	0
(42,355,799)	(363,741)	(42,719,540)	0
0	0	0	247,937
3,748,250	0	3,748,250	0
1,849,250	0	1,849,250	0
7,922,914	0	7,922,914	0
2,801,209	0	2,801,209	0
1,307,534	0	1,307,534	0
18,430,739	0	18,430,739	0
3,514,225	0	3,514,225	0
302,079	0	302,079	97,917
706,610	5,683	712,293	4,664
40,582,810	5,683	40,588,493	102,581
48,981	(48,981)	0	0
40,631,791	(43,298)	40,588,493	102,581
(1,724,008)	(407,039)	(2,131,047)	350,518
138,398,374	21,342,038	159,740,412	4,898,534
<u>\$136,674,366</u>	<u>\$20,934,999</u>	<u>\$157,609,365</u>	<u>\$5,249,052</u>

**Richland County, Ohio**  
*Balance Sheet*  
*Governmental Funds*  
*December 31, 2014*

	General	Mental Health Board	Developmental Disabilities Board	Public Assistance	Children's Services	Special Assessment Debt Retirement
<b>Assets</b>						
Equity in Pooled Cash and Cash Equivalents	\$284,771	\$4,725,725	\$27,275,970	\$1,009,624	\$5,687,195	\$148,619
Cash and Cash Equivalents						
In Segregated Accounts	169,342	0	9,384	0	4,061	0
With Fiscal Agents	0	0	3,404,318	0	0	0
Investments in Segregated Accounts	0	0	126,961	0	0	0
Materials and Supplies Inventory	182,133	2,741	106,941	8,630	3,261	0
Accrued Interest Receivable	11,406	0	0	0	0	0
Accounts Receivable	181,873	0	17,250	311	0	0
Interfund Receivable	1,067,797	0	0	0	2,584	0
Intergovernmental Receivable	1,766,906	1,672,139	653,136	785,246	2,096,282	0
Prepaid Items	251,588	0	28,671	1,333	0	0
Permissive Sales Taxes Receivable	4,955,140	0	0	0	0	0
Property Taxes Receivable	3,448,888	1,889,943	7,852,260	0	3,383,980	0
Special Assessments Receivable	0	0	0	0	0	2,502,537
Loans Receivable	0	0	0	0	0	0
Restricted Assets:						
Equity in Pooled Cash and Cash Equivalents	227,330	0	0	0	0	0
<b>Total Assets</b>	<b>\$12,547,174</b>	<b>\$8,290,548</b>	<b>\$39,474,891</b>	<b>\$1,805,144</b>	<b>\$11,177,363</b>	<b>\$2,651,156</b>
<b>Liabilities</b>						
Accounts Payable	\$413,359	\$366,404	\$311,104	\$138,281	\$128,809	\$0
Contracts Payable	0	0	0	0	0	0
Accrued Wages	491,320	13,673	450,770	125,685	176,799	0
Interfund Payable	0	1,048	0	0	0	0
Intergovernmental Payable	651,415	8,228	404,066	72,607	111,808	0
Accrued Interest Payable	0	0	0	0	0	0
Notes Payable	0	0	0	0	0	0
<b>Total Liabilities</b>	<b>1,556,094</b>	<b>389,353</b>	<b>1,165,940</b>	<b>336,573</b>	<b>417,416</b>	<b>0</b>
<b>Deferred Inflows of Resources</b>						
Property Taxes	3,114,345	1,706,618	7,090,589	0	3,055,733	0
Unavailable Revenue	5,559,120	1,372,643	1,341,978	0	2,185,423	2,502,537
<b>Total Deferred Inflows of Resources</b>	<b>8,673,465</b>	<b>3,079,261</b>	<b>8,432,567</b>	<b>0</b>	<b>5,241,156</b>	<b>2,502,537</b>
<b>Fund Balances</b>						
Nonspendable	661,051	2,741	135,612	9,963	3,261	0
Restricted	0	4,819,193	29,740,772	1,458,608	5,515,530	148,619
Committed	306,218	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned (Deficit)	1,350,346	0	0	0	0	0
<b>Total Fund Balances (Deficit)</b>	<b>2,317,615</b>	<b>4,821,934</b>	<b>29,876,384</b>	<b>1,468,571</b>	<b>5,518,791</b>	<b>148,619</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$12,547,174</b>	<b>\$8,290,548</b>	<b>\$39,474,891</b>	<b>\$1,805,144</b>	<b>\$11,177,363</b>	<b>\$2,651,156</b>

See accompanying notes to the basic financial statements

**Richland County, Ohio**  
*Reconciliation of Total Governmental Fund Balances to  
 Net Position of Governmental Activities  
 December 31, 2014*

General Obligation Debt Retirement	Other Governmental Funds	Total Governmental Funds
\$610,915	\$9,371,189	\$49,114,008
0	77,550	260,337
0	0	3,404,318
0	139,696	266,657
0	569,414	873,120
0	0	11,406
0	304,072	503,506
0	25,968	1,096,349
0	4,275,511	11,249,220
0	0	281,592
0	0	4,955,140
0	1,450,277	18,025,348
0	167,796	2,670,333
0	28,648	28,648
0	0	227,330
<u>\$610,915</u>	<u>\$16,410,121</u>	<u>\$92,967,312</u>
\$75,172	\$304,559	\$1,737,688
41,003	512,044	553,047
0	366,546	1,624,793
1,062,000	33,301	1,096,349
0	195,325	1,443,449
21,392	3,835	25,227
1,268,000	502,000	1,770,000
<u>2,467,567</u>	<u>1,917,610</u>	<u>8,250,553</u>
0	1,309,600	16,276,885
0	4,036,116	16,997,817
0	5,345,716	33,274,702
0	709,110	1,521,738
0	8,094,587	49,777,309
0	269,879	576,097
0	564,182	564,182
(1,856,652)	(490,963)	(997,269)
<u>(1,856,652)</u>	<u>9,146,795</u>	<u>51,442,057</u>
<u>\$610,915</u>	<u>\$16,410,121</u>	<u>\$92,967,312</u>

<b>Total Governmental Fund Balances</b>	\$51,442,057
<i>Amounts reported for governmental activities in the statement of net position are different because</i>	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	102,878,975
Other long-term assets are not available to pay for current-period expenditures and therefore are reported as unavailable in the funds:	
Special Assessments	2,670,333
Intergovernmental Revenues	7,838,225
Delinquent Property Taxes	2,754,456
Sales Taxes	3,509,489
Charges for Services	225,314
<u>Total</u>	<u>16,997,817</u>
Internal service funds are used by management to charge the costs of insurance and telephone usage fees to individual funds. The assets and liabilities of the internal service funds are included in governmental activities on the statement of net position.	823,209
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
General Obligation Bonds	(28,076,582)
Special Assessment Bonds	(1,095,000)
Long-term Notes Payable	(195,000)
Capital Leases Payable	(1,659,017)
OPWC Loans Payable	(888,154)
OWDA Loan Payable	(185,442)
Compensated Absences	(4,831,188)
<u>Total</u>	<u>(36,930,383)</u>
Deferred charges on refunding related to the issuance of long-term refunding debt will be amortized over the life of the debt on the statement of net position	1,523,717
Accrued interest payable is not due and payable in the current period and therefore is not reported in the funds.	(61,026)
<i>Net Position of Governmental Activities</i>	<u>\$136,674,366</u>

**Richland County, Ohio**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Governmental Funds*  
*For the Year Ended December 31, 2014*

	General	Mental Health Board	Developmental Disabilities Board	Public Assistance	Children's Services	Special Assessment Debt Retirement
<b>Revenues</b>						
Property Taxes	\$2,337,154	\$1,830,800	\$7,781,100	\$0	\$2,694,773	\$0
Sales Taxes	18,357,435	0	0	0	0	0
Charges for Services	5,696,534	110,391	1,686,098	0	26,154	0
Licenses and Permits	435,810	0	0	0	0	0
Fines and Forfeitures	158,605	0	0	0	0	0
Intergovernmental	3,778,847	3,602,068	13,407,691	8,190,079	6,614,980	0
Special Assessments	0	0	0	0	0	848,183
Interest	293,900	0	1,108	0	0	0
Rentals	116,125	0	0	0	0	0
Contributions and Donations	73,769	0	19,204	0	0	0
Other	173,792	184,298	6,979	0	60,690	0
<i>Total Revenues</i>	<u>31,421,971</u>	<u>5,727,557</u>	<u>22,902,180</u>	<u>8,190,079</u>	<u>9,396,597</u>	<u>848,183</u>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive	10,793,858	0	0	0	0	0
Judicial System	5,115,918	0	0	0	0	0
Public Safety	11,371,880	0	0	0	0	0
Public Works	409,541	0	0	0	0	0
Health	125,072	4,881,686	22,779,693	0	0	0
Human Services	701,705	0	0	8,231,782	9,130,943	0
Conservation and Recreation	151,560	0	0	0	0	0
Economic Development	0	0	0	0	0	0
Other	0	0	0	0	0	0
Capital Outlay	68,782	0	0	0	0	0
Intergovernmental	1,549,686	0	0	0	0	0
Debt Service:						
Principal Retirement	0	0	759	0	0	775,000
Interest and Fiscal Charges	0	0	174,241	0	0	102,240
Issuance Cost	0	0	0	0	0	0
<i>Total Expenditures</i>	<u>30,288,002</u>	<u>4,881,686</u>	<u>22,954,693</u>	<u>8,231,782</u>	<u>9,130,943</u>	<u>877,240</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,133,969</u>	<u>845,871</u>	<u>(52,513)</u>	<u>(41,703)</u>	<u>265,654</u>	<u>(29,057)</u>
<b>Other Financing Sources (Uses)</b>						
Sale of Capital Assets	31,811	0	0	3,354	5,785	0
OPWC Loans Issued	0	0	0	0	0	0
General Obligation Bonds Issued	0	0	0	0	0	0
Premium on General Obligation Bonds	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Bond Anticipation Notes Issued	0	0	0	0	0	0
Transfers In	0	0	0	0	0	48,981
Transfers Out	(1,396,237)	(1,000,000)	(600,000)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(1,364,426)</u>	<u>(1,000,000)</u>	<u>(600,000)</u>	<u>3,354</u>	<u>5,785</u>	<u>48,981</u>
<i>Net Change in Fund Balances</i>	<u>(230,457)</u>	<u>(154,129)</u>	<u>(652,513)</u>	<u>(38,349)</u>	<u>271,439</u>	<u>19,924</u>
<i>Fund Balances (Deficit)</i>						
<i>Beginning of Year</i>	<u>2,548,072</u>	<u>4,976,063</u>	<u>30,528,897</u>	<u>1,506,920</u>	<u>5,247,352</u>	<u>128,695</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$2,317,615</u>	<u>\$4,821,934</u>	<u>\$29,876,384</u>	<u>\$1,468,571</u>	<u>\$5,518,791</u>	<u>\$148,619</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, 2014*

General Obligation Debt Retirement	Other Governmental Funds	Total Governmental Funds
\$1,300,967	\$1,298,945	\$17,243,739
0	0	18,357,435
464,700	5,390,393	13,374,270
0	437,568	873,378
0	102,190	260,795
264,979	12,126,097	47,984,741
0	33,110	881,293
0	7,071	302,079
144,444	183,441	444,010
0	96,414	189,387
3,282	277,569	706,610
<u>2,178,372</u>	<u>19,952,798</u>	<u>100,617,737</u>
114,407	2,117,306	13,025,571
0	4,537,375	9,653,293
0	1,848,410	13,220,290
0	4,437,814	4,847,355
0	334,558	28,121,009
0	4,037,932	22,102,362
0	16,476	168,036
0	218,037	218,037
0	531	531
1,637,058	3,105,274	4,811,114
0	0	1,549,686
1,315,000	479,195	2,569,954
1,245,424	76,303	1,598,208
202,233	0	202,233
<u>4,514,122</u>	<u>21,209,211</u>	<u>102,087,679</u>
<u>(2,335,750)</u>	<u>(1,256,413)</u>	<u>(1,469,942)</u>
0	24,464	65,414
0	230,000	230,000
9,355,000	0	9,355,000
269,545	0	269,545
(9,422,312)	0	(9,422,312)
0	195,000	195,000
704,918	2,531,163	3,285,062
0	(239,844)	(3,236,081)
<u>907,151</u>	<u>2,740,783</u>	<u>741,628</u>
<u>(1,428,599)</u>	<u>1,484,370</u>	<u>(728,314)</u>
<u>(428,053)</u>	<u>7,662,425</u>	<u>52,170,371</u>
<u>(\$1,856,652)</u>	<u>\$9,146,795</u>	<u>\$51,442,057</u>

**Net Change in Fund Balances - Total Governmental Funds** (\$728,314)

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

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

Capital Asset Additions	4,284,334
Current Year Depreciation	<u>(5,756,701)</u>
<b>Total</b>	<b>(1,472,367)</b>

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. (3,347)

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

Delinquent Property Taxes	385,418
Sales Taxes	73,304
Grants	(1,253,385)
Charges for Services	790
Special Assessments	<u>(881,107)</u>
<b>Total</b>	<b>(1,674,980)</b>

Repayment of bond principal, long term notes, loans and capital leases is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. 11,992,266

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

Amortization of Bond Premium	8,802
Amortization of Bond Discount	(5,606)
Accrued Interest on Debt	<u>31,575</u>
<b>Total</b>	<b>34,771</b>

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

Bond Anticipation Notes Issued	(195,000)
General Obligation Bonds Issued	(9,355,000)
Premium on Bonds Issued	(269,545)
OPWC Loans Issued	<u>(230,000)</u>
<b>Total</b>	<b>(10,049,545)</b>

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. (328,615)

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. 506,123

**Change in Net Position of Governmental Activities** (\$1,724,008)

**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, 2014*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$0	\$2,317,203	\$2,337,154	\$19,951
Sales Taxes	0	18,284,580	18,241,880	(42,700)
Charges for Services	1,396,670	5,911,047	5,602,827	(308,220)
Licenses and Permits	0	405,200	434,861	29,661
Fines and Forfeitures	0	200,600	198,521	(2,079)
Intergovernmental	5,000	3,751,039	3,765,432	14,393
Interest	0	305,271	353,735	48,464
Rentals	0	98,546	116,125	17,579
Contributions and Donations	0	73,769	73,769	0
Other	8,280	226,531	182,000	(44,531)
<i>Total Revenues</i>	<u>1,409,950</u>	<u>31,573,786</u>	<u>31,306,304</u>	<u>(267,482)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	2,911,612	11,322,068	11,224,858	97,210
Judicial System	1,643,152	5,083,866	5,060,460	23,406
Public Safety	2,838,138	11,574,130	11,561,175	12,955
Public Works	94,644	401,594	401,591	3
Health	29,800	121,838	121,838	0
Human Services	140,005	595,306	595,306	0
Conservation and Recreation	40,981	167,486	167,486	0
Intergovernmental	386,873	1,549,686	1,549,686	0
<i>Total Expenditures</i>	<u>8,085,205</u>	<u>30,815,974</u>	<u>30,682,400</u>	<u>133,574</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(6,675,255)</u>	<u>757,812</u>	<u>623,904</u>	<u>(133,908)</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	0	19,439	31,811	12,372
Transfers In	1,000,000	0	0	0
Transfers Out	(1,082,442)	(1,792,956)	(1,396,237)	396,719
<i>Total Other Financing Sources (Uses)</i>	<u>(82,442)</u>	<u>(1,773,517)</u>	<u>(1,364,426)</u>	<u>409,091</u>
<i>Net Change in Fund Balance</i>	<u>(6,757,697)</u>	<u>(1,015,705)</u>	<u>(740,522)</u>	<u>275,183</u>
<i>Fund Balance Beginning of Year</i>	1,568,276	1,568,276	1,568,276	0
Prior Year Encumbrances Appropriated	280,808	280,808	280,808	0
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$4,908,613)</u>	<u>\$833,379</u>	<u>\$1,108,562</u>	<u>\$275,183</u>

See accompanying notes to the basic financial statements

**Richland County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Mental Health Board Fund*  
*For the Year Ended December 31, 2014*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property Taxes	\$1,714,000	\$1,714,000	\$1,830,800	\$116,800
Charges for Services	91,666	91,666	110,391	18,725
Intergovernmental	2,926,000	2,926,000	3,130,850	204,850
Other	282,000	282,000	184,298	(97,702)
<i>Total Revenues</i>	5,013,666	5,013,666	5,256,339	242,673
<b>Expenditures</b>				
Current:				
Health	5,606,740	5,872,499	5,052,988	819,511
<i>Excess of Revenues Over (Under) Expenditures</i>	(593,074)	(858,833)	203,351	1,062,184
<b>Other Financing Uses</b>				
Transfers Out	0	(1,000,000)	(1,000,000)	0
<i>Net Change in Fund Balance</i>	(593,074)	(1,858,833)	(796,649)	1,062,184
<i>Fund Balance Beginning of Year</i>	5,516,368	5,516,368	5,516,368	0
Prior Year Encumbrances Appropriated	5,759	5,759	5,759	0
<i>Fund Balance End of Year</i>	<u>\$4,929,053</u>	<u>\$3,663,294</u>	<u>\$4,725,478</u>	<u>\$1,062,184</u>

See accompanying notes to the basic financial statements

**Richland County, Ohio**  
*Statement of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Developmental Disabilities Board Fund  
 For the Year Ended December 31, 2014*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property Taxes	\$7,666,462	\$7,666,462	\$7,781,100	\$114,638
Charges for Services	2,264,128	2,264,128	1,706,538	(557,590)
Intergovernmental	12,641,500	12,641,500	13,368,348	726,848
Interest	1,400	1,400	1,247	(153)
Contributions and Donations	<u>0</u>	<u>0</u>	<u>13,675</u>	<u>13,675</u>
<i>Total Revenues</i>	22,573,490	22,573,490	22,870,908	297,418
<b>Expenditures</b>				
Current:				
Health	<u>26,068,210</u>	<u>26,441,014</u>	<u>23,257,045</u>	<u>3,183,969</u>
<i>Excess of Revenues Under Expenditures</i>	(3,494,720)	(3,867,524)	(386,137)	3,481,387
<b>Other Financing Uses</b>				
Transfers Out	<u>(600,000)</u>	<u>(600,000)</u>	<u>(600,000)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(4,094,720)	(4,467,524)	(986,137)	3,481,387
<i>Fund Balance Beginning of Year</i>	27,374,754	27,374,754	27,374,754	0
Prior Year Encumbrances Appropriated	<u>358,504</u>	<u>358,504</u>	<u>358,504</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$23,638,538</u>	<u>\$23,265,734</u>	<u>\$26,747,121</u>	<u>\$3,481,387</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, 2014*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$8,783,838	\$9,890,349	\$8,154,972	(\$1,735,377)
<b>Expenditures</b>				
Current:				
Human Services	<u>8,566,572</u>	<u>9,686,531</u>	<u>8,195,734</u>	<u>1,490,797</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	217,266	203,818	(40,762)	(244,580)
<b>Other Financing Sources</b>				
Sale of Capital Assets	<u>500</u>	<u>500</u>	<u>3,354</u>	<u>2,854</u>
<i>Net Change in Fund Balance</i>	217,766	204,318	(37,408)	(241,726)
<i>Fund Balance Beginning of Year</i>	1,033,585	1,033,585	1,033,585	0
Prior Year Encumbrances Appropriated	<u>13,447</u>	<u>13,447</u>	<u>13,447</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,264,798</u></u>	<u><u>\$1,251,350</u></u>	<u><u>\$1,009,624</u></u>	<u><u>(\$241,726)</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, 2014*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property Taxes	\$2,692,000	\$2,692,000	\$2,694,773	\$2,773
Charges for Services	30,000	30,000	22,250	(7,750)
Intergovernmental	6,168,806	6,168,806	6,644,363	475,557
Other	25,000	25,000	60,690	35,690
<i>Total Revenues</i>	8,915,806	8,915,806	9,422,076	506,270
<b>Expenditures</b>				
Current:				
Human Services	9,481,422	9,734,180	9,102,932	631,248
<i>Excess of Revenues Over (Under) Expenditures</i>	(565,616)	(818,374)	319,144	1,137,518
<b>Other Financing Sources</b>				
Sale of Capital Assets	11,000	11,000	5,785	(5,215)
<i>Net Change in Fund Balance</i>	(554,616)	(807,374)	324,929	1,132,303
<i>Fund Balance Beginning of Year</i>	5,336,508	5,336,508	5,336,508	0
Prior Year Encumbrances Appropriated	25,758	25,758	25,758	0
<i>Fund Balance End of Year</i>	<u>\$4,807,650</u>	<u>\$4,554,892</u>	<u>\$5,687,195</u>	<u>\$1,132,303</u>

See accompanying notes to the basic financial statements

**Richland County, Ohio**  
*Statement of Fund Net Position*  
*Proprietary Funds*  
*December 31, 2014*

	Business-Type Activity - Sewer Enterprise Fund	Governmental Activities Internal Service Funds
<b>Assets</b>		
Current Assets:		
Equity in Pooled Cash and Cash Equivalents	\$4,845,524	\$1,261,794
Materials and Supplies Inventory	8,430	0
Accounts Receivable	1,195,707	408,710
<i>Total Current Assets</i>	<u>6,049,661</u>	<u>1,670,504</u>
Noncurrent Assets:		
Capital Assets:		
Land and Construction in Progress	325,833	0
Depreciable Capital Assets, Net	21,867,633	0
<i>Total Noncurrent Assets</i>	<u>22,193,466</u>	<u>0</u>
<i>Total Assets</i>	<u>28,243,127</u>	<u>1,670,504</u>
<b>Liabilities</b>		
Current Liabilities:		
Accounts Payable	33,850	2,601
Contracts Payable	144,574	0
Accrued Wages	12,134	0
Intergovernmental Payable	15,070	6,988
Accrued Interest Payable	68,334	0
Compensated Absences Payable	19,317	0
Notes Payable	226,000	0
Sanitary Sewer Bonds Payable	82,493	0
OPWC Loan Payable	24,540	0
Claims Payable	0	837,706
<i>Total Current Liabilities</i>	<u>626,312</u>	<u>847,295</u>
Long-Term Liabilities (net of current portion):		
Compensated Absences Payable	42,737	0
Notes Payable	3,432,000	0
Sanitary Sewer Bonds Payable	2,728,201	0
OPWC Loan Payable	478,878	0
<i>Total Long-Term Liabilities</i>	<u>6,681,816</u>	<u>0</u>
<i>Total Liabilities</i>	<u>7,308,128</u>	<u>847,295</u>
<b>Net Position</b>		
Net Investments in Capital Assets	15,227,585	0
Unrestricted	5,707,414	823,209
<i>Total Net Position</i>	<u>\$20,934,999</u>	<u>\$823,209</u>

See accompanying notes to the basic financial statements

**Richland County, Ohio**  
*Statement of Revenues,  
Expenses and Changes in Fund Net Position  
Proprietary Funds  
For the Year Ended December 31, 2014*

	Business-Type Activity Sewer <u>Enterprise Fund</u>	Governmental Activities- Internal Service Funds <u>Service Funds</u>
<b>Operating Revenues</b>		
Charges for Services	\$2,469,035	\$10,482,534
Other	5,683	0
<i>Total Operating Revenues</i>	<u>2,474,718</u>	<u>10,482,534</u>
<b>Operating Expenses</b>		
Personal Services	472,244	86,752
Materials and Supplies	24,613	0
Contractual Services	760,794	862,431
Claims	0	9,020,240
Depreciation	1,387,303	0
Other	1,015	6,988
<i>Total Operating Expenses</i>	<u>2,645,969</u>	<u>9,976,411</u>
<i>Operating Income (Loss)</i>	(171,251)	506,123
<b>Non-Operating Expenses</b>		
Interest and Fiscal Charges	(186,807)	0
<i>Income (Loss) Before Transfers</i>	(358,058)	506,123
Transfers Out	(48,981)	0
<i>Change in Net Position</i>	(407,039)	506,123
<i>Net Position Beginning of Year</i>	<u>21,342,038</u>	<u>317,086</u>
<i>Net Position End of Year</i>	<u>\$20,934,999</u>	<u>\$823,209</u>

See accompanying notes to the basic financial statements

**Richland County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds*  
For the Year Ended December 31, 2014

	Business-Type Activity - Sewer <u>Enterprise Fund</u>	Governmental Activities - Internal <u>Service Funds</u>
<b>Increase (Decrease) in Cash and Cash Equivalents</b>		
<b>Cash Flows from Operating Activities</b>		
Cash Received from Customers	\$2,464,204	\$0
Cash Received from Interfund Services Provided	0	10,465,942
Other Cash Receipts	5,683	0
Cash Payments to Suppliers	(856,491)	(597,720)
Cash Payments to Employees	(491,880)	(86,752)
Cash Payments for Claims	0	(9,483,915)
Other Cash Payments	(1,015)	0
<i>Net Cash Provided by Operating Activities</i>	<u>1,120,501</u>	<u>297,555</u>
<b>Cash Flows from Noncapital Financing Activities</b>		
Transfers Out	<u>(48,981)</u>	<u>0</u>
<b>Cash Flows from Capital and Related Financing Activities</b>		
Aquisition of Capital Assets	(941,555)	0
Bond Anticipation Notes Issued	3,658,000	0
Principal Payments	(3,787,542)	0
Interest Payments	(208,480)	0
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(1,279,577)</u>	<u>0</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(208,057)	297,555
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>5,053,581</u>	<u>964,239</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$4,845,524</u></u>	<u><u>\$1,261,794</u></u>

(continued)

**Richland County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds (continued)*  
For the Year Ended December 31, 2014

	Business-Type Activity - Sewer <u>Enterprise Fund</u>	Governmental Activity - Internal <u>Service Funds</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities</b>		
Operating Income (Loss)	(\$171,251)	\$506,123
Adjustments:		
Depreciation Expense	1,387,303	0
(Increase) Decrease in Assets:		
Accounts Receivable	(4,831)	(16,592)
Materials and Supplies Inventory	850	0
Prepaid Items	4,381	0
Increase (Decrease) in Liabilities:		
Accounts Payable	28,520	(65,939)
Contracts Payable	(102,449)	0
Accrued Wages	(405)	0
Compensated Absences Payable	(18,801)	0
Intergovernmental Payable	(2,816)	2,309
Claims Payable	0	(128,346)
<i>Net Cash Provided by Operating Activities</i>	<u>\$1,120,501</u>	<u>\$297,555</u>

See accompanying notes to the basic financial statements

**Richland County, Ohio**  
*Statement of Fiduciary Net Position*  
*Fiduciary Funds*  
*December 31, 2014*

	Private Purpose Trust Funds	Agency
<b>Assets</b>		
Equity in Pooled Cash and Cash Equivalents	\$833	\$11,206,364
Cash and Cash Equivalents in Segregated Accounts	46,758	1,471,565
Intergovernmental Receivable	0	4,203,293
Permissive Sales Taxes Receivable	0	5,591,072
Property Taxes Receivable	0	113,276,410
Special Assessments Receivable	0	1,868,651
<i>Total Assets</i>	<u>47,591</u>	<u>\$137,617,355</u>
<b>Liabilities</b>		
Intergovernmental Payable	0	\$95,679
Undistributed Assets	0	137,371,442
Deposits Held and Due to Others	0	150,234
<i>Total Liabilities</i>	<u>0</u>	<u>\$137,617,355</u>
<b>Net Position</b>		
Held in Trust for Children's Services	214	
Held in Trust for County Home	47,377	
<i>Total Net Position</i>	<u>\$47,591</u>	

See accompanying notes to the basic financial statements

**Richland County, Ohio**  
*Statement of Changes in Fiduciary Net Position*  
*Fiduciary Funds*  
*For the Year Ended December 31, 2014*

	Private Purpose Trust Funds
<b>Additions</b>	
Contributions:	
Private Donations	\$410,112
Investment Earnings	14
<i>Total Additions</i>	410,126
 <b>Deductions</b>	
Benefits	401,129
 <i>Change in Net Position</i>	8,997
 <i>Net Position Beginning of Year</i>	38,594
 <i>Net Position End of Year</i>	\$47,591

See accompanying notes to the basic financial statements

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2014*

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

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

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

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

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

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

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2014*

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

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

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

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

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

The County's management believes these financial statements present all activities for which the County is fiscally accountable.

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

The financial statements of the County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the County's accounting policies are described below.

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

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

***Government-wide Financial Statements*** The statement of net position and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activity of the internal service funds is eliminated to

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2014*

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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.

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

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

***Fund Accounting***

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

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

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

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

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

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2014*

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

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

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

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

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

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

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

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

***Fiduciary Funds*** Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the County's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's fiduciary funds are private purpose trust funds and agency funds. The County's private purpose trust funds are established to account for monies held in trust for the residents of the County Home (Dayspring) and for children held in the custody of the County. The County's agency funds are primarily established to account for the collection of various taxes, receipts and fees and to account for funds of the County General Health District, Soil and Water Conservation District, the County Regional Planning Commission, the Area 10 Workforce Investment Board and the Richland County Youth and Family Council.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2014*

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***Measurement Focus***

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

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

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

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

***Basis of Accounting***

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

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

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the sale occurs. Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 5). 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.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2014*

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Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales tax (see Note 6), interest, Federal and State grants and subsidies, State-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees and rentals.

***Deferred Outflows/Inflows of Resources*** In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources included the deferred charges on refunding's reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2014, but which were levied to finance fiscal year 2015 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County unavailable revenue includes delinquent property taxes, sales taxes, charges for service, special assessments and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

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

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

***Budgetary Process***

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

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2014*

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

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

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

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

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

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

During 2014, investments were limited to federal farm credit bank bonds, federal home loan bank bonds, federal home loan mortgage corporation notes, federal national mortgage association notes, mutual funds and STAROhio.

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

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

STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's net asset value per share, which is the price the investment could be sold for on December 31, 2014.

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 2014 amounted to \$293,900 which includes \$290,422 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.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2014*

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***Inventory***

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

***Prepaid Items***

Payments made to vendors for services that will benefit periods beyond December 31, 2014, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

***Restricted Assets***

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

***Capital Assets***

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

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

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

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.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2014*

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***Interfund Balances***

On fund financial statements, outstanding interfund loans and unpaid amounts for interfund services are reported as “interfund receivables/payables”. Interfund balance amounts are eliminated in the statement of net position, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

***Compensated Absences***

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

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

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

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

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

***Fund Balance***

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

***Nonspendable*** The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of interfund loans and loans receivables, unless the use of those proceeds from the collection of those receivables is restricted, committed or assigned.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2014*

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

**Committed** The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by formal action (resolution) of the County Commissioners. Those committed amounts cannot be used for any other purpose unless the County Commissioners remove or change the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

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

**Unassigned** Unassigned fund balance is the residual classification for the general fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

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

### ***Net Position***

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

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

### ***Operating Revenues and Expenses***

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for wastewater treatment, and self-insurance programs and the County phone system. Operating expenses are necessary costs incurred 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.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
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***Internal Activity***

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

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

***Bond Premiums and Discounts***

On the government-wide financial statements, bond premiums are deferred and amortized for the term of the bonds using the straight-line method. Bond premiums are presented as an increase of the face amount of the bonds payable. On governmental fund statements, bond premiums are 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.

***Deferred Charge on Refunding***

On the government-wide financial statements, the difference between the reacquisition price (funds required to refund the old debt) and the net carrying amount of the old debt, the gain/loss on the refunding, is being amortized as a component of interest expense. This deferred amount is amortized over the life of the old or new debt, whichever is shorter, using the effective interest method and is presented as deferred outflows of resources on the statement of net position.

***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 – Compliance and Accountability**

***Legal Compliance***

Contrary to Ohio Revised Code (ORC) section 5709.39, the General fund had original appropriations in excess of original estimated revenue plus beginning balances in the amount of \$4,908,613.

Contrary to ORC section 5705.41, the Issue II fund had expenditures plus encumbrances of \$1,469,532 and appropriations of \$1,391,993, leaving an excess of \$77,539.

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

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2014*

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**Accountability**

The following funds had a deficit fund balance as of December 31, 2014:

<b>Debt Service Fund:</b>	
General Obligation Debt Retirement	\$1,856,652
<b>Capital Project Funds:</b>	
Special Projects	128
Engineer	490,835

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

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

**Note 4 - Budgetary Basis of Accounting**

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

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

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

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Net Change in Fund Balances  
General and Major Special Revenue Funds

	General	Mental Health Board	Developmental Disabilities Board	Public Assistance	Children's Services
GAAP Basis	(\$230,457)	(\$154,129)	(\$652,513)	(\$38,349)	\$271,439
Net Adjustment for					
Revenue Accruals	(116,961)	(471,218)	(31,380)	(35,107)	25,479
Unreported Cash	(4,114)	0	0	0	0
Beginning Fair Value					
Adjustment for Investments	9,281	0	0	0	0
Ending Fair Value					
Adjustment for Investments	(3,873)	0	108	0	0
Net Adjustment for					
Expenditure Accruals	70,900	(171,055)	226,497	36,048	28,011
Encumbrances	(465,298)	(247)	(528,849)	0	0
Budget Basis	<u>(\$740,522)</u>	<u>(\$796,649)</u>	<u>(\$986,137)</u>	<u>(\$37,408)</u>	<u>\$324,929</u>

**Note 5 - Property Taxes**

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2014 for real and public utility property taxes represents collections of 2013 taxes.

2014 real property taxes were levied after October 1, 2013, on the assessed value as of January 1, 2013, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2014 real property taxes are collected in and intended to finance 2015.

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. 2014 public utility property taxes which became a lien December 31, 2012, are levied after October 1, 2013, and are collected in 2014 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2014, was \$12.80 per \$1,000 of assessed value. The assessed values of real property and public utility tangible property upon which 2014 property tax receipts were based are as follows.

Real Estate	
Residential/Agricultural	\$1,495,518,760
Other Real Estate	337,649,080
Tangible Personal Property	
Public Utility	105,491,480
Total	<u>\$1,938,659,320</u>

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
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The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through agency funds. The amount of the County's tax collections is accounted for within the applicable funds. Property taxes receivable represents real and public utility taxes and outstanding delinquencies which were measurable as of December 31, 2014, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2014 operations is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

**Note 6 - Permissive Sales and Use Tax**

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

A receivable is recognized at year-end for amounts that will be received from sales which occurred during 2014. On a full accrual basis, the full amount of the receivable is recognized as revenue. On a modified accrual basis, the amount of the receivable that will be received outside of the available period is reported as deferred inflows of resources – unavailable resources.

