



RICHLAND COUNTY

TABLE OF CONTENTS

| TITLE | PAGE |
|--|-------------|
| Prepared by Management: | |
| Schedule of Expenditures of Federal Awards..... | 1 |
| Notes to the Schedule of Expenditures of Federal Awards | 3 |
| Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i> | 5 |
| Independent Auditor's Report on Compliance with Requirements Applicable to the Major Federal Programs and on Internal Control Over Compliance Required by the Uniform Guidance | 7 |
| Schedule of Findings..... | 11 |

THIS PAGE INTENTIONALLY LEFT BLANK

RICHLAND COUNTY
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED DECEMBER 31, 2019**

| FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title | Federal CFDA Number | Pass Through Entity Identifying Number | Passed Through to Subrecipients | Total Federal Expenditures |
|---|------------------------------------|---|--|---|
| U.S. DEPARTMENT OF EDUCATION | | | | |
| <i>Passed Through the Ohio Department of Developmental Disabilities</i> | | | | |
| Special Education-Grants for Infants and Families | 84.181 | H-181A-18-0024 | \$ - | \$ 171,605 |
| <i>Passed Through the Ohio Department of Education</i> | | | | |
| Special Education-Preschool Grants - Special Education Cluster (IDEA) | 84.173 | 34-6002296 | - | 5,962 |
| TOTAL U.S. DEPARTMENT OF EDUCATION | | | - | 177,567 |
| U.S. DEPARTMENT OF AGRICULTURE | | | | |
| <i>Passed Through the Ohio Department of Education</i> | | | | |
| <u>Child Nutrition Cluster:</u> | | | | |
| Cash Assistance | | | | |
| National School Lunch Program | 10.555 | 34-6002296 | - | 27,793 |
| School Breakfast Program | 10.553 | 34-6002296 | - | 12,917 |
| Non-Cash Assistance | | | | |
| National School Lunch Program | 10.555 | 34-6002296 | - | 2,735 |
| Total Child Nutrition Cluster | | | - | 43,445 |
| Child and Adult Care Food Program | 10.558 | 34-6002296 | - | 8,832 |
| <i>Passed Through the Ohio Department of Job and Family Services</i> | | | | |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - SNAP Cluster | 10.561 | 34-6002296 | - | 512,438 |
| TOTAL U.S. DEPARTMENT OF AGRICULTURE | | | - | 564,715 |
| U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT | | | | |
| <i>Passed Through the Ohio Development Services Agency</i> | | | | |
| Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii | 14.228 | B-F-18-1CM-1 | - | 140,094 |
| TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT | | | - | 140,094 |
| U.S. DEPARTMENT OF TRANSPORTATION | | | | |
| <i>Passed Through the Ohio Department of Transportation</i> | | | | |
| <u>Highway Planning and Construction Cluster:</u> | | | | |
| Highway Planning and Construction | 20.205 | 92847 | - | 24,438 |
| Highway Planning and Construction | 20.205 | 96345 | - | 1,090,865 |
| Highway Planning and Construction | 20.205 | 97427 | - | 150,000 |
| Highway Planning and Construction | 20.205 | 97428 | - | 90,831 |
| Highway Planning and Construction | 20.205 | 98716 | - | 622,143 |
| Highway Planning and Construction | 20.205 | 99576 | - | 12,390 |
| Highway Planning and Construction | 20.205 | 99591 | - | 139,058 |
| Highway Planning and Construction | 20.205 | 105870 | - | 91,914 |
| Highway Planning and Construction | 20.205 | 106829 | - | 202,188 |
| Total Highway Planning and Construction Cluster | | | - | 2,423,827 |
| <i>Passed Through the Ohio Department of Public Safety</i> | | | | |
| Minimum Penalties for Repeat Offenders for Driving While Intoxicated | 20.608 | IDEP/STEP-2020-Richland Co. Sheriff's-00026 | - | 18,269 |
| State and Community Highway Safety - Highway Safety Cluster | 20.600 | IDEP/STEP-2020-Richland Co. Sheriff's-00026 | - | 14,316 |
| National Priority Safety Programs | 20.616 | DDEP-2020-Richland Co. Sheriff's-00014 | - | 439 |
| TOTAL U.S. DEPARTMENT OF TRANSPORTATION | | | - | 2,456,851 |
| U.S. DEPARTMENT OF JUSTICE | | | | |
| <i>Passed Through the Ohio Office of Criminal Justice Services</i> | | | | |
| Crime Victim Assistance | 16.575 | 2019-VOCA-132134276 | - | 122,913 |
| Crime Victim Assistance | 16.575 | 2020-VOCA-132922308 | - | 13,269 |
| Total Crime Victim Assistance | | | - | 136,182 |
| TOTAL U.S. DEPARTMENT OF JUSTICE | | | - | 136,182 |
| U.S. DEPARTMENT OF LABOR | | | | |
| <i>Passed through the WIA Area 10 Board</i> | | | | |
| <u>WIOA Cluster:</u> | | | | |
| WIA/WIOA Adult Program | 17.258 | G-1819-15-0183 / G-2021-15-0015 | - | 403,406 |
| WIA/WIOA Dislocated Worker Formula Grants | 17.278 | G-1819-15-0183 / G-2021-15-0015 | - | 175,680 |
| Total WIOA Cluster | | | - | 579,086 |
| Trade Adjustment Assistance | 17.245 | G-1819-15-0183 / G-2021-15-0015 | - | 3,139 |
| Employment Service/Wagner-Peyser Funded Activities - Employment Service Cluster | 17.207 | G-1819-15-0183 / G-2021-15-0015 | - | 19,078 |
| TOTAL U.S. DEPARTMENT OF LABOR | | | - | 601,303 |

RICHLAND COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019
(Continued)

| FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title | Federal CFDA Number | Pass Through Entity Number | Passed Through to Subrecipients | Total Federal Expenditures |
|---|---------------------------|----------------------------------|---------------------------------------|----------------------------------|
| U.S. ELECTION ASSISTANCE COMMISSION | | | | |
| <i>Passed through the Ohio Secretary of State</i> | | | | |
| HAVA Election Security Grant Funds | 90.404 | 34-6002296 | - | 52,674 |
| TOTAL U.S. ELECTION ASSISTANCE COMMISSION | | | - | 52,674 |
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | | |
| <u>Medicaid Cluster:</u> | | | | |
| <i>Passed Through the Ohio Department of Developmental Disabilities</i> | | | | |
| Medical Assistance Program | 93.778 | 34-6002296 | - | 701,072 |
| <i>Passed through the Ohio Department of Job and Family Services</i> | | | | |
| Medical Assistance Program | 93.778 | G-1819-11-5798 / G-2021-11-5985 | - | 1,664,378 |
| Medical Assistance Program | 93.778 | G-1819-11-5800 / G-2021-11-5987 | - | 702,304 |
| Total Medicaid Cluster | | | - | 3,067,754 |
| Children's Health Insurance Program | 93.767 | G-1819-11-5798 / G-2021-11-5985 | - | 15,746 |
| <i>Passed Through the Ohio Department of Mental Health and Addiction Services</i> | | | | |
| Block Grants for Community Mental Health Services | 93.958 | MHBG | - | 140,691 |
| Block Grants for Prevention and Treatment of Substance Abuse | 93.959 | SABG | 284,818 | 357,295 |
| Block Grants for Prevention and Treatment of Substance Abuse | 93.959 | 1900233-2000202 | - | 75,354 |
| Block Grants for Prevention and Treatment of Substance Abuse | 93.959 | 1900020-2000032 | 72,477 | 72,477 |
| Total Block Grants for Prevention and Treatment of Substance Abuse | | | 357,295 | 505,126 |
| Substance Abuse and Mental Health Services - Projects of Regional and National Significance | 93.243 | 1900657 | - | 173,689 |
| Substance Abuse and Mental Health Services - Projects of Regional and National Significance | 93.243 | 2000452 | - | 31,157 |
| Total Substance Abuse and Mental Health Services - Projects of Regional and National Significance | | | - | 204,846 |
| Opioid STR | 93.788 | 1900792 | 124,779 | 132,150 |
| Opioid STR | 93.788 | 2000402 | 118,311 | 125,498 |
| Opioid STR | 93.788 | 1900849 | 60,645 | 63,612 |
| Opioid STR | 93.788 | 1900896 | 64,817 | 67,660 |
| Opioid STR | 93.788 | 2000497 | 37,156 | 38,825 |
| Total Opioid STR | | | 405,708 | 427,745 |
| Social Services Block Grant | 93.667 | 3A70 | 66,204 | 66,204 |
| <i>Passed Through the Ohio Department of Developmental Disabilities</i> | | | | |
| Social Services Block Grant | 93.667 | 34-6002296 | - | 83,263 |
| <i>Passed through the Ohio Department of Job and Family Services</i> | | | | |
| Social Services Block Grant | 93.667 | G-1819-11-5798 / G-2021-11-5985 | 750,954 | 1,078,402 |
| Total Social Services Block Grant | | | 817,158 | 1,227,869 |
| Promoting Safe and Stable Families | 93.556 | G-1819-11-5800 / G-2021-11-5987 | - | 136,960 |
| <u>TANF Cluster:</u> | | | | |
| Temporary Assistance for Needy Families (TANF) | 93.558 | G-1819-11-5798 / G-2021-11-5985 | 1,741,906 | 3,170,264 |
| Temporary Assistance for Needy Families (TANF) | 93.558 | G-1819-11-5800 / G-2021-11-5987 | - | 4,624 |
| Total TANF Cluster | | | 1,741,906 | 3,174,888 |
| Child Support Enforcement | 93.563 | G-1819-11-5799 / G-2021-11-5986 | - | 1,088,483 |
| Child Care and Development Block Grant - CCDF Cluster | 93.575 | G-1819-11-5798 / G-2021-11-5985 | - | 274,307 |
| Stephanie Tubbs Jones Child Welfare Services Program | 93.645 | G-1819-11-5800 / G-2021-11-5987 | - | 84,386 |
| Foster Care-Title IV-E | 93.658 | G-1819-11-5800 / G-2021-11-5987 | - | 1,935,418 |
| Adoption Assistance | 93.659 | G-1819-11-5800 / G-2021-11-5987 | - | 1,472,015 |
| John H. Chafee Foster Care Program for Successful Transition to Adulthood | 93.674 | G-1819-11-5800 / G-2021-11-5987 | - | 27,207 |
| TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | 3,322,067 | 13,783,441 |
| U.S. DEPARTMENT OF HOMELAND SECURITY | | | | |
| <i>Passed Through the Ohio Emergency Management Agency</i> | | | | |
| Emergency Management Performance Grants | 97.042 | EMC-2017-EP-00006-S01 | - | 1,728 |
| Emergency Management Performance Grants | 97.042 | EMC-2018-EP-00008-S01 | - | 78,162 |
| Total Emergency Management Performance Grants | | | - | 79,890 |
| TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY | | | - | 79,890 |
| TOTAL FEDERAL AWARDS EXPENDITURES | | | \$ 3,322,067 | \$ 17,992,717 |

The accompanying notes are an integral part of this schedule.

RICHLAND COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2019**

NOTE A - BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Richland County, Ohio, (the County) under programs of the federal government for the year ended December 31, 2019. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

NOTE C – INDIRECT COST RATE

The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE D - 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 B 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 E - CHILD NUTRITION CLUSTER

The County commingles cash receipts from the U.S. Department of Agriculture with similar State grants. When reporting expenditures on this Schedule, the County assumes it expends federal monies first.

NOTE F - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) AND HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME) GRANT PROGRAMS WITH REVOLVING LOAN CASH BALANCE

The current cash balance on the County's local program income account as of December 31, 2019 is \$39,693.

NOTE G - 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.

THIS PAGE INTENTIONALLY LEFT BLANK

OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street, 5th Floor
Columbus, Ohio 43215-3506
(614) 466-3402 or (800) 443-9275
CentralRegion@ohioauditor.gov

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 remaining fund information of Richland County, Ohio, (the County) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 11, 2020, wherein we noted the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. We also noted the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County.

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 report is not suitable for any other purpose.



Keith Faber
Auditor of State

Columbus, Ohio

August 11, 2020

OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street, 5th Floor
Columbus, Ohio 43215-3506
(614) 466-3402 or (800) 443-9275
CentralRegion@ohioauditor.gov

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO THE MAJOR FEDERAL PROGRAMS AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Richland County
50 Park Avenue East
Mansfield Ohio, 44902

To the Board of Commissioners:

Report on Compliance for the Major Federal Programs

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) *Compliance Supplement* that could directly and materially affect the County's major federal programs for the year ended December 31, 2019. 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 federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the County's compliance for 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance 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 the Major Federal Programs

In our opinion, Richland County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect its major federal programs for the year ended December 31, 2019.

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 the Uniform Guidance, 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 Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Richland County, Ohio, (the County) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated August 11, 2020; wherein we noted the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. We also noted the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. We conducted our audit to opine on the County's basic financial statements as a whole. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance 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, and other additional procedures 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.



Keith Faber
Auditor of State

Columbus, Ohio

August 11, 2020

THIS PAGE INTENTIONALLY LEFT BLANK

RICHLAND COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2019

1. SUMMARY OF AUDITOR'S RESULTS

| | | |
|---------------------|---|---|
| (d)(1)(i) | Type of Financial Statement Opinion | Unmodified |
| (d)(1)(ii) | Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)? | No |
| (d)(1)(ii) | Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)? | No |
| (d)(1)(iii) | Was there any reported material noncompliance at the financial statement level (GAGAS)? | No |
| (d)(1)(iv) | Were there any material weaknesses in internal control reported for major federal programs? | No |
| (d)(1)(iv) | Were there any significant deficiencies in internal control reported for major federal programs? | No |
| (d)(1)(v) | Type of Major Programs' Compliance Opinion | Unmodified |
| (d)(1)(vi) | Are there any reportable findings under 2 CFR § 200.516(a)? | No |
| (d)(1)(vii) | Major Programs (list): | Medicaid Cluster TANF Cluster SNAP Cluster WIOA Cluster CFDA #93.788 - Opioid State Targeted Response |
| (d)(1)(viii) | Dollar Threshold: Type A/B Programs | Type A: > \$ 750,000 Type B: all others |
| (d)(1)(ix) | Low Risk Auditee under 2 CFR § 200.520? | No |

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

None

3. FINDINGS FOR FEDERAL AWARDS

None

This page intentionally left blank.

RICHLAND COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED

December 31, 2019

Prepared by The Richland County Auditor's Office

Patrick W. Dropsey, County Auditor

This page intentionally left blank.

Richland County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2019
Table of Contents

I. INTRODUCTORY SECTION

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

II. FINANCIAL SECTION

| | |
|--|----|
| Independent Auditor’s Report..... | 1 |
| Management’s Discussion and Analysis..... | 5 |
| Basic Financial Statements | |
| Government-wide Financial Statements: | |
| Statement of Net Position | 13 |
| Statement of Activities..... | 14 |
| Fund Financial Statements: | |
| Balance Sheet – Governmental Funds | 16 |
| Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities..... | 18 |
| Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds | 19 |
| Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities | 21 |
| Statement of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP Basis) and Actual: | |
| General Fund..... | 22 |
| Mental Health Board Fund..... | 23 |
| Developmental Disabilities Board Fund..... | 24 |
| Public Assistance Fund..... | 25 |
| Children’s Services Fund..... | 26 |
| Statement of Fund Net Position – Proprietary Funds | 27 |
| Statement of Revenues, Expenses and Changes in Fund Net Position – Proprietary Funds..... | 28 |
| Statement of Cash Flows – Proprietary Funds..... | 29 |
| Statement of Fiduciary Net Position – Fiduciary Funds | 31 |

Richland County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2019
Table of Contents (continued)

| | |
|---|-----|
| Statement of Changes in Fiduciary Net Position – Fiduciary Funds | 32 |
| Notes to the Basic Financial Statements | 33 |
| Required Supplementary Information: | |
| Schedule of the County’s Proportionate Share of the Net Pension Liability – Ohio Public Employees Retirement System – Traditional Plan – Last Six Years..... | 92 |
| Schedule of the County’s Proportionate Share of the Net Pension Asset – Ohio Public Employees Retirement System – Combined Plan – Last Two Years..... | 94 |
| Schedule of the County’s Proportionate Share of the Net OPEB Liability – Ohio Public Employees Retirement System – Last Three Years..... | 95 |
| Schedule of the County’s Proportionate Share of the Net Pension Liability – State Teachers Retirement System of Ohio – Last Seven Fiscal Years..... | 96 |
| Schedule of the County’s Proportionate Share of the Net OPEB Asset/Liability – State Teachers Retirement System of Ohio – Last Three Fiscal Years..... | 99 |
| Schedule of the County’s Contributions – Ohio Public Employees Retirement System – Last Seven Years..... | 100 |
| Schedule of the County’s Contributions – State Teachers Retirement System of Ohio – Last Ten Years..... | 102 |
| Notes to the Required Supplementary Information..... | 104 |
| Combining and Individual Fund Statements and Schedules: | |
| Combining Statements – Nonmajor Governmental Funds: | |
| Fund Descriptions | 107 |
| Combining Balance Sheet – Nonmajor Governmental Funds | 112 |
| Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds | 113 |
| Combining Balance Sheet – Nonmajor Special Revenue Funds | 114 |
| Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Special Revenue Funds | 120 |
| Combining Balance Sheet – Nonmajor Debt Service Funds | 126 |

Richland County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2019
Table of Contents (continued)

| | |
|--|-----|
| Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Debt Service Funds | 127 |
| Combining Balance Sheet – Nonmajor Capital Projects Funds..... | 128 |
| Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Capital Projects Funds..... | 131 |
| Combining Statements – Internal Service Funds: | |
| Fund Descriptions | 134 |
| Combining Statement of Fund Net Position – Internal Service Funds | 135 |
| Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Internal Service Funds | 136 |
| Combining Statement of Cash Flows – Internal Service Funds | 137 |
| Combining Statements – Fiduciary Funds: | |
| Fund Descriptions | 138 |
| Combining Statement of Fiduciary Net Position – Fiduciary Funds | 140 |
| Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Fiduciary Funds..... | 142 |
| Individual Fund Schedules of Revenues, Expenditures/Expenses and Changes in Fund Balance/Equity – Budget (Non-GAAP Basis) and Actual: | |
| Major Funds: | |
| General Fund..... | 145 |
| Mental Health Board Fund..... | 153 |
| Developmental Disabilities Board Fund | 154 |
| Public Assistance Fund..... | 155 |
| Children’s Services Fund..... | 156 |
| Road and Bridge Fund | 157 |
| Sewer Fund | 158 |
| NonMajor Funds: | |
| Dog and Kennel Fund | 159 |
| Real Estate Assessment Fund | 160 |
| Motor Vehicle License and Gas Tax Fund | 161 |
| Court Operations Fund..... | 162 |
| Sheriff Operations Fund..... | 163 |
| Adult Probation Fund..... | 164 |
| Court Computers Fund..... | 165 |
| Dayspring Fund..... | 166 |
| Child Support Enforcement Agency Fund..... | 167 |

Richland County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2019
Table of Contents (continued)

| | |
|---|-----|
| Prepayment of Interest Fund..... | 168 |
| Delinquent Real Estate Collection Fund..... | 169 |
| Bike Trail Maintenance Fund | 170 |
| State Fee Assessment Fund..... | 171 |
| Veterans' Cemetery Fund | 172 |
| Ditch Maintenance Fund..... | 173 |
| Emergency Management Fund | 174 |
| Voting Equipment Fund..... | 175 |
| Screening and Diversion Fund..... | 176 |
| Federal Grants Fund..... | 177 |
| State Grants Fund..... | 179 |
| Local Grants Fund..... | 180 |
| Special Assessment Debt Retirement Fund | 181 |
| General Obligation Debt Retirement Fund | 182 |
| Wedgewood Imperial Stormwater Assessment Fund | 183 |
| Special Projects Fund..... | 184 |
| Newhope Capital Projects Fund..... | 185 |
| Capital Equipment Purchases Fund | 186 |
| Issue II Fund | 187 |
| Geographic Information System Fund..... | 188 |
| Mental Health Housing Fund..... | 189 |
| Child Support Enforcement Agency Fund..... | 190 |
| Employee Health Insurance Fund | 191 |
| County Phone System Fund..... | 192 |

III. STATISTICAL SECTION

| | |
|---|-----|
| Statistical Section Table of Contents..... | S1 |
| Net Position by Component – Last Ten Years | S2 |
| Changes in Net Position – Last Ten Years | S4 |
| Fund Balances, Governmental Funds – Last Ten Years | S10 |
| Changes in Fund Balances, Governmental Funds – Last Ten Years..... | S12 |
| Assessed Valuation and Estimated Actual Values of Taxable Property – Last Ten Years | S14 |
| Property Tax Rates – Direct and Overlapping Governments – Last Ten Years..... | S16 |
| Property Tax Levies and Collections – Real and Public Utility Taxes – Last Ten Years | S30 |
| Property Tax Levies and Collections – Tangible Personal Property Taxes – Last Ten Years..... | S32 |
| Principal Real Property Taxpayers – 2019 and 2010 | S34 |

Richland County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2019
Table of Contents (continued)

| | |
|---|-----|
| Principal Public Utility Property Taxpayers – 2019 and 2010..... | S35 |
| Computation of Direct and Overlapping Governmental Activities Debt | S36 |
| Ratio of Outstanding Debt to Total Personal Income and Debt Per Capita – Last Ten Years | S38 |
| Ratio of General Obligation Bonded Debt to Estimated True Values of Taxable Property and Bonded Debt per Capita – Last Ten Years..... | S40 |
| Pledged Revenue Coverage Sewer – Last Ten Years..... | S41 |
| Computation of Legal Debt Margin – Last Ten Years..... | S42 |
| Demographic and Economic Statistics – Last Ten Years..... | S46 |
| Principal Employers – 2019 and 2010..... | S48 |
| Full-Time Equivalent County Government Employees by Function/Program – Last Ten Years | S50 |
| Operating Indicators by Function/Program – Last Ten Years..... | S52 |
| Capital Assets Statistics by Function/Program – Last Ten Years | S54 |
| Miscellaneous Statistics | S56 |

This page intentionally left blank.

PATRICK W. DROPSEY

RICHLAND COUNTY AUDITOR



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

August 11, 2020

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, 2019. 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 basic 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, 2019, 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 121,154, 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 just over 800 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.

The County Auditor serves as custodial 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, Richland County Youth and Family Council, and the Area 10 Workforce Investment Board and Solid Waste Management Authority. It is the County's financial reporting responsibility to report on these entities through the use of custodial funds.

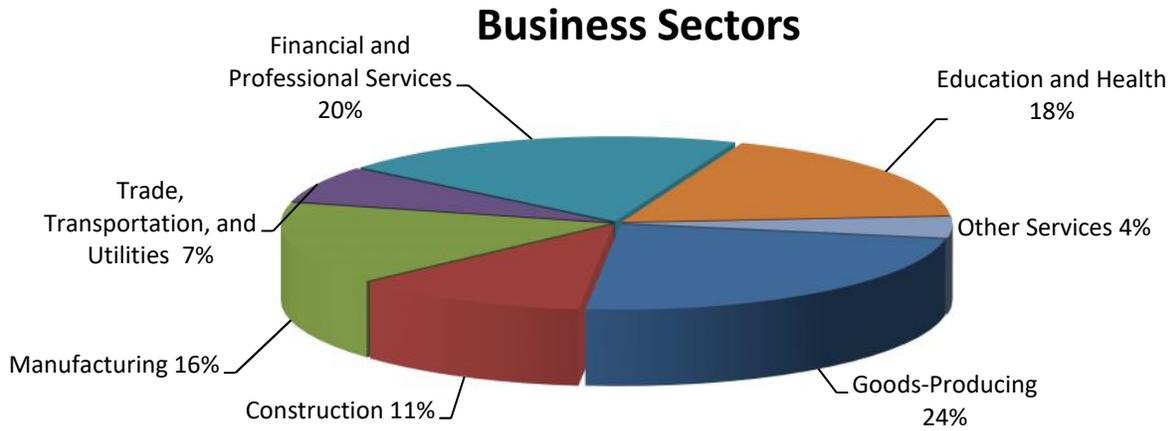
The County is a member of the County Risk Sharing Authority, Incorporated, and the County Employee Benefits Consortium of Ohio, Incorporated, which are public entity risk pools. The County participates in one joint venture, the County Regional Planning Commission. The County Regional Planning Commission 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 Transit Board, Mansfield/Richland County Public Library, and the Richland County Land Reutilization Corporation. 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.

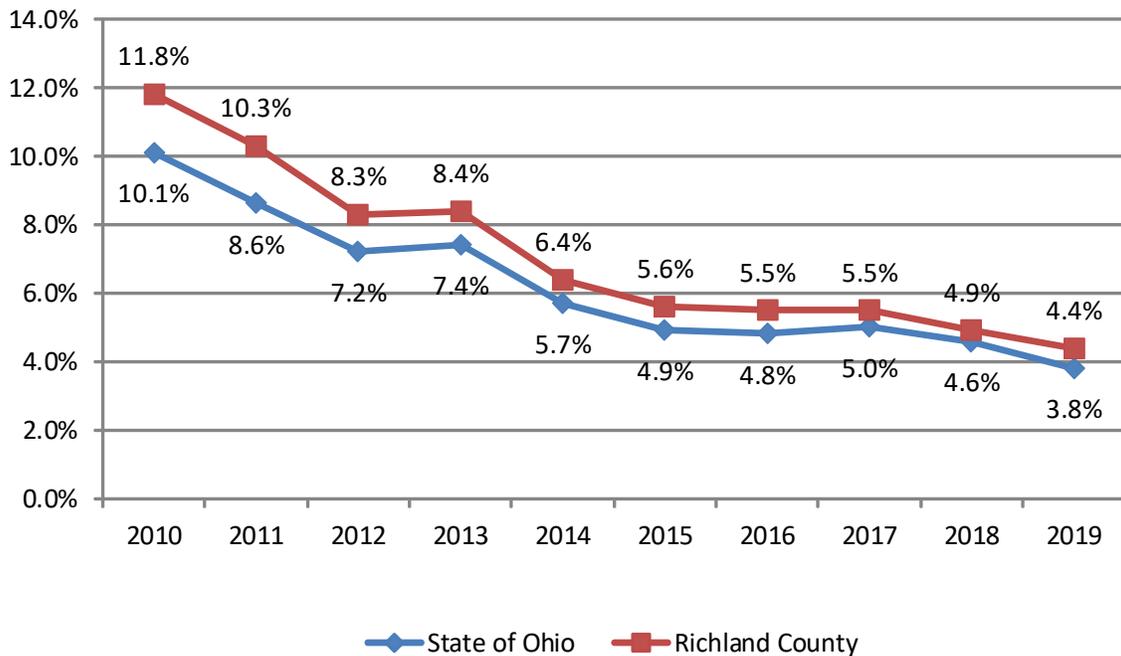
Local Economy

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 OhioHealth Mansfield Hospital, 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 4.4 percent, slightly higher than the State average of 3.8 percent.

Unemployment Rates



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.

Major Initiatives

The County Commissioners created a budget stabilization fund to provide options to respond to unexpected issues and afford a buffer against shocks and other forms of risk such as revenue volatility, unexpected infrastructure failure, or disaster situations. The reserve money shall not exceed five percent of the revenue credited to the general fund in the preceding fiscal year.

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 2019, 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.

The Richland County Land Reutilization Corporation facilitates the effective reutilization of vacant, abandoned, tax-foreclosed, or other real property situated within the County's boundaries. At December 31, 2019 the Corporation has transferred over 300 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, 2018. 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-eight consecutive years (1990 – 2018). 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, 2018. A Certificate is valid for the period of one year. Richland County has received an Award of Outstanding Achievement for the last twenty-two consecutive years (1997 - 2018).

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

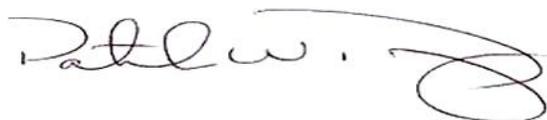
Richland County has received the Ohio State Auditor's Award with Distinction for having a "clean" audit report three of the last five years. This award is given to entities that complete a CAFR and the management letter and audit report that does not contain any findings for recovery, material citations, material weaknesses, significant deficiencies, Uniform Guidance (Single Audit) findings or questioned costs.

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.

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

Sincerely,

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

Patrick W. Dropsey
Richland County Auditor



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, 2018

Christopher P. Morill

Executive Director/CEO

Richland County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2019
Elected Officials

Board of Commissioners

Marilyn John
Darrell Banks
Tony Vero

Auditor

Patrick W. Dropsey

Treasurer

Bart Hamilton

Recorder

Sarah Davis

Clerk of Courts

Linda Frary

Coroner

Daniel Burwell

Engineer

Adam Gove

Prosecutor

Gary Bishop

Sheriff

J. Steve Sheldon

Court of Common Pleas #1

Judge Phillip Naumoff

Court of Common Pleas #2

Judge Brent Robinson

Probate Court

Judge Phillip Mayer Jr.

Domestic Relations Court

Judge Heather Cockley

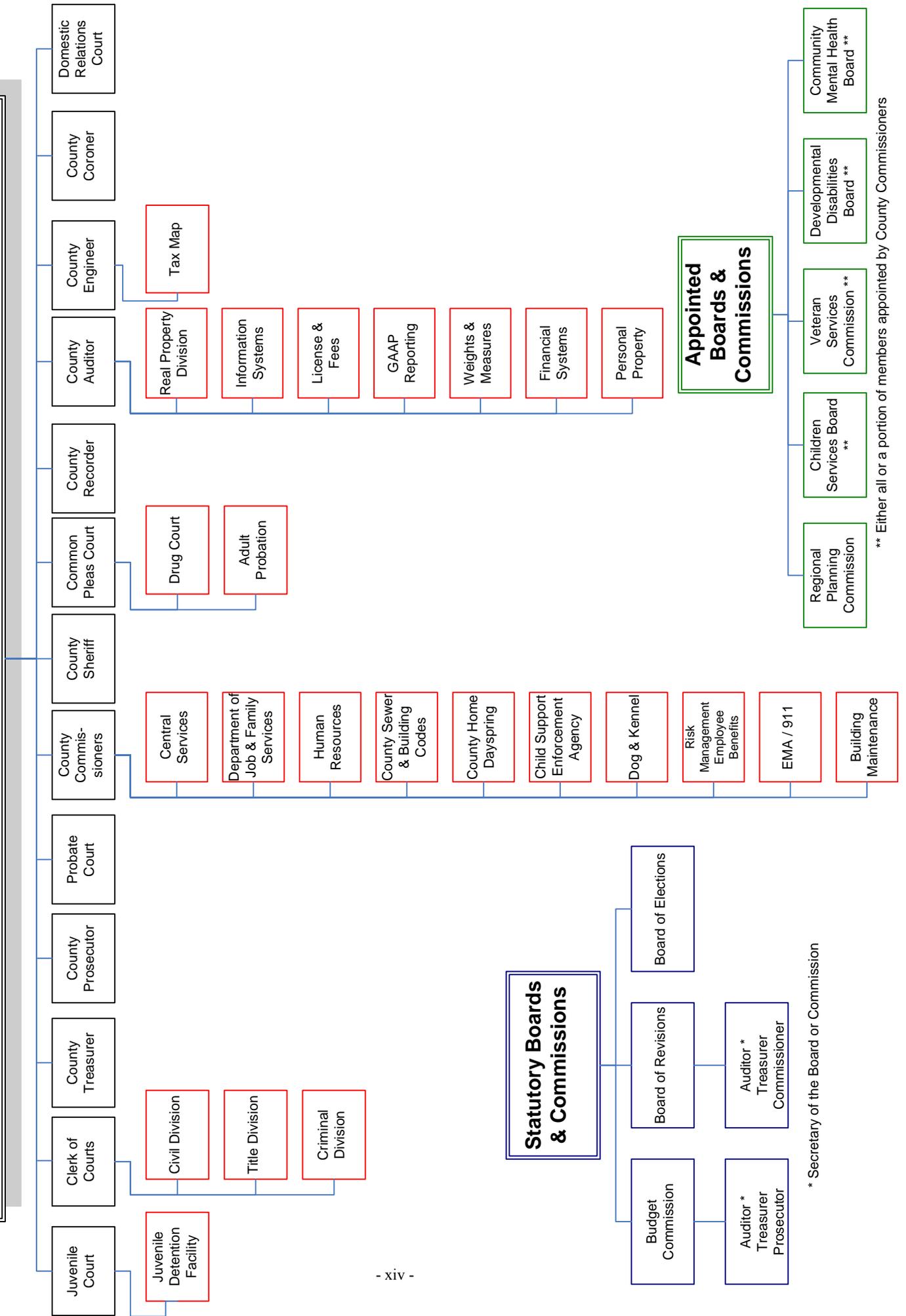
Juvenile Court

Judge W. Steve McKinley

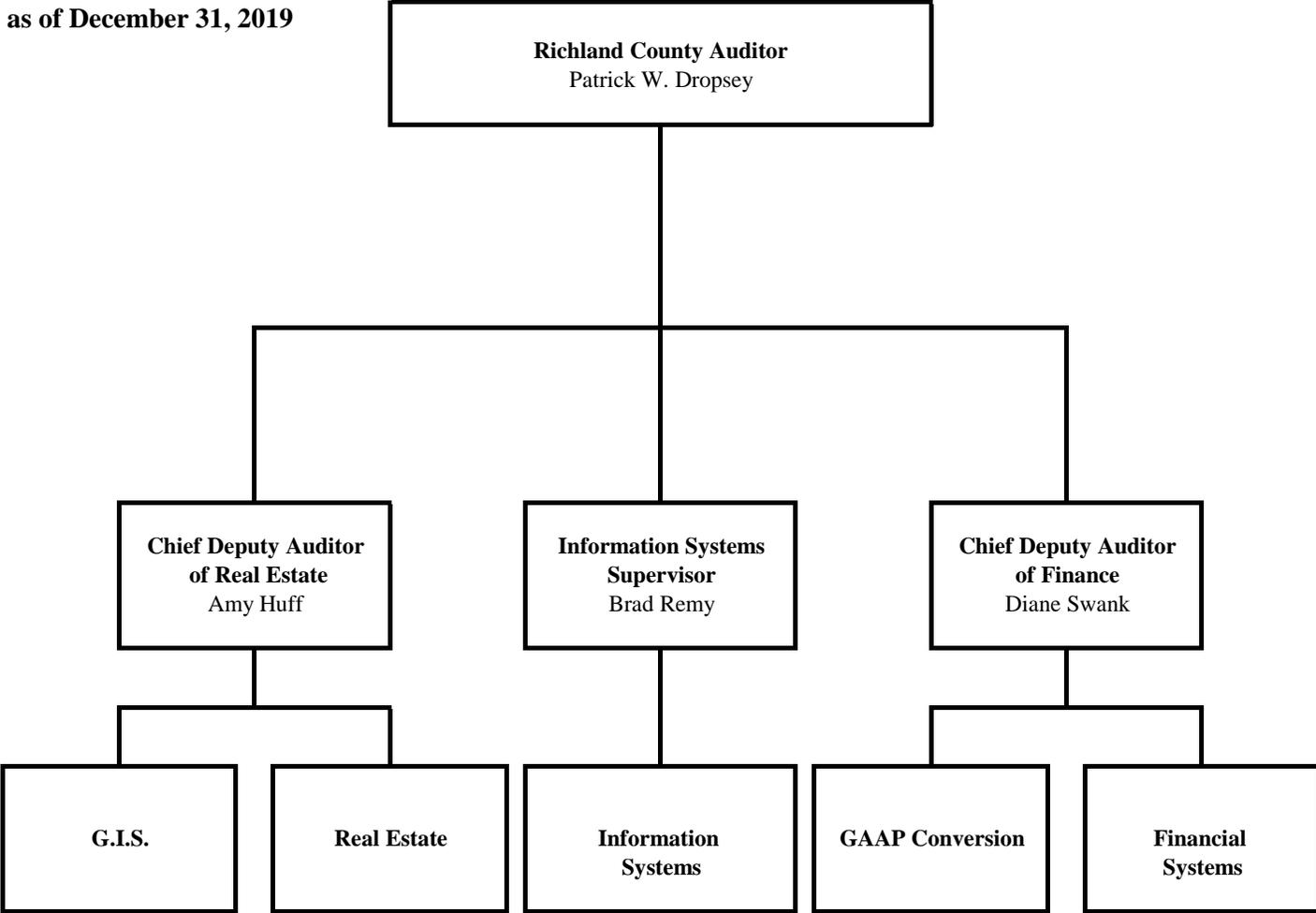
Richland County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2019
Principal Appointed Officials and Department Heads

| | |
|--|------------------|
| Clerk of Commissioners | Stacey Crall |
| Board of Elections, Director | Paulette Hankins |
| Buildings and Grounds, Superintendent | Charles Minich |
| Dog Warden | Dane Howard |
| Children's Services, Executive Director | Nikki Harless |
| Mental Health and Recovery Services Board, Executive Director | Joseph Trolan |
| Developmental Disabilities, Superintendent | Michelle Giess |
| Department of Job and Family Services, Director | Sharlene Neumann |
| Emergency Services Administrator | Rick Evans |
| Veterans' Services, Director | Ken Estep |
| Child Support Enforcement Agency, Director | Janet Brock |

Voters Of Richland County



**County Auditor
Organizational Chart
as of December 31, 2019**





88 East Broad Street, 5th Floor
Columbus, Ohio 43215-3506
(614) 466-3402 or (800) 443-9275
CentralRegion@ohioauditor.gov

INDEPENDENT AUDITOR’S REPORT

Richland County
50 Park Avenue East
Mansfield Ohio, 44902

To the 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 remaining fund information of Richland County, Ohio (the County), as of and for the year ended December 31, 2019, 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 audited 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.

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 such 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.

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

Opinion

In our opinion, 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 remaining fund information of Richland County, Ohio, as of December 31, 2019, 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.

Emphasis of Matters

As discussed in Note 3 to the financial statements, during 2019, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. Additionally, as discussed in Note 29 to the financial statements, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. We did not modify our opinion regarding these matters.

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* and schedules of net pension and other post-employment benefit liabilities and pension and other post-employment benefit contributions 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 August 11, 2020, 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.



Keith Faber
Auditor of State

Columbus, Ohio

August 11, 2020

THIS PAGE INTENTIONALLY LEFT BLANK

Richland County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
Unaudited

The discussion and analysis of Richland County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2019. 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 2019 are as follows:

In total, net position decreased \$3,443,392. Net position of governmental activities decreased \$2,837,064, which represents a 3.8 percent decrease from 2018. Net position of business-type activity decreased \$606,328, or 3.6 percent from 2018.

For governmental activities, general revenues accounted for \$46,042,949 in revenue, or 39.7 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 \$69,849,142 or 60.3 percent of total revenues of \$115,892,091.

The County had \$118,729,155 in expenses related to governmental activities; \$69,849,142 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 \$46,042,949 and carryover net position were adequate to provide the additional monies needed for these programs.

The general fund had \$39,072,166 in revenues and \$34,438,574 in expenditures. The general fund's fund balance increased from \$11,072,728 to \$14,618,191. The majority of this change was due to increases in most revenues sources with significant increases in sales tax and interest revenues.

Net position for the enterprise fund decreased \$606,328. The reason for this change was due to increases in expenditures for sewer treatment contracts with various entities.

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, 2019
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 2019?" The statement of net position and the statement of activities answer this question. These statements include all *assets* and *deferred outflows* and *liabilities* and *deferred inflows* except custodial 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 Activity – 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.

Reporting on the County's Most Significant Funds

Fund Financial Statements

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

Richland County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
Unaudited

Fund financial reports provide detailed information about the County's major funds. The County uses many funds to account for a multitude of financial transactions. However, these fund financial statements focus on the County's most significant funds. The County's major governmental funds are the general, mental health board, developmental disabilities board, public assistance, children's services, and road and bridge 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 16-26 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 activity* 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 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 27-30 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 31-32 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 33-91 of this report.

Required Supplementary Information. Required Supplementary Information provides information related to the net pension liability as it relates to GASB 68 and OPEB as it relates to GASB 75 is covered on pages 92-106 of this report.

Richland County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
Unaudited

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 107-192 of this report.

Government-wide Financial Analysis

Recall that the statement of net position provides the perspective of the County as a whole. Table 1 provides a summary of the County's net position for 2019 compared to 2018.

| | Governmental Activities | | Business-Type Activity | | Total | |
|--|----------------------------|---------------------|---------------------------|---------------------|---------------------|---------------------|
| | 2019 | Restated 2018 | 2019 | 2018 | 2019 | Restated 2018 |
| Assets | | | | | | |
| Current and Other Assets | \$112,979,281 | \$105,336,990 | \$4,318,769 | \$3,764,333 | \$117,298,050 | \$109,101,323 |
| Net Pension / OPEB Assets | 385,988 | 433,948 | 0 | 0 | 385,988 | 433,948 |
| Capital Assets | 104,066,141 | 103,913,996 | 16,876,344 | 18,180,535 | 120,942,485 | 122,094,531 |
| Total Assets | 217,431,410 | 209,684,934 | 21,195,113 | 21,944,868 | 238,626,523 | 231,629,802 |
| Deferred Outflows of Resources | | | | | | |
| Deferred Amount on Refunding | 1,786,940 | 1,865,674 | 29,049 | 30,663 | 1,815,989 | 1,896,337 |
| Pension | 24,431,468 | 11,880,161 | 0 | 0 | 24,431,468 | 11,880,161 |
| OPEB | 2,988,755 | 2,423,948 | 0 | 0 | 2,988,755 | 2,423,948 |
| Total Deferred Outflows of Resources | 29,207,163 | 16,169,783 | 29,049 | 30,663 | 29,236,212 | 16,200,446 |
| Liabilities | | | | | | |
| Current Liabilities | 5,104,705 | 6,955,276 | 441,125 | 368,942 | 5,545,830 | 7,324,218 |
| Long-Term Liabilities: | | | | | | |
| Due in one Year | 3,279,498 | 3,403,156 | 236,958 | 230,989 | 3,516,456 | 3,634,145 |
| Net Pension Liability | 81,691,338 | 48,399,300 | 0 | 0 | 81,691,338 | 48,399,300 |
| Net OPEB Liability | 38,745,189 | 32,479,763 | 0 | 0 | 38,745,189 | 32,479,763 |
| Other Amounts | 26,192,413 | 27,517,780 | 4,319,326 | 4,542,519 | 30,511,739 | 32,060,299 |
| Total Liabilities | 155,013,143 | 118,755,275 | 4,997,409 | 5,142,450 | 160,010,552 | 123,897,725 |
| Deferred Inflows of Resources | | | | | | |
| Property Taxes | 16,560,672 | 16,130,423 | 0 | 0 | 16,560,672 | 16,130,423 |
| Pension | 3,274,407 | 13,595,793 | 0 | 0 | 3,274,407 | 13,595,793 |
| OPEB | 685,831 | 3,431,642 | 0 | 0 | 685,831 | 3,431,642 |
| Total Deferred Inflows of Resources | 20,520,910 | 33,157,858 | 0 | 0 | 20,520,910 | 33,157,858 |
| Net Position: | | | | | | |
| Invested in Capital Assets, Net of Related Debt | 80,927,609 | 79,434,874 | 12,400,446 | 13,488,293 | 93,328,055 | 92,923,167 |
| Restricted | 66,068,732 | 60,581,625 | 0 | 0 | 66,068,732 | 60,581,625 |
| Unrestricted (Deficit) | (75,891,821) | (66,074,915) | 3,826,307 | 3,344,788 | (72,065,514) | (62,730,127) |
| Total Net Position | \$71,104,520 | \$73,941,584 | \$16,226,753 | \$16,833,081 | \$87,331,273 | \$90,774,665 |

Richland County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
Unaudited

The net pension liability (NPL) is one of the largest single liabilities reported by the County at December 31, 2019. GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this pension promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange; however, the County is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

Most long-term liabilities have set repayment schedules or, in the case of compensated absences (i.e. sick and vacation leave), are satisfied through paid time-off or termination payments. There is no repayment schedule for the net pension liability or the net OPEB liability. As explained previously, changes in benefits, contribution rates, and return on investments affect the balance of these liabilities, but are outside the control of the local government. In the event that contributions, investment returns, and other changes are insufficient to keep up with required payments, State statute does not assign/identify the responsible party for the unfunded portion. Due to the unique nature of how the net pension liability and the net OPEB liability are satisfied, these liabilities are separately identified within the long-term liability section of the statement of net position.

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 and deferred outflows exceeded liabilities and deferred inflows of resources by \$87,331,273 (\$71,104,520 in governmental activities and \$16,226,753 in business-type activity) at December 31, 2019.

Total governmental net position decreased during 2019 by \$2.8 million. The increases in operating and capital grants revenues due to increased funding sources for various County programs were offset by increases in liabilities. Total governmental liabilities increased by \$23.6 due to increased long-term liabilities for net pension liability. This primarily contributed to the total decrease in net position during 2019 of \$3.4 million.

Total business type net position decreased during 2019 by \$0.6 million. This change was caused by revenues remaining flat and slight increase to expenses from the prior year.

A large portion of all of the County's net position 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.

Richland County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
Unaudited

Table 2 shows the changes in net position for year 2019 and 2018.

(Table 2)
Changes in Net Position

| | Governmental Activities | | Business-Type Activity | | Total | |
|--|-------------------------|---------------------|------------------------|---------------------|---------------------|---------------------|
| | 2019 | Restated 2018 | 2019 | 2018 | 2019 | Restated 2018 |
| Revenues | | | | | | |
| Program Revenues: | | | | | | |
| Charges for Services | \$16,520,412 | \$16,412,592 | \$3,603,424 | \$3,707,159 | \$20,123,836 | \$20,119,751 |
| Operating Grants and Contributions | 47,430,094 | 39,082,022 | 0 | 0 | 47,430,094 | 39,082,022 |
| Capital Grants and Contributions | 5,898,636 | 4,470,690 | 0 | 0 | 5,898,636 | 4,470,690 |
| Total Program Revenues | 69,849,142 | 59,965,304 | 3,603,424 | 3,707,159 | 73,452,566 | 63,672,463 |
| General Revenues and Transfers: | | | | | | |
| Property and Lodging Taxes | 17,438,103 | 17,847,130 | 0 | 0 | 17,438,103 | 17,847,130 |
| Sales Tax | 20,335,358 | 19,858,742 | 0 | 0 | 20,335,358 | 19,858,742 |
| Grants and Entitlements | 4,682,584 | 4,845,231 | 0 | 0 | 4,682,584 | 4,845,231 |
| Investment Earnings | 2,842,959 | 1,088,425 | 0 | 0 | 2,842,959 | 1,088,425 |
| Miscellaneous | 743,945 | 500,475 | 3,105 | 500 | 747,050 | 500,975 |
| Total General Revenues | 46,042,949 | 44,140,003 | 3,105 | 500 | 46,046,054 | 44,140,503 |
| Total Revenues | 115,892,091 | 104,105,307 | 3,606,529 | 3,707,659 | 119,498,620 | 107,812,966 |
| Program Expenses | | | | | | |
| General Government: | | | | | | |
| Legislative and Executive | 12,038,084 | 14,430,354 | 0 | 0 | 12,038,084 | 14,430,354 |
| External | 563,327 | 556,134 | 0 | 0 | 563,327 | 556,134 |
| Judicial | 13,398,682 | 10,894,877 | 0 | 0 | 13,398,682 | 10,894,877 |
| Public Safety | 21,144,766 | 15,506,215 | 0 | 0 | 21,144,766 | 15,506,215 |
| Public Works | 12,399,661 | 9,634,031 | 0 | 0 | 12,399,661 | 9,634,031 |
| Health | 25,673,773 | 26,322,893 | 0 | 0 | 25,673,773 | 26,322,893 |
| External | 205,068 | 201,926 | 0 | 0 | 205,068 | 201,926 |
| Human Services | 31,341,944 | 26,418,757 | 0 | 0 | 31,341,944 | 26,418,757 |
| External | 494,035 | 581,644 | 0 | 0 | 494,035 | 581,644 |
| Conservation and Recreation | 313,057 | 221,398 | 0 | 0 | 313,057 | 221,398 |
| Economic Development | 141,816 | 133,657 | 0 | 0 | 141,816 | 133,657 |
| Interest and Fiscal Charges | 1,014,942 | 1,096,361 | 0 | 0 | 1,014,942 | 1,096,361 |
| Sewer | 0 | 0 | 4,212,857 | 4,116,999 | 4,212,857 | 4,116,999 |
| Total Expenses | 118,729,155 | 105,998,247 | 4,212,857 | 4,116,999 | 122,942,012 | 110,115,246 |
| Increase (Decrease) in Net Position | (2,837,064) | (1,892,940) | (606,328) | (409,340) | (3,443,392) | (2,302,280) |
| Net Position Beginning of Year | 73,941,584 | 75,834,524 | 16,833,081 | 17,242,421 | 90,774,665 | 93,076,945 |
| Net Position End of Year | \$71,104,520 | \$73,941,584 | \$16,226,753 | \$16,833,081 | \$87,331,273 | \$90,774,665 |

Health and Human Services from the primary government account for \$57,015,717 of expenses out of \$118,729,155 of total expenses for governmental activities, or 48.0 percent of that total. Of that \$118,729,155 in governmental activities expenses, \$16,520,412 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.

Richland County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
Unaudited

Additional revenues provided by the State and Federal governments for governmental activities included \$47,430,094 for operations, \$5,898,636 for capital improvements or acquisitions and \$4,682,284 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 an increase in fund balance of \$3,545,463 and carries forward an ending fund balance of \$14,618,191. The majority of this change was due to increases in property tax, sales tax and interest revenues.

The mental health board fund balance decreased by \$324,280 from 2018 to 2019. This change is due to slight decreases in intergovernmental revenues primarily grant monies and increases in contractual services expenditures. The increase in contractual services was due to construction costs related to mental health housing projects.

The developmental disabilities board fund balance increased by \$1,547,796 from 2018 to 2019. This change was due to increases in intergovernmental revenues, and decreases in most expenditure categories.

The public assistance fund, which includes the department of job and family services, fund balance increased by \$981,315 from 2018. This change is due to increases in revenues exceeding increases in expenditures.

The children's services fund had a decrease in fund balance of \$746,279 from 2018. This decrease is due to slight increases in expenditures for personal services and contractual services.

The road and bridge fund had a decrease in fund balance of \$209,419 from 2018. This change is due to increases capital outlay due to increased material costs.

Proprietary Funds. The County's proprietary funds provide the same type of information found in the government-wide financial statements for business-type activity, but in more detail. The sewer enterprise fund had operating revenues of \$3,606,529, which were exceeded by operating expenses of \$4,069,288 by \$462,759. The majority this change was due to increased contractual expenses for sewer treatment contracts with other entities.

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 expenditures which increased from \$35,814,378 to \$37,723,965. The majority of this change was due to the original budgeted intergovernmental expenditures increasing the final budgeted numbers caused by changes in projections for contractual services provided by the General Fund. Actual expenditures of \$35,205,816 were lower than final budgeted expenditures due to departments being conservative and staying within their budgets. Actual revenues of \$38,159,406 were higher than the final budgeted number, primarily due to property taxes, sales taxes and interest revenues exceeding the budgeted amounts.

Richland County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
Unaudited

Capital Assets and Debt Administration

Capital Assets. The County's investment in capital assets for its governmental activities as of December 31, 2019, amounts to \$80,927,609 (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 2019 were to infrastructure, machinery and equipment, and buildings. The County Engineer purchased new equipment and machinery, and replaced five bridges for a total of \$1,491,638. The Board of Mental Health completed a housing project for \$997,493. Additional information on the County's capital assets can be found in Note 18 of this report.