**Note 7 – Receivables**

Receivables at December 31, 2014, primarily consisted of taxes, interest, loans, special assessments, accounts (billings for user charged services, including unbilled utility services), and intergovernmental receivable arising from grants, entitlements and shared revenues. Management believes all receivables are fully collectible. Delinquent accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment. All receivables except property taxes, loans and special assessments are expected to be collected within one year. Property taxes, although ultimately collectable, include some portion of delinquencies that will not be collected within one year.

Special assessments expected to be collected in more than one year for the County amount to \$2,491,120. The County has \$1,119,773 in delinquent special assessments at December 31, 2014.

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 \$21,526.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2014*

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

<b>Governmental Activities</b>	
Children's Services Grants and Subsidies	\$1,936,927
Motor Vehicle Distribution	1,769,568
Mental Health Grants and Subsidies	1,541,319
Gasoline and Excise Tax	1,167,450
Homestead and Rollback	1,073,528
Public Assistance Grants and Subsidies	785,246
Casino Tax	711,654
Local Government and Local Government Revenue Assistance	702,360
Road and Bridge Grants and Subsidies	500,812
Court Grants and Subsidies	471,471
Miscellaneous	380,906
DD Grants and Subsidies	207,979
Total	<u><u>\$11,249,220</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 8 – Encumbrances**

Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end the amount of encumbrances expected to be honored upon performance by the vendor in the next year were as follows:

<b>Governmental Funds:</b>	
General	\$465,298
Mental Health Board	247
Board of Developmental Disabilities	528,849
Other Governmental Funds	128,851
Total Governmental	<u><u>\$1,123,245</u></u>
<b>Proprietary Fund:</b>	
Self Insurance	\$455,794

**Richland County, Ohio**  
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**Note 9 – Fund Balances**

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

Fund Balances	General	Mental Health Board	Developmental Disabilities Board	Public Assistance
<u><b>Nonspendable:</b></u>				
Inventory	\$182,133	\$2,741	\$106,941	\$8,630
Prepays	251,588	0	28,671	1,333
Developmental Disability Gifts	0	0	0	0
Unclaimed Funds	227,330	0	0	0
<i>Total Nonspendable</i>	<u>661,051</u>	<u>2,741</u>	<u>135,612</u>	<u>9,963</u>
<u><b>Restricted for:</b></u>				
Mental Health Board	0	4,819,193	0	0
Developmental Disabilities Board	0	0	29,740,772	0
Public Assistance	0	0	0	1,458,608
Children's Services	0	0	0	0
Debt Service	0	0	0	0
Street Repair and Maintenance	0	0	0	0
Court Operations	0	0	0	0
Public Safety Operations	0	0	0	0
Dayspring County Home	0	0	0	0
Child Support Enforcement Operations	0	0	0	0
Real Estate Collections	0	0	0	0
Loans Recievable	0	0	0	0
Economic Development	0	0	0	0
Other Operations	0	0	0	0
Capital Improvements	0	0	0	0
<i>Total Restricted</i>	<u>0</u>	<u>4,819,193</u>	<u>29,740,772</u>	<u>1,458,608</u>
<u><b>Committed to:</b></u>				
General Operations	306,218	0	0	0
Sheriff Operations	0	0	0	0
Dayspring County Home	0	0	0	0
Parks and Recreation	0	0	0	0
Other Operations	0	0	0	0
<i>Total Committed</i>	<u>306,218</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u><b>Assigned to:</b></u>				
Capital Improvements	0	0	0	0
Unassigned (Deficits):	1,350,346	0	0	0
<b>Total Fund Balances</b>	<u><u>\$2,317,615</u></u>	<u><u>\$4,821,934</u></u>	<u><u>\$29,876,384</u></u>	<u><u>\$1,468,571</u></u>

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
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Children's Services	Special Assessments Debt Retirement	General Obligation Debt Retirement	Other Governmental	Total
\$3,261	\$0	\$0	\$569,414	\$873,120
0	0	0	0	281,592
0	0	0	139,696	139,696
0	0	0	0	227,330
<u>3,261</u>	<u>0</u>	<u>0</u>	<u>709,110</u>	<u>1,521,738</u>
0	0	0	0	4,819,193
0	0	0	0	29,740,772
0	0	0	0	1,458,608
5,515,530	0	0	0	5,515,530
0	148,619	0	0	148,619
0	0	0	927,813	927,813
0	0	0	2,603,749	2,603,749
0	0	0	375,703	375,703
0	0	0	665,448	665,448
0	0	0	323,970	323,970
0	0	0	681,188	681,188
0	0	0	21,526	21,526
0	0	0	57,301	57,301
0	0	0	679,835	679,835
0	0	0	1,758,054	1,758,054
<u>5,515,530</u>	<u>148,619</u>	<u>0</u>	<u>8,094,587</u>	<u>49,777,309</u>
0	0	0	0	306,218
0	0	0	7,736	7,736
0	0	0	50,167	50,167
0	0	0	162,097	162,097
0	0	0	49,879	49,879
<u>0</u>	<u>0</u>	<u>0</u>	<u>269,879</u>	<u>576,097</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>564,182</u>	<u>564,182</u>
<u>0</u>	<u>0</u>	<u>(1,856,652)</u>	<u>(490,963)</u>	<u>(997,269)</u>
<u>\$5,518,791</u>	<u>\$148,619</u>	<u>(\$1,856,652)</u>	<u>\$9,146,795</u>	<u>\$51,442,057</u>

**Richland County, Ohio**  
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**Note 10 - Deposits and Investments**

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

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

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

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

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

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

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

**Investments**

Investments are reported at fair value. As of December 31, 2014, the County had the following investments.

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-2	2-3	3-5
Federal Farm Credit Bank Bonds	\$11,713,970	\$2,500,955	\$2,990,440	\$5,974,880	\$247,695
Federal Home Loan Bank Bonds	8,410,255	750,248	2,243,563	5,416,444	0
Federal Home Loan Mortgage Corporation Notes	15,550,721	1,502,290	3,496,195	8,078,271	2,473,965
Federal National Mortgage Association Notes	12,862,848	0	2,495,445	5,078,087	5,289,316
Mutual Fund	56,348	56,348	0	0	0
STAROhio	37,383	37,383	0	0	0
<b>Total Investments</b>	<b>\$48,631,525</b>	<b>\$4,847,224</b>	<b>\$11,225,643</b>	<b>\$24,547,682</b>	<b>\$8,010,976</b>

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

**Credit Risk** The Federal Farm Credit Bank Bonds, Federal Home Loan Bank Bonds, Federal Home Loan Mortgage Corporation Notes and Federal National Mortgage Association Notes carry a rating between AAA and Aaa by Moody's. The mutual fund and 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.

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

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

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

	Percentage of County Investments
Federal Home Loan Mortgage Corporation Notes	31.98 %
Federal National Mortgage Association Notes	26.45
Federal Farm Credit Bank Bonds	24.09
Federal Home Loan Bank Bonds	17.29

**Note 11 - Risk Management**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2014, the County contracted with the County Risk Sharing Authority (CORSA) for liability, property and crime insurance. The CORSA program has a \$25,000 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

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Property	\$235,202,263
Equipment	100,000,000
Crime	1,000,000
Excess Liability	5,000,000
Medical Professional Liability	6,000,000
Sewer Line Coverage	30,758,679
Electric Data Processing	100,000
Attorney Disciplinary Proceedings	25,000
Jail Doctor Coverage	1,000,000

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

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

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

All funds of the County participate in the program and make payments to the Employee Health Insurance Fund based on actuarial estimates of the amounts needed to pay prior and current-year claims. The liability for unpaid claims costs of \$837,706 at December 31, 2014 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 2014 and 2013 were:

	<u>Beginning of Year</u>	<u>Year Claims</u>	<u>Payments</u>	<u>End of Year</u>
2013	\$1,099,133	\$11,794,607	\$11,927,688	\$966,052
2014	966,052	9,020,240	9,148,586	837,706

**Note 12 - Compensated Absences**

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

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
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**Note 13 - Defined Benefit Retirement Plan**

***Ohio Public Employees Retirement System***

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

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. Members of the member-directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by visiting <https://www.opers.org/investments/cafr.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The Ohio Revised Code provides statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for public safety and law enforcement employer units. Member contribution rates, as set forth in the Ohio Revised Code, are not to exceed 10 percent of covered payroll for members in the state and local classifications. The Ohio Revised Code authorizes OPERS to calculate employee contribution rates for public safety employees and limits the law enforcement rate to the public safety rate plus an additional percent not to exceed 2 percent. For the year ended December 31, 2014, members in state and local classifications contributed 10 percent of covered payroll while public safety and law enforcement members contributed 12 percent and 13 percent, respectively. While members in the state and local classifications may participate in all three plans, public safety and law enforcement classifications exist only within the traditional plan. For 2014, member and employer contribution rates were consistent across all three plans.

The County's 2014 contribution rate was 14 percent, except for those plan members in public safety or law enforcement, for whom the County's contribution was 18.1 percent of covered payroll. The portion of the County's contribution used to fund pension benefits is net of postemployment health care benefits. The portion of the County's contribution allocated to health care for members in both the traditional and combined plans was 2 percent for 2014. Effective January 1, 2015, the portion of the employer contribution allocated to health care remains at 2 percent. Employer contribution rates are actuarially determined.

The County's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2014, 2013, and 2012 was \$4,516,856, \$4,608,520, and \$4,555,863, respectively. For 2014, 89.97 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2013 and 2012. Contributions to the member-directed plan for 2014 were \$132,693 made by the County and \$94,781 made by the plan members.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
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***State Teachers Retirement System***

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

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary multiplied by 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 DB Plan and the DC 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 payment or converted to a lifetime monthly annuity at age 50. Benefits are established by Ohio Revised Code Chapter 3307.

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

Funding Policy – Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the State Teachers Retirement Board, upon the recommendation of its consulting actuary, not to exceed statutory maximum rates of 11 percent for members and 14 percent for employers. The statutory maximum employee contribution rate was increased one percent July 1, 2013, and will be increased one percent each year until it reaches 14 percent on July 1, 2016. For the fiscal year ended June 30, 2014, plan members were required to contribute 11 percent of their annual covered salary.

The County's required contributions for pension obligations to STRS Ohio for the years ended December 31, 2014, 2013, and 2012 were \$51,035, 42,763, and \$41,015, respectively. For 2014, 91.31 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2013 and 2012. There were no contributions made by the County and plan members to the DC and Combined Plans for fiscal year 2014.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2014*

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**Note 14 – Postemployment Benefits**

***Ohio Public Employees Retirement System***

Plan Description - The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

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

In order to qualify for postemployment 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 mandate, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by visiting <https://www.opers.org/investments/cafr.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

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

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2014, state and local employers contributed 14 percent of covered payroll and public safety and law enforcement employers contributed 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code.

Each year, the OPERS retirement board determines the portion of the employer contribution rate that will be set aside for funding postemployment health care benefits. The portion of the employer contribution allocated to health care for members in both the traditional and combined plans was 2 percent for 2014. Effective January 1, 2015, the portion of the employer contribution allocated to health care remains at 2 percent for both plans as recommended by the OPERS actuary.

The OPERS retirement board is also authorized to establish rules for the payment of a portion of the health care benefits provided by the retiree or the retiree's surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected. Active members do not make contributions to the postemployment health care plan.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
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The County's contribution allocated to fund postemployment health care benefits for the years ended December 31, 2014, 2013, and 2012 was \$1,772,439, \$1,810,318, and \$1,789,327, respectively. For 2014, 89.67 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2013 and 2012.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 9, 2012, with a transition plan commencing on January 1, 2014. With the passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4 percent of the employer contribution toward the health care fund after the end of the transition period.

***State Teachers Retirement System***

**Plan Description** – The County participates in 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. Ohio law authorizes STRS to offer this plan. 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 can be obtained by visiting [www.strsoh.org](http://www.strsoh.org) or by calling (888) 227-7877.

**Funding Policy** – Ohio Revised Code Chapter 3307 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 Health Care Plan. All benefit recipients, for the most recent year, pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For fiscal year 2014, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to post-employment health care. The School District's contributions for health care for the fiscal years ended December 31, 2014, 2013, and 2012 were \$3,926, \$3,289, and \$3,155, respectively. For fiscal year 2014, 82.6 percent has been contributed, with the balance being reported as an intergovernmental payable. The full amount has been contributed for fiscal years 2013 and 2012. The STRS Board voted to discontinue the current one percent allocation to the health care fund effective July 1, 2014.

**Note 15 – Interfund Transactions**

Interfund receivables/payables balances at December 31, 2014, consist of the following individual fund receivables and payables:

Interfund Payable	Interfund Receivable			Total
	General	Children's Services	Other Governmental Funds	
Major Funds:				
Mental Health Board	\$1,048	\$0	\$0	\$1,048
General Obligation				
Debt Retirement	1,062,000	0	0	1,062,000
Other Governmental Funds	4,749	2,584	25,968	33,301
<b>Total</b>	<b>\$1,067,797</b>	<b>\$2,584</b>	<b>\$25,968</b>	<b>\$1,096,349</b>

**Richland County, Ohio**  
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Child Support Enforcement Agency fund owed a total of \$4,749 to the general fund for services provided by the Sheriff's department. The mental health fund owed a total \$1,048 to the general fund for services provided by the Clerk of Courts office. The children's services fund had an interfund receivable of \$2,584 from the juvenile delinquent care fund for services provided. Other governmental funds had \$25,968 interfund receivables to provide additional resources for current operations to other governmental funds. All interfund balances will be repaid within one year.

The general obligation debt service fund had interfund payable balances of \$1,062,000 and the general fund had interfund receivable balances of \$1,062,000 due to the issuance of manuscript bonds. \$1,062,000 of the manuscript bonds are Sheriff Department Equipment bonds that were issued on August 14, 2014, at 2.80 percent. These bonds are due on August 14, 2019, and were to purchase equipment and hardware for a computer aided dispatch system. The manuscript bonds were issued by the County and purchased by the general fund as an investment. Principal and interest requirements to retire the sheriff department equipment bonds outstanding at December 31, 2014, are as follows.

Sheriff Department Equipment Bonds		
	Principal	Interest
2015	\$201,000	\$29,736
2016	206,000	24,108
2017	213,000	18,340
2018	218,000	12,376
2019	224,000	6,272
Total	\$1,062,000	\$90,832

Interfund transfers for the year ended December 31, 2014, consisted of the following:

Transfer to	Transfer From					Total
	General	Mental Health Board	Developmental Disabilities Board	Other Governmental Funds	Sewer	
Major Funds:						
Special Assessment						
Debt Retirement	\$0	\$0	\$0	\$0	\$48,981	\$48,981
General Obligation						
Debt Retirement	465,074	0	0	239,844	0	704,918
Other Governmental						
Funds	931,163	1,000,000	600,000	0	0	2,531,163
Total	\$1,396,237	\$1,000,000	\$600,000	\$239,844	\$48,981	\$3,285,062

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

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
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service transactions related to sewer projects. The majority of transfers between other governmental funds are between general obligation debt retirement fund to account for portions of debt service payments owed by other governmental special revenue and capital projects funds.

**Note 16 - Capital Assets**

Capital asset activity for the year ended December 31, 2014, was as follows:

	Balance 1/1/2014	Additions	Reductions	Balance 12/31/2014
Governmental activities:				
Capital assets not being depreciated:				
Land	\$2,788,652	\$0	\$0	\$2,788,652
Construction in progress	0	772,360	0	772,360
Total capital assets not being depreciated	<u>2,788,652</u>	<u>772,360</u>	<u>0</u>	<u>3,561,012</u>
Capital assets being depreciated:				
Land improvements	342,598	19,000	0	361,598
Buildings	62,802,035	162,289	0	62,964,324
Machinery and equipment	19,203,025	1,036,295	(411,889)	19,827,431
Infrastructure	122,119,504	2,294,390	(1,564,165)	122,849,729
Total capital assets being depreciated	<u>204,467,162</u>	<u>3,511,974</u>	<u>(1,976,054)</u>	<u>206,003,082</u>
Accumulated Depreciation:				
Land improvements	(149,978)	(17,367)		(167,345)
Buildings	(25,410,678)	(1,607,161)	136	(27,017,703)
Machinery and equipment	(15,638,953)	(945,930)	411,709	(16,173,174)
Infrastructure	(61,701,516)	(3,186,243)	1,560,862	(63,326,897)
Total accumulated depreciation	<u>(102,901,125)</u>	<u>(5,756,701) *</u>	<u>1,972,707</u>	<u>(106,685,119)</u>
Capital assets being depreciated, net	<u>101,566,037</u>	<u>(2,244,727)</u>	<u>(3,347)</u>	<u>99,317,963</u>
Governmental activities capital assets, net	<u>\$104,354,689</u>	<u>(\$1,472,367)</u>	<u>(\$3,347)</u>	<u>\$102,878,975</u>

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

Governmental Activities:	
Legislative and Executive	\$318,273
Judicial System	167,959
Public Safety	628,850
Public Works	3,437,254
Health	727,280
Human Services	457,460
Conservation and Recreation	19,625
Total Depreciation Expense	<u>\$5,756,701</u>

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
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	Balance 1/1/2014	Additions	Reductions	Balance 12/31/2014
Business-type activity:				
Capital assets not being depreciated:				
Land	\$91,328	\$0	\$0	\$91,328
Construction in progress	2,238,414	941,555	(2,945,464)	234,505
Total capital assets not being depreciated	2,329,742	941,555	(2,945,464)	325,833
Capital assets being depreciated:				
Buildings	6,539,587	0		6,539,587
Machinery and equipment	725,416	0	0	725,416
Infrastructure	39,312,642	2,945,464	0	42,258,106
Total capital assets being depreciated	46,577,645	2,945,464	0	49,523,109
Accumulated Depreciation:				
Buildings	(3,885,060)	(145,324)	0	(4,030,384)
Machinery and equipment	(462,459)	(43,228)	0	(505,687)
Infrastructure	(21,920,654)	(1,198,751)	0	(23,119,405)
Total accumulated depreciation	(26,268,173)	(1,387,303)	0	(27,655,476)
Capital assets being depreciated, net	20,309,472	1,558,161	0	21,867,633
Business-type activity capital assets, net	\$22,639,214	\$2,499,716	(\$2,945,464)	\$22,193,466

**Note 17 - Long-Term Debt**

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

	Original Issue Date	Interest Rate	Original Issue Amount
<b>Governmental Activities</b>			
<b>General Obligation Bonds</b>			
Juvenile Attention Center Improvements	2001	4.47-5.07 %	\$2,345,634
Various Purposes Improvement and Refunding	2007	3.75-4.25	5,610,000
Correctional Facilities Improvement 2007	2007	4.0-5.0	3,000,000
Correctional Facilities Improvement 2008	2008	4.0 - 6.13	10,955,000
Correctional Facilities Improvement 2011	2011	1.4- 5.25	4,150,000
Various Purposes Improvement and Refunding	2011	1.0-4.0	5,756,180
Various Purposes Improvement	2013	1.0-3.35	3,085,000
Correctional Facilities Refunding	2014	1.0-4.0	9,355,000
<b>Special Assessment Bonds</b>			
Madison Sewer Improvement	1995	3.80-6.95	9,750,000
Marlow Heights Sewer	1999	4.0-5.75	740,000
<b>Long-Term Note Payable</b>			
Various Purpose Note	2013	2.13	210,000
Various Purpose Note	2014	1.60	195,000

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	<u>Original Issue Date</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
<b>Governmental Activities</b>			
<b>Long-Term Loans Payable</b>			
OPWC Bridge Replacement	2007	0.0	\$499,716
OPWC Moffet Terman Road Bridge	2009	0.0	156,080
OPWC Possum Run Road Engineering	2009	0.0	324,541
OPWC Amoy-Ganges and Franklin Church Road	2011	0.0	213,865
OPWC Bridge Replacement 2013	2014	0.0	230,000
OWDA Storm Sewer Improvement	2010	5.89	489,981
<b>Business-Type Activities</b>			
USDA Sanitary Sewer General Obligation Bonds	2007	4.5	2,700,000
Sanitary Sewer District Improvements Bonds	2001	4.47-5.07	826,306
Sanitary Sewer District Improvements Refunding	2011	1.0-4.0	218,820
Various Purpose Note	2013	2.5	3,680,000
Various Purpose Note	2014	1.6	3,432,000
OPWC Sewer Improvement Loan	2007	0.0	295,000
OPWC Harprest Heights Sewer Loan	2010	0.0	137,869
OPWC Country Meadows Sewer Loan	2013	0.0	156,236

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

	<u>Outstanding 1/1/2014</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2014</u>	<u>Amounts Due in One Year</u>
Governmental Activities:					
General Obligation Bonds:					
Juvenile Attention Center					
Improvements Serial Bonds	\$732,105	\$0	\$129,412	\$602,693	\$136,807
Unamortized Premium	20,633	0	2,948	17,685	0
Various Purpose Improvement and Refunding 2007					
Serial Bonds	1,700,000	0	550,000	1,150,000	375,000
Term Bonds	985,000	0	0	985,000	0
Unamortized Premium	31,788	0	2,271	29,517	0
Correctional Facilities Improvement 2007					
Serial Bonds	400,000	0	100,000	300,000	100,000
Term Bonds	2,190,000	0	0	2,190,000	0
Unamortized Premium	68,082	0	3,583	64,499	0
Correctional Facilities Improvement 2008					
Serial Bonds	2,480,000	0	1,100,000	1,380,000	320,000
Term Bonds	7,195,000	0	7,195,000	0	0
Unamortized Discount	(120,505)	0	(101,225)	(19,280)	0
Correctional Facilities Improvement 2011					
Serial Bonds	100,000	0	0	100,000	0
Term Bonds	3,880,000	0	85,000	3,795,000	85,000
Unamortized Discount	(21,219)	0	(786)	(20,433)	0

**Richland County, Ohio**  
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For the Year Ended December 31, 2014

	Outstanding 1/1/2014	Additions	Reductions	Outstanding 12/31/2014	Amounts Due in One Year
Various Purposes Improvement and Refunding 2011					
Serial Bonds	\$1,497,356	\$0	\$150,000	\$1,347,356	\$155,000
Term Bonds	3,690,000	0	0	3,690,000	0
Various Purposes Improvement 2013					
Serial Bonds	660,000	0	130,000	530,000	130,000
Term Bonds	2,310,000	0	0	2,310,000	0
Correctional Facilities Refunding 2014					
Serial Bonds	0	6,560,000	0	6,560,000	160,000
Term Bonds	0	2,795,000	0	2,795,000	0
Unamortized Premium	0	269,545	0	269,545	0
Total General Obligation Bonds	27,798,240	9,624,545	9,346,203	28,076,582	1,461,807
Special Assessment Debt with Governmental Commitment:					
Madison Sewer Improvement	1,510,000	0	735,000	775,000	775,000
Marlow Heights Sewer	360,000	0	40,000	320,000	45,000
Total Special Assessment Bonds	1,870,000	0	775,000	1,095,000	820,000
Long-term Notes:					
Various Purpose Note - 2013	210,000	0	210,000	0	0
Various Purpose Note - 2014	0	195,000	0	195,000	0
Total Long-Term Notes	210,000	195,000	210,000	195,000	0
OPWC Loans					
OPWC Bridge Replacement Loan	174,898	0	49,972	124,926	49,972
OPWC Moffet Terman Road Bridge Loan	85,844	0	15,608	70,236	15,608
OPWC Possum Run Road Engineering Loan	308,314	0	32,454	275,860	32,454
OPWC Amoy-Ganges and Franklin Church Road Loan	197,825	0	10,693	187,132	10,693
OPWC Bridge Replacement Loan - 2013	0	230,000	0	230,000	11,500
Total OPWC Loans	766,881	230,000	108,727	888,154	120,227
Other General Long-Term Obligations					
Capital Leases	1,659,776	0	759	1,659,017	843
OWDA Storm Sewer Improvement Loan	216,498	0	31,056	185,442	32,912
Compensated Absences	4,502,573	1,959,122	1,630,507	4,831,188	1,811,848
Total Other General Long-Term Obligations	6,378,847	1,959,122	1,662,322	6,675,647	1,845,603
<b>Total Governmental Activities</b>	<b>\$37,023,968</b>	<b>\$12,008,667</b>	<b>\$12,102,252</b>	<b>\$36,930,383</b>	<b>\$4,247,637</b>
Business-Type Activity:					
General Obligation Bonds:					
USDA Sanitary Sewer	\$2,501,928	\$0	\$37,414	\$2,464,514	\$34,300
Sanitary Sewer District Improvements	257,893	0	45,588	212,305	48,193
Unamortized Premium	7,270	0	1,039	6,231	0
Sanitary Sewer District Improvements Refunding	127,644	0	0	127,644	0
Total General Obligation Bonds	2,894,735	0	84,041	2,810,694	82,493
Various Purpose Note - 2013	3,658,000	0	3,658,000	0	0
Various Purpose Note - 2014	0	3,432,000	0	3,432,000	0
Total Long-Term Notes	3,658,000	3,432,000	3,658,000	3,432,000	0
OPWC Sewer Improvement Loan	240,747	0	9,834	230,913	9,834
OPWC Harprest Heights Sewer Loan	130,975	0	6,894	124,081	6,894
OPWC Country Meadows Sewer Loan	156,236	0	7,812	148,424	7,812
Total OPWC Loans	527,958	0	24,540	503,418	24,540
Compensated Absences	80,855	5,607	24,408	62,054	19,317
<b>Total Business-Type Activity</b>	<b>\$7,161,548</b>	<b>\$3,437,607</b>	<b>\$3,790,989</b>	<b>\$6,808,166</b>	<b>\$126,350</b>

**Richland County, Ohio**  
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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 (\$3,100,049) and from taxes. These bonds are paid from the general obligation debt retirement fund.

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

The County has pledged future revenues, net of operating expenses, to repay the OPWC Sewer Improvement Loan, Harprest Heights Sewer Loan, Harprest Heights and County Meadows 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 \$503,418. Principal paid for the current year and total net revenues were \$24,540 and \$1,216,052, respectively.

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, 2019 and December 1, 2020 are subject to optional redemption on or after December 1, 2010 at the direction of the County, either in whole or in part in integral multiples of \$5,000, at the redemption prices, plus accrued interest to the redemption date (expressed as percentages of the principal amount redeemed) set forth below:

<u>Redemption Dates (Dates Inclusive)</u>	<u>Redemption Prices</u>
December 1, 2011 and thereafter	100%

In 2007, the County defeased a 1997 Capital Facility general obligation bond issue in order to take advantage of lower interest rates. The proceeds of the new bonds were placed in an irrevocable trust with an escrow agent to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and liabilities for the defeased bonds are not included the County's financial statements. As of December 31, 2014, \$1,300,000 of the defeased debt remained outstanding.

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

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

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
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Year	Issue		
	\$360,000	\$335,000	\$290,000
2018	\$115,000	\$0	\$0
2019	120,000	0	0
2021	0	80,000	0
2022	0	80,000	0
2023	0	85,000	0
2025	0	0	95,000
2026	0	0	95,000
<b>Total</b>	<b>\$235,000</b>	<b>\$245,000</b>	<b>\$190,000</b>
<i>Stated Maturity</i>	<i>12/1/2020</i>	<i>12/1/2024</i>	<i>12/1/2027</i>

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

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

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

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

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

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
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On December 30, 2014, the County issued \$9,355,000 in Various Purpose Improvement and Refunding general obligation bonds at interest rates varying from 1.0 percent to 3.5 percent. Proceeds were used to refund \$7,995,000 of outstanding Correctional Facility general obligation bonds.

The bonds were sold at a premium of \$269,545. Proceeds of \$9,422,312 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, \$7,995,000 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, 2014, \$7,995,000 of the defeased debt remained outstanding.

The County decreased its total debt service payments by \$1,358,685 as a result of the refunding. The County also realized an economic gain (difference between the present values of the old and new debt service payments) of \$952,936, but also incurred an accounting loss of \$1,523,717 (difference between amount paid to bond escrow agent and the refunding amount). An analysis of the refunding follows:

2008 Various Purpose Improvement Bonds	
Outstanding Principal at December 31, 2013	\$9,675,000
Amount Refunded	(7,995,000)
Principal Payment	(300,000)
Outstanding Principal at December 31, 2014	\$1,380,000

2008 Various Purpose Improvement Bonds	
Serial Bonds	\$2,180,000
Term Bonds	7,195,000
Discount on Bonds	(96,405)
Total 2008 Various Purpose Improvement Bonds	9,278,595
Non-refunded Portion of Bonds	(1,380,000)
Payment to Refunded Bond Escro Agent - Other Financing Use	(9,422,312)
2014 Correctional Facilities Refunding Accounting Loss	(\$1,523,717)

On January 10, 2011 the County issued Correctional Facilities Improvement general obligation bonds in the amount of \$4,150,000 at interest rates varying from 1.40 percent to 5.25 percent. Proceeds of \$4,000,000 were used to retire \$4,000,000 of bond anticipation notes.

The 2011 Correctional Facilities Improvement general obligation bonds maturing on or after December 1, 2018 are subject to optional redemption at the direction of the County, either in whole or in part, on any date on or after June 1, 2018, in integral multiples of \$5,000, at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date.

The 2011 Correctional Facilities Improvement term bonds maturing on December 1, 2015, 2017, 2019, 2023, 2026, 2030, 2035, 2040 are subject to mandatory sinking fund redemption, at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows:

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Year	Issue		
	\$180,000	\$190,000	\$330,000
2016	\$90,000	\$0	\$0
2018	0	95,000	0
2021	0	0	105,000
2022	0	0	110,000
<b>Total</b>	<b>\$90,000</b>	<b>\$95,000</b>	<b>\$215,000</b>
<i>Stated Maturity</i>	<i>12/1/2017</i>	<i>12/1/2019</i>	<i>12/1/2023</i>

Year	Issue			
	\$375,000	\$575,000	\$905,000	\$1,155,000
2024	\$120,000	\$0	\$0	\$0
2025	125,000	0	0	0
2027	0	135,000	0	0
2028	0	140,000	0	0
2029	0	145,000	0	0
2031	0	0	165,000	0
2032	0	0	170,000	0
2033	0	0	180,000	0
2034	0	0	190,000	0
2036	0	0	0	210,000
2037	0	0	0	220,000
2038	0	0	0	230,000
2039	0	0	0	240,000
<b>Total</b>	<b>\$245,000</b>	<b>\$420,000</b>	<b>\$705,000</b>	<b>\$900,000</b>
<i>Stated Maturity</i>	<i>12/1/2026</i>	<i>12/1/2030</i>	<i>12/1/2035</i>	<i>12/1/2040</i>

The remaining principal amount of the term bonds (\$85,000, \$85,000, \$90,000, \$95,000, \$115,000, \$130,000, \$155,000, \$200,000 and \$255,000) will mature at the stated maturity.

On December 8, 2011 the County issued Various Purpose Improvement and Refunding general obligation bonds in the amount of \$5,756,180 at an average coupon rate of 3.696 percent over a 24-year period. Proceeds of \$5,000,000 were used to retire \$5,000,000 of bond anticipation notes. The remaining portion of the bonds were issued to refinance \$598,935 of the callable portion of 2001 Juvenile Attention Center Improvements bonds.

The 2011 Various Purpose Improvement and Refunding general obligation bonds maturing on or after December 1, 2019 are subject to optional redemption at the direction of the County, either in whole or in part, on any date on or after December 1, 2018, in integral multiples of \$5,000, at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date.

The 2011 Various Purpose Improvement and Refunding term bonds maturing on December 1, 2022, 2025, 2028, 2031, 2034, 2036 are subject to mandatory sinking fund redemption, at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows:

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Year	Issue		
	\$355,000	\$580,000	\$635,000
2021	\$175,000	\$0	\$0
2023	0	185,000	0
2024	0	195,000	0
2026	0	0	205,000
2027	0	0	210,000
Total	<u>\$175,000</u>	<u>\$380,000</u>	<u>\$415,000</u>
<i>Stated Maturity</i>	<i>12/1/2022</i>	<i>12/1/2025</i>	<i>12/1/2028</i>

Year	Issue		
	\$715,000	\$810,000	\$595,000
2029	\$225,000	\$0	\$0
2030	240,000	0	0
2032	0	260,000	0
2033	0	270,000	0
2035	0	0	290,000
Total	<u>\$465,000</u>	<u>\$530,000</u>	<u>\$290,000</u>
<i>Stated Maturity</i>	<i>12/1/2031</i>	<i>12/1/2034</i>	<i>12/1/2036</i>

The remaining principal amount of the term bonds (\$180,000, \$200,000, \$220,000, \$250,000, \$280,000, and \$305,000) will mature at the stated maturity.

On December 20, 2012 the County issued Various Purpose general obligation bonds in the amount of \$3,085,000 at interest rates varying from 1.0 percent to 3.25 percent. Proceeds of \$3,000,000 were used to retire \$3,000,000 of bond anticipation notes.

The 2013 Various Purpose general obligation bonds maturing on or after December 1, 2020 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, 2019, in integral multiples of \$5,000, at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date.

The 2013 Various Purpose term bonds maturing on December 1, 2020, 2022, 2024, 2026, 2028, 2030, 2032 are subject to mandatory sinking fund redemption, at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows:

Year	Issue			
	\$280,000	\$295,000	\$305,000	\$325,000
2019	\$140,000	\$0	\$0	\$0
2021	0	145,000	0	0
2023	0	0	150,000	0
2025	0	0	0	160,000
Total	<u>\$140,000</u>	<u>\$145,000</u>	<u>\$150,000</u>	<u>\$160,000</u>
<i>Stated Maturity</i>	<i>12/1/2020</i>	<i>12/1/2022</i>	<i>12/1/2024</i>	<i>12/1/2026</i>

(continued)

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2014*

Year	Issue		
	\$345,000	\$365,000	\$395,000
2027	\$170,000	\$0	\$0
2029	0	180,000	0
2031	0	0	195,000
Total	\$170,000	\$180,000	\$195,000
<i>Stated Maturity</i>	<i>12/1/2028</i>	<i>12/1/2030</i>	<i>12/1/2032</i>

The remaining principal amount of the term bonds (\$140,000, \$150,000, \$155,000, \$165,000, \$175,000, \$185,000 and \$200,000) will mature at the stated maturity.

On December 30, 2014 the County issued Correctional Facilities Refunding general obligation bonds in the amount of \$9,355,000 at an average coupon rate of 3.371 percent over a 23-year period. Proceeds of \$9,355,000 were issued to refinance \$7,995,000 of the callable portion of 2008 Correctional Facilities bonds.

The 2014 Correctional Facilities Refunding general obligation bonds maturing on or after December 1, 2018 are subject to optional redemption at the direction of the County, either in whole or in part, on any date on or after December 1, 2018, in integral multiples of \$5,000, at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date.

The 2014 Correctional Facilities Refunding term bonds maturing on December 1, 2030, 2032, 2034, 2036, 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				
	\$480,000	\$510,000	\$555,000	\$600,000	\$650,000
2029	\$235,000	\$0	\$0	\$0	\$0
2031		250,000	0	0	0
2033	0	0	275,000	0	0
2035	0	0	0	295,000	0
2037	0	0	0	0	320,000
Total	\$235,000	\$250,000	\$275,000	\$295,000	\$320,000
<i>Stated Maturity</i>	<i>12/1/2030</i>	<i>12/1/2032</i>	<i>12/1/2034</i>	<i>12/1/2036</i>	<i>12/1/2038</i>

The remaining principal amount of the term bonds (\$140,000, \$150,000, \$155,000, \$165,000, \$175,000, \$185,000 and \$200,000) will mature at the stated maturity.

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

The \$210,000 Various Purpose Note, issued January 8, 2013 at 2.13 will mature on January 7, 2014. The \$195,000 Various Purpose Note, issued January 7, 2014 at 1.6 will mature on January 7, 2015. The notes will be paid out of the general obligation debt retirement fund.

The County has entered into contractual agreements for construction loans from the Ohio Public Works Commission (OPWC). Under the terms of these agreements, the OPWC will reimburse, advance or directly pay the construction costs of approved projects. The OPWC will capitalize administrative costs

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
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and construction interest and add to the total amount of the final loan. These loans are reflected as OPWC loans payable.

The capital lease obligation for the building will be paid from the developmental disabilities board fund as that department occupies the building.

The County entered into an agreement with the Ohio Water Development Authority (OWDA) to upgrade and expand the County's storm sewer system. The agreement provides loan proceeds totaling \$489,891 which will be received by the County and used to fund the project. The debt proceeds will be repaid by special assessments levied against benefited property owners semi-annually over 20 years at 5.89 percent per annum. Under the terms of the agreement, the OWDA will reimburse or directly pay the construction costs of the approved projects. The OWDA will capitalize administrative costs and construction interest and add them to the total of each loan. As of December 31, 2014, the County has an outstanding balance of \$185,442.

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

On December 8, 2011 the County issued Sanitary Sewer District Improvements Refunding bonds in the amount of \$218,820 at an average coupon rate of 3.696 percent over a 24-year period. The bonds were issued to refinance \$211,065 the callable portion of 2001 Sanitary Sewer District Improvements bonds. This refinancing occurred in 2012.

The \$3,680,000 Various Purpose Note, issued January 8, 2013 at 2.13 will mature on January 7, 2014. The \$3,432,000 Various Purpose Note, issued January 7, 2014 at 1.6 will mature on January 7, 2015. The notes will be paid out of the sewer fund.

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

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

Year	Governmental Activities					
	General Obligation				Special Assessment	
	Serial Bonds		Term Bonds		Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2015	\$1,376,807	\$1,307,353	\$85,000	\$266,278	\$820,000	\$60,250
2016	1,387,900	1,281,686	90,000	269,492	45,000	15,813
2017	1,440,295	1,228,657	90,000	266,972	50,000	13,225
2018	986,388	1,031,109	310,000	625,529	55,000	10,350
2019	887,480	428,678	465,000	836,022	60,000	7,187
2020-2024	3,306,179	1,510,500	3,015,000	4,959,516	65,000	3,738
2025-2029	2,585,000	657,899	3,900,000	5,611,238	0	0
2030-2034	0	0	4,610,000	5,858,950	0	0
2035-2039	0	0	2,945,000	3,341,938	0	0
2040	0	0	255,000	268,386	0	0
<b>Total</b>	<b>\$11,970,049</b>	<b>\$7,445,882</b>	<b>\$15,765,000</b>	<b>\$22,304,321</b>	<b>\$1,095,000</b>	<b>\$110,563</b>

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Governmental Activities				
Year	OPWC		OWDA Loan	
	Loans		Principal	
	Principal		Interest	
2015	\$120,227	\$32,912	\$10,445	
2016	120,228	34,880	8,478	
2017	95,241	36,964	6,393	
2018	70,256	39,173	4,184	
2019	62,452	41,513	1,843	
2020-2024	224,559	0	3,650	
2025-2029	110,970	0	0	
2030-2034	84,221	0	0	
Total	\$888,154	\$185,442	\$34,993	

Business-Type Activities				
Year	Bonds		OPWC	
	Principal		Loan	
	Interest		Principal	
2015	\$82,493	\$134,079	\$24,540	
2016	88,000	129,740	24,540	
2017	92,205	125,103	24,540	
2018	97,809	120,242	24,540	
2019	103,420	108,708	24,540	
2020-2024	297,822	501,106	122,700	
2025-2029	291,700	441,972	122,700	
2030-2034	363,500	370,175	101,100	
2035-2039	452,900	280,688	34,218	
2040-2044	564,500	169,187	0	
2045-2049	370,114	36,830	0	
Total	\$2,804,463	\$2,417,830	\$503,418	

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, 2014, are an overall debt margin of \$43,717,404 and an unvoted debt margin of \$15,182,282.

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

A summary of the note transactions for the year ended December 31, 2014, follows:

	Outstanding 1/1/2014	Issued	Retired	Outstanding 12/31/2014
<b>Governmental Type Funds:</b>				
2.13% Various Purpose - 2013	\$67,000	\$0	\$67,000	\$0
1.6% Various Purpose - 2014	0	15,000	0	15,000
1.8% Various Improvements - 2013	552,000	0	552,000	0
1.75% Various Improvements - 2014	0	487,000	0	487,000
1.8% Various Improvements - 2013	1,250,000	0	1,250,000	0
1.75% Various Improvements - 2014	0	1,268,000	0	1,268,000
<b>Business Type Funds:</b>				
2.13% Various Purpose - 2013	22,000	0	22,000	0
1.6% Various Purpose - 2014	0	226,000	0	226,000
Total Notes Payable	<u>\$1,891,000</u>	<u>\$1,996,000</u>	<u>\$1,891,000</u>	<u>\$1,996,000</u>

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

In 2014, the County issued \$15,000 in Various Purpose Notes to finance building improvements at the People's Community Center and Dayspring County Home. This project has been completed by December 31, 2014. This note matures January 7, 2015.

In 2014, the County issued \$1,755,000 in Various Purpose Notes. The proceeds were used to finance two projects. The \$487,000 portion was used to finance the costs of replacing bridges on McElroy, Armstrong, Home, Crider, Darlington East, Davis and McCurdy Roads, and improving Kuhn, Washington South, Bunker Hill, Pavonia West, Amoy Ganges, Amoy East, Noble, London, and Baseline Roads. The remaining \$1,268,000 was used to finance the acquisition of six sheriff cruisers, two dump trucks for engineer, a chiller system for the County Courthouse and upgrades to the County's phone system. These projects were completed by December 31, 2014. This note matures July 22, 2015.

In 2014, the County issued \$226,000 in Various Purpose Notes to finance improvements to the Lust sanitary sewer system. This project has been completed by December 31, 2014. This note matures January 7, 2015.

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

During 1985, the County entered into a capital lease for a building. 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 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 2014 totaled \$759.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
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The assets acquired through capital leases are as follows:

	Governmental Activities
Building	\$1,680,914
Less: Accumulated depreciation	(1,124,227)
Total	\$556,687

Future minimum lease payments are as follows:

Year	Amount
2015	\$175,000
2016	175,000
2017	175,000
2018	175,000
2019	175,000
2020-2024	875,000
2025-2029	875,000
2030-2034	875,000
2035-2039	875,000
2040-2044	875,000
2045-2049	875,000
2050-2054	875,000
2055-2059	875,000
2060-2064	875,000
2065-2066	262,500
Total	9,012,500
Less: Amount Representing Interest	(7,353,483)
Present Value of Net Minimum Lease Payments	\$1,659,017

**Note 20 - Public Entity Risk Pool**

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

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

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

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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 2014 was \$518,913.

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

## **Note 21 – Joint Venture**

### ***County Regional Planning Commission***

The County participates in the Richland County Regional Planning Commission (the Commission), which is a statutorily created political subdivision of the State. The Commission is a joint venture among Richland County, municipalities and townships. Of the fifty board members, the County appoints eight. Each member's control over the operation of the Commission is limited to its representation on the board. The Commission makes studies, maps, plans, recommendations and reports concerning the physical, environmental, social, economic, and governmental characteristics, functions, and services of the County. Continued existence of the Commission is dependent on the County's continued participation; however, the County does not have an equity interest in the Commission. The Commission is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. The County did not contribute to the Commission during 2014. Complete financial statements can be obtained from the Regional Planning Commission, Richland County, Ohio.

## **Note 22 – Jointly Governed Organizations**

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

The Richland County Regional Solid Waste Management Authority (the Authority) is a jointly governed organization. The purpose of this Authority is the development of a long-term solution to the management of solid waste in Richland County. The Board of Trustees is made up of seven members. These members consist of one Richland County Commissioner or designee appointed by the Commissioners, one township trustee elected by the 18 township trustee units, the mayor of Mansfield or his designee, the Commissioner of the Mansfield-Ontario-Richland County Board of Health or designee, one person appointed representing industrial, commercial or institutional generators, one person representing the general interests of the citizens of Richland County and one person representing the public pursuant to the Ohio Revised Code. The board exercises total control cover the operation of the authority including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. The County did not contribute to the Authority during 2014.

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

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

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2014*

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exercises total control cover the operation of the authority including budgeting, appropriating, contracting and designating management. The degree of control exercised by any participating entity is limited to its representation on the Board. The Richland County Auditor has been designated as the fiscal agent for the Council and has the responsibility to disburse funds at the direction of the Board of Council. The County did not contribute to the Council during 2014.

***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 board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. The County did not contribute to the Board during 2014.

***North East Ohio Network***

The North East Ohio Network (NEON) is a council of governments formed to provide a regional effort in administrating, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Ashland, Ashtabula, Columbiana, Cuyahoga, Geauga, Lake, Lorain, Mahoning, Medina, Portage, Richland, Stark, Summit, Trumbull and Wayne Counties. NEON's operations are controlled by their board which is comprised of the superintendents of Developmental Disabilities Board of each participating County. NEON adopts its own budget, authorized expenditures and hires and fires its own staff. Each participant's degree of control is limited to its representation on the board. The County contributed \$35,242 to NEON during 2014.

**Note 23 - Related Organizations**

***Richland County Metropolitan Park District***

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

***Richland County Transit Board***

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

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2014*

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***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 Land Reutilization Corporation***

The Richland County Land Reutilization Corporation (Land Bank) is a legally separate not-for-profit organization, created under Ohio Revised Code Section 5722.02 to 5722.15 and Chapter 1724 on December 23, 2013. The purpose of the Land Bank is to facilitate the effective reutilization of nonproductive land situated within the County's boundaries. The County has designated the Land Bank as the County's agency for reclamation, rehabilitation, and reutilization of vacant, abandoned, tax-foreclosed or other real property within the County. The Land Bank will assist and facilitate activities of governmental entities in clearing, assembling and clearing title to land for economic development purposes. The Land Bank is governed by a seven member Board of Directors, consisting of two County Commissioners, the County Treasurer, one representative from the municipal corporation with the largest population (City of Mansfield), one representative from a township with the largest population (Madison Township), one representative from the local banking industry, and one local realtor. The Board of Directors has the authority to make, prescribe, and enforce all rules and regulations for the conduct of all business and affairs of the Land Bank and the management and control of its properties. The County is not required to make financial contributions to the Land Bank. The Land Bank will receive five percent of delinquent tax and assessment collection fees. Other anticipated revenues will be from donations and the sale of real property that came into possession of the Land Bank. The Land Bank is newly formed and no financial activity occurred during 2014.

**Note 24 - Contingent Liabilities**

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

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

**Note 25 - Conduit Debt Obligations**

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

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2014*

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As of December 31, 2014, there were two series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of \$33,145,000.

**Note 26 - Related Party Transactions**

During 2014, Richland County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of programs to Richland Newhope Industries, Inc. Richland Newhope Industries, Inc., a discretely presented component unit of Richland County, reported minimal contributions. Richland Newhope Industries, Inc. recorded operating revenues and expenses at cost or fair value as applicable, to the extent the contribution is related to the vocational purpose of the Organization. Additional habilitative services provided directly to Organization clients by the County amounted to \$4,711,742.

**Note 27 – Donor-Restricted Endowments**

The County's permanent fund includes donor-restricted endowments. The fund began in 2001 and currently has no net appreciation in donor-restricted investments that are available for expenditures. State law permits the governing board to appropriate, for purposes consistent with the endowment's intent, net appreciation, realized and unrealized, unless the endowment terms specify otherwise. The endowment indicates that the principal and interest should be used to purchase goods or services which benefit children or adults with developmental disabilities currently enrolled with the Richland County Board of DD. During 2014, the Richland County Board of DD invested the principal amount of the endowment with the Richland Foundation. This amount is shown as investments in segregated accounts.

**Note 28 - Subsequent Events**

On January 6, 2015, the County issued \$4,877,000 of notes in anticipation of the issuance of bonds to retire the \$3,868,000 various purpose notes outstanding at December 31, 2014 and to provide resources for additional renovations at the County home. The original purpose of the notes were to pay costs of renovating the County home, decommissioning Lust, Harp and Country Meadows subdivisions of wastewater treatment plant and upgrading the force main sewers and sanitary lift stations. The notes mature on January 6, 2016 and have an interest rate of 1.25 percent.

On March 4, 2015, the County issued \$8,755,000 of various purpose refunding general obligation bonds to refund the following bond issuances:

Bonds in the amount of \$2,340,000 are being issued and will be used to advance refund the County's \$3,000,000 Correctional Facilities Improvement Bonds, Series 2007, dated as of May 15, 2007, currently outstanding in the amount of \$2,490,000 and maturing on December 1 in the years 2020, 2026 and 2032 (the "Series 2007 Refunded Correctional Facilities Bonds") and originally issued to pay costs of constructing an alternative sentencing correctional facility, a county jail and additional offices for the County Prosecutor, including parking, together with all necessary appurtenances.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2014*

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Bonds in the amount of \$2,425,000 are being issued and will be used to current refund the County's \$2,700,000 Sanitary Sewer Improvement Bonds, Series 2007, dated as of December 17, 2007, currently outstanding in the amount of \$2,464,514 and maturing on December 1 in the years 2015 through 2047 (the "Series 2007 Refunded USDA Bonds") and originally issued to pay a portion of the costs of improving the Richland County Sanitary Sewer District by constructing sanitary sewers, a maintenance building and an expansion to the Eastview Wastewater Treatment Plant, together with all necessary appurtenances.

Bonds in the amount of \$3,990,000 are being issued and will be used to advance refund the County's \$4,150,000 Correctional Facilities Bonds, Series 2011, dated January 10, 2011, currently outstanding in the amount of \$3,895,000 and maturing on December 1 in the years 2019, 2020, 2023, 2026, 2030, 2035 and 2040 (the "Series 2011 Refunded Bonds" and together with the Series 2007 Refunded Correctional Facilities Bonds and the Series 2007 Refunded USDA Bonds, the "Refunded Bonds") and originally issued to pay costs of the construction of a county jail, together with all necessary appurtenances.

## **Note 29 - Component Unit**

### *Summary of Significant Accounting Policies*

**Nature of Organization** - Richland Newhope Industries, Inc. (the Organization) is a non-profit sheltered workshop providing vocationally-oriented services to developmentally disabled adults in Richland County. The Workshop is primarily funded by the Richland County Board of Developmental Disabilities as disclosed in Note 26. Major departmental programs include (with the percentage of revenue derived in each department in the current year) Subcontract (67 percent), Community Services (20 percent), Manufacturing (10 percent), Document Imaging (1 percent), and the Art Gallery (1 percent).

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

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

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

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

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2014*

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Permanently restricted net position comprise those assets contributed to the Organization by donors who have indicated an intention that the assets are to remain in perpetuity as permanent endowments of the Organization. Investment income generated by these assets is reported as unrestricted or temporarily restricted, depending upon whether the donors have limited the expenditure of income to a particular purpose or purposes or have indicated that such income is to be available for the general purposes of the Organization. At August 31, 2014, all of the assets of the Organization are unrestricted or invested in capital assets.

**Contributions** - Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions. All of the Organization's contributions are considered to be available for unrestricted use unless specifically restricted by donor. Donated materials and equipment are reflected as contributions in the accompanying statements at their estimated values at date of receipt. Contributed services have been recognized as contributions to the extent the total amount that could have been charged for these services exceeds the amount actually charged. As of August 31, 2014, all of the Organization's contributions were unrestricted.

**Accounts Receivable** - Accounts receivable are derived from sales and services within the north central Ohio area. As a result, the economic conditions of the area affect the revenue of the Organization. Accounts receivable are recorded at their estimated net realizable value and are reviewed on a regular basis by the Organization personnel for collectibility. Collection history indicates that an insignificant amount of accounts receivable will be uncollectible, therefore no allowance for doubtful accounts is considered necessary and the direct write off method is used for the few accounts written off. At August 31, 2014, there were \$918 of receivables in excess of 90 days.

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

Manufacturing Materials	\$44,003
Manufacturing Work In Process and Finished Goods	35,351
Subcontract Materials, Supplies and Work In Process	973,098
Document Management Supplies and Work In Process	2,268
Community Services Supplies	1,526
Food Service Supplies	3,991
Total	\$1,060,237

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

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2014*

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During the year ended August 31, 2014, depreciation expense was \$84,087. A summary of the component unit's capital assets at August 31, 2014, follows:

Capital assets not being depreciated:	
Land and Land Improvements	\$172,364
Capital assets being depreciated:	
Buildings and Improvements	754,241
Vehicles	206,165
Furniture and Office Equipment	58,090
Shop Equipment	1,125,538
Subtotal	<u>2,316,398</u>
Less: Accumulated Depreciation	<u>(1,507,441)</u>
Total	<u><u>\$808,957</u></u>

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

***Advertising Costs*** - Advertising costs are expensed as incurred. Advertising expense was \$34,122 for the year ended August 31, 2014.

***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, 2014 were \$14,628.

***Revenue Recognition***

The Organization's policy is to record sales net of any sales tax collected.

***Cash and Cash Equivalents***

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

***Accrued Vacation and Sick Pay***

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

Vacation pay is accrued annually based on hours worked in the previous year. Any unpaid vacation pay at the end of the year can be paid or carried forward at the employee's discretion. The estimated unpaid vacation pay at August 31, 2014 is \$17,048.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2014*

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

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

The fund balance included on the financial statements at August 31, 2014 was \$678,812 and is shown as cash and cash equivalents with trustee. Included in investment income for the year ended August 31, 2014 is \$85,850 of net gain for the fund, which includes investment fees of \$2,123. The Organization received grants from the fund at the Foundation totaling \$15,500 during the year and returned \$2,047 of grant monies not expended.

***In-Kind Contributions***

During the year ended August 31, 2014, the Richland County Board of Developmental Disabilities provided facilities, certain equipment, transportation, and salaries for administration, implementation, and supervision of programs to Richland Newhope Industries, Inc. The total support received was minimal and not reported on the Organization's financial statements.

Additional habilitative services provided directly to the Workshop clients by Richland County amounted to approximately \$4,711,742 for the year ended August 31, 2014.

***Contingencies***

The Organization maintains its checking, savings, and certificates of deposit in financial institutions located in the north central Ohio area. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) for banks and the National Credit Union Administration (NCUA) for credit unions up to \$250,000 per financial institution. At times during the year, the balances in the accounts may exceed the federally insured limit.

***Major Customers***

During the year ended August 31, 2014, the Organization had two major customers whose revenues exceeded 10 percent of total revenues. The total revenue from the first customer was \$2,697,056. The accounts receivable from this customer at August 31, 2014 were \$94,406. The total revenue from the second customer was \$511,807. The accounts receivable from this customer at August 31, 2014 were \$95,869.

***Rental Income***

During the year ended August 31, 1999, the Organization entered into an agreement with the Richland County Board of Developmental Disabilities for the rental of space at the Organization's 971 West Longview Avenue and 67 North Willis Avenue buildings. The agreement requires monthly rental of \$0.40 per square foot of space. The current agreement expires December 31, 2014. Included in other revenue on the statement of activities for the year ended August 31, 2014 is rental income of \$6,566.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2014*

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***Related Party Transactions***

In addition to the items mentioned above, the Organization provides services to the Richland County Board of Developmental Disabilities. During the year ended August 31, 2014, the Organization received total revenues from the Board of \$319,871 and had a receivable of \$67,545 at August 31, 2014.

In addition to the amounts paid to the Board for the food services department, the Organization paid the Board \$131,241 for services during the year ended August 31, 2014. There was \$56,160 in accounts payable to the Board at August 31, 2014.

***Grants and Commitments***

The Organization has a mini grant program which allows individuals, or anyone on behalf of the individuals, to request a grant to develop innovative projects to support the Organization's mission of integrating adults into their communities. Once grants are approved, there is no time limit for the funds to be requested. Grants are funded utilizing the earnings from the beneficial interest in assets held at the Foundation. At August 31, 2014, there was \$14,937 in mini grants that have been approved but not yet paid.

***Income Taxes***

The Organization's evaluation on August 31, 2014 revealed no tax positions that would have a material impact on the financial statements. The 2009 through 2012 tax years remain subject to examination by the IRS.

The Organization does not believe that any reasonably possible changes will occur within the next twelve months that will have a material impact on the financial statements.

The Organization's policy is to include any penalties and interest on income taxes in general and administrative expenses. There were no interest or penalties paid in 2014.

***Fair Value of Financial Instruments***

The Organization has determined the fair value of certain assets and liabilities through the application of FASB ASC820-10, *Fair Value Measurements*. Recorded at fair value at August 31, 2014 are beneficial interests in assets held by Foundation with a value of \$678,812.

## Combining and Individual Fund Statements and Schedules

### Richland County, Ohio

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

##### *Nonmajor Special Revenue Funds*

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

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

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

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

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

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

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

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

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

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

*Prepayment of Interest Fund* - This fund accounts for and reports restricted revenues and expenditures used for the purpose of the County treasurer to accept and invest pre-payments toward the payment of real property taxes. This fund did not have any budgetary activity in 2014, therefore, budgetary information is not provided.

(continued)

**Richland County, Ohio**

***Fund Descriptions***  
***Nonmajor Special Revenue Funds***

(continued)

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

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

*State Fee Assessment Fund* - This fund accounts for and reports revenues and expenditures restricted for the purpose of collecting and paying fees to the Ohio Board of Building Standards.

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

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

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

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

*Dog and Kennel Donation Fund* - This fund accounts for revenues from donations. Expenditures are restricted for the dog warden and dog and kennel operations.

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

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

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

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

## **Richland County, Ohio**

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

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

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

### ***Nonmajor Capital Projects Funds***

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

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

*Courthouse Renovation Fund* - This fund accounts for and reports for transfers from the General fund and other monies that are restricted for construction and equipment related to security upgrades to the County Courthouse.

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

*Newhope Capital Projects Fund* - This fund accounts for and reports transfers from the board of developmental disabilities fund and other monies that are restricted for the purchase of capital improvement projects to building owned by the board.

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

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

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

*Gorman Nature Capital Improvement Fund* - This fund accounts for and reports revenues and expenditures committed for renovation of the Gorman Nature Center. This fund did not have any budgetary activity in 2014, therefore, budgetary information is not provided.

(continued)

**Richland County, Ohio**

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

*Sites Lake Fund* - This fund accounts for and reports monies received restricted for improvements made to in the Sites Lake area of Richland County.

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

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

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

*Engineer Fund* - This fund accounts for and reports note proceeds restricted for construction projects of the County engineers' office. This fund did not have any budgetary activity in 2014, therefore, budgetary information is not provided.

***Nonmajor Permanent Fund***

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

*AG Cunning Trust Fund* - This fund accounts for and reports an nonexpendable trust donated to the County. Revenues and expenditures are nonspendable to the Board of Developmental Disabilities Gift Fund. This fund did not have any budgetary activity in 2014, therefore, budgetary information is not provided.

**Richland County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Governmental Funds*  
*December 31, 2014*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$6,598,183	\$0	\$2,773,006	\$0	\$9,371,189
Cash and Cash Equivalents					
In Segregated Accounts	77,550	0	0	0	77,550
Investments In Segregated Accounts	0	0	0	139,696	139,696
Materials and Supplies Inventory	569,414	0	0	0	569,414
Accounts Receivable	302,672	0	1,400	0	304,072
Interfund Receivable	25,968	0	0	0	25,968
Intergovernmental Receivable	3,049,221	0	1,226,290	0	4,275,511
Property Taxes Receivable	1,450,277	0	0	0	1,450,277
Special Assessments Receivable	4,631	163,165	0	0	167,796
Loans Receivable	28,648	0	0	0	28,648
<i>Total Assets</i>	<u>\$12,106,564</u>	<u>\$163,165</u>	<u>\$4,000,696</u>	<u>\$139,696</u>	<u>\$16,410,121</u>
<b>Liabilities</b>					
Accounts Payable	\$277,238	\$0	\$27,321	\$0	\$304,559
Contracts Payable	0	0	512,044	0	512,044
Accrued Wages	366,546	0	0	0	366,546
Interfund Payable	33,301	0	0	0	33,301
Intergovernmental Payable	195,325	0	0	0	195,325
Accrued Interest Payable	0	0	3,835	0	3,835
Notes Payable	0	0	502,000	0	502,000
<i>Total Liabilities</i>	<u>872,410</u>	<u>0</u>	<u>1,045,200</u>	<u>0</u>	<u>1,917,610</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes	1,309,600	0	0	0	1,309,600
Unavailable Revenue	2,761,931	163,165	1,111,020	0	4,036,116
<i>Total Deferred Inflows of Resources</i>	<u>4,071,531</u>	<u>163,165</u>	<u>1,111,020</u>	<u>0</u>	<u>5,345,716</u>
<b>Fund Balances</b>					
Nonspendable	569,414	0	0	139,696	709,110
Restricted	6,336,533	0	1,758,054	0	8,094,587
Committed	256,676	0	13,203	0	269,879
Assigned	0	0	564,182	0	564,182
Unassigned (Deficit)	0	0	(490,963)	0	(490,963)
<i>Total Fund Balances</i>	<u>7,162,623</u>	<u>0</u>	<u>1,844,476</u>	<u>139,696</u>	<u>9,146,795</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$12,106,564</u>	<u>\$163,165</u>	<u>\$4,000,696</u>	<u>\$139,696</u>	<u>\$16,410,121</u>

**Richland County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2014*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
<b>Revenues</b>					
Property Taxes	\$1,298,945	\$0	\$0	\$0	\$1,298,945
Charges for Services	5,354,439	0	35,954	0	5,390,393
Licenses and Permits	437,568	0	0	0	437,568
Fines and Forfeitures	102,190	0	0	0	102,190
Intergovernmental	9,050,989	0	3,075,108	0	12,126,097
Special Assessments	808	32,302	0	0	33,110
Interest	975	0	0	6,096	7,071
Rentals	28,025	0	155,416	0	183,441
Contributions and Donations	96,414	0	0	0	96,414
Other	276,900	0	669	0	277,569
<i>Total Revenues</i>	<u>16,647,253</u>	<u>32,302</u>	<u>3,267,147</u>	<u>6,096</u>	<u>19,952,798</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	2,117,306	0	0	0	2,117,306
Judicial System	4,537,375	0	0	0	4,537,375
Public Safety	1,848,410	0	0	0	1,848,410
Public Works	4,437,814	0	0	0	4,437,814
Health	334,558	0	0	0	334,558
Human Services	4,037,932	0	0	0	4,037,932
Conservation and Recreation	16,476	0	0	0	16,476
Economic Development	218,037	0	0	0	218,037
Other	0	0	0	531	531
Capital Outlay	0	0	3,105,274	0	3,105,274
Debt Service:					
Principal Retirement	108,727	31,056	339,412	0	479,195
Interest and Fiscal Charges	0	12,301	64,002	0	76,303
<i>Total Expenditures</i>	<u>17,656,635</u>	<u>43,357</u>	<u>3,508,688</u>	<u>531</u>	<u>21,209,211</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,009,382)</u>	<u>(11,055)</u>	<u>(241,541)</u>	<u>5,565</u>	<u>(1,256,413)</u>
<b>Other Financing Sources (Uses)</b>					
Sale of Capital Assets	22,642	0	1,822	0	24,464
OPWC Loan Issued	230,000	0	0	0	230,000
Bond Anticipation Notes Issued	0	0	195,000	0	195,000
Transfers In	745,432	11,055	1,774,676	0	2,531,163
Transfers Out	(164,844)	0	(75,000)	0	(239,844)
<i>Total Other Financing Sources (Uses)</i>	<u>833,230</u>	<u>11,055</u>	<u>1,896,498</u>	<u>0</u>	<u>2,740,783</u>
<i>Net Change in Fund Balances</i>	(176,152)	0	1,654,957	5,565	1,484,370
<i>Fund Balances Beginning of Year</i>	<u>7,338,775</u>	<u>0</u>	<u>189,519</u>	<u>134,131</u>	<u>7,662,425</u>
<i>Fund Balances End of Year</i>	<u>\$7,162,623</u>	<u>\$0</u>	<u>\$1,844,476</u>	<u>\$139,696</u>	<u>\$9,146,795</u>

**Richland County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2014*

	Dog and Kennel	Real Estate Assessment	Motor Vehicle License and Gas Tax
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$51,419	\$289,932	\$806,948
Cash and Cash Equivalents In Segregated Accounts	0	0	0
Materials and Supplies Inventory	3,463	0	553,600
Accounts Receivable	14,756	0	0
Interfund Receivable	0	0	0
Intergovernmental Receivable	0	0	2,211,540
Property Taxes Receivable	0	0	0
Special Assessments Receivable	0	0	0
Loans Receivable	0	0	0
<i>Total Assets</i>	<u>\$69,638</u>	<u>\$289,932</u>	<u>\$3,572,088</u>
<b>Liabilities</b>			
Accounts Payable	\$5,010	\$10,655	\$95,834
Accrued Wages	7,976	18,627	86,541
Interfund Payable	0	0	0
Intergovernmental Payable	5,169	11,280	59,186
<i>Total Liabilities</i>	<u>18,155</u>	<u>40,562</u>	<u>241,561</u>
<b>Deferred Inflows of Resources</b>			
Property Taxes	0	0	0
Unavailable Revenue	0	0	1,849,114
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>1,849,114</u>
<b>Fund Balances</b>			
Nonspendable	3,463	0	553,600
Restricted	48,020	249,370	927,813
Committed	0	0	0
<i>Total Fund Balances</i>	<u>51,483</u>	<u>249,370</u>	<u>1,481,413</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$69,638</u>	<u>\$289,932</u>	<u>\$3,572,088</u>

<u>Court Operations</u>	<u>Sheriff Operations</u>	<u>Adult Probation</u>	<u>Court Computers</u>	<u>Dayspring</u>
\$1,623,508	\$418,677	\$292,091	\$285,064	\$776,491
0	77,550	0	0	0
0	0	0	0	7,072
234,150	0	546	0	40,558
20,925	0	5,043	0	0
48,855	0	100	5,891	76,557
0	0	0	0	1,450,277
0	0	0	0	0
0	0	0	0	0
<u>\$1,927,438</u>	<u>\$496,227</u>	<u>\$297,780</u>	<u>\$290,955</u>	<u>\$2,350,955</u>
\$76,688	\$0	\$1,024	\$15,040	\$34,099
21,183	134,424	0	0	43,329
0	0	6,330	0	0
22,304	17,463	80	0	24,006
<u>120,175</u>	<u>151,887</u>	<u>7,434</u>	<u>15,040</u>	<u>101,434</u>
0	0	0	0	1,309,600
221,798	0	0	0	217,234
<u>221,798</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,526,834</u>
0	0	0	0	7,072
1,585,465	336,604	290,346	275,915	665,448
0	7,736	0	0	50,167
<u>1,585,465</u>	<u>344,340</u>	<u>290,346</u>	<u>275,915</u>	<u>722,687</u>
<u>\$1,927,438</u>	<u>\$496,227</u>	<u>\$297,780</u>	<u>\$290,955</u>	<u>\$2,350,955</u>

(continued)

**Richland County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2014*

	Child Support Enforcement Agency	Prepayment of Interest	Delinquent Real Estate Collection
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$302,571	\$28,958	\$456,412
Cash and Cash Equivalents In Segregated Accounts	0	0	0
Materials and Supplies Inventory	5,279	0	0
Accounts Receivable	0	0	12,662
Interfund Receivable	0	0	0
Intergovernmental Receivable	96,226	0	0
Property Taxes Receivable	0	0	0
Special Assessments Receivable	0	0	0
Loans Receivable	0	0	0
<i>Total Assets</i>	<u>\$404,076</u>	<u>\$28,958</u>	<u>\$469,074</u>
<b>Liabilities</b>			
Accounts Payable	\$5,001	\$0	\$25,824
Accrued Wages	39,918	0	7,406
Interfund Payable	4,749	0	0
Intergovernmental Payable	25,159	0	4,026
<i>Total Liabilities</i>	<u>74,827</u>	<u>0</u>	<u>37,256</u>
<b>Deferred Inflows of Resources</b>			
Property Taxes	0	0	0
Unavailable Revenue	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>			
Nonspendable	5,279	0	0
Restricted	323,970	28,958	431,818
Committed	0	0	0
<i>Total Fund Balances</i>	<u>329,249</u>	<u>28,958</u>	<u>431,818</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$404,076</u>	<u>\$28,958</u>	<u>\$469,074</u>