Debt Administration. At the end of 2019, the County had total bonded debt outstanding of \$24,560,000, net of the unamortized premium and discount. Of this amount, \$20,466,177 comprises debt backed by the full faith and credit of the County, \$65,000 is special assessment debt for which the County is liable in the event of default by the property owner subject to the assessment and \$4,028,823 comprises debt backed by the full faith and credit of the County held in the County's business-type sewer fund. The County's long-term bonded debt decreased by \$2,100,000 (7.9 percent) during 2019. 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 \$54,711,814 which is significantly higher than the County's outstanding net debt. In addition to the bonded debt, County long-term obligations include capital leases. Additional information on the County's long-term debt can be found in Note 19 of this report. Notes 20 and 21 discuss the capital leases and bond anticipation notes respectively. Interest and fiscal charges amounted to 1.0 percent of the total expenses for governmental activities.

Economic Factors and Next Year's Budgets and Rates

The unemployment rate for the County is currently 4.4 percent, which is 0.5 percent lower than the prior year. This rate exceeds the State's average unemployment rate of 3.8 percent and the national average of 3.4 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 2020 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
December 31, 2019

| | Governmental Activities | Business-Type Activity | Total |
|--|----------------------------|---------------------------|---------------------|
| Assets | | | |
| Equity in Pooled Cash and Cash Equivalents | \$67,148,708 | \$3,035,496 | \$70,184,204 |
| Cash and Cash Equivalents in Segregated Accounts | 333,323 | 0 | 333,323 |
| Cash and Cash Equivalents with Fiscal Agents | 3,750,808 | 0 | 3,750,808 |
| Investments in Segregated Accounts | 348,491 | 0 | 348,491 |
| Materials and Supplies Inventory | 632,731 | 36,215 | 668,946 |
| Accrued Interest Receivable | 1,268 | 0 | 1,268 |
| Accounts Receivable | 993,835 | 1,247,058 | 2,240,893 |
| Intergovernmental Receivable | 15,052,025 | 0 | 15,052,025 |
| Prepaid Items | 322,324 | 0 | 322,324 |
| Permissive Sales Taxes Receivable | 5,566,320 | 0 | 5,566,320 |
| Property Taxes Receivable | 17,455,412 | 0 | 17,455,412 |
| Special Assessments Receivable | 1,274,503 | 0 | 1,274,503 |
| Loans Receivable | 99,533 | 0 | 99,533 |
| Net Pension / OPEB Assets | 385,988 | 0 | 385,988 |
| Land and Construction in Progress | 5,451,463 | 91,328 | 5,542,791 |
| Depreciable Capital Assets, Net | 98,614,678 | 16,785,016 | 115,399,694 |
| <i>Total Assets</i> | <u>217,431,410</u> | <u>21,195,113</u> | <u>238,626,523</u> |
| Deferred Outflows of Resources | | | |
| Deferred Amount on Refunding | 1,786,940 | 29,049 | 1,815,989 |
| Pension | 24,431,468 | 0 | 24,431,468 |
| OPEB | 2,988,755 | 0 | 2,988,755 |
| <i>Total Deferred Outflows of Resources</i> | <u>29,207,163</u> | <u>29,049</u> | <u>29,236,212</u> |
| Liabilities | | | |
| Accounts Payable | 1,475,813 | 16,736 | 1,492,549 |
| Contracts Payable | 265,000 | 0 | 265,000 |
| Accrued Wages | 2,127,384 | 20,929 | 2,148,313 |
| Intergovernmental Payable | 1,019,416 | 391,573 | 1,410,989 |
| Matured Compensated Absences Payable | 5,520 | 0 | 5,520 |
| Accrued Interest Payable | 91,572 | 11,887 | 103,459 |
| Notes Payable | 120,000 | 0 | 120,000 |
| Long-Term Liabilities: | | | |
| Due Within One Year | 3,279,498 | 236,958 | 3,516,456 |
| Due In More Than One Year: | | | |
| Net Pension Liability (See Note 15) | 81,691,338 | 0 | 81,691,338 |
| Net OPEB Pension Liability (See Note 16) | 38,745,189 | 0 | 38,745,189 |
| Other Amounts Due In More Than One Year | 26,192,413 | 4,319,326 | 30,511,739 |
| <i>Total Liabilities</i> | <u>155,013,143</u> | <u>4,997,409</u> | <u>160,010,552</u> |
| Deferred Inflows of Resources | | | |
| Property Taxes | 16,560,672 | 0 | 16,560,672 |
| Pension | 3,274,407 | 0 | 3,274,407 |
| OPEB | 685,831 | 0 | 685,831 |
| <i>Total Deferred Inflows of Resources</i> | <u>20,520,910</u> | <u>0</u> | <u>20,520,910</u> |
| Net Position | | | |
| Net Investment in Capital Assets | 80,927,609 | 12,400,446 | 93,328,055 |
| Restricted for: | | | |
| Capital Projects | 2,047,872 | 0 | 2,047,872 |
| Debt Service | 2,458,440 | 0 | 2,458,440 |
| Mental Health | 8,004,271 | 0 | 8,004,271 |
| Developmental Disabilities Board | 29,156,071 | 0 | 29,156,071 |
| Public Assistance | 1,543,594 | 0 | 1,543,594 |
| Children's Services | 7,525,113 | 0 | 7,525,113 |
| Street Repair and Maintenance | 4,000,346 | 0 | 4,000,346 |
| Court Operations | 2,499,049 | 0 | 2,499,049 |
| Dayspring | 1,538,362 | 0 | 1,538,362 |
| Federal Grants | 346,654 | 0 | 346,654 |
| State Grants | 2,514,094 | 0 | 2,514,094 |
| Unclaimed Monies | 655,288 | 0 | 655,288 |
| Developmental Disability Gifts: | | | |
| Nonexpendable | 185,632 | 0 | 185,632 |
| Other Purposes | 3,593,946 | 0 | 3,593,946 |
| Unrestricted (Deficit) | (75,891,821) | 3,826,307 | (72,065,514) |
| <i>Total Net Position</i> | <u>\$71,104,520</u> | <u>\$16,226,753</u> | <u>\$87,331,273</u> |

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Activities
For the Year Ended December 31, 2019

| | Program Revenues | | | |
|--|----------------------|---|---------------------------------------|-------------------------------------|
| | Expenses | Charges for Services and Sales and Operating Assessments | Operating Grants and Contributions | Capital Grants and Contributions |
| Governmental Activities | | | | |
| General Government: | | | | |
| Legislative and Executive - Primary Government | \$12,038,084 | \$5,459,686 | \$1,126,526 | \$0 |
| Legislative and Executive - External | 563,327 | 0 | 0 | 0 |
| Judicial System | 13,398,682 | 2,938,350 | 5,012,987 | 0 |
| Public Safety | 21,144,766 | 3,962,976 | 348,786 | 0 |
| Public Works | 12,399,661 | 914,187 | 5,489,795 | 4,975,946 |
| Health - Primary Government | 25,673,773 | 1,585,049 | 17,544,872 | 922,690 |
| Health - External | 205,068 | 0 | 0 | 0 |
| Human Services - Primary Government | 31,341,944 | 1,660,164 | 17,764,550 | 0 |
| Human Services - External | 494,035 | 0 | 0 | 0 |
| Conservation and Recreation | 313,057 | 0 | 0 | 0 |
| Economic Development | 141,816 | 0 | 142,578 | 0 |
| Interest and Fiscal Charges | 1,014,942 | 0 | 0 | 0 |
| <i>Total Governmental Activities</i> | 118,729,155 | 16,520,412 | 47,430,094 | 5,898,636 |
| Business-Type Activity | | | | |
| Sewer | 4,212,857 | 3,603,424 | 0 | 0 |
| <i>Total Primary Government</i> | <u>\$122,942,012</u> | <u>\$20,123,836</u> | <u>\$47,430,094</u> | <u>\$5,898,636</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

Change in Net Position

Net Position Beginning of Year - Restated (See Note 3)

Net Position End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue
and Changes in Net Position

| Governmental Activities | Business-Type Activity | Total |
|----------------------------|---------------------------|---------------|
| (\$5,451,872) | \$0 | (\$5,451,872) |
| (563,327) | 0 | (563,327) |
| (5,447,345) | 0 | (5,447,345) |
| (16,833,004) | 0 | (16,833,004) |
| (1,019,733) | 0 | (1,019,733) |
| (5,621,162) | 0 | (5,621,162) |
| (205,068) | 0 | (205,068) |
| (11,917,230) | 0 | (11,917,230) |
| (494,035) | 0 | (494,035) |
| (313,057) | 0 | (313,057) |
| 762 | 0 | 762 |
| (1,014,942) | 0 | (1,014,942) |
| (48,880,013) | 0 | (48,880,013) |
| 0 | (609,433) | (609,433) |
| (48,880,013) | (609,433) | (49,489,446) |
| 3,501,835 | 0 | 3,501,835 |
| 1,761,668 | 0 | 1,761,668 |
| 7,505,202 | 0 | 7,505,202 |
| 3,306,199 | 0 | 3,306,199 |
| 1,363,199 | 0 | 1,363,199 |
| 20,335,358 | 0 | 20,335,358 |
| 4,682,584 | 0 | 4,682,584 |
| 2,842,959 | 0 | 2,842,959 |
| 743,945 | 3,105 | 747,050 |
| 46,042,949 | 3,105 | 46,046,054 |
| (2,837,064) | (606,328) | (3,443,392) |
| 73,941,584 | 16,833,081 | 90,774,665 |
| \$71,104,520 | \$16,226,753 | \$87,331,273 |

Richland County, Ohio

*Balance Sheet
Governmental Funds
December 31, 2019*

| | General | Mental Health Board | Developmental Disabilities Board | Public Assistance |
|---|---------------------|------------------------|--|----------------------|
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$12,312,134 | \$5,082,570 | \$24,124,862 | \$1,194,441 |
| Cash and Cash Equivalents | | | | |
| In Segregated Accounts | 77,203 | 0 | 3,173 | 0 |
| With Fiscal Agents | 0 | 0 | 3,750,808 | 0 |
| Investments in Segregated Accounts | 0 | 0 | 162,859 | 0 |
| Materials and Supplies Inventory | 183,490 | 1,250 | 87,607 | 11,769 |
| Accrued Interest Receivable | 1,268 | 0 | 0 | 0 |
| Accounts Receivable | 223,235 | 0 | 702,573 | 0 |
| Interfund Receivable | 525,914 | 4,093 | 0 | 1,470 |
| Intergovernmental Receivable | 1,827,237 | 3,152,324 | 1,290,745 | 1,382,707 |
| Prepaid Items | 305,406 | 0 | 16,918 | 0 |
| Permissive Sales Taxes Receivable | 5,566,320 | 0 | 0 | 0 |
| Property Taxes Receivable | 3,609,186 | 1,968,366 | 6,833,632 | 0 |
| Special Assessments Receivable | 0 | 0 | 0 | 0 |
| Loans Receivable | 91,584 | 0 | 0 | 0 |
| Restricted Assets: | | | | |
| Equity in Pooled Cash and Cash Equivalents | 655,288 | 0 | 0 | 0 |
| Total Assets | <u>\$25,378,265</u> | <u>\$10,208,603</u> | <u>\$36,973,177</u> | <u>\$2,590,387</u> |
| Liabilities | | | | |
| Accounts Payable | \$409,256 | \$237,268 | \$134,879 | \$278,945 |
| Contracts Payable | 0 | 0 | 0 | 0 |
| Accrued Wages | 977,571 | 22,700 | 436,550 | 145,219 |
| Interfund Payable | 0 | 8,294 | 0 | 111,037 |
| Intergovernmental Payable | 378,195 | 11,098 | 270,177 | 49,667 |
| Matured Compensated Absences Payable | 5,520 | 0 | 0 | 0 |
| Accrued Interest Payable | 0 | 0 | 0 | 0 |
| Notes Payable | 0 | 0 | 0 | 0 |
| Total Liabilities | <u>1,770,542</u> | <u>279,360</u> | <u>841,606</u> | <u>584,868</u> |
| Deferred Inflows of Resources | | | | |
| Property Taxes | 3,424,184 | 1,867,470 | 6,483,350 | 0 |
| Unavailable Revenue | 5,565,348 | 2,942,122 | 937,720 | 0 |
| Total Deferred Inflows of Resources | <u>8,989,532</u> | <u>4,809,592</u> | <u>7,421,070</u> | <u>0</u> |
| Fund Balances | | | | |
| Nonspendable | 1,492,768 | 1,250 | 104,525 | 11,769 |
| Restricted | 0 | 5,118,401 | 28,605,976 | 1,993,750 |
| Committed | 158,060 | 0 | 0 | 0 |
| Assigned | 2,092,330 | 0 | 0 | 0 |
| Unassigned (Deficit) | 10,875,033 | 0 | 0 | 0 |
| Total Fund Balances | <u>14,618,191</u> | <u>5,119,651</u> | <u>28,710,501</u> | <u>2,005,519</u> |
| Total Liabilities, Deferred Inflows of Resources and Fund Balances | <u>\$25,378,265</u> | <u>\$10,208,603</u> | <u>\$36,973,177</u> | <u>\$2,590,387</u> |

See accompanying notes to the basic financial statements

| Children's Services | Road and Bridge | Other Governmental Funds | Total Governmental Funds |
|---------------------|--------------------|--------------------------|--------------------------|
| \$6,628,011 | \$240,944 | \$14,631,872 | \$64,214,834 |
| 3,108 | 0 | 249,839 | 333,323 |
| 0 | 0 | 0 | 3,750,808 |
| 0 | 0 | 185,632 | 348,491 |
| 14,290 | 0 | 334,325 | 632,731 |
| 0 | 0 | 0 | 1,268 |
| 0 | 0 | 68,027 | 993,835 |
| 111,037 | 0 | 32,077 | 674,591 |
| 1,631,230 | 1,001,091 | 4,766,691 | 15,052,025 |
| 0 | 0 | 0 | 322,324 |
| 0 | 0 | 0 | 5,566,320 |
| 3,577,719 | 0 | 1,466,509 | 17,455,412 |
| 0 | 0 | 1,274,503 | 1,274,503 |
| 0 | 0 | 7,949 | 99,533 |
| 0 | 0 | 0 | 655,288 |
| <u>\$11,965,395</u> | <u>\$1,242,035</u> | <u>\$23,017,424</u> | <u>\$111,375,286</u> |
| \$233,806 | \$2,905 | \$172,799 | \$1,469,858 |
| 0 | 252,799 | 12,201 | 265,000 |
| 228,439 | 0 | 316,905 | 2,127,384 |
| 0 | 0 | 555,260 | 674,591 |
| 79,604 | 0 | 230,675 | 1,019,416 |
| 0 | 0 | 0 | 5,520 |
| 0 | 0 | 4,607 | 4,607 |
| 0 | 0 | 120,000 | 120,000 |
| <u>541,849</u> | <u>255,704</u> | <u>1,412,447</u> | <u>5,686,376</u> |
| 3,394,330 | 0 | 1,391,338 | 16,560,672 |
| <u>1,680,397</u> | <u>646,273</u> | <u>5,133,919</u> | <u>16,905,779</u> |
| <u>5,074,727</u> | <u>646,273</u> | <u>6,525,257</u> | <u>33,466,451</u> |
| 14,290 | 0 | 527,906 | 2,152,508 |
| 6,334,529 | 0 | 14,239,152 | 56,291,808 |
| 0 | 0 | 289,278 | 447,338 |
| 0 | 340,058 | 97,467 | 2,529,855 |
| 0 | 0 | (74,083) | 10,800,950 |
| <u>6,348,819</u> | <u>340,058</u> | <u>15,079,720</u> | <u>72,222,459</u> |
| <u>\$11,965,395</u> | <u>\$1,242,035</u> | <u>\$23,017,424</u> | <u>\$111,375,286</u> |

Richland County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Position of Governmental Activities
 December 31, 2019*

| | |
|---|----------------------------|
| Total Governmental Fund Balances | \$72,222,459 |
| <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. | 104,066,141 |
| Other long-term assets are not available to pay for current-period expenditures and therefore are reported as unavailable revenue in the funds: | |
| Special Assessments | 1,274,503 |
| Intergovernmental Revenues | 10,851,090 |
| Delinquent Property Taxes | 894,740 |
| Charges for Services | 5,768 |
| Sales Taxes | <u>3,879,678</u> |
| Total | 16,905,779 |
| 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. | 2,272,631 |
| Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds: | |
| General Obligation Bonds | (21,528,561) |
| Special Assessment Bonds | (65,000) |
| Long-term Notes Payable | (1,081,765) |
| OPWC Loans Payable | (561,514) |
| Capital Leases Payable | (1,753,632) |
| Compensated Absences | <u>(4,481,439)</u> |
| Total | (29,471,911) |
| 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. | 1,786,940 |
| Accrued interest payable is not due and payable in the current period and therefore is not reported in the funds. | (86,965) |
| The net pension and OPEB asset/ liability is not due and payable in the current period; therefore, the asset/ liability and related deferred inflows/outflows are not reported in governmental funds: | |
| Net Pension Assets | 385,988 |
| Deferred Outflows - Pension | 24,431,468 |
| Deferred Outflows - OPEB | 2,988,755 |
| Net Pension Liability | (81,691,338) |
| Net OPEB Liability | (38,745,189) |
| Deferred Inflows - Pension | (3,274,407) |
| Deferred Inflow - OPEB | <u>(685,831)</u> |
| Total | <u>(96,590,554)</u> |
| <i>Net Position of Governmental Activities</i> | <u><u>\$71,104,520</u></u> |

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2019

| | General | Mental Health Board | Developmental Disabilities Board | Public Assistance |
|---|---------------------|------------------------|--|----------------------|
| Revenues | | | | |
| Property Taxes | \$2,172,872 | \$1,819,398 | \$7,704,436 | \$0 |
| Sales Taxes | 20,183,215 | 0 | 0 | 0 |
| Charges for Services | 7,075,526 | 70,297 | 1,081,890 | 0 |
| Licenses and Permits | 861,872 | 0 | 0 | 0 |
| Fines and Forfeitures | 395,659 | 0 | 0 | 0 |
| Intergovernmental | 5,051,743 | 4,602,915 | 11,590,712 | 10,496,473 |
| Special Assessments | 0 | 0 | 0 | 0 |
| Interest | 2,775,982 | 0 | 22,675 | 0 |
| Rentals | 356,457 | 0 | 0 | 0 |
| Contributions and Donations | 0 | 0 | 33,566 | 0 |
| Other | 198,840 | 155,612 | 213,364 | 0 |
| <i>Total Revenues</i> | <u>39,072,166</u> | <u>6,648,222</u> | <u>20,646,643</u> | <u>10,496,473</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 8,624,806 | 0 | 0 | 0 |
| Judicial System | 6,991,049 | 0 | 0 | 0 |
| Public Safety | 15,379,861 | 0 | 0 | 0 |
| Public Works | 856,093 | 0 | 0 | 0 |
| Health | 277,060 | 6,972,502 | 18,538,847 | 0 |
| Human Services | 713,106 | 0 | 0 | 9,515,158 |
| Conservation and Recreation | 235,455 | 0 | 0 | 0 |
| Economic Development | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 |
| Capital Outlay | 98,714 | 0 | 0 | 0 |
| Intergovernmental | 1,262,430 | 0 | 0 | 0 |
| Debt Service: | | | | |
| Principal Retirement | 0 | 0 | 1,281 | 0 |
| Interest and Fiscal Charges | 0 | 0 | 173,719 | 0 |
| Issuance Cost | 0 | 0 | 0 | 0 |
| <i>Total Expenditures</i> | <u>34,438,574</u> | <u>6,972,502</u> | <u>18,713,847</u> | <u>9,515,158</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>4,633,592</u> | <u>(324,280)</u> | <u>1,932,796</u> | <u>981,315</u> |
| Other Financing Sources (Uses) | | | | |
| Sale of Capital Assets | 7,905 | 0 | 0 | 0 |
| Refunding Bonds Issued | 0 | 0 | 0 | 0 |
| Premium on Refunding Bonds Issued | 0 | 0 | 0 | 0 |
| Payment to Refunded Bond Escrow Agent | 0 | 0 | 0 | 0 |
| Bond Anticipation Notes Issued | 0 | 0 | 0 | 0 |
| Premium on Bond Anticipation Notes | 0 | 0 | 0 | 0 |
| OPWC Loan Issued | 0 | 0 | 0 | 0 |
| Transfers In | 0 | 0 | 0 | 0 |
| Transfers Out | (1,096,034) | 0 | (385,000) | 0 |
| <i>Total Other Financing Sources (Uses)</i> | <u>(1,088,129)</u> | <u>0</u> | <u>(385,000)</u> | <u>0</u> |
| <i>Net Change in Fund Balances</i> | 3,545,463 | (324,280) | 1,547,796 | 981,315 |
| <i>Fund Balances</i> | | | | |
| <i>Beginning of Year - Restated (See Note 3)</i> | <u>11,072,728</u> | <u>5,443,931</u> | <u>27,162,705</u> | <u>1,024,204</u> |
| <i>Fund Balances End of Year</i> | <u>\$14,618,191</u> | <u>\$5,119,651</u> | <u>\$28,710,501</u> | <u>\$2,005,519</u> |

See accompanying notes to the basic financial statements

(continued)

Richland County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds (continued)
For the Year Ended December 31, 2019

| | Children's Services | Road and Bridge | Other Governmental Funds | Total Governmental Funds |
|---|------------------------|--------------------|--------------------------------|--------------------------------|
| Revenues | | | | |
| Property Taxes | \$3,383,851 | \$0 | \$2,833,188 | \$17,913,745 |
| Sales Taxes | 0 | 0 | 0 | 20,183,215 |
| Charges for Services | 117,937 | 0 | 5,911,832 | 14,257,482 |
| Licenses and Permits | 0 | 0 | 421,742 | 1,283,614 |
| Fines and Forfeitures | 0 | 0 | 132,907 | 528,566 |
| Intergovernmental | 6,421,051 | 1,671,290 | 16,124,761 | 55,958,945 |
| Special Assessments | 0 | 0 | 103,437 | 103,437 |
| Interest | 0 | 0 | 44,302 | 2,842,959 |
| Rentals | 0 | 0 | 88,334 | 444,791 |
| Contributions and Donations | 0 | 0 | 17,158 | 50,724 |
| Other | 35,914 | 0 | 140,215 | 743,945 |
| <i>Total Revenues</i> | <u>9,958,753</u> | <u>1,671,290</u> | <u>25,817,876</u> | <u>114,311,423</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 0 | 0 | 2,188,387 | 10,813,193 |
| Judicial System | 0 | 0 | 5,473,124 | 12,464,173 |
| Public Safety | 0 | 0 | 1,358,705 | 16,738,566 |
| Public Works | 0 | 0 | 4,775,343 | 5,631,436 |
| Health | 0 | 0 | 391,629 | 26,180,038 |
| Human Services | 10,705,032 | 0 | 3,779,022 | 24,712,318 |
| Conservation and Recreation | 0 | 0 | 15,332 | 250,787 |
| Economic Development | 0 | 0 | 141,816 | 141,816 |
| Other | 0 | 0 | 633 | 633 |
| Capital Outlay | 0 | 1,885,676 | 4,843,345 | 6,827,735 |
| Intergovernmental | 0 | 0 | 0 | 1,262,430 |
| Debt Service: | | | | |
| Principal Retirement | 0 | 69,912 | 2,756,868 | 2,828,061 |
| Interest and Fiscal Charges | 0 | 0 | 793,396 | 967,115 |
| Issuance Cost | 0 | 0 | 127,647 | 127,647 |
| <i>Total Expenditures</i> | <u>10,705,032</u> | <u>1,955,588</u> | <u>26,645,247</u> | <u>108,945,948</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(746,279)</u> | <u>(284,298)</u> | <u>(827,371)</u> | <u>5,365,475</u> |
| Other Financing Sources (Uses) | | | | |
| Sale of Capital Assets | 0 | 0 | 393,911 | 401,816 |
| Refunding Bonds Issued | 0 | 0 | 5,061,177 | 5,061,177 |
| Premium on Refunding Bonds Issued | 0 | 0 | 584,618 | 584,618 |
| Payment to Refunded Bond Escrow Agent | 0 | 0 | (5,518,148) | (5,518,148) |
| Bond Anticipation Notes Issued | 0 | 0 | 1,075,000 | 1,075,000 |
| Premium on Bond Anticipation Notes | 0 | 0 | 6,765 | 6,765 |
| OPWC Loan Issued | 0 | 149,219 | 0 | 149,219 |
| Transfers In | 0 | 0 | 1,691,853 | 1,691,853 |
| Transfers Out | 0 | (74,340) | (136,479) | (1,691,853) |
| <i>Total Other Financing Sources (Uses)</i> | <u>0</u> | <u>74,879</u> | <u>3,158,697</u> | <u>1,760,447</u> |
| <i>Net Change in Fund Balances</i> | <u>(746,279)</u> | <u>(209,419)</u> | <u>2,331,326</u> | <u>7,125,922</u> |
| <i>Fund Balances</i> | | | | |
| <i>Beginning of Year - Restated (See Note 3)</i> | <u>7,095,098</u> | <u>549,477</u> | <u>12,748,394</u> | <u>65,096,537</u> |
| <i>Fund Balances End of Year</i> | <u>\$6,348,819</u> | <u>\$340,058</u> | <u>\$15,079,720</u> | <u>\$72,222,459</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, 2019*

| | |
|---|-----------------------------|
| Net Change in Fund Balances - Total Governmental Funds | \$7,125,922 |
| <i>Amounts reported for governmental activities in the statement of activities are different because:</i> | |
| Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period: | |
| Capital Asset Additions | 6,610,670 |
| Current Year Depreciation | <u>(6,292,447)</u> |
| Total | 318,223 |
| 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. | |
| | (166,078) |
| Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds: | |
| Delinquent Property Taxes | (475,642) |
| Sales Taxes | 152,143 |
| Grants | 2,001,645 |
| Charges for Services | 5,768 |
| Special Assessments | <u>(103,246)</u> |
| Total | 1,580,668 |
| 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. | |
| | 8,346,209 |
| 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 | 26,865 |
| Amortization of Deferred Charges | (95,705) |
| Accrued Interest on Debt | <u>21,013</u> |
| Total | (47,827) |
| Other financing sources in the governmental funds increase long-term liabilities in the statement of net position: | |
| Refunding Bonds Issued | (5,061,177) |
| Premium on Refunding Bonds Issued | (584,618) |
| Bond Anticipation Notes Issued | (1,075,000) |
| Premium on Bond Anticipation Notes | (6,765) |
| OPWC Loan Issued | <u>(149,219)</u> |
| Total | (6,876,779) |
| Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows: | |
| Pension | 5,891,327 |
| OPEB | <u>29,642</u> |
| Total | 5,920,969 |
| Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities: | |
| Pension | (16,390,585) |
| OPEB | <u>(2,952,497)</u> |
| Total | (19,343,082) |
| 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. | |
| | (30,299) |
| 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. | |
| | <u>335,010</u> |
| <i>Change in Net Position of Governmental Activities</i> | <u><u>(\$2,837,064)</u></u> |

Richland County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2019

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|---------------------|--------------------|---------------------|---|
| | Original | Final | | |
| Revenues | | | | |
| Property Taxes | \$2,041,680 | \$2,041,680 | \$2,177,739 | \$136,059 |
| Sales Taxes | 20,025,000 | 20,025,000 | 20,257,243 | 232,243 |
| Charges for Services | 6,763,480 | 6,851,684 | 7,046,888 | 195,204 |
| Licenses and Permits | 970,500 | 970,500 | 878,298 | (92,202) |
| Fines and Forfeitures | 203,586 | 203,586 | 374,982 | 171,396 |
| Intergovernmental | 4,895,630 | 4,723,542 | 5,171,774 | 448,232 |
| Interest | 950,000 | 950,000 | 1,810,114 | 860,114 |
| Rentals | 346,915 | 346,915 | 356,457 | 9,542 |
| Other | 47,100 | 54,800 | 85,911 | 31,111 |
| <i>Total Revenues</i> | <u>36,243,891</u> | <u>36,167,707</u> | <u>38,159,406</u> | <u>1,991,699</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 8,919,172 | 9,623,389 | 8,676,523 | 946,866 |
| Judicial System | 8,715,582 | 8,907,345 | 8,541,408 | 365,937 |
| Public Safety | 15,630,777 | 15,793,912 | 15,414,409 | 379,503 |
| Public Works | 935,361 | 945,373 | 865,175 | 80,198 |
| Health | 264,099 | 267,884 | 248,977 | 18,907 |
| Human Services | 823,454 | 752,511 | 746,973 | 5,538 |
| Conservation and Recreation | 226,198 | 234,929 | 234,573 | 356 |
| Intergovernmental | 299,735 | 1,198,622 | 477,778 | 720,844 |
| <i>Total Expenditures</i> | <u>35,814,378</u> | <u>37,723,965</u> | <u>35,205,816</u> | <u>2,518,149</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>429,513</u> | <u>(1,556,258)</u> | <u>2,953,590</u> | <u>4,509,848</u> |
| Other Financing Sources (Uses) | | | | |
| Sale of Capital Assets | 200 | 200 | 7,905 | 7,705 |
| Transfers Out | (521,853) | (1,096,034) | (1,096,034) | 0 |
| <i>Total Other Financing Sources (Uses)</i> | <u>(521,653)</u> | <u>(1,095,834)</u> | <u>(1,088,129)</u> | <u>7,705</u> |
| <i>Net Change in Fund Balance</i> | (92,140) | (2,652,092) | 1,865,461 | 4,517,553 |
| <i>Fund Balance Beginning of Year</i> | 9,822,347 | 9,822,347 | 9,822,347 | 0 |
| Prior Year Encumbrances Appropriated | 274,062 | 274,062 | 274,062 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$10,004,269</u> | <u>\$7,444,317</u> | <u>\$11,961,870</u> | <u>\$4,517,553</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, 2019

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|--------------------|--------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues | | | | |
| Property Taxes | \$1,848,000 | \$1,848,000 | \$1,821,802 | (\$26,198) |
| Charges for Services | 88,500 | 88,500 | 66,204 | (22,296) |
| Intergovernmental | 4,392,700 | 5,546,165 | 4,428,692 | (1,117,473) |
| Other | 300,000 | 300,000 | 155,612 | (144,388) |
| <i>Total Revenues</i> | 6,629,200 | 7,782,665 | 6,472,310 | (1,310,355) |
| Expenditures | | | | |
| Current: | | | | |
| Health | 7,383,963 | 8,464,862 | 7,282,026 | 1,182,836 |
| <i>Net Change in Fund Balance</i> | (754,763) | (682,197) | (809,716) | (127,519) |
| <i>Fund Balance Beginning of Year</i> | 5,819,731 | 5,819,731 | 5,819,731 | 0 |
| Prior Year Encumbrances Appropriated | 2,734 | 2,734 | 2,734 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$5,067,702</u> | <u>\$5,140,268</u> | <u>\$5,012,749</u> | <u>(\$127,519)</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, 2019*

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|---|----------------------------|----------------------------|----------------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues | | | | |
| Property Taxes | \$6,535,096 | \$6,535,096 | \$7,714,487 | \$1,179,391 |
| Charges for Services | 1,312,627 | 1,312,627 | 1,030,996 | (281,631) |
| Intergovernmental | 10,367,852 | 10,367,852 | 11,518,916 | 1,151,064 |
| Interest | 1,000 | 1,000 | 12,672 | 11,672 |
| Contributions and Donations | 10,000 | 10,000 | 9,593 | (407) |
| Other | 126,495 | 126,495 | 210,362 | 83,867 |
| <i>Total Revenues</i> | <u>18,353,070</u> | <u>18,353,070</u> | <u>20,497,026</u> | <u>2,143,956</u> |
| Expenditures | | | | |
| Current: | | | | |
| Health | <u>21,615,626</u> | <u>22,025,371</u> | <u>16,920,890</u> | <u>5,104,481</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(3,262,556)</u> | <u>(3,672,301)</u> | <u>3,576,136</u> | <u>7,248,437</u> |
| Other Financing Uses | | | | |
| Transfers Out | <u>(385,000)</u> | <u>(385,000)</u> | <u>(385,000)</u> | <u>0</u> |
| <i>Net Change in Fund Balance</i> | <u>(3,647,556)</u> | <u>(4,057,301)</u> | <u>3,191,136</u> | <u>7,248,437</u> |
| <i>Fund Balance Beginning of Year</i> | <u>20,230,690</u> | <u>20,230,690</u> | <u>20,230,690</u> | <u>0</u> |
| Prior Year Encumbrances Appropriated | <u>409,746</u> | <u>409,746</u> | <u>409,746</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$16,992,880</u></u> | <u><u>\$16,583,135</u></u> | <u><u>\$23,831,572</u></u> | <u><u>\$7,248,437</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
Public Assistance Fund
For the Year Ended December 31, 2019

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|---|-------------------------|-------------------|--------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues | | | | |
| Intergovernmental | \$9,605,815 | \$10,603,205 | \$9,691,403 | (\$911,802) |
| Expenditures | | | | |
| Current: | | | | |
| Human Services | <u>9,196,745</u> | <u>10,622,226</u> | <u>9,540,447</u> | <u>1,081,779</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | 409,070 | (19,021) | 150,956 | 169,977 |
| Other Financing Sources | | | | |
| Sale of Capital Assets | <u>500</u> | <u>500</u> | <u>0</u> | <u>(500)</u> |
| <i>Net Change in Fund Balance</i> | 409,570 | (18,521) | 150,956 | 169,477 |
| <i>Fund Balance Beginning of Year</i> | 971,312 | 971,312 | 971,312 | 0 |
| Prior Year Encumbrances Appropriated | <u>25,362</u> | <u>25,362</u> | <u>25,362</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u>\$1,406,244</u> | <u>\$978,153</u> | <u>\$1,147,630</u> | <u>\$169,477</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, 2019*

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|--|-------------------------|--------------------|--------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues | | | | |
| Property Taxes | \$3,249,000 | \$3,249,000 | \$3,388,389 | \$139,389 |
| Intergovernmental | 6,077,335 | 6,077,335 | 6,599,426 | 522,091 |
| Other | 25,000 | 25,000 | 42,433 | 17,433 |
| <i>Total Revenues</i> | 9,351,335 | 9,351,335 | 10,030,248 | 678,913 |
| Expenditures | | | | |
| Current: | | | | |
| Human Services | 11,669,433 | 11,689,433 | 10,685,237 | 1,004,196 |
| <i>Excess of Revenues Under Expenditures</i> | (2,318,098) | (2,338,098) | (654,989) | 1,683,109 |
| Other Financing Sources | | | | |
| Sale of Capital Assets | 24,000 | 24,000 | 0 | (24,000) |
| <i>Net Change in Fund Balance</i> | (2,294,098) | (2,314,098) | (654,989) | 1,659,109 |
| <i>Fund Balance Beginning of Year</i> | 7,152,954 | 7,152,954 | 7,152,954 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$4,858,856</u> | <u>\$4,838,856</u> | <u>\$6,497,965</u> | <u>\$1,659,109</u> |

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2019

| | Business-Type Activity - Sewer <u>Enterprise Fund</u> | Governmental Activities - Internal <u>Service Funds</u> |
|---|--|--|
| Assets | | |
| Current Assets: | | |
| Equity in Pooled Cash and Cash Equivalents | \$3,035,496 | \$2,278,586 |
| Materials and Supplies Inventory | 36,215 | 0 |
| Accounts Receivable | 1,247,058 | 0 |
| <i>Total Current Assets</i> | <u>4,318,769</u> | <u>2,278,586</u> |
| Noncurrent Assets: | | |
| Capital Assets: | | |
| Land and Construction in Progress | 91,328 | 0 |
| Depreciable Capital Assets, Net | 16,785,016 | 0 |
| <i>Total Noncurrent Assets</i> | <u>16,876,344</u> | <u>0</u> |
| <i>Total Assets</i> | <u>21,195,113</u> | <u>2,278,586</u> |
| Deferred Outflows of Resources | | |
| Deferred Amount on Refunding | 29,049 | 0 |
| Liabilities | | |
| Current Liabilities: | | |
| Accounts Payable | 16,736 | 5,955 |
| Accrued Wages | 20,929 | 0 |
| Intergovernmental Payable | 391,573 | 0 |
| Accrued Interest Payable | 11,887 | 0 |
| Compensated Absences Payable | 18,595 | 0 |
| Sanitary Sewer Bonds Payable | 193,823 | 0 |
| OPWC Loan Payable | 24,540 | 0 |
| <i>Total Current Liabilities</i> | <u>678,083</u> | <u>5,955</u> |
| Long-Term Liabilities (net of current portion): | | |
| Compensated Absences Payable | 32,742 | 0 |
| Sanitary Sewer Bonds Payable | 3,942,676 | 0 |
| OPWC Loan Payable | 343,908 | 0 |
| <i>Total Long-Term Liabilities</i> | <u>4,319,326</u> | <u>0</u> |
| <i>Total Liabilities</i> | <u>4,997,409</u> | <u>5,955</u> |
| Net Position | | |
| Net Investment in Capital Assets | 12,400,446 | 0 |
| Unrestricted | 3,826,307 | 2,272,631 |
| <i>Total Net Position</i> | <u>\$16,226,753</u> | <u>\$2,272,631</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, 2019*

| | Business-Type Activity - Sewer <u>Enterprise Fund</u> | Governmental Activities - Internal Service Funds |
|---|--|---|
| Operating Revenues | | |
| Charges for Services | \$3,603,424 | \$10,316,769 |
| Other | 3,105 | 0 |
| <i>Total Operating Revenues</i> | <u>3,606,529</u> | <u>10,316,769</u> |
| Operating Expenses | | |
| Personal Services | 583,506 | 0 |
| Materials and Supplies | 82,000 | 0 |
| Contractual Services | 2,070,374 | 9,981,759 |
| Depreciation | 1,333,408 | 0 |
| <i>Total Operating Expenses</i> | <u>4,069,288</u> | <u>9,981,759</u> |
| <i>Operating Income (Loss)</i> | (462,759) | 335,010 |
| Non-Operating Expenses | | |
| Interest and Fiscal Charges | (143,569) | 0 |
| <i>Change in Net Position</i> | (606,328) | 335,010 |
| <i>Net Position Beginning of Year - Restated (See Note 3)</i> | <u>16,833,081</u> | <u>1,937,621</u> |
| <i>Net Position End of Year</i> | <u><u>\$16,226,753</u></u> | <u><u>\$2,272,631</u></u> |

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2019

| | Business-Type Activity - Sewer <u>Enterprise Fund</u> | Governmental Activities - Internal Service Funds |
|---|--|---|
| Increase (Decrease) in Cash and Cash Equivalents | | |
| Cash Flows from Operating Activities | | |
| Cash Received from Customers | \$3,652,779 | \$0 |
| Cash Received from Interfund Services Provided | 0 | 10,316,769 |
| Other Cash Receipts | 3,105 | 0 |
| Cash Payments to Employees | (580,860) | 0 |
| Cash Payments to Suppliers | (2,086,493) | (10,757,100) |
| <i>Net Cash Provided By (Used for) Operating Activities</i> | <u>988,531</u> | <u>(440,331)</u> |
| Cash Flows from Capital and Related Financing Activities | | |
| Aquisition of Capital Assets | (29,217) | 0 |
| Principal Payments on General Obligation Bonds | (187,520) | 0 |
| Interest Payments on General Obligation Bonds | (148,061) | 0 |
| Principal Payments on OPWC Loans | (24,540) | 0 |
| <i>Net Cash Used for Capital and Related Financing Activities</i> | <u>(389,338)</u> | <u>0</u> |
| <i>Net Increase (Decrease) in Cash and Cash Equivalents</i> | 599,193 | (440,331) |
| <i>Cash and Cash Equivalents Beginning of Year</i> | <u>2,436,303</u> | <u>2,718,917</u> |
| <i>Cash and Cash Equivalents End of Year</i> | <u><u>\$3,035,496</u></u> | <u><u>\$2,278,586</u></u> |

(continued)

Richland County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2019

| | Business-Type Activity - Sewer <u>Enterprise Fund</u> | Governmental Activity - Internal <u>Service Funds</u> |
|--|--|--|
| Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities | | |
| Operating Income (Loss) | (\$462,759) | \$335,010 |
| Adjustments: | | |
| Depreciation Expense | 1,333,408 | 0 |
| (Increase) Decrease in Assets: | | |
| Accounts Receivable | 49,355 | 0 |
| Materials and Supplies Inventory | (4,598) | 0 |
| Increase (Decrease) in Liabilities: | | |
| Accounts Payable | 9,550 | (775,341) |
| Accrued Wages | 1,625 | 0 |
| Compensated Absences Payable | 734 | 0 |
| Intergovernmental Payable | 61,216 | 0 |
| <i>Net Cash Provided By (Used for) Operating Activities</i> | <u>\$988,531</u> | <u>(\$440,331)</u> |

Noncash Activities:

During 2019, Richland County issued general obligation bonds to refund sewer portion of debt issued in 2011. The proceeds were deposited immediately into an irrevocable trust for the defeasance of \$63,823 of outstanding bond principal and \$288 of interest.

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2019

| | Private Purpose Trust | Custodial |
|--|--------------------------|---------------------|
| Assets | | |
| Equity in Pooled Cash and Cash Equivalents | \$0 | \$11,888,169 |
| Cash and Cash Equivalents in Segregated Accounts | 30,736 | 1,316,661 |
| Due from Other Governments | 0 | 4,914,683 |
| Permissive Sales Taxes Receivable | 0 | 6,071,153 |
| Property Taxes Receivable | 0 | 141,690,245 |
| Special Assessments Receivable | 0 | 1,845,638 |
| <i>Total Assets</i> | <u>30,736</u> | <u>167,726,549</u> |
| Liabilities | | |
| Due to Other Governments | 0 | 5,005,265 |
| Deferred Inflows of Resources | | |
| Property Taxes | 0 | 133,997,255 |
| Net Position | | |
| Restricted for: | | |
| County Home | 30,736 | 0 |
| Individuals, Organizations, and Other Governments | 0 | 28,724,029 |
| <i>Total Net Position</i> | <u>\$30,736</u> | <u>\$28,724,029</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, 2019

| | Private Purpose Trust | Custodial Funds |
|---|--------------------------|----------------------------|
| Additions | | |
| Intergovernmental | \$0 | \$14,245,525 |
| Amounts Received as Fiscal Agent | 0 | 14,494,019 |
| Licenses and Permits, and Fees for Other Governments | 0 | 15,919,889 |
| Fines and Forfeitures for Other Governments | 0 | 4,345,756 |
| Property Tax Collections for Other Governments | 0 | 131,911,106 |
| Special Assessments Collections for Other Governments | 0 | 2,960,245 |
| Sheriff Sales Collections for Others | 0 | 3,087,496 |
| Contributions and Donations | 501,745 | 0 |
| Investment Earnings | 23 | 0 |
| <i>Total Additions</i> | <u>501,768</u> | <u>186,964,036</u> |
| Deductions | | |
| Distributions to the State of Ohio | 0 | 16,605,236 |
| Distributions of State Funds to Other Governments | 0 | 12,391,436 |
| Distributions to Other Governments | 0 | 888,841 |
| Distributions as Fiscal Agent | 0 | 15,782,865 |
| Fines and Forfeitures Distributions to Other Governments | 0 | 4,311,604 |
| Property Tax Distributions to Other Governments | 0 | 128,641,086 |
| Special Assessments Distributions to Other Governments | 0 | 1,114,607 |
| Sheriff Sales Distributions to Others | 0 | 3,323,269 |
| Benefits | 555,115 | 0 |
| <i>Total Deductions</i> | <u>555,115</u> | <u>183,058,944</u> |
| <i>Change in Net Position</i> | (53,347) | 3,905,092 |
| <i>Net Position Beginning of Year - Restated (See Note 3)</i> | <u>84,083</u> | <u>24,818,937</u> |
| <i>Net Position End of Year</i> | <u><u>\$30,736</u></u> | <u><u>\$28,724,029</u></u> |

See accompanying notes to the basic financial statements

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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, 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.

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 custodial agent but is not financially accountable for their operations. Accordingly, the activity of the following districts and entities are presented as custodial 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 Insurance Pools, Joint Venture, Jointly Governed Organizations and Related Organizations. These organizations are presented in the notes to the basic financial statements (See Notes 22, 23, 24 and 25). These organizations are:

- County Risk Sharing Authority, Incorporated (CORSA)
- County Employee Benefits Consortium of Ohio (CEBCO)
- 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 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.

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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 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 activity 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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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.

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.

Road and Bridge Fund The road and bridge 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.

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 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 (and other employee benefit) trust funds, investment trust funds, private purpose trust funds, and custodial funds. Trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangement that has certain characteristics. The County's private purpose trust fund accounts for monies held in trust for the residents of the County Home (Dayspring). Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund. The County's fiduciary funds are private purpose trust funds and custodial funds. Custodial funds are used to account for assets held by the County as fiscal agent for the

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Board of Health and other districts and entities; for various taxes, assessments, fines and fees collected for the benefit of and distributed to other governments; for State shared resources received from the State and distributed to other local governments.

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 and fiduciary funds are accounted for on a flow of economic resources measurement focus. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of these funds are included on the statement of net position. In fiduciary funds, a liability to the beneficiaries of fiduciary activity is recognized when an event has occurred that compels the government to disburse fiduciary resources. Fiduciary fund liabilities other than those to beneficiaries are recognized using the economic resources measurement focus. For proprietary funds, 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. Fiduciary funds present a statement of changes in fiduciary net position which reports additions to and deductions from, private purpose trust funds, and custodial funds.

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 and the statements presented for proprietary and fiduciary funds are prepared using 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, in 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.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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 6). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales tax (see Note 7), 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 and for pension and OPEB. 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. The deferred outflows of resources related to pension and OPEB are explained in Notes 15 and 16.

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, pension, OPEB and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2019, but which were levied to finance 2020 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. The details of these unavailable revenues are identified on the Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities found on page 18. Deferred inflows of resources related to pension and OPEB are reported on the government-wide statement of net position. (See Notes 15 and 16)

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

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Budgetary Process

All funds, except custodial 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 Courthouse Renovation and Gorman Nature Capital Improvement capital projects funds and the AG Cuning Trust permanent fund. For reporting purposes, various custodial funds, utilized for internal control purposes, have been combined with the general fund and community development special revenue fund. These custodial funds are not required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the County may appropriate. The appropriations resolution is the 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.

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 2019, investments were limited to United States treasury notes, commercial paper, federal farm credit bank bonds, federal home loan bank bonds, federal home loan mortgage corporation notes, federal national mortgage association notes, mutual funds and STAR Ohio.

STAR Ohio (the State Treasury Asset Reserve of Ohio), is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Governmental Accounting Standards Board (GASB), Statement No. 79, "Certain External Investment Pools and Pool Participants." The County measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For 2019, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million or more. STAR Ohio reserves the right to limit the transactions to \$100 million per day, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the participant will be combined for these purposes.

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.

Investments, except for commercial paper and STAR Ohio, are reported at fair value which is based on quoted market prices, with the exception of certificates of deposit, which are reported at cost. The County's commercial paper is measured at amortized cost as it is a highly liquid debt instrument with a remaining maturity at the time of purchase of less than one year. Any increase or decrease in fair value is reported as a component of interest income.

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 2019 amounted to \$2,775,982 which includes \$2,271,081 assigned from other County funds.

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

Inventory

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

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2019, 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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

reported in the fund financial statements. Capital assets utilized by the enterprise fund are reported both in the business-type activity column of the government-wide statement of net position and in the 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 acquisition 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.

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

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

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

Interfund Balances

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

Compensated Absences

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

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

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

On the governmental fund financial statements, compensated absences are recognized as a liability and expenditure to the extent payments come due each period upon the occurrence of employee resignations

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

and retirements. These amounts are recorded in the account “Matured Compensated Absences Payable” in the fund from which the employee who has accumulated unpaid leave is paid.

Accrued Liabilities and Long-term Obligations

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

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, claims and judgements 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. Net pension/OPEB liabilities should be recognized in the governmental funds to the extent that benefit payments are due and payable and the pension/OPEB plans’ fiduciary net position is not sufficient for payment of those benefits.

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.

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. The County Commissioners assigned fund balance for general operations.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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

Internal Activity

Transfers between governmental and business-type activity 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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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. Under Ohio law, premiums on the original issuance of debt are to be deposited to the bond retirement funds to be used for debt retirement and are precluded from being applied to the project fund. Ohio law does allow premiums on refunding debt to be used as part of the payment to the bond escrow agent.

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.

Pensions/Other Postemployment Benefits (OPEB)

For purposes of measuring the net pension/OPEB asset/liability, deferred outflows of resources and deferred inflows of resources related to pensions/OPEB, and pension/OPEB expense, information about the fiduciary net position of the pension/OPEB plans and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension/OPEB plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension/OPEB plans report investments at fair value.

Note 3 – Changes in Accounting Principle and Restatement of Fund Balance and Net Position

The Governmental Accounting Standards Board (GASB) recently issued GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*. The County evaluated these certain GASB pronouncements based on the guidance in GASB 95.

For 2019, the County implemented GASB Statement No. 84, *Fiduciary Activities*, Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, and related guidance from (GASB) implementation Guide No. 2019-2, *Fiduciary Activities*.

For 2019, the County also implemented the Governmental Accounting Standards Board's (GASB) *Implementation Guide No. 2018-1*. These changes were incorporated in the County's 2019 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 84 established specific criteria for identifying activities that should be reported as fiduciary activities and clarifies whether and how business type activities should report their fiduciary activities. Due to the implementation of GASB Statement No. 84, the County will no longer be reporting agency funds. The County reviewed its agency funds and certain funds will be reported in the new fiduciary fund classification of custodial funds, while other funds have been reclassified as governmental funds. These fund reclassifications resulted in the restatement of the County's financial statements.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

GASB Statement No. 88 improves the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. These changes were incorporated in the County's 2019 financial statements; however, there was no effect on beginning net position/fund balance.

Restatement of Fund Balances and Net Position

The implementation of GASB Statement No. 84 had the following effect on fund balance as of December 31, 2018:

| | <u>General</u> | <u>Mental Health Board</u> | <u>Developmental Disabilities Board</u> | <u>Public Assistance</u> |
|--|--------------------------------|--------------------------------|---|---|
| Fund Balances, December 31, 2018 | \$10,949,059 | \$5,372,611 | \$26,864,570 | \$1,024,204 |
| Adjustments: | | | | |
| GASB Statement 84 | <u>123,669</u> | <u>71,320</u> | <u>298,135</u> | <u>0</u> |
| Restated Fund Balances, December 31, 2018 | <u>\$11,072,728</u> | <u>\$5,443,931</u> | <u>\$27,162,705</u> | <u>\$1,024,204</u> |
| | <u>Children's Services</u> | <u>Road and Bridge</u> | <u>Other Governmental Funds</u> | <u>Total Governmental Funds</u> |
| Fund Balances, December 31, 2018 | \$6,960,514 | \$549,477 | \$12,609,918 | \$64,330,353 |
| Adjustments: | | | | |
| GASB Statement 84 | <u>134,584</u> | <u>0</u> | <u>138,476</u> | <u>766,184</u> |
| Restated Fund Balances, December 31, 2018 | <u>\$7,095,098</u> | <u>\$549,477</u> | <u>\$12,748,394</u> | <u>\$65,096,537</u> |

The implementation of GASB Statement No. 84 had the following effect on net position as of December 31, 2018:

| | <u>Governmental Activities</u> |
|---|------------------------------------|
| Net Position, Decemeber 31, 2018 | \$72,099,750 |
| Adjustments: | |
| GASB Statement 84 | <u>1,841,834</u> |
| Restated Net Position, December 31, 2018 | <u>\$73,941,584</u> |

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

| | |
|---|-------------------------|
| | <u>Internal Service</u> |
| Net Position, Decemeber 31, 2018 | \$861,971 |
| Adjustments: | |
| GASB Statement 84 | 1,075,650 |
| Restated Net Position, December 31, 2018 | \$1,937,621 |

The implementation of GASB Statement No. 84 had the following effect on fiduciary net position as of December 31, 2018:

| | <u>Fiduciary Funds</u> | |
|--|------------------------|------------------|
| | <u>Agency</u> | <u>Custodial</u> |
| Net Position, Decemeber 31, 2018 | \$0 | \$0 |
| Adjustments: | | |
| Assets | (147,053,928) | (1,841,834) |
| Liabilities | (147,053,928) | (140,711,091) |
| Deferred Inflows of Resources | 0 | 114,050,320 |
| Restated Net Position, December 31, 2018 | \$0 | \$24,818,937 |

Note 4 – Accountability

The state fee assessment and special projects fund had a deficit fund balances of \$88 and \$73,995 respectively. The deficit 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.

Note 5 – Budgetary Basis of Accounting

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

The major differences for those funds between the budget basis and the GAAP basis are that:

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Unreported cash represents amounts received but not included as revenue (budget) but included as revenue on operating statement (GAAP).
3. Investments are reported at cost (budget) rather than fair value (GAAP).

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

4. Expenditures and other uses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
5. Encumbrances are treated as expenditures for all funds (budget) rather than restricted, committed, or assigned fund balance (GAAP).

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

| Net Change in Fund Balances | | | | | |
|---|--------------------|---------------------------|--|----------------------|------------------------|
| General and Major Special Revenue Funds | | | | | |
| | General | Mental Health Board | Developmental Disabilities Board | Public Assistance | Children's Services |
| GAAP Basis | \$3,545,463 | (\$324,280) | \$1,547,796 | \$981,315 | (\$746,279) |
| Net Adjustment for | | | | | |
| Revenue Accruals | (118,676) | (175,912) | (146,032) | (805,070) | 71,495 |
| Unreported Cash | (225,855) | 0 | 0 | 0 | 0 |
| Beginning Fair Value | | | | | |
| Adjustment for Investments | 175,463 | 0 | 1,621 | 0 | 0 |
| Ending Fair Value | | | | | |
| Adjustment for Investments | (743,692) | 0 | (5,206) | 0 | 0 |
| Net Adjustment for | | | | | |
| Expenditure Accruals | (542,917) | (308,619) | 1,792,957 | 21,522 | 19,795 |
| Encumbrances | (224,325) | (905) | 0 | (46,811) | 0 |
| Budget Basis | <u>\$1,865,461</u> | <u>(\$809,716)</u> | <u>\$3,191,136</u> | <u>\$150,956</u> | <u>(\$654,989)</u> |

Note 6 – Property Taxes

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2019 for real and public utility property taxes represents collections of 2018 taxes.

2019 real property taxes were levied after October 1, 2018, on the assessed value as of January 1, 2018, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2019 real property taxes are collected in and intended to finance 2020.

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. 2019 public utility property taxes which became a lien December 31, 2017, are levied after October 1, 2018, and are collected in 2019 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2019, was \$13.30 per \$1,000 of assessed value. The assessed values of real property and public utility tangible property upon which 2019 property tax receipts were based are as follows:

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

| | |
|----------------------------|-------------------------------|
| Real Estate | |
| Residential/Agricultural | \$1,543,487,610 |
| Other Real Estate | 335,310,410 |
| Tangible Personal Property | |
| Public Utility | 337,427,920 |
| Total | <u><u>\$2,216,225,940</u></u> |

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 custodial 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, 2019, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2019 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 7 – 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.

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 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 the month. The Tax Commissioner shall then, on or before the twentieth day of the month in which certification is made, provide for payment to the County.

A receivable is recognized at year-end for amounts that will be received from sales which occurred during 2019. 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 8 – Receivables

Receivables at December 31, 2019, 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 \$1,274,503. The County has \$273,450 in delinquent special assessments at December 31, 2019.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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 \$7,949.

The monies loaned to the Richland County Agricultural Society for the building improvement to various structures (\$500,000 from the general fund), \$91,584 of which is due in more than one year; are classified as loans receivable on the County financial statements and are also considered collectible in full.

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

| Governmental Activities | |
|--|----------------------------|
| Mental Health Grants and Subsidies | \$3,024,968 |
| Court Grants and Subsidies | 1,960,024 |
| Motor Vehicle Distribution | 1,798,536 |
| Children's Services Grants and Subsidies | 1,502,296 |
| Gasoline and Excise Tax | 1,469,598 |
| Public Assistance Grants and Subsidies | 1,382,707 |
| Homestead and Rollback | 1,052,313 |
| DD Grants and Subsidies | 855,702 |
| Local Government and Local Government Revenue Assistance | 780,582 |
| Casino Tax | 722,881 |
| Miscellaneous | 502,418 |
| Total | <u><u>\$15,052,025</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, collectability.

Using this criteria, the County has elected not to record child support arrearages within the special revenue and custodial 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 9 – 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 2019, the County contracted with the County Risk Sharing Authority (CORSA) for liability, property and crime insurance. The CORSA program has a \$25,000 deductible.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Coverage provided by CORSA is as follows:

| | |
|---|-------------|
| General Liability | \$1,000,000 |
| Law Enforcement Professional Liability | 1,000,000 |
| Public Officials Errors and Omissions Liability | 1,000,000 |
| Automobile Liability | 1,000,000 |
| Uninsured/Underinsured Motorists Liability | 250,000 |
| Ohio Stop Gap (Additional Workers' Compensation Coverage) | 1,000,000 |
| Property | 269,388,514 |
| Equipment | 100,000,000 |
| Crime | 1,000,000 |
| Excess Liability | 5,000,000 |
| Medical Professional Liability | 3,000,000 |
| Sewer Line Coverage | 45,036,750 |
| Traffic Signals | 41,000 |
| Electric Data Processing | 250,000 |
| Jail Doctor Coverage | 1,000,000 |

With the exceptions of health insurance and workers' compensation, all insurance is held with CORSA (See Note 22). 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.

In 2019, the County participated in a risk-sharing pool, the County Employee Benefits Consortium of Ohio, Incorporated (CEBCO). CEBCO charges a fixed premium per month per enrolled employee. The premiums, along with an administrative charge, are paid into the Health Insurance Internal Service fund by participating County funds and, in turn, the premiums are paid to CEBCO. Premiums charged by CEBCO are based upon the County's claims experience. An excess coverage policy covers annual individual claims in excess of \$125,000 with an unlimited maximum. CEBCO retains liability for claims that exceed the expected losses and charged premiums.

Note 10 – 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:

| | |
|----------------------------|------------------|
| Governmental Funds: | |
| General | \$224,325 |
| Mental Health Board | 905 |
| Public Assistance | 46,811 |
| Other Governmental Funds | 41,514 |
| Total Governmental Funds | <u>\$313,555</u> |
| Proprietary Funds: | |
| Sewer Fund | \$424,347 |
| Employee Health Insurance | 22,643 |
| Total Proprietary Funds | <u>\$446,990</u> |

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Note 11 – 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 as follows:

| Fund Balances | General | Mental Health Board | Developmental Disabilities Board | Public Assistance |
|--------------------------------------|----------------------------|---------------------------|--|---------------------------|
| <u>Nonspendable:</u> | | | | |
| Inventories | \$183,490 | \$1,250 | \$87,607 | \$11,769 |
| Prepays | 305,406 | 0 | 16,918 | 0 |
| Loans | 91,584 | 0 | 0 | 0 |
| Developmental Disability Gifts | 0 | 0 | 0 | 0 |
| Interfund loans | 257,000 | 0 | 0 | 0 |
| Unclaimed Funds | 655,288 | 0 | 0 | 0 |
| <i>Total Nonspendable</i> | <u>1,492,768</u> | <u>1,250</u> | <u>104,525</u> | <u>11,769</u> |
| <u>Restricted for:</u> | | | | |
| Mental Health Board | 0 | 5,118,401 | 0 | 0 |
| Developmental Disabilities Board | 0 | 0 | 28,605,976 | 0 |
| Public Assistance | 0 | 0 | 0 | 1,993,750 |
| 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 |
| Phase II Wireless | 0 | 0 | 0 | 0 |
| Voting Equipment | 0 | 0 | 0 | 0 |
| Loans Receivable | 0 | 0 | 0 | 0 |
| Other Operations | 0 | 0 | 0 | 0 |
| Capital Improvements | 0 | 0 | 0 | 0 |
| <i>Total Restricted</i> | <u>0</u> | <u>5,118,401</u> | <u>28,605,976</u> | <u>1,993,750</u> |
| <u>Committed to:</u> | | | | |
| General Operations | 158,060 | 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>158,060</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <u>Assigned to:</u> | | | | |
| General Operations | 2,092,330 | 0 | 0 | 0 |
| Street Repair and Maintenance | 0 | 0 | 0 | 0 |
| Capital Improvements | 0 | 0 | 0 | 0 |
| <i>Total Assigned</i> | <u>2,092,330</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Unassigned (Deficit) | 10,875,033 | 0 | 0 | 0 |
| Total Fund Balances | <u><u>\$14,618,191</u></u> | <u><u>\$5,119,651</u></u> | <u><u>\$28,710,501</u></u> | <u><u>\$2,005,519</u></u> |

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

| Children's Services | Road and Bridge | Other Governmental Funds | Total |
|------------------------|--------------------|-----------------------------|---------------------|
| \$14,290 | \$0 | \$334,325 | \$632,731 |
| 0 | 0 | 0 | 322,324 |
| 0 | 0 | 7,949 | 99,533 |
| 0 | 0 | 185,632 | 185,632 |
| 0 | 0 | 0 | 257,000 |
| 0 | 0 | 0 | 655,288 |
| <u>14,290</u> | <u>0</u> | <u>527,906</u> | <u>2,152,508</u> |
| 0 | 0 | 0 | 5,118,401 |
| 0 | 0 | 0 | 28,605,976 |
| 0 | 0 | 0 | 1,993,750 |
| 6,334,529 | 0 | 0 | 6,334,529 |
| 0 | 0 | 1,337,953 | 1,337,953 |
| 0 | 0 | 1,970,403 | 1,970,403 |
| 0 | 0 | 2,536,164 | 2,536,164 |
| 0 | 0 | 669,409 | 669,409 |
| 0 | 0 | 1,431,504 | 1,431,504 |
| 0 | 0 | 514,976 | 514,976 |
| 0 | 0 | 608,370 | 608,370 |
| 0 | 0 | 541,419 | 541,419 |
| 0 | 0 | 169,774 | 169,774 |
| 0 | 0 | 7,949 | 7,949 |
| 0 | 0 | 2,403,359 | 2,403,359 |
| 0 | 0 | 2,047,872 | 2,047,872 |
| <u>6,334,529</u> | <u>0</u> | <u>14,239,152</u> | <u>56,291,808</u> |
| 0 | 0 | 0 | 158,060 |
| 0 | 0 | 23,968 | 23,968 |
| 0 | 0 | 31,179 | 31,179 |
| 0 | 0 | 156,036 | 156,036 |
| 0 | 0 | 78,095 | 78,095 |
| <u>0</u> | <u>0</u> | <u>289,278</u> | <u>447,338</u> |
| 0 | 0 | 0 | 2,092,330 |
| 0 | 0 | 97,467 | 97,467 |
| 0 | 340,058 | 0 | 340,058 |
| <u>0</u> | <u>340,058</u> | <u>97,467</u> | <u>2,529,855</u> |
| 0 | 0 | (74,083) | 10,800,950 |
| <u>\$6,348,819</u> | <u>\$340,058</u> | <u>\$15,079,720</u> | <u>\$72,222,459</u> |

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

In addition to the above fund balance constraints, the County has a general fund budget stabilization arrangement that does not meet the criteria to be classified as restricted or committed. Pursuant to Ohio Revised Code Section 5705.13, the County established a budget stabilization by resolution to provide options to respond to unexpected issues and afford a buffer against shocks and other forms of risk such as revenue volatility, unexpected infrastructure failure, or disaster situations. Expenditures of a recurring nature are not addressed through the use of this arrangement. The County Commissioners authorized the funding of this arrangement as resources become available in the general fund. The reserve money shall not exceed five percent of the revenue credited to the general fund in the preceding fiscal year. The balance in the reserve at December 31, 2019, is \$1,259,163.

Note 12 – Tax Abatement Disclosure

Community Reinvestment Area (CRA)

Pursuant to Ohio Revised Code Chapter 5709, five subdivisions of the County have established Community Reinvestment Areas. Abatements are obtained through application by the property owner, including proof that the improvements have been made. The amount of the abatement is a reduction in taxable assessed valuation.

Enterprise Zone Tax Exemptions

Pursuant to Ohio Revised Code Chapter 5709, four subdivisions of the County have established an Enterprise Zone. Abatements are obtained through application by the property owner, including proof that the improvements have been made. The amount of the abatement is a reduction of the taxable assessed valuation thus reducing the recipient’s tax bill.

County property taxes revenues were reduced as follows under the agreements entered into by overlapping governments:

| Overlapping District | Amount |
|---|-----------|
| <i>Community Reinvestment Area (CRA)</i> | |
| City of Mansfield | \$92,297 |
| City of Shelby | 17,975 |
| Village of Bellville | 4,912 |
| Village of Butler | 20 |
| Washington Township | 6,622 |
| <i>Enterprise Zone Tax Exemptions</i> | |
| City of Mansfield | 148,006 |
| City of Shelby | 93,206 |
| Village of Lexington | 36,399 |
| Total | \$399,437 |

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Note 13 – 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 (FDIC), by eligible securities pledged by the financial institution as security for repayment, or by the financial institutions participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

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

1. United States Treasury bills, bonds, notes, 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 security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided 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 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 the bonds or other obligations of political subdivisions mature within ten years from the date of settlement;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts, in eligible institutions pursuant to ORC sections 135.32;
6. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service or consisting exclusively of obligations described in (1) or (2) above; commercial paper as described in ORC section 135.143 (6); and repurchase agreements secured by such obligations, provided these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange either securities or cash, equal value for equal value, within certain limitations;

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

9. Up to forty percent of the County's average portfolio, if training requirements have been met 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, and the investment in commercial paper notes of a single issuer shall not exceed the aggregate five percent of interim monies available for investment at the time of purchase.
 - b. Bankers acceptances of banks that are insured by the federal deposit insurance corporation and that mature not later than 180 days after purchase.
10. Up to fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions doing business under authority granted by the U.S. provided the notes are rated in the three highest categories by at least two nationally recognized standard rating services at the time of purchase and the notes mature no later than three years from the date of purchase;
11. A current unpaid or delinquent tax line of credit, provided certain conditions are met related to a County land reutilization corporation organized under ORC Chapter 1724; and,
12. Up to two percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government, subject to certain limitations. All interest and principal shall be denominated and payable in United States funds.

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.

Investments may only be made through specified dealers and institutions. Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Investments

Investments are reported at fair value. As of December 31, 2019, the County had the following investments:

| <u>Measurement/Investment</u> | <u>Measurement Amount</u> | <u>Maturity</u> | <u>Standard & Poor's Rating</u> | <u>Percent of Total Investments</u> |
|--|-------------------------------|----------------------|---|---|
| Net Asset Value Per Share: | | | | |
| STAR Ohio | <u>\$9,838,517</u> | 55.7 Days | AAAm | N/A |
| Fair Value - Level One Inputs: | | | | |
| U. S. Treasury Note | 6,057,300 | Less than five years | AA+ | 8.39 |
| Money Market Mutual Funds | <u>6,145,475</u> | Less than one year | AA+ | 8.74 |
| Total Fair Value - Level One Inputs | <u>12,202,775</u> | | | |
| Fair Value - Level Two Inputs: | | | | |
| U. S. Treasury Note | | | | |
| Commercial Paper | 5,475,378 | Less than five years | AA+ | 7.79 |
| Federal Farm Credit Bank Bonds | 9,780,881 | Less than five years | AA+ | 13.91 |
| Federal National Mortgage Association Notes | 9,745,622 | Less than five years | AA+ | 13.86 |
| Federal Home Loan Mortgage Corporation Notes | 16,990,856 | Less than five years | AA+ | 24.16 |
| Federal Home Loan Bank Bonds | <u>6,292,298</u> | Less than five years | AA+ | 8.95 |
| Total Fair Value - Level Two Inputs | <u>48,285,035</u> | | | |
| Total Investments | <u>\$70,326,327</u> | | | |

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2019. The U.S. Treasury Note and Money Market Mutual Fund are measured at fair value and is valued using quoted market prices (Level 1 inputs). The County's remaining investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data. (Level 2 inputs).

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.

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, Mutual Fund and Commercial Paper are exposed to custodial credit risk in that they are uninsured,

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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.

Note 14 – Compensated Absences

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

Note 15 – Defined Benefit Pension Plans

The Statewide retirement systems provide both pension benefits and other postemployment benefits (OPEB).

Net Pension Liability (Asset) /Net OPEB Liability (Asset)

The net pension liability (asset) and the net OPEB liability (asset) reported on the statement of net position represent liabilities to employees for pensions and OPEB, respectively. Pensions/OPEB are a component of exchange transactions – between an employer and its employees – of salaries and benefits for employee services. Pensions/OPEB are provided to an employee – on a deferred-payment basis – as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net pension/OPEB liability (asset) represent the County's proportionate share of each pension/OPEB plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension/OPEB plan's fiduciary net position. The net pension/OPEB liability (asset) calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting these estimates annually.

Ohio Revised Code limits the County's obligation for this liability to annually required payments. The County cannot control benefit terms or the manner in which pensions are financed; however, the County does receive the benefit of employees' services in exchange for compensation including pension and OPEB.

GASB 68/75 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires funding to come from these employers. All pension contributions to date have come solely from these employers (which also includes pension costs paid in the form of withholdings from employees). The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits. In addition, health care plan enrollees pay a portion of the health care costs in the form of a monthly premium. State statute requires the retirement systems to amortize unfunded pension liabilities within 30 years. If the pension amortization period exceeds 30 years, each retirement system's board must propose corrective action to the State legislature.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Any resulting legislative change to benefits or funding could significantly affect the net pension/OPEB liability (asset). Resulting adjustments to the net pension/OPEB liability (asset) would be effective when the changes are legally enforceable. The Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients.

The proportionate share of each plan's unfunded benefits is presented as a *net pension/OPEB asset* or a long-term *net pension/OPEB liability* on the accrual basis of accounting. Any liability for the contractually-required pension/OPEB contribution outstanding at the end of the year is included in *intergovernmental payable* on both the accrual and modified accrual bases of accounting. The remainder of this note includes the required pension disclosures. See Note 16 for the required OPEB disclosures.

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description – County employees, other than certified teachers, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members in the traditional and combined plans were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional and combined plans as per the reduced benefits adopted by SB 343 (see OPERS CAFR referenced above for additional information, including requirements for reduced and unreduced benefits):

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

| Group A | Group B | Group C |
|--|--|--|
| Eligible to retire prior to January 7, 2013 or five years after January 7, 2013 | 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013 | Members not in other Groups and members hired on or after January 7, 2013 |
| State and Local | State and Local | State and Local |
| Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit | Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit | Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit |
| Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30 | Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30 | Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35 |
| Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30 | Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30 | Combined Plan Formula: 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35 |
| Law Enforcement | Law Enforcement | Law Enforcement |
| Age and Service Requirements: Age 52 with 15 years of service credit | Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit | Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit |
| Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25 | Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25 | Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25 |

Final average Salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

When a traditional plan benefit recipient has received benefits for 12 months, current law provides for an annual cost of living adjustment (COLA). This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost-of-living adjustment on the defined benefit portion of their pension benefit. For those retiring prior to January 7, 2013, current law provides for a 3 percent COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, current law provides that the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of the benefit (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options.

Funding Policy – The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

| | State and Local | Law Enforcement |
|--|--------------------|--------------------|
| 2019 Statutory Maximum Contribution Rates | | |
| Employer | 14.0 % | 18.1 % |
| Employee * | 10.0 % | ** |
| 2019 Actual Contribution Rates | | |
| Employer: | | |
| Pension *** | 14.0 % | 18.1 % |
| Post-employment Health Care Benefits *** | 0.0 | 0.0 |
| Total Employer | 14.0 % | 18.1 % |
| Employee | 10.0 % | 13.0 % |

- * Member contributions within the combined plan are not used to fund the defined benefit retirement allowance.
- ** This rate is determined by OPERS' Board and has no maximum rate established by ORC.
- *** These pension and employer health care rates are for the traditional and combined plans. The employer contributions rate for the member-directed plan is allocated 4 percent for health care with the remainder going to pension.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll.

For 2019, The County's contractually required contribution was \$5,669,269 for the traditional plan, \$152,824 for the combined plan and \$80,549 for the member-directed plan. Of these amounts, \$426,876 is reported as an intergovernmental payable for the traditional plan, \$12,495 for the combined plan, and \$6,046 for the member-directed plan.

Plan Description – State Teachers Retirement System (STRS)

Plan Description – County licensed teachers and other faculty members participate in STRS Ohio, a cost-sharing multiple employer public employee retirement system administered by STRS. STRS provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS issues a stand-alone financial report that includes financial statements, required supplementary information, and detailed information about STRS' fiduciary net position. That report can be obtained by writing to STRS, 275 East Broad Street, Columbus, Ohio 43215-3771, by calling (888) 227-7877, or by visiting the STRS Web site at www.strsoh.org.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan, and a Combined Plan. Benefits are established by Ohio Revised Code Chapter 3307.

The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. In April 2017, the Retirement Board made the decision to reduce COLA granted on or after July 1, 2017, to 0 percent to preserve the fiscal integrity of the retirement system. Benefit recipients' base benefit and past cost-of living increases are not affected by this change. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be five year of service credit and age 65, or 35 years of service credit and at least age 60.

Eligibility changes for DB Plan members who retire with actuarially reduced benefits will be phased in until August 1, 2023, when retirement eligibility will be five years of qualifying service credit and age 60, or 30 years of service credit at any age.

The DC Plan allows members to place all their member contributions and 9.53 percent of the 14 percent employer contributions into an investment account. The member determines how to allocate the member and employer money among various investment choices offered by STRS. The remaining 4.47 percent of the 14 percent employer rate is allocated to the defined benefit unfunded liability. 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, 12 percent of the 14 percent member rate is deposited into the member's DC account and the remaining 2 percent is applied to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of service. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age fifty and after termination of employment.

New members who choose the DC plan or Combined Plan will have another opportunity to reselect a permanent plan during their fifth year of membership. Members may remain in the same plan or transfer to another STRS plan. The optional annuitization of a member's defined contribution account or the defined contribution portion of a member's Combined Plan account to a lifetime benefit results in STRS bearing the risk of investment gain or loss on the account. STRS has therefore included all three plan options as one defined benefit plan for GASB 68 reporting purposes.

A DB or Combined Plan member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. New members must have at least ten years of qualifying service credit that apply for disability benefits. Members in the DC Plan who become disabled are entitled only to their account balance. Eligible survivors of members who die before service retirement may qualify for monthly benefits. 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.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The 2019 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2019, the full employer contribution was allocated to pension.

The County’s contractually required contribution to STRS was \$76,091 for 2019. Of this amount, \$3,258 is reported as an intergovernmental payable.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The net pension liability (asset) for OPERS was measured as of December 31, 2018, and the total pension liability for STRS was measured as of June 30, 2019. The total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of the respective measurement dated. The County's proportion of the net pension liability (asset) was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense of the County’s defined benefit pension plans:

| | <u>OPERS</u> <u>Traditional Plan</u> | <u>OPERS</u> <u>Combined Plan</u> | <u>STRS</u> | <u>Total</u> |
|--|---|--------------------------------------|--------------------|--------------|
| Proportion of the Net Pension Asset/Liability: | | | | |
| Current Measurement Date | 0.29470636% | 0.27972600% | 0.00441905% | |
| Prior Measurement Date | <u>0.30491352%</u> | <u>0.28847391%</u> | <u>0.00256632%</u> | |
| Change in Proportionate Share | <u>-0.01020716%</u> | <u>-0.00874791%</u> | <u>0.00185273%</u> | |
| Proportionate Share of the: | | | | |
| Net Pension Asset | \$0 | \$312,797 | \$0 | \$312,797 |
| Net Pension Liability | 80,714,091 | 0 | 977,247 | 81,691,338 |
| Pension Expense | 16,118,227 | 89,459 | 189,756 | 16,397,442 |

2019 pension expense for the member-directed defined contribution plan was \$80,549. The aggregate pension expense for all pension plans was \$16,477,991 for 2019.

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to defined benefit pensions from the following sources:

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

| | OPERS <u>Traditional Plan</u> | OPERS <u>Combined Plan</u> | <u>STRS</u> | <u>Total</u> |
|---|----------------------------------|-------------------------------|------------------|---------------------|
| Deferred Outflows of Resources | | | | |
| Differences between expected and actual experience | \$3,723 | \$0 | \$7,957 | \$11,680 |
| Changes of assumptions | 7,026,360 | 69,861 | 114,797 | 7,211,018 |
| Net difference between projected and actual earnings on pension plan investments | 10,955,162 | 67,382 | 0 | 11,022,544 |
| Changes in proportion and differences between County contributions and proportionate share of contributions | 0 | 14,457 | 280,442 | 294,899 |
| County contributions subsequent to the measurement date | <u>5,669,269</u> | <u>152,824</u> | <u>69,234</u> | <u>5,891,327</u> |
| Total Deferred Outflows of Resources | <u>\$23,654,514</u> | <u>\$304,524</u> | <u>\$472,430</u> | <u>\$24,431,468</u> |
| | OPERS <u>Traditional Plan</u> | OPERS <u>Combined Plan</u> | <u>STRS</u> | <u>Total</u> |
| Deferred Inflows of Resources | | | | |
| Differences between expected and actual experience | \$1,059,824 | \$127,754 | \$4,230 | \$1,191,808 |
| Net difference between projected and actual earnings on pension plan investments | 0 | 0 | 47,763 | 47,763 |
| Changes in proportion and differences between County contributions and proportionate share of contributions | <u>1,894,957</u> | <u>0</u> | <u>139,879</u> | <u>2,034,836</u> |
| Total Deferred Inflows of Resources | <u>\$2,954,781</u> | <u>\$127,754</u> | <u>\$191,872</u> | <u>\$3,274,407</u> |

\$5,891,327 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability or increase to the net pension asset in 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

| | OPERS <u>Traditional Plan</u> | OPERS <u>Combined Plan</u> | <u>STRS</u> | <u>Total</u> |
|--------------------------|----------------------------------|-------------------------------|------------------|---------------------|
| Year Ending December 31: | | | | |
| 2020 | \$5,936,646 | \$12,445 | \$20,175 | \$5,969,266 |
| 2021 | 2,982,547 | (1,016) | 53,365 | 3,034,896 |
| 2022 | 1,016,314 | 405 | 61,882 | 1,078,601 |
| 2023 | 5,094,957 | 21,500 | 75,902 | 5,192,359 |
| 2024 | 0 | (6,197) | 0 | (6,197) |
| Thereafter | <u>0</u> | <u>(3,191)</u> | <u>0</u> | <u>(3,191)</u> |
| Total | <u>\$15,030,464</u> | <u>\$23,946</u> | <u>\$211,324</u> | <u>\$15,265,734</u> |

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Actuarial Assumptions – OPERS

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2018, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2018, are presented as follows:

| | OPERS Traditional Plan | OPERS Combined Plan |
|---|--|--|
| Wage Inflation | 3.25 percent | 3.25 percent |
| Future Salary Increases, including inflation | 3.25 to 10.75 percent including wage inflation | 3.25 to 8.25 percent including wage inflation |
| COLA or Ad Hoc COLA: | | |
| Pre-January 7, 2013 Retirees | 3 percent, simple | 3 percent, simple |
| Post-January 7, 2013 Retirees | 3 percent, simple through 2018, then 2.15 percent, simple | 3 percent, simple through 2018, then 2.15 percent, simple |
| Investment Rate of Return | 7.2 percent | 7.2 percent |
| Actuarial Cost Method | Individual Entry Age | Individual Entry Age |

In October 2018, the OPERS Board adopted a change in the investment return assumption, reducing it from 7.5 percent to 7.2 percent. This change was effective beginning with the 2018 valuation.

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

The most recent experience study was completed for the five year period ended December 31, 2015.

The long-term rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

During 2018, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was a loss of 2.94 percent for 2018.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table the follows displays the Board-approved asset allocation policy for 2018 and the long-term expected real rates of return:

| <u>Asset Class</u> | <u>Target Allocation</u> | <u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u> |
|------------------------|--------------------------|---|
| Fixed Income | 23.00 % | 2.79 % |
| Domestic Equities | 19.00 | 6.21 |
| Real Estate | 10.00 | 4.90 |
| Private Equity | 10.00 | 10.81 |
| International Equities | 20.00 | 7.83 |
| Other investments | <u>18.00</u> | 5.50 |
| Total | <u>100.00 %</u> | <u>5.95 %</u> |

Discount Rate For 2018, the discount rate used to measure the total pension liability was 7.2 percent for the traditional plan and the combined plan. For 2017, the discount rate used to measure the total pension liability was 7.5 percent for the traditional plan and the combined plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the traditional pension plan, combined plan and member-directed plan was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County’s Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate The following table presents the County’s proportionate share of the net pension liability (asset) calculated using the current period discount rate assumption of 7.2 percent, as well as what the County’s proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one-percentage-point lower (6.2 percent) or one-percentage-point higher (8.2 percent) than the current rate:

| | <u>1% Decrease (6.20%)</u> | <u>Current Discount Rate (7.20%)</u> | <u>1% Increase (8.20%)</u> |
|---|--------------------------------|--|--------------------------------|
| County's proportionate share of the net pension liability (asset): | | | |
| OPERS Traditional Plan | \$119,238,193 | \$80,714,091 | \$48,700,226 |
| OPERS Combined Plan | (103,499) | (312,797) | (464,345) |

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Actuarial Assumptions – STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the July 1, 2019, actuarial valuation are presented as follows:

| | |
|-----------------------------------|--|
| Inflation | 2.50 percent |
| Projected salary increases | 12.50 percent at age 20 to 2.50 percent at age 65 |
| Investment Rate of Return | 7.45 percent, net of investment expenses, including inflation |
| Discount Rate of Return | 7.45 percent |
| Payroll Increases | 3 percent |
| Cost-of-Living Adjustments (COLA) | 0.0 percent, effective July 1, 2017 |

Post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016.

Actuarial assumptions used in the July 1 2019, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

STRS' investment consultant develops an estimate range for the investment return assumption based on the target allocation adopted by the Retirement Board. The target allocation and long-term expected rate of return for each major asset class are summarized as follows:

| <u>Asset Class</u> | <u>Target Allocation *</u> | <u>Long-Term Expected Rate of Return **</u> |
|----------------------|----------------------------|---|
| Domestic Equity | 28.00 % | 7.35 % |
| International Equity | 23.00 | 7.55 |
| Alternatives | 17.00 | 7.09 |
| Fixed Income | 21.00 | 3.00 |
| Real Estate | 10.00 | 6.00 |
| Liquidity Reserves | 1.00 | 2.25 |
| Total | <u>100.00 %</u> | |

* Target weights will be phased in over a 24-month period concluding on July1, 2019.

** 10 year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25 percent and does not include investment expenses. Over a 30-year period, STRS' investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Discount Rate The discount rate used to measure the total pension liability was 7.45 percent as of June 30, 2019. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2019. Therefore, the long-term expected rate of return on pension plan investments of 7.45 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2019.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.45 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.45 percent) or one-percentage-point higher (8.45 percent) than the current rate:

| | 1% Decrease (6.45%) | Current Discount Rate (7.45%) | 1% Increase (8.45%) |
|---|------------------------|-------------------------------------|------------------------|
| County's proportionate share of the net pension liability | \$1,428,137 | \$977,247 | \$595,545 |

Note 16 – Defined Benefit OPEB Plans

See Note 15 for a description of the net OPEB liability (asset).

Ohio Public Employees Retirement System (OPERS)

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

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans. This trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit with a minimum age of 60, or generally 30 years of qualifying service at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' CAFR referenced later for additional information.

The Ohio Revised Code permits, but does not require, OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml> by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy – The Ohio Revised Code provides the statutory authority allowing public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS' Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, health care was no longer being funded.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2019, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. As recommended by OPERS' actuary, beginning January 1, 2018, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan and the combined plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2019 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll.

The County's contractually required contribution was \$29,642 for 2019. Of this amount, \$2,418 is reported as an intergovernmental payable.

State Teachers Retirement System (STRS)

Plan Description – The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Medicare Part B premium reimbursements will be discontinued effective January 1, 2021. The Plan is included in the report of STRS which can be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. All benefit recipients pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the year ended December 31, 2019, STRS did not allocate any employer contributions to post-employment health care.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. For STRS, the net OPEB liability (asset) was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an independent actuarial valuation as of that date. The County's proportion of the net OPEB liability (asset) was based on the County's share of contributions to the respective retirement systems relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

| | <u>OPERS</u> | <u>STRS</u> | <u>Total</u> |
|---|---------------------|--------------------|--------------|
| Proportion of the Net OPEB Asset/Liability: | | | |
| Current Measurement Date | 0.28756716% | 0.00441905% | |
| Prior Measurement Date | <u>0.29909730%</u> | <u>0.00256632%</u> | |
| Change in Proportionate Share | <u>-0.01153014%</u> | <u>0.00185273%</u> | |
| Proportionate Share of the Net: | | | |
| OPEB Asset | \$0 | \$73,191 | \$73,191 |
| OPEB Liability | 38,745,189 | 0 | 38,745,189 |
| OPEB Expense | 2,973,410 | (20,913) | 2,952,497 |

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

| | <u>OPERS</u> | <u>STRS</u> | <u>Total</u> |
|---|--------------------|-----------------|--------------------|
| Deferred Outflows of Resources | | | |
| Differences between expected and actual experience | \$12,696 | \$6,635 | \$19,331 |
| Changes of assumptions | 1,208,786 | 1,538 | 1,210,324 |
| Net difference between projected and actual earnings on OPEB plan investments | 1,718,785 | 0 | 1,718,785 |
| Changes in proportion and differences between County contributions and proportionate share of contributions | 0 | 10,673 | 10,673 |
| County contributions subsequent to the measurement date | <u>29,642</u> | <u>0</u> | <u>29,642</u> |
| Total Deferred Outflows of Resources | <u>\$2,969,909</u> | <u>\$18,846</u> | <u>\$2,988,755</u> |

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

| | <u>OPERS</u> | <u>STRS</u> | <u>Total</u> |
|---|------------------|-----------------|------------------|
| Deferred Inflows of Resources | | | |
| Differences between expected and actual experience | \$101,727 | \$3,723 | \$105,450 |
| Changes of assumptions | 0 | 80,244 | 80,244 |
| Net difference between projected and actual earnings on OPEB plan investments | 0 | 4,597 | 4,597 |
| Changes in proportion and differences between County contributions and proportionate share of contributions | 494,584 | 956 | 495,540 |
| Total Deferred Inflows of Resources | \$596,311 | \$89,520 | \$685,831 |

\$29,642 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability liability or increase to the net OPEB asset in 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

| | <u>OPERS</u> | <u>STRS</u> | <u>Total</u> |
|--------------------------|--------------------|-------------------|--------------------|
| Year Ending December 31: | | | |
| 2020 | \$890,727 | (\$15,976) | \$874,751 |
| 2021 | 304,249 | (15,976) | 288,273 |
| 2022 | 283,110 | (14,134) | 268,976 |
| 2023 | 865,870 | (13,487) | 852,383 |
| 2024 | 0 | (13,090) | (13,090) |
| Thereafter | 0 | 1,989 | 1,989 |
| Total | \$2,343,956 | (\$70,674) | \$2,273,282 |

Actuarial Assumptions – OPERS

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

| | |
|--|---|
| Wage Inflation | 3.25 percent |
| Projected Salary Increases, including inflation | 3.25 to 10.75 percent including wage inflation |
| Single Discount Rate: | |
| Current measurement date | 3.96 percent |
| Prior Measurement date | 3.85 percent |
| Investment Rate of Return | 6.00 percent |
| Municipal Bond Rate: | |
| Current measurement date | 3.71 percent |
| Prior Measurement date | 3.31 percent |
| Health Care Cost Trend Rate: | |
| Current measurement date | 10.0 percent, initial 3.25 percent, ultimate in 2029 |
| Prior Measurement date | 7.25 percent, initial 3.25 percent, ultimate in 2028 |
| Actuarial Cost Method | Individual Entry Age Normal |

In October 2018, the OPERS Board adopted a change in the investment return assumption, reducing it from 6.5 percent to 6.0 percent. This change was effective for the 2018 valuation.

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

The most recent experience study was completed for the five year period ended December 31, 2015.

The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

During 2018, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was a loss of 5.6 percent for 2018.

The allocation of investment assets within the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS'

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The table that follows displays the Board-approved asset allocation policy for 2018 and the long-term expected real rates of return:

| Asset Class | Target Allocation | Weighted Average Long-Term Expected Real Rate of Return (Arithmetic) |
|------------------------------|----------------------|---|
| Fixed Income | 34.00 % | 2.42 % |
| Domestic Equities | 21.00 | 6.21 |
| Real Estate Investment Trust | 6.00 | 5.98 |
| International Equities | 22.00 | 7.83 |
| Other investments | 17.00 | 5.57 |
| Total | 100.00 % | 5.16 % |

Discount Rate A single discount rate of 3.96 percent was used to measure the OPEB liability on the measurement date of December 31, 2018. A single discount rate of 3.85 percent was used to measure the OPEB liability on the measurement date of December 31, 2017. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 3.71 percent. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2031. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2031, and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the County’s Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate The following table presents the County’s proportionate share of the net pension liability (asset) calculated using the current period discount rate assumption of 7.2 percent, as well as what the County’s proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one-percentage-point lower (6.2 percent) or one-percentage-point higher (8.2 percent) than the current rate:

| | 1% Decrease (2.96%) | Current Discount Rate (3.96%) | 1% Increase (4.96%) |
|--|------------------------|-------------------------------------|------------------------|
| County's proportionate share of the net OPEB liability | \$47,966,202 | \$38,745,189 | \$29,162,186 |

Sensitivity of the County’s Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2019 is 10.00 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuary's project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.25 percent in the most recent valuation.

| | 1% Decrease | Current Health Care Cost Trend Rate Assumption | 1% Increase |
|--|--------------|--|--------------|
| County's proportionate share of the net OPEB liability | \$36,037,916 | \$38,745,189 | \$39,166,647 |

Actuarial Assumptions – STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2019, actuarial valuation are presented as follows:

| | |
|----------------------------|--|
| Projected salary increases | 12.50 percent at age 20 to 2.50 percent at age 65 |
| Investment Rate of Return | 7.45 percent, net of investment expenses, including inflation |
| Payroll Increases | 3 percent |
| Discount Rate of Return | 7.45 percent |
| Health Care Cost Trends | |
| Medical | |
| Pre-Medicare | 5.87 percent initial, 4 percent ultimate |
| Medicare | 4.93 percent initial, 4 percent ultimate |
| Prescription Drug | |
| Pre-Medicare | 7.73 percent initial, 4 percent ultimate |
| Medicare | 9.62 initial, 4 percent ultimate |

Projections of benefits include the historical pattern of sharing benefit costs between the employers and retired plan members.

For healthy retirees the mortality rates are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. For disabled retirees, mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016.

Actuarial assumptions used in the June 30, 2019, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

Since the prior measurement date, there was no change to the claims costs process. Claim curves were trended to the fiscal year ending June 30, 2020 to reflect the current price renewals. The non-Medicare subsidy percentage was increased effective January 1, 2020 from 1.944 percent to 1.984 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2020. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1 percent for the Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed to January 1, 2021.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

The STRS health care plan follows the same asset allocation and long-term expected real rate of return for each major asset class as the pension plan, see Note 15.

Discount Rate The discount rate used to measure the total OPEB liability was 7.45 percent as of June 30, 2019. The projection of cash flows used to determine the discount rate assumes STRS continues to allocate no employer contributions to the health care fund. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2019. Therefore, the long-term expected rate of return on health care plan investments of 7.45 percent was used to measure the total OPEB liability as of June 30, 2019.

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount and Health Care Cost Trend Rate The following table represents the net OPEB asset as of June 30, 2019, calculated using the current period discount rate assumption of 7.45 percent, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.45 percent) or one percentage point higher (8.45 percent) than the current assumption. Also shown is the net OPEB asset as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

| | 1% Decrease (6.45%) | Current Discount Rate (7.45%) | 1% Increase (8.45%) |
|--|------------------------|-------------------------------------|------------------------|
| County's proportionate share of the net OPEB asset | (\$62,453) | (\$73,191) | (\$82,217) |

| | 1% Decrease | Current Trend Rate | 1% Increase |
|--|-------------|-----------------------|-------------|
| County's proportionate share of the net OPEB asset | (\$82,994) | (\$73,191) | (\$61,182) |

Note 17 – Interfund Transactions

Interfund receivables/payables balances at December 31, 2019, consist of the following individual fund receivables and payables:

| Interfund Payable | Interfund Receivable | | | | | Total |
|--------------------------|----------------------|------------------------|----------------------|------------------------|--------------------------------|------------------|
| | General | Mental Health Board | Public Assistance | Children's Services | Other Governmental Funds | |
| Mental Health Board | \$0 | \$0 | \$0 | \$0 | \$8,294 | \$8,294 |
| Public Assistance | 0 | 0 | 0 | 111,037 | 0 | 111,037 |
| Other Governmental Funds | 525,914 | 4,093 | 1,470 | 0 | 23,783 | 555,260 |
| Total | \$525,914 | \$4,093 | \$1,470 | \$111,037 | \$32,077 | \$674,591 |

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

The Mental Health Board fund owed a total \$8,294 to the Court Operations fund for services provided by the Alternative Jail. The Court Operations fund owed a total \$4,093 to the Mental Health Board Fund for counseling services provided at the Alternative Jail. The Public Assistance fund owed a total of \$111,037 to Children’s Services for services provided for various programs. The Child Support Enforcement Agency fund owed a total of \$18,914 to the general fund for services provided by the Sheriff’s Department and the Domestic Relations court. The Child Support Enforcement Agency Fund owed a total of \$1,470 to the Public Assistance fund for their portion of a security contract. Other governmental funds had \$23,783 of interfund receivables to provide additional resources for current operations to other governmental funds. All interfund balances will be repaid within one year.

On December 29, 2016, the general obligation debt service and the special projects capital project funds issued \$937,000 and \$265,000 of manuscript bonds which were purchased by the general fund. The bonds were used to finance various public infrastructure projects. The bonds have an interest rate of 3.00 percent and are due on December 1, 2021.

As of December 31, 2019, the bonds had a balance of \$507,000, which was an interfund receivable in the general fund and an interfund payable in the general obligation debt service fund. Principal and interest requirements to retire the bonds outstanding at December 31, 2018, are as follows:

| | <u>Principal</u> | <u>Interest</u> |
|-------|------------------|-----------------|
| 2020 | \$250,000 | \$15,210 |
| 2021 | 257,000 | 7,710 |
| Total | <u>\$507,000</u> | <u>\$22,920</u> |

Interfund transfers for the year ended December 31, 2019, consisted of the following:

| Transfer to | Transfer From | | | | Total |
|--------------------------|---------------|--|--------------------|--------------------------------|-------------|
| | General | Developmental Disabilities Board | Road and Bridge | Other Governmental Funds | |
| Other Governmental Funds | \$1,096,034 | \$385,000 | \$74,340 | \$136,479 | \$1,691,853 |

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Note 18 – Capital Assets

Capital asset activity for the year ended December 31, 2019, was as follows:

| | Balance 01/01/2019 | Additions | Reductions | Balance 12/31/2019 |
|---|-----------------------|----------------------|----------------------|-----------------------|
| Governmental Activities: | | | | |
| Capital assets not being depreciated: | | | | |
| Land | \$2,806,060 | \$0 | \$0 | \$2,806,060 |
| Construction in progress | 1,715,949 | 2,038,255 | (1,108,801) | 2,645,403 |
| Total capital assets not being depreciated | <u>4,522,009</u> | <u>2,038,255</u> | <u>(1,108,801)</u> | <u>5,451,463</u> |
| Capital assets being depreciated: | | | | |
| Land improvements | 495,068 | 277,889 | (5,479) | 767,478 |
| Buildings | 64,895,899 | 1,085,425 | (159,445) | 65,821,879 |
| Machinery and equipment | 24,413,441 | 1,582,182 | (205,193) | 25,790,430 |
| Infrastructure | 131,332,450 | 2,735,720 | (2,164,108) | 131,904,062 |
| Total capital assets being depreciated | <u>221,136,858</u> | <u>5,681,216</u> | <u>(2,534,225)</u> | <u>224,283,849</u> |
| Accumulated Depreciation: | | | | |
| Land improvements | (255,623) | (27,069) | 4,725 | (277,967) |
| Buildings | (33,460,871) | (1,637,395) | 77,638 | (35,020,628) |
| Machinery and equipment | (19,164,672) | (1,319,709) | 196,224 | (20,288,157) |
| Infrastructure | (68,863,705) | (3,308,274) | 2,089,560 | (70,082,419) |
| Total accumulated depreciation | <u>(121,744,871)</u> | <u>(6,292,447) *</u> | <u>2,368,147</u> | <u>(125,669,171)</u> |
| Capital assets being depreciated, net | <u>99,391,987</u> | <u>(611,231)</u> | <u>(166,078)</u> | <u>98,614,678</u> |
| Governmental activities capital assets, net | <u>\$103,913,996</u> | <u>\$1,427,024</u> | <u>(\$1,274,879)</u> | <u>\$104,066,141</u> |

*Depreciation expense was charged to governmental activities as follows:

| | |
|-----------------------------|--------------------|
| Governmental Activities: | |
| Legislative and Executive | \$441,200 |
| Judicial System | 205,430 |
| Public Safety | 873,502 |
| Public Works | 3,599,898 |
| Health | 687,628 |
| Human Services | 460,197 |
| Conservation and Recreation | 24,592 |
| Total Depreciation Expense | <u>\$6,292,447</u> |

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

| | Balance 12/31/2018 | Additions | Reductions | Balance 12/31/2019 |
|--|-----------------------|---------------|------------|-----------------------|
| Business-type activities: | | | | |
| Capital assets not being depreciated: | | | | |
| Land | \$91,328 | \$0 | \$0 | \$91,328 |
| Capital assets being depreciated: | | | | |
| Buildings | 6,539,587 | 0 | 0 | 6,539,587 |
| Machinery and equipment | 742,374 | 29,217 | (10,000) | 761,591 |
| Infrastructure | 44,245,130 | 0 | 0 | 44,245,130 |
| Total capital assets being depreciated | 51,527,091 | 29,217 | (10,000) | 51,546,308 |
| Accumulated Depreciation: | | | | |
| Buildings | (4,611,680) | (145,324) | 0 | (4,757,004) |
| Machinery and equipment | (670,458) | (27,618) | 10,000 | (688,076) |
| Infrastructure | (28,155,746) | (1,160,466) | 0 | (29,316,212) |
| Total accumulated depreciation | (33,437,884) | (1,333,408) | 10,000 | (34,761,292) |
| Capital assets being depreciated, net | 18,089,207 | (1,304,191) | 0 | 16,785,016 |
| Business-type activities capital assets, net | \$18,180,535 | (\$1,304,191) | \$0 | \$16,876,344 |

Note 19 – Long-Term Debt

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

| | Original Issue Date | Interest Rate | Original Issue Amount |
|--|------------------------|------------------|--------------------------|
| Governmental Activities: | | | |
| General Obligation Bonds: | | | |
| 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 |
| Various Purposes Refunding | 2015 | 1.0-4.5 | 6,330,000 |
| Various Purposes Improvement and Refunding | 2016 | 2.0-3.5 | 1,825,000 |
| Various Purposes Improvement and Refunding | 2019 | 2.0-4.0 | 5,061,177 |
| Special Assessment Bond: | | | |
| Marlow Heights Sewer | 1999 | 4.0-5.75 | 740,000 |

(continued)

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

| | <u>Original Issue Date</u> | <u>Interest Rate</u> | <u>Original Issue Amount</u> |
|---|--------------------------------|--------------------------|----------------------------------|
| Long-Term Note Payable: | | | |
| Various Purpose Note | 2019 | 3.00 % | \$1,075,000 |
| OPWC Loans from Direct Borrowings: | | | |
| 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 |
| OPWC Hulit Road and Bridge Improvement | 2019 | 0.0 | 149,219 |
| OWDA Loan from Direct Borrowings: | | | |
| OWDA Storm Sewer Improvement | 2010 | 5.89 | 489,981 |
| Business-Type Activity: | | | |
| Sanitary Sewer District Improvements | 2001 | 4.47-5.07 | 826,306 |
| Various Purpose Refunding 2015 | 2015 | 1.0-4.5 | 2,425,000 |
| Various Purpose Refunding 2016 | 2016 | 2.0-3.5 | 2,090,000 |
| Various Purpose Refunding 2019 | 2019 | 2.0-4.0 | 63,823 |
| OPWC Loans from Direct Borrowings: | | | |
| 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 01/01/2019</u> | <u>Additions</u> | <u>Reductions</u> | <u>Outstanding 12/31/2019</u> | <u>Amounts Due in One Year</u> |
|---|-----------------------------------|--------------------|--------------------|-----------------------------------|------------------------------------|
| Governmental Activities: | | | | | |
| General Obligation Bonds: | | | | | |
| Various Purposes Improvement and Refunding 2011 | | | | | |
| Serial Bonds | \$703,657 | \$0 | \$703,657 | \$0 | \$0 |
| Term Bonds | 2,975,000 | 0 | 2,975,000 | 0 | 0 |
| Various Purposes Improvement 2013 | | | | | |
| Term Bonds | 2,310,000 | 0 | 2,310,000 | 0 | 0 |
| Correctional Facilities Refunding 2014 | | | | | |
| Serial Bonds | 5,975,000 | 0 | 540,000 | 5,435,000 | 550,000 |
| Term Bonds | 2,795,000 | 0 | 0 | 2,795,000 | 0 |
| Unamortized Premium | 224,621 | 0 | 11,231 | 213,390 | 0 |
| Various Purpose Refunding 2015 | | | | | |
| Serial Bonds | 3,105,000 | 0 | 250,000 | 2,855,000 | 265,000 |
| Term Bonds | 2,780,000 | 0 | 0 | 2,780,000 | 0 |
| Unamortized Premium | 268,988 | 0 | 14,608 | 254,380 | 0 |
| Various Purposes Improvement and Refunding 2016 | | | | | |
| Serial Bonds | 1,440,000 | 0 | 135,000 | 1,305,000 | 140,000 |
| Term Bonds | 235,000 | 0 | 0 | 235,000 | 0 |
| Unamortized Premium | 11,022 | 0 | 1,026 | 9,996 | 0 |
| Various Purposes Improvement and Refunding 2019 | | | | | |
| Serial Bonds | 0 | 5,061,177 | 0 | 5,061,177 | 461,177 |
| Unamortized Premium | 0 | 584,618 | 0 | 584,618 | 0 |
| Total General Obligation Bonds | <u>\$22,823,288</u> | <u>\$5,645,795</u> | <u>\$6,940,522</u> | <u>\$21,528,561</u> | <u>\$1,416,177</u> |

(continued)

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

| | Outstanding 01/01/2019 | Additions | Reductions | Outstanding 12/31/2019 | Amounts Due in One Year |
|--|---------------------------|------------------------|-------------------------|---------------------------|----------------------------|
| Governmental Activities (continued) | | | | | |
| Special Assessment Debt with Governmental Commitment: | | | | | |
| Marlow Heights Sewer | \$125,000 | \$0 | \$60,000 | \$65,000 | \$65,000 |
| Long-term Notes: | | | | | |
| Various Purpose Note - 2018 | 1,195,000 | 0 | 1,195,000 | 0 | 0 |
| Various Purpose Note - 2019 | 0 | 1,075,000 | 0 | 1,075,000 | 0 |
| Unamortized Premium | 0 | 6,765 | 0 | 6,765 | 0 |
| Total Long-Term Notes | 1,195,000 | 1,081,765 | 1,195,000 | 1,081,765 | 0 |
| OPWC Loans from Direct Borrowings: | | | | | |
| OPWC Moffet Terman Road Bridge Loan | 7,804 | 0 | 7,804 | 0 | 0 |
| OPWC Possum Run Road Engineering Loan | 146,044 | 0 | 32,454 | 113,590 | 32,454 |
| OPWC Amoy-Ganges and Franklin Church Road Loan | 144,359 | 0 | 10,694 | 133,665 | 10,694 |
| OPWC Bridge Replacement Loan - 2013 | 184,000 | 0 | 11,500 | 172,500 | 11,500 |
| OPWC Hulit Road and Bridge Improvement | 0 | 149,219 | 7,460 | 141,759 | 3,730 |
| Total OPWC Loans from Direct Borrowings | 482,207 | 149,219 | 69,912 | 561,514 | 58,378 |
| Other General Long-Term Obligations | | | | | |
| Capital Leases | 1,802,787 | 0 | 49,155 | 1,753,632 | 50,656 |
| OWDA Loans from Direct Borrowings: | | | | | |
| OWDA Storm Sewer Improvement Loan | 41,514 | 0 | 41,514 | 0 | 0 |
| Compensated Absences | 4,451,140 | 1,807,854 | 1,777,555 | 4,481,439 | 1,689,287 |
| Total Other General Long-Term Obligations | 6,295,441 | 1,807,854 | 1,868,224 | 6,235,071 | 1,739,943 |
| Net Pension Liability: | | | | | |
| STRS | 564,277 | 412,970 | 0 | 977,247 | 0 |
| OPERS | 47,835,023 | 32,879,068 | 0 | 80,714,091 | 0 |
| Total Net Pension Liability | 48,399,300 | 33,292,038 | 0 | 81,691,338 | 0 |
| OPEB Liability - OPERS | 32,479,763 | 6,265,426 | 0 | 38,745,189 | 0 |
| Total Governmental Activities | <u>\$111,799,999</u> | <u>\$48,242,097</u> | <u>\$10,133,658</u> | <u>\$149,908,438</u> | <u>\$3,279,498</u> |
| Business-Type Activity: | | | | | |
| General Obligation Bonds: | | | | | |
| Sanitary Sewer District Improvements | | | | | |
| Refunding | \$126,343 | \$0 | \$126,343 | \$0 | \$0 |
| Various Purpose Refunding 2015 | | | | | |
| Serial Bonds | 1,040,000 | 0 | 85,000 | 955,000 | 85,000 |
| Term Bonds | 1,045,000 | 0 | 0 | 1,045,000 | 0 |
| Unamortized Premium | 109,487 | 0 | 5,762 | 103,725 | 0 |
| Various Purpose Refunding 2016 | | | | | |
| Serial Bonds | 580,000 | 0 | 40,000 | 540,000 | 45,000 |
| Term Bonds | 1,425,000 | 0 | 0 | 1,425,000 | 0 |
| Unamortized Premium | 4,087 | 0 | 136 | 3,951 | 0 |
| Various Purpose Refunding 2019 | | | | | |
| Serial Bonds | 0 | 63,823 | 0 | 63,823 | 63,823 |
| Total General Obligation Bonds | 4,329,917 | 63,823 | 257,241 | 4,136,499 | 193,823 |
| OPWC Loans from Direct Borrowings: | | | | | |
| OPWC Sewer Improvement Loan | 186,660 | 0 | 9,834 | 176,826 | 9,834 |
| OPWC Harprest Heights Sewer Loan | 93,058 | 0 | 6,894 | 86,164 | 6,894 |
| OPWC Country Meadows Sewer Loan | 113,270 | 0 | 7,812 | 105,458 | 7,812 |
| Total OPWC Loans from Direct Borrowing | 392,988 | 0 | 24,540 | 368,448 | 24,540 |
| Compensated Absences | 50,603 | 19,663 | 18,929 | 51,337 | 18,595 |
| Total Business-Type Activity | <u>\$4,773,508</u> | <u>\$83,486</u> | <u>\$300,710</u> | <u>\$4,556,284</u> | <u>\$236,958</u> |

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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 (\$770,000) and from taxes. These bonds are paid from the general obligation debt retirement fund.