<u>Bike Trail Maintenance</u>	<u>State Fee Assessment</u>	<u>Veterans' Cemetery</u>	<u>Ditch Maintenance</u>	<u>Enhanced 911 Wireless</u>
\$148,894	\$548	\$75,160	\$88,059	\$200,680
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	44	0	0	0
0	0	0	0	0
0	0	0	4,631	0
0	0	0	0	0
<u>\$148,894</u>	<u>\$592</u>	<u>\$75,160</u>	<u>\$92,690</u>	<u>\$200,680</u>
\$0	\$0	\$0	\$0	\$0
0	0	0	0	7,142
0	0	0	0	0
0	500	0	0	4,026
<u>0</u>	<u>500</u>	<u>0</u>	<u>0</u>	<u>11,168</u>
0	0	0	0	0
0	0	0	4,631	0
0	0	0	4,631	0
0	0	0	0	0
0	92	75,160	88,059	189,512
<u>148,894</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>148,894</u>	<u>92</u>	<u>75,160</u>	<u>88,059</u>	<u>189,512</u>
<u>\$148,894</u>	<u>\$592</u>	<u>\$75,160</u>	<u>\$92,690</u>	<u>\$200,680</u>

(continued)

**Richland County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2014*

	Voting Equipment	Dog and Kennel Donation	Screening and Diversion
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$88,167	\$77,986	\$50,646
Cash and Cash Equivalents In Segregated Accounts	0	0	0
Materials and Supplies Inventory	0	0	0
Accounts Receivable	0	0	0
Interfund Receivable	0	0	0
Intergovernmental Receivable	0	0	0
Property Taxes Receivable	0	0	0
Special Assessments Receivable	0	0	0
Loans Receivable	0	0	0
<i>Total Assets</i>	<u>\$88,167</u>	<u>\$77,986</u>	<u>\$50,646</u>
<b>Liabilities</b>			
Accounts Payable	\$0	\$0	\$767
Accrued Wages	0	0	0
Interfund Payable	0	0	0
Intergovernmental Payable	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>767</u>
<b>Deferred Inflows of Resources</b>			
Property Taxes	0	0	0
Unavailable Revenue	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>			
Nonspendable	0	0	0
Restricted	88,167	77,986	0
Committed	0	0	49,879
<i>Total Fund Balances</i>	<u>88,167</u>	<u>77,986</u>	<u>49,879</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$88,167</u>	<u>\$77,986</u>	<u>\$50,646</u>

Federal Grants	State Grants	Local Grants	Total Nonmajor Special Revenue Funds
\$170,986	\$331,517	\$33,469	\$6,598,183
0	0	0	77,550
0	0	0	569,414
0	0	0	302,672
0	0	0	25,968
193,383	416,625	0	3,049,221
0	0	0	1,450,277
0	0	0	4,631
28,648	0	0	28,648
<u>\$393,017</u>	<u>\$748,142</u>	<u>\$33,469</u>	<u>\$12,106,564</u>
\$0	\$7,296	\$0	\$277,238
0	0	0	366,546
0	22,222	0	33,301
22,126	0	0	195,325
<u>22,126</u>	<u>29,518</u>	<u>0</u>	<u>872,410</u>
0	0	0	1,309,600
189,120	280,034	0	2,761,931
<u>189,120</u>	<u>280,034</u>	<u>0</u>	<u>4,071,531</u>
0	0	0	569,414
181,771	438,590	33,469	6,336,533
0	0	0	256,676
<u>181,771</u>	<u>438,590</u>	<u>33,469</u>	<u>7,162,623</u>
<u>\$393,017</u>	<u>\$748,142</u>	<u>\$33,469</u>	<u>\$12,106,564</u>

**Richland County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2014*

	Dog and Kennel	Real Estate Assessment	Motor Vehicle License and Gas Tax
<b>Revenues</b>			
Property Taxes	\$0	\$0	\$0
Charges for Services	36,032	1,266,213	0
Licenses and Permits	344,840	62	0
Fines and Forfeitures	37,338	0	0
Intergovernmental	0	0	4,518,983
Special Assessments	0	0	0
Interest	0	0	811
Rentals	0	0	0
Contributions and Donations	18,221	0	0
Other	0	0	0
<i>Total Revenues</i>	<u>436,431</u>	<u>1,266,275</u>	<u>4,519,794</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	0	1,177,937	0
Judicial System	0	0	0
Public Safety	0	0	0
Public Works	0	0	4,416,749
Health	334,558	0	0
Human Services	0	0	0
Conservation and Recreation	0	0	0
Economic Development	0	0	0
Debt Service:			
Principal Retirement	0	0	108,727
<i>Total Expenditures</i>	<u>334,558</u>	<u>1,177,937</u>	<u>4,525,476</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>101,873</u>	<u>88,338</u>	<u>(5,682)</u>
<b>Other Financing Sources (Uses)</b>			
Sale of Capital Assets	0	0	15,804
OPWC Loans Issued	0	0	230,000
Transfers In	0	0	0
Transfers Out	(99,844)	0	(65,000)
<i>Total Other Financing Sources (Uses)</i>	<u>(99,844)</u>	<u>0</u>	<u>180,804</u>
<i>Net Change in Fund Balances</i>	2,029	88,338	175,122
<i>Fund Balances Beginning of Year</i>	<u>49,454</u>	<u>161,032</u>	<u>1,306,291</u>
<i>Fund Balances End of Year</i>	<u><u>\$51,483</u></u>	<u><u>\$249,370</u></u>	<u><u>\$1,481,413</u></u>

Court Operations	Sheriff Operations	Adult Probation	Court Computers	Dayspring
\$0	\$0	\$0	\$0	\$1,298,945
1,485,575	602,051	194,067	87,440	665,445
0	92,666	0	0	0
544	64,308	0	0	0
852,852	16,218	0	0	204,728
0	0	0	0	0
0	16	0	0	0
0	0	0	0	28,025
207	0	0	0	0
675	72,628	58,314	0	27,061
<u>2,339,853</u>	<u>847,887</u>	<u>252,381</u>	<u>87,440</u>	<u>2,224,204</u>
0	0	0	0	0
3,019,490	0	0	198,245	0
0	998,428	174,194	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	2,048,651
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>3,019,490</u>	<u>998,428</u>	<u>174,194</u>	<u>198,245</u>	<u>2,048,651</u>
<u>(679,637)</u>	<u>(150,541)</u>	<u>78,187</u>	<u>(110,805)</u>	<u>175,553</u>
58	0	6,780	0	0
0	0	0	0	0
713,847	0	0	0	0
0	0	0	0	0
<u>713,905</u>	<u>0</u>	<u>6,780</u>	<u>0</u>	<u>0</u>
34,268	(150,541)	84,967	(110,805)	175,553
<u>1,551,197</u>	<u>494,881</u>	<u>205,379</u>	<u>386,720</u>	<u>547,134</u>
<u>\$1,585,465</u>	<u>\$344,340</u>	<u>\$290,346</u>	<u>\$275,915</u>	<u>\$722,687</u>

(continued)

**Richland County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds (continued)*  
*For the Year Ended December 31, 2014*

	Child Support Enforcement Agency	Prepayment of Interest	Delinquent Real Estate Collection
<b>Revenues</b>			
Property Taxes	\$0	\$0	\$0
Charges for Services	424,837	0	401,068
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	1,524,659	0	0
Special Assessments	0	0	0
Interest	0	0	0
Rentals	0	0	0
Contributions and Donations	0	0	0
Other	45,054	0	67,185
<i>Total Revenues</i>	<u>1,994,550</u>	<u>0</u>	<u>468,253</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	0	0	512,630
Judicial System	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	1,989,255	0	0
Conservation and Recreation	0	0	0
Economic Development	0	0	0
Debt Service:			
Principal Retirement	0	0	0
<i>Total Expenditures</i>	<u>1,989,255</u>	<u>0</u>	<u>512,630</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>5,295</u>	<u>0</u>	<u>(44,377)</u>
<b>Other Financing Sources (Uses)</b>			
Sale of Capital Assets	0	0	0
OPWC Loans Issued	0	0	0
Transfers In	0	0	0
Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	5,295	0	(44,377)
<i>Fund Balances Beginning of Year</i>	<u>323,954</u>	<u>28,958</u>	<u>476,195</u>
<i>Fund Balances End of Year</i>	<u><u>\$329,249</u></u>	<u><u>\$28,958</u></u>	<u><u>\$431,818</u></u>

Bike Trail Maintenance	State Fee Assessment	Veterans' Cemetery	Ditch Maintenance	Enhanced 911 Wireless
\$0	\$0	\$0	\$0	\$0
0	11,204	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	247,195
0	0	0	808	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
3,583	0	2,400	0	0
<u>3,583</u>	<u>11,204</u>	<u>2,400</u>	<u>808</u>	<u>247,195</u>
0	0	0	0	0
0	0	0	0	0
0	0	0	0	604,854
0	11,662	0	1,575	0
0	0	0	0	0
0	0	26	0	0
16,476	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>16,476</u>	<u>11,662</u>	<u>26</u>	<u>1,575</u>	<u>604,854</u>
<u>(12,893)</u>	<u>(458)</u>	<u>2,374</u>	<u>(767)</u>	<u>(357,659)</u>
0	0	0	0	0
0	0	0	0	0
1,484	0	0	0	0
0	0	0	0	0
<u>1,484</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(11,409)	(458)	2,374	(767)	(357,659)
<u>160,303</u>	<u>550</u>	<u>72,786</u>	<u>88,826</u>	<u>547,171</u>
<u>\$148,894</u>	<u>\$92</u>	<u>\$75,160</u>	<u>\$88,059</u>	<u>\$189,512</u>

(continued)

**Richland County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds (continued)*  
*For the Year Ended December 31, 2014*

	Voting Equipment	Dog and Kennel Donation	Screening and Diversion
<b>Revenues</b>			
Property Taxes	\$0	\$0	\$0
Charges for Services	74,650	0	15,333
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	0	0	0
Special Assessments	0	0	0
Interest	0	0	0
Rentals	0	0	0
Contributions and Donations	0	77,986	0
Other	0	0	0
<i>Total Revenues</i>	<u>74,650</u>	<u>77,986</u>	<u>15,333</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	41,498	0	16,258
Judicial System	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
Intergovernmental	0	0	0
Economic Development	0	0	0
Debt Service:			
Principal Retirement	0	0	0
<i>Total Expenditures</i>	<u>41,498</u>	<u>0</u>	<u>16,258</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>33,152</u>	<u>77,986</u>	<u>(925)</u>
<b>Other Financing Sources (Uses)</b>			
Sale of Capital Assets	0	0	0
OPWC Loans Issued	0	0	0
Transfers In	0	0	0
Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	33,152	77,986	(925)
<i>Fund Balances Beginning of Year</i>	<u>55,015</u>	<u>0</u>	<u>50,804</u>
<i>Fund Balances End of Year</i>	<u><u>\$88,167</u></u>	<u><u>\$77,986</u></u>	<u><u>\$49,879</u></u>

Federal Grants	State Grants	Local Grants	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$1,298,945
90,524	0	0	5,354,439
0	0	0	437,568
0	0	0	102,190
519,821	1,142,712	23,821	9,050,989
0	0	0	808
148	0	0	975
0	0	0	28,025
0	0	0	96,414
0	0	0	276,900
<u>610,493</u>	<u>1,142,712</u>	<u>23,821</u>	<u>16,647,253</u>
366,822	2,161	0	2,117,306
59,502	1,260,138	0	4,537,375
70,450	0	484	1,848,410
7,828	0	0	4,437,814
0	0	0	334,558
0	0	0	4,037,932
0	0	0	16,476
218,037	0	0	218,037
<u>0</u>	<u>0</u>	<u>0</u>	<u>108,727</u>
<u>722,639</u>	<u>1,262,299</u>	<u>484</u>	<u>17,656,635</u>
<u>(112,146)</u>	<u>(119,587)</u>	<u>23,337</u>	<u>(1,009,382)</u>
0	0	0	22,642
0	0	0	230,000
30,101	0	0	745,432
0	0	0	(164,844)
<u>30,101</u>	<u>0</u>	<u>0</u>	<u>833,230</u>
(82,045)	(119,587)	23,337	(176,152)
<u>263,816</u>	<u>558,177</u>	<u>10,132</u>	<u>7,338,775</u>
<u>\$181,771</u>	<u>\$438,590</u>	<u>\$33,469</u>	<u>\$7,162,623</u>

**Richland County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2014*

	Road and Bridge	Courthouse Renovation	Special Projects
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$924,939	\$29	\$14,872
Accounts Receivable	0	0	0
Intergovernmental Receivable	1,226,290	0	0
<i>Total Assets</i>	<u>\$2,151,229</u>	<u>\$29</u>	<u>\$14,872</u>
<b>Liabilities</b>			
Accounts Payable	\$16,685	\$0	\$0
Contracts Payable	512,044	0	0
Accrued Interest Payable	0	0	0
Notes Payable	0	0	15,000
<i>Total Liabilities</i>	<u>528,729</u>	<u>0</u>	<u>15,000</u>
<b>Deferred Inflows of Resources</b>			
Unavailable Revenue	1,111,020	0	0
<b>Fund Balances</b>			
Restricted	0	29	0
Committed	0	0	0
Assigned	511,480	0	0
Unassigned ( <i>Deficit</i> )	0	0	(128)
<i>Total Fund Balances (Deficit)</i>	<u>511,480</u>	<u>29</u>	<u>(128)</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$2,151,229</u>	<u>\$29</u>	<u>\$14,872</u>

<u>Newhope Capital Projects</u>	<u>Capital Equipment Purchases</u>	<u>Issue II</u>	<u>Geographic Information System</u>	<u>Gorman Nature Capital Improvement</u>
\$434,685	\$51,302	\$19,583	\$103,983	\$13,203
0	1,400	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$434,685</u>	<u>\$52,702</u>	<u>\$19,583</u>	<u>\$103,983</u>	<u>\$13,203</u>
\$10,636	\$0	\$0	\$0	\$0
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>10,636</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0
424,049	0	19,583	103,983	0
0	0	0	0	13,203
0	52,702	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>424,049</u>	<u>52,702</u>	<u>19,583</u>	<u>103,983</u>	<u>13,203</u>
<u>\$434,685</u>	<u>\$52,702</u>	<u>\$19,583</u>	<u>\$103,983</u>	<u>\$13,203</u>

**Richland County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds (continued)*  
*December 31, 2014*

	Mental Health Housing	Engineer	Total Nonmajor Capital Projects Funds
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$1,210,410	\$0	\$2,773,006
Accounts Receivable	0	0	1,400
Intergovernmental Receivable	0	0	1,226,290
<i>Total Assets</i>	<u>\$1,210,410</u>	<u>\$0</u>	<u>\$4,000,696</u>
<b>Liabilities</b>			
Accounts Payable	\$0	\$0	\$27,321
Contracts Payable	0	0	512,044
Accrued Interest Payable	0	3,835	3,835
Notes Payable	0	487,000	502,000
<i>Total Liabilities</i>	<u>0</u>	<u>490,835</u>	<u>1,045,200</u>
<b>Deferred Inflows of Resources</b>			
Unavailable Revenue	0	0	1,111,020
<b>Fund Balances</b>			
Restricted	1,210,410	0	1,758,054
Committed	0	0	13,203
Assigned	0	0	564,182
Unassigned (Deficit)	0	(490,835)	(490,963)
<i>Total Fund Balances (Deficit)</i>	<u>1,210,410</u>	<u>(490,835)</u>	<u>1,844,476</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$1,210,410</u>	<u>\$0</u>	<u>\$4,000,696</u>

**Richland County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds*  
*For the Year Ended December 31, 2014*

	Road and Bridge	Courthouse Renovation	Special Projects
<b>Revenues</b>			
Charges for Services	\$9,206	\$0	\$6,748
Intergovernmental	1,497,537	9,000	0
Rentals	0	0	0
Other	0	0	0
<i>Total Revenues</i>	<u>1,506,743</u>	<u>9,000</u>	<u>6,748</u>
<b>Expenditures</b>			
Capital Outlay	896,131	166,882	0
Debt Service:			
Principal Retirement	0	0	210,000
Interest and Fiscal Charges	0	0	3,850
<i>Total Expenditures</i>	<u>896,131</u>	<u>166,882</u>	<u>213,850</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>610,612</u>	<u>(157,882)</u>	<u>(207,102)</u>
<b>Other Financing Sources (Uses)</b>			
Sale of Capital Assets	0	0	0
Bond Anticipation Notes Issued	0	0	195,000
Transfers In	0	5,400	58,174
Transfers Out	(75,000)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(75,000)</u>	<u>5,400</u>	<u>253,174</u>
<i>Net Change in Fund Balances</i>	535,612	(152,482)	46,072
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>(24,132)</u>	<u>152,511</u>	<u>(46,200)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$511,480</u>	<u>\$29</u>	<u>(\$128)</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, 2014*

	Newhope Capital Projects	Capital Equipment Purchases	Issue II
<b>Revenues</b>			
Charges for Services	\$0	\$20,000	\$0
Intergovernmental	0	0	1,477,149
Rentals	0	0	0
Other	0	0	0
<i>Total Revenues</i>	<u>0</u>	<u>20,000</u>	<u>1,477,149</u>
<b>Expenditures</b>			
Capital Outlay	440,384	32,727	1,469,532
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>440,384</u>	<u>32,727</u>	<u>1,469,532</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(440,384)</u>	<u>(12,727)</u>	<u>7,617</u>
<b>Other Financing Sources (Uses)</b>			
Sale of Capital Assets	0	1,822	0
Bond Anticipation Notes Issued	0	0	0
Transfers In	600,000	0	0
Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>600,000</u>	<u>1,822</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	159,616	(10,905)	7,617
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>264,433</u>	<u>63,607</u>	<u>11,966</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$424,049</u>	<u>\$52,702</u>	<u>\$19,583</u>

Geographic Information System	Gorman Nature Capital Improvement	Sites Lake	Mental Health Housing
\$0	\$0	\$0	\$0
91,422	0	0	0
0	0	0	0
669	0	0	0
92,091	0	0	0
82,641	0	16,977	0
0	0	0	0
0	0	0	0
82,641	0	16,977	0
9,450	0	(16,977)	0
0	0	0	0
0	0	0	0
0	0	11,318	1,000,000
0	0	0	0
0	0	11,318	1,000,000
9,450	0	(5,659)	1,000,000
94,533	13,203	5,659	210,410
<u>\$103,983</u>	<u>\$13,203</u>	<u>\$0</u>	<u>\$1,210,410</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, 2014*

	Child Support Enforcement Agency	Engineer	Total Nonmajor Capital Projects Funds
<b>Revenues</b>			
Charges for Services	\$0	\$0	\$35,954
Intergovernmental	0	0	3,075,108
Rentals	80,480	74,936	155,416
Other	0	0	669
<i>Total Revenues</i>	<u>80,480</u>	<u>74,936</u>	<u>3,267,147</u>
<b>Expenditures</b>			
Capital Outlay	0	0	3,105,274
Debt Service:			
Principal Retirement	129,412	0	339,412
Interest and Fiscal Charges	50,852	9,300	64,002
<i>Total Expenditures</i>	<u>180,264</u>	<u>9,300</u>	<u>3,508,688</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(99,784)</u>	<u>65,636</u>	<u>(241,541)</u>
<b>Other Financing Sources (Uses)</b>			
Sale of Capital Assets	0	0	1,822
Bond Anticipation Notes Issued	0	0	195,000
Transfers In	99,784	0	1,774,676
Transfers Out	0	0	(75,000)
<i>Total Other Financing Sources (Uses)</i>	<u>99,784</u>	<u>0</u>	<u>1,896,498</u>
<i>Net Change in Fund Balances</i>	0	65,636	1,654,957
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>0</u>	<u>(556,471)</u>	<u>189,519</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$0</u>	<u>(\$490,835)</u>	<u>\$1,844,476</u>

**Richland County, Ohio**

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

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

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

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

**Richland County, Ohio**  
*Combining Statement of Fund Net Position*  
*Internal Service Funds*  
*December 31, 2014*

	Employee Health Insurance	County Phone System	Total
<b>Assets</b>			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$1,234,964	\$26,830	\$1,261,794
Accounts Receivable	408,710	0	408,710
<i>Total Assets</i>	<u>1,643,674</u>	<u>26,830</u>	<u>1,670,504</u>
<b>Liabilities</b>			
Current Liabilities:			
Accounts Payable	0	2,601	2,601
Intergovernmental Payable	6,988	0	6,988
Claims Payable	837,706	0	837,706
<i>Total Liabilities</i>	<u>844,694</u>	<u>2,601</u>	<u>847,295</u>
<b>Net Position</b>			
Unrestricted	<u>\$798,980</u>	<u>\$24,229</u>	<u>\$823,209</u>

**Richland County, Ohio**  
*Combining Statement of Revenues,  
Expenses and Changes in Fund Net Position  
Internal Service Funds  
For the Year Ended December 31, 2014*

	Employee Health Insurance	County Phone System	Total
<b>Operating Revenues</b>			
Charges for Services	\$10,014,449	\$468,085	\$10,482,534
<b>Operating Expenses</b>			
Personal Services	86,752	0	86,752
Contractual Services	465,287	397,144	862,431
Claims	9,020,240	0	9,020,240
Other	6,988	0	6,988
<i>Total Operating Expenses</i>	9,579,267	397,144	9,976,411
<i>Change in Net Position</i>	435,182	70,941	506,123
<i>Net Position (Deficit) Beginning of Year</i>	363,798	(46,712)	317,086
<i>Net Position End of Year</i>	\$798,980	\$24,229	\$823,209

**Richland County, Ohio**  
*Combining Statement of Cash Flows*  
*Internal Service Funds*  
*For the Year Ended December 31, 2014*

	Employee Health Insurance	County Phone System	Total
<b>Increase (Decrease) in Cash and Cash Equivalents</b>			
<b>Cash Flows from Operating Activities</b>			
Cash Received from Interfund Services Provided	\$9,997,857	\$468,085	\$10,465,942
Cash Payments to Suppliers	(134,637)	(463,083)	(597,720)
Cash Payments to Employees	(86,752)	0	(86,752)
Cash Payments for Claims	(9,483,915)	0	(9,483,915)
<i>Net Cash Provided by Operating Activities</i>	292,553	5,002	297,555
<i>Cash and Cash Equivalents Beginning of Year</i>	942,411	21,828	964,239
<i>Cash and Cash Equivalents End of Year</i>	<u>\$1,234,964</u>	<u>\$26,830</u>	<u>\$1,261,794</u>
<b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</b>			
Operating Income	\$435,182	\$70,941	\$506,123
Increase in Accounts Receivables:	(16,592)	0	(16,592)
Increase (Decrease) in Liabilities:			
Accounts Payable	0	(65,939)	(65,939)
Intergovernmental Payable	2,309	0	2,309
Claims Payable	(128,346)	0	(128,346)
<i>Total Adjustments</i>	(142,629)	(65,939)	(208,568)
<i>Net Cash Provided by Operating Activities</i>	<u>\$292,553</u>	<u>\$5,002</u>	<u>\$297,555</u>

## **Richland County, Ohio**

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

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

#### **Private Purpose Trust Funds**

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

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

#### ***Agency Funds***

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

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

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

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

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

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

(continued)

**Richland County, Ohio**

***Fund Descriptions***

***Fiduciary Funds***

(continued)

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

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

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

*Other Agency Funds*

*Soil and Water Conservation Fund*

*Emergency Planning Community Right to Know Fund*

*Mass Transit Fund*

*Custody Support Fund*

*Fines and Costs Fund*

*State Rotary Probate Fund*

*Workers' Compensation Fund*

*Prepayment Real Property Fund*

*Undivided Trailer Tax Fund*

*County Agency Fund*

*Regional Planning Fund*

*Solid Waste Fund*

*Payroll Fund*

*Standards Committee Fund*

*Disaster Relief Fund*

*SB 3 & 287 Utility Reimbursement Fund*

*WIA Fiscal Agent Fund*

*Richland County Youth and Family Council Fund*

*Richland County Land Reutilization Fund*

**Richland County, Ohio**  
*Combining Statement of Fiduciary Net Position*  
*Private Purpose Trust Funds*  
*December 31, 2014*

	County Home Resident Trust	Children's Services Trust	Totals
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$619	\$214	\$833
Cash and Cash Equivalents in Segregated Accounts	46,758	0	46,758
<i>Total Assets</i>	47,377	214	47,591
<b>Net Position</b>			
Held in Trust for Children's Services	0	214	214
Held in Trust for County Home	47,377	0	47,377
<i>Total Net Position</i>	\$47,377	\$214	\$47,591

**Richland County, Ohio**  
*Combining Statement of Changes in Fiduciary Net Position*  
*Private Purpose Trust Funds*  
*For the Year Ended December 31, 2014*

	<u>County Home Resident Trust</u>	<u>Children's Services Trust</u>	<u>Totals</u>
<b>Additions</b>			
Contributions:			
Private Donations	\$410,112	\$0	\$410,112
Investment Earnings	14	0	14
<i>Total Additions</i>	410,126	0	410,126
<b>Deductions</b>			
Benefits	401,129	0	401,129
<i>Change in Net Position</i>	8,997	0	8,997
<i>Net Position Beginning of Year</i>	38,380	214	38,594
<i>Net Position End of Year</i>	<u>\$47,377</u>	<u>\$214</u>	<u>\$47,591</u>

**Richland County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2014*

	Balance 1/1/14	Additions	Reductions	Balance 12/31/14
<b>Undivided Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$23,875,102	\$23,897,247	(\$22,145)
Intergovernmental Receivable	1,274,574	1,293,720	1,274,574	1,293,720
Permissive Sales Taxes Receivable	5,504,364	5,591,072	5,504,364	5,591,072
Property Taxes Receivable	32,335	24,942	32,335	24,942
Special Assessments Receivable	1,939,489	1,868,651	1,939,489	1,868,651
<b>Total Assets</b>	<b>\$8,750,762</b>	<b>\$32,653,487</b>	<b>\$32,648,009</b>	<b>\$8,756,240</b>
<b>Liabilities</b>				
Undistributed Assets	\$8,750,762	\$32,653,487	\$32,648,009	\$8,756,240
<b>Undivided Inheritance and Estate Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$269,810	\$44,490	\$308,365	\$5,935
<b>Liabilities</b>				
Undistributed Assets	\$269,810	\$44,490	\$308,365	\$5,935
<b>Undivided General Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$4,251,852	\$61,723,020	\$61,976,420	\$3,998,452
Property Taxes Receivable	108,509,737	110,305,698	108,509,737	110,305,698
<b>Total Assets</b>	<b>\$112,761,589</b>	<b>\$172,028,718</b>	<b>\$170,486,157</b>	<b>\$114,304,150</b>
<b>Liabilities</b>				
Undistributed Assets	\$112,761,589	\$172,028,718	\$170,486,157	\$114,304,150
<b>Undivided Personal Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$3,853	\$0	\$3,853	\$0
Property Taxes Receivable	569,171	528,641	569,171	528,641
<b>Total Assets</b>	<b>\$573,024</b>	<b>\$528,641</b>	<b>\$573,024</b>	<b>\$528,641</b>
<b>Liabilities</b>				
Undistributed Assets	\$573,024	\$528,641	\$573,024	\$528,641

(continued)

**Richland County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2014*

	Balance 1/1/14	Additions	Reductions	Balance 12/31/14
<b>Undivided Local Government</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$7,006,184	\$7,006,184	\$0
Intergovernmental Receivable	2,932,332	2,909,573	2,932,332	2,909,573
<i>Total Assets</i>	<u>\$2,932,332</u>	<u>\$9,915,757</u>	<u>\$9,938,516</u>	<u>\$2,909,573</u>
<b>Liabilities</b>				
Undistributed Assets	<u>\$2,932,332</u>	<u>\$9,915,757</u>	<u>\$9,938,516</u>	<u>\$2,909,573</u>
<b>Board of Health</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$3,459,340	\$6,549,157	\$6,808,615	\$3,199,882
Property Taxes Receivable	2,035,698	2,417,129	2,035,698	2,417,129
<i>Total Assets</i>	<u>\$5,495,038</u>	<u>\$8,966,286</u>	<u>\$8,844,313</u>	<u>\$5,617,011</u>
<b>Liabilities</b>				
Undistributed Assets	<u>\$5,495,038</u>	<u>\$8,966,286</u>	<u>\$8,844,313</u>	<u>\$5,617,011</u>
<b>County Court Agency</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	<u>\$744,589</u>	<u>\$4,410,442</u>	<u>\$4,330,377</u>	<u>\$824,654</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$81,849	\$1,512,154	\$1,498,324	\$95,679
Undistributed Assets	512,855	2,679,293	2,613,407	578,741
Deposits Held and Due to Others	149,885	218,995	218,646	150,234
<i>Total Liabilities</i>	<u>\$744,589</u>	<u>\$4,410,442</u>	<u>\$4,330,377</u>	<u>\$824,654</u>

(continued)

**Richland County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2014*

	Balance 1/1/14	Additions	Reductions	Balance 12/31/14
<b>Other Agency Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$3,327,940	\$12,309,329	\$11,613,029	\$4,024,240
Cash and Cash Equivalents in Segregated Accounts	231,157	4,039,528	3,623,774	646,911
<i>Total Assets</i>	<u>\$3,559,097</u>	<u>\$16,348,857</u>	<u>\$15,236,803</u>	<u>\$4,671,151</u>
<b>Liabilities</b>				
Undistributed Assets	<u>\$3,559,097</u>	<u>\$16,348,857</u>	<u>\$15,236,803</u>	<u>\$4,671,151</u>
 <b>All Agency Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$11,312,795	\$111,507,282	\$111,613,713	\$11,206,364
Cash and Cash Equivalents in Segregated Accounts	975,746	8,449,970	7,954,151	1,471,565
Intergovernmental Receivable	4,206,906	4,203,293	4,206,906	4,203,293
Permissive Sales Tax Receivable	5,504,364	5,591,072	5,504,364	5,591,072
Property Taxes Receivable	111,146,941	113,276,410	111,146,941	113,276,410
Special Assessments Receivable	1,939,489	1,868,651	1,939,489	1,868,651
<i>Total Assets</i>	<u>\$135,086,241</u>	<u>\$244,896,678</u>	<u>\$242,365,564</u>	<u>\$137,617,355</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$81,849	\$1,512,154	\$1,498,324	\$95,679
Undistributed Assets	134,854,507	243,165,529	240,648,594	137,371,442
Deposits Held and Due to Others	149,885	218,995	218,646	150,234
<i>Total Liabilities</i>	<u>\$135,086,241</u>	<u>\$244,896,678</u>	<u>\$242,365,564</u>	<u>\$137,617,355</u>

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

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**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2014*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property Taxes	\$0	\$2,317,203	\$2,337,154	\$19,951
Sales Taxes	0	18,284,580	18,241,880	(42,700)
Charges for Services	1,396,670	5,911,047	5,602,827	(308,220)
Licenses and Permits	0	405,200	434,861	29,661
Fines and Forfeitures	0	200,600	198,521	(2,079)
Intergovernmental	5,000	3,751,039	3,765,432	14,393
Interest	0	305,271	353,735	48,464
Rentals	0	98,546	116,125	17,579
Contributions and Donations	0	73,769	73,769	0
Other	8,280	226,531	182,000	(44,531)
<i>Total Revenues</i>	<u>1,409,950</u>	<u>31,573,786</u>	<u>31,306,304</u>	<u>(267,482)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Commissioners:				
Personal Services	95,008	310,972	310,972	0
Materials and Supplies	538	3,739	3,739	0
Contractual Services	86,655	167,277	131,578	35,699
Capital Outlay	0	3,447	3,447	0
Other	125	953	953	0
Total Commissioners	<u>182,326</u>	<u>486,388</u>	<u>450,689</u>	<u>35,699</u>
Auditor:				
Personal Services	81,668	373,119	373,119	0
Materials and Supplies	1,125	4,862	4,862	0
Contractual Services	2,800	8,265	8,265	0
Capital Outlay	375	78	78	0
Other	125	66	66	0
Total Auditor	<u>86,093</u>	<u>386,390</u>	<u>386,390</u>	<u>0</u>
Treasurer:				
Personal Services	50,593	188,469	188,469	0
Materials and Supplies	23,200	22,373	22,373	0
Contractual Services	4,210	1,997	1,997	0
Capital Outlay	4,250	5,753	5,753	0
Other	90	67	67	0
Total Treasurer	<u>\$82,343</u>	<u>\$218,659</u>	<u>\$218,659</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, 2014*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Prosecuting Attorney:				
Personal Services	\$327,419	\$1,073,828	\$1,073,828	\$0
Materials and Supplies	1,108	4,419	4,419	0
Contractual Services	9,399	26,977	26,977	0
Capital Outlay	3,863	19,393	19,393	0
Other	17,025	65,261	65,261	0
<b>Total Prosecuting Attorney</b>	<b>358,814</b>	<b>1,189,878</b>	<b>1,189,878</b>	<b>0</b>
Bureau of Inspection:				
Contractual Services	17,925	80,417	80,417	0
Data Processing Board:				
Personal Services	38,470	120,057	120,057	0
Materials and Supplies	15	70	70	0
Contractual Services	95,850	178,026	178,026	0
Capital Outlay	2,250	8,149	8,149	0
<b>Total Data Processing Board</b>	<b>136,585</b>	<b>306,302</b>	<b>306,302</b>	<b>0</b>
Board of Elections:				
Personal Services	94,679	435,061	435,061	0
Materials and Supplies	6,625	15,907	15,907	0
Contractual Services	33,950	117,775	117,775	0
Capital Outlay	1,813	4,573	4,573	0
<b>Total Board of Elections</b>	<b>137,067</b>	<b>573,316</b>	<b>573,316</b>	<b>0</b>
Building and Grounds:				
Personal Services	70,162	345,944	345,944	0
Materials and Supplies	23,250	97,194	97,194	0
Contractual Services	315,525	1,320,079	1,320,079	0
Capital Outlay	0	25,367	25,367	0
Other	175	653	653	0
<b>Total Building and Grounds</b>	<b>409,112</b>	<b>1,789,237</b>	<b>1,789,237</b>	<b>0</b>
Recorder:				
Personal Services	57,882	212,236	212,236	0
Materials and Supplies	950	3,289	3,289	0
Contractual Services	76,220	79,346	58,658	20,688
Capital Outlay	16,000	15,782	4,838	10,944
Other	33,338	33,246	3,367	29,879
<b>Total Recorder</b>	<b>\$184,390</b>	<b>\$343,899</b>	<b>\$282,388</b>	<b>\$61,511</b>