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

The County has pledged sewer revenues, net of operating expenses, to repay the OPWC Sewer Improvement Loan, Harprest Heights Sewer Loan, 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 2037. Annual principal payments on the loan are expected to require less than eight percent of net revenues. The total principal remaining to be paid on the debt is \$368,448. Principal paid for the current year and total net revenues were \$24,540 and \$870,649 respectively.

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 Detention Center Improvements bonds. In 2019, these bonds were refunded by the Various Purpose Improvement and Refunding 2019 bonds.

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. In 2019, these bonds were refunded by the Various Purpose Improvement and Refunding 2019 bonds.

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:

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

| 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 | <u>\$235,000</u> | <u>\$250,000</u> | <u>\$275,000</u> | <u>\$295,000</u> | <u>\$320,000</u> |
| <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 (\$245,000, \$260,000, \$280,000, \$305,000 and \$330,000 will mature at the stated maturity.

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, 2019, \$7,605,000 of the defeased debt remained outstanding.

On March 4, 2015 the County issued Various Purpose Refunding general obligation bonds in the amount of \$8,755,000 at an average coupon rate of 3.785 percent over a 14-year period. Proceeds of \$8,755,000 were issued to refinance \$2,190,000 of the callable portion of 2007 Correctional Facilities bonds, \$3,630,000 of the callable portion of 2011 Correctional Facilities bonds and \$2,464,514 of the USDA Sanitary Sewer bonds.

The bonds were sold at a premium of \$459,955. Proceeds of \$6,657,420 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 and to currently refund \$2,464,514 of USDA sanitary sewer improvement bonds. As a result, \$5,820,000 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, 2019, \$5,630,000 of the defeased debt remained outstanding.

The 2015 Various Purpose Refunding general obligation bonds maturing on or after December 1, 2022 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, 2011, 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 2015 Various Purpose Refunding term bonds maturing on December 1, 2031, 2033, 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:

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

| Year | Issue | | | |
|------------------------|------------------|------------------|------------------|--------------------|
| | \$905,000 | \$800,000 | \$675,000 | \$1,445,000 |
| 2030 | \$445,000 | \$0 | \$0 | \$0 |
| 2032 | 0 | 485,000 | 0 | 0 |
| 2034 | 0 | 0 | 330,000 | 0 |
| 2036 | 0 | 0 | 0 | 360,000 |
| 2037 | 0 | 0 | 0 | 370,000 |
| 2038 | 0 | 0 | 0 | 230,000 |
| 2039 | 0 | 0 | 0 | 235,000 |
| Total | <u>\$445,000</u> | <u>\$485,000</u> | <u>\$330,000</u> | <u>\$1,195,000</u> |
| <i>Stated Maturity</i> | <i>12/1/2031</i> | <i>12/1/2033</i> | <i>12/1/2035</i> | <i>12/1/2040</i> |

The remaining principal amount of the term bonds (\$460,000, \$315,000, \$345,000, and \$250,000) will mature at the stated maturity.

On December 21, 2016, the County issued Various Purpose Improvement and Refunding general obligation bonds in the amount of \$3,915,000 at an average coupon rate of 4.37 percent over a 9.5-year period. Proceeds of \$3,915,000 were issued to refinance \$1,200,000 of the callable portion of 2007 Various Purpose Improvement and Refunding bonds, \$715,000 of the callable portion of 2011 Various Purpose Improvement and Refunding bonds and to retire \$2,000,000 of the Various Purpose notes for business-type activity.

The bonds were sold at a premium of \$17,433. A portion of the proceeds of \$1,781,547 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, \$1,700,000 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, 2019, \$1,700,000 of the defeased debt remained outstanding.

The 2016 Various Purpose Improvement and Refunding general obligation bonds maturing on or after December 1, 2027 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, 2026, 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 2016 Various Purpose Improvement and Refunding term bonds maturing on December 1, 2029, 2036, 2040, 2046 are subject to mandatory sinking fund redemption, at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows:

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

| Year | Issue | | | |
|------------------------|-------------------|-------------------|-------------------|-------------------|
| | \$350,000 | \$355,000 | \$335,000 | \$620,000 |
| 2028 | \$60,000 | \$0 | \$0 | \$0 |
| 2032 | 0 | 65,000 | 0 | 0 |
| 2033 | 0 | 70,000 | 0 | 0 |
| 2034 | 0 | 70,000 | 0 | 0 |
| 2035 | 0 | 75,000 | 0 | 0 |
| 2037 | 0 | 0 | 80,000 | 0 |
| 2038 | 0 | 0 | 80,000 | 0 |
| 2039 | 0 | 0 | 85,000 | 0 |
| 2041 | 0 | 0 | 0 | 95,000 |
| 2042 | 0 | 0 | 0 | 95,000 |
| 2043 | 0 | 0 | 0 | 100,000 |
| 2044 | 0 | 0 | 0 | 105,000 |
| 2045 | 0 | 0 | 0 | 110,000 |
| Total | <u>\$60,000</u> | <u>\$280,000</u> | <u>\$245,000</u> | <u>\$505,000</u> |
| <i>Stated Maturity</i> | <i>12/01/2029</i> | <i>12/01/2036</i> | <i>12/01/2040</i> | <i>12/01/2046</i> |

The remaining principal amount of the term bonds (\$290,000, \$75,000, \$90,000, and \$115,000) will mature at the stated maturity.

On December 19, 2019, the County issued Various Purpose Improvement and Refunding general obligation bonds in the amount of \$5,125,000 at an average coupon rate of 3.88 percent over an 8.4-year period. Proceeds of \$5,125,000 were issued to refinance \$3,331,177 of the callable portion of 2011 Various Purpose Improvement and Refunding bonds, \$2,170,000 of the callable portion of 2013 Various Purpose Improvement bonds to refinance \$63,823 of the callable portion of 2011 Various Purpose Improvement and Refunding bonds for business-type activity.

The bonds were sold at a premium of \$584,618. A portion of the proceeds of \$5,581,970 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, \$5,565,000 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, 2019, \$5,565,000 of the defeased debt remained outstanding.

Although the refunding will result in the recognition of an accounting loss of \$16,970, the County decreased its aggregate debt service payments by \$420,283 as a result of the advance refunding. The County also incurred an economic gain (difference between the present value of the old and new debt service payments) of \$360,824.

The 2019 Various Purpose Improvement and Refunding general obligation bonds maturing on or after December 1, 2029 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, 2028, 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 County has entered into contractual agreements for construction loans from the Ohio Public Works Commission (OPWC). Under the terms of these agreements, the OPWC will reimburse, advance or directly pay the construction costs of approved projects. The OPWC will capitalize administrative costs and construction interest and add to the total amount of the final loan. These loans are reflected as OPWC loans payable and are paid from road and bridge and sewer funds.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

The County's outstanding OPWC loans from direct borrowing and direct placements related to governmental activities and business-type were \$561,514 and \$368,448 respectively. These loans contain provisions that in the event of default (OPWC may apply late fees of 8 percent per year, (2) loans more than 60 days late will be turned over to the Attorney General's office for collection, and as provided by law, OPWC may require that such payment be taken from the County's share of undivided local government fund, and (3) the outstanding amounts shall, at OPWC's option, become immediately due and payable.

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

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 provided loan proceeds totaling \$489,891, which was used 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, 2019, this agreement has been paid in full.

During 2019, the County issued \$1,081,765 in bond anticipation note which were used to retire the 2018 \$1,195,000 in bond anticipation notes and for the purchase of new equipment. 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 and therefore, have been excluded from the amount due in more than one year.

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 County pays obligations related to employee compensation from the fund benefitting from their service. There is no repayment schedule for the net pension liability. However, employer pension contributions are made from 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, federal grants, state grants and sewer fund. Compensated absences liability will be paid from 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 and child support enforcement agency special revenue funds.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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 |
| 2020 | \$1,416,177 | \$684,584 | \$0 | \$0 | \$65,000 | \$3,738 |
| 2021 | 1,185,000 | 664,218 | 0 | 0 | 0 | 0 |
| 2022 | 1,215,000 | 634,919 | 0 | 0 | 0 | 0 |
| 2023 | 1,250,000 | 601,857 | 0 | 0 | 0 | 0 |
| 2024 | 1,290,000 | 567,718 | 0 | 0 | 0 | 0 |
| 2025-2029 | 5,940,000 | 2,031,550 | 470,000 | 154,700 | 0 | 0 |
| 2030-2034 | 1,805,000 | 301,850 | 2,735,000 | 843,450 | 0 | 0 |
| 2035-2039 | 555,000 | 33,600 | 2,355,000 | 302,625 | 0 | 0 |
| 2040 | 0 | 0 | 250,000 | 10,000 | 0 | 0 |
| Total | \$14,656,177 | \$5,520,296 | \$5,810,000 | \$1,310,775 | \$65,000 | \$3,738 |

| Governmental Activities | |
|-------------------------------|------------------|
| <i>From Direct Borrowings</i> | |
| OPWC | |
| Year | Loans |
| | Principal |
| 2020 | \$58,378 |
| 2021 | 62,108 |
| 2022 | 62,108 |
| 2023 | 45,881 |
| 2024 | 29,654 |
| 2025-2029 | 148,270 |
| 2030-2034 | 121,526 |
| 2035-2039 | 33,589 |
| Total | \$561,514 |

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

| Year | Business-Type Activity | | | | <i>From Direct</i> |
|--------------|---------------------------|---------------------------|---------------------------|-------------------------|-------------------------|
| | General Obligation | | | | <i>Borrowings</i> |
| | Serial Bonds | | Term Bonds | | OPWC |
| | Principal | Interest | Principal | Interest | Loan |
| | Principal | Interest | Principal | Interest | Principal |
| 2020 | \$193,823 | \$152,422 | \$0 | \$0 | \$24,540 |
| 2021 | 135,000 | 140,038 | 0 | 0 | 24,540 |
| 2022 | 140,000 | 137,338 | 0 | 0 | 24,540 |
| 2023 | 145,000 | 134,475 | 0 | 0 | 24,540 |
| 2024 | 145,000 | 131,438 | 0 | 0 | 24,540 |
| 2025-2029 | 675,000 | 474,075 | 115,000 | 118,200 | 122,700 |
| 2030-2034 | 125,000 | 111,150 | 815,000 | 436,125 | 101,100 |
| 2035-2039 | 0 | 0 | 830,000 | 226,300 | 21,948 |
| 2040-2044 | 0 | 0 | 485,000 | 104,600 | 0 |
| 2045-2046 | 0 | 0 | 225,000 | 13,600 | 0 |
| Total | <u>\$1,558,823</u> | <u>\$1,280,936</u> | <u>\$2,470,000</u> | <u>\$898,825</u> | <u>\$368,448</u> |

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors should not exceed one percent of the total assessed valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt should not exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of the next \$200,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000. The effects of the debt limitations at December 31, 2019, are an overall debt margin of \$54,711,814 and an unvoted debt margin of \$22,968,424.

Note 20 – Capital Leases – Lessee Disclosure

During 1985, the County entered into a capital lease for a building. During 2018, the County entered into a lease agreement for an excavator. Capital lease payments are reflected as debt service expenditures in the basic financial statements for the governmental funds. These expenditures are reflected as program/function expenditures on a budgetary basis. The building and equipment acquired by lease is included in governmental activities general capital assets. A corresponding liability is included in governmental activities general long-term obligations. Principal payments in 2019 totaled \$49,155.

The assets acquired through capital leases are as follows:

| | |
|--------------------------------|--------------------|
| | Governmental |
| | Activities |
| Building | <u>\$1,680,914</u> |
| Equipment | <u>200,524</u> |
| Total Assets | 1,881,438 |
| Less: Accumulated depreciation | <u>(1,347,247)</u> |
| Total | <u>\$534,191</u> |

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Future minimum lease payments are as follows:

| Year | Amount |
|---|-------------|
| 2020 | \$227,070 |
| 2021 | 227,070 |
| 2022 | 175,000 |
| 2023 | 175,000 |
| 2024 | 175,000 |
| 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 | 8,241,640 |
| Less: Amount Representing Interest | (6,488,008) |
| Present Value of Net Minimum Lease Payments | \$1,753,632 |

Note 21 – Notes Payable

A summary of the note transactions for the year ended December 31, 2019, follows:

| | Outstanding 01/01/2019 | Issued | Retired | Outstanding 12/31/2019 |
|---------------------------------|---------------------------|-----------|-----------|---------------------------|
| Governmental Type Funds: | | | | |
| 3.25% Various Purpose - 2018 | \$200,000 | \$0 | \$200,000 | \$0 |
| Unamortized Premium | 2,411 | 0 | 2,411 | 0 |
| 3.00% Various Purpose - 2019 | 0 | 120,000 | 0 | 120,000 |
| Total Notes Payable | \$202,411 | \$120,000 | \$202,411 | \$120,000 |

In 2019, the County issued \$120,000 in Various Purpose Notes. The proceeds were used to finance the costs of replacing the County’s telecommunication system. The project was completed by December 31, 2019. This note matures January 31, 2020.

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.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Note 22 – Insurance Pools

County Risk Sharing Authority, Incorporated (CORSA)

The County Risk Sharing Authority, Incorporated, 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.

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 2019 was \$448,443. Financial statements may be obtained by contacting the County Commissioners Association of Ohio in Columbus, Ohio.

County Employee Benefits Consortium of Ohio, Incorporated (CEBCO)

The County participates with the County Employee Benefits Consortium of Ohio, Incorporated, (CEBCO), an Ohio not-for-profit corporation with membership open to Ohio political subdivisions to collectively pool resources to purchase employee benefits. The County pays, on a monthly basis, the annual actuarially determined funding rate. Components of the funding rate include the claims fund contribution, incurred but not reported claims, a claims contingency reserve fund, as well as the fixed costs of the consortium.

The business and affairs of the consortium are managed by a board of not less than nine or more than fifteen directors that exercise all powers of the consortium. Two-thirds of the directors are county commissioners of the member counties and one-third are employees of the member counties. Each member of the consortium is entitled to one vote. At all times, one director is required to be a member of the board of directors of the County Commissioners' Association of Ohio and another is required to be a board member of the County Risk Sharing Authority, Incorporated

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Note 23 – 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 2019. Complete financial statements can be obtained from the Regional Planning Commission, Richland County, Ohio.

Note 24 – 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 2019.

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 County 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 exercises total control over 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 2019.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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 2019.

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 \$2,250,768 to NEON during 2019.

Note 25 – Related Organizations

Richland County Transit Board

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

Mansfield/Richland County Public Library

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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. Complete financial statements can be obtained from the Richland County Land Reutilization Corporation, Richland County, Ohio.

Note 26 – 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 27 – Conduit Debt Obligations

The County has issued Industrial Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any other political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of December 31, 2019, there were two series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of \$26,030,000.

Note 28 – 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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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 2019, 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 29 - Subsequent Events

On January 30, 2020, the County issued \$1,075,000 of manuscript bonds purchased by the general fund to retire outstanding notes. The bonds were used to finance upgrades to the County's phone system and related hardware and software. The bonds mature on January 30, 2027 and have an interest rate of 2.8 percent.

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. The County's investment portfolio and the investments of the pension and other employee benefit plans in which the County participates have incurred a significant decline in fair value, consistent with the general decline in financial markets. However, because the values of individual investments fluctuate with market conditions, and due to market volatility, the amount of losses that will be recognized in subsequent periods, if any, cannot be determined. In addition, the impact on the County's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

Richland County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the Net Pension Liability
Ohio Public Employees Retirement System - Traditional Plan
*Last Six Years (1) **

| | 2019 | 2018 | 2017 |
|---|--------------|--------------|--------------|
| County's Proportion of the Net Pension Liability | 0.29470636% | 0.30491352% | 0.31852056% |
| County's Proportionate Share of the Net Pension Liability | \$80,714,091 | \$47,835,023 | \$72,330,605 |
| County's Covered Payroll | \$39,512,831 | \$37,969,660 | \$39,466,244 |
| County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll | 204.27% | 125.98% | 183.27% |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 74.70% | 84.66% | 77.25% |

(1) Although this schedule is intended to reflect information for ten years, information prior to 2014 is not available. An additional column will be added each year.

* Amounts presented for each year were determined as of the County's measurement date, which is the prior year end.

See accompanying notes to the required supplementary information.

| 2016 | 2015 | 2014 |
|--------------|--------------|--------------|
| 0.32761620% | 0.34221681% | 0.34221681% |
| \$56,747,252 | \$41,275,171 | \$40,342,903 |
| \$40,061,725 | \$45,904,305 | \$45,752,777 |
| 141.65% | 89.92% | 88.18% |
| 81.08% | 86.45% | 86.36% |

Richland County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the Net Pension Asset
Ohio Public Employees Retirement System - Combined Plan
*Last Two Years **

| | 2019 | 2018 |
|---|-------------|-------------|
| County's Proportion of the Net Pension Asset | 0.27972600% | 0.28847391% |
| County's Proportionate Share of the Net Pension Asset | \$312,797 | \$392,709 |
| County's Covered Payroll | \$1,209,371 | \$1,166,069 |
| County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll | -25.86% | -33.68% |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 126.64% | 137.28% |

(1) Amounts for the combined plan are not presented prior to 2018 as the County's participation in this plan was considered immaterial in previous years.

* Amounts presented for each year were determined as of the County's measurement date, which is the prior year end.

See accompanying notes to the required supplementary information.

Richland County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the Net OPEB Liability
Ohio Public Employees Retirement System - OPEB Plan
*Last Three Years (1) **

| | 2019 | 2018 | 2017 |
|--|--------------|--------------|--------------|
| County's Proportion of the Net OPEB Liability | 0.28756716% | 0.32161000% | 0.31296560% |
| County's Proportionate Share of the Net OPEB Liability | \$38,745,189 | \$32,479,763 | \$31,610,588 |
| County's Covered Payroll | \$41,538,873 | \$40,049,729 | \$41,560,736 |
| County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll | 93.27% | 81.10% | 76.06% |
| Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability | 46.33% | 54.14% | 54.04% |

(1) Although this schedule is intended to reflect information for ten years, information prior to 2017 is not available. An additional column will be added each year.

* Amounts presented for each year were determined as of the County's measurement date, which is the prior year end.

See accompanying notes to the required supplementary information.

Richland County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the Net Pension Liability
State Teachers Retirement System of Ohio
*Last Seven Fiscal Years (1) **

| | 2019 | 2018 | 2017 |
|--|-------------|-------------|-------------|
| County's Proportion of the Net Pension Liability | 0.00441905% | 0.00256632% | 0.00259851% |
| County's Proportionate Share of the Net Pension Liability | \$977,247 | \$564,277 | \$617,282 |
| County's Covered Payroll | \$453,579 | \$291,750 | \$285,671 |
| County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll | 215.45% | 193.41% | 216.08% |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 77.40% | 77.30% | 75.30% |

(1) Although this schedule is intended to reflect information for ten years, information prior to 2013 is not available. An additional column will be added each year.

* Amounts presented for each year were determined as of the County's measurement date, which is June 30th.

See accompanying notes to the required supplementary information.

| 2016 | 2015 | 2014 | 2013 |
|-------------|-------------|-------------|-------------|
| 0.00305504% | 0.00449607% | 0.00291470% | 0.00291470% |
| \$1,022,615 | \$1,242,583 | \$708,955 | \$844,504 |
| \$321,450 | \$208,521 | \$320,708 | \$328,946 |
| 318.13% | 595.90% | 221.06% | 256.73% |
| 66.80% | 72.10% | 74.70% | 69.30% |

(This page intentionally left blank)

Richland County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the Net OPEB Asset/Liability
State Teachers Retirement System of Ohio
*Last Three Fiscal Years (1) **

| | 2019 | 2018 | 2017 |
|--|-------------|-------------|-------------|
| County's Proportion of the Net OPEB Asset/Liability | 0.00441905% | 0.00256632% | 0.00259851% |
| County's Proportionate Share of the: | | | |
| Net OPEB Asset | \$73,191 | \$41,239 | \$0 |
| Net OPEB Liability | 0 | 0 | 101,385 |
| County's Covered Payroll | \$453,579 | \$291,750 | \$285,671 |
| County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll | -16.14% | -14.14% | 35.49% |
| Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability | 174.70% | 176.00% | 47.11% |

(1) Although this schedule is intended to reflect information for ten years, information prior to 2017 is not available. An additional column will be added each year.

* Amounts presented for each year were determined as of the County's measurement date, which is June 30th.

See accompanying notes to the required supplementary information.

Richland County, Ohio
Required Supplementary Information
Schedule of the County's Contributions
Ohio Public Employees Retirement System
Last Seven Years (1) (2)

| | 2019 | 2018 | 2017 |
|--|--------------------|--------------------|--------------------|
| Net Pension Liability - Traditional Plan | | | |
| Contractually Required Contribution | \$5,669,269 | \$5,633,034 | \$5,032,115 |
| Contributions in Relation to the Contractually Required Contribution | <u>(5,669,269)</u> | <u>(5,633,034)</u> | <u>(5,032,115)</u> |
| Contribution Deficiency (Excess) | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| County Covered Payroll | \$39,706,223 | \$39,512,831 | \$37,969,660 |
| Pension Contributions as a Percentage of Covered Payroll | <u>14.28%</u> | <u>14.26%</u> | <u>13.25%</u> |
| Net Pension Asset - Combined Plan | | | |
| Contractually Required Contribution | \$152,824 | \$169,312 | \$151,589 |
| Contributions in Relation to the Contractually Required Contribution | <u>(152,824)</u> | <u>(169,312)</u> | <u>(151,589)</u> |
| Contribution Deficiency (Excess) | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| County Covered Payroll | \$1,091,600 | \$1,209,371 | \$1,166,069 |
| Pension Contributions as a Percentage of Covered Payroll | <u>14.00%</u> | <u>14.00%</u> | <u>13.00%</u> |
| Net OPEB Liability - OPEB Plan (2) | | | |
| Contractually Required Contribution | \$29,642 | \$28,958 | \$427,917 |
| Contributions in Relation to the Contractually Required Contribution | <u>(29,642)</u> | <u>(28,958)</u> | <u>(427,917)</u> |
| Contribution Deficiency (Excess) | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| County Covered Payroll (3) | \$41,446,152 | \$41,538,873 | \$40,049,729 |
| OPEB Contributions as a Percentage of Covered Payroll | <u>0.07%</u> | <u>0.07%</u> | <u>1.07%</u> |

- (1) Although this schedule is intended to reflect information for ten years, information prior to 2013 is not available. An additional column will be added each year.
- (2) Beginning in 2016, OPERS used one trust fund as the funding vehicle for all health care plans; therefore, information prior to 2016 is not presented.
- (3) The OPEB plan includes the members from the traditional plan, the combined plan and the member-directed plan. The member-directed pension plan is a defined contribution pension plan; therefore, the pension side is not included above.

See accompanying notes to the required supplementary information.

| 2016 | 2015 | 2014 | 2013 |
|--------------|--------------|--------------|--------------|
| \$4,831,138 | \$4,898,727 | \$5,599,773 | \$6,032,209 |
| (4,831,138) | (4,898,727) | (5,599,773) | (6,032,209) |
| \$0 | \$0 | \$0 | \$0 |
| \$39,466,244 | \$40,061,725 | \$45,904,305 | \$45,752,777 |
| 12.24% | 12.23% | 12.20% | 13.18% |
| \$140,315 | \$138,458 | \$148,251 | \$143,737 |
| (140,315) | (138,458) | (148,251) | (143,737) |
| \$0 | \$0 | \$0 | \$0 |
| \$1,169,292 | \$1,153,817 | \$1,235,425 | \$1,105,669 |
| 12.00% | 12.00% | 12.00% | 13.00% |
| \$849,719 | | | |
| (849,719) | | | |
| \$0 | | | |
| \$41,560,736 | | | |
| 2.04% | | | |

Richland County, Ohio
Required Supplementary Information
Schedule of the County's Contributions
State Teachers Retirement System of Ohio
Last Ten Years

| | 2019 | 2018 | 2017 | 2016 |
|---|---------------|---------------|---------------|---------------|
| Net Pension Liability | | | | |
| Contractually Required Contribution | \$76,091 | \$63,501 | \$34,334 | \$62,739 |
| Contributions in Relation to the Contractually Required Contribution | (76,091) | (63,501) | (34,334) | (62,739) |
| Contribution Deficiency (Excess) | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| County Covered Payroll (1) | \$543,507 | \$453,579 | \$245,243 | \$448,136 |
| Pension Contributions as a Percentage of Covered Payroll | <u>14.00%</u> | <u>14.00%</u> | <u>14.00%</u> | <u>14.00%</u> |
| Net OPEB Liability/Asset | | | | |
| Contractually Required Contribution | \$0 | \$0 | \$0 | \$0 |
| Contributions in Relation to the Contractually Required Contribution | 0 | 0 | 0 | 0 |
| Contribution Deficiency (Excess) | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| OPEB Contributions as a Percentage of Covered Payroll | <u>0.00%</u> | <u>0.00%</u> | <u>0.00%</u> | <u>0.00%</u> |
| Total Contributions as a Percentage of Covered Payroll | <u>14.00%</u> | <u>14.00%</u> | <u>14.00%</u> | <u>14.00%</u> |

(1) The County's covered payroll is the same for Pension and OPEB.

See accompanying notes to the required supplementary information.

| 2015 | 2014 | 2013 | 2012 | 2011 | 2010 |
|---------------|---------------|---------------|---------------|---------------|---------------|
| \$26,268 | \$51,035 | \$42,763 | \$41,015 | \$41,015 | \$47,602 |
| (26,268) | (51,035) | (42,763) | (41,015) | (41,015) | (47,602) |
| <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| \$187,629 | \$373,912 | \$328,946 | \$315,500 | \$315,500 | \$366,169 |
| <u>14.00%</u> | <u>13.65%</u> | <u>13.00%</u> | <u>13.00%</u> | <u>13.00%</u> | <u>13.00%</u> |
| \$0 | \$1,313 | \$3,289 | \$3,155 | \$3,155 | \$3,662 |
| 0 | (1,313) | (3,289) | (3,155) | (3,155) | (3,662) |
| <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| <u>0.00%</u> | <u>0.35%</u> | <u>1.00%</u> | <u>1.00%</u> | <u>1.00%</u> | <u>1.00%</u> |
| <u>14.00%</u> | <u>14.00%</u> | <u>14.00%</u> | <u>14.00%</u> | <u>14.00%</u> | <u>14.00%</u> |

Richland County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2019

Changes in Assumptions – OPERS Pension – Traditional Plan

Amounts reported beginning in 2019 incorporate changes in assumptions used by OPERS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used beginning in 2017 and in 2016 and prior are presented below:

| | 2019 | 2018 and 2017 | 2016 and prior |
|---|---|---|--|
| Wage Inflation | 3.25 percent | 3.25 percent | 3.75 percent |
| Future Salary Increases, including inflation | 3.25 to 10.75 percent including wage inflation | 3.25 to 10.75 percent including wage inflation | 4.25 to 10.05 percent including wage inflation |
| COLA or Ad Hoc COLA: | | | |
| Pre-January 7, 2013 Retirees | 3 percent, simple | 3 percent, simple | 3 percent, simple |
| Post-January 7, 2013 Retirees | 3 percent, simple through 2018, then 2.15 percent, simple | 3 percent, simple through 2018, then 2.15 percent, simple | 3 percent, simple through 2018, then 2.8 percent, simple |
| Investment Rate of Return | 7.2 percent | 7.5 percent | 8 percent |
| Actuarial Cost Method | Individual Entry Age | Individual Entry Age | Individual Entry Age |

Amounts reported beginning in 2017 use mortality rates based on the RP-2014 Healthy Annuitant mortality table. For males, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006 and then established the base year as 2015. For females, Healthy Annuitant Mortality tables were used, adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled mortality tables, adjusted for mortality improvement back to the observation base year of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the above described tables.

Amounts reported for 2016 and prior use mortality rates based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

Changes in Assumptions – OPERS Pension – Combined Plan

For 2019, the investment rate of return changed from 7.5 percent to 7.2 percent.

Richland County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2019

Changes in Assumptions – STRS Pension

Amounts reported beginning in 2017 incorporate changes in assumptions and changes in benefit terms used by STRS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in 2016 and prior are presented below:

| | 2017 | 2016 and Prior |
|--------------------------------------|--|--|
| Inflation | 2.50 percent | 2.75 percent |
| Projected salary increases | 12.50 percent at age 20 to 2.50 percent at age 65 | 12.25 percent at age 20 to 2.75 percent at age 70 |
| Investment Rate of Return | 7.45 percent, net of investment expenses, including inflation | 7.75 percent, net of investment expenses, including inflation |
| Payroll Increases | 3 percent | 3.5 percent |
| Cost-of-Living Adjustments (COLA) | 0.0 percent, effective July 1, 2017 | 2 percent simple applied as follows: for members retiring before August 1, 2013, 2 percent per year; for members retiring August 1, 2013, or later, 2 percent COLA commences on fifth anniversary of retirement date. |

Beginning in 2017, post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70% of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016.

For 2016 and prior actuarial valuation, mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022—Scale AA) for Males and Females. Males’ ages are set-back two years through age 89 and no set-back for age 90 and above. Females younger than age 80 are set back four years, one year set back from age 80 through 89, and no set back from age 90 and above.

Changes in Assumptions – OPERS OPEB

For 2019, the single discount rate changed from 3.85 percent to 3.96 percent and the municipal bond rate changed from 3.31 percent to 3.71 percent. For 2019, the health care cost trend rate was 10 percent, initial; 3.25 ultimate in 2029. For 2018, the health care cost tend rate was 7.25 percent, initial; 3.25 percent ultimate in 2028.

For 2018, the single discount rate changed from 4.23 percent to 3.85 percent.

Changes in Assumptions – STRS OPEB

For 2018, the discount rate was increased from the blended rate of 4.13 percent to the long-term expected rate of return of 7.45.

Richland County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2019

Changes in Benefit Terms – STRS OPEB

For 2019, there was no change to the claims costs process. Claim curves were trended to the fiscal year ending June 30, 2020 to reflect the current price renewals. The non-Medicare subsidy percentage was increased effective January 1, 2020 from 1.944 percent to 1.984 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2020. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1 percent for the Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed to January 1, 2021.

For 2018, the subsidy multiplier for non-Medicare benefit recipients was increased from 1.9 percent to 1.944 percent per year of service effective January 1, 2019. The non-Medicare frozen subsidy base premium was increased effective January 1, 2019 and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 1, 2020.

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.

(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.

Emergency Management 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 and activity of the Local Emergency Planning Committee.

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

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.

(continued)

Richland County, Ohio

Fund Descriptions
Nonmajor Debt Service Funds

(continued)

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.

Special Assessment Debt Retirement Fund - This 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 - This 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.

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:

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. This fund did not have any budgetary activity in 2019, therefore, budgetary information is not provided.

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.

(continued)

Richland County, Ohio

Fund Descriptions
Nonmajor Capital Projects Funds
(continued)

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 2019, therefore, budgetary information is not provided.

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.

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 2019, therefore, budgetary information is not provided.

(This page intentionally left blank)

Richland County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2019

| | Nonmajor Special Revenue Funds | Nonmajor Debt Service Funds | Nonmajor Capital Projects Funds | Nonmajor Permanent Fund | Total Nonmajor Governmental Funds |
|---|---|--------------------------------------|--|-------------------------------|--|
| Assets | | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$10,568,565 | \$1,857,181 | \$2,206,126 | \$0 | \$14,631,872 |
| Cash and Cash Equivalents | | | | | |
| In Segregated Accounts | 249,839 | 0 | 0 | 0 | 249,839 |
| Investments In Segregated Accounts | 0 | 0 | 0 | 185,632 | 185,632 |
| Materials and Supplies Inventory | 334,325 | 0 | 0 | 0 | 334,325 |
| Accounts Receivable | 68,027 | 0 | 0 | 0 | 68,027 |
| Interfund Receivable | 32,077 | 0 | 0 | 0 | 32,077 |
| Intergovernmental Receivable | 4,766,691 | 0 | 0 | 0 | 4,766,691 |
| Property Taxes Receivable | 1,466,509 | 0 | 0 | 0 | 1,466,509 |
| Special Assessments Receivable | 2,051 | 1,272,452 | 0 | 0 | 1,274,503 |
| Loans Receivable | 7,949 | 0 | 0 | 0 | 7,949 |
| <i>Total Assets</i> | <u>\$17,496,033</u> | <u>\$3,129,633</u> | <u>\$2,206,126</u> | <u>\$185,632</u> | <u>\$23,017,424</u> |
| Liabilities | | | | | |
| Accounts Payable | \$172,799 | \$0 | \$0 | \$0 | \$172,799 |
| Contracts Payable | 3,001 | 0 | 9,200 | 0 | 12,201 |
| Accrued Wages | 316,905 | 0 | 0 | 0 | 316,905 |
| Interfund Payable | 48,260 | 394,900 | 112,100 | 0 | 555,260 |
| Intergovernmental Payable | 230,675 | 0 | 0 | 0 | 230,675 |
| Accrued Interest Payable | 0 | 4,328 | 279 | 0 | 4,607 |
| Notes Payable | 0 | 120,000 | 0 | 0 | 120,000 |
| <i>Total Liabilities</i> | <u>771,640</u> | <u>519,228</u> | <u>121,579</u> | <u>0</u> | <u>1,412,447</u> |
| Deferred Inflows of Resources | | | | | |
| Property Taxes | 1,391,338 | 0 | 0 | 0 | 1,391,338 |
| Unavailable Revenue | 3,861,467 | 1,272,452 | 0 | 0 | 5,133,919 |
| <i>Total Deferred Inflows of Resources</i> | <u>5,252,805</u> | <u>1,272,452</u> | <u>0</u> | <u>0</u> | <u>6,525,257</u> |
| Fund Balances | | | | | |
| Nonspendable | 342,274 | 0 | 0 | 185,632 | 527,906 |
| Restricted | 10,853,327 | 1,337,953 | 2,047,872 | 0 | 14,239,152 |
| Committed | 276,075 | 0 | 13,203 | 0 | 289,278 |
| Assigned | 0 | 0 | 97,467 | 0 | 97,467 |
| Unassigned (Deficit) | (88) | 0 | (73,995) | 0 | (74,083) |
| <i>Total Fund Balances</i> | <u>11,471,588</u> | <u>1,337,953</u> | <u>2,084,547</u> | <u>185,632</u> | <u>15,079,720</u> |
| <i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i> | <u>\$17,496,033</u> | <u>\$3,129,633</u> | <u>\$2,206,126</u> | <u>\$185,632</u> | <u>\$23,017,424</u> |

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2019

| | Nonmajor Special Revenue Funds | Nonmajor Debt Service Funds | Nonmajor Capital Projects Funds | Nonmajor Permanent Fund | Total Nonmajor Governmental Funds |
|---|---|--------------------------------------|--|-------------------------------|--|
| Revenues | | | | | |
| Property Taxes | \$1,402,031 | \$1,431,157 | \$0 | \$0 | \$2,833,188 |
| Charges for Services | 5,448,132 | 445,700 | 18,000 | 0 | 5,911,832 |
| Licenses and Permits | 421,742 | 0 | 0 | 0 | 421,742 |
| Fines and Forfeitures | 132,907 | 0 | 0 | 0 | 132,907 |
| Intergovernmental | 11,587,436 | 304,708 | 4,232,617 | 0 | 16,124,761 |
| Special Assessments | 735 | 102,702 | 0 | 0 | 103,437 |
| Interest | 40,736 | 0 | 0 | 3,566 | 44,302 |
| Rentals | 21,454 | 0 | 66,880 | 0 | 88,334 |
| Contributions and Donations | 17,158 | 0 | 0 | 0 | 17,158 |
| Other | 113,541 | 0 | 0 | 26,674 | 140,215 |
| <i>Total Revenues</i> | <u>19,185,872</u> | <u>2,284,267</u> | <u>4,317,497</u> | <u>30,240</u> | <u>25,817,876</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| General Government: | | | | | |
| Legislative and Executive | 2,118,042 | 70,345 | 0 | 0 | 2,188,387 |
| Judicial System | 5,473,124 | 0 | 0 | 0 | 5,473,124 |
| Public Safety | 1,358,705 | 0 | 0 | 0 | 1,358,705 |
| Public Works | 4,775,343 | 0 | 0 | 0 | 4,775,343 |
| Health | 391,629 | 0 | 0 | 0 | 391,629 |
| Human Services | 3,779,022 | 0 | 0 | 0 | 3,779,022 |
| Conservation and Recreation | 15,332 | 0 | 0 | 0 | 15,332 |
| Economic Development | 141,816 | 0 | 0 | 0 | 141,816 |
| Other | 0 | 0 | 0 | 633 | 633 |
| Capital Outlay | 0 | 0 | 4,843,345 | 0 | 4,843,345 |
| Debt Service: | | | | | |
| Principal Retirement | 47,874 | 2,531,514 | 177,480 | 0 | 2,756,868 |
| Interest and Fiscal Charges | 5,196 | 775,081 | 13,119 | 0 | 793,396 |
| Issuance Costs | 0 | 127,647 | 0 | 0 | 127,647 |
| <i>Total Expenditures</i> | <u>18,106,083</u> | <u>3,504,587</u> | <u>5,033,944</u> | <u>633</u> | <u>26,645,247</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>1,079,789</u> | <u>(1,220,320)</u> | <u>(716,447)</u> | <u>29,607</u> | <u>(827,371)</u> |
| Other Financing Sources (Uses) | | | | | |
| Sale of Capital Assets | 8,896 | 0 | 385,015 | 0 | 393,911 |
| General Obligation Bonds Issued | 0 | 5,061,177 | 0 | 0 | 5,061,177 |
| Premium on General Obligation Bonds | 0 | 584,618 | 0 | 0 | 584,618 |
| Payment to Refunded Bond Escrow Agent | 0 | (5,518,148) | 0 | 0 | (5,518,148) |
| Bond Anticipation Notes Issued | 0 | 1,075,000 | 0 | 0 | 1,075,000 |
| Bond Anticipation Notes Premium | 0 | 6,765 | 0 | 0 | 6,765 |
| Transfers In | 576,794 | 552,746 | 562,313 | 0 | 1,691,853 |
| Transfers Out | (136,479) | 0 | 0 | 0 | (136,479) |
| <i>Total Other Financing Sources (Uses)</i> | <u>449,211</u> | <u>1,762,158</u> | <u>947,328</u> | <u>0</u> | <u>3,158,697</u> |
| <i>Net Change in Fund Balances</i> | <u>1,529,000</u> | <u>541,838</u> | <u>230,881</u> | <u>29,607</u> | <u>2,331,326</u> |
| <i>Fund Balances Beginning of Year</i> | <u>9,942,588</u> | <u>796,115</u> | <u>1,853,666</u> | <u>156,025</u> | <u>12,748,394</u> |
| <i>Fund Balances End of Year</i> | <u>\$11,471,588</u> | <u>\$1,337,953</u> | <u>\$2,084,547</u> | <u>\$185,632</u> | <u>\$15,079,720</u> |

Richland County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2019

| | Dog and Kennel | Real Estate Assessment | Motor Vehicle License and Gas Tax |
|---|-------------------|---------------------------|---|
| Assets | | | |
| Equity in Pooled Cash and Cash Equivalents | \$56,016 | \$393,639 | \$1,700,217 |
| Cash and Cash Equivalents In Segregated Accounts | 0 | 0 | 51 |
| Materials and Supplies Inventory | 3,153 | 0 | 312,960 |
| Accounts Receivable | 4,608 | 0 | 122 |
| Interfund Receivable | 0 | 0 | 0 |
| Intergovernmental Receivable | 0 | 0 | 2,508,252 |
| Property Taxes Receivable | 0 | 0 | 0 |
| Special Assessments Receivable | 0 | 0 | 0 |
| Loans Receivable | 0 | 0 | 0 |
| <i>Total Assets</i> | <u>\$63,777</u> | <u>\$393,639</u> | <u>\$4,521,602</u> |
| Liabilities | | | |
| Accounts Payable | \$7,324 | \$21,002 | \$69,864 |
| Contracts Payable | 0 | 0 | 3,001 |
| Accrued Wages | 11,795 | 25,289 | 106,597 |
| Interfund Payable | 0 | 0 | 0 |
| Intergovernmental Payable | 4,613 | 8,762 | 37,529 |
| <i>Total Liabilities</i> | <u>23,732</u> | <u>55,053</u> | <u>216,991</u> |
| Deferred Inflows of Resources | | | |
| Property Taxes | 0 | 0 | 0 |
| Unavailable Revenue | 0 | 0 | 2,021,248 |
| <i>Total Deferred Inflows of Resources</i> | <u>0</u> | <u>0</u> | <u>2,021,248</u> |
| Fund Balances | | | |
| Nonspendable | 3,153 | 0 | 312,960 |
| Restricted | 36,892 | 338,586 | 1,970,403 |
| Committed | 0 | 0 | 0 |
| Unassigned (Deficit) | 0 | 0 | 0 |
| <i>Total Fund Balances (Deficit)</i> | <u>40,045</u> | <u>338,586</u> | <u>2,283,363</u> |
| <i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i> | <u>\$63,777</u> | <u>\$393,639</u> | <u>\$4,521,602</u> |

| Court Operations | Sheriff Operations | Adult Probation | Court Computers | Dayspring |
|--------------------|--------------------|------------------|------------------|--------------------|
| \$2,513,681 | \$487,537 | \$241,020 | \$397,116 | \$1,556,171 |
| 31,655 | 210,012 | 0 | 8,121 | 0 |
| 0 | 0 | 0 | 0 | 9,412 |
| 27,246 | 1,667 | 0 | 0 | 0 |
| 29,133 | 0 | 2,944 | 0 | 0 |
| 92,773 | 8,508 | 0 | 0 | 100,173 |
| 0 | 0 | 0 | 0 | 1,466,509 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| <u>\$2,694,488</u> | <u>\$707,724</u> | <u>\$243,964</u> | <u>\$405,237</u> | <u>\$3,132,265</u> |
| \$36,606 | \$3,833 | \$1,163 | \$0 | \$14,942 |
| 0 | 0 | 0 | 0 | 0 |
| 47,433 | 0 | 3,490 | 0 | 58,469 |
| 4,093 | 0 | 0 | 0 | 0 |
| 70,192 | 4,842 | 488 | 0 | 20,077 |
| <u>158,324</u> | <u>8,675</u> | <u>5,141</u> | <u>0</u> | <u>93,488</u> |
| 0 | 0 | 0 | 0 | 1,391,338 |
| 0 | 5,672 | 0 | 0 | 175,344 |
| 0 | 5,672 | 0 | 0 | 1,566,682 |
| 0 | 0 | 0 | 0 | 9,412 |
| 2,536,164 | 669,409 | 238,823 | 405,237 | 1,431,504 |
| 0 | 23,968 | 0 | 0 | 31,179 |
| 0 | 0 | 0 | 0 | 0 |
| <u>2,536,164</u> | <u>693,377</u> | <u>238,823</u> | <u>405,237</u> | <u>1,472,095</u> |
| <u>\$2,694,488</u> | <u>\$707,724</u> | <u>\$243,964</u> | <u>\$405,237</u> | <u>\$3,132,265</u> |

(continued)

Richland County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2019

| | Child Support Enforcement Agency | Prepayment of Interest | Delinquent Real Estate Collection |
|---|--|---------------------------|---|
| Assets | | | |
| Equity in Pooled Cash and Cash Equivalents | \$638,127 | \$30,871 | \$596,300 |
| Cash and Cash Equivalents In Segregated Accounts | 0 | 0 | 0 |
| Materials and Supplies Inventory | 8,800 | 0 | 0 |
| Accounts Receivable | 0 | 0 | 34,384 |
| 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>\$646,927</u> | <u>\$30,871</u> | <u>\$630,684</u> |
| Liabilities | | | |
| Accounts Payable | \$2,522 | \$0 | \$851 |
| Contracts Payable | 0 | 0 | 0 |
| Accrued Wages | 51,128 | 0 | 12,704 |
| Interfund Payable | 20,384 | 0 | 0 |
| Intergovernmental Payable | 49,117 | 0 | 8,759 |
| <i>Total Liabilities</i> | <u>123,151</u> | <u>0</u> | <u>22,314</u> |
| Deferred Inflows of Resources | | | |
| 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> |
| Fund Balances | | | |
| Nonspendable | 8,800 | 0 | 0 |
| Restricted | 514,976 | 30,871 | 608,370 |
| Committed | 0 | 0 | 0 |
| Unassigned (Deficit) | 0 | 0 | 0 |
| <i>Total Fund Balances (Deficit)</i> | <u>523,776</u> | <u>30,871</u> | <u>608,370</u> |
| <i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i> | <u>\$646,927</u> | <u>\$30,871</u> | <u>\$630,684</u> |

| <u>Bike Trail Maintenance</u> | <u>State Fee Assessment</u> | <u>Veterans' Cemetery</u> | <u>Ditch Maintenance</u> | <u>Emergency Management</u> |
|-----------------------------------|---------------------------------|-------------------------------|------------------------------|---------------------------------|
| \$142,833 | \$1,015 | \$26,180 | \$83,190 | \$541,419 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 2,051 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| <u>\$142,833</u> | <u>\$1,015</u> | <u>\$26,180</u> | <u>\$85,241</u> | <u>\$541,419</u> |
| \$0 | \$0 | \$0 | \$0 | \$0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 1,103 | 0 | 0 | 0 |
| <u>0</u> | <u>1,103</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 2,051 | 0 |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>2,051</u> | <u>0</u> |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 26,180 | 83,190 | 541,419 |
| 142,833 | 0 | 0 | 0 | 0 |
| 0 | (88) | 0 | 0 | 0 |
| <u>142,833</u> | <u>(88)</u> | <u>26,180</u> | <u>83,190</u> | <u>541,419</u> |
| <u>\$142,833</u> | <u>\$1,015</u> | <u>\$26,180</u> | <u>\$85,241</u> | <u>\$541,419</u> |

(continued)

Richland County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2019

| | Voting Equipment | Screening and Diversion | Federal Grants |
|---|---------------------|----------------------------|-------------------|
| Assets | | | |
| Equity in Pooled Cash and Cash Equivalents | \$169,774 | \$78,095 | \$150,948 |
| 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 | 189,734 |
| Property Taxes Receivable | 0 | 0 | 0 |
| Special Assessments Receivable | 0 | 0 | 0 |
| Loans Receivable | 0 | 0 | 7,949 |
| <i>Total Assets</i> | <u>\$169,774</u> | <u>\$78,095</u> | <u>\$348,631</u> |
| Liabilities | | | |
| Accounts Payable | \$0 | \$0 | \$0 |
| Contracts Payable | 0 | 0 | 0 |
| Accrued Wages | 0 | 0 | 0 |
| Interfund Payable | 0 | 0 | 0 |
| Intergovernmental Payable | 0 | 0 | 1,977 |
| <i>Total Liabilities</i> | <u>0</u> | <u>0</u> | <u>1,977</u> |
| Deferred Inflows of Resources | | | |
| Property Taxes | 0 | 0 | 0 |
| Unavailable Revenue | 0 | 0 | 159,920 |
| <i>Total Deferred Inflows of Resources</i> | <u>0</u> | <u>0</u> | <u>159,920</u> |
| Fund Balances | | | |
| Nonspendable | 0 | 0 | 7,949 |
| Restricted | 169,774 | 0 | 178,785 |
| Committed | 0 | 78,095 | 0 |
| Unassigned (Deficit) | 0 | 0 | 0 |
| <i>Total Fund Balances (Deficit)</i> | <u>169,774</u> | <u>78,095</u> | <u>186,734</u> |
| <i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i> | <u>\$169,774</u> | <u>\$78,095</u> | <u>\$348,631</u> |

| State Grants | Local Grants | Total Nonmajor Special Revenue Funds |
|--------------------|-----------------|---|
| \$708,534 | \$55,882 | \$10,568,565 |
| 0 | 0 | 249,839 |
| 0 | 0 | 334,325 |
| 0 | 0 | 68,027 |
| 0 | 0 | 32,077 |
| 1,867,251 | 0 | 4,766,691 |
| 0 | 0 | 1,466,509 |
| 0 | 0 | 2,051 |
| 0 | 0 | 7,949 |
| <u>\$2,575,785</u> | <u>\$55,882</u> | <u>\$17,496,033</u> |
| \$14,692 | \$0 | \$172,799 |
| 0 | 0 | 3,001 |
| 0 | 0 | 316,905 |
| 23,783 | 0 | 48,260 |
| 23,216 | 0 | 230,675 |
| <u>61,691</u> | <u>0</u> | <u>771,640</u> |
| 0 | 0 | 1,391,338 |
| 1,497,232 | 0 | 3,861,467 |
| <u>1,497,232</u> | <u>0</u> | <u>5,252,805</u> |
| 0 | 0 | 342,274 |
| 1,016,862 | 55,882 | 10,853,327 |
| 0 | 0 | 276,075 |
| 0 | 0 | (88) |
| <u>1,016,862</u> | <u>55,882</u> | <u>11,471,588</u> |
| <u>\$2,575,785</u> | <u>\$55,882</u> | <u>\$17,496,033</u> |

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2019

| | Dog and Kennel | Real Estate Assessment | Motor Vehicle License and Gas Tax |
|---|-------------------|---------------------------|---|
| Revenues | | | |
| Property Taxes | \$0 | \$0 | \$0 |
| Charges for Services | 63,536 | 1,335,931 | 1,591 |
| Licenses and Permits | 335,848 | 20 | 15,227 |
| Fines and Forfeitures | 33,478 | 0 | 0 |
| Intergovernmental | 0 | 0 | 5,342,100 |
| Special Assessments | 0 | 0 | 0 |
| Interest | 0 | 0 | 37,600 |
| Rentals | 0 | 0 | 0 |
| Contributions and Donations | 14,715 | 0 | 0 |
| Other | 0 | 0 | 9,002 |
| <i>Total Revenues</i> | <u>447,577</u> | <u>1,335,951</u> | <u>5,405,520</u> |
| Expenditures | | | |
| Current: | | | |
| General Government: | | | |
| Legislative and Executive | 0 | 1,163,350 | 0 |
| Judicial System | 0 | 0 | 0 |
| Public Safety | 0 | 0 | 0 |
| Public Works | 0 | 0 | 4,743,692 |
| Health | 391,629 | 0 | 0 |
| Human Services | 0 | 0 | 0 |
| Conservation and Recreation | 0 | 0 | 0 |
| Economic Development | 0 | 0 | 0 |
| Debt Service: | | | |
| Principal Retirement | 0 | 0 | 47,874 |
| Interest and Fiscal Charges | 0 | 0 | 5,196 |
| <i>Total Expenditures</i> | <u>391,629</u> | <u>1,163,350</u> | <u>4,796,762</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>55,948</u> | <u>172,601</u> | <u>608,758</u> |
| Other Financing Sources (Uses) | | | |
| Sale of Capital Assets | 0 | 0 | 1,118 |
| Transfers In | 0 | 0 | 0 |
| Transfers Out | (104,619) | 0 | 0 |
| <i>Total Other Financing Sources (Uses)</i> | <u>(104,619)</u> | <u>0</u> | <u>1,118</u> |
| <i>Net Change in Fund Balances</i> | (48,671) | 172,601 | 609,876 |
| <i>Fund Balances Beginning of Year</i> | <u>88,716</u> | <u>165,985</u> | <u>1,673,487</u> |
| <i>Fund Balances (Deficit) End of Year</i> | <u>\$40,045</u> | <u>\$338,586</u> | <u>\$2,283,363</u> |

| <u>Court Operations</u> | <u>Sheriff Operations</u> | <u>Adult Probation</u> | <u>Court Computers</u> | <u>Dayspring</u> |
|-----------------------------|-------------------------------|----------------------------|----------------------------|--------------------|
| \$0 | \$0 | \$0 | \$0 | \$1,402,031 |
| 1,505,777 | 771,933 | 206,484 | 89,033 | 685,961 |
| 0 | 70,647 | 0 | 0 | 0 |
| 0 | 99,429 | 0 | 0 | 0 |
| 1,609,555 | 22,767 | 0 | 0 | 200,782 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 19 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 21,454 |
| 638 | 1,221 | 0 | 0 | 0 |
| 870 | 3,403 | 44,693 | 0 | 19,353 |
| <u>3,116,840</u> | <u>969,419</u> | <u>251,177</u> | <u>89,033</u> | <u>2,329,581</u> |
| 0 | 0 | 0 | 0 | 0 |
| 3,718,851 | 0 | 0 | 71,774 | 0 |
| 0 | 883,505 | 234,828 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 2,029,805 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| <u>3,718,851</u> | <u>883,505</u> | <u>234,828</u> | <u>71,774</u> | <u>2,029,805</u> |
| <u>(602,011)</u> | <u>85,914</u> | <u>16,349</u> | <u>17,259</u> | <u>299,776</u> |
| 3,700 | 0 | 3,860 | 0 | 0 |
| 500,000 | 36,300 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | (31,860) |
| <u>503,700</u> | <u>36,300</u> | <u>3,860</u> | <u>0</u> | <u>(31,860)</u> |
| (98,311) | 122,214 | 20,209 | 17,259 | 267,916 |
| <u>2,634,475</u> | <u>571,163</u> | <u>218,614</u> | <u>387,978</u> | <u>1,204,179</u> |
| <u>\$2,536,164</u> | <u>\$693,377</u> | <u>\$238,823</u> | <u>\$405,237</u> | <u>\$1,472,095</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, 2019

| | Child Support Enforcement Agency | Prepayment of Interest | Delinquent Real Estate Collection |
|---|--|---------------------------|---|
| Revenues | | | |
| Property Taxes | \$0 | \$0 | \$0 |
| Charges for Services | 411,475 | 0 | 338,249 |
| Licenses and Permits | 0 | 0 | 0 |
| Fines and Forfeitures | 0 | 0 | 0 |
| Intergovernmental | 1,396,007 | 0 | 193,536 |
| Special Assessments | 0 | 0 | 0 |
| Interest | 0 | 1,913 | 0 |
| Rentals | 0 | 0 | 0 |
| Contributions and Donations | 0 | 0 | 0 |
| Other | 515 | 0 | 32,005 |
| <i>Total Revenues</i> | <u>1,807,997</u> | <u>1,913</u> | <u>563,790</u> |
| Expenditures | | | |
| Current: | | | |
| General Government: | | | |
| Legislative and Executive | 0 | 0 | 531,788 |
| Judicial System | 0 | 0 | 0 |
| Public Safety | 0 | 0 | 0 |
| Public Works | 0 | 0 | 0 |
| Health | 0 | 0 | 0 |
| Human Services | 1,748,977 | 0 | 0 |
| Conservation and Recreation | 0 | 0 | 0 |
| Economic Development | 0 | 0 | 0 |
| Debt Service: | | | |
| Principal Retirement | 0 | 0 | 0 |
| Interest and Fiscal Charges | 0 | 0 | 0 |
| <i>Total Expenditures</i> | <u>1,748,977</u> | <u>0</u> | <u>531,788</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>59,020</u> | <u>1,913</u> | <u>32,002</u> |
| Other Financing Sources (Uses) | | | |
| Sale of Capital Assets | 0 | 0 | 0 |
| Transfers In | 0 | 0 | 0 |
| Transfers Out | 0 | 0 | 0 |
| <i>Total Other Financing Sources (Uses)</i> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Net Change in Fund Balances</i> | 59,020 | 1,913 | 32,002 |
| <i>Fund Balances Beginning of Year</i> | <u>464,756</u> | <u>28,958</u> | <u>576,368</u> |
| <i>Fund Balances (Deficit) End of Year</i> | <u>\$523,776</u> | <u>\$30,871</u> | <u>\$608,370</u> |

| <u>Bike Trail Maintenance</u> | <u>State Fee Assessment</u> | <u>Veterans' Cemetery</u> | <u>Ditch Maintenance</u> | <u>Emergency Management</u> |
|-----------------------------------|---------------------------------|-------------------------------|------------------------------|---------------------------------|
| \$0 | \$0 | \$0 | \$0 | \$0 |
| 0 | 23,656 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 271,076 |
| 0 | 0 | 0 | 735 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 584 | 0 | 0 | 0 | 0 |
| 0 | 0 | 3,700 | 0 | 0 |
| <u>584</u> | <u>23,656</u> | <u>3,700</u> | <u>735</u> | <u>271,076</u> |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 206,941 |
| 0 | 30,481 | 0 | 1,170 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 240 | 0 | 0 |
| 15,332 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| <u>15,332</u> | <u>30,481</u> | <u>240</u> | <u>1,170</u> | <u>206,941</u> |
| <u>(14,748)</u> | <u>(6,825)</u> | <u>3,460</u> | <u>(435)</u> | <u>64,135</u> |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| (14,748) | (6,825) | 3,460 | (435) | 64,135 |
| <u>157,581</u> | <u>6,737</u> | <u>22,720</u> | <u>83,625</u> | <u>477,284</u> |
| <u>\$142,833</u> | <u>(\$88)</u> | <u>\$26,180</u> | <u>\$83,190</u> | <u>\$541,419</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, 2019

| | Voting Equipment | Screening and Diversion | Federal Grants |
|---|---------------------|----------------------------|-------------------|
| Revenues | | | |
| Property Taxes | \$0 | \$0 | \$0 |
| Charges for Services | 0 | 14,506 | 0 |
| Licenses and Permits | 0 | 0 | 0 |
| Fines and Forfeitures | 0 | 0 | 0 |
| Intergovernmental | 65,193 | 0 | 649,416 |
| Special Assessments | 0 | 0 | 0 |
| Interest | 0 | 0 | 1,204 |
| Rentals | 0 | 0 | 0 |
| Contributions and Donations | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| <i>Total Revenues</i> | <u>65,193</u> | <u>14,506</u> | <u>650,620</u> |
| Expenditures | | | |
| Current: | | | |
| General Government: | | | |
| Legislative and Executive | 223,426 | 0 | 191,494 |
| Judicial System | 0 | 0 | 292,572 |
| Public Safety | 0 | 0 | 33,431 |
| Public Works | 0 | 0 | 0 |
| Health | 0 | 0 | 0 |
| Human Services | 0 | 0 | 0 |
| Intergovernmental | 0 | 0 | 0 |
| Economic Development | 0 | 0 | 141,816 |
| Debt Service: | | | |
| Principal Retirement | 0 | 0 | 0 |
| Interest and Fiscal Charges | 0 | 0 | 0 |
| <i>Total Expenditures</i> | <u>223,426</u> | <u>0</u> | <u>659,313</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(158,233)</u> | <u>14,506</u> | <u>(8,693)</u> |
| Other Financing Sources (Uses) | | | |
| Sale of Capital Assets | 218 | 0 | 0 |
| Transfers In | 0 | 0 | 40,494 |
| Transfers Out | 0 | 0 | 0 |
| <i>Total Other Financing Sources (Uses)</i> | <u>218</u> | <u>0</u> | <u>40,494</u> |
| <i>Net Change in Fund Balances</i> | (158,015) | 14,506 | 31,801 |
| <i>Fund Balances Beginning of Year</i> | <u>327,789</u> | <u>63,589</u> | <u>154,933</u> |
| <i>Fund Balances (Deficit) End of Year</i> | <u>\$169,774</u> | <u>\$78,095</u> | <u>\$186,734</u> |

| State Grants | Local Grants | Total Nonmajor Special Revenue Funds |
|--------------------|-----------------|---|
| \$0 | \$0 | \$1,402,031 |
| 0 | 0 | 5,448,132 |
| 0 | 0 | 421,742 |
| 0 | 0 | 132,907 |
| 1,794,004 | 43,000 | 11,587,436 |
| 0 | 0 | 735 |
| 0 | 0 | 40,736 |
| 0 | 0 | 21,454 |
| 0 | 0 | 17,158 |
| 0 | 0 | 113,541 |
| <u>1,794,004</u> | <u>43,000</u> | <u>19,185,872</u> |
| 7,984 | 0 | 2,118,042 |
| 1,389,927 | 0 | 5,473,124 |
| 0 | 0 | 1,358,705 |
| 0 | 0 | 4,775,343 |
| 0 | 0 | 391,629 |
| 0 | 0 | 3,779,022 |
| 0 | 0 | 15,332 |
| 0 | 0 | 141,816 |
| 0 | 0 | 47,874 |
| 0 | 0 | 5,196 |
| <u>1,397,911</u> | <u>0</u> | <u>18,106,083</u> |
| <u>396,093</u> | <u>43,000</u> | <u>1,079,789</u> |
| 0 | 0 | 8,896 |
| 0 | 0 | 576,794 |
| 0 | 0 | (136,479) |
| <u>0</u> | <u>0</u> | <u>449,211</u> |
| 396,093 | 43,000 | 1,529,000 |
| <u>620,769</u> | <u>12,882</u> | <u>9,942,588</u> |
| <u>\$1,016,862</u> | <u>\$55,882</u> | <u>\$11,471,588</u> |

Richland County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2019

| | Special Assessment Debt Retirement | General Obligation Debt Retirement | Wedgewood Imperial Stormwater Assessment | Total Nonmajor Debt Service Funds |
|---|--|--|---|--|
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$281,025 | \$1,576,156 | \$0 | \$1,857,181 |
| Special Assessments Receivable | 1,267,297 | 0 | 5,155 | 1,272,452 |
| <i>Total Assets</i> | <u>\$1,548,322</u> | <u>\$1,576,156</u> | <u>\$5,155</u> | <u>\$3,129,633</u> |
| Liabilities | | | | |
| Interfund Payable | \$0 | \$394,900 | \$0 | \$394,900 |
| Accrued Interest Payable | 0 | 4,328 | 0 | 4,328 |
| Notes Payable | 0 | 120,000 | 0 | 120,000 |
| <i>Total Liabilities</i> | <u>0</u> | <u>519,228</u> | <u>0</u> | <u>519,228</u> |
| Deferred Inflows of Resources | | | | |
| Unavailable Revenue | 1,267,297 | 0 | 5,155 | 1,272,452 |
| Fund Balances | | | | |
| Restricted | 281,025 | 1,056,928 | 0 | 1,337,953 |
| <i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i> | <u>\$1,548,322</u> | <u>\$1,576,156</u> | <u>\$5,155</u> | <u>\$3,129,633</u> |

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2019

| | Special Assessment Debt Retirement | General Obligation Debt Retirement | Wedgewood Imperial Stormwater Assessment | Total Nonmajor Debt Service Funds |
|---|--|--|---|--|
| Revenues | | | | |
| Property Taxes | \$0 | \$1,431,157 | \$0 | \$1,431,157 |
| Charges for Services | 0 | 445,700 | 0 | 445,700 |
| Intergovernmental | 0 | 304,708 | 0 | 304,708 |
| Special Assessments | 70,704 | 0 | 31,998 | 102,702 |
| <i>Total Revenues</i> | <u>70,704</u> | <u>2,181,565</u> | <u>31,998</u> | <u>2,284,267</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government | | | | |
| Legislative and Executive | 0 | 70,345 | 0 | 70,345 |
| Debt Service: | | | | |
| Principal Retirement | 60,000 | 2,430,000 | 41,514 | 2,531,514 |
| Interest and Fiscal Charges | 7,198 | 766,633 | 1,250 | 775,081 |
| Bond Issuance Costs | 0 | 127,647 | 0 | 127,647 |
| <i>Total Expenditures</i> | <u>67,198</u> | <u>3,394,625</u> | <u>42,764</u> | <u>3,504,587</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>3,506</u> | <u>(1,213,060)</u> | <u>(10,766)</u> | <u>(1,220,320)</u> |
| Other Financing Sources (Uses) | | | | |
| General Obligation Bonds Issued | 0 | 5,061,177 | 0 | 5,061,177 |
| Premium on General Obligation Bonds | 0 | 584,618 | 0 | 584,618 |
| Payment to Refunded Bond Escrow Agent | 0 | (5,518,148) | 0 | (5,518,148) |
| Bond Anticipation Notes Issued | 0 | 1,075,000 | 0 | 1,075,000 |
| Premium on Bond Anticipation Notes | 0 | 6,765 | 0 | 6,765 |
| Transfers In | 0 | 541,981 | 10,765 | 552,746 |
| <i>Total Other Financing Sources (Uses)</i> | <u>0</u> | <u>1,751,393</u> | <u>10,765</u> | <u>1,762,158</u> |
| <i>Net Change in Fund Balances</i> | 3,506 | 538,333 | (1) | 541,838 |
| <i>Fund Balances Beginning of Year</i> | <u>277,519</u> | <u>518,595</u> | <u>1</u> | <u>796,115</u> |
| <i>Fund Balances End of Year</i> | <u>\$281,025</u> | <u>\$1,056,928</u> | <u>\$0</u> | <u>\$1,337,953</u> |

Richland County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2019

| | <u>Courthouse Renovation</u> | <u>Special Projects</u> | <u>Newhope Capital Projects</u> |
|---|----------------------------------|-----------------------------|---|
| Assets | | | |
| Equity in Pooled Cash and Cash Equivalents | \$29 | \$38,384 | \$1,713,047 |
| Liabilities | | | |
| Contracts Payable | \$0 | \$0 | \$0 |
| Interfund Payable | 0 | 112,100 | 0 |
| Accrued Interest Payable | 0 | 279 | 0 |
| <i>Total Liabilities</i> | <u>0</u> | <u>112,379</u> | <u>0</u> |
| Fund Balances | | | |
| Restricted | 29 | 0 | 1,713,047 |
| Committed | 0 | 0 | 0 |
| Assigned | 0 | 0 | 0 |
| Unassigned (<i>Deficit</i>) | 0 | (73,995) | 0 |
| <i>Total Fund Balances (Deficit)</i> | <u>29</u> | <u>(73,995)</u> | <u>1,713,047</u> |
| <i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i> | <u>\$29</u> | <u>\$38,384</u> | <u>\$1,713,047</u> |

| <u>Capital Equipment Purchases</u> | <u>Issue II</u> | <u>Geographic Information System</u> | <u>Gorman Nature Capital Improvement</u> |
|--|-----------------|--|--|
| <u>\$97,467</u> | <u>\$28,495</u> | <u>\$26,700</u> | <u>\$13,203</u> |
| \$0 | \$0 | \$0 | \$0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 28,495 | 26,700 | 0 |
| 0 | 0 | 0 | 13,203 |
| 97,467 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| <u>97,467</u> | <u>28,495</u> | <u>26,700</u> | <u>13,203</u> |
| <u>\$97,467</u> | <u>\$28,495</u> | <u>\$26,700</u> | <u>\$13,203</u> |

(continued)

Richland County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds (continued)
December 31, 2019

| | Mental Health Housing | Total Nonmajor Capital Projects Funds |
|---|-----------------------------|--|
| Assets | | |
| Equity in Pooled Cash and Cash Equivalents | \$288,801 | \$2,206,126 |
| Liabilities | | |
| Contracts Payable | \$9,200 | \$9,200 |
| Interfund Payable | 0 | 112,100 |
| Accrued Interest Payable | 0 | 279 |
| <i>Total Liabilities</i> | 9,200 | 121,579 |
| Fund Balances | | |
| Restricted | 279,601 | 2,047,872 |
| Committed | 0 | 13,203 |
| Assigned | 0 | 97,467 |
| Unassigned (Deficit) | 0 | (73,995) |
| <i>Total Fund Balances (Deficit)</i> | 279,601 | 2,084,547 |
| <i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i> | \$288,801 | \$2,206,126 |

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2019

| | Courthouse Renovation | Special Projects | Newhope Capital Projects |
|---|--------------------------|---------------------|--------------------------------|
| Revenues | | | |
| Charges for Services | \$0 | \$0 | \$0 |
| Intergovernmental | 0 | 0 | 0 |
| Rentals | 0 | 0 | 0 |
| <i>Total Revenues</i> | <u>0</u> | <u>0</u> | <u>0</u> |
| Expenditures | | | |
| Capital Outlay | 0 | 0 | 262,438 |
| Debt Service: | | | |
| Principal Retirement | 0 | 0 | 0 |
| Interest and Fiscal Charges | 0 | 4,824 | 0 |
| <i>Total Expenditures</i> | <u>0</u> | <u>4,824</u> | <u>262,438</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>0</u> | <u>(4,824)</u> | <u>(262,438)</u> |
| Other Financing Sources | | | |
| Sale of Capital Assets | 0 | 0 | 385,000 |
| Transfers In | 0 | 58,418 | 385,000 |
| <i>Total Other Financing Sources</i> | <u>0</u> | <u>58,418</u> | <u>770,000</u> |
| <i>Net Change in Fund Balances</i> | 0 | 53,594 | 507,562 |
| <i>Fund Balances (Deficit) Beginning of Year</i> | <u>29</u> | <u>(127,589)</u> | <u>1,205,485</u> |
| <i>Fund Balances (Deficit) End of Year</i> | <u>\$29</u> | <u>(\$73,995)</u> | <u>\$1,713,047</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, 2019

| | Capital Equipment Purchases | Issue II | Geographic Information System |
|---|-----------------------------------|------------------------|-------------------------------------|
| Revenues | | | |
| Charges for Services | \$18,000 | \$0 | \$0 |
| Intergovernmental | 0 | 3,308,544 | 1,383 |
| Rentals | 0 | 0 | 0 |
| <i>Total Revenues</i> | <u>18,000</u> | <u>3,308,544</u> | <u>1,383</u> |
| Expenditures | | | |
| Capital Outlay | 0 | 3,295,009 | 0 |
| Debt Service: | | | |
| Principal Retirement | 0 | 0 | 0 |
| Interest and Fiscal Charges | 0 | 0 | 0 |
| <i>Total Expenditures</i> | <u>0</u> | <u>3,295,009</u> | <u>0</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>18,000</u> | <u>13,535</u> | <u>1,383</u> |
| Other Financing Sources | | | |
| Sale of Capital Assets | 15 | 0 | 0 |
| Transfers In | 0 | 0 | 0 |
| <i>Total Other Financing Sources</i> | <u>15</u> | <u>0</u> | <u>0</u> |
| <i>Net Change in Fund Balances</i> | 18,015 | 13,535 | 1,383 |
| <i>Fund Balances (Deficit) Beginning of Year</i> | <u>79,452</u> | <u>14,960</u> | <u>25,317</u> |
| <i>Fund Balances (Deficit) End of Year</i> | <u><u>\$97,467</u></u> | <u><u>\$28,495</u></u> | <u><u>\$26,700</u></u> |

| Gorman Nature Capital Improvement | Mental Health Housing | Child Support Enforcement Agency | Total Nonmajor Capital Projects Funds |
|--|-----------------------------|--|--|
| \$0 | \$0 | \$0 | \$18,000 |
| 0 | 922,690 | 0 | 4,232,617 |
| 0 | 0 | 66,880 | 66,880 |
| 0 | 922,690 | 66,880 | 4,317,497 |
| 0 | 1,285,898 | 0 | 4,843,345 |
| 0 | 0 | 177,480 | 177,480 |
| 0 | 0 | 8,295 | 13,119 |
| 0 | 1,285,898 | 185,775 | 5,033,944 |
| 0 | (363,208) | (118,895) | (716,447) |
| 0 | 0 | 0 | 385,015 |
| 0 | 0 | 118,895 | 562,313 |
| 0 | 0 | 118,895 | 947,328 |
| 0 | (363,208) | 0 | 230,881 |
| 13,203 | 642,809 | 0 | 1,853,666 |
| <u>\$13,203</u> | <u>\$279,601</u> | <u>\$0</u> | <u>\$2,084,547</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, 2019

| | Employee Health Insurance | County Phone System | Total |
|--|---------------------------------|---------------------------|-------------|
| Assets | | | |
| Current Assets: | | | |
| Equity in Pooled Cash and Cash Equivalents | \$2,260,428 | \$18,158 | \$2,278,586 |
| Liabilities | | | |
| Current Liabilities: | | | |
| Accounts Payable | 5,955 | 0 | 5,955 |
| Net Position | | | |
| Unrestricted | \$2,254,473 | \$18,158 | \$2,272,631 |

Richland County, Ohio
*Combining Statement of Revenues,
 Expenses and Changes in Fund Net Position
 Internal Service Funds
 For the Year Ended December 31, 2019*

| | Employee Health Insurance | County Phone System | Total |
|---|---------------------------------|---------------------------|--------------|
| Operating Revenues | | | |
| Charges for Services | \$9,941,854 | \$374,915 | \$10,316,769 |
| Operating Expenses | | | |
| Contractual Services | 9,640,708 | 341,051 | 9,981,759 |
| <i>Change in Net Position</i> | 301,146 | 33,864 | 335,010 |
| <i>Net Position (Deficit) Beginning of Year</i> | 1,953,327 | (15,706) | 1,937,621 |
| <i>Net Position End of Year</i> | \$2,254,473 | \$18,158 | \$2,272,631 |

Richland County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2019

| | Employee Health Insurance | County Phone System | Total |
|--|---------------------------------|---------------------------|---------------------------|
| Increase (Decrease) in Cash and Cash Equivalents | | | |
| Cash Flows from Operating Activities | | | |
| Cash Received from Interfund Services Provided | \$9,941,854 | \$374,915 | \$10,316,769 |
| Cash Payments to Suppliers | <u>(10,381,758)</u> | <u>(375,342)</u> | <u>(10,757,100)</u> |
| <i>Net Decrease in Cash and Cash Equivalents</i> | (439,904) | (427) | (440,331) |
| <i>Cash and Cash Equivalents Beginning of Year</i> | <u>2,700,332</u> | <u>18,585</u> | <u>2,718,917</u> |
| <i>Cash and Cash Equivalents End of Year</i> | <u><u>\$2,260,428</u></u> | <u><u>\$18,158</u></u> | <u><u>\$2,278,586</u></u> |
| Reconciliation of Operating Income to Net Cash Used In Operating Activities | | | |
| Operating Income | \$301,146 | \$33,864 | \$335,010 |
| Increase in Accounts Payable | <u>(741,050)</u> | <u>(34,291)</u> | <u>(775,341)</u> |
| <i>Net Cash Used in Operating Activities</i> | <u><u>(\$439,904)</u></u> | <u><u>(\$427)</u></u> | <u><u>(\$440,331)</u></u> |

Richland County, Ohio

Fund Descriptions 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 custodial funds. Trust funds are distinguished from custodial funds by the existence of a trustee agreement or equivalent arrangement that has certain circumstances. The County's private purpose trust fund include the County Home Resident Trust fund. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund.

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.

Custodial Funds

Undivided Tax Fund - To account for various taxes, special assessments and State undivided monies collected and disbursed for the benefit of other governments.

Undivided Inheritance and Estate Tax Fund - To account for and report the collection of estate taxes which are distributed for the benefit of other governments.

Undivided General Tax Fund - To account for and report the collection of real estate taxes and special assessments which are periodically apportioned to the subdivisions and distributed for the benefit of other governments.

Undivided Personal Tax Fund - To account for and report the collection of tangible personal property taxes which are periodically apportioned to the subdivisions and distributed for the benefit of other governments.

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 periodically apportioned to the subdivisions and distributed for the benefit of other governments.

(continued)

Richland County, Ohio

Fund Descriptions

Fiduciary Funds

(continued)

Board of Health Fund - To account for the collection and disbursement of various revenues by the County as fiscal agent for the benefit of the Board of Health.

County Court Agency Fund - To account for fees, licenses and permit and fine and forfeitures collected and distributed through the courts for the benefit of others.

Other Custodial - To account for various revenues collected and distributed for various other custodial funds for the benefits of others.

Richland County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2019

| | Undivided Tax | Undivided Inheritance and Estate Tax | Undivided General Tax | Undivided Personal Tax |
|---|--------------------|--|-----------------------------|------------------------------|
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$30,894 | \$2,160 | \$3,655,550 | \$0 |
| Cash and Cash Equivalents In Segregated Accounts | 0 | 0 | 0 | 0 |
| Due from Other Governments | 1,510,536 | 0 | 0 | 0 |
| Permissive Sales Tax Receivable | 6,071,153 | 0 | 0 | 0 |
| Property Taxes Receivable | 30,511 | 0 | 138,988,177 | 549,102 |
| Special Assessments Receivable | 0 | 0 | 1,845,638 | 0 |
| <i>Total Assets</i> | <u>7,643,094</u> | <u>2,160</u> | <u>144,489,365</u> | <u>549,102</u> |
| Liabilities | | | | |
| Due to Other Governments | <u>30,894</u> | <u>2,160</u> | <u>3,655,550</u> | <u>0</u> |
| Deferred Inflows of Resources | | | | |
| Property Taxes | <u>0</u> | <u>0</u> | <u>131,983,594</u> | <u>0</u> |
| Net Position | | | | |
| Restricted for Individuals, Organizations, and Other Governments | <u>\$7,612,200</u> | <u>\$0</u> | <u>\$8,850,221</u> | <u>\$549,102</u> |

| Undivided Local Government | Board of Health | County Courts | Other Custodial | Total |
|----------------------------------|--------------------|------------------|--------------------|-------------------|
| \$0 | \$3,966,216 | \$0 | \$4,233,349 | \$11,888,169 |
| 0 | 0 | 800,461 | 516,200 | 1,316,661 |
| 3,404,147 | 0 | 0 | 0 | 4,914,683 |
| 0 | 0 | 0 | 0 | 6,071,153 |
| 0 | 2,122,455 | 0 | 0 | 141,690,245 |
| 0 | 0 | 0 | 0 | 1,845,638 |
| 3,404,147 | 6,088,671 | 800,461 | 4,749,549 | 167,726,549 |
| 0 | 0 | 800,461 | 516,200 | 5,005,265 |
| 0 | 2,013,661 | 0 | 0 | 133,997,255 |
| <u>\$3,404,147</u> | <u>\$4,075,010</u> | <u>\$0</u> | <u>\$4,233,349</u> | <u>28,724,029</u> |

Richland County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2019

| | Undivided Tax | Undivided Inheritance and Estate Tax | Undivided General Tax | Undivided Personal Tax |
|--|---------------------------|--|-----------------------------|------------------------------|
| Additions | | | | |
| Intergovernmental | \$6,173,800 | \$244 | \$0 | \$0 |
| Amounts Received as Fiscal Agent | 0 | 0 | 0 | 0 |
| Licenses and Permits, and Fees for Other Governments | 0 | 0 | 0 | 0 |
| Fines and Forfeitures for Other Governments | 0 | 0 | 0 | 0 |
| Property Tax Collections for Other Governments | 0 | 0 | 131,899,458 | 11,648 |
| Special Assessments Collections for Other Governments | 0 | 0 | 2,960,245 | 0 |
| Sheriff Sales Collections for Others | 0 | 0 | 0 | 0 |
| <i>Total Additions</i> | <u>6,173,800</u> | <u>244</u> | <u>134,859,703</u> | <u>11,648</u> |
| Deductions | | | | |
| Distributions to the State of Ohio | 0 | 0 | 0 | 0 |
| Distributions of State Funds to Other Governments | 5,666,754 | 244 | 0 | 0 |
| Distributions to Other Governments | 0 | 0 | 0 | 0 |
| Distributions as Fiscal Agent | 0 | 0 | 0 | 0 |
| Fines and Forfeitures Distributions to Other Governments | 0 | 0 | 0 | 0 |
| Property Tax Distributions to Other Governments | 0 | 0 | 128,641,086 | 0 |
| Special Assessments Distributions to Other Governments | 0 | 0 | 1,114,607 | 0 |
| Sheriff Sales Distributions to Others | 0 | 0 | 0 | 0 |
| <i>Total Deductions</i> | <u>5,666,754</u> | <u>244</u> | <u>129,755,693</u> | <u>0</u> |
| <i>Net Increase (Decrease) in Fiduciary Net Position</i> | <u>507,046</u> | <u>0</u> | <u>5,104,010</u> | <u>11,648</u> |
| <i>Net Change in Fund Balances</i> | 507,046 | 0 | 5,104,010 | 11,648 |
| <i>Net Position Beginning of Year</i> | <u>7,105,154</u> | <u>0</u> | <u>3,746,211</u> | <u>537,454</u> |
| <i>Net Position End of Year</i> | <u><u>\$7,612,200</u></u> | <u><u>\$0</u></u> | <u><u>\$8,850,221</u></u> | <u><u>\$549,102</u></u> |

| Undivided Local Government | Board of Health | County Courts | Other Custodial | Total |
|----------------------------------|--------------------|------------------|--------------------|---------------------|
| \$6,850,871 | \$0 | \$0 | \$1,220,610 | \$14,245,525 |
| 0 | 6,127,170 | 0 | 8,366,849 | 14,494,019 |
| 0 | 0 | 0 | 15,919,889 | 15,919,889 |
| 0 | 0 | 4,163,456 | 182,300 | 4,345,756 |
| 0 | 0 | 0 | 0 | 131,911,106 |
| 0 | 0 | 0 | 0 | 2,960,245 |
| 0 | 0 | 0 | 3,087,496 | 3,087,496 |
| <u>6,850,871</u> | <u>6,127,170</u> | <u>4,163,456</u> | <u>28,777,144</u> | <u>186,964,036</u> |
| 0 | 0 | 0 | 16,605,236 | 16,605,236 |
| 6,724,438 | 0 | 0 | 0 | 12,391,436 |
| 0 | 0 | 0 | 888,841 | 888,841 |
| 0 | 7,737,037 | 0 | 8,045,828 | 15,782,865 |
| 0 | 0 | 4,163,456 | 148,148 | 4,311,604 |
| 0 | 0 | 0 | 0 | 128,641,086 |
| 0 | 0 | 0 | 0 | 1,114,607 |
| 0 | 0 | 0 | 3,323,269 | 3,323,269 |
| <u>6,724,438</u> | <u>7,737,037</u> | <u>4,163,456</u> | <u>29,011,322</u> | <u>183,058,944</u> |
| <u>126,433</u> | <u>(1,609,867)</u> | <u>0</u> | <u>(234,178)</u> | <u>3,905,092</u> |
| 126,433 | (1,609,867) | 0 | (234,178) | 3,905,092 |
| <u>3,277,714</u> | <u>5,684,877</u> | <u>0</u> | <u>4,467,527</u> | <u>24,818,937</u> |
| <u>\$3,404,147</u> | <u>\$4,075,010</u> | <u>\$0</u> | <u>\$4,233,349</u> | <u>\$28,724,029</u> |

This page intentionally left blank.

**INDIVIDUAL FUND SCHEDULES OF REVENUES,
EXPENDITURES/EXPENSES, AND CHANGES IN
FUND BALANCE/FUND EQUITY - BUDGET (NON-
GAAP BUDGETARY BASIS) AND ACTUAL**

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2019

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|----------------------------|-------------------|-------------------|-------------------|---|
| | Original | Final | | |
| Revenues | | | | |
| Property Taxes | \$2,041,680 | \$2,041,680 | \$2,177,739 | \$136,059 |
| Sales Taxes | 20,025,000 | 20,025,000 | 20,257,243 | 232,243 |
| Charges for Services | 6,763,480 | 6,851,684 | 7,046,888 | 195,204 |
| Licenses and Permits | 970,500 | 970,500 | 878,298 | (92,202) |
| Fines and Forfeitures | 203,586 | 203,586 | 374,982 | 171,396 |
| Intergovernmental | 4,878,630 | 4,718,542 | 5,161,299 | 442,757 |
| Interest | 950,000 | 950,000 | 1,810,114 | 860,114 |
| Rentals | 346,915 | 346,915 | 356,457 | 9,542 |
| Other | 64,100 | 59,800 | 96,386 | 36,586 |
| <i>Total Revenues</i> | <u>36,243,891</u> | <u>36,167,707</u> | <u>38,159,406</u> | <u>1,991,699</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive: | | | | |
| Commissioners: | | | | |
| Personal Services | 443,944 | 448,065 | 447,712 | 353 |
| Materials and Supplies | 2,600 | 4,299 | 1,835 | 2,464 |
| Contractual Services | 908,735 | 1,042,519 | 741,097 | 301,422 |
| Capital Outlay | 128,996 | 628,318 | 627,702 | 616 |
| Other | 72,000 | 71,627 | 62,225 | 9,402 |
| Total Commissioners | <u>1,556,275</u> | <u>2,194,828</u> | <u>1,880,571</u> | <u>314,257</u> |
| Auditor: | | | | |
| Personal Services | 628,550 | 629,605 | 629,600 | 5 |
| Materials and Supplies | 6,000 | 7,750 | 7,750 | 0 |
| Contractual Services | 6,500 | 11,228 | 10,953 | 275 |
| Capital Outlay | 100 | 932 | 932 | 0 |
| Total Auditor | <u>641,150</u> | <u>649,515</u> | <u>649,235</u> | <u>280</u> |
| Treasurer: | | | | |
| Personal Services | 261,994 | 261,994 | 256,790 | 5,204 |
| Materials and Supplies | 23,675 | 23,675 | 22,961 | 714 |
| Contractual Services | 5,750 | 5,750 | 2,570 | 3,180 |
| Total Treasurer | <u>\$291,419</u> | <u>\$291,419</u> | <u>\$282,321</u> | <u>\$9,098</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, 2019

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|------------------------------------|------------------|------------------|------------------|---|
| | Original | Final | | |
| Prosecuting Attorney: | | | | |
| Personal Services | \$1,870,420 | \$1,757,309 | \$1,745,415 | \$11,894 |
| Materials and Supplies | 23,000 | 30,783 | 30,784 | (1) |
| Contractual Services | 105,219 | 106,386 | 99,904 | 6,482 |
| Capital Outlay | 26,500 | 59,741 | 58,096 | 1,645 |
| Other | 2,000 | 2,898 | 2,898 | 0 |
| Total Prosecuting Attorney | 2,027,139 | 1,957,117 | 1,937,097 | 20,020 |
| Bureau of Inspection: | | | | |
| Contractual Services | 82,000 | 84,788 | 84,788 | 0 |
| Data Processing Board: | | | | |
| Personal Services | 222,765 | 227,743 | 186,608 | 41,135 |
| Materials and Supplies | 3,000 | 3,000 | 1,613 | 1,387 |
| Contractual Services | 355,000 | 355,836 | 353,076 | 2,760 |
| Capital Outlay | 5,000 | 5,000 | 4,170 | 830 |
| Other | 1,000 | 2,440 | 2,438 | 2 |
| Total Data Processing Board | 586,765 | 594,019 | 547,905 | 46,114 |
| Board of Elections: | | | | |
| Personal Services | 650,920 | 665,410 | 604,271 | 61,139 |
| Materials and Supplies | 16,500 | 16,500 | 15,394 | 1,106 |
| Contractual Services | 107,500 | 107,100 | 74,840 | 32,260 |
| Capital Outlay | 10,000 | 10,000 | 8,002 | 1,998 |
| Total Board of Elections | 784,920 | 799,010 | 702,507 | 96,503 |
| Building and Grounds: | | | | |
| Personal Services | 483,836 | 484,198 | 478,556 | 5,642 |
| Materials and Supplies | 94,500 | 95,991 | 83,908 | 12,083 |
| Contractual Services | 794,546 | 909,036 | 812,929 | 96,107 |
| Capital Outlay | 1,000 | 1,884 | 784 | 1,100 |
| Other | 500 | 500 | 300 | 200 |
| Total Building and Grounds | 1,374,382 | 1,491,609 | 1,376,477 | 115,132 |
| Recorder: | | | | |
| Personal Services | 390,645 | 394,254 | 368,078 | 26,176 |
| Materials and Supplies | 8,409 | 8,724 | 7,426 | 1,298 |
| Contractual Services | 83,088 | 83,087 | 61,686 | 21,401 |
| Capital Outlay | 2,339 | 26,231 | 3,249 | 22,982 |
| Other | 30,375 | 2,875 | 2,639 | 236 |
| Total Recorder | \$514,856 | \$515,171 | \$443,078 | \$72,093 |

(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, 2019

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|------------------|------------------|---|
| | Original | Final | | |
| Risk Management: | | | | |
| Personal Services | \$148,160 | \$147,825 | \$123,252 | \$24,573 |
| Materials and Supplies | 700 | 1,000 | 852 | 148 |
| Contractual Services | 248,100 | 248,322 | 219,837 | 28,485 |
| Capital Outlay | 0 | 1,500 | 1,500 | 0 |
| Total Risk Management | 396,960 | 398,647 | 345,441 | 53,206 |
| Insurance, Pensions and Taxes: | | | | |
| Contractual Services | 663,306 | 647,266 | 427,103 | 220,163 |
| Total General Government - Legislative and Executive | 8,919,172 | 9,623,389 | 8,676,523 | 946,866 |
| General Government - Judicial: | | | | |
| Court of Appeals: | | | | |
| Contractual Services | 19,000 | 21,732 | 21,732 | 0 |
| Common Pleas Court: | | | | |
| Personal Services | 701,824 | 714,218 | 711,638 | 2,580 |
| Materials and Supplies | 710 | 1,267 | 1,267 | 0 |
| Contractual Services | 105,315 | 116,959 | 109,023 | 7,936 |
| Capital Outlay | 3,000 | 3,276 | 3,276 | 0 |
| Other | 2,300 | 2,117 | 1,930 | 187 |
| Total Common Pleas Court | 813,149 | 837,837 | 827,134 | 10,703 |
| Jury Commission: | | | | |
| Materials and Supplies | 0 | 36 | 36 | 0 |
| Court Information Technology: | | | | |
| Personal Services | 145,262 | 145,261 | 141,966 | 3,295 |
| Materials and Supplies | 1,250 | 1,259 | 1,041 | 218 |
| Contractual Services | 125,541 | 128,342 | 126,632 | 1,710 |
| Capital Outlay | 12,500 | 13,112 | 6,293 | 6,819 |
| Other | 250 | 284 | 0 | 284 |
| Total Court Information Technology | \$284,803 | \$288,258 | \$275,932 | \$12,326 |

(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, 2019

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|------------------------------|------------------|------------------|------------------|---|
| | Original | Final | | |
| Probate Court: | | | | |
| Personal Services | \$462,746 | \$474,487 | \$471,650 | \$2,837 |
| Materials and Supplies | 13,000 | 16,755 | 16,746 | 9 |
| Contractual Services | 12,150 | 2,170 | 1,287 | 883 |
| Capital Outlay | 3,000 | 297 | 297 | 0 |
| Other | 1,000 | 1,000 | 125 | 875 |
| Total Probate Court | 491,896 | 494,709 | 490,105 | 4,604 |
| Clerk of Courts: | | | | |
| Personal Services | 1,525,754 | 1,491,203 | 1,467,120 | 24,083 |
| Materials and Supplies | 19,060 | 12,658 | 12,613 | 45 |
| Contractual Services | 68,428 | 70,814 | 66,817 | 3,997 |
| Capital Outlay | 18,960 | 23,143 | 7,284 | 15,859 |
| Other | 6,000 | 6,254 | 5,308 | 946 |
| Total Clerk of Courts | 1,638,202 | 1,604,072 | 1,559,142 | 44,930 |
| Municipal Court: | | | | |
| Personal Services | 362,550 | 466,798 | 466,798 | 0 |
| Contractual Services | 56,400 | 57,400 | 56,719 | 681 |
| Total Municipal Court | 418,950 | 524,198 | 523,517 | 681 |
| Juvenile Court: | | | | |
| Personal Services | 3,475,635 | 3,481,026 | 3,263,187 | 217,839 |
| Materials and Supplies | 25,700 | 27,375 | 27,377 | (2) |
| Contractual Services | 183,000 | 246,045 | 246,045 | 0 |
| Capital Outlay | 9,000 | 37,939 | 37,136 | 803 |
| Total Juvenile Court | 3,693,335 | 3,792,385 | 3,573,745 | 218,640 |
| Joint Court: | | | | |
| Personal Services | 0 | 1,997 | 1,947 | 50 |
| Materials and Supplies | 0 | 39 | 0 | 39 |
| Contractual Services | 0 | 947 | 564 | 383 |
| Total Joint Court | \$0 | \$2,983 | \$2,511 | \$472 |

(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, 2019

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|---|-------------------------|------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Criminal Court Services: | | | | |
| Personal Services | \$779,018 | \$743,148 | \$706,766 | \$36,382 |
| Materials and Supplies | 2,150 | 4,142 | 3,660 | 482 |
| Contractual Services | 16,167 | 16,218 | 16,217 | 1 |
| Capital Outlay | 1,000 | 19,715 | 19,715 | 0 |
| Total Criminal Court Services | 798,335 | 783,223 | 746,358 | 36,865 |
| Domestic Relations: | | | | |
| Personal Services | 548,712 | 547,112 | 511,696 | 35,416 |
| Materials and Supplies | 4,000 | 5,200 | 4,803 | 397 |
| Contractual Services | 3,500 | 4,100 | 3,299 | 801 |
| Capital Outlay | 1,700 | 1,200 | 1,191 | 9 |
| Other | 0 | 300 | 207 | 93 |
| Total Domestic Relations | 557,912 | 557,912 | 521,196 | 36,716 |
| Total General Government - Judicial System | 8,715,582 | 8,907,345 | 8,541,408 | 365,937 |
| Public Safety: | | | | |
| Juvenile Detention Center: | | | | |
| Personal Services | 1,693,875 | 1,587,280 | 1,496,988 | 90,292 |
| Materials and Supplies | 36,500 | 44,541 | 43,845 | 696 |
| Contractual Services | 144,779 | 159,423 | 159,344 | 79 |
| Capital Outlay | 26,000 | 26,008 | 26,008 | 0 |
| Total Juvenile Detention Center | 1,901,154 | 1,817,252 | 1,726,185 | 91,067 |
| Disaster Services: | | | | |
| Personal Services | 930,156 | 895,113 | 867,237 | 27,876 |
| Materials and Supplies | 6,850 | 6,942 | 5,472 | 1,470 |
| Contractual Services | 120,639 | 122,299 | 119,509 | 2,790 |
| Capital Outlay | 43,210 | 41,516 | 33,119 | 8,397 |
| Total Disaster Services | 1,100,855 | 1,065,870 | 1,025,337 | 40,533 |
| Coroner: | | | | |
| Personal Services | 268,895 | 287,087 | 286,960 | 127 |
| Materials and Supplies | 4,100 | 3,619 | 481 | 3,138 |
| Contractual Services | 184,950 | 214,950 | 214,096 | 854 |
| Capital Outlay | 5,000 | 5,000 | 2,689 | 2,311 |
| Total Coroner | \$462,945 | \$510,656 | \$504,226 | \$6,430 |

(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, 2019

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|--|-------------------|-------------------|-------------------|---|
| | Original | Final | | |
| Sheriff: | | | | |
| Personal Services | \$9,842,781 | \$9,949,072 | \$9,829,868 | \$119,204 |
| Materials and Supplies | 436,881 | 507,470 | 485,534 | 21,936 |
| Contractual Services | 1,521,161 | 1,447,321 | 1,373,319 | 74,002 |
| Capital Outlay | 362,000 | 487,271 | 462,398 | 24,873 |
| Other | 3,000 | 9,000 | 7,542 | 1,458 |
| Total Sheriff | 12,165,823 | 12,400,134 | 12,158,661 | 241,473 |
| Total Public Safety | 15,630,777 | 15,793,912 | 15,414,409 | 379,503 |
| Public Works: | | | | |
| Highway Engineer: | | | | |
| Personal Services | 212,531 | 212,531 | 170,890 | 41,641 |
| Materials and Supplies | 800 | 800 | 800 | 0 |
| Contractual Services | 250 | 250 | 0 | 250 |
| Capital Outlay | 250 | 250 | 250 | 0 |
| Total Highway Engineer | 213,831 | 213,831 | 171,940 | 41,891 |
| Building Department Regulations: | | | | |
| Personal Services | 681,805 | 667,168 | 641,299 | 25,869 |
| Materials and Supplies | 3,725 | 5,244 | 3,656 | 1,588 |
| Contractual Services | 35,900 | 59,030 | 48,280 | 10,750 |
| Other | 100 | 100 | 0 | 100 |
| Total Building Department Regulations | 721,530 | 731,542 | 693,235 | 38,307 |
| Total Public Works | 935,361 | 945,373 | 865,175 | 80,198 |
| Health: | | | | |
| Agriculture: | | | | |
| Personal Services | 2,000 | 0 | 0 | 0 |
| Contractual Services | 50,550 | 52,550 | 52,460 | 90 |
| Total Agriculture | 52,550 | 52,550 | 52,460 | 90 |
| Other Health: | | | | |
| Contractual Services | \$2,200 | \$2,200 | \$0 | \$2,200 |

(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, 2019

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|---------------|-------------|---|
| | Original | Final | | |
| Ditch Maintenance: | | | | |
| Personal Services | \$206,849 | \$210,634 | \$196,517 | \$14,117 |
| Materials and Supplies | 2,500 | 2,500 | 0 | 2,500 |
| Total Ditch Maintenance | 209,349 | 213,134 | 196,517 | 16,617 |
| Total Health | 264,099 | 267,884 | 248,977 | 18,907 |
| Human Services: | | | | |
| Soldiers Relief: | | | | |
| Materials and Supplies | 4,500 | 4,500 | 4,500 | 0 |
| Contractual Services | 67,437 | 64,937 | 64,437 | 500 |
| Total Soldiers Relief | 71,937 | 69,437 | 68,937 | 500 |
| Veteran Services: | | | | |
| Personal Services | 547,167 | 517,315 | 512,277 | 5,038 |
| Materials and Supplies | 2,600 | 2,600 | 2,600 | 0 |
| Contractual Services | 186,500 | 155,518 | 155,518 | 0 |
| Capital Outlay | 15,250 | 7,641 | 7,641 | 0 |
| Other | 0 | 0 | 0 | 0 |
| Total Veteran Services | 751,517 | 683,074 | 678,036 | 5,038 |
| Total Human Services | 823,454 | 752,511 | 746,973 | 5,538 |
| Conservation and Recreation: | | | | |
| Parks: | | | | |
| Personal Services | 199,211 | 209,714 | 209,473 | 241 |
| Materials and Supplies | 4,990 | 4,990 | 4,989 | 1 |
| Contractual Services | 9,760 | 7,988 | 7,875 | 113 |
| Capital Outlay | 12,237 | 12,237 | 12,236 | 1 |
| Total Conservation and Recreation | 226,198 | 234,929 | 234,573 | 356 |
| Intergovernmental | 299,735 | 1,198,622 | 477,778 | 720,844 |
| <i>Total Expenditures</i> | 35,814,378 | 37,723,965 | 35,205,816 | 2,518,149 |
| <i>Excess of Revenues Over (Under) Expenditures</i> | \$429,513 | (\$1,556,258) | \$2,953,590 | \$4,509,848 |