(continued)

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2014*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Central Purchasing:				
Personal Services	\$20,541	\$83,410	\$83,410	\$0
Materials and Supplies	185,361	355,563	355,563	0
Contractual Services	809	2,223	2,223	0
Capital Outlay	288	2,469	2,469	0
Other	95	230	230	0
<b>Total Central Purchasing</b>	<u>207,094</u>	<u>443,895</u>	<u>443,895</u>	<u>0</u>
Risk Management:				
Personal Services	9,222	32,025	32,025	0
Materials and Supplies	163	10,254	10,254	0
Contractual Services	28,950	463,840	463,840	0
<b>Total Risk Management</b>	<u>38,335</u>	<u>506,119</u>	<u>506,119</u>	<u>0</u>
Insurance, Pensions and Taxes:				
Contractual Services	1,071,528	4,997,568	4,997,568	0
<b>Total General Government - Legislative and Executive</b>	<u>2,911,612</u>	<u>11,322,068</u>	<u>11,224,858</u>	<u>97,210</u>
General Government - Judicial:				
Court of Appeals:				
Contractual Services	5,000	10,492	10,492	0
Common Pleas Court:				
Personal Services	39,851	166,881	166,881	0
Materials and Supplies	233	737	737	0
Contractual Services	12,604	58,267	58,267	0
Capital Outlay	625	1,119	1,119	0
Other	250	552	552	0
<b>Total Common Pleas Court</b>	<u>53,563</u>	<u>227,556</u>	<u>227,556</u>	<u>0</u>
Jury Commission:				
Personal Services	63	50	50	0
Materials and Supplies	325	637	637	0
Contractual Services	73	142	142	0
<b>Total Jury Commission</b>	<u>\$461</u>	<u>\$829</u>	<u>\$829</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, 2014*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Court Information Technology:</b>				
Personal Services	\$19,214	\$79,513	\$79,513	\$0
Materials and Supplies	250	117	117	0
Contractual Services	16,263	55,825	55,824	1
Capital Outlay	2,500	18,304	18,304	0
Other	63	300	300	0
<b>Total Court Information Technology</b>	<b>38,290</b>	<b>154,059</b>	<b>154,058</b>	<b>1</b>
<b>Probate Court:</b>				
Personal Services	65,350	270,651	270,651	0
Materials and Supplies	1,000	7,429	7,429	0
Contractual Services	3,875	19,342	19,342	0
Capital Outlay	500	309	309	0
Other	300	119	119	0
<b>Total Probate Court</b>	<b>71,025</b>	<b>297,850</b>	<b>297,850</b>	<b>0</b>
<b>Clerk of Courts:</b>				
Personal Services	609,969	1,036,293	1,021,565	14,728
Materials and Supplies	7,175	11,073	11,054	19
Contractual Services	38,500	80,479	78,027	2,452
Capital Outlay	30,240	116,485	111,280	5,205
Other	4,000	9,448	8,447	1,001
<b>Total Clerk of Courts</b>	<b>689,884</b>	<b>1,253,778</b>	<b>1,230,373</b>	<b>23,405</b>
<b>Municipal Court:</b>				
Personal Services	1,375	350,470	350,470	0
Contractual Services	14,863	55,776	55,776	0
<b>Total Municipal Court</b>	<b>16,238</b>	<b>406,246</b>	<b>406,246</b>	<b>0</b>
<b>Juvenile Court:</b>				
Personal Services	456,822	1,378,360	1,378,360	0
Materials and Supplies	2,375	6,940	6,940	0
Contractual Services	22,438	117,816	117,816	0
Capital Outlay	806	65,138	65,138	0
<b>Total Juvenile Court</b>	<b>\$482,441</b>	<b>\$1,568,254</b>	<b>\$1,568,254</b>	<b>\$0</b>

(continued)

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2014*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Joint Court:</b>				
Personal Services	\$66,388	\$274,174	\$274,174	\$0
Materials and Supplies	225	198	198	0
Contractual Services	16,188	43,266	43,266	0
Capital Outlay	250	140	140	0
Other	75	177	177	0
<b>Total Joint Court</b>	<u>83,126</u>	<u>317,955</u>	<u>317,955</u>	<u>0</u>
<b>Criminal Court Services:</b>				
Personal Services	91,546	410,084	410,084	0
Materials and Supplies	75	291	291	0
Contractual Services	5,637	22,810	22,810	0
Capital Outlay	0	23,755	23,755	0
<b>Total Criminal Court Services</b>	<u>97,258</u>	<u>456,940</u>	<u>456,940</u>	<u>0</u>
<b>Domestic Relations:</b>				
Personal Services	104,063	381,661	381,661	0
Materials and Supplies	750	3,990	3,990	0
Contractual Services	890	2,716	2,716	0
Capital Outlay	163	841	841	0
Other	0	699	699	0
<b>Total Domestic Relations</b>	<u>105,866</u>	<u>389,907</u>	<u>389,907</u>	<u>0</u>
<b>Total General Government - Judicial</b>	<u>1,643,152</u>	<u>5,083,866</u>	<u>5,060,460</u>	<u>23,406</u>
<b>Public Safety:</b>				
<b>Juvenile Detention Center:</b>				
Personal Services	226,596	943,915	943,915	0
Materials and Supplies	9,400	35,474	35,474	0
Contractual Services	30,514	124,495	124,495	0
Capital Outlay	250	3,602	3,602	0
<b>Total Juvenile Detention Center</b>	<u>266,760</u>	<u>1,107,486</u>	<u>1,107,486</u>	<u>0</u>
<b>Disaster Services:</b>				
Personal Services	160,323	558,061	558,061	0
Materials and Supplies	376	2,393	2,393	0
Contractual Services	23,740	88,048	88,048	0
Capital Outlay	25,885	78,328	78,328	0
<b>Total Disaster Services</b>	<u>\$210,324</u>	<u>\$726,830</u>	<u>\$726,830</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, 2014*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Coroner:				
Personal Services	\$41,838	\$162,542	\$162,542	\$0
Materials and Supplies	1,000	2,253	2,253	0
Contractual Services	30,950	161,032	161,032	0
Capital Outlay	4,000	0	0	0
<b>Total Coroner</b>	<b>77,788</b>	<b>325,827</b>	<b>325,827</b>	<b>0</b>
Sheriff:				
Personal Services	1,717,422	7,314,688	7,314,019	669
Materials and Supplies	124,096	376,484	371,091	5,393
Contractual Services	357,841	1,254,596	1,252,744	1,852
Capital Outlay	73,907	458,219	457,883	336
Other	10,000	10,000	5,295	4,705
<b>Total Sheriff</b>	<b>2,283,266</b>	<b>9,413,987</b>	<b>9,401,032</b>	<b>12,955</b>
<b>Total Public Safety</b>	<b>2,838,138</b>	<b>11,574,130</b>	<b>11,561,175</b>	<b>12,955</b>
Public Works:				
Highway Engineer:				
Personal Services	27,000	107,973	107,973	0
Materials and Supplies	375	639	639	0
Contractual Services	375	0	0	0
Capital Outlay	125	0	0	0
<b>Total Highway Engineer</b>	<b>27,875</b>	<b>108,612</b>	<b>108,612</b>	<b>0</b>
Building Department Regulations:				
Personal Services	63,298	279,204	279,201	3
Materials and Supplies	163	699	699	0
Contractual Services	3,283	13,020	13,020	0
Other	25	59	59	0
<b>Total Building Department Regulations</b>	<b>66,769</b>	<b>292,982</b>	<b>292,979</b>	<b>3</b>
<b>Total Public Works</b>	<b>\$94,644</b>	<b>\$401,594</b>	<b>\$401,591</b>	<b>\$3</b>

(continued)

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2014*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Health:				
Agriculture:				
Personal Services	\$0	\$935	\$935	\$0
Other Health:				
Contractual Services	\$550	\$2,241	\$2,241	\$0
Ditch Maintenance:				
Personal Services	27,000	114,626	114,626	0
Materials and Supplies	2,250	4,036	4,036	0
Total Ditch Maintenance	29,250	118,662	118,662	0
Total Health	29,800	121,838	121,838	0
Human Services:				
Soldiers Relief:				
Materials and Supplies	1,125	4,500	4,500	0
Contractual Services	4,000	27,243	27,243	0
Total Soldiers Relief	5,125	31,743	31,743	0
Veteran Services:				
Personal Services	91,379	378,458	378,458	0
Materials and Supplies	200	800	800	0
Contractual Services	1,988	9,650	9,650	0
Capital Outlay	1,313	13,583	13,583	0
Other	40,000	161,072	161,072	0
Total Veteran Services	134,880	563,563	563,563	0
Total Human Services	140,005	595,306	595,306	0
Conservation and Recreation:				
Parks:				
Personal Services	23,941	111,048	111,048	0
Materials and Supplies	1,100	6,865	6,865	0
Contractual Services	2,315	7,867	7,867	0
Capital Outlay	13,625	41,706	41,706	0
Total Conservation and Recreation	\$40,981	\$167,486	\$167,486	\$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, 2014*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Intergovernmental	\$386,873	\$1,549,686	\$1,549,686	\$0
<i>Total Expenditures</i>	<u>8,085,205</u>	<u>30,815,974</u>	<u>30,682,400</u>	<u>133,574</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(6,675,255)</u>	<u>757,812</u>	<u>623,904</u>	<u>(133,908)</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	0	19,439	31,811	12,372
Transfers In	1,000,000	0	0	0
Transfers Out	<u>(1,082,442)</u>	<u>(1,792,956)</u>	<u>(1,396,237)</u>	<u>396,719</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(82,442)</u>	<u>(1,773,517)</u>	<u>(1,364,426)</u>	<u>409,091</u>
<i>Net Change in Fund Balance</i>	(6,757,697)	(1,015,705)	(740,522)	275,183
<i>Fund Balance Beginning of Year</i>	1,568,276	1,568,276	1,568,276	0
Prior Year Encumbrances Appropriated	<u>280,808</u>	<u>280,808</u>	<u>280,808</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>(\$4,908,613)</u></u>	<u><u>\$833,379</u></u>	<u><u>\$1,108,562</u></u>	<u><u>\$275,183</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Mental Health Board Fund*  
*For the Year Ended December 31, 2014*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property Taxes	\$1,714,000	\$1,714,000	\$1,830,800	\$116,800
Charges for Services	91,666	91,666	110,391	18,725
Intergovernmental	2,926,000	2,926,000	3,130,850	204,850
Other	282,000	282,000	184,298	(97,702)
<i>Total Revenues</i>	<u>5,013,666</u>	<u>5,013,666</u>	<u>5,256,339</u>	<u>242,673</u>
<b>Expenditures</b>				
Current:				
Health:				
Mental Health Board:				
Personal Services	608,540	613,540	571,298	42,242
Materials and Supplies	4,690	4,690	2,756	1,934
Contractual Services	4,982,370	5,211,255	4,439,142	772,113
Capital Outlay	9,140	41,014	39,043	1,971
Other	2,000	2,000	749	1,251
<i>Total Expenditures</i>	<u>5,606,740</u>	<u>5,872,499</u>	<u>5,052,988</u>	<u>819,511</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(593,074)	(858,833)	203,351	1,062,184
<b>Other Financing Uses</b>				
Transfers Out	0	(1,000,000)	(1,000,000)	0
<i>Net Change in Fund Balance</i>	(593,074)	(1,858,833)	(796,649)	1,062,184
<i>Fund Balance Beginning of Year</i>	5,516,368	5,516,368	5,516,368	0
Prior Year Encumbrances Appropriated	5,759	5,759	5,759	0
<i>Fund Balance End of Year</i>	<u>\$4,929,053</u>	<u>\$3,663,294</u>	<u>\$4,725,478</u>	<u>\$1,062,184</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Developmental Disabilities Board Fund*  
*For the Year Ended December 31, 2014*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property Taxes	\$7,666,462	\$7,666,462	\$7,781,100	\$114,638
Charges for Services	2,264,128	2,264,128	1,706,538	(557,590)
Intergovernmental	12,641,500	12,641,500	13,368,348	726,848
Interest	1,400	1,400	1,247	(153)
Contributions and Donations	0	0	13,675	13,675
<i>Total Revenues</i>	<u>22,573,490</u>	<u>22,573,490</u>	<u>22,870,908</u>	<u>297,418</u>
<b>Expenditures</b>				
Current:				
Health:				
Developmental Disabilities Board:				
Personal Services	17,335,049	17,312,998	16,514,091	798,907
Materials and Supplies	323,660	430,916	367,231	63,685
Contractual Services	5,921,049	6,263,671	5,906,083	357,588
Capital Outlay	420,062	372,282	337,967	34,315
Other	2,068,390	2,061,147	131,673	1,929,474
<i>Total Expenditures</i>	<u>26,068,210</u>	<u>26,441,014</u>	<u>23,257,045</u>	<u>3,183,969</u>
<i>Excess of Revenues Under Expenditures</i>	(3,494,720)	(3,867,524)	(386,137)	3,481,387
<b>Other Financing Uses</b>				
Transfers Out	(600,000)	(600,000)	(600,000)	0
<i>Net Change in Fund Balance</i>	(4,094,720)	(4,467,524)	(986,137)	3,481,387
<i>Fund Balance Beginning of Year</i>	27,374,754	27,374,754	27,374,754	0
Prior Year Encumbrances Appropriated	358,504	358,504	358,504	0
<i>Fund Balance End of Year</i>	<u>\$23,638,538</u>	<u>\$23,265,734</u>	<u>\$26,747,121</u>	<u>\$3,481,387</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, 2014*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	<u>\$8,783,838</u>	<u>\$9,890,349</u>	<u>\$8,154,972</u>	<u>(\$1,735,377)</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Public Assistance:				
Personal Services	4,583,129	4,598,879	4,380,256	218,623
Materials and Supplies	106,981	233,285	209,460	23,825
Contractual Services	3,843,529	4,819,433	3,572,688	1,246,745
Capital Outlay	32,683	34,684	33,330	1,354
Other	<u>250</u>	<u>250</u>	<u>0</u>	<u>250</u>
<i>Total Expenditures</i>	<u>8,566,572</u>	<u>9,686,531</u>	<u>8,195,734</u>	<u>1,490,797</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	217,266	203,818	(40,762)	(244,580)
<b>Other Financing Sources</b>				
Sale of Capital Assets	<u>500</u>	<u>500</u>	<u>3,354</u>	<u>2,854</u>
<i>Net Change in Fund Balance</i>	217,766	204,318	(37,408)	(241,726)
<i>Fund Balance Beginning of Year</i>	1,033,585	1,033,585	1,033,585	0
Prior Year Encumbrances Appropriated	<u>13,447</u>	<u>13,447</u>	<u>13,447</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,264,798</u></u>	<u><u>\$1,251,350</u></u>	<u><u>\$1,009,624</u></u>	<u><u>(\$241,726)</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Children's Services Fund*  
*For the Year Ended December 31, 2014*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$2,692,000	\$2,692,000	\$2,694,773	\$2,773
Charges for Services	30,000	30,000	22,250	(7,750)
Intergovernmental	6,168,806	6,168,806	6,644,363	475,557
Other	25,000	25,000	60,690	35,690
<i>Total Revenues</i>	<u>8,915,806</u>	<u>8,915,806</u>	<u>9,422,076</u>	<u>506,270</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Children's Services:				
Personal Services	6,811,792	6,774,953	6,717,740	57,213
Materials and Supplies	136,500	123,675	109,872	13,803
Contractual Services	1,940,447	2,303,014	2,153,353	149,661
Capital Outlay	332,683	368,683	72,177	296,506
Other	260,000	163,855	49,790	114,065
<i>Total Expenditures</i>	<u>9,481,422</u>	<u>9,734,180</u>	<u>9,102,932</u>	<u>631,248</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(565,616)	(818,374)	319,144	1,137,518
<b>Other Financing Sources</b>				
Sale of Capital Assets	11,000	11,000	5,785	(5,215)
<i>Net Change in Fund Balance</i>	(554,616)	(807,374)	324,929	1,132,303
<i>Fund Balance Beginning of Year</i>	5,336,508	5,336,508	5,336,508	0
Prior Year Encumbrances Appropriated	25,758	25,758	25,758	0
<i>Fund Balance End of Year</i>	<u>\$4,807,650</u>	<u>\$4,554,892</u>	<u>\$5,687,195</u>	<u>\$1,132,303</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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Special Assessments	\$817,600	\$848,183	\$30,583
<b>Expenditures</b>			
Debt Service:			
Principal Retirement	775,000	775,000	0
Interest and Fiscal Charges	102,240	102,240	0
<i>Total Expenditures</i>	877,240	877,240	0
<i>Excess of Revenues Under Expenditures</i>	(59,640)	(29,057)	30,583
<b>Other Financing Sources</b>			
Transfers In	30,940	48,981	18,041
<i>Net Change in Fund Balance</i>	(28,700)	19,924	48,624
<i>Fund Balance Beginning of Year</i>	128,695	128,695	0
<i>Fund Balance End of Year</i>	\$99,995	\$148,619	\$48,624

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Obligation Debt Retirement Fund*  
*For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property Taxes	\$1,045,000	\$1,300,967	\$255,967
Charges for Services	464,700	464,700	0
Intergovernmental	611,566	264,979	(346,587)
Rentals	218,368	219,380	1,012
Other	0	3,282	3,282
<i>Total Revenues</i>	<u>2,339,634</u>	<u>2,253,308</u>	<u>(86,326)</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive:			
General Obligation Debt:			
Contractual Services	10,300	9,203	1,097
Capital Outlay	<u>2,078,539</u>	<u>1,637,058</u>	<u>441,481</u>
Debt Service:			
Principal Retirement	3,117,000	3,117,000	0
Interest and Fiscal Charges	<u>1,244,094</u>	<u>1,244,094</u>	<u>0</u>
<i>Total Expenditures</i>	<u>6,449,933</u>	<u>6,007,355</u>	<u>442,578</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(4,110,299)</u>	<u>(3,754,047)</u>	<u>356,252</u>
<b>Other Financing Sources</b>			
Bond Anticipation Notes Issued	2,842,000	2,817,000	(25,000)
Transfers In	<u>943,013</u>	<u>704,918</u>	<u>(238,095)</u>
<i>Total Other Financing Sources</i>	<u>3,785,013</u>	<u>3,521,918</u>	<u>(263,095)</u>
<i>Net Change in Fund Balance</i>	(325,286)	(232,129)	93,157
<i>Fund Balance Beginning of Year</i>	<u>843,044</u>	<u>843,044</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$517,758</u></u>	<u><u>\$610,915</u></u>	<u><u>\$93,157</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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$2,255,000	\$2,441,452	\$186,452
Fines and Forfeitures	20,000	22,752	2,752
Other	0	5,683	5,683
Bond Anticipation Notes Issued	3,658,000	3,658,000	0
<i>Total Revenues</i>	<u>5,933,000</u>	<u>6,127,887</u>	<u>194,887</u>
<b>Expenses</b>			
Personal Services	526,000	491,880	34,120
Materials and Supplies	26,000	23,763	2,237
Contractual Services	1,500,000	1,372,710	127,290
Capital Outlay	1,887,147	401,573	1,485,574
Other	1,034	1,015	19
Debt Service:			
Principal Retirement	3,788,003	3,787,542	461
Interest and Fiscal Charges	208,480	208,480	0
<i>Total Expenses</i>	<u>7,936,664</u>	<u>6,286,963</u>	<u>1,649,701</u>
<i>Excess of Revenues Under Expenses Before Transfers</i>	(2,003,664)	(159,076)	1,844,588
Transfers Out	(71,706)	(48,981)	22,725
<i>Net Change in Fund Equity</i>	(2,075,370)	(208,057)	1,867,313
<i>Fund Equity Beginning of Year</i>	5,053,247	5,053,247	0
Prior Year Encumbrances Appropriated	334	334	0
<i>Fund Equity End of Year</i>	<u><u>\$2,978,211</u></u>	<u><u>\$4,845,524</u></u>	<u><u>\$1,867,313</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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$43,600	\$44,425	\$825
Licenses and Permits	322,600	329,274	6,674
Fines and Forfeitures	42,972	37,338	(5,634)
Contributions and Donations	21,000	18,221	(2,779)
<i>Total Revenues</i>	<u>430,172</u>	<u>429,258</u>	<u>(914)</u>
<b>Expenditures</b>			
Current:			
Health:			
Dog and Kennel:			
Personal Services	260,613	258,551	2,062
Materials and Supplies	18,128	18,042	86
Contractual Services	55,606	54,902	704
Capital Outlay	925	908	17
Other	17,224	16,290	934
<i>Total Expenditures</i>	<u>352,496</u>	<u>348,693</u>	<u>3,803</u>
<i>Excess of Revenues Over Expenditures</i>	77,676	80,565	2,889
<b>Other Financing Uses</b>			
Transfers Out	(99,844)	(99,844)	0
<i>Net Change in Fund Balance</i>	(22,168)	(19,279)	2,889
<i>Fund Balance Beginning of Year</i>	65,383	65,383	0
Prior Year Encumbrances Appropriated	2,050	2,050	0
<i>Fund Balance End of Year</i>	<u>\$45,265</u>	<u>\$48,154</u>	<u>\$2,889</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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$1,153,600	\$1,266,213	\$112,613
Licenses and Permits	150	62	(88)
<i>Total Revenues</i>	<u>1,153,750</u>	<u>1,266,275</u>	<u>112,525</u>
<b>Expenditures</b>			
Current:			
General Government -			
Legislative and Executive:			
Real Estate Assessment:			
Personal Services	733,069	731,012	2,057
Materials and Supplies	703	703	0
Contractual Services	300,129	300,129	0
Capital Outlay	113,939	113,939	0
Other	1,520	1,520	0
<i>Total Expenditures</i>	<u>1,149,360</u>	<u>1,147,303</u>	<u>2,057</u>
<i>Net Change in Fund Balance</i>	4,390	118,972	114,582
<i>Fund Balance Beginning of Year</i>	<u>170,960</u>	<u>170,960</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$175,350</u></u>	<u><u>\$289,932</u></u>	<u><u>\$114,582</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Motor Vehicle License and Gas Tax Fund*  
*For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$4,436,000	\$4,514,759	\$78,759
Interest	750	834	84
Other	250	0	(250)
<i>Total Revenues</i>	<u>4,437,000</u>	<u>4,515,593</u>	<u>78,593</u>
<b>Expenditures</b>			
Current:			
Public Works:			
Motor Vehicle License and Gas Tax:			
Personal Services	3,259,000	3,083,990	175,010
Materials and Supplies	538,000	442,685	95,315
Contractual Services	1,012,273	673,028	339,245
Capital Outlay	318,000	287,384	30,616
Other	113,500	40,688	72,812
Total Public Works	5,240,773	4,527,775	712,998
Debt Service:			
Principal Retirement	108,727	108,727	0
<i>Total Expenditures</i>	<u>5,349,500</u>	<u>4,636,502</u>	<u>712,998</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(912,500)</u>	<u>(120,909)</u>	<u>791,591</u>
<b>Other Financing Sources (Uses)</b>			
Sale of Capital Assets	1,500	15,804	14,304
OPWC Loans Issued	230,000	230,000	0
Transfers Out	(65,000)	(65,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>166,500</u>	<u>180,804</u>	<u>14,304</u>
<i>Net Change in Fund Balance</i>	(746,000)	59,895	805,895
<i>Fund Balance Beginning of Year</i>	745,994	745,994	0
Prior Year Encumbrances Appropriated	1,000	1,000	0
<i>Fund Balance End of Year</i>	<u>\$994</u>	<u>\$806,889</u>	<u>\$805,895</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Court Operations Fund*  
*For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$1,498,672	\$1,468,775	(\$29,897)
Intergovernmental	789,318	849,210	59,892
Contributions and Donations	75	207	132
Other	318	675	357
<i>Total Revenues</i>	<u>2,288,383</u>	<u>2,318,867</u>	<u>30,484</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial:			
Court Operations:			
Personal Services	818,195	787,329	30,866
Materials and Supplies	37,050	29,649	7,401
Contractual Services	2,108,506	2,040,218	68,288
Capital Outlay	194,436	157,035	37,401
Other	9,978	6,489	3,489
<i>Total Expenditures</i>	<u>3,168,165</u>	<u>3,020,720</u>	<u>147,445</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(879,782)</u>	<u>(701,853)</u>	<u>177,929</u>
<b>Other Financing Sources (Uses)</b>			
Sale of Capital Assets	0	58	58
Transfers In	721,014	713,847	(7,167)
Transfers Out	(110,293)	0	110,293
<i>Total Other Financing Sources (Uses)</i>	<u>610,721</u>	<u>713,905</u>	<u>103,184</u>
<i>Net Change in Fund Balance</i>	(269,061)	12,052	281,113
<i>Fund Balance Beginning of Year</i>	1,543,827	1,543,827	0
Prior Year Encumbrances Appropriated	8,830	8,830	0
<i>Fund Balance End of Year</i>	<u><u>\$1,283,596</u></u>	<u><u>\$1,564,709</u></u>	<u><u>\$281,113</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Sheriff Operations Fund*  
*For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$182,142	\$216,284	\$34,142
Licenses and Permits	120,000	92,666	(27,334)
Fines and Forfeitures	49,000	64,308	15,308
Intergovernmental	21,143	16,218	(4,925)
Contributions and Donations	25,000	0	(25,000)
Other	5,000	11,674	6,674
<i>Total Revenues</i>	<u>402,285</u>	<u>401,150</u>	<u>(1,135)</u>
<b>Expenditures</b>			
Current:			
Public Safety:			
Sheriff Operations:			
Personal Services	51,031	51,031	0
Materials and Supplies	151,500	126,753	24,747
Contractual Services	95,110	72,223	22,887
Capital Outlay	90,042	49,451	40,591
Other	17,500	13,995	3,505
<i>Total Expenditures</i>	<u>405,183</u>	<u>313,453</u>	<u>91,730</u>
<i>Net Change in Fund Balance</i>	(2,898)	87,697	90,595
<i>Fund Balance Beginning of Year</i>	<u>305,885</u>	<u>305,885</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$302,987</u></u>	<u><u>\$393,582</u></u>	<u><u>\$90,595</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Adult Probation Fund*  
*For the Year Ended December 31, 2014*

	Final	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$249,400	\$193,421	(\$55,979)
Other	35,000	58,314	23,314
<i>Total Revenues</i>	<u>284,400</u>	<u>251,735</u>	<u>(32,665)</u>
<b>Expenditures</b>			
Current:			
Public Safety:			
Adult Probation:			
Personal Services	54,500	16,814	37,686
Materials and Supplies	40,400	25,097	15,303
Contractual Services	187,900	100,448	87,452
Capital Outlay	38,000	22,933	15,067
Other	17,100	13,405	3,695
<i>Total Expenditures</i>	<u>337,900</u>	<u>178,697</u>	<u>159,203</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(53,500)</u>	<u>73,038</u>	<u>126,538</u>
<b>Other Financing Sources (Uses)</b>			
Sale of Capital Assets	1,000	6,780	5,780
Advances Out	(5,043)	(5,043)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(4,043)</u>	<u>1,737</u>	<u>5,780</u>
<i>Net Change in Fund Balance</i>	(57,543)	74,775	132,318
<i>Fund Balance Beginning of Year</i>	<u>217,114</u>	<u>217,114</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$159,571</u></u>	<u><u>\$291,889</u></u>	<u><u>\$132,318</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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$44,680	\$86,803	\$42,123
<b>Expenditures</b>			
Current:			
General Government:			
Judicial:			
Court Computers:			
Materials and Supplies	500	0	500
Contractual Services	45,065	40,537	4,528
Capital Outlay	186,729	169,035	17,694
<i>Total Expenditures</i>	232,294	209,572	22,722
<i>Net Change in Fund Balance</i>	(187,614)	(122,769)	64,845
<i>Fund Balance Beginning of Year</i>	387,595	387,595	0
Prior Year Encumbrances Appropriated	5,198	5,198	0
<i>Fund Balance End of Year</i>	<u>\$205,179</u>	<u>\$270,024</u>	<u>\$64,845</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Dayspring Fund*  
*For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property Taxes	\$1,306,000	\$1,298,945	(\$7,055)
Charges for Services	687,600	625,037	(62,563)
Intergovernmental	194,000	204,728	10,728
Rentals	21,000	28,025	7,025
Other	25,000	27,061	2,061
<i>Total Revenues</i>	<u>2,233,600</u>	<u>2,183,796</u>	<u>(49,804)</u>
<b>Expenditures</b>			
Current:			
Human Services:			
Dayspring:			
Personal Services	1,506,911	1,478,045	28,866
Materials and Supplies	149,800	132,440	17,360
Contractual Services	194,689	153,174	41,515
Capital Outlay	305,748	297,290	8,458
Other	10,000	7,632	2,368
<i>Total Expenditures</i>	<u>2,167,148</u>	<u>2,068,581</u>	<u>98,567</u>
<i>Net Change in Fund Balance</i>	66,452	115,215	48,763
<i>Fund Balance Beginning of Year</i>	<u>645,261</u>	<u>645,261</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$711,713</u></u>	<u><u>\$760,476</u></u>	<u><u>\$48,763</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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$427,300	\$424,837	(\$2,463)
Intergovernmental	1,503,659	1,431,246	(72,413)
Other	31,500	45,055	13,555
<i>Total Revenues</i>	<u>1,962,459</u>	<u>1,901,138</u>	<u>(61,321)</u>
<b>Expenditures</b>			
Current:			
Human Services:			
Child Support Enforcement Agency:			
Personal Services	1,663,510	1,587,929	75,581
Materials and Supplies	5,800	4,483	1,317
Contractual Services	541,580	402,611	138,969
Capital Outlay	4,250	1,976	2,274
Other	600	364	236
<i>Total Expenditures</i>	<u>2,215,740</u>	<u>1,997,363</u>	<u>218,377</u>
<i>Net Change in Fund Balance</i>	(253,281)	(96,225)	157,056
<i>Fund Balance Beginning of Year</i>	<u>398,797</u>	<u>398,797</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$145,516</u></u>	<u><u>\$302,572</u></u>	<u><u>\$157,056</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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$374,576	\$398,688	\$24,112
Other	0	67,185	67,185
<i>Total Revenues</i>	<u>374,576</u>	<u>465,873</u>	<u>91,297</u>
<b>Expenditures</b>			
Current:			
General Government -			
Legislative and Executive:			
Delinquent Real Estate Collection:			
Personal Services	289,287	286,497	2,790
Materials and Supplies	7,750	2,507	5,243
Contractual Services	151,748	107,868	43,880
Other	120,000	95,921	24,079
<i>Total Expenditures</i>	<u>568,785</u>	<u>492,793</u>	<u>75,992</u>
<i>Net Change in Fund Balance</i>	(194,209)	(26,920)	167,289
<i>Fund Balance Beginning of Year</i>	<u>483,332</u>	<u>483,332</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$289,123</u></u>	<u><u>\$456,412</u></u>	<u><u>\$167,289</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Bike Trail Maintenance Fund*  
*For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Other	\$0	\$3,583	\$3,583
<b>Expenditures</b>			
Current:			
Conservation and Recreation			
Bike Trail Maintenance:			
Contractual Services	16,476	16,476	0
<i>Excess of Revenues Under Expenditures</i>	(16,476)	(12,893)	3,583
<b>Other Financing Sources</b>			
Transfers In	0	1,484	1,484
<i>Net Change in Fund Balance</i>	(16,476)	(11,409)	5,067
<i>Fund Balance Beginning of Year</i>	160,303	160,303	0
<i>Fund Balance End of Year</i>	<u>\$143,827</u>	<u>\$148,894</u>	<u>\$5,067</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*State Fee Assessment Fund*  
*For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$14,000	\$11,160	(\$2,840)
<b>Expenditures</b>			
Current:			
Public Works:			
State Fees Assessment:			
Contractual Services	14,492	12,641	1,851
<i>Net Change in Fund Balance</i>	(492)	(1,481)	(989)
<i>Fund Balance Beginning of Year</i>	1,037	1,037	0
Prior Year Encumbrances Appropriated	492	492	0
<i>Fund Balance End of Year</i>	<u>\$1,037</u>	<u>\$48</u>	<u>(\$989)</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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Other	\$0	\$2,400	\$2,400
<b>Expenditures</b>			
Current:			
Human Services:			
Veterans' Cemetery:			
Other	26	26	0
<i>Net Change in Fund Balance</i>	(26)	2,374	2,400
<i>Fund Balance Beginning of Year</i>	72,786	72,786	0
<i>Fund Balance End of Year</i>	\$72,760	\$75,160	\$2,400

**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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Special Assessments	\$1,575	\$808	(\$767)
<b>Expenditures</b>			
Current:			
Public Works:			
Ditch Maintenance:			
Contractual Services	1,575	1,575	0
<i>Net Change in Fund Balance</i>	0	(767)	(767)
<i>Fund Balance Beginning of Year</i>	88,826	88,826	0
<i>Fund Balance End of Year</i>	<u>\$88,826</u>	<u>\$88,059</u>	<u>(\$767)</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Enhanced 911 Wireless Fund*  
*For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$287,496	\$247,195	(\$40,301)
<b>Expenditures</b>			
Current:			
Public Safety:			
Enhanced 911 Wireless:			
Personal Services	307,232	182,097	125,135
Materials and Supplies	5,385	0	5,385
Contractual Services	103,621	58,102	45,519
Capital Outlay	364,845	355,651	9,194
Other	17,959	0	17,959
<i>Total Expenditures</i>	799,042	595,850	203,192
<i>Net Change in Fund Balance</i>	(511,546)	(348,655)	162,891
<i>Fund Balance Beginning of Year</i>	549,335	549,335	0
<i>Fund Balance End of Year</i>	\$37,789	\$200,680	\$162,891