(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, 2019

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|---|-------------------------|--------------------|---------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Other Financing Sources (Uses) | | | | |
| Sale of Capital Assets | \$200 | \$200 | \$7,905 | \$7,705 |
| Transfers Out | <u>(521,853)</u> | <u>(1,096,034)</u> | <u>(1,096,034)</u> | <u>0</u> |
| <i>Total Other Financing Sources (Uses)</i> | <u>(521,653)</u> | <u>(1,095,834)</u> | <u>(1,088,129)</u> | <u>7,705</u> |
| <i>Net Change in Fund Balance</i> | (92,140) | (2,652,092) | 1,865,461 | 4,517,553 |
| <i>Fund Balance Beginning of Year</i> | 9,822,347 | 9,822,347 | 9,822,347 | 0 |
| Prior Year Encumbrances Appropriated | <u>274,062</u> | <u>274,062</u> | <u>274,062</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u>\$10,004,269</u> | <u>\$7,444,317</u> | <u>\$11,961,870</u> | <u>\$4,517,553</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, 2019

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|------------------|-------------|-------------|---|
| | Original | Final | | |
| Revenues | | | | |
| Property Taxes | \$1,848,000 | \$1,848,000 | \$1,821,802 | (\$26,198) |
| Charges for Services | 88,500 | 88,500 | 66,204 | (22,296) |
| Intergovernmental | 4,392,700 | 5,546,165 | 4,428,692 | (1,117,473) |
| Other | 300,000 | 300,000 | 155,612 | (144,388) |
| <i>Total Revenues</i> | 6,629,200 | 7,782,665 | 6,472,310 | (1,310,355) |
| Expenditures | | | | |
| Current: | | | | |
| Health: | | | | |
| Mental Health Board: | | | | |
| Personal Services | 774,413 | 774,437 | 634,288 | 140,149 |
| Materials and Supplies | 4,000 | 4,180 | 3,684 | 496 |
| Contractual Services | 6,558,850 | 7,639,545 | 6,630,613 | 1,008,932 |
| Capital Outlay | 1,200 | 1,200 | 1,038 | 162 |
| Other | 45,500 | 45,500 | 12,403 | 33,097 |
| <i>Total Expenditures</i> | 7,383,963 | 8,464,862 | 7,282,026 | 1,182,836 |
| <i>Net Change in Fund Balance</i> | (754,763) | (682,197) | (809,716) | (127,519) |
| <i>Fund Balance Beginning of Year</i> | 5,819,731 | 5,819,731 | 5,819,731 | 0 |
| Prior Year Encumbrances Appropriated | 2,734 | 2,734 | 2,734 | 0 |
| <i>Fund Balance End of Year</i> | \$5,067,702 | \$5,140,268 | \$5,012,749 | (\$127,519) |

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, 2019*

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|---------------------|---------------------|---------------------|---|
| | Original | Final | | |
| Revenues | | | | |
| Property Taxes | \$6,535,096 | \$6,535,096 | \$7,714,487 | \$1,179,391 |
| Charges for Services | 1,312,627 | 1,312,627 | 1,030,996 | (281,631) |
| Intergovernmental | 10,367,852 | 10,367,852 | 11,518,916 | 1,151,064 |
| Interest | 1,000 | 1,000 | 12,672 | 11,672 |
| Contributions and Donations | 10,000 | 10,000 | 9,593 | (407) |
| Other | 126,495 | 126,495 | 210,362 | 83,867 |
| <i>Total Revenues</i> | <u>18,353,070</u> | <u>18,353,070</u> | <u>20,497,026</u> | <u>2,143,956</u> |
| Expenditures | | | | |
| Current: | | | | |
| Health: | | | | |
| Developmental Disabilities Board: | | | | |
| Personal Services | 13,667,488 | 14,207,511 | 12,274,010 | 1,933,501 |
| Materials and Supplies | 714,385 | 768,808 | 481,543 | 287,265 |
| Contractual Services | 6,912,911 | 6,608,778 | 3,966,401 | 2,642,377 |
| Capital Outlay | 17,750 | 22,250 | 13,694 | 8,556 |
| Other | 303,092 | 418,024 | 185,242 | 232,782 |
| <i>Total Expenditures</i> | <u>21,615,626</u> | <u>22,025,371</u> | <u>16,920,890</u> | <u>5,104,481</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | (3,262,556) | (3,672,301) | 3,576,136 | 7,248,437 |
| Other Financing Uses | | | | |
| Transfers Out | (385,000) | (385,000) | (385,000) | 0 |
| <i>Net Change in Fund Balance</i> | (3,647,556) | (4,057,301) | 3,191,136 | 7,248,437 |
| <i>Fund Balance Beginning of Year</i> | 20,230,690 | 20,230,690 | 20,230,690 | 0 |
| Prior Year Encumbrances Appropriated | 409,746 | 409,746 | 409,746 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$16,992,880</u> | <u>\$16,583,135</u> | <u>\$23,831,572</u> | <u>\$7,248,437</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, 2019

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|---------------------------|-------------------------|---------------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Intergovernmental | <u>\$9,605,815</u> | <u>\$10,603,205</u> | <u>\$9,691,403</u> | <u>(\$911,802)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Human Services: | | | | |
| Public Assistance: | | | | |
| Personal Services | 4,562,398 | 4,562,398 | 3,965,439 | 596,959 |
| Materials and Supplies | 89,650 | 155,732 | 135,292 | 20,440 |
| Contractual Services | 4,493,197 | 5,841,596 | 5,382,221 | 459,375 |
| Capital Outlay | <u>51,500</u> | <u>62,500</u> | <u>57,495</u> | <u>5,005</u> |
| <i>Total Expenditures</i> | <u>9,196,745</u> | <u>10,622,226</u> | <u>9,540,447</u> | <u>1,081,779</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | 409,070 | (19,021) | 150,956 | 169,977 |
| Other Financing Sources | | | | |
| Sale of Capital Assets | <u>500</u> | <u>500</u> | <u>0</u> | <u>(500)</u> |
| <i>Net Change in Fund Balance</i> | 409,570 | (18,521) | 150,956 | 169,477 |
| <i>Fund Balance Beginning of Year</i> | 971,312 | 971,312 | 971,312 | 0 |
| Prior Year Encumbrances Appropriated | <u>25,362</u> | <u>25,362</u> | <u>25,362</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$1,406,244</u></u> | <u><u>\$978,153</u></u> | <u><u>\$1,147,630</u></u> | <u><u>\$169,477</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, 2019

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|--|---------------------------|---------------------------|---------------------------|---|
| | Original | Final | Actual | |
| Revenues | | | | |
| Property Taxes | \$3,249,000 | \$3,249,000 | \$3,388,389 | \$139,389 |
| Intergovernmental | 6,077,335 | 6,077,335 | 6,599,426 | 522,091 |
| Other | 25,000 | 25,000 | 42,433 | 17,433 |
| <i>Total Revenues</i> | <u>9,351,335</u> | <u>9,351,335</u> | <u>10,030,248</u> | <u>678,913</u> |
| Expenditures | | | | |
| Current: | | | | |
| Human Services: | | | | |
| Children's Services: | | | | |
| Personal Services | 6,985,650 | 7,041,400 | 6,846,556 | 194,844 |
| Materials and Supplies | 105,750 | 110,750 | 87,793 | 22,957 |
| Contractual Services | 3,866,805 | 3,821,055 | 3,403,567 | 417,488 |
| Capital Outlay | 446,228 | 391,228 | 243,386 | 147,842 |
| Other | 265,000 | 325,000 | 103,935 | 221,065 |
| <i>Total Expenditures</i> | <u>11,669,433</u> | <u>11,689,433</u> | <u>10,685,237</u> | <u>1,004,196</u> |
| <i>Excess of Revenues Under Expenditures</i> | (2,318,098) | (2,338,098) | (654,989) | 1,683,109 |
| Other Financing Sources | | | | |
| Sale of Capital Assets | 24,000 | 24,000 | 0 | (24,000) |
| <i>Net Change in Fund Balance</i> | (2,294,098) | (2,314,098) | (654,989) | 1,659,109 |
| <i>Fund Balance Beginning of Year</i> | <u>7,152,954</u> | <u>7,152,954</u> | <u>7,152,954</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$4,858,856</u></u> | <u><u>\$4,838,856</u></u> | <u><u>\$6,497,965</u></u> | <u><u>\$1,659,109</u></u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Road and Bridge Fund
For the Year Ended December 31, 2019

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|------------------------|-------------------------|---|
| Revenues | | | |
| Charges for Services | \$2,500 | \$0 | (\$2,500) |
| Intergovernmental | 1,435,781 | 1,429,891 | (5,890) |
| <i>Total Revenues</i> | <u>1,438,281</u> | <u>1,429,891</u> | <u>(8,390)</u> |
| Expenditures | | | |
| Capital Outlay | 1,864,540 | 1,649,487 | 215,053 |
| Debt Service: | | | |
| Principal Retirement | 75,000 | 69,912 | 5,088 |
| <i>Total Expenditures</i> | <u>1,939,540</u> | <u>1,719,399</u> | <u>220,141</u> |
| <i>Excess of Revenues Under Expenditures</i> | <u>(501,259)</u> | <u>(289,508)</u> | <u>211,751</u> |
| Other Financing Sources (Uses) | | | |
| OPWC Loan Issued | 149,219 | 149,219 | 0 |
| Transfers Out | (75,000) | (74,340) | 660 |
| <i>Total Other Financing Sources (Uses)</i> | <u>74,219</u> | <u>74,879</u> | <u>660</u> |
| <i>Net Change in Fund Balance</i> | (427,040) | (214,629) | 212,411 |
| <i>Fund Balance Beginning of Year</i> | <u>455,573</u> | <u>455,573</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$28,533</u></u> | <u><u>\$240,944</u></u> | <u><u>\$212,411</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, 2019

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--------------------------------------|---------------------------|---------------------------|---|
| Revenues | | | |
| Charges for Services | \$3,340,000 | \$3,376,409 | \$36,409 |
| Fines and Forfeitures | 230,000 | 256,905 | 26,905 |
| Other | 0 | 22,570 | 22,570 |
| <i>Total Revenues</i> | <u>3,570,000</u> | <u>3,655,884</u> | <u>85,884</u> |
| Expenses | | | |
| Personal Services | 642,200 | 580,849 | 61,351 |
| Materials and Supplies | 102,300 | 86,598 | 15,702 |
| Contractual Services | 2,613,791 | 2,348,110 | 265,681 |
| Capital Outlay | 124,089 | 102,685 | 21,404 |
| Debt Service: | | | |
| Principal Retirement | 213,445 | 212,060 | 1,385 |
| Interest and Fiscal Charges | 148,061 | 148,061 | 0 |
| <i>Total Expenses</i> | <u>3,843,886</u> | <u>3,478,363</u> | <u>365,523</u> |
| <i>Net Change in Fund Equity</i> | (273,886) | 177,521 | 451,407 |
| <i>Fund Equity Beginning of Year</i> | 2,047,395 | 2,047,395 | 0 |
| Prior Year Encumbrances Appropriated | <u>388,897</u> | <u>388,897</u> | <u>0</u> |
| <i>Fund Equity End of Year</i> | <u><u>\$2,162,406</u></u> | <u><u>\$2,613,813</u></u> | <u><u>\$451,407</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, 2019

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------------|------------------------|---|
| Revenues | | | |
| Charges for Services | \$44,658 | \$63,536 | \$18,878 |
| Licenses and Permits | 360,985 | 347,818 | (13,167) |
| Fines and Forfeitures | 39,032 | 33,478 | (5,554) |
| Contributions and Donations | 18,601 | 14,715 | (3,886) |
| <i>Total Revenues</i> | <u>463,276</u> | <u>459,547</u> | <u>(3,729)</u> |
| Expenditures | | | |
| Current: | | | |
| Health: | | | |
| Dog and Kennel: | | | |
| Personal Services | 285,467 | 280,765 | 4,702 |
| Materials and Supplies | 15,690 | 14,162 | 1,528 |
| Contractual Services | 57,121 | 50,840 | 6,281 |
| Capital Outlay | 19,151 | 18,514 | 637 |
| Other | 18,687 | 18,074 | 613 |
| <i>Total Expenditures</i> | <u>396,116</u> | <u>382,355</u> | <u>13,761</u> |
| <i>Excess of Revenues Over Expenditures</i> | 67,160 | 77,192 | 10,032 |
| Other Financing Uses | | | |
| Transfers Out | (104,619) | (104,619) | 0 |
| <i>Net Change in Fund Balance</i> | (37,459) | (27,427) | 10,032 |
| <i>Fund Balance Beginning of Year</i> | <u>83,027</u> | <u>83,027</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$45,568</u></u> | <u><u>\$55,600</u></u> | <u><u>\$10,032</u></u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Real Estate Assessment Fund
For the Year Ended December 31, 2019

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|-------------------------|---|
| Revenues | | | |
| Charges for Services | \$1,271,750 | \$1,335,931 | \$64,181 |
| Licenses and Permits | 10 | 20 | 10 |
| <i>Total Revenues</i> | <u>1,271,760</u> | <u>1,335,951</u> | <u>64,191</u> |
| Expenditures | | | |
| Current: | | | |
| General Government - | | | |
| Legislative and Executive: | | | |
| Real Estate Assessment: | | | |
| Personal Services | 706,301 | 705,582 | 719 |
| Materials and Supplies | 2,857 | 2,857 | 0 |
| Contractual Services | 418,211 | 413,494 | 4,717 |
| Capital Outlay | 22,040 | 22,040 | 0 |
| <i>Total Expenditures</i> | <u>1,149,409</u> | <u>1,143,973</u> | <u>5,436</u> |
| <i>Net Change in Fund Balance</i> | 122,351 | 191,978 | 69,627 |
| <i>Fund Balance Beginning of Year</i> | <u>201,623</u> | <u>201,623</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$323,974</u></u> | <u><u>\$393,601</u></u> | <u><u>\$69,627</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, 2019

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|--------------------|---|
| Revenues | | | |
| Charges for Services | \$2,000 | \$1,568 | (\$432) |
| Licenses and Permits | 5,000 | 18,612 | 13,612 |
| Intergovernmental | 5,102,000 | 5,203,755 | 101,755 |
| Interest | 8,000 | 25,491 | 17,491 |
| Other | 100 | 9,002 | 8,902 |
| <i>Total Revenues</i> | <u>5,117,100</u> | <u>5,258,428</u> | <u>141,328</u> |
| Expenditures | | | |
| Current: | | | |
| Public Works: | | | |
| Motor Vehicle License and Gas Tax: | | | |
| Personal Services | 3,210,330 | 2,865,884 | 344,446 |
| Materials and Supplies | 1,050,000 | 698,340 | 351,660 |
| Contractual Services | 1,510,757 | 857,576 | 653,181 |
| Capital Outlay | 225,000 | 189,919 | 35,081 |
| Other | 201,500 | 80,819 | 120,681 |
| <i>Total Expenditures</i> | <u>6,197,587</u> | <u>4,692,538</u> | <u>1,505,049</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | (1,080,487) | 565,890 | 1,646,377 |
| Other Financing Sources | | | |
| Sale of Capital Assets | 10,000 | 1,118 | (8,882) |
| <i>Net Change in Fund Balance</i> | (1,070,487) | 567,008 | 1,637,495 |
| <i>Fund Balance Beginning of Year</i> | 1,122,151 | 1,122,151 | 0 |
| Prior Year Encumbrances Appropriated | 495 | 495 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$52,159</u> | <u>\$1,689,654</u> | <u>\$1,637,495</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, 2019

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------------|--------------------|---|
| Revenues | | | |
| Charges for Services | \$1,386,250 | \$1,597,617 | \$211,367 |
| Intergovernmental | 990,900 | 1,586,002 | 595,102 |
| Contributions and Donations | 1,650 | 638 | (1,012) |
| Other | 200 | 870 | 670 |
| <i>Total Revenues</i> | <u>2,379,000</u> | <u>3,185,127</u> | <u>806,127</u> |
| Expenditures | | | |
| Current: | | | |
| General Government: | | | |
| Judicial System: | | | |
| Court Operations: | | | |
| Personal Services | 1,395,629 | 1,336,245 | 59,384 |
| Materials and Supplies | 57,001 | 48,366 | 8,635 |
| Contractual Services | 2,156,326 | 2,094,061 | 62,265 |
| Capital Outlay | 323,450 | 195,950 | 127,500 |
| Other | 12,362 | 10,641 | 1,721 |
| <i>Total Expenditures</i> | <u>3,944,768</u> | <u>3,685,263</u> | <u>259,505</u> |
| <i>Excess of Revenues Under Expenditures</i> | <u>(1,565,768)</u> | <u>(500,136)</u> | <u>1,065,632</u> |
| Other Financing Sources (Uses) | | | |
| Sale of Capital Assets | 0 | 3,700 | 3,700 |
| Transfers In | 600,000 | 500,000 | (100,000) |
| Transfers Out | (89,300) | 0 | 89,300 |
| <i>Total Other Financing Sources (Uses)</i> | <u>510,700</u> | <u>503,700</u> | <u>(7,000)</u> |
| <i>Net Change in Fund Balance</i> | (1,055,068) | 3,564 | 1,058,632 |
| <i>Fund Balance Beginning of Year</i> | 2,490,463 | 2,490,463 | 0 |
| Prior Year Encumbrances Appropriated | 8,841 | 8,841 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$1,444,236</u> | <u>\$2,502,868</u> | <u>\$1,058,632</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, 2019

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|------------------|---|
| Revenues | | | |
| Charges for Services | \$107,900 | \$130,031 | \$22,131 |
| Licenses and Permits | 75,000 | 71,178 | (3,822) |
| Fines and Forfeitures | 40,000 | 81,990 | 41,990 |
| Intergovernmental | 25,358 | 19,931 | (5,427) |
| Contributions and Donations | 0 | 1,221 | 1,221 |
| Other | 5,000 | 3,403 | (1,597) |
| <i>Total Revenues</i> | <u>253,258</u> | <u>307,754</u> | <u>54,496</u> |
| Expenditures | | | |
| Current: | | | |
| Public Safety: | | | |
| Sheriff Operations: | | | |
| Personal Services | 46,658 | 19,673 | 26,985 |
| Materials and Supplies | 110,000 | 99,312 | 10,688 |
| Contractual Services | 17,291 | 17,255 | 36 |
| Capital Outlay | 125,500 | 80,826 | 44,674 |
| Other | 80,859 | 72,846 | 8,013 |
| <i>Total Expenditures</i> | <u>380,308</u> | <u>289,912</u> | <u>90,396</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | (127,050) | 17,842 | 144,892 |
| Other Financing Sources | | | |
| Transfers In | 18,150 | 36,300 | 18,150 |
| <i>Net Change in Fund Balance</i> | (108,900) | 54,142 | 163,042 |
| <i>Fund Balance Beginning of Year</i> | <u>433,395</u> | <u>433,395</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u>\$324,495</u> | <u>\$487,537</u> | <u>\$163,042</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, 2019

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|------------------|---|
| Revenues | | | |
| Charges for Services | \$281,650 | \$209,408 | (\$72,242) |
| Other | 37,200 | 44,693 | 7,493 |
| <i>Total Revenues</i> | <u>318,850</u> | <u>254,101</u> | <u>(64,749)</u> |
| Expenditures | | | |
| Current: | | | |
| Public Safety: | | | |
| Adult Probation: | | | |
| Personal Services | 83,528 | 47,833 | 35,695 |
| Materials and Supplies | 36,861 | 24,145 | 12,716 |
| Contractual Services | 277,356 | 131,623 | 145,733 |
| Capital Outlay | 25,150 | 18,482 | 6,668 |
| Other | 22,314 | 11,929 | 10,385 |
| <i>Total Expenditures</i> | <u>445,209</u> | <u>234,012</u> | <u>211,197</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(126,359)</u> | <u>20,089</u> | <u>146,448</u> |
| Other Financing Sources (Uses) | | | |
| Sale of Capital Assets | 6,400 | 3,860 | (2,540) |
| Advances In | 0 | 14,525 | 14,525 |
| Advances Out | (2,944) | (2,944) | 0 |
| <i>Total Other Financing Sources (Uses)</i> | <u>3,456</u> | <u>15,441</u> | <u>11,985</u> |
| <i>Net Change in Fund Balance</i> | (122,903) | 35,530 | 158,433 |
| <i>Fund Balance Beginning of Year</i> | 203,158 | 203,158 | 0 |
| Prior Year Encumbrances Appropriated | 2,332 | 2,332 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$82,587</u> | <u>\$241,020</u> | <u>\$158,433</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, 2019

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|-----------|---|
| Revenues | | | |
| Charges for Services | \$58,200 | \$93,483 | \$35,283 |
| Expenditures | | | |
| Current: | | | |
| General Government: | | | |
| Judicial System: | | | |
| Court Computers: | | | |
| Contractual Services | 34,600 | 29,034 | 5,566 |
| Capital Outlay | 58,647 | 42,740 | 15,907 |
| <i>Total Expenditures</i> | 93,247 | 71,774 | 21,473 |
| <i>Net Change in Fund Balance</i> | (35,047) | 21,709 | 56,756 |
| <i>Fund Balance Beginning of Year</i> | 375,407 | 375,407 | 0 |
| <i>Fund Balance End of Year</i> | \$340,360 | \$397,116 | \$56,756 |

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, 2019

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-------------------------|---------------------------|---|
| Revenues | | | |
| Property Taxes | \$1,384,000 | \$1,403,932 | \$19,932 |
| Charges for Services | 637,933 | 685,961 | 48,028 |
| Intergovernmental | 200,000 | 200,782 | 782 |
| Rentals | 18,615 | 21,454 | 2,839 |
| Other | 17,000 | 19,353 | 2,353 |
| <i>Total Revenues</i> | <u>2,257,548</u> | <u>2,331,482</u> | <u>73,934</u> |
| Expenditures | | | |
| Current: | | | |
| Human Services: | | | |
| Dayspring: | | | |
| Personal Services | 1,560,865 | 1,459,016 | 101,849 |
| Materials and Supplies | 235,560 | 217,480 | 18,080 |
| Contractual Services | 230,689 | 183,087 | 47,602 |
| Capital Outlay | 504,310 | 176,695 | 327,615 |
| <i>Total Expenditures</i> | <u>2,531,424</u> | <u>2,036,278</u> | <u>495,146</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | (273,876) | 295,204 | 569,080 |
| Other Financing Uses | | | |
| Transfers Out | (32,000) | (31,860) | 140 |
| <i>Net Change in Fund Balance</i> | (305,876) | 263,344 | 569,220 |
| <i>Fund Balance Beginning of Year</i> | <u>1,238,262</u> | <u>1,238,262</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$932,401</u></u> | <u><u>\$1,501,621</u></u> | <u><u>\$569,220</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, 2019

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|-------------------------|---|
| Revenues | | | |
| Charges for Services | \$435,000 | \$411,475 | (\$23,525) |
| Intergovernmental | 1,468,200 | 1,401,371 | (66,829) |
| Other | 300 | 515 | 215 |
| <i>Total Revenues</i> | <u>1,903,500</u> | <u>1,813,361</u> | <u>(90,139)</u> |
| Expenditures | | | |
| Current: | | | |
| Human Services: | | | |
| Child Support Enforcement Agency: | | | |
| Personal Services | 1,502,700 | 1,330,254 | 172,446 |
| Materials and Supplies | 5,400 | 5,083 | 317 |
| Contractual Services | 603,207 | 452,848 | 150,359 |
| Capital Outlay | 10,200 | 6,851 | 3,349 |
| Other | 400 | 30 | 370 |
| <i>Total Expenditures</i> | <u>2,121,907</u> | <u>1,795,066</u> | <u>326,841</u> |
| <i>Net Change in Fund Balance</i> | (218,407) | 18,295 | 236,702 |
| <i>Fund Balance Beginning of Year</i> | 606,933 | 606,933 | 0 |
| Prior Year Encumbrances Appropriated | <u>57</u> | <u>57</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$388,583</u></u> | <u><u>\$625,285</u></u> | <u><u>\$236,702</u></u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Prepayment of Interest Fund
For the Year Ended December 31, 2019

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|------------------------|------------------------|---|
| Revenues | | | |
| Interest | \$0 | \$1,014 | \$1,014 |
| Expenditures | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Net Change in Fund Balance</i> | 0 | 1,014 | 1,014 |
| <i>Fund Balance Beginning of Year</i> | <u>28,958</u> | <u>28,958</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$28,958</u></u> | <u><u>\$29,972</u></u> | <u><u>\$1,014</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, 2019

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|-------------------------|---|
| Revenues | | | |
| Charges for Services | \$290,000 | \$322,908 | \$32,908 |
| Intergovernmental | 90,000 | 193,536 | 103,536 |
| Other | 0 | 32,005 | 32,005 |
| <i>Total Revenues</i> | <u>380,000</u> | <u>548,449</u> | <u>168,449</u> |
| Expenditures | | | |
| Current: | | | |
| General Government - | | | |
| Legislative and Executive: | | | |
| Delinquent Real Estate Collection: | | | |
| Personal Services | 479,141 | 416,632 | 62,509 |
| Materials and Supplies | 4,300 | 1,544 | 2,756 |
| Contractual Services | 140,400 | 76,862 | 63,538 |
| Other | 147,000 | 44,663 | 102,337 |
| <i>Total Expenditures</i> | <u>770,841</u> | <u>539,701</u> | <u>231,140</u> |
| <i>Net Change in Fund Balance</i> | (390,841) | 8,748 | 399,589 |
| <i>Fund Balance Beginning of Year</i> | <u>583,170</u> | <u>583,170</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$192,329</u></u> | <u><u>\$591,918</u></u> | <u><u>\$399,589</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, 2019

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|-----------|---|
| Revenues | | | |
| Contributions and Donations | \$0 | \$584 | \$584 |
| Expenditures | | | |
| Current: | | | |
| Conservation and Recreation | | | |
| Bike Trail Maintenance: | | | |
| Contractual Services | 1,836 | 0 | 1,836 |
| Capital Outlay | 15,436 | 15,332 | 104 |
| <i>Total Expenditures</i> | 17,272 | 15,332 | 1,940 |
| <i>Net Change in Fund Balance</i> | (17,272) | (14,748) | 2,524 |
| <i>Fund Balance Beginning of Year</i> | 157,581 | 157,581 | 0 |
| <i>Fund Balance End of Year</i> | \$140,309 | \$142,833 | \$2,524 |

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, 2019

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|-----------|---|
| Revenues | | | |
| Charges for Services | \$35,000 | \$24,081 | (\$10,919) |
| Expenditures | | | |
| Current: | | | |
| Public Works: | | | |
| State Fees Assessment: | | | |
| Contractual Services | 49,913 | 38,176 | 11,737 |
| <i>Net Change in Fund Balance</i> | (14,913) | (14,095) | 818 |
| <i>Fund Balance Beginning of Year</i> | 3,670 | 3,670 | 0 |
| Prior Year Encumbrances Appropriated | 8,440 | 8,440 | 0 |
| <i>Fund Deficit End of Year</i> | (\$2,803) | (\$1,985) | \$818 |

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, 2019

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|----------|---|
| Revenues | | | |
| Other | \$0 | \$3,700 | \$3,700 |
| Expenditures | | | |
| Current: | | | |
| Human Services: | | | |
| Veterans' Cemetery: | | | |
| Other | 3,000 | 240 | 2,760 |
| <i>Net Change in Fund Balance</i> | (3,000) | 3,460 | 6,460 |
| <i>Fund Balance Beginning of Year</i> | 22,720 | 22,720 | 0 |
| <i>Fund Balance End of Year</i> | \$19,720 | \$26,180 | \$6,460 |

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, 2019

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|---------------------------------------|-------------------------|------------------------|---|
| Revenues | | | |
| Special Assessments | \$743 | \$735 | (\$8) |
| Expenditures | | | |
| Current: | | | |
| Public Works: | | | |
| Ditch Maintenance: | | | |
| Contractual Services | <u>1,800</u> | <u>1,170</u> | <u>630</u> |
| <i>Net Change in Fund Balance</i> | (1,057) | (435) | 622 |
| <i>Fund Balance Beginning of Year</i> | <u>83,625</u> | <u>83,625</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$82,568</u></u> | <u><u>\$83,190</u></u> | <u><u>\$622</u></u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Emergency Management Fund
For the Year Ended December 31, 2019

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|-----------|---|
| Revenues | | | |
| Intergovernmental | \$263,995 | \$271,076 | \$7,081 |
| Expenditures | | | |
| Current: | | | |
| Public Safety: | | | |
| Enhanced 911 Wireless: | | | |
| Personal Services | 128,710 | 124,441 | 4,269 |
| Materials and Supplies | 10,071 | 2,813 | 7,258 |
| Contractual Services | 155,979 | 32,228 | 123,751 |
| Capital Outlay | 73,131 | 47,459 | 25,672 |
| <i>Total Expenditures</i> | 367,891 | 206,941 | 160,950 |
| <i>Net Change in Fund Balance</i> | (103,896) | 64,135 | 168,031 |
| <i>Fund Balance Beginning of Year</i> | 477,284 | 477,284 | 0 |
| <i>Fund Balance End of Year</i> | \$373,388 | \$541,419 | \$168,031 |

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, 2019

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-----------------|-----------|---|
| Revenues | | | |
| Intergovernmental | \$241,693 | \$65,193 | (\$176,500) |
| Expenditures | | | |
| Current: | | | |
| General Government - | | | |
| Legislative and Executive: | | | |
| Voting Equipment: | | | |
| Capital Outlay | 285,693 | 223,426 | 62,267 |
| <i>Excess of Revenues Under Expenditures</i> | (44,000) | (158,233) | (114,233) |
| Other Financing Sources | | | |
| Sale of Capital Assets | 0 | 218 | 218 |
| <i>Net Change in Fund Balance</i> | (44,000) | (158,015) | (114,015) |
| <i>Fund Balance Beginning of Year</i> | 327,789 | 327,789 | 0 |
| <i>Fund Balance End of Year</i> | \$283,789 | \$169,774 | (\$114,015) |

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, 2019

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|----------|---|
| Revenues | | | |
| Charges for Services | \$15,000 | \$14,816 | (\$184) |
| Expenditures | | | |
| Current: | | | |
| General Government - | | | |
| Legislative and Executive: | | | |
| Screening and Diversion: | | | |
| Materials and Supplies | 5,000 | 0 | 5,000 |
| Capital Outlay | 5,000 | 0 | 5,000 |
| <i>Total Expenditures</i> | 10,000 | 0 | 10,000 |
| <i>Net Change in Fund Balance</i> | 5,000 | 14,816 | 9,816 |
| <i>Fund Balance Beginning of Year</i> | 63,279 | 63,279 | 0 |
| <i>Fund Balance End of Year</i> | \$68,279 | \$78,095 | \$9,816 |

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, 2019

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------|-----------------|-----------------|---|
| Revenues | | | |
| Intergovernmental | \$896,248 | \$623,153 | (\$273,095) |
| Interest | 550 | 831 | 281 |
| <i>Total Revenues</i> | <u>896,798</u> | <u>623,984</u> | <u>(272,814)</u> |
| Expenditures | | | |
| Current: | | | |
| General Government: | | | |
| Legislative and Executive: | | | |
| Federal Grants: | | | |
| Personal Services | 190,116 | 181,334 | 8,782 |
| Materials and Supplies | 3,255 | 3,255 | 0 |
| Contractual Services | 2,397 | 2,397 | 0 |
| Capital Outlay | 4,500 | 4,500 | 0 |
| Total Legislative and Executive | <u>200,268</u> | <u>191,486</u> | <u>8,782</u> |
| Judicial System: | | | |
| Federal Grants : | | | |
| Personal Services | 311,808 | 287,403 | 24,405 |
| Materials and Supplies | 3,218 | 2,195 | 1,023 |
| Contractual Services | 4,026 | 2,974 | 1,052 |
| Total Judicial System | <u>319,052</u> | <u>292,572</u> | <u>26,480</u> |
| Public Safety: | | | |
| Federal Grants : | | | |
| Personal Services | 69,974 | 32,585 | 37,389 |
| Materials and Supplies | 2,752 | 585 | 2,167 |
| Capital Outlay | 2,646 | 0 | 2,646 |
| Other | 347 | 149 | 198 |
| Total Public Safety | <u>\$75,719</u> | <u>\$33,319</u> | <u>\$42,400</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, 2019

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------|-----------|---|
| Economic Development: | | | |
| Federal Grants: | | | |
| Contractual Services | \$158,300 | \$140,125 | \$18,175 |
| Other | 1,000 | 0 | 1,000 |
| Total Economic Development | 159,300 | 140,125 | 19,175 |
| <i>Total Expenditures</i> | 754,339 | 657,502 | 96,837 |
| <i>Excess of Revenues Over (Under) Expenditures</i> | 142,459 | (33,518) | (175,977) |
| Other Financing Sources (Uses) | | | |
| Transfers In | 16,701 | 40,494 | 23,793 |
| Transfers Out | (20,000) | 0 | 20,000 |
| <i>Total Other Financing Sources (Uses)</i> | (3,299) | 40,494 | 43,793 |
| <i>Net Change in Fund Balance</i> | 139,160 | 6,976 | (132,184) |
| <i>Fund Balance Beginning of Year</i> | 143,628 | 143,628 | 0 |
| <i>Fund Balance End of Year</i> | \$282,788 | \$150,604 | (\$132,184) |

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, 2019

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-------------------------|-------------------------|---|
| Revenues | | | |
| Intergovernmental | \$4,563,572 | \$1,611,697 | (\$2,951,875) |
| Interest | 0 | 400 | 400 |
| <i>Total Revenues</i> | <u>4,563,572</u> | <u>1,612,097</u> | <u>(2,951,475)</u> |
| Expenditures | | | |
| Current: | | | |
| General Government: | | | |
| Legislative and Executive: | | | |
| State Grants: | | | |
| Materials and Supplies | 8,000 | 471 | 7,529 |
| Contractual Services | 17,000 | 370 | 16,630 |
| Capital Outlay | 25,000 | 7,143 | 17,857 |
| Total Legislative and Executive | <u>50,000</u> | <u>7,984</u> | <u>42,016</u> |
| Judicial System: | | | |
| Personal Services | 2,977,102 | 878,555 | 2,098,547 |
| Materials and Supplies | 115,733 | 41,534 | 74,199 |
| Contractual Services | 1,288,510 | 347,723 | 940,787 |
| Capital Outlay | 308,017 | 104,510 | 203,507 |
| Total Judicial System | <u>4,689,362</u> | <u>1,372,322</u> | <u>3,317,040</u> |
| <i>Total Expenditures</i> | <u>4,739,362</u> | <u>1,380,306</u> | <u>3,359,056</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(175,790)</u> | <u>231,791</u> | <u>407,581</u> |
| Other Financing Sources (Uses) | | | |
| Advances In | 0 | 2,944 | 2,944 |
| Advances Out | (14,525) | (14,525) | 0 |
| <i>Total Other Financing Sources (Uses)</i> | <u>(14,525)</u> | <u>(11,581)</u> | <u>2,944</u> |
| <i>Net Change in Fund Balance</i> | (190,315) | 220,210 | 410,525 |
| <i>Fund Balance Beginning of Year</i> | <u>480,339</u> | <u>480,339</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$290,024</u></u> | <u><u>\$700,549</u></u> | <u><u>\$410,525</u></u> |

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, 2019

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|----------|---|
| Revenues | | | |
| Intergovernmental | \$0 | \$43,000 | \$43,000 |
| Expenditures | | | |
| Current: | | | |
| Public Safety: | | | |
| Local Grants: | | | |
| Personal Services | 3,500 | 0 | 3,500 |
| Human Services: | | | |
| Local Grants: | | | |
| Contractual Services | 6,000 | 0 | 6,000 |
| <i>Total Expenditures</i> | 9,500 | 0 | 9,500 |
| <i>Net Change in Fund Balance</i> | (9,500) | 43,000 | 52,500 |
| <i>Fund Balance Beginning of Year</i> | 12,882 | 12,882 | 0 |
| <i>Fund Balance End of Year</i> | \$3,382 | \$55,882 | \$52,500 |

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, 2019

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|-----------|---|
| Revenues | | | |
| Special Assessments | \$60,000 | \$70,704 | \$10,704 |
| Expenditures | | | |
| Debt Service: | | | |
| Principal Retirement | 60,000 | 60,000 | 0 |
| Interest and Fiscal Charges | 7,908 | 7,188 | 720 |
| <i>Total Expenditures</i> | 67,908 | 67,188 | 720 |
| <i>Net Change in Fund Balance</i> | (7,908) | 3,516 | 11,424 |
| <i>Fund Balance Beginning of Year</i> | 277,509 | 277,509 | 0 |
| <i>Fund Balance End of Year</i> | \$269,601 | \$281,025 | \$11,424 |

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, 2019

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|---------------------------|---------------------------|---|
| Revenues | | | |
| Property Taxes | \$1,347,000 | \$1,431,157 | \$84,157 |
| Charges for Services | 445,700 | 445,700 | 0 |
| Intergovernmental | 303,972 | 304,708 | 736 |
| <i>Total Revenues</i> | <u>2,096,672</u> | <u>2,181,565</u> | <u>84,893</u> |
| Expenditures | | | |
| Current: | | | |
| General Government: | | | |
| Legislative and Executive: | | | |
| General Obligation Debt: | | | |
| Capital Outlay | 216,863 | 79,545 | 137,318 |
| Debt Service: | | | |
| Principal Retirement | 3,043,540 | 3,043,540 | 0 |
| Interest and Fiscal Charges | 774,597 | 774,598 | (1) |
| <i>Total Debt Service</i> | <u>3,818,137</u> | <u>3,818,138</u> | <u>(1)</u> |
| <i>Total Expenditures</i> | <u>4,035,000</u> | <u>3,897,683</u> | <u>137,317</u> |
| <i>Excess of Revenues Under Expenditures</i> | <u>(1,938,328)</u> | <u>(1,716,118)</u> | <u>222,210</u> |
| Other Financing Sources | | | |
| Bond Anticipation Notes Issued | 1,195,000 | 1,195,000 | 0 |
| Bond Anticipation Note Premium | 0 | 6,765 | 6,765 |
| Transfers In | 541,982 | 541,981 | (1) |
| <i>Total Other Financing Sources</i> | <u>1,736,982</u> | <u>1,743,746</u> | <u>6,764</u> |
| <i>Net Change in Fund Balance</i> | (201,346) | 27,628 | 228,974 |
| <i>Fund Balance Beginning of Year</i> | <u>1,548,528</u> | <u>1,548,528</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$1,347,182</u></u> | <u><u>\$1,576,156</u></u> | <u><u>\$228,974</u></u> |

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, 2019

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-----------------|----------|---|
| Revenues | | | |
| Special Assessments | \$31,187 | \$31,998 | \$811 |
| Expenditures | | | |
| Debt Service: | | | |
| Principal Retirement | 41,514 | 41,514 | 0 |
| Interest and Fiscal Charges | 1,843 | 1,251 | 592 |
| <i>Total Expenditures</i> | 43,357 | 42,765 | 592 |
| <i>Excess of Revenues Under Expenditures</i> | (12,170) | (10,767) | 1,403 |
| Other Financing Sources | | | |
| Transfers In | 12,170 | 10,765 | (1,405) |
| <i>Net Change in Fund Balance</i> | 0 | (2) | (2) |
| <i>Fund Balance Beginning of Year</i> | 2 | 2 | 0 |
| <i>Fund Balance End of Year</i> | \$2 | \$0 | (\$2) |

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, 2019

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-----------------|----------|---|
| Revenues | \$0 | \$0 | \$0 |
| Expenditures | | | |
| Debt Service: | | | |
| Principal Retirement | 53,460 | 53,460 | 0 |
| Interest and Fiscal Charges | 4,958 | 4,958 | 0 |
| <i>Total Expenditures</i> | 58,418 | 58,418 | 0 |
| <i>Excess of Revenues Under Expenditures</i> | (58,418) | (58,418) | 0 |
| Other Financing Sources | | | |
| Transfers In | 58,418 | 58,418 | 0 |
| <i>Net Change in Fund Balance</i> | 0 | 0 | 0 |
| <i>Fund Balance Beginning of Year</i> | 38,384 | 38,384 | 0 |
| <i>Fund Balance End of Year</i> | \$38,384 | \$38,384 | \$0 |

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, 2019

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------------|--------------------|---|
| Revenues | \$0 | \$0 | \$0 |
| Expenditures | | | |
| Capital Outlay | 385,000 | 262,438 | 122,562 |
| <i>Excess of Revenues Under Expenditures</i> | (385,000) | (262,438) | 122,562 |
| Other Financing Sources | | | |
| Sale of Capital Assets | 0 | 385,000 | 385,000 |
| Transfers In | 385,000 | 385,000 | 0 |
| <i>Total Other Financing Sources</i> | 385,000 | 770,000 | 385,000 |
| <i>Net Change in Fund Balance</i> | 0 | 507,562 | 507,562 |
| <i>Fund Balance Beginning of Year</i> | 1,205,485 | 1,205,485 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$1,205,485</u> | <u>\$1,713,047</u> | <u>\$507,562</u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Capital Equipment Purchases Fund
For the Year Ended December 31, 2019

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-----------------|-----------------|---|
| Revenues | | | |
| Charges for Services | \$16,800 | \$18,000 | \$1,200 |
| Expenditures | | | |
| Capital Outlay | 26,433 | 18,433 | 8,000 |
| <i>Excess of Revenues Under Expenditures</i> | (9,633) | (433) | 9,200 |
| Other Financing Sources | | | |
| Sale of Capital Assets | 0 | 15 | 15 |
| <i>Net Change in Fund Balance</i> | (9,633) | (418) | 9,215 |
| <i>Fund Balance Beginning of Year</i> | 79,452 | 79,452 | 0 |
| Prior Year Encumbrances Appropriated | 18,433 | 18,433 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$88,252</u> | <u>\$97,467</u> | <u>\$9,215</u> |

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Issue II Fund
For the Year Ended December 31, 2019

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|-------------|---|
| Revenues | | | |
| Intergovernmental | \$3,306,181 | \$3,308,544 | \$2,363 |
| Expenditures | | | |
| Capital Outlay | 3,311,181 | 3,295,009 | 16,172 |
| <i>Net Change in Fund Balance</i> | (5,000) | 13,535 | 18,535 |
| <i>Fund Balance Beginning of Year</i> | 14,960 | 14,960 | 0 |
| <i>Fund Balance End of Year</i> | \$9,960 | \$28,495 | \$18,535 |

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, 2019

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|----------|---|
| Revenues | | | |
| Intergovernmental | \$0 | \$1,383 | \$1,383 |
| Expenditures | 0 | 0 | 0 |
| <i>Net Change in Fund Balance</i> | 0 | 1,383 | 1,383 |
| <i>Fund Balance Beginning of Year</i> | 25,317 | 25,317 | 0 |
| <i>Fund Balance End of Year</i> | \$25,317 | \$26,700 | \$1,383 |

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, 2019

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|------------------|---|
| Revenues | | | |
| Intergovernmental | \$1,012,000 | \$922,690 | (\$89,310) |
| Expenditures | | | |
| Capital Outlay | 2,040,032 | 1,769,597 | 270,435 |
| <i>Net Change in Fund Balance</i> | (1,028,032) | (846,907) | 181,125 |
| <i>Fund Balance Beginning of Year</i> | 1,125,813 | 1,125,813 | 0 |
| Prior Year Encumbrances Appropriated | 32 | 32 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$97,813</u> | <u>\$278,938</u> | <u>\$181,125</u> |

Richland County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Employee Health Insurance Fund
For the Year Ended December 31, 2019

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--------------------------------------|--------------------|--------------------|---|
| Revenues | | | |
| Charges for Services | \$10,982,359 | \$9,455,289 | (\$1,527,070) |
| Intergovernmental | 762,030 | 486,565 | (275,465) |
| <i>Total Revenues</i> | <u>11,744,389</u> | <u>9,941,854</u> | <u>(1,802,535)</u> |
| Expenses | | | |
| Personal Services | 87,362 | 78,918 | 8,444 |
| Contractual Services | 10,914,651 | 10,324,903 | 589,748 |
| Claims | 72,191 | 6,508 | 65,683 |
| <i>Total Expenses</i> | <u>11,074,204</u> | <u>10,410,329</u> | <u>663,875</u> |
| <i>Net Change in Fund Equity</i> | 670,185 | (468,475) | (1,138,660) |
| <i>Fund Equity Beginning of Year</i> | 2,689,590 | 2,689,590 | 0 |
| Prior Year Encumbrances Appropriated | 10,742 | 10,742 | 0 |
| <i>Fund Equity End of Year</i> | <u>\$3,370,517</u> | <u>\$2,231,857</u> | <u>(\$1,138,660)</u> |

Richland County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
County Phone System Fund
For the Year Ended December 31, 2019

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--------------------------------------|-----------------|-----------|---|
| Revenues | | | |
| Charges for Services | \$365,771 | \$374,915 | \$9,144 |
| Expenses | | | |
| Contractual Services | 375,342 | 375,342 | 0 |
| <i>Net Change in Fund Equity</i> | (9,571) | (427) | 9,144 |
| <i>Fund Equity Beginning of Year</i> | 18,585 | 18,585 | 0 |
| <i>Fund Equity End of Year</i> | \$9,014 | \$18,158 | \$9,144 |

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.

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

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

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

| | 2019 | 2018 | 2017 (1) | 2016 |
|---|---------------------|---------------------|---------------------|----------------------|
| Governmental Activities: | | | | |
| Net Investment in Capital Assets | \$80,927,609 | \$79,434,874 | \$79,168,260 | \$75,538,845 |
| Restricted for: | | | | |
| Capital Projects | 2,047,872 | 1,888,600 | 2,012,708 | 1,966,189 |
| Debt Service | 2,458,440 | 1,938,291 | 1,485,522 | 1,552,818 |
| Mental Health | 8,004,271 | 7,189,717 | 6,781,130 | 6,784,703 |
| Developmental Disabilities Board | 29,156,071 | 27,664,581 | 29,602,663 | 29,763,171 |
| Public Assistance | 1,543,594 | 556,552 | 1,468,444 | 2,338,634 |
| Children's Services | 7,525,113 | 9,053,909 | 8,761,972 | 8,622,804 |
| Street Repair and Maintenance | 4,000,346 | 3,292,080 | 4,831,633 | 3,061,756 |
| Court Operations | 2,499,049 | 2,576,477 | 2,040,415 | 2,040,868 |
| Dayspring | 1,538,362 | 1,352,277 | 980,037 | 833,462 |
| Federal Grants | 346,654 | 336,364 | 361,123 | 387,555 |
| State Grants | 2,514,094 | 778,875 | 1,315,950 | 777,231 |
| Unclaimed Monies | 655,288 | 383,991 | 366,470 | 326,860 |
| Developmental Disability Gifts: | | | | |
| Nonexpendable | 185,632 | 156,025 | 166,445 | 145,640 |
| Other Purposes | 3,593,946 | 3,413,886 | 1,213,254 | 2,520,207 |
| Unrestricted (Deficit) | <u>(75,891,821)</u> | <u>(66,074,915)</u> | <u>(64,721,502)</u> | <u>(28,018,754)</u> |
| <i>Total Governmental Activities Net Position</i> | <u>71,104,520</u> | <u>73,941,584</u> | <u>75,834,524</u> | <u>108,641,989</u> |
| Business-Type Activity: | | | | |
| Net Investment in Capital Assets | 12,400,446 | 13,488,293 | 14,718,939 | 15,982,489 |
| Unrestricted | <u>3,826,307</u> | <u>3,344,788</u> | <u>2,523,482</u> | <u>2,446,328</u> |
| <i>Total Business-Type Activity Net Position</i> | <u>16,226,753</u> | <u>16,833,081</u> | <u>17,242,421</u> | <u>18,428,817</u> |
| Primary Government: | | | | |
| Net Investment in Capital Assets | 93,328,055 | 92,923,167 | 93,887,199 | 91,521,334 |
| Restricted | 66,068,732 | 60,581,625 | 61,387,766 | 61,121,898 |
| Unrestricted (Deficit) | <u>(72,065,514)</u> | <u>(62,730,127)</u> | <u>(62,198,020)</u> | <u>(25,572,426)</u> |
| <i>Total Primary Government Net Position</i> | <u>\$87,331,273</u> | <u>\$90,774,665</u> | <u>\$93,076,945</u> | <u>\$127,070,806</u> |

(1) The County reported the impact of GASB Statement No. 68 and 75 on the net position beginning in 2014 and 2017, respectively.

| 2015 | 2014 (1) | 2013 | 2012 | 2011 | 2010 |
|---------------|---------------|---------------|---------------|---------------|---------------|
| \$73,440,398 | \$71,980,226 | \$71,923,009 | \$72,469,332 | \$66,805,032 | \$71,866,647 |
| 2,127,125 | 1,772,926 | 739,512 | 2,001,019 | 1,664,296 | 2,081,861 |
| 1,593,059 | 1,306,566 | 2,445,513 | 1,733,387 | 7,197,856 | 1,699,908 |
| 6,123,139 | 6,139,781 | 6,716,068 | 7,133,380 | 6,604,964 | 7,035,927 |
| 29,102,790 | 30,410,226 | 30,968,038 | 30,784,877 | 31,387,085 | 30,853,090 |
| 1,494,847 | 934,826 | 1,004,419 | 323,930 | 571,652 | 381,715 |
| 7,566,692 | 7,079,350 | 6,650,576 | 6,005,892 | 8,251,269 | 8,270,752 |
| 2,776,454 | 2,986,188 | 2,844,821 | 3,071,999 | 2,856,844 | 2,417,320 |
| 1,839,198 | 1,787,027 | 1,751,838 | 1,726,474 | 1,543,363 | 1,042,632 |
| 704,940 | 813,093 | 624,276 | 868,243 | 788,641 | 895,247 |
| 453,655 | 370,891 | 642,352 | 1,268,031 | 899,110 | 1,712,413 |
| 907,711 | 718,624 | 792,583 | 767,677 | 582,482 | 557,057 |
| 317,352 | 227,330 | 200,868 | 172,364 | 130,208 | 59,004 |
| 138,203 | 139,696 | 134,131 | 115,982 | 102,666 | 104,297 |
| 2,275,087 | 2,411,732 | 2,780,547 | 2,593,568 | 2,009,166 | 1,965,637 |
| (25,276,789) | (28,506,543) | 8,179,823 | 5,731,915 | 5,032,752 | 4,643,380 |
| 105,583,861 | 100,571,939 | 138,398,374 | 136,768,070 | 136,427,386 | 135,586,887 |
| 15,275,490 | 15,227,585 | 15,543,791 | 16,501,673 | 19,860,931 | 21,407,255 |
| 3,799,347 | 5,707,414 | 5,798,247 | 5,549,302 | 2,776,286 | 2,362,308 |
| 19,074,837 | 20,934,999 | 21,342,038 | 22,050,975 | 22,637,217 | 23,769,563 |
| 88,715,888 | 87,207,811 | 87,466,800 | 88,971,005 | 86,665,963 | 93,273,902 |
| 57,420,252 | 57,098,256 | 58,295,542 | 58,566,823 | 64,589,602 | 59,076,860 |
| (21,477,442) | (22,799,129) | 13,978,070 | 11,281,217 | 7,809,038 | 7,005,688 |
| \$124,658,698 | \$121,506,938 | \$159,740,412 | \$158,819,045 | \$159,064,603 | \$159,356,450 |

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

| | 2019 | 2018 | 2017 | 2016 |
|--|---------------------|---------------------|---------------------|---------------------|
| Program Revenues | | | | |
| Governmental Activities: | | | | |
| Charges for Services and Sales and Operating Assessments | | | | |
| General Government: | | | | |
| Legislative and Executive | \$5,459,686 | \$5,622,717 | \$6,582,613 | \$5,455,765 |
| Judicial System | 2,938,350 | 2,753,467 | 1,440,992 | 3,829,706 |
| Public Safety | 3,962,976 | 3,316,582 | 3,173,689 | 1,402,543 |
| Public Works | 914,187 | 1,096,022 | 746,883 | 440,986 |
| Health | 1,585,049 | 2,069,041 | 2,876,510 | 2,354,701 |
| Human Services | 1,660,164 | 1,554,763 | 1,286,324 | 1,266,539 |
| Economic Development | 0 | 0 | 0 | 0 |
| Total Charges for Services and Sales | 16,520,412 | 16,412,592 | 16,107,011 | 14,750,240 |
| Operating Grants and Contributions | 47,430,094 | 39,082,022 | 38,980,278 | 42,883,895 |
| Capital Grants and Contributions | 5,898,636 | 4,470,690 | 3,505,310 | 3,316,357 |
| <i>Total Governmental Activities Program Revenues</i> | <i>69,849,142</i> | <i>59,965,304</i> | <i>58,592,599</i> | <i>60,950,492</i> |
| Business-Type Activity: | | | | |
| Charges for Services and Sales | 3,603,424 | 3,707,159 | 3,007,832 | 2,499,615 |
| Capital Grants and Contributions | 0 | 0 | 0 | 0 |
| <i>Total Business-Type Activity Program Revenues</i> | <i>3,603,424</i> | <i>3,707,159</i> | <i>3,007,832</i> | <i>2,499,615</i> |
| <i>Total Primary Government Program Revenues</i> | <i>\$73,452,566</i> | <i>\$63,672,463</i> | <i>\$61,600,431</i> | <i>\$63,450,107</i> |

| 2015 (1) | 2014 | 2013 | 2012 | 2011 | 2010 |
|--------------|--------------|--------------|--------------|--------------|--------------|
| \$5,509,652 | \$5,926,193 | \$7,116,288 | \$4,763,772 | \$5,270,955 | \$5,580,749 |
| 2,122,824 | 2,176,051 | 2,252,657 | 2,470,259 | 2,108,409 | 2,099,354 |
| 3,087,041 | 2,749,803 | 2,889,168 | 2,939,092 | 2,260,096 | 2,219,210 |
| 622,427 | 545,617 | 673,344 | 1,166,302 | 904,073 | 789,984 |
| 1,995,009 | 2,214,699 | 2,070,389 | 1,423,831 | 1,804,289 | 1,541,314 |
| 1,161,164 | 1,341,066 | 1,394,715 | 1,493,657 | 1,237,335 | 1,276,503 |
| 0 | 0 | 0 | 64,811 | 86,410 | 86,412 |
| 14,498,117 | 14,953,429 | 16,396,561 | 14,321,724 | 13,671,567 | 13,593,526 |
| 40,433,897 | 40,833,893 | 39,612,839 | 42,544,330 | 47,375,706 | 51,121,166 |
| 4,489,132 | 2,572,625 | 4,166,620 | 4,350,726 | 5,368,495 | 1,715,261 |
| 59,421,146 | 58,359,947 | 60,176,020 | 61,216,780 | 66,415,768 | 66,429,953 |
| 2,421,417 | 2,469,035 | 2,231,248 | 2,483,581 | 2,451,231 | 2,703,481 |
| 0 | 0 | 0 | 0 | 0 | 182,152 |
| 2,421,417 | 2,469,035 | 2,231,248 | 2,483,581 | 2,451,231 | 2,885,633 |
| \$61,842,563 | \$60,828,982 | \$62,407,268 | \$63,700,361 | \$68,866,999 | \$69,315,586 |

(continued)

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

| | 2019 | 2018 | 2017 | 2016 |
|---|----------------|----------------|----------------|----------------|
| Expenses | | | | |
| Governmental Activities: | | | | |
| General Government: | | | | |
| Legislative and Executive - Primary Government | \$12,038,084 | \$14,430,354 | \$15,045,406 | \$10,331,237 |
| Legislative and Executive - External | 563,327 | 556,134 | 515,300 | 553,073 |
| Judicial System | 13,398,682 | 10,894,877 | 9,963,854 | 11,971,128 |
| Public Safety - Primary Government | 21,144,766 | 15,506,215 | 17,923,421 | 16,716,957 |
| Public Works | 12,399,661 | 9,634,031 | 5,974,340 | 9,063,134 |
| Health - Primary Government | 25,673,773 | 26,322,893 | 25,415,516 | 28,238,285 |
| Health - External | 205,068 | 201,926 | 200,918 | 209,850 |
| Human Services - Primary Government | 31,341,944 | 26,418,757 | 27,994,411 | 23,528,898 |
| Human Services - External | 494,035 | 581,644 | 749,621 | 656,255 |
| Conservation and Recreation | 313,057 | 221,398 | 217,442 | 258,609 |
| Economic Development | 141,816 | 133,657 | 160,397 | 145,186 |
| Interest and Fiscal Charges | 1,014,942 | 1,096,361 | 1,158,043 | 1,229,403 |
| <i>Total Governmental Activities Expenses</i> | 118,729,155 | 105,998,247 | 105,318,669 | 102,902,015 |
| Business-Type Activity: | | | | |
| Sewer | 4,212,857 | 4,116,999 | 4,195,053 | 3,151,788 |
| <i>Total Primary Government Expenses</i> | 122,942,012 | 110,115,246 | 109,513,722 | 106,053,803 |
| Net (Expense)/Revenue | | | | |
| Governmental Activities | (48,880,013) | (46,032,943) | (46,726,070) | (41,951,523) |
| Business-Type Activity | (609,433) | (409,840) | (1,187,221) | (652,173) |
| <i>Total Primary Government Net (Expense)/Revenue</i> | (\$49,489,446) | (\$46,442,783) | (\$47,913,291) | (\$42,603,696) |

| 2015 (1) | 2014 | 2013 | 2012 | 2011 | 2010 |
|----------------|----------------|----------------|----------------|----------------|----------------|
| \$10,360,876 | \$15,087,032 | \$10,367,714 | \$13,921,577 | \$9,244,988 | \$10,401,285 |
| 763,041 | 1,034,845 | 1,322,022 | 426,542 | 326,469 | 334,733 |
| 11,281,244 | 9,539,684 | 10,379,469 | 8,461,238 | 9,712,273 | 10,236,257 |
| 15,364,256 | 13,296,248 | 15,305,413 | 11,923,040 | 14,287,016 | 13,560,903 |
| 8,492,441 | 8,117,495 | 9,322,028 | 8,958,623 | 9,414,395 | 9,466,054 |
| 28,336,226 | 28,739,028 | 26,850,785 | 31,194,251 | 35,439,463 | 34,897,626 |
| 189,415 | 197,318 | 206,405 | 215,931 | 215,559 | 409,129 |
| 22,442,112 | 22,417,600 | 20,863,515 | 21,383,725 | 20,930,865 | 24,851,758 |
| 579,631 | 317,523 | 519,515 | 518,313 | 617,622 | 913,259 |
| 280,690 | 187,499 | 195,984 | 185,690 | 193,016 | 144,876 |
| 177,690 | 218,037 | 293,137 | 317,376 | 427,674 | 453,456 |
| 1,244,237 | 1,563,437 | 1,671,634 | 1,757,285 | 1,926,222 | 1,945,411 |
| 99,511,859 | 100,715,746 | 97,297,621 | 99,263,591 | 102,735,562 | 107,614,747 |
| 4,252,927 | 2,832,776 | 2,972,608 | 3,323,836 | 3,437,940 | 3,471,387 |
| 103,764,786 | 103,548,522 | 100,270,229 | 102,587,427 | 106,173,502 | 111,086,134 |
| (40,090,713) | (42,355,799) | (37,121,601) | (38,046,811) | (36,319,794) | (41,184,794) |
| (1,831,510) | (363,741) | (741,360) | (840,255) | (986,709) | (585,754) |
| (\$41,922,223) | (\$42,719,540) | (\$37,862,961) | (\$38,887,066) | (\$37,306,503) | (\$41,770,548) |

(continued)

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

| | 2019 | 2018 | 2017 | 2016 |
|--|----------------------|----------------------|----------------------|--------------------|
| General Revenues and Transfers | | | | |
| Governmental Activities: | | | | |
| Property Taxes Levied for: | | | | |
| General Fund | \$3,501,835 | \$3,548,726 | \$3,429,251 | \$3,406,997 |
| Health - Mental Health Board | 1,761,668 | 1,854,680 | 1,797,925 | 1,790,806 |
| Health - Developmental Disabilities Board | 7,505,202 | 7,648,524 | 7,577,280 | 7,661,579 |
| Human Services - Children's Services | 3,306,199 | 3,415,366 | 3,357,812 | 3,400,062 |
| Human Services - Dayspring | 1,363,199 | 1,379,834 | 1,367,604 | 1,316,651 |
| Permissive Sales Tax | 20,335,358 | 19,858,742 | 19,734,990 | 22,660,872 |
| Grants and Entitlements not Restricted to Specific Programs | 4,682,584 | 4,845,231 | 6,447,852 | 3,370,521 |
| Investment Earnings | 2,842,959 | 1,088,425 | 928,393 | 624,536 |
| Miscellaneous | 743,945 | 500,475 | 561,554 | 777,627 |
| Transfers | 0 | 0 | 0 | 0 |
| <i>Total Governmental Activities</i> | <u>46,042,949</u> | <u>44,140,003</u> | <u>45,202,661</u> | <u>45,009,651</u> |
| Business-Type Activity: | | | | |
| Miscellaneous | 3,105 | 500 | 825 | 6,153 |
| Transfers | 0 | 0 | 0 | 0 |
| <i>Total Business-Type Activity</i> | <u>3,105</u> | <u>500</u> | <u>825</u> | <u>6,153</u> |
| <i>Total Primary Government General Revenues and Transfers</i> | <u>46,046,054</u> | <u>44,140,503</u> | <u>45,203,486</u> | <u>45,015,804</u> |
| Change in Net Position | | | | |
| Governmental Activities | (2,837,064) | (1,892,940) | (1,523,409) | 3,058,128 |
| Business-Type Activity | (606,328) | (409,340) | (1,186,396) | (646,020) |
| <i>Total Primary Government Change in Net Position</i> | <u>(\$3,443,392)</u> | <u>(\$2,302,280)</u> | <u>(\$2,709,805)</u> | <u>\$2,412,108</u> |

(1) Expenses were first impacted by the implementation of GASB Statement No. 68 in 2015.

| 2015 (1) | 2014 | 2013 | 2012 | 2011 | 2010 |
|--------------------|----------------------|-------------------|--------------------|--------------------|----------------------|
| \$3,784,563 | \$3,748,250 | \$3,275,921 | \$3,059,011 | \$3,389,597 | \$4,677,506 |
| 1,818,969 | 1,849,250 | 1,776,054 | 1,871,595 | 1,541,274 | 1,596,040 |
| 7,618,772 | 7,922,914 | 7,495,888 | 7,702,510 | 8,058,868 | 8,349,301 |
| 3,379,307 | 2,801,209 | 2,613,276 | 2,684,038 | 2,178,582 | 2,783,846 |
| 1,292,967 | 1,307,534 | 692,392 | 627,094 | 675,908 | 763,331 |
| 21,748,300 | 18,430,739 | 17,855,253 | 18,687,979 | 16,383,198 | 14,387,513 |
| 3,991,308 | 3,514,225 | 4,212,463 | 3,127,595 | 3,540,048 | 4,717,711 |
| 478,939 | 302,079 | 172,710 | 487,775 | 704,133 | 768,416 |
| 955,508 | 706,610 | 616,162 | 349,880 | 542,563 | 626,824 |
| 34,002 | 48,981 | 41,786 | (209,982) | 146,122 | 61,591 |
| <u>45,102,635</u> | <u>40,631,791</u> | <u>38,751,905</u> | <u>38,387,495</u> | <u>37,160,293</u> | <u>38,732,079</u> |
| 5,350 | 5,683 | 74,209 | 44,031 | 485 | 7,343 |
| (34,002) | (48,981) | (41,786) | 209,982 | (146,122) | (61,591) |
| <u>(28,652)</u> | <u>(43,298)</u> | <u>32,423</u> | <u>254,013</u> | <u>(145,637)</u> | <u>(54,248)</u> |
| <u>45,073,983</u> | <u>40,588,493</u> | <u>38,784,328</u> | <u>38,641,508</u> | <u>37,014,656</u> | <u>38,677,831</u> |
| 5,011,922 | (1,724,008) | 1,630,304 | 340,684 | 840,499 | (2,452,715) |
| (1,860,162) | (407,039) | (708,937) | (586,242) | (1,132,346) | (640,002) |
| <u>\$3,151,760</u> | <u>(\$2,131,047)</u> | <u>\$921,367</u> | <u>(\$245,558)</u> | <u>(\$291,847)</u> | <u>(\$3,092,717)</u> |

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

| | 2019 | 2018 | 2017 | 2016 |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|
| General Fund | | | | |
| Nonspendable | \$1,492,768 | \$926,841 | \$884,497 | \$883,898 |
| Restricted | 0 | 0 | 0 | 0 |
| Committed | 158,060 | 144,953 | 255,461 | 212,776 |
| Assigned | 2,092,330 | 100,501 | 0 | 0 |
| Unassigned (Deficit) | <u>10,875,033</u> | <u>9,776,764</u> | <u>8,414,153</u> | <u>6,694,377</u> |
| <i>Total General Fund (Deficit)</i> | <u>14,618,191</u> | <u>10,949,059</u> | <u>9,554,111</u> | <u>7,791,051</u> |
| All Other Governmental Funds | | | | |
| Nonspendable | 659,740 | 770,041 | 1,040,800 | 1,091,907 |
| Restricted | 56,291,808 | 52,598,993 | 52,555,965 | 52,912,473 |
| Committed | 289,278 | 277,104 | 288,383 | 328,022 |
| Assigned | 437,525 | 628,929 | 851,348 | 64,436 |
| Unassigned (Deficit) | <u>(74,083)</u> | <u>(127,589)</u> | <u>(564,564)</u> | <u>(1,982,328)</u> |
| Total All Other Governmental Funds | <u>57,604,268</u> | <u>54,147,478</u> | <u>54,171,932</u> | <u>52,414,510</u> |
| <i>Total Governmental Funds</i> | <u>\$72,222,459</u> | <u>\$65,096,537</u> | <u>\$63,726,043</u> | <u>\$60,205,561</u> |

| 2015 | 2014 | 2013 | 2012 | 2011 | 2010 |
|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| \$709,104 | \$661,051 | \$612,888 | \$650,416 | \$578,500 | \$490,779 |
| 0 | 0 | 0 | 0 | 0 | 59,004 |
| 130,549 | 306,218 | 238,547 | 77,676 | 106,760 | 0 |
| 0 | 0 | 0 | 16,582 | 10,890 | 20,284 |
| <u>3,236,123</u> | <u>1,350,346</u> | <u>1,696,637</u> | <u>1,131,896</u> | <u>194,798</u> | <u>(146,940)</u> |
| <u>4,075,776</u> | <u>2,317,615</u> | <u>2,548,072</u> | <u>1,876,570</u> | <u>890,948</u> | <u>423,127</u> |
| 988,221 | 860,687 | 797,351 | 935,085 | 868,518 | 650,325 |
| 49,609,844 | 49,777,309 | 49,541,451 | 46,718,517 | 51,953,313 | 46,025,177 |
| 298,940 | 269,879 | 274,746 | 211,400 | 327,032 | 244,975 |
| 69,262 | 564,182 | 63,607 | 83,441 | 37,556 | 44,966 |
| <u>(2,792,780)</u> | <u>(2,347,615)</u> | <u>(1,054,856)</u> | <u>(1,302,588)</u> | <u>(2,351,918)</u> | <u>(1,438,084)</u> |
| <u>48,173,487</u> | <u>49,124,442</u> | <u>49,622,299</u> | <u>46,645,855</u> | <u>50,834,501</u> | <u>45,527,359</u> |
| <u>\$52,249,263</u> | <u>\$51,442,057</u> | <u>\$52,170,371</u> | <u>\$48,522,425</u> | <u>\$51,725,449</u> | <u>\$45,950,486</u> |

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

| | 2019 | 2018 | 2017 | 2016 |
|---|---------------------------|-------------------------|---------------------------|---------------------------|
| Revenues | | | | |
| Property Taxes | \$17,913,745 | \$17,212,080 | \$17,437,227 | \$17,777,917 |
| Sales Taxes | 20,183,215 | 19,754,222 | 20,416,894 | 22,744,500 |
| Charges for Services | 14,257,482 | 14,067,007 | 14,204,062 | 13,091,005 |
| Licenses and Permits | 1,283,614 | 1,514,317 | 1,163,857 | 891,529 |
| Fines and Forfeitures | 528,566 | 334,398 | 305,608 | 338,931 |
| Intergovernmental | 55,958,945 | 49,287,546 | 48,843,326 | 50,029,730 |
| Special Assessments | 103,437 | 101,385 | 136,010 | 169,479 |
| Interest | 2,842,959 | 1,088,425 | 928,393 | 624,536 |
| Rentals | 444,791 | 423,066 | 436,189 | 424,168 |
| Contributions and Donations | 50,724 | 41,691 | 53,553 | 39,881 |
| Other | 743,945 | 500,475 | 561,554 | 777,627 |
| <i>Total Revenues</i> | <u>114,311,423</u> | <u>104,324,612</u> | <u>104,486,673</u> | <u>106,909,303</u> |
| Expenditures | | | | |
| General Government: | | | | |
| Legislative and Executive | 10,813,193 | 15,256,152 | 14,069,950 | 9,800,572 |
| Judicial System | 12,464,173 | 10,646,513 | 9,298,540 | 11,494,626 |
| Public Safety | 16,738,566 | 13,635,709 | 15,344,587 | 15,446,614 |
| Public Works | 5,631,436 | 5,377,232 | 5,123,399 | 4,816,319 |
| Health (1) | 26,180,038 | 27,067,169 | 26,344,771 | 26,564,219 |
| Human Services | 24,712,318 | 22,958,579 | 22,283,695 | 21,969,149 |
| Conservation and Recreation | 250,787 | 192,216 | 186,139 | 216,785 |
| Economic Development | 141,816 | 133,657 | 160,397 | 145,186 |
| Other | 633 | 18,299 | 586 | 538 |
| Capital Outlay | 6,827,735 | 5,787,793 | 4,072,511 | 4,110,201 |
| Intergovernmental | 1,262,430 | 1,339,704 | 1,465,839 | 1,419,178 |
| Debt Service | | | | |
| Principal Retirement | 2,828,061 | 1,573,524 | 1,783,535 | 3,195,942 |
| Refunded Notes Redeemed | 0 | 0 | 0 | 0 |
| Interest and Fiscal Charges | 967,115 | 998,269 | 1,063,154 | 1,167,589 |
| Bond Issuance Costs | 127,647 | 0 | 0 | 56,529 |
| <i>Total Expenditures</i> | <u>108,945,948</u> | <u>104,984,816</u> | <u>101,197,103</u> | <u>100,403,447</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>5,365,475</u> | <u>(660,204)</u> | <u>3,289,570</u> | <u>6,505,856</u> |
| Other Financing Sources (Uses) | | | | |
| Sale of Capital Assets | 401,816 | 69,514 | 36,619 | 191,913 |
| Inception of Capital Lease | 0 | 0 | 194,293 | 0 |
| OPWC Loans Issued | 149,219 | 0 | 0 | 0 |
| OWDA Loan Issued | 0 | 0 | 0 | 0 |
| General Obligation Bonds Issued | 0 | 0 | 0 | 0 |
| Refunding Bonds Issued | 5,061,177 | 0 | 0 | 1,825,000 |
| Discount on General Obligation Bonds | 0 | 0 | 0 | 0 |
| Premium on General Obligation Bonds | 0 | 0 | 0 | 0 |
| Premium on Refunding Bonds Issued | 584,618 | 0 | 0 | 13,074 |
| Payment to Refunded Bond Escrow Agent | (5,518,148) | 0 | 0 | (1,781,545) |
| Bond Anticipation Notes Issued | 1,075,000 | 1,195,000 | 0 | 1,202,000 |
| Note Premium | 6,765 | 0 | 0 | 0 |
| Transfers In | 1,691,853 | 2,685,233 | 2,134,729 | 2,281,543 |
| Transfers Out | (1,691,853) | (2,685,233) | (2,134,729) | (2,281,543) |
| <i>Total Other Financing Sources (Uses)</i> | <u>1,760,447</u> | <u>1,264,514</u> | <u>230,912</u> | <u>1,450,442</u> |
| Net Change in Fund Balances | <u><u>\$7,125,922</u></u> | <u><u>\$604,310</u></u> | <u><u>\$3,520,482</u></u> | <u><u>\$7,956,298</u></u> |
| Debt Service as a Percentage of | | | | |
| Noncapital Expenditures | 3.71% | 2.60% | 3.07% | 4.51% |

| 2015 | 2014 | 2013 | 2012 | 2011 | 2010 |
|--------------------|--------------------|--------------------|----------------------|--------------------|--------------------|
| \$18,093,737 | \$17,243,739 | \$16,297,879 | \$16,307,046 | \$15,862,545 | \$18,209,856 |
| 20,869,242 | 18,357,435 | 18,194,151 | 18,153,310 | 16,240,620 | 14,208,369 |
| 12,974,303 | 13,374,270 | 14,799,479 | 12,554,789 | 11,877,719 | 11,839,854 |
| 938,379 | 873,378 | 935,629 | 455,146 | 798,720 | 662,738 |
| 397,545 | 260,795 | 394,854 | 670,122 | 414,783 | 459,981 |
| 47,394,509 | 47,984,741 | 48,522,414 | 51,619,335 | 56,284,604 | 57,466,536 |
| 886,475 | 881,293 | 882,752 | 854,639 | 947,801 | 1,050,525 |
| 478,939 | 302,079 | 172,710 | 487,775 | 704,133 | 768,416 |
| 413,009 | 444,010 | 422,821 | 516,308 | 565,532 | 599,854 |
| 121,030 | 189,387 | 82,014 | 67,919 | 80,830 | 65,435 |
| 955,508 | 706,610 | 616,162 | 349,880 | 542,563 | 626,824 |
| <u>103,522,676</u> | <u>100,617,737</u> | <u>101,320,865</u> | <u>102,036,269</u> | <u>104,319,850</u> | <u>105,958,388</u> |
| 10,076,906 | 13,025,571 | 9,927,544 | 12,934,677 | 8,487,091 | 9,504,093 |
| 11,050,520 | 9,653,293 | 10,053,746 | 8,297,567 | 9,520,398 | 9,612,404 |
| 15,309,633 | 13,220,290 | 14,736,662 | 11,339,363 | 13,428,127 | 12,700,723 |
| 5,143,108 | 4,847,355 | 5,333,760 | 4,669,147 | 4,649,878 | 5,070,632 |
| 27,417,387 | 28,121,009 | 25,818,154 | 30,206,187 | 34,332,729 | 33,763,565 |
| 23,159,191 | 22,102,362 | 20,316,614 | 21,161,633 | 21,400,104 | 24,465,710 |
| 300,556 | 168,036 | 183,278 | 179,699 | 172,177 | 124,906 |
| 177,690 | 218,037 | 293,137 | 317,376 | 427,674 | 453,456 |
| 4,637 | 531 | 490 | 2,887 | 4,074 | 401 |
| 4,930,213 | 4,811,114 | 4,667,977 | 4,929,453 | 6,245,893 | 2,580,531 |
| 1,532,087 | 1,549,686 | 2,047,942 | 1,160,786 | 1,159,650 | 1,657,121 |
| 2,730,789 | 2,569,954 | 5,890,259 | 3,232,717 | 2,640,360 | 2,887,752 |
| 0 | 0 | 0 | 8,115,000 | 12,175,000 | 12,000,000 |
| 1,196,629 | 1,598,208 | 1,752,493 | 1,911,418 | 2,066,054 | 2,008,798 |
| 144,161 | 202,233 | 81,774 | 0 | 284,903 | 0 |
| <u>103,173,507</u> | <u>102,087,679</u> | <u>101,103,830</u> | <u>108,457,910</u> | <u>116,994,112</u> | <u>116,830,092</u> |
| 349,169 | (1,469,942) | 217,035 | (6,421,641) | (12,674,262) | (10,871,704) |
| 14,874 | 65,414 | 94,125 | 99,664 | 44,158 | 211,895 |
| 0 | 0 | 0 | 0 | 0 | 502,387 |
| 0 | 230,000 | 0 | 49,777 | 224,607 | 102,068 |
| 0 | 0 | 0 | 0 | 0 | 489,891 |
| 0 | 0 | 3,085,000 | 0 | 9,906,180 | 0 |
| 6,330,000 | 9,355,000 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | (23,577) | 0 |
| 0 | 0 | 0 | 0 | 0 | 87,637 |
| 327,420 | 269,545 | 0 | 0 | 0 | 0 |
| (6,513,259) | (9,422,312) | 0 | 0 | 0 | 0 |
| 265,000 | 195,000 | 210,000 | 3,277,000 | 8,115,000 | 12,175,000 |
| 0 | 0 | 0 | 2,158 | 36,735 | 0 |
| 2,549,780 | 3,285,062 | 2,070,727 | 4,442,778 | 4,198,625 | 3,209,008 |
| (2,515,778) | (3,236,081) | (2,028,941) | (4,652,760) | (4,052,503) | (3,166,707) |
| <u>458,037</u> | <u>741,628</u> | <u>3,430,911</u> | <u>3,218,617</u> | <u>18,449,225</u> | <u>13,611,179</u> |
| <u>\$807,206</u> | <u>(\$728,314)</u> | <u>\$3,647,946</u> | <u>(\$3,203,024)</u> | <u>\$5,774,963</u> | <u>\$2,739,475</u> |
| 4.08% | 4.26% | 7.96% | 12.73% | 15.46% | 14.79% |

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 |
| 2019 | \$1,543,487,610 | \$335,310,410 | \$4,409,964,600 | \$337,427,920 | \$383,440,818 |
| 2018 | 1,540,142,610 | 337,894,770 | 4,400,407,457 | 216,511,970 | 246,036,330 |
| 2017 | 1,555,493,470 | 345,890,830 | 4,444,267,057 | 150,443,400 | 170,958,409 |
| 2016 | 1,550,914,340 | 342,711,010 | 4,431,183,829 | 142,857,250 | 162,337,784 |
| 2015 | 1,547,101,040 | 333,702,310 | 4,420,288,686 | 128,381,160 | 145,887,682 |
| 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 |

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. 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, at 5 percent for 2010. The last year telephone companies paid 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% and 2 1/2% rollback and homestead exemptions before being billed.

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 | \$2,216,225,940 | \$4,793,405,418 | 46.2% | \$11.31249 |
| 0 | 0 | 2,094,549,350 | 4,646,443,787 | 44.1 | 11.07472 |
| 0 | 0 | 2,051,827,700 | 4,615,225,466 | 44.5 | 10.44156 |
| 0 | 0 | 2,036,482,600 | 4,593,521,613 | 44.3 | 10.43085 |
| 0 | 0 | 2,009,184,510 | 4,566,176,368 | 44.0 | 10.36527 |
| 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 |

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

| | 2019 | 2018 | 2017 | 2016 |
|---|------------|------------|------------|------------|
| Unvoted Millage | | | | |
| Operating | \$2.00000 | \$2.00000 | \$2.00000 | \$2.00000 |
| Voted Millage - by levy | | | | |
| 1983 Developmental Disabilities Current Expense | | | | |
| Residential/Agricultural Real | 1.77979 | 1.77530 | 1.75230 | 1.75918 |
| Commercial/Industrial and Public Utility Real | 3.50000 | 3.50000 | 3.43610 | 3.43667 |
| General Business and Public Utility Personal | 3.50000 | 3.50000 | 3.50000 | 3.50000 |
| 1995 Developmental Disabilities Current Expense | | | | |
| Residential/Agricultural Real | 1.58557 | 1.58157 | 1.56108 | 1.56721 |
| Commercial/Industrial and Public Utility Real | 2.50000 | 2.50000 | 2.49958 | 2.50000 |
| General Business and Public Utility Personal | 2.50000 | 2.50000 | 2.50000 | 2.50000 |
| 2003 Dayspring County Home Current Expenses | | | | |
| Residential/Agricultural Real | 0.38096 | 0.38000 | 0.37507 | 0.37655 |
| Commercial/Industrial and Public Utility Real | 0.40000 | 0.40000 | 0.39993 | 0.40000 |
| General Business and Public Utility Personal | 0.40000 | 0.40000 | 0.40000 | 0.40000 |
| 2008 Senior Citizens | | | | |
| Residential/Agricultural Real | 0.98551 | 0.98303 | 0.97029 | 0.97410 |
| Commercial/Industrial and Public Utility Real | 1.00000 | 1.00000 | 0.99983 | 1.00000 |
| General Business and Public Utility Personal | 1.00000 | 1.00000 | 1.00000 | 1.00000 |
| 2011 Mental Health Current Expense | | | | |
| Residential/Agricultural Real | 0.98551 | 0.98303 | 0.97029 | 0.97410 |
| Commercial/Industrial and Public Utility Real | 1.00000 | 1.00000 | 0.99983 | 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 | 0.39420 | 0.39321 | 0.38812 | 0.38964 |
| Commercial/Industrial and Public Utility Real | 0.40000 | 0.40000 | 0.39993 | 0.40000 |
| General Business and Public Utility Personal | 0.40000 | 0.40000 | 0.40000 | 0.40000 |
| 2014 Children's Services Current Expenses | | | | |
| Residential/Agricultural Real | 0.98551 | 0.98303 | 0.97029 | 0.97410 |
| Commercial/Industrial and Public Utility Real | 1.00000 | 1.00000 | 0.99983 | 1.00000 |
| General Business and Public Utility Personal | 1.00000 | 1.00000 | 1.00000 | 1.00000 |
| 2018 Senior Citizens Current Expenses | | | | |
| Residential/Agricultural Real | 0.50000 | 0.50000 | 0.00000 | 0.00000 |
| Commercial/ Industrial and Public Utility Real | 0.50000 | 0.50000 | 0.00000 | 0.00000 |
| General Business and Public Utility Personal | 0.50000 | 0.50000 | 0.00000 | 0.00000 |
| 2019 Children's Services Current Expenses | | | | |
| Residential/Agricultural Real | 1.00000 | 0.69452 | 0.68552 | 0.68821 |
| Commercial/Industrial and Public Utility Real | 1.00000 | 1.00000 | 0.99983 | 1.00000 |
| General Business and Public Utility Personal | 1.00000 | 1.00000 | 1.00000 | 1.00000 |
| Total Voted Millage by type of Property | | | | |
| Residential/Agricultural Real | \$8.59705 | \$8.27368 | \$7.67295 | \$7.70310 |
| Commercial/Industrial and Public Utility Real | 11.30000 | 11.30000 | 10.73488 | 10.73667 |
| General Business and Public Utility Personal | 11.30000 | 11.30000 | 10.80000 | 10.80000 |
| Total Millage by type of Property | | | | |
| Residential/Agricultural Real | \$10.59705 | \$10.27368 | \$9.67295 | \$9.70310 |
| Commercial/Industrial and Public Utility Real | 13.30000 | 13.30000 | 12.73488 | 12.73667 |
| General Business and Public Utility Personal | 13.30000 | 13.30000 | 12.80000 | 12.80000 |
| Total Weighted Average Tax Rate | \$11.31249 | \$11.07472 | \$10.44156 | \$10.43085 |

| 2015 | 2014 | 2013 | 2012 | 2011 | 2010 |
|------------|------------|------------|-----------|-----------|-----------|
| \$2.00000 | \$2.00000 | \$2.00000 | \$2.00000 | \$2.00000 | \$2.00000 |
| 1.75406 | 1.74446 | 1.80595 | 1.79203 | 1.77209 | 1.68279 |
| 3.40051 | 3.36302 | 3.34951 | 3.28089 | 3.17114 | 3.02851 |
| 3.50000 | 3.50000 | 3.50000 | 3.50000 | 3.50000 | 3.50000 |
| 1.56265 | 1.55410 | 1.60888 | 1.59648 | 1.57872 | 1.49916 |
| 2.50000 | 2.50000 | 2.50000 | 2.50000 | 2.50000 | 2.50000 |
| 2.50000 | 2.50000 | 2.50000 | 2.50000 | 2.50000 | 2.50000 |
| 0.37545 | 0.37339 | 3.86556 | 0.38358 | 0.37931 | 0.36020 |
| 0.40000 | 0.40000 | 0.40000 | 0.40000 | 0.40000 | 0.40000 |
| 0.40000 | 0.40000 | 0.40000 | 0.40000 | 0.40000 | 0.40000 |
| 0.97127 | 0.96595 | 1.00000 | 1.00000 | 1.00000 | 1.00000 |
| 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 |
| 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 |
| 0.97127 | 0.96595 | 1.00000 | 1.00000 | 1.00000 | 0.00000 |
| 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 0.00000 |
| 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 0.00000 |
| 0.38851 | 0.38638 | 0.40000 | 0.00000 | 0.00000 | 0.00000 |
| 0.40000 | 0.40000 | 0.40000 | 0.00000 | 0.00000 | 0.00000 |
| 0.40000 | 0.40000 | 0.40000 | 0.00000 | 0.00000 | 0.00000 |
| 0.97127 | 0.96595 | 0.51599 | 0.51201 | 0.50631 | 0.14424 |
| 1.00000 | 1.00000 | 0.95713 | 0.93752 | 0.90616 | 0.25962 |
| 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 0.30000 |
| 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 0.68620 | 0.68245 | 0.70651 | 0.70106 | 0.69326 | 0.65833 |
| 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 |
| 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 |
| \$7.68066 | \$7.63862 | \$10.90287 | \$6.98515 | \$6.92968 | \$5.34471 |
| 10.70051 | 10.66302 | 10.60664 | 10.11841 | 9.97730 | 8.18813 |
| 10.80000 | 10.80000 | 10.80000 | 10.40000 | 10.40000 | 8.70000 |
| \$9.68066 | \$9.63862 | \$12.90287 | \$8.98515 | \$8.92968 | \$7.34471 |
| 12.70051 | 12.66302 | 12.60664 | 12.11841 | 11.97730 | 10.18813 |
| 12.80000 | 12.80000 | 12.80000 | 12.40000 | 12.40000 | 10.70000 |
| \$10.36527 | \$10.32594 | \$9.71668 | \$9.71470 | \$9.62750 | \$8.73361 |

(continued)

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

| | 2019 | 2018 | 2017 | 2016 |
|---|-----------|-----------|-----------|-----------|
| Overlapping Rates by Taxing District | | | | |
| Cities | | | | |
| Crestline | | | | |
| Residential/Agricultural Real | \$2.30000 | \$2.30000 | \$2.30000 | \$2.30000 |
| Commercial/Industrial and Public Utility Real | 2.30000 | 2.30000 | 2.30000 | 2.30000 |
| General Business and Public Utility Personal | 2.30000 | 2.30000 | 2.30000 | 2.30000 |
| Galion | | | | |
| Residential/Agricultural Real | 1.70000 | 1.70000 | 1.70000 | 1.70000 |
| Commercial/Industrial and Public Utility Real | 1.70000 | 1.70000 | 1.70000 | 1.70000 |
| General Business and Public Utility Personal | 1.70000 | 1.70000 | 1.70000 | 1.70000 |
| Mansfield | | | | |
| Residential/Agricultural Real | 3.47000 | 3.47000 | 3.47000 | 3.47000 |
| Commercial/Industrial and Public Utility Real | 3.47000 | 3.47000 | 3.47000 | 3.47000 |
| General Business and Public Utility Personal | 3.47000 | 3.47000 | 3.47000 | 3.47000 |
| Ontario | | | | |
| Residential/Agricultural Real | 2.20000 | 2.20000 | 2.20000 | 2.20000 |
| Commercial/Industrial and Public Utility Real | 2.20000 | 2.20000 | 2.20000 | 2.20000 |
| General Business and Public Utility Personal | 2.20000 | 2.20000 | 2.20000 | 2.20000 |
| Shelby | | | | |
| Residential/Agricultural Real | 5.89299 | 5.88336 | 5.84452 | 5.93769 |
| Commercial/Industrial and Public Utility Real | 5.67534 | 5.92630 | 5.87844 | 5.97079 |
| General Business and Public Utility Personal | 6.00000 | 6.00000 | 6.00000 | 6.00000 |
| Villages | | | | |
| Bellville | | | | |
| Residential/Agricultural Real | 15.94836 | 15.96160 | 15.95872 | 12.95504 |
| Commercial/Industrial and Public Utility Real | 15.71445 | 15.77767 | 15.72573 | 13.10000 |
| General Business and Public Utility Personal | 16.10000 | 16.10000 | 16.10000 | 13.10000 |
| Butler | | | | |
| Residential/Agricultural Real | 6.71127 | 6.70737 | 4.68651 | 4.79914 |
| Commercial/Industrial and Public Utility Real | 6.76082 | 6.76082 | 4.76082 | 4.78864 |
| General Business and Public Utility Personal | 6.80000 | 6.80000 | 4.80000 | 4.80000 |
| Lexington | | | | |
| Residential/Agricultural Real | 7.95760 | 7.95041 | 7.93901 | 8.20000 |
| Commercial/Industrial and Public Utility Real | 7.94754 | 7.95794 | 7.89890 | 8.16481 |
| 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 |

| 2015 | 2014 | 2013 | 2012 | 2011 | 2010 |
|-----------|-----------|-----------|-----------|-----------|-----------|
| \$2.30000 | \$2.30000 | \$3.50000 | \$3.50000 | \$3.50000 | \$3.50000 |
| 2.30000 | 2.30000 | 3.50000 | 3.50000 | 3.50000 | 3.50000 |
| 2.30000 | 2.30000 | 3.50000 | 3.50000 | 3.50000 | 3.50000 |
| 1.70000 | 1.70000 | 1.70000 | 3.30000 | 3.30000 | 3.30000 |
| 1.70000 | 1.70000 | 1.70000 | 3.30000 | 3.30000 | 3.30000 |
| 1.70000 | 1.70000 | 1.70000 | 3.30000 | 3.30000 | 3.30000 |
| 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 |
| 5.93428 | 5.92950 | 5.87197 | 5.85083 | 5.81244 | 5.61656 |
| 6.00000 | 6.00000 | 6.00000 | 6.00000 | 6.00000 | 6.00000 |
| 6.00000 | 6.00000 | 6.00000 | 6.00000 | 6.00000 | 6.00000 |
| 11.25220 | 11.23565 | 11.26146 | 11.24310 | 10.13553 | 9.84693 |
| 13.03844 | 13.04223 | 13.10000 | 13.10000 | 12.63188 | 11.99766 |
| 13.10000 | 13.10000 | 13.10000 | 13.10000 | 13.10000 | 13.10000 |
| 4.80000 | 4.80000 | 4.80000 | 4.80000 | 4.80000 | 4.80000 |
| 4.78864 | 4.78864 | 4.80000 | 4.80000 | 4.80000 | 4.80000 |
| 4.80000 | 4.80000 | 4.80000 | 4.80000 | 4.80000 | 4.80000 |
| 8.20000 | 8.20000 | 8.18724 | 8.17959 | 8.16592 | 8.03436 |
| 8.20000 | 8.20000 | 8.20000 | 8.20000 | 8.15904 | 8.08278 |
| 8.20000 | 8.20000 | 8.20000 | 8.20000 | 8.20000 | 8.20000 |
| 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

| | 2019 | 2018 | 2017 | 2016 |
|---|------------|------------|------------|------------|
| Plymouth | | | | |
| Residential/Agricultural Real | \$13.26345 | \$13.21741 | \$13.48505 | \$13.57092 |
| Commercial/Industrial and Public Utility Real | 19.50000 | 19.06194 | 18.94285 | 19.14711 |
| General Business and Public Utility Personal | 19.50000 | 19.50000 | 19.50000 | 19.50000 |
| Shiloh | | | | |
| Residential/Agricultural Real | 5.67635 | 5.65118 | 5.64132 | 5.59715 |
| Commercial/Industrial and Public Utility Real | 9.07746 | 9.07746 | 7.49453 | 9.15416 |
| General Business and Public Utility Personal | 11.50000 | 11.50000 | 11.50000 | 11.50000 |
| Townships | | | | |
| Bloomington | | | | |
| Residential/Agricultural Real | 2.80000 | 2.80000 | 2.80000 | 2.80000 |
| Commercial/Industrial and Public Utility Real | 2.80000 | 2.80000 | 2.80000 | 2.80000 |
| General Business and Public Utility Personal | 2.80000 | 2.80000 | 2.80000 | 2.80000 |
| Butler | | | | |
| Residential/Agricultural Real | 3.00000 | 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 |
| Cass | | | | |
| Residential/Agricultural Real | 2.40492 | 2.40463 | 2.40362 | 2.34722 |
| Commercial/Industrial and Public Utility Real | 2.97919 | 2.97919 | 2.87670 | 2.99429 |
| General Business and Public Utility Personal | 3.00000 | 3.00000 | 3.00000 | 3.00000 |
| Franklin | | | | |
| Residential/Agricultural Real | 4.97265 | 4.97253 | 4.95700 | 4.82556 |
| Commercial/Industrial and Public Utility Real | 5.26699 | 5.26699 | 5.26699 | 5.30000 |
| General Business and Public Utility Personal | 5.30000 | 5.30000 | 5.30000 | 5.30000 |
| Jackson | | | | |
| Residential/Agricultural Real | 4.20660 | 3.70579 | 3.69372 | 3.63725 |
| Commercial/Industrial and Public Utility Real | 4.20582 | 3.70582 | 3.64207 | 3.72502 |
| General Business and Public Utility Personal | 5.60000 | 5.10000 | 5.10000 | 5.10000 |
| Jefferson | | | | |
| Residential/Agricultural Real | 10.48107 | 10.47862 | 9.38036 | 9.27690 |
| Commercial/Industrial and Public Utility Real | 11.13837 | 11.19394 | 10.32308 | 10.39805 |
| General Business and Public Utility Personal | 11.70000 | 11.70000 | 11.70000 | 11.70000 |
| Madison | | | | |
| Residential/Agricultural Real | 14.29975 | 14.14309 | 13.89217 | 14.80310 |
| Commercial/Industrial and Public Utility Real | 15.25000 | 15.25000 | 15.25000 | 15.25000 |
| General Business and Public Utility Personal | 15.25000 | 15.25000 | 15.25000 | 15.25000 |
| Mansfield | | | | |
| Residential/Agricultural Real | 0.13000 | 0.13000 | 0.13000 | 0.13000 |
| Commercial/Industrial and Public Utility Real | 0.13000 | 0.13000 | 0.13000 | 0.13000 |
| General Business and Public Utility Personal | 0.13000 | 0.13000 | 0.13000 | 0.13000 |

| 2015 | 2014 | 2013 | 2012 | 2011 | 2010 |
|------------|------------|------------|------------|------------|------------|
| \$13.54866 | \$13.37386 | \$13.22147 | \$13.11529 | \$12.47609 | \$12.09221 |
| 19.24748 | 18.89170 | 19.50000 | 19.07112 | 17.55163 | 17.63402 |
| 19.50000 | 19.50000 | 19.50000 | 19.50000 | 19.50000 | 19.50000 |
| 5.58615 | 5.53217 | 5.60512 | 5.58136 | 5.52700 | 5.52315 |
| 6.78398 | 6.78368 | 6.82593 | 6.82593 | 5.82593 | 6.77382 |
| 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 |
| 3.00000 | 3.00000 | 3.00000 | 3.00000 | 3.00000 | 3.55484 |
| 3.00000 | 3.00000 | 3.00000 | 3.00000 | 3.00000 | 3.64095 |
| 3.00000 | 3.00000 | 3.00000 | 3.00000 | 3.00000 | 5.00000 |
| 3.21739 | 3.21448 | 3.73422 | 3.73279 | 3.72075 | 4.04563 |
| 4.76765 | 4.76765 | 4.77166 | 4.77166 | 4.77166 | 4.65106 |
| 5.00000 | 5.00000 | 5.00000 | 5.00000 | 5.00000 | 5.00000 |
| 4.82243 | 4.81266 | 5.18417 | 5.17638 | 6.56715 | 6.70614 |
| 5.30000 | 5.30000 | 5.30000 | 5.30000 | 7.80000 | 7.13922 |
| 5.30000 | 5.30000 | 5.30000 | 5.30000 | 7.80000 | 7.80000 |
| 3.63596 | 3.63293 | 3.77350 | 3.76903 | 3.76070 | 3.75995 |
| 3.69349 | 3.69349 | 3.69398 | 3.69398 | 3.68707 | 3.64953 |
| 5.10000 | 5.10000 | 5.10000 | 5.10000 | 5.10000 | 5.10000 |
| 9.27519 | 9.27203 | 9.75288 | 9.73440 | 9.71699 | 9.62557 |
| 10.34618 | 10.34665 | 10.46069 | 10.46069 | 10.46069 | 10.20794 |
| 11.70000 | 11.70000 | 11.70000 | 11.70000 | 11.70000 | 11.70000 |
| 13.01489 | 12.98043 | 12.86470 | 12.80278 | 10.74620 | 10.28454 |
| 13.50000 | 13.50000 | 13.50000 | 13.50000 | 11.50000 | 11.37020 |
| 13.50000 | 13.50000 | 13.50000 | 13.50000 | 11.50000 | 11.50000 |
| 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

| | 2019 | 2018 | 2017 | 2016 |
|---|------------|------------|------------|------------|
| Mifflin | | | | |
| Residential/Agricultural Real | \$15.09826 | \$15.06846 | \$14.94215 | \$15.18882 |
| Commercial/Industrial and Public Utility Real | 15.65000 | 15.64489 | 15.55170 | 15.65000 |
| General Business and Public Utility Personal | 15.65000 | 15.65000 | 15.65000 | 15.65000 |
| Monroe | | | | |
| Residential/Agricultural Real | 6.55477 | 6.76006 | 6.73918 | 6.50876 |
| Commercial/Industrial and Public Utility Real | 7.62001 | 7.41165 | 7.41165 | 7.37435 |
| General Business and Public Utility Personal | 9.40000 | 9.40000 | 9.40000 | 9.40000 |
| Perry | | | | |
| Residential/Agricultural Real | 5.86085 | 5.86074 | 5.85682 | 5.63446 |
| Commercial/Industrial and Public Utility Real | 6.08166 | 6.08166 | 6.08166 | 7.03387 |
| General Business and Public Utility Personal | 7.50000 | 7.50000 | 7.50000 | 7.50000 |
| Plymouth | | | | |
| Residential/Agricultural Real | 5.43352 | 5.43393 | 5.24077 | 5.19321 |
| Commercial/Industrial and Public Utility Real | 5.38739 | 5.38739 | 5.25241 | 5.40158 |
| General Business and Public Utility Personal | 6.60000 | 6.60000 | 6.60000 | 6.60000 |
| Sandusky | | | | |
| Residential/Agricultural Real | 6.52412 | 6.52154 | 6.51332 | 4.87039 |
| Commercial/Industrial and Public Utility Real | 6.70942 | 6.70366 | 6.70366 | 5.29728 |
| General Business and Public Utility Personal | 6.80000 | 6.80000 | 6.80000 | 5.30000 |
| Sharon | | | | |
| Residential/Agricultural Real | 3.70209 | 3.70086 | 3.69802 | 3.56536 |
| Commercial/Industrial and Public Utility Real | 4.07196 | 4.13440 | 4.13440 | 4.19779 |
| General Business and Public Utility Personal | 4.20000 | 4.20000 | 4.20000 | 4.20000 |
| Springfield | | | | |
| Residential/Agricultural Real | 9.85998 | 9.05642 | 9.00491 | 9.10676 |
| Commercial/Industrial and Public Utility Real | 10.10000 | 9.30000 | 9.22553 | 9.30000 |
| General Business and Public Utility Personal | 10.10000 | 9.30000 | 9.30000 | 9.30000 |
| Troy | | | | |
| Residential/Agricultural Real | 6.71212 | 6.70681 | 6.69477 | 6.74191 |
| Commercial/Industrial and Public Utility Real | 7.35229 | 7.34605 | 7.25937 | 7.36145 |
| General Business and Public Utility Personal | 7.50000 | 7.50000 | 7.50000 | 7.50000 |
| Washington | | | | |
| Residential/Agricultural Real | 7.19611 | 7.18834 | 6.33912 | 7.47835 |
| Commercial/Industrial and Public Utility Real | 7.39222 | 7.28903 | 6.56995 | 7.50000 |
| General Business and Public Utility Personal | 7.50000 | 7.50000 | 7.50000 | 7.50000 |

| 2015 | 2014 | 2013 | 2012 | 2011 | 2010 |
|------------|------------|------------|------------|------------|------------|
| \$15.16480 | \$15.11997 | \$13.27191 | \$13.18122 | \$13.11045 | \$12.60516 |
| 15.65000 | 15.65000 | 13.90000 | 13.90000 | 13.90000 | 13.90000 |
| 15.65000 | 15.65000 | 13.90000 | 13.90000 | 13.90000 | 13.90000 |
| 6.50851 | 6.50212 | 6.98413 | 6.97240 | 6.94385 | 6.92195 |
| 7.37435 | 7.31458 | 7.58944 | 7.48385 | 7.47521 | 7.67085 |
| 9.40000 | 9.40000 | 9.40000 | 9.40000 | 9.40000 | 9.40000 |
| 5.63427 | 5.62868 | 6.09599 | 6.09256 | 6.07986 | 6.09188 |
| 7.03387 | 7.03387 | 7.26978 | 7.26978 | 7.26978 | 7.18839 |
| 7.50000 | 7.50000 | 7.50000 | 7.50000 | 7.50000 | 7.50000 |
| 3.83388 | 3.83343 | 4.15800 | 4.15671 | 4.14434 | 4.28978 |
| 4.56865 | 4.56865 | 4.60416 | 4.60416 | 4.60416 | 4.55478 |
| 6.60000 | 6.60000 | 6.60000 | 6.60000 | 6.60000 | 6.60000 |
| 4.87169 | 4.86793 | 5.21729 | 5.30522 | 5.18778 | 5.25113 |
| 5.29601 | 5.29601 | 5.29956 | 5.30000 | 5.29347 | 5.30000 |
| 5.30000 | 5.30000 | 5.30000 | 5.30000 | 5.30000 | 5.30000 |
| 3.56562 | 3.56562 | 3.99137 | 3.98747 | 3.97597 | 2.20000 |
| 4.19779 | 4.19779 | 4.20000 | 4.20000 | 4.20000 | 2.20000 |
| 4.20000 | 4.20000 | 4.20000 | 4.20000 | 4.20000 | 2.20000 |
| 9.10291 | 9.09854 | 7.08780 | 7.07373 | 6.73123 | 6.51118 |
| 9.30000 | 9.27906 | 7.30000 | 7.30000 | 7.30000 | 7.30000 |
| 9.30000 | 9.30000 | 7.30000 | 7.30000 | 7.30000 | 7.30000 |
| 6.73953 | 4.73271 | 4.74944 | 4.74121 | 4.72928 | 4.63470 |
| 7.04599 | 5.40599 | 5.40563 | 5.40303 | 5.40112 | 5.34913 |
| 7.50000 | 5.50000 | 5.50000 | 5.50000 | 5.50000 | 5.50000 |
| 5.47670 | 5.47065 | 5.50000 | 5.50000 | 5.50000 | 5.50000 |
| 5.50000 | 5.50000 | 5.50000 | 5.50000 | 5.50000 | 5.49967 |
| 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