**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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$93,342	\$74,650	(\$18,692)
<b>Expenditures</b>			
Current:			
General Government -			
Legislative and Executive:			
Voting Equipment:			
Contractual Services	64,000	21,023	42,977
Capital Outlay	84,357	20,475	63,882
<i>Total Expenditures</i>	148,357	41,498	106,859
<i>Net Change in Fund Balance</i>	(55,015)	33,152	88,167
<i>Fund Balance Beginning of Year</i>	55,015	55,015	0
<i>Fund Balance End of Year</i>	\$0	\$88,167	\$88,167

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Dog and Kennel Donation Fund*  
*For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Contributions and Donations	\$0	\$77,986	\$77,986
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	77,986	77,986
<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>\$77,986</u>	<u>\$77,986</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Screening and Diversion Fund*  
*For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$25,000	\$15,333	(\$9,667)
<b>Expenditures</b>			
Current:			
General Government -			
Legislative and Executive:			
Screening and Diversion:			
Materials and Supplies	4,900	0	4,900
Capital Outlay	5,000	150	4,850
Other	17,331	15,391	1,940
<i>Total Expenditures</i>	27,231	15,541	11,690
<i>Net Change in Fund Balance</i>	(2,231)	(208)	2,023
<i>Fund Balance Beginning of Year</i>	50,804	50,804	0
<i>Fund Balance End of Year</i>	\$48,573	\$50,596	\$2,023

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Federal Grants Fund*  
*For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$62,905	\$90,524	\$27,619
Intergovernmental	820,137	591,703	(228,434)
Interest	200	148	(52)
<i>Total Revenues</i>	<u>883,242</u>	<u>682,375</u>	<u>(200,867)</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive:			
Federal Grants:			
Personal Services	114,508	107,218	7,290
Contractual Services	284,381	249,564	34,817
Other	589	589	0
Total Legislative and Executive	<u>399,478</u>	<u>357,371</u>	<u>42,107</u>
Judicial System:			
Federal Grants :			
Personal Services	49,279	48,573	706
Contractual Services	1,200	1,200	0
Capital Outlay	14,207	13,481	726
Total Judicial System	<u>64,686</u>	<u>63,254</u>	<u>1,432</u>
Public Safety:			
Federal Grants :			
Personal Services	64,793	52,143	12,650
Contractual Services	7,000	7,000	0
Capital Outlay	16,379	11,376	5,003
Other	5,294	0	5,294
Total Public Safety	<u>\$93,466</u>	<u>\$70,519</u>	<u>\$22,947</u>

(continued)

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Federal Grants Fund (continued)*  
*For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Public Works:			
Federal Grants :			
Personal Services	\$7,600	\$868	\$6,732
Contractual Services	38,135	6,960	31,175
Total Public Works	45,735	7,828	37,907
Economic Development:			
Federal Grants:			
Contractual Services	417,099	224,185	192,914
Other	11,000	0	11,000
Total Economic Development	428,099	224,185	203,914
<i>Total Expenditures</i>	1,031,464	723,157	308,307
<i>Excess of Revenues Under Expenditures</i>	(148,222)	(40,782)	107,440
<b>Other Financing Sources</b>			
Transfers In	30,101	30,101	0
<i>Net Change in Fund Balance</i>	(118,121)	(10,681)	107,440
<i>Fund Balance Beginning of Year</i>	179,868	179,868	0
Prior Year Encumbrances Appropriated	1,796	1,796	0
<i>Fund Balance End of Year</i>	\$63,543	\$170,983	\$107,440

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*State Grants Fund*  
*For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$2,038,044	\$1,247,600	(\$790,444)
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive:			
State Grants:			
Personal Services	23,100	2,161	20,939
Materials and Supplies	500	0	500
Total Legislative and Executive	23,600	2,161	21,439
Judicial System:			
State Grants:			
Personal Services	1,323,820	865,484	458,336
Materials and Supplies	25,870	17,852	8,018
Contractual Services	720,986	369,495	351,491
Capital Outlay	15,064	15,064	0
Total Judicial System	2,085,740	1,267,895	817,845
<i>Total Expenditures</i>	2,109,340	1,270,056	839,284
<i>Excess of Revenues Under Expenditures</i>	(71,296)	(22,456)	48,840
<b>Other Financing Sources</b>			
Advances In	0	5,043	5,043
<i>Net Change in Fund Balance</i>	(71,296)	(17,413)	53,883
<i>Fund Balance Beginning of Year</i>	345,406	345,406	0
Prior Year Encumbrances Appropriated	3,524	3,524	0
<i>Fund Balance End of Year</i>	\$277,634	\$331,517	\$53,883

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Local Grants Fund*  
*For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$6,607	\$23,821	\$17,214
<b>Expenditures</b>			
Current:			
Public Safety:			
Local Grants:			
Other	493	484	9
Human Services:			
Local Grants:			
Materials and Supplies	12,882	0	12,882
<i>Total Expenditures</i>	13,375	484	12,891
<i>Net Change in Fund Balance</i>	(6,768)	23,337	30,105
<i>Fund Balance Beginning of Year</i>	10,132	10,132	0
<i>Fund Balance End of Year</i>	\$3,364	\$33,469	\$30,105

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Wedgewood Imperial Stormwater Assessment Fund*  
*For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Special Assessments	\$31,357	\$32,302	\$945
<b>Expenditures</b>			
Debt Service:			
Principal Retirement	31,056	31,056	0
Interest and Fiscal Charges	12,301	12,301	0
<i>Total Expenditures</i>	43,357	43,357	0
<i>Excess of Revenues Under Expenditures</i>	(12,000)	(11,055)	945
<b>Other Financing Sources</b>			
Transfers In	12,000	11,055	(945)
<i>Net Change in Fund Balance</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Road and Bridge Fund*  
*For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$20,000	\$9,206	(\$10,794)
Intergovernmental	1,502,000	1,502,387	387
<i>Total Revenues</i>	1,522,000	1,511,593	(10,407)
<b>Expenditures</b>			
Capital Outlay	2,125,000	1,399,037	725,963
<i>Excess of Revenues Over (Under) Expenditures</i>	(603,000)	112,556	715,556
<b>Other Financing Uses</b>			
Transfers Out	(75,000)	(75,000)	0
<i>Net Change in Fund Balance</i>	(678,000)	37,556	715,556
<i>Fund Balance Beginning of Year</i>	887,383	887,383	0
<i>Fund Balance End of Year</i>	\$209,383	\$924,939	\$715,556

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Courthouse Renovation Fund*  
*For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$9,000	\$9,000	\$0
<b>Expenditures</b>			
Capital Outlay	166,911	166,882	29
<i>Excess of Revenues Under Expenditures</i>	(157,911)	(157,882)	29
<b>Other Financing Sources</b>			
Transfers In	5,400	5,400	0
<i>Net Change in Fund Balance</i>	(152,511)	(152,482)	29
<i>Fund Balance Beginning of Year</i>	122,186	122,186	0
Prior Year Encumbrances Appropriated	30,325	30,325	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$29</u>	<u>\$29</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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$0	\$6,748	\$6,748
<b>Expenditures</b>			
Capital Outlay	7,051	7,050	1
Debt Service:			
Principal Retirement	277,000	277,000	0
Interest and Fiscal Charges	5,265	5,265	0
Total Debt Service	282,265	282,265	0
<i>Total Expenditures</i>	289,316	289,315	1
<i>Excess of Revenues Under Expenditures</i>	(289,316)	(282,567)	6,749
<b>Other Financing Sources</b>			
Bond Anticipation Notes Issued	210,000	210,000	0
Transfers In	114,064	58,174	(55,890)
<i>Total Other Financing Sources</i>	324,064	268,174	(55,890)
<i>Net Change in Fund Balance</i>	34,748	(14,393)	(49,141)
<i>Fund Balance Beginning of Year</i>	29,265	29,265	0
<i>Fund Balance End of Year</i>	\$64,013	\$14,872	(\$49,141)

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Newhope Capital Projects Fund*  
*For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>			
Capital Outlay	934,962	441,644	493,318
<i>Excess of Revenues Under Expenditures</i>	(934,962)	(441,644)	493,318
<b>Other Financing Sources</b>			
Transfers In	1,069,981	600,000	(469,981)
<i>Net Change in Fund Balance</i>	135,019	158,356	23,337
<i>Fund Balance Beginning of Year</i>	263,937	263,937	0
Prior Year Encumbrances Appropriated	1,756	1,756	0
<i>Fund Balance End of Year</i>	\$400,712	\$424,049	\$23,337

**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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$18,600	\$18,600	\$0
<b>Expenditures</b>			
Capital Outlay	34,743	32,727	2,016
<i>Excess of Revenues Under Expenditures</i>	(16,143)	(14,127)	2,016
<b>Other Financing Sources</b>			
Sale of Capital Assets	450	1,822	1,372
<i>Net Change in Fund Balance</i>	(15,693)	(12,305)	3,388
<i>Fund Balance Beginning of Year</i>	63,607	63,607	0
<i>Fund Balance End of Year</i>	\$47,914	\$51,302	\$3,388

**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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$1,391,993	\$1,477,149	\$85,156
<b>Expenditures</b>			
Capital Outlay	1,391,993	1,469,532	(77,539)
<i>Net Change in Fund Balance</i>	0	7,617	7,617
<i>Fund Balance Beginning of Year</i>	11,966	11,966	0
<i>Fund Balance End of Year</i>	<u>\$11,966</u>	<u>\$19,583</u>	<u>\$7,617</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Geographic Information System Fund*  
*For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$90,760	\$91,422	\$662
Other	1,200	669	(531)
<i>Total Revenues</i>	91,960	92,091	131
<b>Expenditures</b>			
Capital Outlay	95,560	82,641	12,919
<i>Net Change in Fund Balance</i>	(3,600)	9,450	13,050
<i>Fund Balance Beginning of Year</i>	94,533	94,533	0
<i>Fund Balance End of Year</i>	<u>\$90,933</u>	<u>\$103,983</u>	<u>\$13,050</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Sites Lake Fund*  
*For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>			
Capital Outlay	16,977	16,977	0
<i>Excess of Revenues Under Expenditures</i>	(16,977)	(16,977)	0
<b>Other Financing Sources</b>			
Transfers In	16,977	11,318	(5,659)
<i>Net Change in Fund Balance</i>	0	(5,659)	(5,659)
<i>Fund Balance Beginning of Year</i>	5,659	5,659	0
<i>Fund Balance End of Year</i>	\$5,659	\$0	(\$5,659)

**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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>			
Capital Outlay	20,000	0	20,000
<i>Excess of Revenues Under Expenditures</i>	(20,000)	0	20,000
<b>Other Financing Sources</b>			
Transfers In	0	1,000,000	1,000,000
<i>Net Change in Fund Balance</i>	(20,000)	1,000,000	1,020,000
<i>Fund Balance Beginning of Year</i>	210,410	210,410	0
<i>Fund Balance End of Year</i>	<u>\$190,410</u>	<u>\$1,210,410</u>	<u>\$1,020,000</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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Rentals	\$80,480	\$80,480	\$0
<b>Expenditures</b>			
Debt Service:			
Principal Retirement	129,412	129,412	0
Interest and Fiscal Charges	50,852	50,852	0
<i>Total Expenditures</i>	180,264	180,264	0
<i>Excess of Revenues Under Expenditures</i>	(99,784)	(99,784)	0
<b>Other Financing Sources</b>			
Transfers In	99,784	99,784	0
<i>Net Change in Fund Balance</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Munis System Fund*  
*For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$450,000	\$0	(\$450,000)
<b>Expenditures</b>			
Capital Outlay	450,000	0	450,000
<i>Net Change in Fund Balance</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

**Richland County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*In Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Employee Health Insurance Fund*  
*For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$9,700,942	\$9,997,857	\$296,915
<b>Expenses</b>			
Personal Services	86,915	86,752	163
Contractual Services	176,467	153,593	22,874
Claims	10,115,258	9,920,753	194,505
<i>Total Expenses</i>	10,378,640	10,161,098	217,542
<i>Net Change in Fund Equity</i>	(677,698)	(163,241)	514,457
<i>Fund Equity Beginning of Year</i>	935,944	935,944	0
Prior Year Encumbrances Appropriated	6,467	6,467	0
<i>Fund Equity End of Year</i>	\$264,713	\$779,170	\$514,457

**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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$441,255	\$468,085	\$26,830
<b>Expenses</b>			
Contractual Services	463,083	463,083	0
<i>Net Change in Fund Equity</i>	(21,828)	5,002	26,830
<i>Fund Equity Beginning of Year</i>	1,726	1,726	0
Prior Year Encumbrances Appropriated	20,102	20,102	0
<i>Fund Equity End of Year</i>	<u>\$0</u>	<u>\$26,830</u>	<u>\$26,830</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*In Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*County Home Resident Trust Fund*  
*For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenses</b>			
Other	1,273	654	619
<i>Net Change in Fund Equity</i>	(1,273)	(654)	619
<i>Fund Equity Beginning of Year</i>	1,273	1,273	0
<i>Fund Equity End of Year</i>	\$0	\$619	\$619

# Statistical Section



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**Richland County, Ohio**

**Statistical Section**

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

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<b>Contents</b>	<b>Pages</b>
<b><i>Financial Trends</i></b> .....	<b><i>S2 – S13</i></b>
These schedules contain trend information to help the reader understand how the County’s financial performance and well-being have changed over time.	
<b><i>Revenue Capacity</i></b> .....	<b><i>S14 – S35</i></b>
These schedules contain information to help the reader assess the County’s most significant local revenues, the property tax.	
<b><i>Debt Capacity</i></b> .....	<b><i>S36 – S45</i></b>
These schedules present information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future.	
<b><i>Economic and Demographic Information</i></b> .....	<b><i>S46 – S48</i></b>
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County’s financial activities take place.	
<b><i>Operating Information</i></b> .....	<b><i>S50 – S56</i></b>
These schedules contain service and infrastructure data to help the reader understand how the information in the County’s financial report relates to the services the County provides and the activities it performs.	

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

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

	2014	2013	2012	2011
<b>Governmental Activities:</b>				
Net Investment in Capital Assets	\$71,980,226	\$71,923,009	\$72,469,332	\$66,805,032
Restricted for:				
Capital Projects	1,772,926	739,512	2,001,019	1,664,296
Debt Service	1,306,566	2,445,513	1,733,387	7,197,856
Mental Health	6,139,781	6,716,068	7,133,380	6,604,964
Developmental Disabilities Board	30,410,226	30,968,038	30,784,877	31,387,085
Public Assistance	934,826	1,004,419	323,930	571,652
Children's Services	7,079,350	6,650,576	6,005,892	8,251,269
Street Repair and Maintenance	2,986,188	2,844,821	3,071,999	2,856,844
Court Operations	1,787,027	1,751,838	1,726,474	1,543,363
Dayspring	813,093	624,276	868,243	788,641
Federal Grants	370,891	642,352	1,268,031	899,110
State Grants	718,624	792,583	767,677	582,482
Unclaimed Monies	227,330	200,868	172,364	130,208
Developmental Disability Gifts:				
Nonexpendable	139,696	134,131	115,982	102,666
Other Purposes	2,411,732	2,780,547	2,593,568	2,009,166
Unrestricted	7,595,884	8,179,823	5,731,915	5,032,752
<i>Total Governmental Activities Net Position</i>	<u>136,674,366</u>	<u>138,398,374</u>	<u>136,768,070</u>	<u>136,427,386</u>
<b>Business-Type Activity:</b>				
Net Investment in Capital Assets	15,227,585	15,543,791	16,501,673	19,860,931
Unrestricted	5,707,414	5,798,247	5,549,302	2,776,286
<i>Total Business-Type Activity Net Position</i>	<u>20,934,999</u>	<u>21,342,038</u>	<u>22,050,975</u>	<u>22,637,217</u>
<b>Primary Government:</b>				
Net Investment in Capital Assets	87,207,811	87,466,800	88,971,005	86,665,963
Restricted	57,098,256	58,295,542	58,566,823	64,589,602
Unrestricted	13,303,298	13,978,070	11,281,217	7,809,038
<i>Total Primary Government Net Position</i>	<u>\$157,609,365</u>	<u>\$159,740,412</u>	<u>\$158,819,045</u>	<u>\$159,064,603</u>

2010	2009	2008	2007	2006	2005
\$71,866,647	\$77,405,639	\$77,333,308	\$71,913,827	\$71,125,915	\$64,531,354
2,081,861	1,972,478	4,229,290	2,895,812	1,946,140	1,189,230
1,699,908	2,363,871	1,476,275	2,058,927	2,084,673	299,499
7,035,927	6,958,931	5,649,053	5,107,420	5,225,116	4,960,770
30,853,090	29,960,675	28,965,730	28,762,670	28,244,384	28,571,608
381,715	8,021,143	7,616,713	7,014,787	6,250,047	8,306,805
8,270,752	2,258,495	2,557,217	2,945,486	3,153,342	2,622,660
2,417,320	912,034	905,046	762,372	711,790	487,729
1,042,632	346,242	543,367	579,340	490,309	473,667
895,247	500,608	458,133	430,338	426,545	288,775
1,712,413	233,822	625,967	719,516	1,041,808	1,114,560
557,057	1,783,148	1,040,025	1,061,272	592,803	369,858
59,004	49,368	558,819	N/A	N/A	N/A
104,297	88,891	76,790	100,314	100,314	100,314
1,965,637	2,675,706	2,161,184	1,759,875	1,605,656	3,012,968
4,643,380	2,508,551	2,122,465	7,559,594	9,249,630	6,590,424
135,586,887	138,039,602	136,319,382	133,671,550	132,248,472	122,920,221
21,407,255	22,478,081	23,485,928	27,545,295	26,096,645	21,050,055
2,362,308	1,931,484	1,914,736	1,309,192	1,934,859	2,578,916
23,769,563	24,409,565	25,400,664	28,854,487	28,031,504	23,628,971
93,273,902	99,883,720	100,819,236	99,459,122	97,222,560	85,581,409
59,076,860	58,125,412	56,863,609	54,198,129	51,872,927	51,798,443
7,005,688	4,440,035	4,037,201	8,868,786	11,184,489	9,169,340
<u>\$159,356,450</u>	<u>\$162,449,167</u>	<u>\$161,720,046</u>	<u>\$162,526,037</u>	<u>\$160,279,976</u>	<u>\$146,549,192</u>

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

	2014	2013	2012	2011
<b>Program Revenues</b>				
Governmental Activities:				
Charges for Services and Sales and Operating Assessments				
General Government:				
Legislative and Executive	\$5,926,193	\$7,116,288	\$4,763,772	\$5,270,955
Judicial System	2,176,051	2,252,657	2,470,259	2,108,409
Public Safety	2,749,803	2,889,168	2,939,092	2,260,096
Public Works	545,617	673,344	1,166,302	904,073
Health	2,214,699	2,070,389	1,423,831	1,804,289
Human Services	1,341,066	1,394,715	1,493,657	1,237,335
Economic Development	0	0	64,811	86,410
<b>Total Charges for Services and Sales</b>	<b>14,953,429</b>	<b>16,396,561</b>	<b>14,321,724</b>	<b>13,671,567</b>
Operating Grants, Contributions and Interest	40,833,893	39,612,839	42,544,330	47,375,706
Capital Grants and Contributions	2,572,625	4,166,620	4,350,726	5,368,495
<i>Total Governmental Activities Program Revenues</i>	<i>58,359,947</i>	<i>60,176,020</i>	<i>61,216,780</i>	<i>66,415,768</i>
Business-Type Activity:				
Charges for Services and Sales	2,469,035	2,231,248	2,483,581	2,451,231
Capital Grants and Contributions	0	0	0	0
<i>Total Business-Type Activity Program Revenues</i>	<i>2,469,035</i>	<i>2,231,248</i>	<i>2,483,581</i>	<i>2,451,231</i>
<i>Total Primary Government Program Revenues</i>	<i>\$60,828,982</i>	<i>\$62,407,268</i>	<i>\$63,700,361</i>	<i>\$68,866,999</i>

2010	2009	2008	2007	2006	2005
\$5,580,749	\$5,685,797	\$4,418,932	\$4,620,069	\$4,439,276	\$5,792,145
2,099,354	1,777,224	2,306,643	1,778,820	1,448,122	1,081,129
2,219,210	2,580,047	1,089,926	1,340,812	829,664	1,085,560
789,984	1,245,507	1,170,324	1,474,807	4,699,052	1,775,770
1,541,314	1,281,162	1,086,104	1,077,373	1,159,738	1,119,799
1,276,503	1,419,400	1,504,175	1,288,835	1,152,315	1,227,346
86,412	0	0	0	0	0
13,593,526	13,989,137	11,576,104	11,580,716	13,728,167	12,081,749
51,121,166	56,911,888	50,779,358	49,283,941	50,293,069	51,222,216
1,715,261	3,257,875	3,362,423	2,074,036	2,598,739	4,069,830
66,429,953	74,158,900	65,717,885	62,938,693	66,619,975	67,373,795
2,703,481	2,631,508	2,737,093	2,760,982	2,899,999	2,712,188
182,152	0	226,563	353,282	3,347,288	0
2,885,633	2,631,508	2,963,656	3,114,264	6,247,287	2,712,188
\$69,315,586	\$76,790,408	\$68,681,541	\$66,052,957	\$72,867,262	\$70,085,983

(continued)

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

	2014	2013	2012	2011
<b>Expenses</b>				
Governmental Activities:				
General Government:				
Legislative and Executive - Primary Government	\$15,087,032	\$10,367,714	\$13,921,577	\$9,244,988
Legislative and Executive - External (2)	1,034,845	1,322,022	426,542	326,469
Judicial System	9,539,684	10,379,469	8,461,238	9,712,273
Public Safety - Primary Government	13,296,248	15,305,413	11,923,040	14,287,016
Public Safety - External (2)	0	0	0	0
Public Works	8,117,495	9,322,028	8,958,623	9,414,395
Health - Primary Government (1)	28,739,028	26,850,785	31,194,251	35,439,463
Health - External (2)	197,318	206,405	215,931	215,559
Human Services - Primary Government	22,417,600	20,863,515	21,383,725	20,930,865
Human Services - External (2)	317,523	519,515	518,313	617,622
Conservation and Recreation	187,499	195,984	185,690	193,016
Economic Development	218,037	293,137	317,376	427,674
Intergovernmental (2)	0	0	0	0
Interest and Fiscal Charges	1,563,437	1,671,634	1,757,285	1,926,222
<i>Total Governmental Activities Expenses</i>	<u>100,715,746</u>	<u>97,297,621</u>	<u>99,263,591</u>	<u>102,735,562</u>
Business-Type Activity:				
Sewer	2,832,776	2,972,608	3,323,836	3,437,940
<i>Total Primary Government Expenses</i>	<u>103,548,522</u>	<u>100,270,229</u>	<u>102,587,427</u>	<u>106,173,502</u>
<b>Net (Expense)/Revenue</b>				
Governmental Activities	(42,355,799)	(37,121,601)	(38,046,811)	(36,319,794)
Business-Type Activity	(363,741)	(741,360)	(840,255)	(986,709)
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(\$42,719,540)</u>	<u>(\$37,862,961)</u>	<u>(\$38,887,066)</u>	<u>(\$37,306,503)</u>

2010	2009	2008	2007	2006	2005
\$10,401,285	\$15,219,731	\$12,277,632	\$11,194,300	\$15,242,597	\$11,122,045
334,733	39,843	212,452	360,451	360,618	0
10,236,257	6,446,214	8,111,788	7,573,605	8,953,907	7,918,536
13,560,903	14,079,841	13,877,080	14,938,094	11,079,086	11,967,500
0	0	339,444	80,000	80,000	0
9,466,054	5,241,905	8,346,930	7,016,519	3,109,338	8,853,836
34,897,626	35,910,075	32,684,407	31,847,521	27,825,703	25,144,613
409,129	228,780	233,644	229,098	212,283	0
24,851,758	28,292,440	28,836,215	29,884,718	30,916,888	27,494,646
913,259	566,415	831,241	643,492	707,725	0
144,876	142,347	47,621	223,919	145,106	205,011
453,456	254,412	226,807	72,113	91,043	805,109
0	0	0	0	0	1,807,321
1,945,411	2,129,825	1,897,692	1,826,922	1,782,185	1,590,120
107,614,747	108,551,828	107,922,953	105,890,752	100,506,479	96,908,737
3,471,387	3,494,673	3,310,890	2,014,836	1,550,950	4,937,975
111,086,134	112,046,501	111,233,843	107,905,588	102,057,429	101,846,712
(41,184,794)	(34,392,928)	(42,205,068)	(42,952,059)	(33,886,504)	(29,534,942)
(585,754)	(863,165)	(347,234)	1,099,428	4,696,337	(2,225,787)
(\$41,770,548)	(\$35,256,093)	(\$42,552,302)	(\$41,852,631)	(\$29,190,167)	(\$31,760,729)

(continued)

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

	2014	2013	2012	2011
<b>General Revenues and Transfers</b>				
Governmental Activities:				
Property Taxes Levied for:				
General Fund	\$3,748,250	\$3,275,921	\$3,059,011	\$3,389,597
Health - Mental Health Board	1,849,250	1,776,054	1,871,595	1,541,274
Health - Developmental Disabilities Board	7,922,914	7,495,888	7,702,510	8,058,868
Human Services - Children's Services	2,801,209	2,613,276	2,684,038	2,178,582
Human Services - Dayspring	1,307,534	692,392	627,094	675,908
Permissive Sales Tax	18,430,739	17,855,253	18,687,979	16,383,198
Grants and Entitlements not Restricted to Specific Programs	3,514,225	4,212,463	3,127,595	3,540,048
Investment Earnings	302,079	172,710	487,775	704,133
Miscellaneous	706,610	616,162	349,880	542,563
Transfers	48,981	41,786	(209,982)	146,122
<i>Total Governmental Activities</i>	<u>40,631,791</u>	<u>38,751,905</u>	<u>38,387,495</u>	<u>37,160,293</u>
Business-Type Activity:				
Investment Earnings	0	0	0	0
Gain on Sale of Capital Assets	0	0	0	0
Miscellaneous	5,683	74,209	44,031	485
Transfers	(48,981)	(41,786)	209,982	(146,122)
<i>Total Business-Type Activity</i>	<u>(43,298)</u>	<u>32,423</u>	<u>254,013</u>	<u>(145,637)</u>
<i>Total Primary Government General Revenues and Transfers</i>	<u>40,588,493</u>	<u>38,784,328</u>	<u>38,641,508</u>	<u>37,014,656</u>
<b>Change in Net Position</b>				
Governmental Activities	(1,724,008)	1,630,304	340,684	840,499
Business-Type Activity	(407,039)	(708,937)	(586,242)	(1,132,346)
<i>Total Primary Government Change in Net Position</i>	<u>(\$2,131,047)</u>	<u>\$921,367</u>	<u>(\$245,558)</u>	<u>(\$291,847)</u>

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

2010	2009	2008	2007	2006	2005
\$4,677,506	\$3,277,522	\$4,135,745	\$4,576,125	\$4,518,983	\$3,277,212
1,596,040	1,488,320	1,630,384	1,673,800	1,742,200	1,612,797
8,349,301	7,855,456	8,505,802	8,961,597	8,834,054	8,508,515
2,783,846	2,707,962	2,976,270	3,080,593	3,046,710	2,950,559
763,331	723,419	747,711	796,604	792,197	774,411
14,387,513	13,715,066	14,602,403	14,645,715	14,773,166	13,505,295
4,717,711	4,324,168	5,839,921	5,313,582	5,538,462	4,754,975
768,416	1,330,781	2,664,617	3,631,802	2,717,954	1,218,825
626,824	562,054	637,645	1,275,563	922,466	1,297,795
61,591	128,400	3,112,402	419,756	328,563	(1,315,643)
38,732,079	36,113,148	44,852,900	44,375,137	43,214,755	36,584,741
0	0	0	10	882	178
0	0	0	0	0	890
7,343	466	5,813	143,301	33,877	47
(61,591)	(128,400)	(3,112,402)	(419,756)	(328,563)	1,315,643
(54,248)	(127,934)	(3,106,589)	(276,445)	(293,804)	1,316,758
38,677,831	35,985,214	41,746,311	44,098,692	42,920,951	37,901,499
(2,452,715)	1,720,220	2,647,832	1,423,078	9,328,251	7,049,799
(640,002)	(991,099)	(3,453,823)	822,983	4,402,533	(909,029)
(\$3,092,717)	\$729,121	(\$805,991)	\$2,246,061	\$13,730,784	\$6,140,770

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

	2014	2013	2012	2011
<b>General Fund</b>				
Nonspendable	\$661,051	\$612,888	\$650,416	\$578,500
Restricted	0	0	0	0
Committed	306,218	238,547	77,676	106,760
Assigned	0	0	16,582	10,890
Unassigned (Deficit)	1,350,346	1,696,637	1,131,896	194,798
Reserved	N/A	N/A	N/A	N/A
Unreserved	N/A	N/A	N/A	N/A
<i>Total General Fund (Deficit)</i>	<u>2,317,615</u>	<u>2,548,072</u>	<u>1,876,570</u>	<u>890,948</u>
<b>All Other Governmental Funds</b>				
Nonspendable	860,687	797,351	935,085	868,518
Restricted	49,777,309	49,541,451	46,718,517	51,953,313
Committed	269,879	274,746	211,400	327,032
Assigned	564,182	63,607	83,441	37,556
Unassigned (Deficit)	(2,347,615)	(1,054,856)	(1,302,588)	(2,351,918)
Reserved	N/A	N/A	N/A	N/A
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	N/A	N/A	N/A	N/A
Debt Service Funds (Deficit)	N/A	N/A	N/A	N/A
Capital Projects Funds (Deficit)	N/A	N/A	N/A	N/A
<i>Total All Other Governmental Funds</i>	<u>49,124,442</u>	<u>49,622,299</u>	<u>46,645,855</u>	<u>50,834,501</u>
<i>Total Governmental Funds</i>	<u>\$51,442,057</u>	<u>\$52,170,371</u>	<u>\$48,522,425</u>	<u>\$51,725,449</u>

Note: The County implemented GASB 54 in 2010.

2010	2009	2008	2007	2006	2005
\$490,779	N/A	N/A	N/A	N/A	N/A
59,004	N/A	N/A	N/A	N/A	N/A
0	N/A	N/A	N/A	N/A	N/A
20,284	N/A	N/A	N/A	N/A	N/A
(146,940)	N/A	N/A	N/A	N/A	N/A
N/A	\$153,368	\$720,036	\$713,663	\$500,006	\$452,077
N/A	(77,459)	(769,932)	1,699,843	2,546,761	799,532
423,127	75,909	(49,896)	2,413,506	3,046,767	1,251,609
650,325	N/A	N/A	N/A	N/A	N/A
46,025,177	N/A	N/A	N/A	N/A	N/A
244,975	N/A	N/A	N/A	N/A	N/A
44,966	N/A	N/A	N/A	N/A	N/A
(1,438,084)	N/A	N/A	N/A	N/A	N/A
N/A	962,364	1,666,976	862,455	1,120,907	2,323,047
N/A	42,788,312	39,978,464	38,977,511	38,264,428	39,012,676
N/A	339,897	314,531	137,569	(7,517)	(226,097)
N/A	(1,042,499)	(5,767)	(13,027,318)	(1,174,994)	(4,525,966)
45,527,359	43,048,074	41,954,204	26,950,217	38,202,824	36,583,660
\$45,950,486	\$43,123,983	\$41,904,308	\$29,363,723	\$41,249,591	\$37,835,269

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

	2014	2013	2012	2011
<b>Revenues</b>				
Property Taxes	\$17,243,739	\$16,297,879	\$16,307,046	\$15,862,545
Sales Tax	18,357,435	18,194,151	18,153,310	16,240,620
Charges for Services	13,374,270	14,799,479	12,554,789	11,877,719
Licenses and Permits	873,378	935,629	455,146	798,720
Fines and Forfeitures	260,795	394,854	670,122	414,783
Intergovernmental	47,984,741	48,522,414	51,619,335	56,284,604
Special Assessments	881,293	882,752	854,639	947,801
Interest	302,079	172,710	487,775	704,133
Rentals	444,010	422,821	516,308	565,532
Contributions and Donations	189,387	82,014	67,919	80,830
Other	706,610	616,162	349,880	542,563
<i>Total Revenues</i>	<u>100,617,737</u>	<u>101,320,865</u>	<u>102,036,269</u>	<u>104,319,850</u>
<b>Expenditures</b>				
General Government:				
Legislative and Executive	13,025,571	9,927,544	12,934,677	8,487,091
Judicial System	9,653,293	10,053,746	8,297,567	9,520,398
Public Safety	13,220,290	14,736,662	11,339,363	13,428,127
Public Works	4,847,355	5,333,760	4,669,147	4,649,878
Health (1)	28,121,009	25,818,154	30,206,187	34,332,729
Human Services	22,102,362	20,316,614	21,161,633	21,400,104
Conservation and Recreation	168,036	183,278	179,699	172,177
Economic Development	218,037	293,137	317,376	427,674
Other	531	490	2,887	4,074
Capital Outlay	4,811,114	4,667,977	4,929,453	6,245,893
Intergovernmental	1,549,686	2,047,942	1,160,786	1,159,650
Debt Service				
Principal Retirement	2,569,954	5,890,259	3,232,717	2,640,360
Refunded Notes Redeemed	1,598,208	1,752,493	8,115,000	12,175,000
Interest and Fiscal Charges	202,233	81,774	1,911,418	2,066,054
Bond Issuance Costs	0	0	0	284,903
<i>Total Expenditures</i>	<u>102,087,679</u>	<u>101,103,830</u>	<u>108,457,910</u>	<u>116,994,112</u>
<i>Excess of Revenues Over</i> <i>(Under) Expenditures</i>	<u>(1,469,942)</u>	<u>217,035</u>	<u>(6,421,641)</u>	<u>(12,674,262)</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	65,414	94,125	99,664	44,158
Inception of Capital Lease	0	0	0	0
OPWC Loans Issued	230,000	0	49,777	224,607
OWDA Loan Issued	0	0	0	0
Computerization Loan Issued	0	0	0	0
General Obligation Bonds Issued	9,355,000	3,085,000	0	9,906,180
Discount on General Obligation Bonds	0	0	0	(23,577)
Premium on General Obligation Bonds	269,545	0	0	0
Payment to Refunded Bond Escrow Agent	(9,422,312)	0	0	0
Bond Anticipation Notes Issued	195,000	210,000	3,277,000	8,115,000
Note Premium	0	0	2,158	36,735
Transfers In	3,285,062	2,070,727	4,442,778	4,198,625
Transfers Out	(3,236,081)	(2,028,941)	(4,652,760)	(4,052,503)
<i>Total Other Financing Sources (Uses)</i>	<u>741,628</u>	<u>3,430,911</u>	<u>3,218,617</u>	<u>18,449,225</u>
<b>Net Change in Fund Balances</b>	<u><u>(\$728,314)</u></u>	<u><u>\$3,647,946</u></u>	<u><u>(\$3,203,024)</u></u>	<u><u>\$5,774,963</u></u>
Debt Service as a Percentage of				
Noncapital Expenditures	4.47%	7.96%	12.73%	15.46%

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

2010	2009	2008	2007	2006	2005
\$18,209,856	\$16,838,954	\$17,950,966	\$18,925,263	\$18,480,742	\$17,014,037
14,208,369	13,512,656	14,842,805	14,584,095	14,750,763	13,577,299
11,839,854	11,899,619	9,680,533	9,411,065	8,719,817	9,257,322
662,738	607,992	687,866	1,011,199	1,264,066	1,179,233
459,981	337,191	522,408	699,430	493,950	446,198
57,466,536	62,436,378	59,176,187	56,515,973	59,570,076	57,561,318
1,050,525	1,573,851	1,171,255	1,119,898	1,249,073	1,189,966
768,416	1,330,781	2,664,617	3,631,802	2,717,954	1,218,825
599,854	755,205	652,665	563,696	680,731	730,234
65,435	28,603	209,890	130,243	78,829	743,033
626,824	562,054	637,645	1,275,563	922,466	1,299,434
<u>105,958,388</u>	<u>109,883,284</u>	<u>108,196,837</u>	<u>107,868,227</u>	<u>108,928,467</u>	<u>104,216,899</u>
9,504,093	13,788,805	10,259,473	10,715,487	14,930,183	12,339,617
9,612,404	5,953,880	7,951,489	7,695,551	5,335,415	6,768,764
12,700,723	13,315,170	15,356,980	13,376,431	10,771,916	11,875,763
5,070,632	5,273,515	6,091,313	6,369,773	5,658,143	5,334,659
33,763,565	32,878,416	31,694,232	31,691,350	31,957,123	26,172,621
24,465,710	27,508,821	28,285,462	29,963,359	29,308,085	27,429,240
124,906	115,127	153,158	177,470	145,106	181,376
453,456	254,412	226,807	354,382	287,490	376,427
401	263	129,893	30,085	16,712	67,845
2,580,531	4,388,974	11,241,193	18,540,121	8,155,903	7,680,390
1,657,121	835,038	1,616,781	1,313,041	1,360,626	1,807,321
2,887,752	3,062,409	2,385,224	8,333,068	1,788,616	2,370,298
12,000,000	12,000,000	6,000,000	9,000,000	4,000,000	0
2,008,798	2,057,072	1,797,679	1,957,694	1,563,040	1,444,912
0	0	306,096	225,354	0	0
<u>116,830,092</u>	<u>121,431,902</u>	<u>123,495,780</u>	<u>139,743,166</u>	<u>115,278,358</u>	<u>103,849,233</u>
<u>(10,871,704)</u>	<u>(11,548,618)</u>	<u>(15,298,943)</u>	<u>(31,874,939)</u>	<u>(6,349,891)</u>	<u>367,666</u>
211,895	35,893	47,150	889,126	0	346,707
502,387	0	0	210,490	0	59,865
102,068	318,034	499,716	0	0	0
489,891	0	0	0	0	0
0	0	1,058,603	0	0	0
0	0	10,955,000	8,610,000	0	0
0	0	(144,605)	0	0	0
87,637	55,966	0	134,994	0	0
0	0	0	(2,540,000)	0	0
12,175,000	12,230,000	12,280,000	12,235,000	9,393,000	4,000,000
0	0	31,262	0	42,650	0
3,209,008	8,753,449	12,790,790	5,964,266	8,049,721	4,868,555
<u>(3,166,707)</u>	<u>(8,625,049)</u>	<u>(9,678,388)</u>	<u>(5,514,805)</u>	<u>(7,721,158)</u>	<u>(6,165,933)</u>
<u>13,611,179</u>	<u>12,768,293</u>	<u>27,839,528</u>	<u>19,989,071</u>	<u>9,764,213</u>	<u>3,109,194</u>
<u>\$2,739,475</u>	<u>\$1,219,675</u>	<u>\$12,540,585</u>	<u>(\$11,885,868)</u>	<u>\$3,414,322</u>	<u>\$3,476,860</u>
14.79%	14.84%	9.55%	15.50%	7.25%	4.13%

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

Tax Year	Real Property			Tangible Personal Property	
	Assessed Value		Estimated Actual Value	Public Utility	
	Residential/ Agricultural	Commercial Industrial/PU		Assessed Value	Estimated Actual Value
2014	\$1,552,175,740	\$335,574,870	\$4,434,787,829	\$114,590,870	\$130,216,898
2013	1,495,518,760	337,649,080	4,272,910,743	105,491,480	119,876,682
2012	1,503,994,190	345,166,080	4,297,126,257	99,640,710	113,228,080
2011	1,520,841,400	357,749,770	4,345,261,143	94,711,670	107,626,898
2010	1,603,070,030	368,565,720	4,580,200,086	91,110,290	103,534,420
2009	1,609,666,090	378,641,560	4,599,045,971	84,575,350	96,108,352
2008	1,611,130,670	377,205,020	4,603,230,486	83,813,030	95,242,080
2007	1,589,828,120	380,373,730	4,542,366,057	80,158,830	91,089,580
2006	1,579,626,860	377,155,500	4,513,219,600	96,158,960	109,271,545
2005	1,567,393,240	377,338,190	4,478,266,400	96,914,690	110,130,330

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

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

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

Source: Richland County Auditor

Tangible Personal Property					Weighted Average Tax Rate (per \$1,000 of Assessed Value)
General Business		Totals			
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	
\$0	\$0	\$2,002,341,480	\$4,565,004,727	43.9%	\$10.32594
0	0	1,938,659,320	4,392,787,425	44.1	9.71668
0	0	1,948,800,980	4,410,354,337	44.2	9.71470
0	0	1,973,302,840	4,452,888,041	44.3	9.62750
0	0	2,062,746,040	4,683,734,506	44.0	8.73361
0	0	2,072,883,000	4,695,154,323	41.1	9.08844
89,890,605	719,124,840	2,162,039,325	5,417,597,406	39.9	9.21784
119,854,140	958,833,120	2,170,214,820	5,592,288,757	38.8	8.20949
238,671,008	1,272,912,043	2,291,612,328	5,895,403,188	38.9	8.38656
299,531,053	1,198,124,212	2,341,177,173	5,786,520,942	40.5	8.53640

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

	2014	2013	2012	2011
<b>Unvoted Millage</b>				
Operating	\$2.00000	\$2.00000	\$2.00000	\$2.00000
<b>Voted Millage - by levy</b>				
1983 Developmental Disabilities Current Expense				
Residential/Agricultural Real	1.74446	1.80595	1.79203	1.77209
Commercial/Industrial and Public Utility Real	3.36302	3.34951	3.28089	3.17114
General Business and Public Utility Personal	3.50000	3.50000	3.50000	3.50000
1984 Children's Services Current Expenses				
Residential/Agricultural Real	0.96595	0.51599	0.51201	0.50631
Commercial/Industrial and Public Utility Real	1.00000	0.95713	0.93752	0.90616
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
1995 Developmental Disabilities Current Expense				
Residential/Agricultural Real	1.55410	1.60888	1.59648	1.57872
Commercial/Industrial and Public Utility Real	2.50000	2.50000	2.50000	2.50000
General Business and Public Utility Personal	2.50000	2.50000	2.50000	2.50000
1999 Children's Services Current Expenses				
Residential/Agricultural Real	0.68245	0.70651	0.70106	0.69326
Commercial/Industrial and Public Utility Real	1.00000	1.00000	1.00000	1.00000
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
2003 Dayspring County Home Current Expenses				
Residential/Agricultural Real	0.37339	3.86556	0.38358	0.37931
Commercial/Industrial and Public Utility Real	0.40000	0.40000	0.40000	0.40000
General Business and Public Utility Personal	0.40000	0.40000	0.40000	0.40000
2008 Senior Citizens				
Residential/Agricultural Real	0.96595	1.00000	1.00000	1.00000
Commercial/Industrial and Public Utility Real	1.00000	1.00000	1.00000	1.00000
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
2011 Mental Health Current Expense				
Residential/Agricultural Real	0.96595	1.00000	1.00000	1.00000
Commercial/Industrial and Public Utility Real	1.00000	1.00000	1.00000	1.00000
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
2013 Dayspring County Home Current Expenses				
Residential/Agricultural Real	0.38638	0.40000	0.00000	0.00000
Commercial/Industrial and Public Utility Real	0.40000	0.40000	0.00000	0.00000
General Business and Public Utility Personal	0.40000	0.40000	0.00000	0.00000
<b>Total Voted Millage by type of Property</b>				
Residential/Agricultural Real	\$7.63862	\$10.90287	\$6.98515	\$6.92968
Commercial/Industrial and Public Utility Real	10.66302	10.60664	10.11841	9.97730
General Business and Public Utility Personal	10.80000	10.80000	10.40000	10.40000
<b>Total Millage by type of Property</b>				
Residential/Agricultural Real	\$9.63862	\$12.90287	\$8.98515	\$8.92968
Commercial/Industrial and Public Utility Real	12.66302	12.60664	12.11841	11.97730
General Business and Public Utility Personal	12.80000	12.80000	12.40000	12.40000
<b>Total Weighted Average Tax Rate</b>	\$10.32594	\$9.71668	\$9.71470	\$9.62750



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

	2014	2013	2012	2011
<b>Overlapping Rates by Taxing District</b>				
<b>Cities</b>				
Crestline				
Residential/Agricultural Real	\$2.30000	\$3.50000	\$3.50000	\$3.50000
Commercial/Industrial and Public Utility Real	2.30000	3.50000	3.50000	3.50000
General Business and Public Utility Personal	2.30000	3.50000	3.50000	3.50000
Galion				
Residential/Agricultural Real	1.70000	1.70000	3.30000	3.30000
Commercial/Industrial and Public Utility Real	1.70000	1.70000	3.30000	3.30000
General Business and Public Utility Personal	1.70000	1.70000	3.30000	3.30000
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	5.92950	5.87197	5.85083	5.81244
Commercial/Industrial and Public Utility Real	6.00000	6.00000	6.00000	6.00000
General Business and Public Utility Personal	6.00000	6.00000	6.00000	6.00000
<b>Villages</b>				
Bellville				
Residential/Agricultural Real	11.23565	11.26146	11.24310	10.13553
Commercial/Industrial and Public Utility Real	13.04223	13.10000	13.10000	12.63188
General Business and Public Utility Personal	13.10000	13.10000	13.10000	13.10000
Butler				
Residential/Agricultural Real	4.80000	4.80000	4.80000	4.80000
Commercial/Industrial and Public Utility Real	4.80000	4.80000	4.80000	4.80000
General Business and Public Utility Personal	4.78864	4.80000	4.80000	4.80000
Lexington				
Residential/Agricultural Real	8.20000	8.18724	8.17959	8.16592
Commercial/Industrial and Public Utility Real	8.20000	8.20000	8.20000	8.15904
General Business and Public Utility Personal	8.20000	8.20000	8.20000	8.20000
Lucas				
Residential/Agricultural Real	2.00000	2.00000	2.00000	2.00000
Commercial/Industrial and Public Utility Real	2.00000	2.00000	2.00000	2.00000
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000

2010	2009	2008	2007	2006	2005
\$3.50000	\$3.20000	\$3.20000	\$4.45000	\$4.70000	\$4.70000
3.50000	3.20000	3.20000	4.45000	4.70000	4.70000
3.50000	3.20000	3.20000	4.45000	4.70000	4.70000
3.30000	1.83000	1.70000	1.70000	1.70000	1.70000
3.30000	1.83000	1.70000	1.70000	1.70000	1.70000
3.30000	1.83000	1.70000	1.70000	1.70000	1.70000
3.47000	3.47000	3.47000	3.47000	3.47000	3.47000
3.47000	3.47000	3.47000	3.47000	3.47000	3.47000
3.47000	3.47000	3.47000	3.47000	3.47000	3.47000
2.20000	2.20000	2.20000	2.20000	2.20000	2.20000
2.20000	2.20000	2.20000	2.20000	2.20000	2.20000
2.20000	2.20000	2.20000	2.20000	2.20000	2.20000
5.61656	5.60419	5.59284	5.58911	5.24900	5.24245
6.00000	5.84728	5.83726	5.80692	5.53055	5.76166
6.00000	6.00000	6.00000	6.00000	6.00000	6.00000
9.84693	6.84485	6.83527	6.82864	6.83041	6.81318
11.99766	9.04503	9.04503	9.01040	9.01040	8.93923
13.10000	10.10000	10.10000	10.10000	10.10000	10.10000
4.80000	4.80000	2.80000	2.80000	2.80000	2.80000
4.80000	4.80000	2.80000	2.80000	2.80000	2.80000
4.80000	4.80000	2.80000	2.80000	2.80000	2.80000
8.03436	8.02236	8.00931	8.00996	7.55985	5.55178
8.08278	8.07050	8.03808	8.03522	7.86600	5.83641
8.20000	8.20000	8.20000	8.20000	8.20000	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*

	2014	2013	2012	2011
<b>Plymouth</b>				
Residential/Agricultural Real	\$13.37386	\$13.22147	\$13.11529	\$12.47609
Commercial/Industrial and Public Utility Real	18.89170	19.50000	19.07112	17.55163
General Business and Public Utility Personal	19.50000	19.50000	19.50000	19.50000
<b>Shiloh</b>				
Residential/Agricultural Real	5.53217	5.60512	5.58136	5.52700
Commercial/Industrial and Public Utility Real	6.78368	6.82593	6.82593	5.82593
General Business and Public Utility Personal	11.50000	11.50000	11.50000	11.50000
<b>Townships</b>				
<b>Bloomington</b>				
Residential/Agricultural Real	2.80000	2.80000	2.80000	2.80000
Commercial/Industrial and Public Utility Real	2.80000	2.80000	2.80000	2.80000
General Business and Public Utility Personal	2.80000	2.80000	2.80000	2.80000
<b>Butler</b>				
Residential/Agricultural Real	3.00000	3.00000	3.00000	3.00000
Commercial/Industrial and Public Utility Real	3.00000	3.00000	3.00000	3.00000
General Business and Public Utility Personal	3.00000	3.00000	3.00000	3.00000
<b>Cass</b>				
Residential/Agricultural Real	3.21448	3.73422	3.73279	3.72075
Commercial/Industrial and Public Utility Real	4.76765	4.77166	4.77166	4.77166
General Business and Public Utility Personal	5.00000	5.00000	5.00000	5.00000
<b>Franklin</b>				
Residential/Agricultural Real	4.81266	5.18417	5.17638	6.56715
Commercial/Industrial and Public Utility Real	5.30000	5.30000	5.30000	7.80000
General Business and Public Utility Personal	5.30000	5.30000	5.30000	7.80000
<b>Jackson</b>				
Residential/Agricultural Real	3.63293	3.77350	3.76903	3.76070
Commercial/Industrial and Public Utility Real	3.69349	3.69398	3.69398	3.68707
General Business and Public Utility Personal	5.10000	5.10000	5.10000	5.10000
<b>Jefferson</b>				
Residential/Agricultural Real	9.27203	9.75288	9.73440	9.71699
Commercial/Industrial and Public Utility Real	10.34665	10.46069	10.46069	10.46069
General Business and Public Utility Personal	11.70000	11.70000	11.70000	11.70000
<b>Madison</b>				
Residential/Agricultural Real	12.98043	12.86470	12.80278	10.74620
Commercial/Industrial and Public Utility Real	13.50000	13.50000	13.50000	11.50000
General Business and Public Utility Personal	13.50000	13.50000	13.50000	11.50000
<b>Mansfield</b>				
Residential/Agricultural Real	0.13000	0.13000	0.13000	0.13000
Commercial/Industrial and Public Utility Real	0.13000	0.13000	0.13000	0.13000
General Business and Public Utility Personal	0.13000	0.13000	0.13000	0.13000

2010	2009	2008	2007	2006	2005
\$12.09221	\$12.07619	\$12.14566	\$12.16708	\$12.15785	\$12.37115
17.63402	17.63402	17.58767	17.65709	17.65996	18.25985
19.50000	19.50000	19.50000	19.50000	19.50000	19.50000
5.52315	5.52314	5.50755	5.52299	5.52622	5.52677
6.77382	6.77382	6.77382	6.77812	6.80931	6.80931
11.50000	11.50000	11.50000	11.50000	11.50000	11.50000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
3.55484	3.88518	3.88603	3.94933	3.94546	3.91901
3.64095	3.64095	3.64095	3.64819	3.64819	3.64819
5.00000	5.00000	5.00000	5.00000	5.00000	5.00000
4.04563	4.51141	4.04955	3.73180	4.18535	4.17900
4.65106	4.66141	4.66141	4.66487	4.66802	4.66802
5.00000	5.00000	5.00000	5.00000	5.00000	5.00000
6.70614	6.70471	6.69566	6.46150	6.45955	6.45537
7.13922	7.31922	7.31922	7.32137	6.78451	6.78451
7.80000	7.80000	7.80000	7.80000	7.80000	7.80000
3.75995	3.75600	4.29637	4.32744	3.72776	3.72734
3.64953	3.64695	4.20868	4.20970	3.60970	3.57667
5.10000	5.10000	5.70000	5.70000	5.10000	5.10000
9.62557	9.61622	9.60956	9.62297	9.33940	9.41813
10.20794	10.22760	10.25354	10.17139	9.98099	10.07602
11.70000	11.70000	11.70000	11.70000	11.70000	11.79000
10.28454	10.25570	10.23103	10.21710	10.20945	6.18972
11.37020	11.33744	11.32534	11.30077	11.29788	7.27322
11.50000	11.50000	11.50000	11.50000	11.50000	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*

	2014	2013	2012	2011
<b>Mifflin</b>				
Residential/Agricultural Real	\$15.11997	\$13.27191	\$13.18122	\$13.11045
Commercial/Industrial and Public Utility Real	15.65000	13.90000	13.90000	13.90000
General Business and Public Utility Personal	15.65000	13.90000	13.90000	13.90000
<b>Monroe</b>				
Residential/Agricultural Real	6.50212	6.98413	6.97240	6.94385
Commercial/Industrial and Public Utility Real	7.31458	7.58944	7.48385	7.47521
General Business and Public Utility Personal	9.40000	9.40000	9.40000	9.40000
<b>Perry</b>				
Residential/Agricultural Real	5.62868	6.09599	6.09256	6.07986
Commercial/Industrial and Public Utility Real	7.03387	7.26978	7.26978	7.26978
General Business and Public Utility Personal	7.50000	7.50000	7.50000	7.50000
<b>Plymouth</b>				
Residential/Agricultural Real	3.83343	4.15800	4.15671	4.14434
Commercial/Industrial and Public Utility Real	4.56865	4.60416	4.60416	4.60416
General Business and Public Utility Personal	6.60000	6.60000	6.60000	6.60000
<b>Sandusky</b>				
Residential/Agricultural Real	4.86793	5.21729	5.30522	5.18778
Commercial/Industrial and Public Utility Real	5.29601	5.29956	5.30000	5.29347
General Business and Public Utility Personal	5.30000	5.30000	5.30000	5.30000
<b>Sharon</b>				
Residential/Agricultural Real	3.56562	3.99137	3.98747	3.97597
Commercial/Industrial and Public Utility Real	4.19779	4.20000	4.20000	4.20000
General Business and Public Utility Personal	4.20000	4.20000	4.20000	4.20000
<b>Springfield</b>				
Residential/Agricultural Real	9.09854	7.08780	7.07373	6.73123
Commercial/Industrial and Public Utility Real	9.27906	7.30000	7.30000	7.30000
General Business and Public Utility Personal	9.30000	7.30000	7.30000	7.30000
<b>Troy</b>				
Residential/Agricultural Real	4.73271	4.74944	4.74121	4.72928
Commercial/Industrial and Public Utility Real	5.40599	5.40563	5.40303	5.40112
General Business and Public Utility Personal	5.50000	5.50000	5.50000	5.50000
<b>Washington</b>				
Residential/Agricultural Real	5.47065	5.50000	5.50000	5.50000
Commercial/Industrial and Public Utility Real	5.50000	5.50000	5.50000	5.50000
General Business and Public Utility Personal	5.50000	5.50000	5.50000	5.50000

2010	2009	2008	2007	2006	2005
\$12.60516	\$12.54260	\$12.49301	\$12.52617	\$12.51227	\$12.46386
13.90000	13.90000	13.89452	13.89452	13.87707	13.61471
13.90000	13.90000	13.90000	13.90000	13.90000	13.90000
6.92195	6.91641	6.90823	6.97332	6.97441	6.98978
7.67085	7.67085	7.67085	7.70428	7.70594	7.65997
9.40000	9.40000	9.40000	9.40000	9.40000	9.40000
6.09188	6.07894	6.08085	6.17140	6.18111	6.89581
7.18839	7.18839	7.18839	7.18839	7.18839	8.30211
7.50000	7.50000	7.50000	7.50000	7.50000	9.00000
4.28978	4.28926	4.28471	4.36915	4.37105	4.36967
4.55478	4.55478	4.55478	4.53427	4.53427	4.53427
6.60000	6.60000	6.60000	6.60000	6.60000	6.60000
5.25113	5.24301	5.23386	5.28674	5.29001	4.02484
5.30000	5.29418	5.29418	5.29418	5.30000	4.60000
5.30000	5.30000	5.30000	5.30000	5.30000	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
6.51118	6.49264	5.86477	5.86801	5.87331	5.86977
7.30000	7.29994	7.26500	7.12864	7.12039	7.02331
7.30000	7.30000	7.30000	7.30000	7.30000	7.30000
4.63470	4.62479	4.61998	4.62486	4.62566	4.62169
5.34913	5.34055	5.31954	5.31863	5.32408	5.31014
5.50000	5.50000	5.50000	5.50000	5.50000	5.50000
5.50000	4.15125	4.14837	4.15288	4.15689	4.15257
5.49967	4.67057	4.67058	4.67015	4.68176	4.71939
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*

	2014	2013	2012	2011
<b>Weller</b>				
Residential/Agricultural Real	\$5.02072	\$5.29807	\$5.29357	\$5.28300
Commercial/Industrial and Public Utility Real	5.58767	6.00000	6.00000	5.92276
General Business and Public Utility Personal	6.00000	6.00000	6.00000	6.00000
<b>Worthington</b>				
Residential/Agricultural Real	7.90430	8.51168	8.49840	8.48324
Commercial/Industrial and Public Utility Real	9.28640	9.52783	9.52783	9.51351
General Business and Public Utility Personal	10.10000	10.10000	10.10000	10.10000
<b>Special Districts</b>				
<b>Cass, Bloominggrove &amp; Shiloh Fire District</b>				
Residential/Agricultural Real	1.83437	2.47677	2.27487	2.46314
Commercial/Industrial and Public Utility Real	4.62209	4.50061	4.43241	4.43241
General Business and Public Utility Personal	5.00000	5.00000	5.00000	5.00000
<b>Health Levy</b>				
Residential/Agricultural Real	1.32962	1.38256	1.37884	1.37361
Commercial/Industrial and Public Utility Real	1.40000	1.40000	1.40000	1.40000
General Business and Public Utility Personal	1.40000	1.40000	1.40000	1.40000
<b>Ashland Public Library</b>				
Residential/Agricultural Real	1.00000	1.00000	1.00000	1.00000
Commercial/Industrial and Public Utility Real	1.00000	1.00000	1.00000	1.00000
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
<b>Mansfield/Richland County Public Library</b>				
Residential/Agricultural Real	3.73650	3.84414	1.92861	1.90698
Commercial/Industrial and Public Utility Real	3.90000	3.90000	2.00000	2.00000
General Business and Public Utility Personal	3.90000	3.90000	2.00000	2.00000
<b>Joint Vocational Schools</b>				
<b>Ashland County West Holmes</b>				
Residential/Agricultural Real	2.30782	2.34604	2.40709	2.39950
Commercial/Industrial and Public Utility Real	2.96277	2.90979	2.88732	2.87750
General Business and Public Utility Personal	4.10000	4.10000	4.10000	4.10000
<b>EHOVE</b>				
Residential/Agricultural Real	2.92048	2.70312	2.70419	2.63525
Commercial/Industrial and Public Utility Real	2.92527	2.57658	2.52801	2.49387
General Business and Public Utility Personal	3.95000	3.95000	3.95000	3.95000
<b>Knox County Career Center</b>				
Residential/Agricultural Real	2.18167	2.39137	2.38962	2.38807
Commercial/Industrial and Public Utility Real	4.27490	4.25476	4.23422	4.22301
General Business and Public Utility Personal	6.40000	6.40000	6.40000	6.40000

2010	2009	2008	2007	2006	2005
\$5.32058	\$5.31529	\$5.30720	\$5.34850	\$5.35169	\$5.34879
5.99750	5.99750	5.99750	6.00000	5.95394	5.87081
6.00000	6.00000	6.00000	6.00000	6.00000	6.00000
8.46156	8.46577	8.18757	8.16782	8.17229	8.16314
9.19933	9.19865	8.71736	8.72190	9.19633	9.11529
10.10000	10.10000	10.10000	10.10000	10.10000	10.10000
1.77487	1.77436	1.77336	1.85137	1.85774	1.85428
3.32079	3.32453	3.32453	3.36276	3.37513	3.41812
4.00000	4.00000	4.00000	4.00000	4.00000	4.00000
1.35047	1.34754	1.33999	1.34676	1.34618	0.87188
1.40000	1.40000	1.39801	1.38779	1.38547	1.19535
1.40000	1.40000	1.40000	1.40000	1.40000	1.40000
1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
0.99381	0.98204	0.00000	0.00000	0.00000	0.00000
1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
1.80364	1.79158	1.77904	1.78542	1.78292	1.77671
2.00000	2.00000	1.99160	1.94969	1.94014	1.89990
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
2.31605	2.32804	2.33047	2.42685	2.47890	2.48521
2.76416	2.74588	2.76950	2.85481	2.80641	2.78163
4.10000	4.10000	4.10000	4.10000	4.10000	4.10000
2.00384	2.00000	2.00000	2.00274	2.00000	2.00000
2.03074	2.01041	2.00567	2.01422	2.00000	2.09151
3.95000	3.95000	3.95000	3.95000	3.95000	3.95000
2.34852	2.35094	2.34060	2.56408	2.56756	2.57218
4.15526	4.13095	4.09797	4.26075	4.25439	4.27285
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*

	2014	2013	2012	2011
<b>Pioneer Career and Technology Center</b>				
Residential/Agricultural Real	\$2.83000	\$2.07710	\$2.07625	\$2.03188
Commercial/Industrial and Public Utility Real	3.39000	2.59396	2.54530	2.39945
General Business and Public Utility Personal	3.70000	3.70000	3.70000	3.70000
<b>Schools</b>				
<b>Ashland City</b>				
Residential/Agricultural Real	38.63550	38.75345	37.82274	34.09001
Commercial/Industrial and Public Utility Real	45.65630	45.51526	44.24809	40.48811
General Business and Public Utility Personal	66.25000	66.85000	65.95000	62.25000
<b>Buckeye Central Local</b>				
Residential/Agricultural Real	25.89191	25.94065	26.44076	28.05751
Commercial/Industrial and Public Utility Real	29.13269	29.28814	29.78814	30.17854
General Business and Public Utility Personal	51.00000	51.00000	51.50000	53.10000
<b>Clear Fork Local</b>				
Residential/Agricultural Real	25.24712	25.77269	25.70730	25.65091
Commercial/Industrial and Public Utility Real	30.72414	31.02082	31.02082	30.57301
General Business and Public Utility Personal	49.05000	49.05000	49.05000	49.05000
<b>Crestline Exempted Village</b>				
Residential/Agricultural Real	42.82754	43.44592	45.05200	40.48848
Commercial/Industrial and Public Utility Real	60.54361	59.52132	60.71982	55.46845
General Business and Public Utility Personal	73.90000	73.90000	75.65000	72.80000
<b>Crestview Local</b>				
Residential/Agricultural Real	25.22290	25.74206	25.71200	25.67695
Commercial/Industrial and Public Utility Real	28.29350	28.33648	28.06115	27.35390
General Business and Public Utility Personal	48.40000	48.40000	48.40000	48.40000
<b>Galion City</b>				
Residential/Agricultural Real	37.03403	37.20330	37.10935	33.78927
Commercial/Industrial and Public Utility Real	49.07431	48.62385	47.79646	42.49344
General Business and Public Utility Personal	60.28000	60.28000	60.28000	59.33000
<b>Lexington Local</b>				
Residential/Agricultural Real	39.15401	39.28086	39.18827	38.84507
Commercial/Industrial and Public Utility Real	40.38107	40.34091	40.26265	39.45004
General Business and Public Utility Personal	47.40000	47.50000	47.50000	47.30000
<b>Loudonville-Perrysville Exempted Village</b>				
Residential/Agricultural Real	30.47853	30.42296	31.29028	31.26865
Commercial/Industrial and Public Utility Real	32.74526	31.52982	32.11921	31.98814
General Business and Public Utility Personal	39.81000	39.21000	40.42000	40.46000

2010	2009	2008	2007	2006	2005
\$2.00472	\$1.99999	\$2.00000	\$2.01961	\$2.02218	\$2.08514
2.30734	2.25795	3.09528	3.05111	3.04122	3.14768
3.70000	3.70000	4.70000	4.70000	4.70000	4.70000
31.79426	31.75369	31.74829	33.10984	33.12339	34.73572
38.52549	38.11665	38.74066	40.16363	39.54836	41.19254
62.25000	62.25000	62.25000	62.25000	62.25000	62.25000
28.07630	28.07653	28.08169	26.31694	20.00003	20.00003
30.33725	30.26318	30.22490	28.50972	22.19823	24.07470
53.10000	53.10000	53.10000	51.30000	45.00000	45.00000
25.89716	24.77810	24.55518	24.18618	24.00439	23.98798
28.46090	28.23213	28.05168	27.61127	27.56908	27.35521
48.75000	48.50000	48.25000	47.85000	47.65000	47.65000
40.25118	39.99209	30.42735	29.80687	31.04156	32.15838
55.34481	53.12646	44.20768	41.60495	42.68813	47.03816
72.77000	72.55000	63.81000	63.17000	64.42000	64.82000
25.85400	26.51975	26.78681	26.95495	26.95911	24.40114
26.97214	27.54266	27.84266	27.70311	26.98966	24.44816
48.40000	49.10000	49.40000	49.40000	49.40000	46.90000
33.79935	33.71757	29.62526	29.64272	28.90498	33.25404
42.33974	41.94875	39.80184	39.75524	38.67128	45.71597
59.33000	59.33000	57.23000	57.23000	56.53000	59.57000
29.52299	29.41123	29.35142	29.48793	29.40702	29.45449
31.18639	30.71639	30.62611	30.72543	30.53966	29.87291
39.10000	39.10000	39.10000	39.20000	39.10000	39.20000
30.34726	30.47077	30.55111	30.98053	30.69683	31.05734
31.04201	31.16582	31.08064	32.28188	31.02395	31.28295
40.23000	40.35000	40.43000	40.83000	40.54000	40.90000

(continued)

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

	2014	2013	2012	2011
<b>Lucas Local</b>				
Residential/Agricultural Real	\$35.40000	\$37.61649	\$37.55698	\$37.43283
Commercial/Industrial and Public Utility Real	36.39942	38.18127	37.60037	37.55288
General Business and Public Utility Personal	47.40000	49.20000	49.20000	49.20000
<b>Madison Local</b>				
Residential/Agricultural Real	35.79419	35.34366	34.97349	30.21836
Commercial/Industrial and Public Utility Real	54.73331	54.52257	53.61323	48.10279
General Business and Public Utility Personal	65.50000	65.50000	65.40000	60.90000
<b>Mansfield City</b>				
Residential/Agricultural Real	48.05156	46.76620	35.91788	46.78488
Commercial/Industrial and Public Utility Real	59.39906	58.92282	47.77192	58.49240
General Business and Public Utility Personal	70.85000	70.45000	59.95000	71.35000
<b>Northmor Local</b>				
Residential/Agricultural Real	26.68161	26.80447	26.77886	26.77502
Commercial/Industrial and Public Utility Real	27.72502	27.62445	27.64092	27.63166
General Business and Public Utility Personal	34.24000	34.24000	34.24000	34.24000
<b>Ontario Local</b>				
Residential/Agricultural Real	38.50503	38.46311	38.36432	37.90731
Commercial/Industrial and Public Utility Real	43.57544	43.64640	43.43238	42.20588
General Business and Public Utility Personal	51.10000	51.10000	51.10000	50.80000
<b>Plymouth Local</b>				
Residential/Agricultural Real	26.88969	27.30556	27.25701	26.95063
Commercial/Industrial and Public Utility Real	29.33392	30.06051	29.64774	28.46383
General Business and Public Utility Personal	32.80000	32.80000	32.80000	32.80000
<b>Shelby City</b>				
Residential/Agricultural Real	30.93043	32.15916	31.96342	31.78150
Commercial/Industrial and Public Utility Real	43.98996	43.93873	43.69753	43.52458
General Business and Public Utility Personal	55.50000	55.80000	55.70000	55.70000
<b>South Central Local</b>				
Residential/Agricultural Real	22.27313	22.27707	22.27739	22.34811
Commercial/Industrial and Public Utility Real	23.81300	23.24446	23.22578	22.44349
General Business and Public Utility Personal	36.90000	36.90000	36.90000	36.95000

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

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

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

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

Source: Richland County Auditor

2010	2009	2008	2007	2006	2005
\$37.25758	\$37.33217	\$37.30001	\$37.90001	\$28.10001	\$28.30001
37.59805	37.69805	37.69805	38.31057	28.38011	28.30001
49.20000	49.30000	49.30000	49.90000	40.10000	40.30000
28.18798	27.54552	27.38111	27.37656	27.21903	27.12428
46.59281	45.22350	44.70681	44.55048	44.88309	43.97632
60.90000	60.40000	60.40000	60.40000	60.40000	60.40000
43.59247	42.06970	41.75796	42.24661	33.47181	33.55199
56.76699	54.85070	54.35765	54.12802	44.96299	44.74051
69.95000	68.65000	68.65000	69.25000	60.55000	60.75000
25.08972	26.85282	26.80388	19.70000	19.70002	19.70000
26.95245	26.87975	26.83878	19.70000	19.70003	19.70001
32.24000	34.24000	34.24000	27.10000	27.10000	27.10000
35.81087	35.49148	34.50243	34.30358	33.91916	28.60420
40.49373	40.07256	38.21688	37.24490	36.81133	31.11646
50.10000	49.40000	49.00000	48.80000	48.40000	43.10000
26.98723	26.97521	27.17830	27.18962	27.29056	27.29336
28.51015	28.51947	28.67892	28.75228	28.87330	29.21439
32.80000	32.80000	33.00000	33.00000	33.10000	33.10000
30.54287	25.47355	25.41076	25.36183	24.94584	25.01922
40.04374	33.12321	33.49318	32.72616	32.18510	33.78154
54.90000	49.90000	49.90000	49.80000	49.40000	49.50000
22.35805	22.35008	23.01131	23.01131	22.98669	23.20993
22.44349	22.47037	23.21289	23.23776	22.97473	23.84190
36.95000	36.95000	37.55000	37.55000	37.55000	37.75000

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

Year	Current Tax Levy (2)*	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (4)#	Total Tax Collections
2014	\$19,278,455	\$16,410,988	85.13 %	\$390,877	\$16,801,865
2013	18,977,164	16,956,593	89.35	1,042,001	17,998,594
2012	18,887,113	16,139,481	85.45	779,393	16,918,874
2011	17,963,148	14,596,036	81.26	793,275	15,389,311
2010	18,903,538	15,081,082	79.78	903,473	15,984,555
2009	19,458,003	15,381,516	79.05	758,877	16,140,393
2008	17,514,633	15,612,839	89.14	796,030	16,408,869
2007	17,426,250	15,622,517	89.65	712,949	16,335,466
2006	16,561,128	15,400,665	92.99	759,568	16,160,233
2005	15,808,204	15,020,110	95.01	682,807	15,702,917

- (1) This amount cannot be calculated based on the information in this statistical table because of retroactive additions and deletions which are brought on in one lump sum.
- (2) Does not include adders and remitters done during the year.
- (3) Current delinquent
- (4) Penalties and interest are included, since by Ohio law they become part of the tax obligation as assessment occurs.

Note: The County is aware of the requirement to report delinquent tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding delinquent balance. The presentation will be updated as new information becomes available.

\* - Includes Homestead and Rollback  
# - Includes interest

Source: Richland County Auditor

Percent of Current Total Tax Collections to Current Tax Levy	Accumulated Outstanding Delinquent Taxes (1)(3)#	Percent of Outstanding Delinquent Taxes to Current Tax Levy
87.15 %	\$889,407	4.61 %
94.84	869,040	4.58
89.58	926,323	4.90
85.67	870,093	4.84
84.56	934,240	4.94
82.95	940,674	4.83
93.69	803,696	4.59
93.74	817,281	4.69
97.58	822,720	4.97
99.33	695,253	4.40

**Richland County, Ohio**  
*Property Tax Levies and Collections*  
*Tangible Personal Property Taxes*  
*Last Ten Years*

Year	Current Tax Levy	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections
2014	\$0	\$0	0.00 %	\$0
2013	0	0	0.00	0
2012	0	0	0.00	248
2011	72,600	0	0.00	5,013
2010	203,748	198,065	97.21	11,483
2009	437,512	433,885	99.17	755,270
2008	6,557,238	6,228,488	94.99	1,022,564
2007	12,419,838	12,242,500	98.57	2,106,598
2006	17,605,469	16,971,814	96.40	1,631,914
2005	23,037,199	22,870,985	99.28	726,689

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

Note: The County is aware of the requirement to report delinquent tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding delinquent balance. The presentation will be updated as new information becomes available.

Source: Richland County Auditor

Total Tax Collections (1)	Percent of Current Total Tax Collections to Current Tax Levy	Accumulated Outstanding Delinquent Taxes	Percent of Outstanding Delinquent Taxes to Current Tax Levy
\$0	0.00 %	\$103,648	0.00 %
0	0.00	103,648	0.00
248	0.00	103,648	0.00
5,013	6.91	102,981	141.85
209,548	102.85	612,681	300.71
1,189,155	271.80	670,704	153.30
7,251,052	110.58	3,173,011	48.39
14,349,098	115.53	2,446,936	19.70
18,603,728	105.67	2,763,901	15.70
23,597,674	102.43	2,398,546	10.41

**Richland County, Ohio**  
*Principal Real Property Taxpayers*  
 2014 and 2006 (1)

2014		
Taxpayer	Real Property Assessed Valuation	Percentage of Real Property Assessed Valuation
Centro Richland LLC	\$6,410,760	0.34%
Wal-Mart Incorporated	6,173,630	0.33
Kurt Stimens Properties	6,309,790	0.33
The Gorman Rupp Co.	4,075,940	0.22
Newman Technology Inc	3,941,560	0.21
Gumberg Associates	3,841,020	0.20
ArcelorMittal (Dofasco Shelby Inc)	3,797,550	0.20
Central Ohio Associates LTD	3,340,270	0.18
SSI Mansfield	2,655,920	0.14
Cartario Company LTD	2,278,830	0.12
<b>Total</b>	<b>\$42,825,270</b>	<b>2.27%</b>
<b>Total Real Property Assessed Valuation</b>	<b>\$1,887,750,610</b>	

2006		
Taxpayer	Real Property Assessed Valuation	Percentage of Real Property Assessed Valuation
General Motors	\$12,502,300	0.64%
Centro Richland LLC	7,529,770	0.38
Wal-Mart Incorporated	6,067,650	0.31
Gumberg Associates	4,410,360	0.23
Newman Technology Inc	4,408,410	0.23
Muller Hauss Van Aken Farms	4,006,120	0.20
Dofasco Shelby Inc	3,859,630	0.20
Central Ohio Associates LTD	3,105,600	0.16
SSI Mansfield	2,818,420	0.14
Meijer Incorporated	2,561,840	0.13
<b>Total</b>	<b>\$51,270,100</b>	<b>2.62%</b>
<b>Total Real Property Assessed Valuation</b>	<b>\$1,956,782,360</b>	

(1) Latest information available

Source: Richland County Auditor

**Richland County, Ohio**  
*Principal Public Utility Property Taxpayers*  
2014 and 2006 (1)

Taxpayer	2014	
	Public Utility Property Assessed Valuation	Percentage of Public Utility Property Assessed Valuation
Columbia Gas Transmission	\$40,862,910	35.66%
Ohio Edison	37,140,400	32.41
Ohio Power	12,257,150	10.70
American Transmission Systems	9,061,850	7.91
Columbia Gas of Ohio	3,804,100	3.32
Aqua Ohio Water Company	3,223,540	2.81
Firelands Electric	1,338,890	1.17
Licking Rural Electric	945,590	0.83
Consolidated Electric Cooperation	687,570	0.60
Spelman Pipeline Holdings LLC	499,950	0.43
<b>Total</b>	<b>\$109,821,950</b>	<b>95.84%</b>
<b>Total Public Utility Property Assessed Valuation</b>	<b>\$114,590,870</b>	

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

(1) Latest information Available

Source: Richland County Auditor

**Richland County, Ohio**  
*Computation of Direct and Overlapping Governmental Activities Debt*  
*December 31, 2014*

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
<b>Direct - Richland County</b>			
General Obligation Bonds	\$28,076,582	100.00%	\$28,076,582
Special Assessment Bonds	1,095,000	100.00	1,095,000
Notes Payable	195,000	100.00	195,000
OPWC Loans	888,154	100.00	888,154
Capital Leases	1,659,017	100.00	1,659,017
OWDA Loan	185,442	100.00	185,442
<i>Total Direct - Richland County</i>	<u>32,099,195</u>	<u>100.00</u>	<u>32,099,195</u>
<b>Overlapping (2)</b>			
Townships Wholly Within County	1,555,041	100.00	1,555,041
Cities Wholly Within the County	12,357,660	100.00	12,357,660
Villages Wholly Within the County	6,788,485	100.00	6,788,485
Schools Wholly Within the County	98,452,235	100.00	98,452,235
City of Crestline	259,847	0.62	1,611
City of Galion	2,038,489	0.07	1,427
Ashland City School District	30,425,818	0.07	22,515
Buckeye Central Local School District	8,032,026	0.19	15,261
Clearfork Local School District	6,120,274	93.13	5,699,811
Crestline Exempted Village School District	9,913,151	0.62	61,462
Crestview Local School District	4,923,357	74.30	3,658,054
Galion City School District	17,747,694	2.99	530,656
Lucas Local School District	444,000	95.80	425,352
Loudonville-Perrysville Exempted Village School District	947,244	3.86	36,564
Northmor Local School district	14,529,959	3.78	549,232
Plymouth-Shiloh Local School District	270,000	79.80	215,460
South Central Local School District	1,112,845	2.72	30,267
<i>Total Overlapping</i>	<u>215,918,125</u>		<u>130,401,093</u>
<i>Totals</i>	<u>\$248,017,320</u>		<u>\$162,500,288</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, 2014.

Source: Richland County Auditor

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

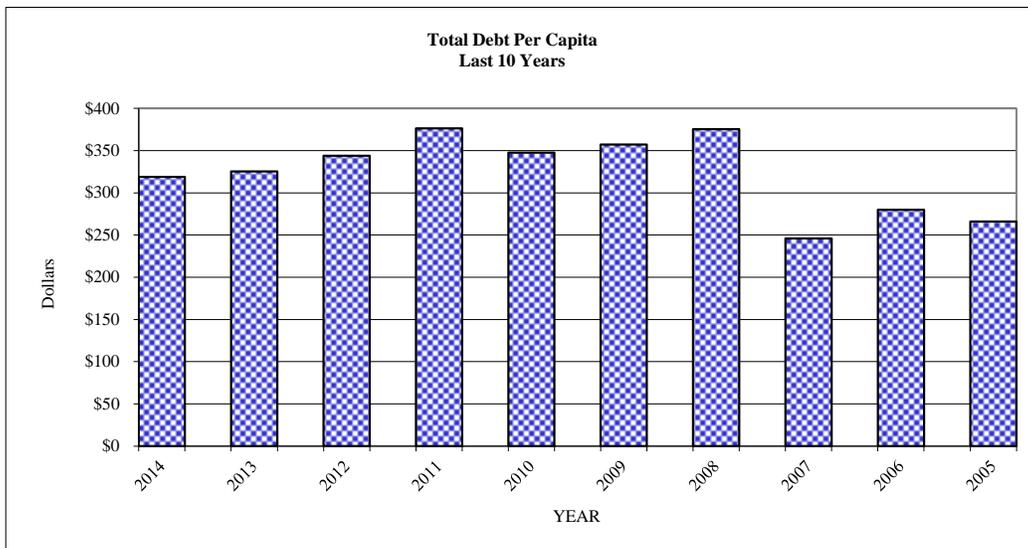
Governmental Activities						
Year	General Obligation Bonds	Special Assessment Bonds	Notes Payable	OPWC Loans	Capital Leases	OWDA Loan
2014	\$28,076,582	\$1,095,000	\$195,000	\$888,154	\$1,659,017	\$185,442
2013	27,798,240	1,870,000	210,000	766,881	1,659,776	216,498
2012	26,110,848	2,610,000	3,278,157	859,381	1,805,100	245,802
2011	28,127,391	3,305,000	8,116,237	880,531	2,019,170	273,454
2010	19,720,459	3,960,000	12,178,548	721,504	2,225,211	299,547
2009	21,233,216	4,570,000	12,232,319	685,016	1,830,072	0
2008	22,822,276	5,480,000	12,283,649	399,772	1,830,072	0
2007	13,307,064	6,388,500	6,013,180	0	1,895,352	0
2006	7,902,702	7,225,000	18,553,009	0	1,704,930	0
2005	8,834,636	8,030,000	14,714,845	0	1,723,545	0

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

(2) Although the general obligation bond retirement fund is restricted for debt service, it is not specifically restricted to the payment of principal. Therefore, these resources are not shown as a deduction from general obligation bonded debt.

Source: Richland County Auditor

Governmental Activities	Business-Type Activity					
Computerization Loan	General Obligation Bonds	OPWC Loans	Notes Payable	Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$0	\$2,810,694	\$503,418	\$3,432,000	\$38,845,307	1.45 %	\$319
0	2,894,735	527,958	3,658,000	39,602,088	1.47	325
211,719	2,977,164	388,450	3,680,000	42,166,621	1.56	344
423,440	3,269,116	390,649	0	46,804,988	1.75	376
635,161	3,123,195	400,483	0	43,264,108	1.61	348
846,882	3,193,381	275,166	0	44,866,052	1.64	357
1,058,603	3,260,912	285,166	0	47,420,450	1.77	375
0	3,330,944	295,000	0	31,230,040	1.26	246
0	665,847	0	0	36,051,488	1.51	280
0	699,450	0	0	34,002,476	1.43	266



**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
2014	121,942	\$4,565,004,727	\$30,887,276	0.68%	\$253.29
2013	121,773	4,392,787,425	30,692,975	0.70	252.05
2012	122,673	4,410,354,337	29,088,012	0.66	237.12
2011	124,475	4,452,888,041	31,396,507	0.70	252.23
2010	124,475	4,683,734,506	22,843,654	0.48	183.52
2009	125,722	4,695,154,323	24,426,597	0.52	194.29
2008	126,369	5,417,597,406	26,083,188	0.48	206.40
2007	127,101	5,592,288,757	16,638,008	0.29	130.90
2006	128,852	5,895,403,188	8,568,549	0.15	66.50
2005	127,949	5,786,520,942	9,534,086	0.16	74.51

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

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

Year	Sewer Operating Revenues	Sewer Operating Expenses (2)	Net Available Revenues	Debt Service (3)		Coverage
				Principal	Interest	
2014	\$2,474,718	\$1,258,666	\$1,216,052	\$24,540	\$0	49.55
2013	2,305,457	1,439,062	866,395	16,728	0	51.79
2012	2,527,612	1,614,527	913,085	4,917	0	185.70
2011	2,451,716	1,798,539	653,177	9,834	0	66.42
2010	2,710,824	1,842,181	868,643	9,834	0	88.33
2009	2,631,974	1,852,351	779,623	10,000	0	77.96
2008	2,742,906	1,676,507	1,066,399	9,834	0	108.44

- (1) The debt service for the first loan began in 2008.  
(2) Direct operating expenses do not include depreciation expense.  
(3) Revenue debt includes OPWC loans 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*

	2014		2013	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	<u>\$2,002,341,480</u>	<u>\$2,002,341,480</u>	<u>\$1,938,659,320</u>	<u>\$1,938,659,320</u>
Debt Limitation	\$48,558,537	\$20,023,415	\$46,966,483	\$19,386,593
Total Outstanding Debt:				
General Obligation Bonds	27,735,049	27,735,049	27,819,461	27,819,461
Special Assessment Bonds	1,095,000	1,095,000	1,870,000	1,870,000
Business-Type General Obligation Bonds	2,804,463	2,804,463	2,887,465	2,887,465
Governmental OPWC Loans	888,154	888,154	766,881	766,881
Business-Type OPWC Loans	503,418	503,418	527,958	527,958
OWDA Loan	185,442	185,442	216,498	216,498
Computerization Loan	0	0	0	0
Governmental General Obligation Notes	1,965,000	1,965,000	2,079,000	2,079,000
Business-Type General Obligation Notes	<u>3,658,000</u>	<u>3,658,000</u>	<u>3,658,000</u>	<u>3,658,000</u>
Total	<u>38,834,526</u>	<u>38,834,526</u>	<u>39,825,263</u>	<u>39,825,263</u>
Exemptions:				
General Obligation Bonds	24,085,000	24,085,000	24,040,000	24,040,000
Special Assessment Bonds	1,095,000	1,095,000	1,870,000	1,870,000
Business-Type General Obligation Bonds	2,804,463	2,804,463	2,887,465	2,887,465
Governmental OPWC Loans	888,154	888,154	766,881	766,881
Business-Type OPWC Loans	503,418	503,418	527,958	527,958
OWDA Loan	185,442	185,442	216,498	216,498
Computerization Loan	0	0	0	0
Governmental General Obligation Notes	163,000	163,000	277,000	277,000
Business-Type General Obligation Notes	3,658,000	3,658,000	3,658,000	3,658,000
Amount Available in Debt Service Fund	<u>610,915</u>	<u>610,915</u>	<u>843,044</u>	<u>843,044</u>
Total	<u>33,993,392</u>	<u>33,993,392</u>	<u>35,086,846</u>	<u>35,086,846</u>
Net Debt	<u>4,841,134</u>	<u>4,841,134</u>	<u>4,738,417</u>	<u>4,738,417</u>
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$43,717,403</u>	<u>\$15,182,281</u>	<u>\$42,228,066</u>	<u>\$14,648,176</u>
Legal Debt Margin as a Percentage of the Debt Limit	90.03%	75.82%	89.91%	75.56%
(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>42,558,537</u>		<u>40,966,483</u>
(2) The Debt Limitation equals one percent of the assessed value.		<u>\$48,558,537</u>		<u>\$46,966,483</u>

Source: Richland County Auditor

2012		2011		2010	
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>\$1,948,800,980</u>	<u>\$1,948,800,980</u>	<u>\$1,973,302,840</u>	<u>\$1,973,302,840</u>	<u>\$2,062,746,040</u>	<u>\$2,062,746,040</u>
\$47,220,025	\$19,488,010	\$47,832,571	\$19,733,028	\$50,068,651	\$20,627,460
26,128,873	26,128,873	28,142,220	28,142,220	19,711,965	19,711,965
2,610,000	2,610,000	3,305,000	3,305,000	3,960,000	3,960,000
2,968,856	2,968,856	3,259,770	3,259,770	3,112,811	3,112,811
859,381	859,381	880,531	880,531	721,504	721,504
388,450	388,450	390,649	390,649	400,483	400,483
245,802	245,802	273,454	273,454	299,547	299,547
221,719	221,719	423,440	423,440	635,161	635,161
4,636,000	4,636,000	9,831,000	9,831,000	13,156,000	13,156,000
3,680,000	3,680,000	0	0	0	0
<u>41,739,081</u>	<u>41,739,081</u>	<u>46,506,064</u>	<u>46,506,064</u>	<u>41,997,471</u>	<u>41,997,471</u>
23,258,873	23,258,873	24,247,220	24,247,220	15,776,965	15,776,965
2,610,000	2,610,000	3,305,000	3,305,000	3,960,000	3,960,000
2,968,856	2,968,856	3,259,770	3,259,770	3,112,811	3,112,811
859,381	859,381	880,531	880,531	721,504	721,504
388,450	388,450	390,649	390,649	400,483	400,483
245,802	245,802	273,454	273,454	299,547	299,547
221,719	221,719	423,440	423,440	635,161	635,161
4,359,000	4,359,000	9,831,000	9,831,000	13,156,000	13,156,000
3,680,000	3,680,000	0	0	0	0
67,566	67,566	4,601,487	4,601,487	5,157	5,157
<u>38,659,647</u>	<u>38,659,647</u>	<u>47,212,551</u>	<u>47,212,551</u>	<u>38,067,628</u>	<u>38,067,628</u>
<u>3,079,434</u>	<u>3,079,434</u>	<u>(706,487)</u>	<u>(706,487)</u>	<u>3,929,843</u>	<u>3,929,843</u>
<u>\$44,140,591</u>	<u>\$16,408,576</u>	<u>\$48,539,058</u>	<u>\$20,439,515</u>	<u>\$46,138,808</u>	<u>\$16,697,617</u>
93.48%	84.20%	101.48%	103.58%	92.15%	80.95%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	<u>41,220,025</u>		<u>41,832,571</u>		<u>44,068,651</u>
	<u>\$47,220,025</u>		<u>\$47,832,571</u>		<u>\$50,068,651</u>

(continued)

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

	2009		2008	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	<u>\$2,072,883,000</u>	<u>\$2,072,883,000</u>	<u>\$2,162,039,325</u>	<u>\$2,162,039,325</u>
Debt Limitation	\$50,322,075	\$20,728,830	\$52,550,983	\$21,620,393
Total Outstanding Debt:				
General Obligation Bonds	21,224,192	21,224,192	22,812,722	22,812,722
Special Assessment Bonds	4,570,000	4,570,000	5,480,000	5,480,000
Business-Type General Obligation Bonds	3,181,958	3,181,958	3,248,450	3,248,450
Governmental OPWC Loans	685,016	685,016	399,772	399,772
Business-Type OPWC Loans	275,166	275,166	285,166	285,166
OWDA Loan	0	0	0	0
Computerization Loan	846,882	846,882	1,058,603	1,058,603
General Obligation Notes	13,130,000	13,130,000	13,352,000	13,352,000
Special Assessment Notes	0	0	0	0
Total	<u>43,913,214</u>	<u>43,913,214</u>	<u>46,636,713</u>	<u>46,636,713</u>
Exemptions:				
General Obligation Bonds	16,264,192	16,264,192	16,762,918	16,762,918
Special Assessment Bonds	4,570,000	4,570,000	5,480,000	5,480,000
Business-Type General Obligation Bonds	3,181,958	3,181,958	3,248,450	3,248,450
Governmental OPWC Loans	685,016	685,016	399,772	399,772
Business-Type OPWC Loans	275,166	275,166	285,166	285,166
OWDA Loan	0	0	0	0
Computerization Loan	846,882	846,882	1,058,603	1,058,603
General Obligation Notes	13,130,000	13,130,000	13,352,000	13,352,000
Special Assessment Notes	0	0	0	0
Amount Available in Debt Service Fund	<u>127,226</u>	<u>127,226</u>	<u>265,161</u>	<u>265,161</u>
Total	<u>39,080,440</u>	<u>39,080,440</u>	<u>40,852,070</u>	<u>40,852,070</u>
Net Debt	<u>4,832,774</u>	<u>4,832,774</u>	<u>5,784,643</u>	<u>5,784,643</u>
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$45,489,301</u>	<u>\$15,896,056</u>	<u>\$46,766,340</u>	<u>\$15,835,750</u>
Legal Debt Margin as a Percentage of the Debt Limit	90.40%	76.69%	88.99%	73.24%
(1) The Debt Limitation is calculated as follows:				
Three percent of first \$100,000,000 of assessed value		\$3,000,000		\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value		3,000,000		3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000		<u>44,322,075</u>		<u>46,550,983</u>
(2) The Debt Limitation equals one percent of the assessed value.		<u>\$50,322,075</u>		<u>\$52,550,983</u>

Source: Richland County Auditor

2007		2006		2005	
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>\$2,170,214,820</u>	<u>\$2,170,214,820</u>	<u>\$2,291,612,328</u>	<u>\$2,291,612,328</u>	<u>\$2,341,177,173</u>	<u>\$2,341,177,173</u>
\$52,755,371	\$21,702,148	\$55,790,308	\$22,916,123	\$57,029,429	\$23,411,772
13,147,555	13,147,555	7,878,690	7,878,690	8,811,128	8,811,128
6,375,000	6,375,000	7,225,000	7,225,000	8,030,000	8,030,000
3,317,443	3,317,443	651,308	651,308	683,871	683,871
0	0	0	0	0	0
295,000	295,000	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
21,074,000	21,074,000	18,478,000	18,478,000	14,656,000	14,656,000
0	0	0	0	0	0
<u>44,208,998</u>	<u>44,208,998</u>	<u>34,232,998</u>	<u>34,232,998</u>	<u>32,180,999</u>	<u>32,180,999</u>
5,056,678	5,056,678	2,264,901	2,264,901	2,460,059	2,460,059
6,375,000	6,375,000	7,225,000	7,225,000	8,030,000	8,030,000
3,317,443	3,317,443	651,308	651,308	683,871	683,871
0	0	0	0	0	0
295,000	295,000	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
21,074,000	21,074,000	18,478,000	18,478,000	14,656,000	14,656,000
0	0	0	0	0	0
104,834	104,834	0	0	0	0
<u>36,222,955</u>	<u>36,222,955</u>	<u>29,270,517</u>	<u>29,270,517</u>	<u>26,513,801</u>	<u>26,513,801</u>
<u>7,986,043</u>	<u>7,986,043</u>	<u>4,962,481</u>	<u>4,962,481</u>	<u>5,667,198</u>	<u>5,667,198</u>
<u>\$44,769,328</u>	<u>\$13,716,105</u>	<u>\$50,827,827</u>	<u>\$17,953,642</u>	<u>\$51,362,231</u>	<u>\$17,744,574</u>
84.86%	63.20%	91.11%	78.35%	90.06%	75.79%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	<u>46,755,371</u>		<u>49,790,308</u>		<u>51,029,429</u>
	<u>\$52,755,371</u>		<u>\$55,790,308</u>		<u>\$57,029,429</u>

**Richland County, Ohio**  
*Demographic and Economic Statistics*  
*Last Ten Years*

Year	Population (1)	Total Personal Income (2)	Personal Income Per Capita (1)	Population Density (1) (Persons per Square Mile)	Employed (3)	Unemployed (3)
2014	121,942	\$2,674,431,944	\$21,932	245.4	51,200	3,500
2013	121,773	2,695,445,355	22,135	245.0	52,000	4,700
2012	122,673	2,694,635,118	21,966	246.8	52,800	4,800
2011	124,475	2,671,109,025	21,459	250.5	53,200	6,100
2010	124,475	2,689,531,325	21,607	250.5	53,400	7,100
2009	125,722	2,728,796,010	21,705	253.0	54,600	7,900
2008	126,369	2,680,412,859	21,211	254.3	58,000	4,700
2007	127,101	2,484,316,146	19,546	255.7	58,100	4,100
2006	128,852	2,394,327,864	18,582	259.3	58,700	3,800
2005	127,949	2,377,548,318	18,582	257.4	58,500	4,100

Source:

- (1) 2005 - 2014 Population Estimated by US Census Bureau
- (2) Computation of per capita personal income multiplied by population
- (3) Ohio Job and Family Services, Office of Workforce Development
- (4) Richland County Auditor

County	Unemployment Rate (3)		New Construction (4)		
	Ohio	United States	Agricultural/ Residential	Commercial/ Industrial	Total New Construction
6.4%	5.7%	6.2%	\$4,682,020	\$1,154,260	\$5,836,280
8.4	7.4	7.4	2,831,940	1,967,960	4,799,900
8.3	7.2	8.1	2,831,940	1,967,960	4,799,900
10.3	8.6	8.9	4,373,080	1,827,420	6,200,500
11.8	10.1	9.6	5,071,840	1,961,400	7,033,240
12.6	10.2	9.3	10,865,450	1,177,350	12,042,800
7.4	6.5	5.8	13,408,680	4,437,610	17,846,290
6.5	5.6	4.6	15,453,700	3,448,710	18,902,410
6.1	5.5	4.6	19,326,480	6,015,560	25,342,040
6.5	5.5	5.1	21,680,700	6,735,500	28,416,200

**Richland County, Ohio**  
*Principal Employers*  
 2014 and 2006 (1)

<b>2014</b>		
Employer	Employees	Percentage of Total County Employment
MedCentral Health Systems	2,600	5.08%
Richland County	1,047	2.04
Jay Industries	943	1.84
ArcelorMittal (Dofasco Shelby Inc)	700	1.37
Mansfield Correctional Institute	680	1.33
Therm-O-Disc	658	1.29
Newman Technology Inc.	600	1.17
Mansfield City School District	594	1.16
StarTek Inc	548	1.07
CenturyLink, Inc	500	0.99
<b>Total</b>	<b>8,870</b>	<b>17.33%</b>
<b>Total Employment within the County</b>	<b>51,200</b>	

<b>2006</b>		
Employer	Employees	Percentage of Total County Employment
MedCentral Health Systems	2,700	4.60%
General Motors	1,959	3.34
Newman Technology Inc.	1,100	1.87
Richland County	1,041	1.77
Jay Industries	943	1.61
The Gorman-Rupp Co.	809	1.38
Embarq	800	1.36
Thermo-O-Disc	721	1.23
Mansfield City School District	700	1.19
Dofasco Shelby Inc	666	1.13
<b>Total</b>	<b>11,439</b>	<b>19.48%</b>
<b>Total Employment within the County</b>	<b>58,700</b>	

Sources: 2006 - Mansfield Chamber of Commerce  
 2014 - Richland Community Development Group

(1) Latest Information Available

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

Function/Program	2014	2013	2012	2011
<b><i>Governmental Activities</i></b>				
General Government				
Legislative and Executive				
County Offices	66	68	63	72
Commissioners Office	6	5	5	6
Treasurer's Office	8	6	6	5
Judicial System				
County Offices	88	86	73	73
Clerk of Courts	16	14	15	15
Probate Court	8	8	8	8
Public Safety				
County Offices	119	120	125	162
Sheriff (Road Patrol)	44	43	49	52
Public Works				
County Offices	6	6	6	6
Engineer	45	48	47	49
Auto Title	11	10	11	12
Health				
County Offices	11	10	10	10
Board of Developmental Disabilities	375	382	329	326
Human Services				
County Offices	61	66	77	75
Children's Services	104	107	128	138
Job and Family Services	68	67	78	85
Conservation and Recreation				
County Offices	3	2	2	2
<b><i>Business-Type Activity</i></b>				
Sewer	<u>8</u>	<u>7</u>	<u>9</u>	<u>9</u>
Totals	<u><u>1,047</u></u>	<u><u>1,055</u></u>	<u><u>1,041</u></u>	<u><u>1,105</u></u>

Source: Richland County Auditor

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

2010	2009	2008	2007	2006	2005
64	65	89	90	81	89
6	6	6	6	6	7
5	5	8	8	7	7
82	105	124	119	114	63
15	13	18	18	17	16
7	7	8	8	7	7
110	69	105	77	68	74
43	60	60	64	64	66
6	8	10	10	7	8
42	48	51	52	49	55
9	9	11	10	11	13
18	10	15	14	14	18
287	306	298	280	291	326
49	55	58	67	73	89
108	99	103	101	102	110
76	86	104	113	112	161
2	2	2	3	3	3
9	9	9	9	15	14
938	962	1,079	1,049	1,041	1,126

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

Function/Program	2014	2013	2012	2011
<b><i>Governmental Activities</i></b>				
General Government				
Legislative and Executive				
Board of Elections				
Registered Voters	88,826	89,049	89,382	87,811
Voter Turnout in November	33,537	22,304	69,988	41,266
Percentage of Voter Turnout	37.76%	25.05%	78.30%	46.99%
Recorder				
Deeds Issued	7,842	8,041	7,228	6,158
Mortgages Issued	13,999	16,174	16,249	11,491
Judicial System				
Common Pleas Courts Cases				
Civil	2,497	2,066	1,670	1,842
Criminal	832	852	897	871
Domestic	1,172	1,366	1,356	1,339
Health				
Dog and Kennel				
Dogs Licensed	21,951	18,891	22,105	14,787
Kennels	2,480	899	2,650	516
<b><i>Business-Type Activity</i></b>				
Sewer				
Number of Customers on:				
Metered Rate	3,732	3,652	3,625	3,619
Flat Rate	939	1,015	1,075	1,073

Source: Richland County Auditor

2010	2009	2008	2007	2006	2005
87,138	86,032	94,579	91,698	91,152	90,213
41,980	39,167	85,168	31,116	45,814	37,390
48.18%	45.53%	90.05%	33.93%	50.26%	41.45%
5,846	5,687	6,307	5,316	6,220	6,384
11,135	11,504	12,927	12,078	14,658	16,815
1,864	1,871	2,324	1,904	1,577	1,322
913	996	929	1,048	1,088	982
1,600	1,760	1,593	1,495	1,601	1,470
15,352	19,178	20,302	20,059	20,454	18,461
319	234	252	305	315	300
3,594	3,567	3,361	3,479	3,373	3,294
1,107	1,147	1,361	1,239	1,296	1,360

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

	2014	2013	2012	2011
<b><i>Governmental Activities</i></b>				
General Government				
Legislative and Executive				
County Offices				
Vehicles	16	16	19	18
Real Estate Assessment				
Vehicles	1	1	1	1
Weights and Measures				
Vehicles	1	1	1	1
Judicial System				
County Offices				
Vehicles	10	10	12	12
Juvenile Attention Center				
Vehicles	7	6	6	6
Public Safety				
County Offices				
Vehicles	5	5	5	5
Sheriff's Office				
Vehicles	58	53	52	50
Public Works				
County Engineer				
Vehicles	63	62	61	57
Codes and Permits				
Vehicles	3	4	4	4
Health				
Developmental Disabilities				
Vehicles	52	50	47	44
Dog and Kennel				
Vehicles	2	2	2	2
Human Services				
County Offices				
Vehicles	8	10	7	9
Children's Services				
Vehicles	25	25	26	21
Conservation and Recreation				
Vehicles	1	1	1	1
<b><i>Business-Type Activities</i></b>				
Sewer				
Vehicles	7	7	8	8

Source: Richland County Auditor

2010	2009	2008	2007	2006	2005
17	18	19	22	23	18
2	2	2	2	2	2
1	1	1	1	2	1
11	11	13	6	10	8
6	6	5	11	11	9
4	6	5	3	7	4
49	59	62	66	66	57
55	56	56	52	52	49
4	4	4	4	3	2
44	42	41	44	44	42
2	2	5	5	6	5
9	10	12	13	13	14
21	21	21	20	20	21
1	1	1	1	1	1
8	8	8	10	10	9

## Richland County, Ohio

Miscellaneous Statistics

December 31, 2014

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

### ***Major Attractions***

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

### ***Higher Education***

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

### ***Hospitals***

MedCentral Mansfield and Shelby

### ***Communications***

Radio Stations:

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

Television Stations:

Time Warner Cable Communications  
WMFD TV 50/68 Mansfield

Newspapers:

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



# Dave Yost • Auditor of State

## **RICHLAND COUNTY FINANCIAL CONDITION**

### **RICHLAND COUNTY**

#### **CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
SEPTEMBER 1, 2015**