| | 2019 | 2018 | 2017 | 2016 |
|---|-----------|-----------|-----------|-----------|
| Weller | | | | |
| Residential/Agricultural Real | \$5.20832 | \$5.20898 | \$5.20019 | \$5.02897 |
| Commercial/Industrial and Public Utility Real | 5.39339 | 5.39339 | 5.34294 | 5.39978 |
| General Business and Public Utility Personal | 6.00000 | 6.00000 | 6.00000 | 6.00000 |
| Worthington | | | | |
| Residential/Agricultural Real | 8.23427 | 8.22658 | 8.18204 | 7.91485 |
| Commercial/Industrial and Public Utility Real | 9.56685 | 9.50145 | 9.50145 | 9.38876 |
| General Business and Public Utility Personal | 10.10000 | 10.10000 | 10.10000 | 10.10000 |
| Special Districts | | | | |
| Cass, Bloominggrove & Shiloh Fire District | | | | |
| Residential/Agricultural Real | 2.15354 | 2.15272 | 2.14605 | 1.83793 |
| Commercial/Industrial and Public Utility Real | 4.92305 | 4.92305 | 4.62451 | 5.00000 |
| General Business and Public Utility Personal | 5.00000 | 5.00000 | 5.00000 | 5.00000 |
| Health Levy | | | | |
| Residential/Agricultural Real | 1.35865 | 1.35527 | 1.33761 | 1.34076 |
| 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 |
| Ashland Public Library | | | | |
| Residential/Agricultural Real | 0.93863 | 0.93846 | 0.93824 | 1.00000 |
| Commercial/Industrial and Public Utility Real | 0.94277 | 0.96279 | 0.95956 | 0.98428 |
| General Business and Public Utility Personal | 1.00000 | 1.00000 | 1.00000 | 1.00000 |
| Mansfield/Richland County Public Library | | | | |
| Residential/Agricultural Real | 3.80032 | 3.79038 | 3.73917 | 3.76966 |
| Commercial/Industrial and Public Utility Real | 3.90000 | 3.90000 | 3.90000 | 3.90000 |
| General Business and Public Utility Personal | 3.90000 | 3.90000 | 3.90000 | 3.90000 |
| Joint Vocational Schools | | | | |
| Ashland County West Holmes | | | | |
| Residential/Agricultural Real | 2.28975 | 2.29642 | 2.29666 | 2.30165 |
| Commercial/Industrial and Public Utility Real | 2.83213 | 2.90186 | 2.88978 | 2.92624 |
| General Business and Public Utility Personal | 4.10000 | 4.10000 | 4.10000 | 4.10000 |
| EHOVE | | | | |
| Residential/Agricultural Real | 3.12575 | 3.12858 | 3.27557 | 2.77033 |
| Commercial/Industrial and Public Utility Real | 3.20253 | 3.21730 | 3.25495 | 2.75038 |
| General Business and Public Utility Personal | 4.45000 | 4.45000 | 4.45000 | 3.95000 |
| Knox County Career Center | | | | |
| Residential/Agricultural Real | 2.12992 | 2.13221 | 2.13069 | 2.18220 |
| Commercial/Industrial and Public Utility Real | 4.55310 | 4.50013 | 4.34669 | 4.33132 |
| General Business and Public Utility Personal | 6.40000 | 6.40000 | 6.40000 | 6.40000 |

| 2015 | 2014 | 2013 | 2012 | 2011 | 2010 |
|-----------|-----------|-----------|-----------|-----------|-----------|
| \$5.02364 | \$5.02072 | \$5.29807 | \$5.29357 | \$5.28300 | \$5.32058 |
| 5.58767 | 5.58767 | 6.00000 | 6.00000 | 5.92276 | 5.99750 |
| 6.00000 | 6.00000 | 6.00000 | 6.00000 | 6.00000 | 6.00000 |
| 7.90554 | 7.90430 | 8.51168 | 8.49840 | 8.48324 | 8.46156 |
| 9.38876 | 9.28640 | 9.52783 | 9.52783 | 9.51351 | 9.19933 |
| 10.10000 | 10.10000 | 10.10000 | 10.10000 | 10.10000 | 10.10000 |
| 1.83755 | 1.83437 | 2.47677 | 2.27487 | 2.46314 | 1.77487 |
| 4.62212 | 4.62209 | 4.50061 | 4.43241 | 4.43241 | 3.32079 |
| 5.00000 | 5.00000 | 5.00000 | 5.00000 | 5.00000 | 4.00000 |
| 1.33695 | 1.32962 | 1.38256 | 1.37884 | 1.37361 | 1.35047 |
| 1.40000 | 1.40000 | 1.40000 | 1.40000 | 1.40000 | 1.40000 |
| 1.40000 | 1.40000 | 1.40000 | 1.40000 | 1.40000 | 1.40000 |
| 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 |
| 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 0.99381 |
| 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 |
| 3.75821 | 3.73650 | 3.84414 | 1.92861 | 1.90698 | 1.80364 |
| 3.90000 | 3.90000 | 3.90000 | 2.00000 | 2.00000 | 2.00000 |
| 3.90000 | 3.90000 | 3.90000 | 2.00000 | 2.00000 | 2.00000 |
| 2.30761 | 2.30782 | 2.34604 | 2.40709 | 2.39950 | 2.31605 |
| 2.97366 | 2.96277 | 2.90979 | 2.88732 | 2.87750 | 2.76416 |
| 4.10000 | 4.10000 | 4.10000 | 4.10000 | 4.10000 | 4.10000 |
| 2.77191 | 2.92048 | 2.70312 | 2.70419 | 2.63525 | 2.00384 |
| 2.75978 | 2.92527 | 2.57658 | 2.52801 | 2.49387 | 2.03074 |
| 3.95000 | 3.95000 | 3.95000 | 3.95000 | 3.95000 | 3.95000 |
| 2.18254 | 2.18167 | 2.39137 | 2.38962 | 2.38807 | 2.34852 |
| 4.29726 | 4.27490 | 4.25476 | 4.23422 | 4.22301 | 4.15526 |
| 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

| | 2019 | 2018 | 2017 | 2016 |
|---|-----------|-----------|-----------|-----------|
| Pioneer Career and Technology Center | | | | |
| Residential/Agricultural Real | \$2.75775 | \$2.75074 | \$2.73497 | \$2.69966 |
| Commercial/Industrial and Public Utility Real | 3.36791 | 3.34456 | 3.38910 | 3.41873 |
| General Business and Public Utility Personal | 3.70000 | 3.70000 | 3.70000 | 3.70000 |
| Schools | | | | |
| Ashland City | | | | |
| Residential/Agricultural Real | 35.65056 | 36.09516 | 36.28835 | 38.36305 |
| Commercial/Industrial and Public Utility Real | 42.53004 | 43.74691 | 43.82311 | 44.92055 |
| General Business and Public Utility Personal | 65.15000 | 65.60000 | 65.80000 | 65.95000 |
| Buckeye Central Local | | | | |
| Residential/Agricultural Real | 22.26460 | 25.47073 | 24.96575 | 24.92217 |
| Commercial/Industrial and Public Utility Real | 24.29444 | 25.44900 | 28.77280 | 28.24268 |
| General Business and Public Utility Personal | 45.50000 | 48.70000 | 49.50000 | 50.10000 |
| Clear Fork Local | | | | |
| Residential/Agricultural Real | 25.72268 | 25.71538 | 25.63847 | 25.27993 |
| Commercial/Industrial and Public Utility Real | 31.46408 | 31.48147 | 30.97011 | 30.96388 |
| General Business and Public Utility Personal | 49.05000 | 49.05000 | 49.05000 | 49.05000 |
| Crestline Exempted Village | | | | |
| Residential/Agricultural Real | 43.65400 | 43.34931 | 43.12171 | 42.23553 |
| Commercial/Industrial and Public Utility Real | 61.17549 | 60.36293 | 61.62867 | 60.93677 |
| General Business and Public Utility Personal | 75.10000 | 74.85000 | 74.60000 | 74.05000 |
| Crestview Local | | | | |
| Residential/Agricultural Real | 24.22872 | 25.21697 | 25.15832 | 23.28155 |
| Commercial/Industrial and Public Utility Real | 24.83094 | 26.10122 | 25.73467 | 25.90003 |
| General Business and Public Utility Personal | 45.40000 | 46.40000 | 46.40000 | 46.40000 |
| Galion City | | | | |
| Residential/Agricultural Real | 34.47783 | 34.41924 | 36.81149 | 36.61687 |
| Commercial/Industrial and Public Utility Real | 46.22465 | 45.75768 | 49.66991 | 49.60094 |
| General Business and Public Utility Personal | 59.83000 | 59.83000 | 60.28000 | 60.28000 |
| Lexington Local | | | | |
| Residential/Agricultural Real | 46.69642 | 37.95501 | 38.06436 | 39.22596 |
| Commercial/Industrial and Public Utility Real | 47.94909 | 39.12079 | 39.27716 | 40.85279 |
| General Business and Public Utility Personal | 55.30000 | 46.60000 | 46.80000 | 47.40000 |
| Loudonville-Perrysville Exempted Village | | | | |
| Residential/Agricultural Real | 29.97469 | 30.53048 | 30.92313 | 30.39385 |
| Commercial/Industrial and Public Utility Real | 32.35726 | 33.29462 | 33.70835 | 33.00517 |
| General Business and Public Utility Personal | 39.30000 | 39.85000 | 40.27000 | 39.69000 |

| 2015 | 2014 | 2013 | 2012 | 2011 | 2010 |
|-----------|-----------|-----------|-----------|-----------|-----------|
| \$2.69813 | \$2.83000 | \$2.07710 | \$2.07625 | \$2.03188 | \$2.00472 |
| 3.40594 | 3.39000 | 2.59396 | 2.54530 | 2.39945 | 2.30734 |
| 3.70000 | 3.70000 | 3.70000 | 3.70000 | 3.70000 | 3.70000 |
| 38.45072 | 38.63550 | 38.75345 | 37.82274 | 34.09001 | 31.79426 |
| 45.62303 | 45.65630 | 45.51526 | 44.24809 | 40.48811 | 38.52549 |
| 66.05000 | 66.25000 | 66.85000 | 65.95000 | 62.25000 | 62.25000 |
| 25.32192 | 25.89191 | 25.94065 | 26.44076 | 28.05751 | 28.07630 |
| 28.67671 | 29.13269 | 29.28814 | 29.78814 | 30.17854 | 30.33725 |
| 50.50000 | 51.00000 | 51.00000 | 51.50000 | 53.10000 | 53.10000 |
| 25.26354 | 25.24712 | 25.77269 | 25.70730 | 25.65091 | 25.89716 |
| 30.76494 | 30.72414 | 31.02082 | 31.02082 | 30.57301 | 28.46090 |
| 49.05000 | 49.05000 | 49.05000 | 49.05000 | 49.05000 | 48.75000 |
| 41.36309 | 42.82754 | 43.44592 | 45.05200 | 40.48848 | 40.25118 |
| 59.89935 | 60.54361 | 59.52132 | 60.71982 | 55.46845 | 55.34481 |
| 73.20000 | 73.90000 | 73.90000 | 75.65000 | 72.80000 | 72.77000 |
| 25.26033 | 25.22290 | 25.74206 | 25.71200 | 25.67695 | 25.85400 |
| 28.29350 | 28.29350 | 28.33648 | 28.06115 | 27.35390 | 26.97214 |
| 48.40000 | 48.40000 | 48.40000 | 48.40000 | 48.40000 | 48.40000 |
| 36.52856 | 37.03403 | 37.20330 | 37.10935 | 33.78927 | 33.79935 |
| 49.21254 | 49.07431 | 48.62385 | 47.79646 | 42.49344 | 42.33974 |
| 60.28000 | 60.28000 | 60.28000 | 60.28000 | 59.33000 | 59.33000 |
| 39.20591 | 39.15401 | 39.28086 | 39.18827 | 38.84507 | 29.52299 |
| 40.84505 | 40.38107 | 40.34091 | 40.26265 | 39.45004 | 31.18639 |
| 47.40000 | 47.40000 | 47.50000 | 47.50000 | 47.30000 | 39.10000 |
| 30.62595 | 30.47853 | 30.42296 | 31.29028 | 31.26865 | 30.34726 |
| 32.93022 | 32.74526 | 31.52982 | 32.11921 | 31.98814 | 31.04201 |
| 39.81000 | 39.81000 | 39.21000 | 40.42000 | 40.46000 | 40.23000 |

(continued)

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

| | 2019 | 2018 | 2017 | 2016 |
|---|------------|------------|------------|------------|
| Lucas Local | | | | |
| Residential/Agricultural Real | \$32.24193 | \$34.42416 | \$35.60474 | \$35.13276 |
| Commercial/Industrial and Public Utility Real | 32.02298 | 34.22288 | 35.52288 | 36.46111 |
| General Business and Public Utility Personal | 43.40000 | 45.60000 | 46.90000 | 47.10000 |
| Madison Local | | | | |
| Residential/Agricultural Real | 36.13499 | 36.06726 | 35.69223 | 36.94623 |
| Commercial/Industrial and Public Utility Real | 57.50369 | 57.70329 | 57.09045 | 55.71808 |
| General Business and Public Utility Personal | 66.40000 | 66.40000 | 66.40000 | 66.40000 |
| Mansfield City | | | | |
| Residential/Agricultural Real | 51.65751 | 51.16857 | 49.99252 | 52.03929 |
| Commercial/Industrial and Public Utility Real | 63.52520 | 63.13245 | 62.26286 | 63.57424 |
| General Business and Public Utility Personal | 73.85000 | 73.55000 | 73.25000 | 74.25000 |
| Northmor Local | | | | |
| Residential/Agricultural Real | 26.05910 | 26.04106 | 25.95130 | 26.70419 |
| Commercial/Industrial and Public Utility Real | 29.17463 | 28.94558 | 29.06897 | 29.14803 |
| General Business and Public Utility Personal | 33.24000 | 33.24000 | 33.24000 | 34.24000 |
| Ontario Local | | | | |
| Residential/Agricultural Real | 45.35165 | 38.44236 | 38.20764 | 38.46269 |
| Commercial/Industrial and Public Utility Real | 52.63680 | 44.81083 | 43.73547 | 43.99115 |
| General Business and Public Utility Personal | 58.00000 | 51.10000 | 51.00000 | 51.00000 |
| Plymouth Local | | | | |
| Residential/Agricultural Real | 28.12484 | 28.30887 | 28.18145 | 26.19592 |
| Commercial/Industrial and Public Utility Real | 31.16037 | 30.34284 | 29.62984 | 30.08530 |
| General Business and Public Utility Personal | 32.20000 | 32.40000 | 32.30000 | 32.10000 |
| Shelby City | | | | |
| Residential/Agricultural Real | 31.25595 | 31.22282 | 31.45323 | 31.03215 |
| Commercial/Industrial and Public Utility Real | 41.35879 | 43.26287 | 43.14536 | 44.04816 |
| General Business and Public Utility Personal | 55.20000 | 55.20000 | 55.60000 | 55.50000 |
| South Central Local | | | | |
| Residential/Agricultural Real | 21.63652 | 21.62905 | 21.14812 | 20.81640 |
| Commercial/Industrial and Public Utility Real | 23.18509 | 22.51151 | 22.54057 | 22.49619 |
| General Business and Public Utility Personal | 35.50000 | 35.50000 | 35.50000 | 35.50000 |

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

| 2015 | 2014 | 2013 | 2012 | 2011 | 2010 |
|------------|------------|------------|------------|------------|------------|
| \$35.12410 | \$35.40000 | \$37.61649 | \$37.55698 | \$37.43283 | \$37.25758 |
| 36.46111 | 36.39942 | 38.18127 | 37.60037 | 37.55288 | 37.59805 |
| 47.10000 | 47.40000 | 49.20000 | 49.20000 | 49.20000 | 49.20000 |
| 35.92896 | 35.79419 | 35.34366 | 34.97349 | 30.21836 | 28.18798 |
| 54.77661 | 54.73331 | 54.52257 | 53.61323 | 48.10279 | 46.59281 |
| 65.50000 | 65.50000 | 65.50000 | 65.40000 | 60.90000 | 60.90000 |
| 48.85798 | 48.05156 | 46.76620 | 35.91788 | 46.78488 | 43.59247 |
| 60.25680 | 59.39906 | 58.92282 | 47.77192 | 58.49240 | 56.76699 |
| 71.25000 | 70.85000 | 70.45000 | 59.95000 | 71.35000 | 69.95000 |
| 26.69227 | 26.68161 | 26.80447 | 26.77886 | 26.77502 | 25.08972 |
| 28.35085 | 27.72502 | 27.62445 | 27.64092 | 27.63166 | 26.95245 |
| 34.24000 | 34.24000 | 34.24000 | 34.24000 | 34.24000 | 32.24000 |
| 38.42648 | 38.50503 | 38.46311 | 38.36432 | 37.90731 | 35.81087 |
| 43.62093 | 43.57544 | 43.64640 | 43.43238 | 42.20588 | 40.49373 |
| 51.00000 | 51.10000 | 51.10000 | 51.10000 | 50.80000 | 50.10000 |
| 26.18746 | 26.88969 | 27.30556 | 27.25701 | 26.95063 | 26.98723 |
| 28.91403 | 29.33392 | 30.06051 | 29.64774 | 28.46383 | 28.51015 |
| 32.10000 | 32.80000 | 32.80000 | 32.80000 | 32.80000 | 32.80000 |
| 30.99179 | 30.93043 | 32.15916 | 31.96342 | 31.78150 | 30.54287 |
| 44.10643 | 43.98996 | 43.93873 | 43.69753 | 43.52458 | 40.04374 |
| 55.50000 | 55.50000 | 55.80000 | 55.70000 | 55.70000 | 54.90000 |
| 21.71659 | 22.27313 | 22.27707 | 22.27739 | 22.34811 | 22.35805 |
| 23.39116 | 23.81300 | 23.24446 | 23.22578 | 22.44349 | 22.44349 |
| 36.40000 | 36.90000 | 36.90000 | 36.90000 | 36.95000 | 36.95000 |

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

| Collection Year | Current Tax Levy (2)* | Current Tax Collections | Percent of Current Tax Collections to Current Tax Levy | Delinquent Tax Collections (4)# | Total Tax Collections |
|-----------------|-----------------------|-------------------------|--|---------------------------------|-----------------------|
| 2019 | \$22,417,525 | \$19,999,649 | 89.21 % | \$923,392 | \$20,923,041 |
| 2018 | 20,241,568 | 17,738,926 | 87.64 | 945,234 | 18,684,160 |
| 2017 | 20,127,705 | 17,861,733 | 88.74 | 879,094 | 18,740,827 |
| 2016 | 20,166,282 | 17,589,112 | 87.22 | 971,766 | 18,560,878 |
| 2015 | 21,010,472 | 16,555,037 | 78.79 | 907,237 | 17,462,274 |
| 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 |

- (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 |
|--|---|---|
| 93.33 % | \$956,373 | 4.27 % |
| 92.31 | 1,181,579 | 5.84 |
| 93.11 | 1,181,881 | 5.87 |
| 92.04 | 552,212 | 2.74 |
| 83.11 | 851,858 | 4.05 |
| 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 |

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

| Collection Year | Current Tax Levy | Current Tax Collections | Percent of Current Tax Collections to Current Tax Levy | Delinquent Tax Collections |
|-----------------|------------------|-------------------------|--|----------------------------|
| 2019 | \$0 | \$0 | 0.00 % | \$0 |
| 2018 | 0 | 0 | 0.00 | 0 |
| 2017 | 0 | 0 | 0.00 | 0 |
| 2016 | 0 | 0 | 0.00 | 0 |
| 2015 | 0 | 0 | 0.00 | 0 |
| 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 |

(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

| <u>Total Tax Collections (1)</u> | <u>Percent of Current Total Tax Collections to Current Tax Levy</u> | <u>Accumulated Outstanding Delinquent Taxes</u> | <u>Percent of Outstanding Delinquent Taxes to Current Tax Levy</u> |
|--------------------------------------|---|---|--|
| \$0 | 0.00 % | \$103,648 | 0.00 % |
| 0 | 0.00 | 103,648 | 0.00 |
| 0 | 0.00 | 103,648 | 0.00 |
| 0 | 0.00 | 103,648 | 0.00 |
| 0 | 0.00 | 103,648 | 0.00 |
| 0 | 0.00 | 103,648 | 0.00 |
| 0 | 0.00 | 103,648 | 0.00 |
| 248 | 0.00 | 103,648 | 0.00 |
| 5,013 | 6.90 | 102,981 | 141.85 |
| 209,548 | 102.85 | 612,681 | 300.71 |

Richland County, Ohio
Principal Real Property Taxpayers
 2019 and 2010

| Taxpayer | 2019 | |
|---|----------------------------------|--|
| | Real Property Assessed Valuation | Percentage of Real Property Assessed Valuation |
| Kurt Stimens Properties | \$8,311,430 | 0.44% |
| Wal-Mart, Incorporated | 4,728,440 | 0.25 |
| Newman Technology, Incorporated | 4,084,550 | 0.22 |
| The Gorman Rupp Corporation | 3,969,580 | 0.21 |
| Next Generation Films Incorporated | 3,942,640 | 0.21 |
| Gumberg Associates | 3,835,960 | 0.20 |
| ArcelorMittal (Dofasco Shelby, Incorporated) | 3,821,850 | 0.20 |
| Central Ohio Associates, LTD | 3,697,010 | 0.20 |
| Larry Merwine Properties | 3,109,330 | 0.17 |
| Cwood Asset Ownership LLC | 2,882,100 | 0.15 |
| Total | \$42,382,890 | 2.26% |
| Total Real Property Assessed Valuation | \$1,878,798,020 | |

| Taxpayer | 2010 | |
|---|----------------------------------|--|
| | Real Property Assessed Valuation | Percentage of Real Property Assessed Valuation |
| Dofasco Shelby Incorporated | \$8,818,410 | 0.45% |
| Centro Richland LLC | 7,298,290 | 0.37 |
| Wal-Mart Incorporated | 6,063,730 | 0.31 |
| Plymouth Board of Education | 5,716,950 | 0.29 |
| Newman Technology Incorporated | 5,354,610 | 0.27 |
| General Motors | 5,250,010 | 0.26 |
| Gumberg Associates | 4,410,360 | 0.22 |
| Central Ohio Associates LTD | 3,105,600 | 0.16 |
| Pittsburgh Glass Works LLC | 2,917,070 | 0.15 |
| SSI Mansfield | 2,818,420 | 0.14 |
| Total | \$51,328,520 | 2.62% |
| Total Real Property Assessed Valuation | \$1,971,635,750 | |

Source: Richland County Auditor

Richland County, Ohio
Principal Public Utility Property Taxpayers
2019 and 2010

| Taxpayer | 2019 | |
|---|--|--|
| | Public Utility Property Assessed Valuation | Percentage of Public Utility Property Assessed Valuation |
| Rover Pipeline LLC | \$117,915,550 | 34.95% |
| Columbia Gas Transmission | 98,277,180 | 29.13 |
| Ohio Edison | 37,471,870 | 11.11 |
| American Transmission Systems | 27,371,090 | 8.11 |
| Ohio Power Company | 22,172,040 | 6.57 |
| AEP Ohio Transmission Company | 10,162,420 | 3.01 |
| Columbia Gas of Ohio | 9,103,770 | 2.70 |
| Aqua Ohio Water Company | 3,691,860 | 1.09 |
| Marathon Pipeline LLC | 1,938,200 | 0.57 |
| Licking Rural Electric | 972,830 | 0.29 |
| Total | \$329,076,810 | 97.53% |
| Total Public Utility Property Assessed Valuation | \$337,427,920 | |

| Taxpayer | 2010 | |
|---|--|--|
| | Public Utility Property Assessed Valuation | Percentage of Public Utility Property Assessed Valuation |
| Columbia Gas Transmission | \$32,900,100 | 36.11% |
| Ohio Edison | 28,447,150 | 31.22 |
| Ohio Power | 10,555,200 | 11.59 |
| American Transmission Systems | 6,856,760 | 7.53 |
| Columbia Gas of Ohio | 6,573,280 | 7.21 |
| Ohio-American Water | 2,492,120 | 2.74 |
| Firelands Electric | 1,106,660 | 1.21 |
| Licking Rural Electric | 879,750 | 0.97 |
| Consolidated Electric Cooperation | 567,280 | 0.62 |
| Norfolk Southern Railroad | 500,820 | 0.55 |
| Total | \$90,879,120 | 99.75% |
| Total Public Utility Property Assessed Valuation | \$91,110,290 | |

Source: Richland County Auditor

Richland County, Ohio
Computation of Direct and Overlapping Governmental Activities Debt
December 31, 2019

| Political Subdivision | Governmental Activities Debt Outstanding | Percentage Applicable To County (1) | Amount Applicable To County |
|--|--|---|-----------------------------------|
| Direct - Richland County | | | |
| General Obligation Bonds | \$21,528,561 | 100.00% | \$21,528,561 |
| Special Assessment Bonds | 65,000 | 100.00 | 65,000 |
| Notes Payable | 1,081,765 | 100.00 | 1,081,765 |
| OPWC Loans | 561,514 | 100.00 | 561,514 |
| Capital Leases | 1,753,632 | 100.00 | 1,753,632 |
| <i>Total Direct - Richland County</i> | <u>24,990,472</u> | <u>100.00</u> | <u>24,990,472</u> |
| Overlapping (2) | | | |
| Cities Wholly Within the County | 28,543,886 | 100.00 | 28,543,886 |
| Villages Wholly Within the County | 400,291 | 100.00 | 400,291 |
| Schools Wholly Within the County | 50,699,870 | 100.00 | 50,699,870 |
| City of Galion | 3,010,390 | 0.08 | 2,408 |
| Village of Plymouth | 118,000 | 44.02 | 51,944 |
| Ashland City School District | 26,124,941 | 0.03 | 7,837 |
| Buckeye Central Local School District | 6,565,000 | 0.31 | 20,352 |
| Clear fork Local School District | 9,885,000 | 90.60 | 8,955,810 |
| Crestline Exempted Village School District | 9,913,151 | 19.79 | 1,961,813 |
| Crestview Local School District | 1,065,000 | 77.27 | 822,926 |
| Galion City School District | 11,320,000 | 3.69 | 417,708 |
| Lexington Local School District | 55,950,000 | 93.79 | 52,475,505 |
| Lucas Local School District | 259,000 | 91.48 | 236,933 |
| Northmor Local School District | 10,730,000 | 3.10 | 332,630 |
| Plymouth-Shiloh Local School District | 500,000 | 82.23 | 411,150 |
| EHOVE Career Center | 1,120,000 | 0.08 | 896 |
| <i>Total Overlapping</i> | <u>216,204,529</u> | | <u>145,341,958</u> |
| <i>Totals</i> | <u><u>\$241,195,001</u></u> | | <u><u>\$170,332,430</u></u> |

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

(2) Debt outstanding for School Districts is shown as of June 30, 2019.

Source: Richland County Auditor

This page intentionally left blank.

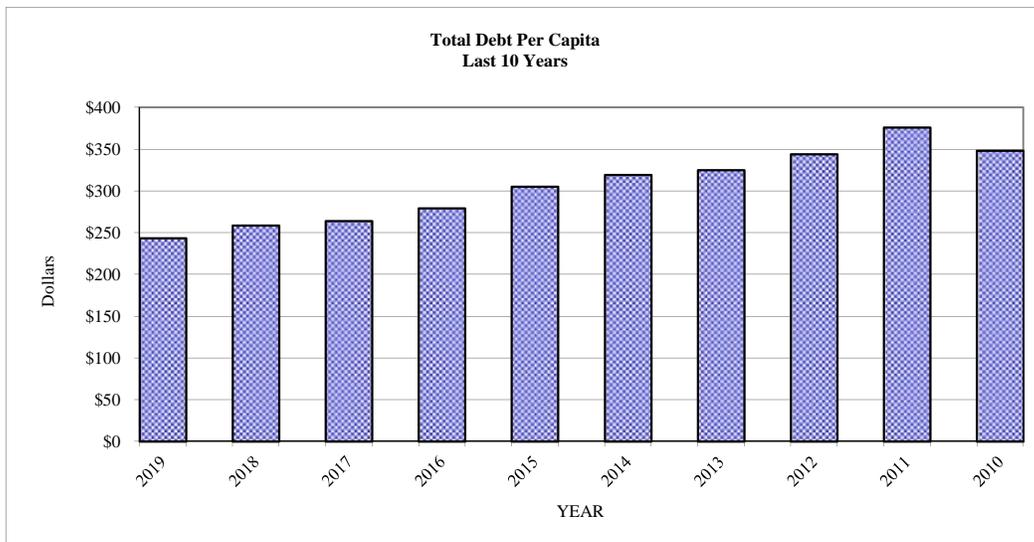
Richland County, Ohio
*Ratio of Outstanding Debt to
Total Personal Income and Debt Per Capita
Last Ten Years*

| Governmental Activities | | | | | | |
|-------------------------|--------------------------------|--------------------------------|------------------|---------------|-------------------|--------------|
| Year | General Obligation Bonds | Special Assessment Bonds | Notes Payable | OPWC Loans | Capital Leases | OWDA Loan |
| 2019 | \$21,528,561 | \$65,000 | \$1,081,765 | \$561,514 | \$1,753,632 | \$0 |
| 2018 | 22,823,288 | 125,000 | 1,195,000 | 482,207 | 1,802,787 | 41,514 |
| 2017 | 24,215,564 | 180,000 | 0 | 552,463 | 1,850,492 | 80,687 |
| 2016 | 25,845,922 | 230,000 | 0 | 647,700 | 1,657,238 | 117,651 |
| 2015 | 27,287,488 | 275,000 | 265,000 | 767,927 | 1,658,174 | 152,530 |
| 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 |

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

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 | \$4,136,499 | \$368,448 | \$0 | \$29,495,419 | 0.99 % | \$243 |
| 0 | 4,329,917 | 392,988 | 0 | 31,192,701 | 1.05 | 259 |
| 0 | 4,522,539 | 422,445 | 0 | 31,824,190 | 1.17 | 264 |
| 0 | 4,704,180 | 454,338 | 0 | 33,657,029 | 1.39 | 279 |
| 0 | 2,748,722 | 478,878 | 3,432,000 | 37,065,719 | 1.39 | 305 |
| 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 |



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 |
|------|------------|--|-----------------------------|---|------------------------------|
| 2019 | 121,154 | \$4,793,405,418 | \$25,665,060 | 0.54% | \$211.84 |
| 2018 | 120,589 | 4,646,443,787 | 27,153,205 | 0.62 | 225.17 |
| 2017 | 120,589 | 4,615,225,466 | 28,738,103 | 0.62 | 238.31 |
| 2016 | 121,707 | 4,593,521,613 | 28,738,103 | 0.66 | 236.13 |
| 2015 | 121,707 | 4,566,176,368 | 30,550,102 | 0.66 | 251.01 |
| 2014 | 121,942 | 4,565,004,727 | 30,036,210 | 0.68 | 246.32 |
| 2013 | 121,773 | 4,392,787,425 | 30,887,276 | 0.70 | 253.65 |
| 2012 | 122,673 | 4,410,354,337 | 30,692,975 | 0.66 | 250.20 |
| 2011 | 124,475 | 4,452,888,041 | 29,088,012 | 0.71 | 233.69 |
| 2010 | 124,475 | 4,683,734,506 | 31,396,507 | 0.49 | 252.23 |

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

Note: Although the general obligation bond retirement is restricted for debt service, it is not specifically restricted for the payment of principal. Therefore, these resources are not shown as a deduction from general obligation bonded debt.

Richland County, Ohio
Pledged Revenue Coverage
Sewer
Last Ten Years

| Year | Sewer Operating Revenues | Sewer Operating Expenses (1) | Net Available Revenues | Debt Service (2) | | Coverage |
|------|--------------------------------|------------------------------------|---------------------------|------------------|----------|----------|
| | | | | Principal | Interest | |
| 2019 | \$3,606,529 | \$2,735,880 | \$870,649 | \$24,540 | \$0 | 35.48 |
| 2018 | 3,707,659 | 2,507,331 | 1,200,328 | 29,457 | 0 | 40.75 |
| 2017 | 3,008,657 | 2,563,885 | 444,772 | 31,893 | 0 | 13.95 |
| 2016 | 2,505,768 | 1,568,451 | 937,317 | 24,540 | 0 | 38.20 |
| 2015 | 2,426,767 | 2,636,533 | (209,766) | 24,540 | 0 | (8.55) |
| 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 |

- (1) Direct operating expenses do not include depreciation expense.
(2) 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

| | 2019 | | 2018 | |
|--|-------------------------|---------------------------------|-------------------------|---------------------------------|
| | Total Debt Limit (1) | Total Unvoted Debt Limit (2) | Total Debt Limit (1) | Total Unvoted Debt Limit (2) |
| Assessed Value of County | <u>\$2,216,225,940</u> | <u>\$2,216,225,940</u> | <u>\$2,094,549,350</u> | <u>\$2,094,549,350</u> |
| Debt Limitation | \$53,905,649 | \$22,162,259 | \$50,863,734 | \$20,945,494 |
| Total Outstanding Debt: | | | | |
| General Obligation Bonds | 20,466,177 | 20,466,177 | 22,318,657 | 22,318,657 |
| Special Assessment Bonds | 65,000 | 65,000 | 125,000 | 125,000 |
| Business-Type General Obligation Bonds | 4,028,823 | 4,028,823 | 4,216,343 | 4,216,343 |
| Governmental OPWC Loans | 561,514 | 561,514 | 482,207 | 482,207 |
| Business-Type OPWC Loans | 368,448 | 368,448 | 392,988 | 392,988 |
| OWDA Loan | 0 | 0 | 41,514 | 41,514 |
| Computerization Loan | 0 | 0 | 0 | 0 |
| Governmental General Obligation Notes | 1,075,000 | 1,075,000 | 1,195,000 | 1,195,000 |
| Business-Type General Obligation Notes | 0 | 0 | 0 | 0 |
| Total | <u>26,564,962</u> | <u>26,564,962</u> | <u>28,771,709</u> | <u>28,771,709</u> |
| Exemptions: | | | | |
| General Obligation Bonds | 19,696,177 | 19,696,177 | 21,418,657 | 21,418,657 |
| Special Assessment Bonds | 65,000 | 65,000 | 125,000 | 125,000 |
| Business-Type General Obligation Bonds | 4,028,823 | 4,028,823 | 4,216,343 | 4,216,343 |
| Governmental OPWC Loans | 561,514 | 561,514 | 482,207 | 482,207 |
| Business-Type OPWC Loans | 368,448 | 368,448 | 392,988 | 392,988 |
| OWDA Loan | 0 | 0 | 41,514 | 41,514 |
| Computerization Loan | 0 | 0 | 0 | 0 |
| Governmental General Obligation Notes | 1,075,000 | 1,075,000 | 1,195,000 | 1,195,000 |
| Business-Type General Obligation Notes | 0 | 0 | 0 | 0 |
| Amount Available in Debt Service Fund | <u>1,576,165</u> | <u>1,576,165</u> | <u>1,548,528</u> | <u>1,548,528</u> |
| Total | <u>27,371,127</u> | <u>27,371,127</u> | <u>29,420,237</u> | <u>29,420,237</u> |
| Net Debt | <u>(806,165)</u> | <u>(806,165)</u> | <u>(648,528)</u> | <u>(648,528)</u> |
| Total Legal Debt Margin (Debt Limitation Minus Net Debt) | <u>\$54,711,814</u> | <u>\$22,968,424</u> | <u>\$51,512,262</u> | <u>\$21,594,022</u> |
| Legal Debt Margin as a Percentage of the Debt Limit | 101.50% | 103.64% | 101.28% | 103.10% |
| (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>47,905,649</u> | | <u>44,863,734</u> |
| (2) The Debt Limitation equals one percent of the assessed value. | | <u>\$53,905,649</u> | | <u>\$50,863,734</u> |

Source: Richland County Auditor

| 2017 | | 2016 | | 2015 | |
|-------------------------|---------------------------------|-------------------------|---------------------------------|-------------------------|---------------------------------|
| 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>\$2,051,827,700</u> | <u>\$2,051,827,700</u> | <u>\$2,036,482,600</u> | <u>\$2,036,482,600</u> | <u>\$2,009,184,510</u> | <u>\$2,009,184,510</u> |
| \$49,795,693 | \$20,518,277 | \$49,412,065 | \$20,364,826 | \$48,729,613 | \$20,091,845 |
| 23,680,047 | 23,680,047 | 25,280,342 | 25,280,342 | 26,683,242 | 26,683,242 |
| 180,000 | 180,000 | 125,000 | 125,000 | 275,000 | 275,000 |
| 4,399,951 | 4,399,951 | 4,574,656 | 4,574,656 | 2,616,756 | 2,616,756 |
| 552,463 | 552,463 | 482,207 | 482,207 | 767,927 | 767,927 |
| 422,445 | 422,445 | 392,988 | 392,988 | 478,878 | 478,878 |
| 80,687 | 80,687 | 41,514 | 41,514 | 152,530 | 152,530 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 2,730,000 | 2,730,000 |
| 0 | 0 | 0 | 0 | 3,432,000 | 3,432,000 |
| <u>29,315,593</u> | <u>29,315,593</u> | <u>30,896,707</u> | <u>30,896,707</u> | <u>37,136,333</u> | <u>37,136,333</u> |
| 22,492,356 | 22,492,356 | 23,522,356 | 23,522,356 | 24,457,356 | 24,457,356 |
| 180,000 | 180,000 | 125,000 | 125,000 | 275,000 | 275,000 |
| 4,399,951 | 4,399,951 | 4,574,656 | 4,574,656 | 2,616,756 | 2,616,756 |
| 552,463 | 552,463 | 482,207 | 482,207 | 767,927 | 767,927 |
| 422,445 | 422,445 | 392,988 | 392,988 | 478,878 | 478,878 |
| 80,687 | 80,687 | 41,514 | 41,514 | 152,530 | 152,530 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 265,000 | 265,000 |
| 0 | 0 | 0 | 0 | 3,432,000 | 3,432,000 |
| <u>860,639</u> | <u>860,639</u> | <u>620,661</u> | <u>620,661</u> | <u>453,436</u> | <u>453,436</u> |
| <u>28,988,541</u> | <u>28,988,541</u> | <u>29,759,382</u> | <u>29,759,382</u> | <u>32,898,883</u> | <u>32,898,883</u> |
| <u>327,052</u> | <u>327,052</u> | <u>1,137,325</u> | <u>1,137,325</u> | <u>4,237,450</u> | <u>4,237,450</u> |
| <u>\$49,468,641</u> | <u>\$20,191,225</u> | <u>\$48,274,740</u> | <u>\$19,227,501</u> | <u>\$44,492,163</u> | <u>\$15,854,395</u> |
| 99.34% | 98.41% | 97.70% | 94.42% | 91.30% | 78.91% |
| | \$3,000,000 | | \$3,000,000 | | \$3,000,000 |
| | 3,000,000 | | 3,000,000 | | 3,000,000 |
| | <u>43,795,693</u> | | <u>43,412,065</u> | | <u>42,729,613</u> |
| | <u>\$49,795,693</u> | | <u>\$49,412,065</u> | | <u>\$48,729,613</u> |

(continued)

Richland County, Ohio
Computation of Legal Debt Margin (continued)
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 |
| General Obligation Notes | 1,965,000 | 1,965,000 | 2,079,000 | 2,079,000 |
| Special Assessment Notes | 3,658,000 | 3,658,000 | 3,658,000 | 3,658,000 |
| 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 |
| General Obligation Notes | 163,000 | 163,000 | 277,000 | 277,000 |
| Special Assessment 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> |

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) |
|------|----------------|---------------------------|--------------------------------|--|--------------|----------------|
| 2019 | 121,154 | \$2,973,724,930 | \$24,545 | 243.8 | 49,900 | 2,400 |
| 2018 | 120,589 | 2,826,485,571 | 23,439 | 242.6 | 50,300 | 2,900 |
| 2017 | 120,589 | 2,715,664,280 | 22,520 | 242.6 | 50,300 | 2,900 |
| 2016 | 121,107 | 2,708,800,269 | 22,367 | 243.7 | 49,900 | 2,900 |
| 2015 | 121,707 | 2,672,564,013 | 21,959 | 244.9 | 50,700 | 3,000 |
| 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 |

Source:

- (1) 2010 - 2019 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 |
| 4.4% | 3.8% | 3.4% | \$8,820,900 | \$7,561,390 | \$16,382,290 |
| 4.9 | 4.6 | 3.9 | 7,651,810 | 2,756,990 | 10,408,800 |
| 5.5 | 5.0 | 4.4 | 5,900,010 | 5,881,360 | 11,781,370 |
| 5.5 | 4.8 | 4.5 | 6,012,530 | 17,112,070 | 23,124,600 |
| 5.6 | 4.9 | 5.3 | 4,741,950 | 6,957,660 | 11,699,610 |
| 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 |

Richland County, Ohio

Principal Employers

2019 and 2010

2019

| Employer | Employees | Percentage of Total County Employment |
|--|---------------|---|
| OhioHealth Mansfield Hospital | 2,400 | 4.81% |
| Newman Technology, Incorporated | 1,200 | 2.40 |
| StarTek, Incorporated | 875 | 1.75 |
| Richland County | 830 | 1.66 |
| CenturyLink, Incorporated | 800 | 1.60 |
| Jay Industries, Incorporated | 760 | 1.52 |
| Mansfield City School District | 725 | 1.45 |
| Therm-O-Disc | 720 | 1.44 |
| ArcelorMittal (Dofasco Shelby, Incorporated) | 700 | 1.40 |
| Mansfield Correctional Institute | 680 | 1.36 |
| Total | <u>9,690</u> | <u>19.42%</u> |
| Total Employment within the County | <u>49,900</u> | |

2010

| Employer | Employees | Percentage of Total County Employment |
|------------------------------------|---------------|---|
| General Motors | 2,500 | 4.68% |
| Med-Central Health Systems | 2,230 | 4.18 |
| Jay Industries | 1,179 | 2.21 |
| Gorman Rupp | 1,116 | 2.09 |
| Richland County | 962 | 1.80 |
| Therm-O-Disc | 900 | 1.69 |
| Newman Technology | 850 | 1.59 |
| Mansfield City Schools | 719 | 1.35 |
| ArcelorMittal (Dofasco Shelby Inc) | 600 | 1.12 |
| City of Mansfield | 500 | 0.94 |
| Total | <u>11,556</u> | <u>21.17%</u> |
| Total Employment within the County | <u>53,400</u> | |

Sources: 2010 - Mansfield Chamber of Commerce
2019 - City of Mansfield Economic Development

This page intentionally left blank.

Richland County, Ohio
Full-Time Equivalent County Government Employees by Function/Program
Last Ten Years

| Function/Program | 2019 | 2018 | 2017 | 2016 |
|---------------------------------------|------------|------------|------------|--------------|
| <i>Governmental Activities</i> | | | | |
| General Government | | | | |
| Legislative and Executive | | | | |
| County Offices | 62 | 57 | 85 | 80 |
| Commissioners Office | 7 | 7 | 6 | 6 |
| Treasurer's Office | 9 | 9 | 10 | 10 |
| Judicial System | | | | |
| County Offices | 110 | 104 | 113 | 90 |
| Clerk of Courts | 16 | 16 | 17 | 17 |
| Probate Court | 7 | 7 | 8 | 9 |
| Public Safety | | | | |
| County Offices | 109 | 105 | 145 | 141 |
| Sheriff (Road Patrol) | 50 | 49 | 48 | 48 |
| Public Works | | | | |
| County Offices | 8 | 8 | 8 | 7 |
| Engineer | 41 | 41 | 45 | 48 |
| Auto Title | 11 | 11 | 11 | 11 |
| Health | | | | |
| County Offices | 11 | 11 | 10 | 11 |
| Board of Developmental Disabilities | 171 | 184 | 238 | 266 |
| Human Services | | | | |
| County Offices | 57 | 56 | 76 | 76 |
| Children's Services | 95 | 98 | 99 | 104 |
| Job and Family Services | 55 | 56 | 64 | 69 |
| Conservation and Recreation | | | | |
| County Offices | 3 | 4 | 3 | 3 |
| <i>Business-Type Activity</i> | | | | |
| Sewer | 8 | 7 | 7 | 10 |
| Totals | <u>830</u> | <u>830</u> | <u>993</u> | <u>1,006</u> |

Source: Richland County Auditor

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

| 2015 | 2014 | 2013 | 2012 | 2011 | 2010 |
|--------------|--------------|--------------|--------------|--------------|------------|
| 68 | 66 | 68 | 63 | 72 | 64 |
| 6 | 6 | 5 | 5 | 6 | 6 |
| 8 | 8 | 6 | 6 | 5 | 5 |
| 92 | 88 | 86 | 73 | 73 | 82 |
| 17 | 16 | 14 | 15 | 15 | 15 |
| 9 | 8 | 8 | 8 | 8 | 7 |
| 127 | 119 | 120 | 125 | 162 | 110 |
| 47 | 44 | 43 | 49 | 52 | 43 |
| 6 | 6 | 6 | 6 | 6 | 6 |
| 48 | 45 | 48 | 47 | 49 | 42 |
| 12 | 11 | 10 | 11 | 12 | 9 |
| 11 | 11 | 10 | 10 | 10 | 18 |
| 352 | 375 | 382 | 329 | 326 | 287 |
| 66 | 61 | 66 | 77 | 75 | 49 |
| 107 | 104 | 107 | 128 | 138 | 108 |
| 68 | 68 | 67 | 78 | 85 | 76 |
| 3 | 3 | 2 | 2 | 2 | 2 |
| 9 | 8 | 7 | 9 | 9 | 9 |
| <u>1,056</u> | <u>1,047</u> | <u>1,055</u> | <u>1,041</u> | <u>1,105</u> | <u>938</u> |

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

| Function/Program | 2019 | 2018 | 2017 | 2016 |
|---------------------------------------|--------|--------|--------|--------|
| <i>Governmental Activities</i> | | | | |
| General Government | | | | |
| Legislative and Executive | | | | |
| Board of Elections | | | | |
| Registered Voters | 79,313 | 83,076 | 82,141 | 82,032 |
| Voter Turnout in November | 20,438 | 45,413 | 24,937 | 56,106 |
| Percentage of Voter Turnout | 25.77% | 54.66% | 30.36% | 68.40% |
| Recorder | | | | |
| Deeds Issued | 4,160 | 5,736 | 8,824 | 8,266 |
| Mortgages Issued | 3,592 | 8,337 | 14,915 | 13,976 |
| Judicial System | | | | |
| Common Pleas Courts Cases | | | | |
| Civil | 1,537 | 1,545 | 1,607 | 2,027 |
| Criminal | 1,102 | 1,195 | 906 | 833 |
| Domestic | 1,099 | 1,112 | 1,167 | 1,233 |
| Health | | | | |
| Dog and Kennel | | | | |
| Dogs Licensed | 18,332 | 19,060 | 18,848 | 18,775 |
| Kennels | 580 | 639 | 675 | 725 |
| <i>Business-Type Activity</i> | | | | |
| Sewer | | | | |
| Number of Customers on: | | | | |
| Metered Rate | 3,924 | 3,852 | 3,919 | 3,727 |
| Flat Rate | 733 | 804 | 738 | 913 |

Source: Richland County Auditor

| 2015 | 2014 | 2013 | 2012 | 2011 | 2010 |
|--------|--------|--------|--------|--------|--------|
| 79,832 | 88,826 | 89,049 | 89,382 | 87,811 | 87,138 |
| 36,577 | 33,537 | 22,304 | 69,988 | 41,266 | 41,980 |
| 45.82% | 37.76% | 25.05% | 78.30% | 46.99% | 48.18% |
| 7,991 | 7,842 | 8,041 | 7,228 | 6,158 | 5,846 |
| 13,744 | 13,999 | 16,174 | 16,249 | 11,491 | 11,135 |
| 2,068 | 2,497 | 2,066 | 1,670 | 1,842 | 1,864 |
| 1,053 | 832 | 852 | 897 | 871 | 913 |
| 1,199 | 1,172 | 1,366 | 1,356 | 1,339 | 1,600 |
| 18,560 | 21,951 | 18,891 | 22,105 | 14,787 | 15,352 |
| 2,550 | 2,480 | 899 | 2,650 | 516 | 319 |
| 3,738 | 3,732 | 3,652 | 3,625 | 3,619 | 3,594 |
| 931 | 939 | 1,015 | 1,075 | 1,073 | 1,107 |

Richland County, Ohio
Capital Assets Statistics by Function/Program
Last Ten Years

| | 2019 | 2018 | 2017 | 2016 |
|---------------------------------------|------|------|------|------|
| <i>Governmental Activities</i> | | | | |
| General Government | | | | |
| Legislative and Executive | | | | |
| County Offices | | | | |
| Vehicles | 15 | 15 | 16 | 15 |
| Real Estate Assessment | | | | |
| Vehicles | 1 | 1 | 1 | 1 |
| Weights and Measures | | | | |
| Vehicles | 1 | 1 | 1 | 1 |
| Judicial System | | | | |
| County Offices | | | | |
| Vehicles | 9 | 9 | 9 | 10 |
| Juvenile Attention Center | | | | |
| Vehicles | 3 | 6 | 6 | 6 |
| Public Safety | | | | |
| County Offices | | | | |
| Vehicles | 6 | 4 | 6 | 8 |
| Sheriff's Office | | | | |
| Vehicles | 102 | 99 | 93 | 79 |
| Public Works | | | | |
| County Engineer | | | | |
| Vehicles | 65 | 63 | 65 | 66 |
| Codes and Permits | | | | |
| Vehicles | 4 | 3 | 3 | 3 |
| Health | | | | |
| Developmental Disabilities | | | | |
| Vehicles | 49 | 48 | 47 | 54 |
| Dog and Kennel | | | | |
| Vehicles | 3 | 2 | 2 | 2 |
| Human Services | | | | |
| County Offices | | | | |
| Vehicles | 12 | 9 | 10 | 7 |
| Children's Services | | | | |
| Vehicles | 30 | 24 | 24 | 24 |
| Conservation and Recreation | | | | |
| Vehicles | 2 | 2 | 2 | 1 |
| <i>Business-Type Activity</i> | | | | |
| Sewer | | | | |
| Vehicles | 7 | 7 | 7 | 7 |

Source: Richland County Auditor

| 2015 | 2014 | 2013 | 2012 | 2011 | 2010 |
|------|------|------|------|------|------|
| 18 | 16 | 16 | 19 | 18 | 17 |
| 1 | 1 | 1 | 1 | 1 | 2 |
| 1 | 1 | 1 | 1 | 1 | 1 |
| 9 | 10 | 10 | 12 | 12 | 11 |
| 7 | 7 | 6 | 6 | 6 | 6 |
| 5 | 5 | 5 | 5 | 5 | 4 |
| 71 | 58 | 53 | 52 | 50 | 49 |
| 66 | 63 | 62 | 61 | 57 | 55 |
| 3 | 3 | 4 | 4 | 4 | 4 |
| 55 | 52 | 50 | 47 | 44 | 44 |
| 2 | 2 | 2 | 2 | 2 | 2 |
| 9 | 8 | 10 | 7 | 9 | 9 |
| 25 | 25 | 25 | 26 | 21 | 21 |
| 3 | 1 | 1 | 1 | 1 | 1 |
| 7 | 7 | 7 | 8 | 8 | 8 |

Richland County, Ohio

Miscellaneous Statistics

December 31, 2019

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

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

OhioHealth Mansfield and Shelby
Avita Health Systems

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)

OHIO AUDITOR OF STATE KEITH FABER



RICHLAND COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 9/15/2020

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov