



OHIO AUDITOR OF STATE
KEITH FABER



**RICHLAND COUNTY
DECEMBER 31, 2021**

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RICHLAND COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<u>U.S. DEPARTMENT OF EDUCATION</u>				
<i>Passed Through the Ohio Department of Developmental Disabilities</i>				
Special Education-Grants for Infants and Families	84.181	H-181A-20-0024	\$ -	\$ 158,008
TOTAL U.S. DEPARTMENT OF EDUCATION			-	158,008
<u>U.S. DEPARTMENT OF AGRICULTURE</u>				
<i>Passed Through the Ohio Department of Education</i>				
<u>Child Nutrition Cluster:</u>				
Cash Assistance				
National School Lunch Program	10.555	34-6002296	-	18,436
COVID-19 National School Lunch Program	10.555	34-6002296	-	2,424
Total National School Lunch Program			-	20,860
School Breakfast Program	10.553	34-6002296	-	10,201
Non-Cash Assistance				
National School Lunch Program	10.555	34-6002296	-	2,289
Total Child Nutrition Cluster			-	33,350
<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	-	539,820
TOTAL U.S. DEPARTMENT OF AGRICULTURE			-	573,170
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
<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-19-1CM-1	-	202,109
COVID-19 Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	B-D-21-1CM-4	193,841	207,194
Total Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii			193,841	409,303
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			193,841	409,303
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>				
<i>Passed Through the Ohio Department of Transportation</i>				
<u>Highway Planning and Construction Cluster:</u>				
Highway Planning and Construction	20.205	102901	-	185,258
Highway Planning and Construction	20.205	102903	-	150,000
Highway Planning and Construction	20.205	104083	-	582,246
Highway Planning and Construction	20.205	106829	-	30,806
Highway Planning and Construction	20.205	113516	-	43,080
Highway Planning and Construction	20.205	114120	-	571,202
Total Highway Planning and Construction Cluster			-	1,562,592
<i>Passed Through the Ohio Department of Public Safety</i>				
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP/STEP-2021-Richland Co. Sheriff's-00040	-	18,367
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP/STEP-2022-Richland Co. Sheriff's-00058	-	6,043
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated			-	24,410
State and Community Highway Safety - Highway Safety Cluster	20.600	IDEP/STEP-2021-Richland Co. Sheriff's-00040	-	12,743
State and Community Highway Safety - Highway Safety Cluster	20.600	IDEP/STEP-2022-Richland Co. Sheriff's-00058	-	6,269
State and Community Highway Safety - Highway Safety Cluster			-	19,012
<i>Passed Through the Ohio Emergency Management Agency</i>				
Inter-agency Hazardous Materials Public Sector Training and Planning Grants	20.703	693JK31940044HMEP	-	3,172
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			-	1,609,186
<u>U.S. DEPARTMENT OF LABOR</u>				
<i>Passed through the WIA Area 10 Board</i>				
<u>WIOA Cluster:</u>				
WIOA Adult Program	17.258	G-2021-15-0015 / G-2223-15-0056	-	337,361
WIOA Dislocated Worker Formula Grants	17.278	G-2021-15-0015 / G-2223-15-0056	-	125,210
Total WIOA Cluster			-	462,571
Workforce Investment Act (WIA) National Emergency Grants	17.277	G-2021-15-0015 / G-2223-15-0056	36,110	37,428
Trade Adjustment Assistance	17.245	G-2021-15-0015 / G-2223-15-0056	-	3,530
Unemployment Insurance	17.225	34-6002296	-	16,721
Employment Service/Wagner-Peyser Funded Activities - Employment Service Cluster	17.207	G-2021-15-0015 / G-2223-15-0056	-	20,871
TOTAL U.S. DEPARTMENT OF LABOR			36,110	541,121
<u>U.S. DEPARTMENT OF TREASURY</u>				
<i>Passed Through the Ohio Office of Budget and Management</i>				
COVID-19 - Coronavirus Relief Fund	21.019	34-6002296	-	978,916
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	34-6002296	16,000	16,000
TOTAL U.S. DEPARTMENT OF TREASURY			16,000	994,916

RICHLAND COUNTY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED DECEMBER 31, 2021
 (Continued)

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal AL 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	-	13,449
TOTAL U.S. ELECTION ASSISTANCE COMMISSION			-	13,449
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	-	650,893
<i>Passed through the Ohio Department of Job and Family Services</i>				
Medical Assistance Program	93.778	G-2021-11-5985 / G-2223-11-6983	-	1,710,950
Medical Assistance Program	93.778	G-2021-11-5987 / G-2223-11-6985	-	716,542
Total Medicaid Cluster			-	3,078,385
<i>Passed through the Ohio Department of Job and Family Services</i>				
Children's Health Insurance Program	93.767	G-2021-11-5985 / G-2223-11-6983	-	1,724
<i>Passed Through the Ohio Department of Mental Health and Addiction Services</i>				
Block Grants for Community Mental Health Services	93.958	MHBG	-	145,008
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SABG	357,295	357,295
Block Grants for Prevention and Treatment of Substance Abuse	93.959	2100160 / 2200041	75,354	75,354
Block Grants for Prevention and Treatment of Substance Abuse	93.959	2100007 / 2200116	54,358	54,358
Total Block Grants for Prevention and Treatment of Substance Abuse			487,007	487,007
Opioid STR	93.788	2200406	35,083	35,083
Opioid STR	93.788	2100459	26,923	26,923
Opioid STR	93.788	2100738	897,493	943,608
Opioid STR	93.788	2100476	149,500	149,500
Total Opioid STR			1,108,999	1,155,114
Social Services Block Grant	93.667	3A70	87,979	87,981
<i>Passed Through the Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant	93.667	34-6002296	-	91,410
<i>Passed through the Ohio Department of Job and Family Services</i>				
Social Services Block Grant	93.667	G-2021-11-5985 / G-2223-11-6983	741,622	992,742
Total Social Services Block Grant			829,601	1,172,133
Promoting Safe and Stable Families	93.556	G-2021-11-5987 / G-2223-11-6985	-	107,409
Promoting Safe and Stable Families	93.556	G-2021-11-5985 / G-2223-11-6983	-	38,298
Total Promoting Safe and Stable Families			-	145,707
<u>TANF Cluster:</u>				
Temporary Assistance for Needy Families (TANF)	93.558	G-2021-11-5985 / G-2223-11-6983	1,310,179	2,754,688
Temporary Assistance for Needy Families (TANF)	93.558	G-2021-11-5987 / G-2223-11-6985	-	17,326
Total TANF Cluster			1,310,179	2,772,014
Child Support Enforcement	93.563	G-2021-11-5986 / G-2223-11-6984	-	1,098,636
Child Care and Development Block Grant - CCDF Cluster	93.575	G-2021-11-5985 / G-2223-11-6983	-	344,488
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-2021-11-5987 / G-2223-11-6985	-	68,218
Foster Care-Title IV-E	93.658	G-2021-11-5987 / G-2223-11-6985	-	1,814,033
Adoption Assistance	93.659	G-2021-11-5987 / G-2223-11-6985	-	1,306,599
Elder Abuse Prevention Interventions Program	93.747	G-2021-11-5985 / G-2223-11-6983	-	19,004
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	G-2021-11-5987 / G-2223-11-6985	-	131,592
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			3,735,786	13,739,662
U.S. DEPARTMENT OF HOMELAND SECURITY				
<i>Passed Through the Ohio Emergency Management Agency</i>				
Emergency Management Performance Grants	97.042	EMC-2020-EP-00004	-	58,489
Emergency Management Performance Grants	97.042	EMC-2020-EP-00014	-	16,200
Total Emergency Management Performance Grants			-	74,689
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			-	74,689
U.S. DEPARTMENT OF JUSTICE				
<i>Passed Through the Ohio Office of Criminal Justice Services</i>				
Crime Victim Assistance	16.575	2021-VOCA-134059111	-	125,907
TOTAL U.S. DEPARTMENT OF JUSTICE			-	125,907
TOTAL FEDERAL AWARDS EXPENDITURES			\$ 3,981,737	\$ 18,239,411

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, 2021**

NOTE A - BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Richland County (the County) under programs of the federal government for the year ended December 31, 2021. 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, the U.S. Department of Housing and Urban Development, the WIA Area 10 Board, and the U.S. Department of Treasury 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 - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) PROGRAM with REVOLVING LOAN CASH BALANCE

The current cash balance on the County's local program income account as of December 31, 2021 is \$45,766.

NOTE F - 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.

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OHIO AUDITOR OF STATE KEITH FABER



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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 Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, 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, 2021, 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 30, 2022, wherein we noted the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purposes of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected, on a timely basis. 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 deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings as item 2021-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings as item 2021-001.

County's Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the finding identified in our audit and described in the accompanying corrective action plan. The County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Keith Faber
Auditor of State
Columbus, Ohio

August 30, 2022

OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

Richland County
50 Park Avenue East
Mansfield, Ohio 44902

To the Board of Commissioners:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Richland County's (the County's) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2021. The County's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by 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). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

The County's Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *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 type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program 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 *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of this testing based on the requirements of the Uniform Guidance. 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 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, 2021, 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 30, 2022, wherein we noted the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. We have not performed any procedures on the audited financial statements subsequent to August 30, 2022. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is the responsibility of management 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, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Keith Faber
Auditor of State
Columbus, Ohio

September 19, 2022

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RICHLAND COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2021

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)?	Yes
(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)?	Yes
(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):	AL #21.019 – COVID-19 Coronavirus Relief Fund AL #93.667-- Social Services Block Grant AL #93.563 – Child Support Enforcement AL #93.658 – Foster Care-Title IV-E AL #93.659 – Adoption Assistance
(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?	Yes

RICHLAND COUNTY

SCHEDULE OF FINDINGS

2 CFR § 200.515

DECEMBER 31, 2021

(Continued)

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

FINDING NUMBER 2021-001

Material Noncompliance / Material Weakness – Financial Reporting

Ohio Rev. Code § 117.38 provides that each public office, other than a state agency, shall file a financial report for each fiscal year. The Auditor of State may prescribe forms by rule or may issue guidelines, or both, for such reports. The report shall be certified by the proper officer or board and filed with the Auditor of State within sixty days after the close of the fiscal year, except that public offices reporting pursuant to generally accepted accounting principles shall file their reports within one hundred fifty days after the close of the fiscal year. The Auditor of State may extend the deadline for filing a financial report and establish terms and conditions for any such extension.

Ohio Admin. Code 117-2-02, which further clarifies accounting and record reporting relating to the required reports under Ohio Rev. Code § 117.38, states that all local public offices shall maintain an accounting system and accounting records sufficient to enable the public office to identify, assemble, analyze, classify, record and report its transactions, maintain accountability for the related assets (and liabilities, if generally accepted accounting principles apply), document compliance with finance-related legal and contractual requirements, and prepare financial statements required by rule 117-2-03 of the Administrative Code. The management of each local public office is responsible for the assertions underlying the information in the public office's financial statements, to which accuracy of the assertions is listed.

Additionally, the Auditor of State (AOS) established policies regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. Notably, The AOS (and any independent public accounting firms contracted to perform audits for the AOS) will audit the financial statements uploaded and submitted to the AOS via the Hinkle System.

Further, in our audit engagement letter, as required by AU-C Section 210, Terms of Engagement, paragraph .06, management acknowledged its responsibility for the preparation and fair presentation of their financial statements; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error as discussed in AU-C Section 210 paragraphs .A14 & .A16. Governmental Accounting Standards Board (GASB) Cod. 1100 paragraph .101 states a governmental accounting system must make it possible both: (a) to present fairly and with full disclosure the funds and activities of the governmental unit in conformity with generally accepted accounting principles, and (b) to determine and demonstrate compliance with finance-related legal and contractual provisions.

The County requested an extension and filed its financial statements with the AOS via the Hinkle System by the approved deadline of July 15, 2022; however, because of the below identified instances, that filing was significantly misstated. The County made the following changes to the financial statements subsequent to filing them in the Hinkle System, and after the approved deadline:

- Adjustment of \$10,750,372 to reduce intergovernmental revenue and increase unearned revenues in the Federal Grants Fund and Governmental Activities.
- Adjustment to correct understatement of intergovernmental revenue (\$1,066,167), charges for services revenues (\$1), capital outlay expenditures (\$1,064,503), and general government – legislative and executive expenditures (\$1,665) in Other Governmental Funds (Remaining Fund Information).
- Reclassification of Custodial Fund additions in the amount of \$2,325,966 from special assessment collections for other governments to intergovernmental.

RICHLAND COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2021
(Continued)

2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)

FINDING NUMBER 2021-001

Material Noncompliance / Material Weakness – Financial Reporting (Continued)

The County's internal control procedures were not sufficient to help ensure activity is properly recorded in the financial statements. As a result, we also identified the following material misstatements that required adjustment to the financial statements:

- Adjustment of \$279,081 to increase accounts receivable and charges for services revenues in the Sewer Fund and Business-Type Activities.
- Reclassification of \$4,258,331 from net pension asset to net OPEB asset in Governmental Activities.

We further identified the following misstatements that did not require adjustment to the financial statements that we have brought to management's attention:

- Reclassification of BWC refunds in the amount of \$482,085 from charges for services to other revenue in the Internal Service Fund (Remaining Fund Information).
- Adjustment of \$16,158 to correct understatement of delinquent property taxes receivable and deferred inflows in the Mental Health Board Fund.
- Adjustment of \$32,578 to correct understatement of delinquent property taxes receivable and deferred inflows in the Children's Services Fund.
- Adjustment of \$67,877 to correct understatement of delinquent property taxes receivable and deferred inflows in the Developmental Disabilities Board Fund.
- Reclassification of net position in the amount of \$943,062 from unrestricted to net position, restricted for state grants in Governmental Activities.

By not ensuring proper financial statement presentation, the County cannot report accurate financial activity to its constituents.

The County should implement additional procedures to provide assurance over the completeness and accuracy of information recorded in their accounting records and reported within the financial statements. Such procedures may include additional reviews of the financial statements including the notes to the financial statements by a member of management and an analytical comparison of the current year annual report to the prior year annual report for obvious errors or omissions. The County should also ensure that all supervisory reviews are completed timely to ensure the accuracy of the financial statements filed via the Hinkle System.

Officials' Response:

Refer to Corrective Action Plan.

3. FINDINGS FOR FEDERAL AWARDS

None

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PATRICK W. DROPSEY

RICHLAND COUNTY AUDITOR

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



CORRECTIVE ACTION PLAN 2 CFR § 200.511(c) December 31, 2021

Finding Number: 2021-001

Planned Corrective Action: The County, through changes in personnel, to wit, the CAFR coordinator left the County Auditor's office during Calendar Year 2020, will contract with an accounting firm to provide services described in the Schedule of Findings for the 2022 Financial Statements to be reported in accordance with GAGAS.

Anticipated Completion Date: During completion of the 2022 Financial Statements

Responsible Contact Person: Patrick Dropsey, County Auditor

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**Annual Comprehensive Financial Report
For the Year Ending December 31, 2021
Patrick W. Dropsey, Auditor**

RICHLAND COUNTY, OHIO

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED

December 31, 2021

Prepared by The Richland County Auditor's Office

Patrick W. Dropsey, County Auditor

Introductory Section



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Richland County, Ohio
Annual Comprehensive Financial Report
For the Year Ended December 31, 2021
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PATRICK W. DROPSEY

RICHLAND COUNTY AUDITOR



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

August 30, 2022

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 Annual Comprehensive Financial Report of Richland County for the year ended December 31, 2021. This Annual Comprehensive Financial Report 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, 2021, 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 125,195, 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 880 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.

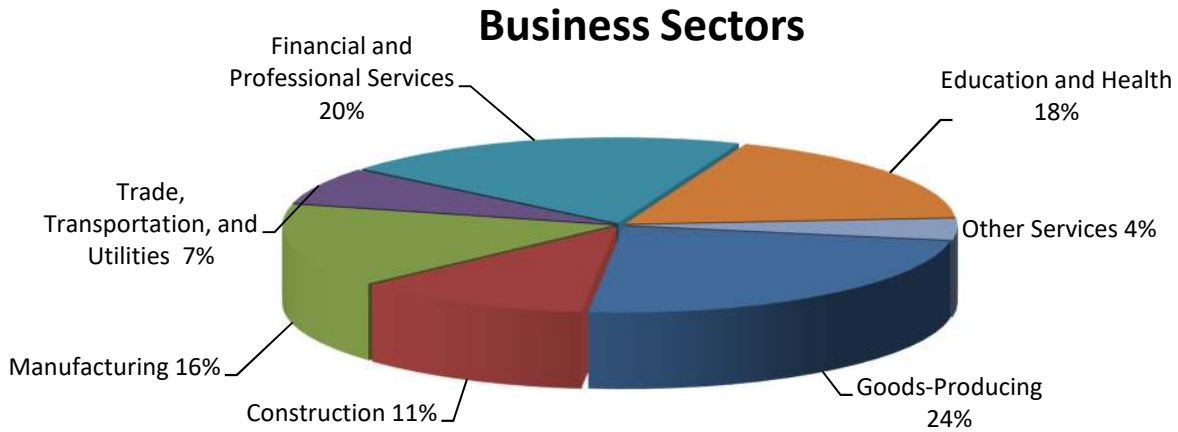
The County is a member of the County Risk Sharing Authority, Incorporated, and the County Employee Benefits Consortium of Ohio, Incorporated, which are public entity risk pools. The County participates in one joint venture, the County Regional Planning Commission. The County Regional Planning Commission 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.

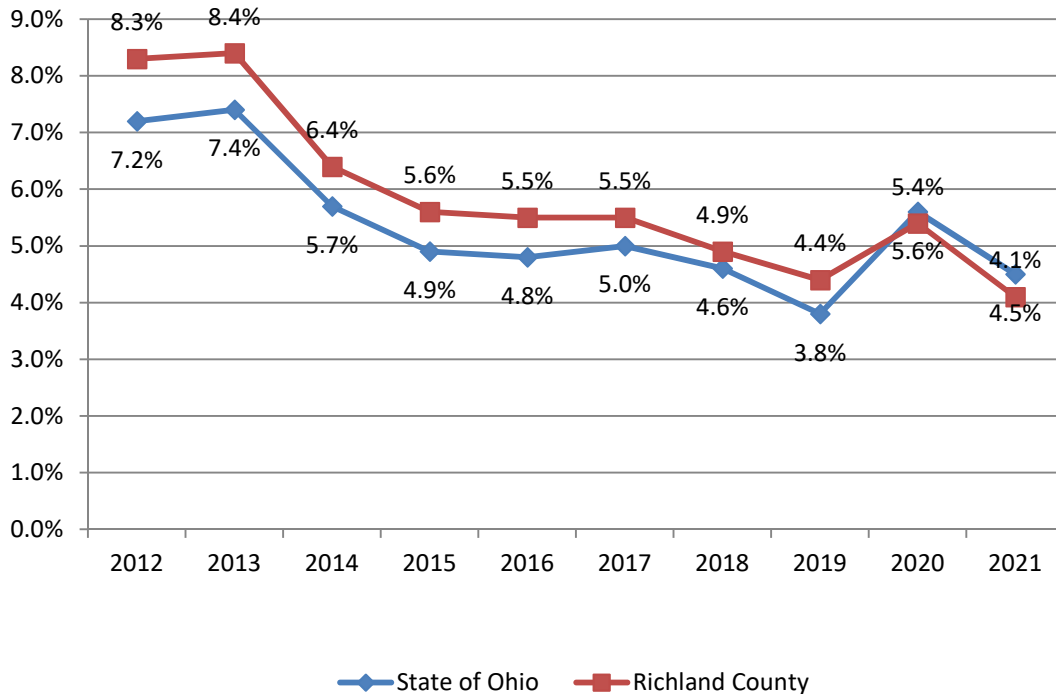
Local Economy

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 4.1 percent, slightly lower than the State average of 4.5 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 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.

During 2021, the County Commissioners, in coordination with Richland County Soil and Water Conservation District, started the Black Fork Cleanup Project. The project will help clean and maintain the Black Fork River and reduce flooding for about 10,500 properties in Richland and Crawford counties.

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, 2021 the Corporation has transferred over 400 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 Annual Comprehensive Financial Report for the year ended December 31, 2020. 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 thirty consecutive years (1990 – 2020). 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 Annual Comprehensive Financial Report in a reader-friendly format. The GFOA awarded an Award for Outstanding Achievement in Popular Annual Financial Reporting for the year ended December 31, 2020. A Certificate is valid for the period of one year. Richland County has received an Award of Outstanding Achievement for the last twenty-four consecutive years (1997 - 2020).

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

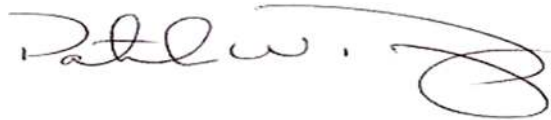
Richland County has received the Ohio State Auditor's Award with Distinction for having a "clean" audit report four of the last six years. This award is given to entities that complete an Annual Comprehensive Financial Report and the management letter and audit report that does not contain any findings 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". The signature is fluid and cursive, with a large, sweeping 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 Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2020

Christopher P. Morrill

Executive Director/CEO

Richland County, Ohio
Annual Comprehensive Financial Report
For the Year Ended December 31, 2021
Elected Officials

Board of Commissioners

Darrell Banks
Cliff Mears
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 Kelly Badnell

Domestic Relations Court

Judge Heather Cockley

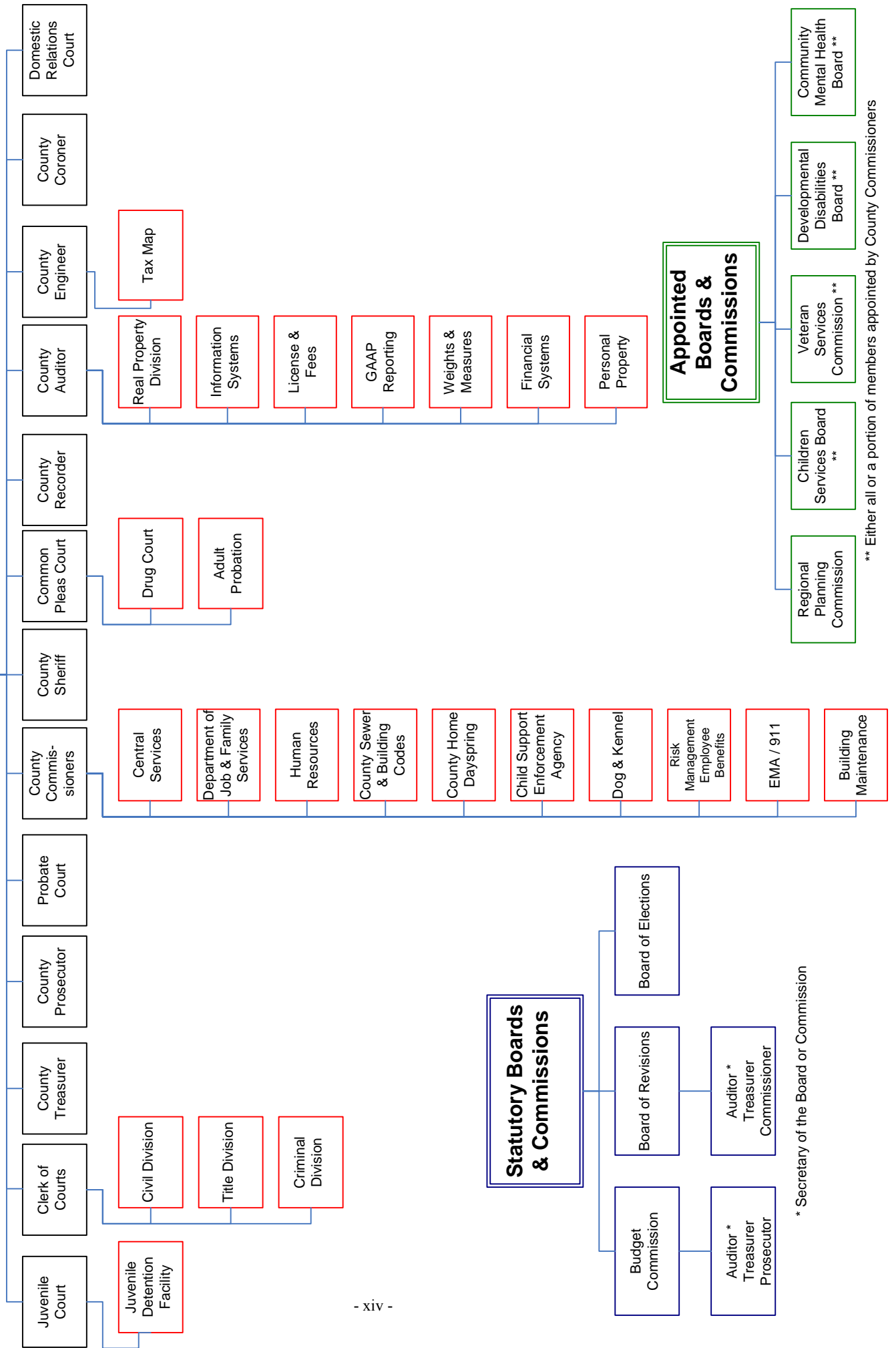
Juvenile Court

Judge W. Steve McKinley

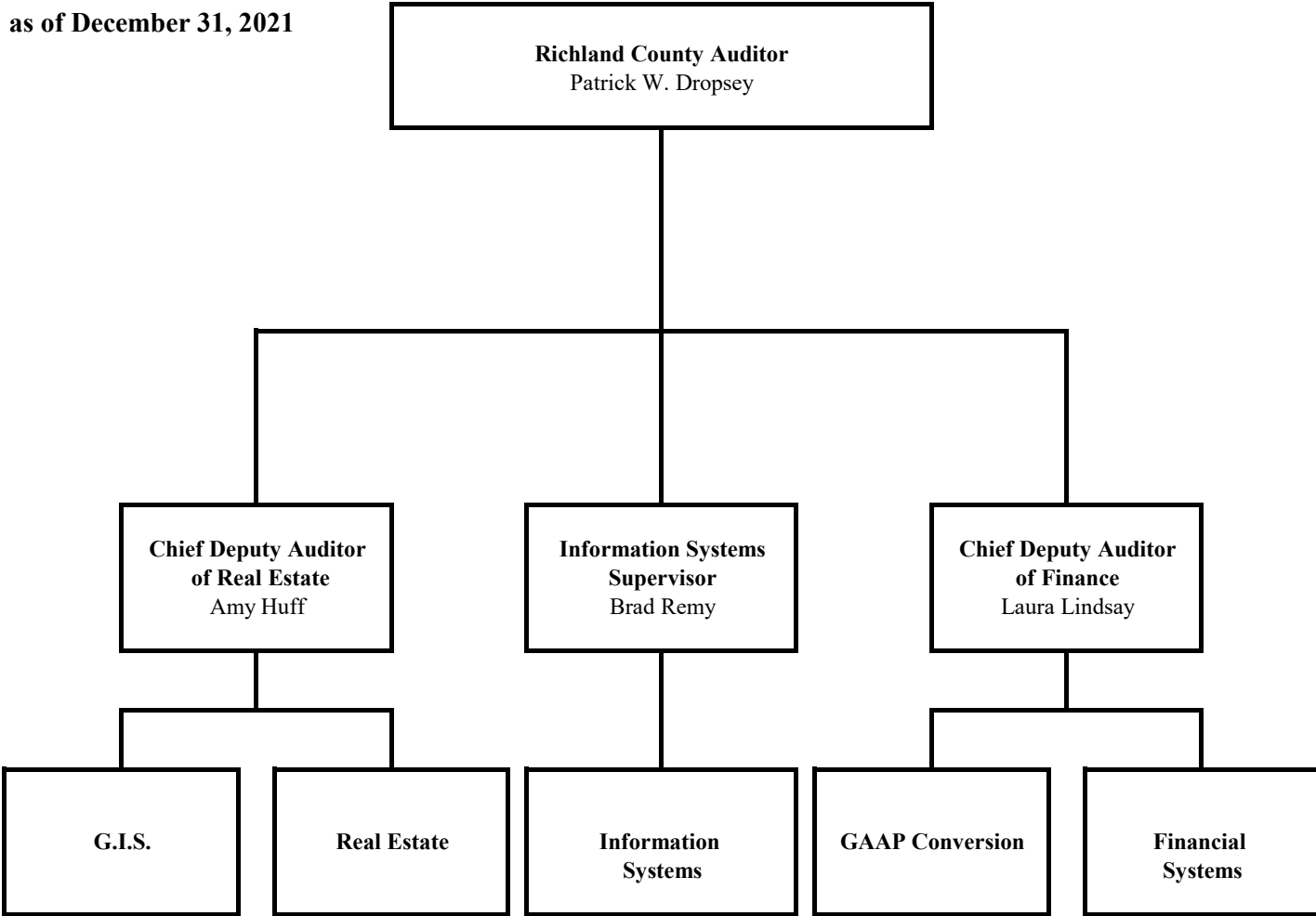
Richland County, Ohio
Annual Comprehensive Financial Report
For the Year Ended December 31, 2021
Principal Appointed Officials and Department Heads

Clerk of Commissioners	Stacey Crall
Board of Elections, Director	Matthew Finfgeld
Buildings and Grounds, Superintendent	Charles Minich
Dog Warden	Melissa Houghton
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, 2021**



Financial Section



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OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
(800) 282-0370

INDEPENDENT AUDITOR'S REPORT

Richland County
50 Park Avenue East
Mansfield, Ohio 44902

To the Board of Commissioners:

Report on the Audit of the Financial Statements

Opinions

We have 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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying 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, 2021, and the respective changes in financial position and, where applicable, cash flows thereof and the budgetary comparisons for the General, Mental Health Board, Developmental Disabilities Board, Public Assistance, Children's Services, and Federal Grants funds for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note 29 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the County. We did not modify our opinion regarding this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the *management's discussion and analysis*, and schedules of net pension and other post-employment benefit liabilities and pension and other post-employment benefit contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information 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, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual financial report. The other information comprises the introductory and statistical sections, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we will also issue our report dated August 30, 2022, 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. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's 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 30, 2022

Richland County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
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, 2021. 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 2021 are as follows:

In total, net position increased \$47,758,811. Net position of governmental activities increased \$48,310,155, which represents a 64.6 percent increase from 2020. Net position of business-type activity decreased \$551,344, or 4.1 percent from 2020.

For governmental activities, general revenues accounted for \$52,771,767 in revenue, or 41.8 percent of all revenues. Program specific revenues in the form of charges for services and sales and operating assessments, and grants and contributions accounted for \$73,465,276 or 58.2 percent of total revenues of \$126,237,043.

The County had \$77,926,888 in expenses related to governmental activities; \$73,465,276 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 \$52,771,767 and carryover net position were adequate to provide the additional monies needed for these programs.

The general fund had \$42,393,819 in revenues and \$36,669,966 in expenditures. The general fund's fund balance increased from \$18,206,410 to \$23,217,268. The majority of this change was due to decreases to overall expenses with the largest change in contractual services in legislative and executive functions due to the completion of various projects in the previous year.

Net position for the enterprise fund decreased \$551,344. The reason for this change was due to increases in wastewater treatment expenses outpacing revenues.

Using this Annual Comprehensive Financial Report

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
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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 2021?" 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.

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 federal grants 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.

Richland County, Ohio
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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 13-27 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 28-31 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 32-33 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 34-89 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 90-105 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules, which can be found on pages 106-186 of this report.

Richland County, Ohio
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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 2021 compared to 2020.

	Governmental		Business-Type		Total	
	Activities		Activity			
	2021	2020	2021	2020	2021	2020
Assets						
Current and Other Assets	\$145,701,273	\$124,513,004	\$5,448,874	\$4,801,256	\$151,150,147	\$129,314,260
Net Pension / OPEB Assets	5,484,193	554,319	0	0	5,484,193	554,319
Capital Assets	100,550,234	100,919,726	14,303,167	15,594,805	114,853,401	116,514,531
Total Assets	251,735,700	225,987,049	19,752,041	20,396,061	271,487,741	246,383,110
Deferred Outflows of Resources						
Deferred Amount on Refunding	1,626,643	1,817,008	31,760	35,359	1,658,403	1,852,367
Pension	6,414,540	9,211,494	0	0	6,414,540	9,211,494
OPEB	2,484,155	6,108,012	0	0	2,484,155	6,108,012
Asset Retirement Obligation	0	0	592,700	654,785	592,700	654,785
Total Deferred Outflows of Resources	10,525,338	17,136,514	624,460	690,144	11,149,798	17,826,658
Liabilities						
Current Liabilities	16,999,043	6,165,993	441,994	424,707	17,441,037	6,590,700
Long-Term Liabilities:						
Due in one Year	3,584,521	3,396,876	203,113	194,139	3,787,634	3,591,015
Net Pension Liability	42,587,095	56,918,297	0	0	42,587,095	56,918,297
Net OPEB Liability	0	39,531,135	0	0	0	39,531,135
Asset Retirement Obligation	0	0	2,793,831	2,793,831	2,793,831	2,793,831
Other Amounts	22,734,953	24,049,220	3,967,098	4,151,719	26,702,051	28,200,939
Total Liabilities	85,905,612	130,061,521	7,406,036	7,564,396	93,311,648	137,625,917
Deferred Inflows of Resources						
Property Taxes	17,552,666	17,591,504	0	0	17,552,666	17,591,504
Pension	19,563,456	14,313,887	0	0	19,563,456	14,313,887
OPEB	16,111,156	6,338,658	0	0	16,111,156	6,338,658
Total Deferred Inflows of Resources	53,227,278	38,244,049	0	0	53,227,278	38,244,049
Net Position:						
Net Investment in Capital Assets	81,134,080	80,235,001	10,221,880	11,336,679	91,355,960	91,571,680
Restricted	74,924,960	69,454,067	0	0	74,924,960	69,454,067
Unrestricted (Deficit)	(32,930,892)	(74,871,075)	2,748,585	2,185,130	(30,182,307)	(72,685,945)
Total Net Position	\$123,128,148	\$74,817,993	\$12,970,465	\$13,521,809	\$136,098,613	\$88,339,802

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The net pension liability (NPL) is one of the largest single liabilities reported by the County at December 31, 2021. 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 \$135,819,532 (\$123,128,148 in governmental activities and \$12,970,465 in business-type activity) at December 31, 2021.

Total governmental net position increased during 2021 by \$48.3 million. The increases in operating grants and contributions revenues were due to increased funding sources for various County programs. The net OPEB assets increased primarily due to changes in assumptions by the Ohio Public Employee Retirement System (OPERS). Total governmental liabilities change was \$44.2 million decreases primarily due to decreases related to the net OPEB liability, which was partially offset from the increase in unearned revenue related to unspent grants related to the local fiscal recovery fund. The decrease in the net pension/OPEB liability relates to the change in assumptions by OPERS, which now recognizes a net OPEB asset, as mentioned prior. This primarily contributed to the total increase in net position during 2021 of \$48.3 million.

Total business type net position decreased during 2021 by \$0.6 million. The reason for this change was due to decreases in wastewater treatment expenses outpacing revenues.

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
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Table 2 shows the changes in net position for year 2021 and 2020.

(Table 2)
Changes in Net Position

	Governmental Activities		Business-Type Activity		Total	
	2021	2020	2021	2020	2021	2020
Revenues						
Program Revenues:						
Charges for Services	\$16,993,411	\$15,049,329	\$3,612,261	\$3,494,116	\$20,605,672	\$18,543,445
Operating Grants and Contributions	51,771,066	50,922,215	0	0	51,771,066	50,922,215
Capital Grants and Contributions	4,700,799	3,238,734	0	0	4,700,799	3,238,734
Total Program Revenues	73,465,276	69,210,278	3,612,261	3,494,116	77,077,537	72,704,394
General Revenues and Transfers:						
Property and Lodging Taxes	21,120,392	20,627,851	0	0	21,120,392	20,627,851
Sales Tax	25,041,728	21,200,656	0	0	25,041,728	21,200,656
Grants and Entitlements	5,178,127	8,824,464	0	0	5,178,127	8,824,464
Investment Earnings	8,426	1,886,082	0	0	8,426	1,886,082
Miscellaneous	1,423,094	1,224,776	6,465	3,440	1,429,559	1,228,216
Total General Revenues	52,771,767	53,763,829	6,465	3,440	52,778,232	53,767,269
Total Revenues	126,237,043	122,974,107	3,618,726	3,497,556	129,855,769	126,471,663
Program Expenses						
General Government:						
Legislative and Executive	9,370,357	22,658,666	0	0	9,370,357	22,658,666
External	419,450	572,349	0	0	419,450	572,349
Judicial	11,376,940	13,250,597	0	0	11,376,940	13,250,597
Public Safety	6,170,481	19,401,407	0	0	6,170,481	19,401,407
Public Works	7,188,436	10,840,406	0	0	7,188,436	10,840,406
Health	29,462,524	24,561,132	0	0	29,462,524	24,561,132
External	230,492	346,800	0	0	230,492	346,800
Human Services	12,028,978	25,706,417	0	0	12,028,978	25,706,417
External	379,134	333,805	0	0	379,134	333,805
Conservation and Recreation	106,926	452,987	0	0	106,926	452,987
Economic Development	406,351	65,582	0	0	406,351	65,582
Interest and Fiscal Charges	786,819	1,070,486	0	0	786,819	1,070,486
Sewer	0	0	4,170,070	4,125,539	4,170,070	4,125,539
Total Expenses	77,926,888	119,260,634	4,170,070	4,125,539	82,096,958	123,386,173
Increase (Decrease) in Net Position	48,310,155	3,713,473	(551,344)	(627,983)	47,758,811	3,085,490
Net Position Beginning of Year	74,817,993	71,104,520	13,521,809	14,149,792	88,339,802	85,254,312
Net Position End of Year	\$123,128,148	\$74,817,993	\$12,970,465	\$13,521,809	\$136,098,613	\$88,339,802

Health and Human Services from the primary government account for \$41,491,502 of expenses out of \$77,926,888 of total expenses for governmental activities, or 53.2 percent of that total. Of that \$77,926,888 in governmental activities expenses, \$16,993,411 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.

The major increases in program revenues in 2021 were due to ARPA and CARES grant monies being received by the County. Property and Lodging taxes increased from a rebounding economy and removal of travel restrictions from the pandemic in prior years. The large changes in program expenses were due to changes in the retirement system's assumptions for the calculation of pension liabilities.

Additional revenues provided by the State and Federal governments for governmental activities included \$51,771,066 for operations, \$4,700,799 for capital improvements or acquisitions and \$5,178,127 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.

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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 \$5,010,858 and carries forward an ending fund balance of \$23,217,268. The majority of this change was due to increases in sales tax revenues due to the economy rebounding from the pandemic and a reduction in expenditures with the completion of capital projects.

The mental health board fund balance increased by \$166,781 from 2020 to 2021. This change is due to slight increases in property tax revenues, and slight decrease in expenditures.

The developmental disabilities board fund balance decreased by \$1,323,327 from 2020 to 2021. This change was due to increases in property tax revenues outpaced by increases in personal and contractual services.

The public assistance fund, which includes the department of job and family services, fund balance increased by \$613,277 from 2020. This change is due to increases in intergovernmental revenues due to program funding being increased.

The children's services fund had an increase in fund balance of \$1,186,989 from 2020. This increase is due to increases in grant revenues outpacing increases in personal services and contractual services.

The federal grants fund had a decrease in fund balance of \$1,034,062 from 2020. The majority of this change is due ARPA grant monies not being classified as unearned revenues until the grant requirements are met.

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 \$3,618,726, which were exceeded by operating expenses of \$4,062,230 by \$433,504. The majority of this change was due to increases in wastewater treatment expenses outpacing revenues.

Budgeting Highlights

Richland County's budgeting process is prescribed by the Ohio Revised Code. Essentially the budget is the County's appropriations which are restricted by the amounts of anticipated 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 \$41,242,865 to \$42,732,991. The majority of this change was due to the original budgeted contractual service expenditures increasing the final budgeted numbers caused by increases for various departments for COVID-19 related expenses such as extra cleaning services and other safety items. Actual expenditures of \$38,408,257 were lower than final budgeted expenditures due to departments being conservative and staying within their budgets. Actual revenues of \$43,918,911 were higher than the final budgeted number, primarily due to property taxes, sales tax, charges for service, intergovernmental revenues exceeding the budgeted amounts.

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Capital Assets and Debt Administration

Capital Assets. The County's investment in capital assets for its governmental activities as of December 31, 2021, amounts to \$81,134,080 (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 2021 were to infrastructure, machinery and equipment, and buildings. The County Engineer purchased new equipment and machinery, and replaced four bridges for a total of \$1,186,273. Additional information on the County's capital assets can be found in Note 18 of this report.

Debt Administration. At the end of 2021, the County had total bonded debt outstanding of \$22,195,000, net of the unamortized premium. Of this amount, \$18,405,000 comprises debt backed by the full faith and credit of the County, and \$3,790,000 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 \$1,460,000 (6.2 percent) during 2021. The County maintains an Aa3 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 \$64,995,951 which is significantly higher than the County's outstanding net debt. In addition to the bonded debt, County long-term obligations include OPWC loans and capital leases. Additional information on the County's long-term debt can be found in Note 19 of this report. Note 20 discuss the capital leases. Interest and fiscal charges amounted to 1.1 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 4.1 percent, which is 1.4 percent lower than the prior year. This rate is lower than the State's average unemployment rate of 4.5 percent but higher than the national average of 3.9 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 2021 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, 2021

	Governmental Activities	Business-Type Activity	Total
Assets			
Equity in Pooled Cash and Cash Equivalents	\$94,440,346	\$4,159,955	\$98,600,301
Cash and Cash Equivalents in Segregated Accounts	420,347	0	420,347
Cash and Cash Equivalents with Fiscal Agents	3,427,007	0	3,427,007
Investments in Segregated Accounts	137,999	0	137,999
Materials and Supplies Inventory	644,436	78,155	722,591
Accrued Interest Receivable	2,182	0	2,182
Accounts Receivable	404,307	1,210,764	1,615,071
Intergovernmental Receivable	17,649,626	0	17,649,626
Prepaid Items	587,008	0	587,008
Permissive Sales Taxes Receivable	6,461,464	0	6,461,464
Property Taxes Receivable	20,235,250	0	20,235,250
Special Assessments Receivable	1,196,743	0	1,196,743
Loans Receivable	94,558	0	94,558
Net OPEB Assets	4,871,262	0	4,871,262
Net Pension Assets	612,931	0	612,931
Land	2,806,060	91,328	2,897,388
Depreciable Capital Assets, Net	97,744,174	14,211,839	111,956,013
<i>Total Assets</i>	<u>251,735,700</u>	<u>19,752,041</u>	<u>271,487,741</u>
Deferred Outflows of Resources			
Deferred Amount on Refunding	1,626,643	31,760	1,658,403
Pension	6,414,540	0	6,414,540
OPEB	2,484,155	0	2,484,155
Asset Retirement Obligation	0	592,700	592,700
<i>Total Deferred Outflows of Resources</i>	<u>10,525,338</u>	<u>624,460</u>	<u>11,149,798</u>
Liabilities			
Accounts Payable	3,809,071	28,343	3,837,414
Contracts Payable	352,075	0	352,075
Accrued Wages	1,127,294	13,188	1,140,482
Intergovernmental Payable	913,080	391,315	1,304,395
Matured Compensated Absences Payable	10,089	0	10,089
Accrued Interest Payable	37,062	9,148	46,210
Unearned Revenues	10,750,372	0	10,750,372
Long-Term Liabilities:			
Due Within One Year	3,584,521	203,113	3,787,634
Due In More Than One Year:			
Net Pension Liability (See Note 15)	42,587,095	0	42,587,095
Asset Retirement Obligation (See Note 21)	0	2,793,831	2,793,831
Other Amounts Due In More Than One Year	22,734,953	3,967,098	26,702,051
<i>Total Liabilities</i>	<u>85,905,612</u>	<u>7,406,036</u>	<u>93,311,648</u>
Deferred Inflows of Resources			
Property Taxes	17,552,666	0	17,552,666
Pension	19,563,456	0	19,563,456
OPEB	16,111,156	0	16,111,156
<i>Total Deferred Inflows of Resources</i>	<u>53,227,278</u>	<u>0</u>	<u>53,227,278</u>
Net Position			
Net Investment in Capital Assets	81,134,080	10,221,880	91,355,960
Restricted for:			
Capital Projects	1,701,279	0	1,701,279
Debt Service	3,122,532	0	3,122,532
Mental Health	10,305,153	0	10,305,153
Developmental Disabilities Board	30,438,822	0	30,438,822
Public Assistance	1,093,499	0	1,093,499
Children's Services	10,205,284	0	10,205,284
Street Repair and Maintenance	5,519,957	0	5,519,957
Court Operations	2,604,250	0	2,604,250
Dayspring	2,275,090	0	2,275,090
Federal Grants	326,747	0	326,747
State Grants	1,452,473	0	1,452,473
Unclaimed Monies	935,149	0	935,149
Developmental Disability Gifts:			
Nonexpendable	56,322	0	56,322
Other Purposes	4,888,403	0	4,888,403
Unrestricted (Deficit)	(32,930,892)	2,748,585	(30,182,307)
<i>Total Net Position</i>	<u>\$123,128,148</u>	<u>\$12,970,465</u>	<u>\$136,098,613</u>

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Activities
For the Year Ended December 31, 2021

	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	\$9,370,357	\$6,396,099	\$2,081,669	\$0
Legislative and Executive - External	419,450	0	0	0
Judicial System	11,376,940	2,364,669	6,061,443	0
Public Safety	6,170,481	4,668,714	380,818	0
Public Works	7,188,436	803,432	6,456,378	4,649,021
Health - Primary Government	29,462,524	1,144,243	16,701,912	51,778
Health - External	230,492	0	0	0
Human Services - Primary Government	12,028,978	1,616,254	19,678,075	0
Human Services - External	379,134	0	0	0
Conservation and Recreation	106,926	0	0	0
Economic Development	406,351	0	410,771	0
Interest and Fiscal Charges	786,819	0	0	0
<i>Total Governmental Activities</i>	77,926,888	16,993,411	51,771,066	4,700,799
Business-Type Activity				
Sewer	4,170,070	3,612,261	0	0
<i>Total Primary Government</i>	<u>\$82,096,958</u>	<u>\$20,605,672</u>	<u>\$51,771,066</u>	<u>\$4,700,799</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

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
(\$892,589)	\$0	(\$892,589)
(419,450)	0	(419,450)
(2,950,828)	0	(2,950,828)
(1,120,949)	0	(1,120,949)
4,720,395	0	4,720,395
(11,564,591)	0	(11,564,591)
(230,492)	0	(230,492)
9,265,351	0	9,265,351
(379,134)	0	(379,134)
(106,926)	0	(106,926)
4,420	0	4,420
(786,819)	0	(786,819)
(4,461,612)	0	(4,461,612)
0	(557,809)	(557,809)
(4,461,612)	(557,809)	(5,019,421)
4,251,851	0	4,251,851
2,029,578	0	2,029,578
8,849,922	0	8,849,922
4,385,359	0	4,385,359
1,603,682	0	1,603,682
25,041,728	0	25,041,728
5,178,127	0	5,178,127
8,426	0	8,426
1,423,094	6,465	1,429,559
52,771,767	6,465	52,778,232
48,310,155	(551,344)	47,758,811
74,817,993	13,521,809	88,339,802
<u>\$123,128,148</u>	<u>\$12,970,465</u>	<u>\$136,098,613</u>

Richland County, Ohio

Balance Sheet

Governmental Funds

December 31, 2021

	General	Mental Health Board	Developmental Disabilities Board	Public Assistance
Assets				
Equity in Pooled Cash and Cash Equivalents	\$19,510,111	\$6,089,292	\$25,455,484	\$1,014,401
Cash and Cash Equivalents				
In Segregated Accounts	46,070	0	316	0
With Fiscal Agents	0	0	3,427,007	0
Investments in Segregated Accounts	0	0	81,677	0
Materials and Supplies Inventory	230,940	756	85,171	7,784
Accrued Interest Receivable	2,182	0	0	0
Accounts Receivable	238,190	0	0	0
Interfund Receivable	954,457	0	0	1,353
Intergovernmental Receivable	2,014,660	4,562,172	1,662,176	965,806
Prepaid Items	581,219	0	5,789	0
Permissive Sales Taxes Receivable	6,461,464	0	0	0
Property Taxes Receivable	2,752,938	2,182,817	9,169,384	0
Special Assessments Receivable	0	0	0	0
Loans Receivable	91,584	0	0	0
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	968,460	0	0	0
<i>Total Assets</i>	<u>\$33,852,275</u>	<u>\$12,835,037</u>	<u>\$39,887,004</u>	<u>\$1,989,344</u>
Liabilities				
Accounts Payable	\$724,150	\$534,788	\$548,016	\$384,916
Contracts Payable	0	0	0	0
Accrued Wages	538,846	11,904	200,315	79,897
Interfund Payable	0	7,485	0	54,599
Intergovernmental Payable	484,930	6,518	158,559	46,506
Matured Compensated Absences Payable	4,790	0	0	0
Accrued Interest Payable	0	0	0	0
Unearned Revenues	0	0	0	0
<i>Total Liabilities</i>	<u>1,752,716</u>	<u>560,695</u>	<u>906,890</u>	<u>565,918</u>
Deferred Inflows of Resources				
Property Taxes	2,387,982	1,893,441	7,953,800	0
Unavailable Revenue	6,494,309	4,610,688	1,664,902	0
<i>Total Deferred Inflows of Resources</i>	<u>8,882,291</u>	<u>6,504,129</u>	<u>9,618,702</u>	<u>0</u>
Fund Balances				
Nonspendable	2,662,203	756	90,960	7,784
Restricted	0	5,769,457	29,270,452	1,415,642
Committed	203,892	0	0	0
Assigned	3,919,470	0	0	0
Unassigned (Deficit)	16,431,703	0	0	0
<i>Total Fund Balances</i>	<u>23,217,268</u>	<u>5,770,213</u>	<u>29,361,412</u>	<u>1,423,426</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$33,852,275</u>	<u>\$12,835,037</u>	<u>\$39,887,004</u>	<u>\$1,989,344</u>

See accompanying notes to the basic financial statements

Children's Services	Federal Grants	Other Governmental Funds	Total Governmental Funds
\$8,585,514	\$11,900,305	\$17,739,557	\$90,294,664
1,731	0	372,230	420,347
0	0	0	3,427,007
0	0	56,322	137,999
15,544	0	304,241	644,436
0	0	0	2,182
0	0	166,117	404,307
48,665	0	37,095	1,041,570
1,996,648	177,986	6,270,178	17,649,626
0	0	0	587,008
0	0	0	6,461,464
4,400,840	0	1,729,271	20,235,250
0	0	1,196,743	1,196,743
0	2,974	0	94,558
0	0	0	968,460
<u>\$15,048,942</u>	<u>\$12,081,265</u>	<u>\$27,871,754</u>	<u>\$143,565,621</u>
\$296,748	\$1,002,075	\$308,661	\$3,799,354
0	0	352,075	352,075
122,333	0	173,999	1,127,294
0	0	979,486	1,041,570
68,514	2,071	145,982	913,080
5,299	0	0	10,089
0	0	2,182	2,182
0	10,750,372	0	10,750,372
<u>492,894</u>	<u>11,754,518</u>	<u>1,962,385</u>	<u>17,996,016</u>
3,817,421	0	1,500,022	17,552,666
<u>2,450,876</u>	<u>166,339</u>	<u>6,261,484</u>	<u>21,648,598</u>
<u>6,268,297</u>	<u>166,339</u>	<u>7,761,506</u>	<u>39,201,264</u>
15,544	0	360,563	3,137,810
8,272,207	160,408	16,287,453	61,175,619
0	0	339,802	543,694
0	0	1,160,132	5,079,602
0	0	(87)	16,431,616
<u>8,287,751</u>	<u>160,408</u>	<u>18,147,863</u>	<u>86,368,341</u>
<u>\$15,048,942</u>	<u>\$12,081,265</u>	<u>\$27,871,754</u>	<u>\$143,565,621</u>

Richland County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Position of Governmental Activities
 December 31, 2021*

Total Governmental Fund Balances	\$86,368,341
 <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.	100,550,234
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	1,196,743
Intergovernmental Revenues	13,238,003
Delinquent Property Taxes	2,682,584
Sales Taxes	<u>4,531,268</u>
Total	21,648,598
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.	3,167,505
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
General Obligation Bonds	(18,919,950)
OPWC Loans Payable	(472,082)
Capital Leases Payable	(1,650,765)
Compensated Absences	<u>(5,276,677)</u>
Total	(26,319,474)
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.	1,626,643
Accrued interest payable is not due and payable in the current period and therefore is not reported in the funds.	(34,880)
The net pension 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	4,871,262
Deferred Outflows - Pension	6,414,540
Net Pension Liability	(42,587,095)
Deferred Inflows - Pension	<u>(19,563,456)</u>
Total	(50,864,749)
The net OPEB asset is not due and payable in the current period; therefore, the asset and related deferred inflows/outflows are not reported in governmental funds:	
Net OPEB Assets	612,931
Deferred Outflows - OPEB	2,484,155
Deferred Inflow - OPEB	<u>(16,111,156)</u>
Total	<u>(13,014,070)</u>
<i>Net Position of Governmental Activities</i>	<u><u>\$123,128,148</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, 2021

	General	Mental Health Board	Developmental Disabilities Board	Public Assistance
Revenues				
Property Taxes	\$2,577,166	\$1,937,427	\$8,355,362	\$0
Sales Taxes	24,394,252	0	0	0
Charges for Services	7,814,624	87,981	631,775	0
Licenses and Permits	721,297	0	0	0
Fines and Forfeitures	692,256	0	0	0
Intergovernmental	5,208,750	4,854,704	10,543,301	9,659,023
Special Assessments	0	0	0	0
Interest	0	0	3,549	0
Rentals	375,592	0	0	0
Contributions and Donations	0	0	332,098	0
Other	609,882	125,780	422,294	0
<i>Total Revenues</i>	<u>42,393,819</u>	<u>7,005,892</u>	<u>20,288,379</u>	<u>9,659,023</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	8,941,898	0	0	0
Judicial System	7,835,083	0	0	0
Public Safety	16,343,354	0	0	0
Public Works	873,392	0	0	0
Health	183,538	6,839,111	20,393,430	0
Human Services	1,006,534	0	0	9,045,746
Conservation and Recreation	212,198	0	0	0
Economic Development	0	0	0	0
Other	0	0	0	0
Capital Outlay	144,812	0	0	0
Intergovernmental	1,129,157	0	0	0
Debt Service:				
Principal Retirement	0	0	1,578	0
Interest and Fiscal Charges	0	0	173,422	0
<i>Total Expenditures</i>	<u>36,669,966</u>	<u>6,839,111</u>	<u>20,568,430</u>	<u>9,045,746</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>5,723,853</u>	<u>166,781</u>	<u>(280,051)</u>	<u>613,277</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	4,636	0	0	0
Transfers In	0	0	0	0
Transfers Out	(717,631)	0	(1,043,276)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(712,995)</u>	<u>0</u>	<u>(1,043,276)</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	5,010,858	166,781	(1,323,327)	613,277
<i>Fund Balances Beginning of Year</i>	<u>18,206,410</u>	<u>5,603,432</u>	<u>30,684,739</u>	<u>810,149</u>
<i>Fund Balances End of Year</i>	<u>\$23,217,268</u>	<u>\$5,770,213</u>	<u>\$29,361,412</u>	<u>\$1,423,426</u>

(continued)

Richland County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds (continued)
For the Year Ended December 31, 2021

	Children's Services	Federal Grants	Other Governmental Funds	Total Governmental Funds
Revenues				
Property Taxes	\$4,209,581	\$0	\$3,195,616	\$20,275,152
Sales Taxes	0	0	0	24,394,252
Charges for Services	85,765	0	5,932,350	14,552,495
Licenses and Permits	0	0	482,319	1,203,616
Fines and Forfeitures	0	0	130,517	822,773
Intergovernmental	8,204,339	1,751,349	18,356,287	58,577,753
Special Assessments	0	0	30,946	30,946
Interest	0	2,314	2,563	8,426
Rentals	0	0	21,352	396,944
Contributions and Donations	0	0	35,213	367,311
Other	0	0	265,138	1,423,094
<i>Total Revenues</i>	<u>12,499,685</u>	<u>1,753,663</u>	<u>28,452,301</u>	<u>122,052,762</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	2,164,161	2,566,372	13,672,431
Judicial System	0	212,165	5,781,922	13,829,170
Public Safety	0	47,441	1,795,754	18,186,549
Public Works	0	0	5,549,182	6,422,574
Health	0	0	373,629	27,789,708
Human Services	11,312,696	0	4,304,642	25,669,618
Conservation and Recreation	0	0	0	212,198
Economic Development	0	406,351	0	406,351
Other	0	0	177,284	177,284
Capital Outlay	0	0	4,387,350	4,532,162
Intergovernmental	0	0	0	1,129,157
Debt Service:				
Principal Retirement	0	0	1,391,687	1,393,265
Interest and Fiscal Charges	0	0	528,384	701,806
<i>Total Expenditures</i>	<u>11,312,696</u>	<u>2,830,118</u>	<u>26,856,206</u>	<u>114,122,273</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,186,989</u>	<u>(1,076,455)</u>	<u>1,596,095</u>	<u>7,930,489</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	50,177	54,813
Transfers In	0	42,393	1,157,340	1,199,733
Transfers Out	0	0	(207,102)	(1,968,009)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>42,393</u>	<u>1,000,415</u>	<u>(713,463)</u>
<i>Net Change in Fund Balances</i>	1,186,989	(1,034,062)	2,596,510	7,217,026
<i>Fund Balances Beginning of Year</i>	<u>7,100,762</u>	<u>1,194,470</u>	<u>15,551,353</u>	<u>79,151,315</u>
<i>Fund Balances End of Year</i>	<u><u>\$8,287,751</u></u>	<u><u>\$160,408</u></u>	<u><u>\$18,147,863</u></u>	<u><u>\$86,368,341</u></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, 2021*

Net Change in Fund Balances - Total Governmental Funds \$7,217,026

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.

This is the amount by which depreciation exceeded capital outlay in the current period:

Capital Asset Additions	5,944,573	
Current Year Depreciation	(6,301,274)	
Total		(356,701)

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. (12,791)

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

Delinquent Property Taxes	845,240	
Sales Taxes	647,476	
Grants	2,704,928	
Special Assessments	(13,363)	
Total		4,184,281

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. 1,393,265

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	65,671	
Amortization of Deferred Charges	(190,365)	
Accrued Interest on Debt	39,681	
Total		(85,013)

Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows:

Pension	5,872,210	
OPEB	36,051	
Total		5,908,261

Except for amounts reported as deferred inflows/outflows, changes in the net pension/OPEB liability are reported as pension expense in the statement of activities:

Pension	517,845	
OPEB	30,923,227	
Total		31,441,072

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. (332,314)

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. (1,046,931)

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, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$2,351,580	\$2,383,894	\$2,545,972	\$162,078
Sales Taxes	21,100,000	21,100,000	24,216,084	3,116,084
Charges for Services	6,634,275	6,922,853	7,828,892	906,039
Licenses and Permits	720,500	720,500	719,814	(686)
Fines and Forfeitures	162,100	322,522	692,256	369,734
Intergovernmental	4,780,155	5,210,087	6,129,121	919,034
Interest	800,100	800,100	751,324	(48,776)
Rentals	324,367	324,367	375,592	51,225
Other	232,769	232,769	659,856	427,087
<i>Total Revenues</i>	<u>37,105,846</u>	<u>38,017,092</u>	<u>43,918,911</u>	<u>5,901,819</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	10,873,146	12,277,769	9,972,404	2,305,365
Judicial System	8,629,423	8,310,363	7,941,418	368,945
Public Safety	17,790,770	18,000,691	17,015,607	985,084
Public Works	1,023,550	1,025,537	903,975	121,562
Health	202,024	202,118	182,104	20,014
Human Services	959,832	1,035,304	1,032,606	2,698
Conservation and Recreation	250,928	268,088	230,986	37,102
Intergovernmental	1,513,192	1,613,121	1,129,157	483,964
<i>Total Expenditures</i>	<u>41,242,865</u>	<u>42,732,991</u>	<u>38,408,257</u>	<u>4,324,734</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(4,137,019)</u>	<u>(4,715,899)</u>	<u>5,510,654</u>	<u>10,226,553</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	1,000	1,000	4,636	3,636
Transfers In	890,108	0	0	0
Transfers Out	(386,926)	(5,535,502)	(717,631)	4,817,871
<i>Total Other Financing Sources (Uses)</i>	<u>504,182</u>	<u>(5,534,502)</u>	<u>(712,995)</u>	<u>4,821,507</u>
<i>Net Change in Fund Balance</i>	(3,632,837)	(10,250,401)	4,797,659	15,048,060
<i>Fund Balance Beginning of Year</i>	15,802,435	15,802,435	15,802,435	0
Prior Year Encumbrances Appropriated	473,666	473,666	473,666	0
<i>Fund Balance End of Year</i>	<u>\$12,643,264</u>	<u>\$6,025,700</u>	<u>\$21,073,760</u>	<u>\$15,048,060</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, 2021*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$1,850,000	\$1,850,000	\$1,927,743	\$77,743
Charges for Services	88,721	88,721	87,981	(740)
Intergovernmental	4,100,220	5,481,688	5,253,941	(227,747)
Other	105,000	105,000	125,780	20,780
<i>Total Revenues</i>	6,143,941	7,525,409	7,395,445	(129,964)
Expenditures				
Current:				
Health	6,143,780	7,563,742	6,737,398	826,344
<i>Excess of Revenues Over (Under) Expenditures</i>	161	(38,333)	658,047	696,380
Other Financing Uses				
Transfers Out	0	(800,000)	0	800,000
<i>Net Change in Fund Balance</i>	161	(838,333)	658,047	1,496,380
<i>Fund Balance Beginning of Year</i>	5,360,270	5,360,270	5,360,270	0
Prior Year Encumbrances Appropriated	3,994	3,994	3,994	0
<i>Fund Balance End of Year</i>	<u>\$5,364,425</u>	<u>\$4,525,931</u>	<u>\$6,022,311</u>	<u>\$1,496,380</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, 2021*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$8,004,265	\$8,004,265	\$8,314,946	\$310,681
Charges for Services	667,181	667,181	646,070	(21,111)
Intergovernmental	9,463,200	9,463,200	10,567,768	1,104,568
Interest	1,500	1,500	1,634	134
Contributions and Donations	10,000	10,000	313,095	303,095
Other	321,252	321,252	421,901	100,649
<i>Total Revenues</i>	18,467,398	18,467,398	20,265,414	1,798,016
Expenditures				
Current:				
Health	22,828,978	22,828,981	21,036,634	1,792,347
<i>Excess of Revenues Under Expenditures</i>	(4,361,580)	(4,361,583)	(771,220)	3,590,363
Other Financing Uses				
Transfers Out	(1,043,276)	(1,043,276)	(1,043,276)	0
<i>Net Change in Fund Balance</i>	(5,404,856)	(5,404,859)	(1,814,496)	3,590,363
<i>Fund Balance Beginning of Year</i>	26,964,945	26,964,945	26,964,945	0
<i>Fund Balance End of Year</i>	\$21,560,089	\$21,560,086	\$25,150,449	\$3,590,363

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, 2021*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$11,637,060	\$10,072,808	\$9,658,196	(\$414,612)
Expenditures				
Current:				
Human Services	9,707,111	10,071,147	9,209,379	861,768
<i>Excess of Revenues Over Expenditures</i>	<u>1,929,949</u>	<u>1,661</u>	<u>448,817</u>	<u>447,156</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	1,000	1,000	0	(1,000)
Transfers Out	<u>0</u>	<u>(15,956)</u>	<u>0</u>	<u>15,956</u>
<i>Total Other Financing Sources (Uses)</i>	<u>1,000</u>	<u>(14,956)</u>	<u>0</u>	<u>14,956</u>
<i>Net Change in Fund Balance</i>	1,930,949	(13,295)	448,817	462,112
<i>Fund Balance Beginning of Year</i>	389,734	389,734	389,734	0
Prior Year Encumbrances Appropriated	<u>94,572</u>	<u>94,572</u>	<u>94,572</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,415,255</u></u>	<u><u>\$471,011</u></u>	<u><u>\$933,123</u></u>	<u><u>\$462,112</u></u>

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Children's Services Fund
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$4,100,000	\$4,100,000	\$4,188,223	\$88,223
Charges for Services	76,369	151,369	161,131	9,762
Intergovernmental	7,112,601	7,112,601	8,166,617	1,054,016
<i>Total Revenues</i>	11,288,970	11,363,970	12,515,971	1,152,001
Expenditures				
Current:				
Human Services	12,004,629	13,337,284	11,382,550	1,954,734
<i>Excess of Revenues Over (Under) Expenditures</i>	(715,659)	(1,973,314)	1,133,421	3,106,735
Other Financing Sources				
Sale of Capital Assets	2,000	2,000	0	(2,000)
<i>Net Change in Fund Balance</i>	(713,659)	(1,971,314)	1,133,421	3,104,735
<i>Fund Balance Beginning of Year</i>	7,302,179	7,302,179	7,302,179	0
Prior Year Encumbrances Appropriated	1,997	1,997	1,997	0
<i>Fund Balance End of Year</i>	<u>\$6,590,517</u>	<u>\$5,332,862</u>	<u>\$8,437,597</u>	<u>\$3,104,735</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
Federal Grants Fund
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$352,473	\$13,626,890	\$12,545,599	(\$1,081,291)
Interest	300	2,263	2,314	51
<i>Total Revenues</i>	<i>352,773</i>	<i>13,629,153</i>	<i>12,547,913</i>	<i>(1,081,240)</i>
Expenditures				
Current:				
General Government -				
Legislative and Executive	162,011	2,148,119	1,164,119	984,000
Judicial System	0	226,222	222,110	4,112
Public Safety	8,448	68,697	47,517	21,180
Economic Development	247,784	1,437,784	409,302	1,028,482
<i>Total Expenditures</i>	<i>418,243</i>	<i>3,880,822</i>	<i>1,843,048</i>	<i>2,037,774</i>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(65,470)</i>	<i>9,748,331</i>	<i>10,704,865</i>	<i>956,534</i>
Other Financing Sources (Uses)				
Transfers In	10,000	52,393	42,393	(10,000)
Transfers Out	(21,783)	(21,783)	0	21,783
<i>Total Other Financing Sources (Uses)</i>	<i>(11,783)</i>	<i>30,610</i>	<i>42,393</i>	<i>11,783</i>
<i>Net Change in Fund Balance</i>	<i>(77,253)</i>	<i>9,778,941</i>	<i>10,747,258</i>	<i>968,317</i>
<i>Fund Balance Beginning of Year</i>	<i>440,763</i>	<i>440,763</i>	<i>440,763</i>	<i>0</i>
Prior Year Encumbrances Appropriated	712,281	712,281	712,281	0
<i>Fund Balance End of Year</i>	<i>\$1,075,791</i>	<i>\$10,931,985</i>	<i>\$11,900,302</i>	<i>\$968,317</i>

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2021

	Business-Type Activity - Sewer Enterprise Fund	Governmental Activities - Internal Service Funds
Assets		
Current Assets:		
Equity in Pooled Cash and Cash Equivalents	\$4,159,955	\$3,177,222
Materials and Supplies Inventory	78,155	0
Accounts Receivable	1,210,764	0
<i>Total Current Assets</i>	<u>5,448,874</u>	<u>3,177,222</u>
Noncurrent Assets:		
Capital Assets:		
Land	91,328	0
Depreciable Capital Assets, Net	14,211,839	0
<i>Total Noncurrent Assets</i>	<u>14,303,167</u>	<u>0</u>
<i>Total Assets</i>	<u>19,752,041</u>	<u>3,177,222</u>
Deferred Outflows of Resources		
Deferred Amount on Refunding	31,760	0
Asset Retirement Obligation	592,700	0
<i>Total Deferred Outflows of Resources</i>	<u>624,460</u>	<u>3,177,222</u>
Liabilities		
Current Liabilities:		
Accounts Payable	28,343	9,717
Accrued Wages	13,188	0
Intergovernmental Payable	391,315	0
Accrued Interest Payable	9,148	0
Compensated Absences Payable	23,573	0
Sanitary Sewer Bonds Payable	155,000	0
OPWC Loan Payable	24,540	0
<i>Total Current Liabilities</i>	<u>645,107</u>	<u>9,717</u>
Long-Term Liabilities (net of current portion):		
Compensated Absences Payable	33,591	0
Sanitary Sewer Bonds Payable	3,638,679	0
OPWC Loan Payable	294,828	0
Asset Retirement Obligation	2,793,831	0
<i>Total Long-Term Liabilities</i>	<u>6,760,929</u>	<u>0</u>
<i>Total Liabilities</i>	<u>7,406,036</u>	<u>9,717</u>
Net Position		
Net Investment in Capital Assets	10,221,880	0
Unrestricted	2,748,585	3,167,505
<i>Total Net Position</i>	<u>\$12,970,465</u>	<u>\$3,167,505</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, 2021*

	Business-Type Activity - Sewer Enterprise Fund	Governmental Activities - Internal Service Funds
Operating Revenues		
Charges for Services	\$3,612,261	\$9,246,700
Other	6,465	0
<i>Total Operating Revenues</i>	<u>3,618,726</u>	<u>9,246,700</u>
Operating Expenses		
Personal Services	580,238	367,332
Materials and Supplies	32,946	0
Contractual Services	2,118,504	10,694,575
Depreciation	1,330,542	0
<i>Total Operating Expenses</i>	<u>4,062,230</u>	<u>11,061,907</u>
<i>Operating Loss</i>	(443,504)	(1,815,207)
Non-Operating Expenses		
Interest and Fiscal Charges	(107,840)	0
<i>Loss Before Transfers</i>	(551,344)	(1,815,207)
Transfers In	0	768,276
<i>Change in Net Position</i>	(551,344)	(1,046,931)
<i>Net Position Beginning of Year</i>	<u>13,521,809</u>	<u>4,214,436</u>
<i>Net Position End of Year</i>	<u><u>\$12,970,465</u></u>	<u><u>\$3,167,505</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, 2021

	Business-Type Activity - Sewer <u>Enterprise Fund</u>	Governmental Activities - Internal <u>Service Funds</u>
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash Received from Customers	\$3,613,227	\$0
Cash Received from Interfund Services Provided	0	9,246,700
Other Cash Receipts	6,465	0
Cash Payments to Employees	(582,674)	(367,332)
Cash Payments to Suppliers	<u>(2,107,026)</u>	<u>(10,719,093)</u>
<i>Net Cash Provided By (Used for) Operating Activities</i>	<u>929,992</u>	<u>(1,839,725)</u>
Cash Flows from Noncapital Financing Activities		
Transfers In	<u>0</u>	<u>768,276</u>
Cash Flows from Capital and Related Financing Activities		
Aquisition of Capital Assets	(38,904)	0
Principal Payments on General Obligation Bonds	(150,000)	0
Interest Payments on General Obligation Bonds	(112,578)	0
Principal Payments on OPWC Loans	<u>(24,540)</u>	<u>0</u>
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(326,022)</u>	<u>0</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	603,970	(1,071,449)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>3,555,985</u>	<u>4,248,671</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$4,159,955</u></u>	<u><u>\$3,177,222</u></u>

(continued)

Richland County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2021

	Business-Type Activity - Sewer <u>Enterprise Fund</u>	Governmental Activity - Internal <u>Service Funds</u>
Reconciliation of Operating Loss to Net Cash Provided by (Used for) Operating Activities		
Operating Loss	(\$443,504)	(\$1,815,207)
Adjustments:		
Depreciation Expense	1,330,542	0
(Increase) Decrease in Deferred Outflows:		
Asset Retirement Obligation	62,085	0
(Increase) Decrease in Assets:		
Accounts Receivable	966	0
Materials and Supplies Inventory	(44,614)	0
Increase (Decrease) in Liabilities:		
Accounts Payable	3,949	(24,518)
Accrued Wages	(10,925)	0
Compensated Absences Payable	4,791	0
Intergovernmental Payable	26,702	0
<i>Net Cash Provided By (Used for) Operating Activities</i>	<u>\$929,992</u>	<u>(\$1,839,725)</u>

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2021

	Private Purpose Trust	Custodial
Assets		
Equity in Pooled Cash and Cash Equivalents	\$0	\$14,780,856
Cash and Cash Equivalents in Segregated Accounts	64,543	986,027
Due from Other Governments	0	5,132,221
Permissive Sales Taxes Receivable	0	6,966,297
Property Taxes Receivable	0	169,769,330
Special Assessments Receivable	0	2,888,842
<i>Total Assets</i>	64,543	200,523,573
Liabilities		
Due to Other Governments	0	1,794,874
Deferred Inflows of Resources		
Property Taxes	0	164,005,429
Net Position		
Restricted for:		
County Home	64,543	0
Individuals, Organizations, and Other Governments	0	34,723,270
<i>Total Net Position</i>	\$64,543	\$34,723,270

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, 2021

	Private Purpose Trust	Custodial Funds
Additions		
Intergovernmental	\$0	\$15,959,666
Amounts Received as Fiscal Agent	0	17,448,114
Licenses and Permits, and Fees for Other Governments	0	19,211,884
Fines and Forfeitures for Other Governments	0	1,503,430
Property Tax Collections for Other Governments	0	146,761,494
Special Assessments Collections for Other Governments	0	562,876
Sheriff Sales Collections for Others	0	1,093,067
Contributions and Donations	544,614	0
Investment Earnings	8	0
<i>Total Additions</i>	<u>544,622</u>	<u>202,540,531</u>
Deductions		
Distributions to the State of Ohio	0	19,797,812
Distributions of State Funds to Other Governments	0	7,569,534
Distributions to Other Governments	0	6,950,572
Distributions as Fiscal Agent	0	16,527,174
Fines and Forfeitures Distributions to Other Governments	0	1,491,277
Property Tax Distributions to Other Governments	0	143,923,802
Special Assessments Distributions to Other Governments	0	820,962
Sheriff Sales Distributions to Others	0	1,093,067
Benefits	553,671	0
<i>Total Deductions</i>	<u>553,671</u>	<u>198,174,200</u>
<i>Change in Net Position</i>	(9,049)	4,366,331
<i>Net Position Beginning of Year</i>	<u>73,592</u>	<u>30,356,939</u>
<i>Net Position End of Year</i>	<u><u>\$64,543</u></u>	<u><u>\$34,723,270</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, 2021

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 Court 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, Incorporated (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, 2021

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, 2021

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.

Federal Grants Fund The federal grants fund accounts for and reports federal grant monies restricted to operate various County programs.

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 Board of Health and other districts and entities; for various taxes, assessments, fines and fees collected for

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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, 2021

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.

Unearned Revenues Unearned revenues represents amounts under the accrual and modified accrual basis of accounting for which asset recognition criteria have been met, but for which revenues recognition criteria have not yet been met because the amounts have not yet been earned. The County recognizes unearned revenue for grant resources transmitted before eligibility requirements are met.

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 assets 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 refundings and asset retirement obligations 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 the asset retirement obligations is originally measured at the amount of the corresponding liability. This amount is expensed in a systematic and rational manner over the tangible asset's useful life. 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 assets 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, 2021, but which were levied to finance 2022 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, 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)

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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

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

Budgetary Process

All funds, except 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 Bike Trail Maintenance special revenue fund, the Courthouse Renovation, Geographic Information System 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 federal grants 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.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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 2021, 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, local government bonds, foreign bonds, 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 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 2021, 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 \$100 million or more. STAR Ohio reserves the right to limit the transactions to \$250 million per day, requiring the excess amount to be transacted the following business day(s), but only to the \$250 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. Due to a decrease in the fair value of the County’s investments, the General fund reported no interest revenue in 2021.

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.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2021, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

Restricted Assets

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

Capital Assets

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

<u>Description</u>	<u>Estimated Lives</u>
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.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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 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.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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.

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 sewer, 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.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Note 3 – Change in Accounting Principle

For 2021, the County implemented the Governmental Accounting Standards Board's (GASB) Statement No. 98, *The Annual Comprehensive Financial Report*. GASB 98 establishes the term annual comprehensive financial report and its acronym ACFR. That new term and acronym replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments. The County is also implementing *Implementation Guide No. 2019-1*. These changes were incorporated in the County's 2021 financial statements; however, there was no effect on beginning net position/fund balance.

Note 4 – Compliance and Accountability

Compliance

Contrary to ORC section 5705.10, the State Fee Assessment fund had a negative fund balance of \$1,081 at December 31, 2021, indicating that revenue from other sources were used to pay obligations in this fund.

Contrary to Ohio Revised Code (ORC) section 5705.39, the State Fee Assessment funds had final appropriations in excess of final estimated revenue plus beginning balance in the amount of \$1,429. Management has indicated that cash and appropriations will be closely monitored to prevent future violations.

Accountability

The State Fee Assessment special revenue fund had a \$87 deficit fund balance as of December 31, 2021. This deficit was caused by the recognition of expenditures on a modified accrual basis of accounting which are substantially greater than expenditures recognized on a cash basis. The general fund is liable for any deficit in this fund and provides transfers when cash is required, not 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).
4. Expenditures and other uses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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	Federal Grants
GAAP Basis	\$5,010,858	\$166,781	(\$1,323,327)	\$613,277	\$1,186,989	(\$1,034,062)
Net Adjustment for						
Revenue Accruals	139,944	389,553	(24,961)	(827)	16,286	10,794,250
Unreported Cash	(88,796)	0	0	0	0	0
Beginning Fair Value						
Adjustment for Investments	1,258,896	0	1,528	0	0	0
Ending Fair Value						
Adjustment for Investments	215,048	0	468	0	0	0
Net Adjustment for						
Expenditure Accruals	(1,419,074)	101,746	(447,974)	(82,355)	(68,576)	987,070
Encumbrances	(319,217)	(33)	(20,230)	(81,278)	(1,278)	0
Budget Basis	<u>\$4,797,659</u>	<u>\$658,047</u>	<u>(\$1,814,496)</u>	<u>\$448,817</u>	<u>\$1,133,421</u>	<u>\$10,747,258</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 2021 for real and public utility property taxes represents collections of 2020 taxes.

2021 real property taxes were levied after October 1, 2020, on the assessed value as of January 1, 2020, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2021 real property taxes are collected in and intended to finance 2022.

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. 2021 public utility property taxes which became a lien December 31, 2019, are levied after October 1, 2020, and are collected in 2021 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2021, was \$13.30 per \$1,000 of assessed value. The assessed values of real property and public utility tangible property upon which 2021 property tax receipts were based are as follows:

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Real Estate	
Residential/Agricultural	\$1,756,537,040
Other Real Estate	346,550,070
Tangible Personal Property	
Public Utility	<u>452,211,960</u>
Total	<u><u>\$2,555,299,070</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, 2021, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2021 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 2021. 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, 2021, 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 \$1,196,743.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

The County has \$220,952 in delinquent special assessments at December 31, 2021.

The community development block grant monies loaned to local businesses are reported as loans receivable in the federal grants special revenues fund and are also considered collectible in full. Loans receivable expected to be collected in more than one year for the County amount to \$2,974.

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 in the general fund 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	\$4,438,372
Motor Vehicle Distribution	1,950,606
Children's Services Grants and Subsidies	1,927,132
Court Grants and Subsidies	1,879,855
Gasoline and Excise Tax	1,869,846
DD Grants and Subsidies	1,239,284
Homestead and Rollback	1,001,509
Public Assistance Grants and Subsidies	965,806
Local Government and Local Government Revenue Assistance	824,412
Casino Tax	818,014
Miscellaneous	734,790
Total	<u><u>\$17,649,626</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 2021, 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, 2021

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	220,539,443
Equipment	100,000,000
Crime	1,000,000
Excess Liability	5,000,000
Medical Professional Liability	3,000,000
Sewer Line Coverage	46,387,853
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 2021, 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	\$319,217
Mental Health Board	33
Board of Developmental Disabilities Board	20,230
Children's Service	1,278
Other Governmental Funds	4,179
Total Governmental Funds	<u>\$344,937</u>
 Proprietary Funds:	
Sewer Fund	\$469,469

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Note 11 – Tax Abatement Disclosure

Community Reinvestment Area (CRA)

Pursuant to Ohio Revised Code Chapter 5709, six 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, three 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	\$59,446
City of Shelby	21,336
Village of Bellville	5,682
Village of Butler	19
Village of Lexington	10,778
Washington Township	6,266
 <i>Enterprise Zone Tax Exemptions</i>	
City of Mansfield	110,897
City of Shelby	86,978
Village of Lexington	34,441
Total	\$335,843

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Note 12 – 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>				
Inventory	\$230,940	\$756	\$85,171	\$7,784
Prepays	581,219	0	5,789	0
Loans	91,584	0	0	0
Developmental Disability Gifts	0	0	0	0
Interfund Receivable	790,000	0	0	0
Unclaimed Funds	968,460	0	0	0
<i>Total Nonspendable</i>	<u>2,662,203</u>	<u>756</u>	<u>90,960</u>	<u>7,784</u>
<u>Restricted for:</u>				
Mental Health Board	0	5,769,457	0	0
Developmental Disabilities Board	0	0	29,270,452	0
Public Assistance	0	0	0	1,415,642
Children's Services	0	0	0	0
Federal Grants	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
Other Operations	0	0	0	0
Capital Improvements	0	0	0	0
<i>Total Restricted</i>	<u>0</u>	<u>5,769,457</u>	<u>29,270,452</u>	<u>1,415,642</u>
<u>Committed to:</u>				
General Operations	203,892	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>203,892</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Assigned to:</u>				
General Operations	3,919,470	0	0	0
Street Repair and Maintenance	0	0	0	0
Capital Improvements	0	0	0	0
<i>Total Assigned</i>	<u>3,919,470</u>	<u>0</u>	<u>0</u>	<u>0</u>
Unassigned (Deficits)	16,431,703	0	0	0
Total Fund Balances	<u><u>\$23,217,268</u></u>	<u><u>\$5,770,213</u></u>	<u><u>\$29,361,412</u></u>	<u><u>\$1,423,426</u></u>

Richland County, Ohio
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Fund Balances	Children's Services	Federal Grants	Other Governmental Funds	Total
<u>Nonspendable:</u>				
Inventory	\$15,544	\$0	\$304,241	\$644,436
Prepays	0	0	0	587,008
Loans	0	0	0	91,584
Developmental Disability Gifts	0	0	56,322	56,322
Interfund Receivable	0	0	0	790,000
Unclaimed Funds	0	0	0	968,460
<i>Total Nonspendable</i>	<u>15,544</u>	<u>0</u>	<u>360,563</u>	<u>3,137,810</u>
<u>Restricted for:</u>				
Mental Health Board	0	0	0	5,769,457
Developmental Disabilities Board	0	0	0	29,270,452
Public Assistance	0	0	0	1,415,642
Children's Services	8,272,207	0	0	8,272,207
Federal Grants	0	160,408	0	160,408
Debt Service	0	0	1,961,709	1,961,709
Street Repair and Maintenance	0	0	3,014,747	3,014,747
Court Operations	0	0	3,489,798	3,489,798
Public Safety Operations	0	0	804,159	804,159
Dayspring County Home	0	0	1,999,341	1,999,341
Child Support Enforcement Operations	0	0	560,655	560,655
Real Estate Collections	0	0	1,052,256	1,052,256
Phase II Wireless	0	0	376,355	376,355
Voting Equipment	0	0	56,538	56,538
Other Operations	0	0	1,268,616	1,268,616
Capital Improvements	0	0	1,703,279	1,703,279
<i>Total Restricted</i>	<u>8,272,207</u>	<u>160,408</u>	<u>16,287,453</u>	<u>61,175,619</u>
<u>Committed to:</u>				
General Operations	0	0	0	203,892
Sheriff Operations	0	0	42,804	42,804
Dayspring County Home	0	0	47,614	47,614
Parks and Recreation	0	0	144,741	144,741
Other Operations	0	0	104,643	104,643
<i>Total Committed</i>	<u>0</u>	<u>0</u>	<u>339,802</u>	<u>543,694</u>
<u>Assigned to:</u>				
General Operations	0	0	0	3,919,470
Street Repair and Maintenance	0	0	1,047,393	1,047,393
Capital Improvements	0	0	112,739	112,739
<i>Total Assigned</i>	<u>0</u>	<u>0</u>	<u>1,160,132</u>	<u>5,079,602</u>
Unassigned (Deficits)	0	0	(87)	16,431,616
Total Fund Balances	<u><u>\$8,287,751</u></u>	<u><u>\$160,408</u></u>	<u><u>\$18,147,863</u></u>	<u><u>\$86,368,341</u></u>

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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, 2021, is \$2,606,714.

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;

Richland County, Ohio
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For the Year Ended December 31, 2021

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;
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. 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.

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Investments

Investments are reported at fair value. As of December 31, 2021, the County had the following investments:

Measurement/Investment	Measurement Amount	Maturity	Standard & Poor's Rating	Percent of Total Investments
Net Asset Value Per Share:				
STAR Ohio	\$21,516,692	51.3 Days	AAAm	N/A
Fair Value - Level One Inputs:				
U. S. Treasury Note	12,514,929	Less than five years	N/A	11.95
Money Market Mutual Funds	11,252,547	Less than one year	AA+	10.74
Total Fair Value - Level One Inputs	23,767,476			
Fair Value - Level Two Inputs:				
Commercial Paper	8,320,492	Less than five years	AA+	7.94
Federal Farm Credit Bank Bonds	9,927,021	Less than five years	AA+	9.48
Federal National Mortgage Association Notes	10,925,042	Less than five years	AA+	10.43
Federal Home Loan Mortgage Corporation Notes	11,895,161	Less than five years	AA+	11.36
Federal Home Loan Bank Bonds	14,522,840	Less than five years	AA+	13.87
Local Government Bonds	2,624,297	Less than five years	AA	N/A
Foreign Bonds	1,244,158	Less than five years	AA-	N/A
Total Fair Value - Level Two Inputs	59,459,011			
Total Investments	\$104,743,179			

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, 2021. 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

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Notes, Mutual Fund and Commercial Paper are exposed to custodial credit risk in that they are uninsured, unregistered, and held by the counterparty. The County has no investment policy dealing with investment custodial risk beyond the requirement in State statute that prohibits payment for investments prior to the delivery of the securities representing such investments to the treasurer or qualified trustee.

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

Foreign Currency Risk Foreign Currency Risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or a deposit. The County's investment policy states foreign notes must be rated at the time of purchase in one of the three highest categories by two nationally recognized standard rating services. All interest and principal shall be denominated and payable in United States dollars. The notes must be backed by the full faith and credit of the foreign nation and there can be no prior history of default. The maturity of foreign notes cannot exceed five years from purchase and in total, they cannot exceed one percent of the County's total average portfolio. The County's exposure to foreign currency risk is as follows:

Investment	Currency	Maturity	Fair Value (In US dollars)
State of Israel Notes	Israeli New Sheqel	10/1/2022	\$349,594
State of Israel Notes	Israeli New Sheqel	10/1/2023	349,108
State of Israel Notes	Israeli New Sheqel	12/1/2024	198,942
State of Israel Notes	Israeli New Sheqel	10/1/2025	346,514

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.

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The net pension/OPEB liability (asset) represents 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. 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 health care 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)

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. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional 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

Richland County, Ohio
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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 Annual Comprehensive Financial Report referenced above for additional information, including requirements for reduced and unreduced benefits):

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. The initial amount of a member's pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost-of-living adjustment.

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 who retired prior to January 7, 2013, the cost of living adjustment is 3 percent. For those retiring on or after January 7, 2013, beginning in calendar year 2019, the adjustment is 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

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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. 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. When members choose to annuitize their defined contribution benefit, the annuitized portion of the benefit is reclassified to a defined benefit.

Beginning in 2022, the Combined Plan will be consolidated under the Traditional Pension Plan (defined benefit plan) and the Combined Plan option will no longer be available for new hires beginning in 2022.

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

	State and Local	Law Enforcement
2021 Statutory Maximum Contribution Rates		
Employer	14.0 %	18.1 %
Employee *	10.0 %	**
 2021 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, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.

*** 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

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

For 2021, the County’s contractually required contribution was \$5,697,458 for the traditional plan, \$131,806 for the combined plan and \$90,129 for the member-directed plan. Of these amounts, \$453,017 is reported as an intergovernmental payable for the traditional plan, \$11,409 for the combined plan, and \$7,809 for the member-directed plan.

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Plan Description – State Teachers Retirement System (STRS)

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 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Web site at www.strsoh.org.

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan, and a Combined Plan. 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 years 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, 2026, when retirement eligibility will be five years of qualifying service credit and age 60, or 30 years of service credit regardless of 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.

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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 on or after July 1, 2013, 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.

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 2021 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2021, the full employer contribution was allocated to pension.

The County's contractually required contribution to STRS was \$18,700 for 2021. Of this amount, \$3,882 is reported as an intergovernmental payable.

Pension Liabilities/Assets, 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, 2020, and the net pension liability for STRS was measured as of June 30, 2021. The total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of the respective measurement dates. 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. The following is information related to the proportionate share and pension expense:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Proportion of the Net Pension Liability/Asset:				
Current Measurement Date	0.28630056%	0.21233394%	0.00150338%	
Prior Measurement Date	<u>0.28470806%</u>	<u>0.24340316%</u>	<u>0.00266081%</u>	
Change in Proportionate Share	<u>0.00159250%</u>	<u>-0.03106922%</u>	<u>-0.00115743%</u>	
Proportionate Share of the:				
Net Pension Asset	\$0	(\$612,931)	\$0	(\$612,931)
Net Pension Liability	42,394,875	0	192,220	42,587,095
Pension Expense	(485,487)	25,864	(82,468)	(542,091)

2021 pension expense for the member-directed defined contribution plan was \$84,246. The aggregate pension expense for all pension plans was (\$457,845) for 2021.

Richland County, Ohio
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At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to defined benefit pensions from the following sources:

	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	\$0	\$0	\$5,939	\$5,939
Changes of assumptions	0	38,277	53,325	91,602
Changes in proportion and differences between County contributions and proportionate share of contributions	219,278	85,291	140,220	444,789
County contributions subsequent to the measurement date	<u>5,697,458</u>	<u>131,806</u>	<u>42,946</u>	<u>5,872,210</u>
Total Deferred Outflows of Resources	<u><u>\$5,916,736</u></u>	<u><u>\$255,374</u></u>	<u><u>\$242,430</u></u>	<u><u>\$6,414,540</u></u>
Deferred Inflows of Resources				
Differences between expected and actual experience	\$1,773,413	\$115,635	\$1,205	\$1,890,253
Net difference between projected and actual earnings on pension plan investments	16,524,286	91,152	165,658	16,781,096
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>470,423</u>	<u>0</u>	<u>421,684</u>	<u>892,107</u>
Total Deferred Inflows of Resources	<u><u>\$18,768,122</u></u>	<u><u>\$206,787</u></u>	<u><u>\$588,547</u></u>	<u><u>\$19,563,456</u></u>

\$5,872,210 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 2022. 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:				
2022	(\$7,300,599)	(\$31,652)	(\$81,604)	(\$7,413,855)
2023	(2,258,719)	(15,640)	(75,901)	(2,350,260)
2024	(6,735,860)	(36,663)	(147,979)	(6,920,502)
2025	(2,253,666)	(10,516)	(83,579)	(2,347,761)
2026	0	2,486	0	2,486
Thereafter	<u>0</u>	<u>8,766</u>	<u>0</u>	<u>8,766</u>
Total	<u><u>(\$18,548,844)</u></u>	<u><u>(\$83,219)</u></u>	<u><u>(\$389,063)</u></u>	<u><u>(\$19,021,126)</u></u>

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Actuarial Assumptions – OPERS

Actuarial valuations of an ongoing plan involve estimates of the value 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, 2020, 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, 2020, are presented as follows:

	<u>OPERS Traditional Plan</u>	<u>OPERS Combined Plan</u>
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	.5 percent, simple through 2021, then 2.15 percent, simple	.5 percent, simple through 2021, 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 2020, the OPERS Board adopted a change in COLA for Post-January 7, 2013 retirees, changing it from 1.4 percent simple through 2020 then 2.15 simple to .5 percent simple through 2021 then 2.15 percent simple.

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 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 long-term expected 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. Best estimates of arithmetic real rates of return were

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provided by the Board's investment consultant. For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2020, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	25.00 %	1.32 %
Domestic Equities	21.00	5.64
Real Estate	10.00	5.39
Private Equity	12.00	10.42
International Equities	23.00	7.36
Other investments	9.00	4.75
Total	100.00 %	5.43 %

Discount Rate The discount rate used to measure the total pension liability was 7.2 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:

	1% Decrease (6.20%)	Current Discount Rate (7.20%)	1% Increase (8.20%)
County's proportionate share of the net pension liability (asset):			
OPERS Traditional Plan	\$80,868,456	\$42,394,875	\$10,404,162
OPERS Combined Plan	(426,791)	(612,931)	(751,662)

Changes between the Measurement Date and the Reporting Date During 2021, the OPERS Board lowered the investment rate of return from 7.2 percent to 6.9 along with certain other changes to assumptions for the actuarial valuation as of December 31, 2021. The effects of these changes are unknown.

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Actuarial Assumptions – STRS

Key methods and assumptions used in the June 30, 2021, actuarial valuation compared to those used in the June 30, 2020, actuarial valuation are presented as follows:

	June 30, 2021	June 30, 2020
Inflation	2.50 percent	2.50 percent
Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65	12.50 percent at age 20 to 2.50 percent at age 65
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation	7.45 percent, net of investment expenses, including inflation
Discount Rate of Return	7.00 percent	7.45 percent
Payroll Increases	3.00 percent	3.00 percent
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017	0.0 percent, effective July 1, 2017

Post-retirement 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. 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 June 30, 2021, 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:

Asset Class	Target Allocation	Long-Term Expected Rate of Return *
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>	

* 10 year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25 percent, but 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.

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Discount Rate The discount rate used to measure the total pension liability was 7.00 percent as of June 30, 2021, and was 7.45 percent as of June 30, 2020. 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, 2021. Therefore, the long-term expected rate of return on pension plan investments of 7.00 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2021.

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 7.00 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 (6.00 percent) or one-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's proportionate share of the net pension liability	\$359,958	\$192,220	\$50,484

Changes Between the Measurement Date and the Reporting date In February 2022, the Board approved changes to demographic measures that will impact the June 30, 2022, actuarial valuation. These demographic measures include retirement, salary increase, disability/termination and mortality assumptions. In March 2022, the STRS Board approved benefit plan changes to take effect on July 1, 2022. These changes include a one-time three percent cost-of-living increase (COLA) to be paid to eligible benefit recipients and the elimination of the age 60 requirement for retirement age and service eligibility that was set to take effect in 2026. The effect on the net pension liability is unknown.

Note 16 – Defined Benefit OPEB Plans

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

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 (HRA) to qualifying benefit recipients of both the traditional pension and the combined plans. Currently, Medicare-eligible retirees are able to select medical and prescription drug plans from a range of options and may elect optional vision and dental plans. Retirees and eligible dependents enrolled in Medicare Parts A and B have the option to enroll in a Medicare supplemental plan with the assistance of the OPERS Medicare Connector. The OPERS Medicare Connector is a relationship with a vendor selected by OPERS to assist retirees, spouses and dependents with selecting a medical and pharmacy plan. Monthly allowances, based on years of service

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and the age at which the retiree first enrolled in OPERS coverage, are deposited into an HRA. For non-Medicare retirees and eligible dependents, OPERS sponsors medical and prescription coverage through a professionally managed self-insured plan. An allowance to offset a portion of the monthly premium is offered to retirees and eligible dependents. The allowance is based on the retiree's years of service and age when they first enrolled in OPERS coverage.

Medicare-eligible retirees who choose to become re-employed or survivors who become employed in an OPERS-covered position are prohibited from participating in an HRA. For this group of retirees, OPERS sponsors secondary coverage through a professionally managed self-insured program. Retirees who enroll in this plan are provided with a monthly allowance to offset a portion of the monthly premium. Medicare-eligible spouses and dependents can also enroll in this plan as long as the retiree is enrolled.

OPERS provides a monthly allowance for health care coverage for eligible retirees and their eligible dependents. The base allowance is determined by OPERS.

The health care 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 separation, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

Effective January 1, 2022, OPERS will discontinue the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses. These changes are reflected in the December 31, 2020, measurement date health care valuation.

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. Current retirees eligible (or who become eligible prior to January 1, 2022) to participate in the OPERS health care program will continue to be eligible after January 1, 2022. Eligibility requirements will change for those retiring after January 1, 2022, with differing eligibility requirements for Medicare retirees and non-Medicare retirees. 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' Annual Comprehensive Financial Report 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.

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, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan and the combined plan.

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Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2021, 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. For 2021, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and 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 2021 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 \$36,051 for 2021. Of this amount, \$3,124 is reported as an intergovernmental payable.

Plan Description – State Teachers Retirement System (STRS)

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. 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, 2021, STRS did not allocate any employer contributions to post-employment health care.

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

The net OPEB liability (asset) and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2019, rolled forward to the measurement date of December 31, 2020, 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, 2021, 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. The following is information related to the proportionate share and OPEB expense:

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	OPERS	STRS	Total
Proportion of the Net OPEB Liability/Asset:			
Current Measurement Date	0.27834079%	0.00150338%	
Prior Measurement Date	0.27712321%	0.00266081%	
Change in Proportionate Share	<u>0.00121758%</u>	<u>-0.00115743%</u>	
Proportionate Share of the Net OPEB Asset	(\$4,839,564)	(\$31,698)	(\$4,871,262)
OPEB Expense	(30,922,079)	(1,148)	(30,923,227)

At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS	STRS	Total
Deferred Outflows of Resources			
Differences between expected and actual experience	\$0	\$1,129	\$1,129
Changes of assumptions	2,437,835	2,025	2,439,860
Changes in proportionate share and difference between County contributions and proportionate share of contributions	0	7,115	7,115
County contributions subsequent to the measurement date	<u>36,051</u>	<u>0</u>	<u>36,051</u>
Total Deferred Outflows of Resources	<u>\$2,473,886</u>	<u>\$10,269</u>	<u>\$2,484,155</u>
Deferred Inflows of Resources			
Differences between expected and actual experience	\$4,475,347	\$5,808	\$4,481,155
Changes of assumptions	8,034,845	18,910	8,053,755
Net difference between projected and actual earnings on OPEB plan investments	2,641,160	8,786	2,649,946
Changes in Proportionate Share and difference between County contributions and proportionate share of contributions	<u>923,098</u>	<u>3,202</u>	<u>926,300</u>
Total Deferred Inflows of Resources	<u>\$16,074,450</u>	<u>\$36,706</u>	<u>\$16,111,156</u>

\$36,051 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 or an increase to the net OPEB asset in 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	OPERS	STRS	Total
Fiscal Year Ending December 31:			
2022	(\$7,327,587)	(\$7,591)	(\$7,335,178)
2023	(4,850,076)	(7,371)	(4,857,447)
2024	(1,147,740)	(7,237)	(1,154,977)
2025	(311,212)	(2,414)	(313,626)
2026	0	(1,754)	(1,754)
Thereafter	<u>0</u>	<u>(70)</u>	<u>(70)</u>
Total	<u>(\$13,636,615)</u>	<u>(\$26,437)</u>	<u>(\$13,663,052)</u>

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Actuarial Assumptions – OPERS

Actuarial valuations of an ongoing plan involve estimates of the value 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, 2019, rolled forward to the measurement date of December 31, 2020. 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:

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	6.00 percent
Prior Measurement date	3.16 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate:	
Current measurement date	2.00 percent
Prior Measurement date	2.75 percent
Health Care Cost Trend Rate:	
Current measurement date	8.5 percent, initial 3.50 percent, ultimate in 2035
Prior Measurement date	10.5 percent, initial 3.50 percent, ultimate in 2030
Actuarial Cost Method	Individual Entry Age

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. Postretirement 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. Postretirement 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 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' 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 long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of

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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. Best estimates of arithmetic rates of return were provided by OPERS investment consultant. For each major asset class that is included in the Health Care’s portfolio’s target asset allocation as of December 31, 2020, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00 %	1.07 %
Domestic Equities	25.00	5.64
Real Estate Investment Trust	7.00	6.48
International Equities	25.00	7.36
Other investments	9.00	4.02
Total	100.00 %	4.43 %

Discount Rate A single discount rate of 6.0 percent was used to measure the OPEB liability on the measurement date of December 31, 2020. A single discount rate of 3.16 percent was used to measure the OPEB liability on the measurement date of December 31, 2019. 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 2.00 percent (Fidelity Index’s “20-Year Municipal GO AA Index”). 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 2120. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2120, the duration of the projection period through which projected health care payments are fully funded.

Sensitivity of the County’s Proportionate Share of the Net OPEB Liability (Asset) to Changes in the Discount Rate The following table presents the County’s proportionate share of the net OPEB liability (asset) calculated using the single discount rate of 6.00 percent, as well as what the County’s proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is one-percentage-point lower (5.00 percent) or one-percentage-point higher (7.00 percent) than the current rate:

	1% Decrease (5.00%)	Current Discount Rate (6.00%)	1% Increase (7.00%)
County's proportionate share of the net OPEB liability (asset)	(\$1,233,050)	(\$4,839,564)	(\$8,021,782)

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Sensitivity of the County's Proportionate Share of the Net OPEB Liability (Asset) 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 (asset). The following table presents the net OPEB liability (asset) calculated using the assumed trend rates, and the expected net OPEB liability (asset) 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.

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 2021 is 8.50 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 the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries 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 3.50 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 (asset)	(\$5,079,719)	(\$4,839,564)	(\$4,823,646)

Changes between the Measurement Date and the Reporting Date During 2021, the OPERS Board made various changes to assumptions for the actuarial valuation as of December 31, 2021. The effects of these changes are unknown.

Actuarial Assumptions – STRS

Key methods and assumptions used in the June 30, 2021, actuarial valuation and the June 30, 2020 actuarial valuation are presented as follows:

	June 30, 2021	June 30, 2020
Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65	12.50 percent at age 20 to 2.50 percent at age 65
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation	7.45 percent, net of investment expenses, including inflation
Payroll Increases	3 percent	3 percent
Discount Rate of Return	7.00 percent	7.45 percent
Health Care Cost Trends		
Medical		
Pre-Medicare	5.00 percent initial, 4 percent ultimate	5.00 percent initial, 4 percent ultimate
Medicare	-16.18 percent initial, 4 percent ultimate	-6.69 percent initial, 4 percent ultimate
Prescription Drug		
Pre-Medicare	6.50 percent initial, 4 percent ultimate	6.50 percent initial, 4 percent ultimate
Medicare	29.98 initial, 4 percent ultimate	11.87 initial, 4 percent ultimate

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

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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, 2021, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

The non-Medicare subsidy percentage was increased effective January 1, 2022 from 2.055 percent to 2.1 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2022. The Medicare Part D Subsidy was updated to reflect it is expected to be negative in CY 2022. The Part B monthly reimbursement elimination date was postponed indefinitely.

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 7.00 percent as of June 30, 2021, and was 7.45 percent as of June 30, 2020. 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, 2021. Therefore, the long-term expected rate of return on health care plan investments of 7.00 percent was used to measure the total OPEB liability as of June 30, 2021.

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, 2021, calculated using the current period discount rate assumption of 7.00 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 (6.00 percent) or one percentage point higher (8.00 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 (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's proportionate share of the net OPEB asset	(\$26,748)	(\$31,698)	(\$35,832)

	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB asset	(\$35,665)	(\$31,698)	(\$26,792)

Changes Between the Measurement Date and the Reporting date In February 2022, the Board approved changes to demographic measures that will impact the June 30, 2022, actuarial valuation. The effect on the net OPEB liability is unknown.

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Note 17 – Interfund Transactions

Interfund receivables/payables balances at December 31, 2021, consist of the following individual fund receivables and payables:

Interfund Payable	Interfund Receivable				Total
	General	Public Assistance	Children's Services	Other Governmental Funds	
Mental Health Board	\$0	\$0	\$0	\$7,485	\$7,485
Public Assistance	5,934	0	48,665	0	54,599
Other Governmental Funds	948,523	1,353	0	29,610	979,486
Total	\$954,457	\$1,353	\$48,665	\$37,095	\$1,041,570

The Public Assistance fund owed a total of \$48,665 to Children’s Services for services provided for various programs and \$5,934 to the general fund for services provided by Domestic Relations Court. The Mental Health Board fund owed \$7,485 to the other governmental funds to account for services provided by the Community Alternative Jail. Other governmental funds had \$29,610 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, 2021 these bonds are paid in full.

On January 30, 2020, the general obligation debt service fund issued \$1,075,000 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 2.80 percent and are due on January 30, 2027.

As of December 31, 2021, the bonds had a balance of \$935,000, 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, 2021, are as follows:

	Principal	Interest
2022	\$145,000	\$26,180
2023	150,000	22,120
2024	155,000	17,920
2025	160,000	13,580
2026	160,000	9,100
2027	165,000	4,620
Total	\$935,000	\$93,520

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Interfund transfers for the year ended December 31, 2021, consisted of the following:

Transfer to	Transfer From			Total
	General	Developmental	Other	
		Disabilities Board	Governmental Funds	
Federal Grants	\$42,393	\$0	\$0	\$42,393
Other Governmental Funds	675,238	275,000	207,102	1,157,340
Employee Health Insurance	0	768,276	0	768,276
Total	\$717,631	\$1,043,276	\$207,102	\$1,968,009

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. The transfer between the developmental disabilities board and employee health insurance was to pay employee portion of insurance related expenses.

Note 18 – Capital Assets

Capital asset activity for the year ended December 31, 2021, was as follows:

	Balance 1/1/2021	Additions	Reductions	Balance 12/31/2021
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$2,806,060	\$0	\$0	\$2,806,060
Capital assets being depreciated:				
Land improvements	767,478	0	0	767,478
Buildings	68,880,043	290,709	0	69,170,752
Machinery and equipment	26,101,957	967,355	(301,008)	26,768,304
Infrastructure	133,156,730	4,686,509	(1,554,763)	136,288,476
Total capital assets being depreciated	228,906,208	5,944,573	(1,855,771)	232,995,010
Accumulated Depreciation:				
Land improvements	(316,341)	(38,374)	0	(354,715)
Buildings	(36,509,784)	(1,509,615)	0	(38,019,399)
Machinery and equipment	(21,086,115)	(1,286,817)	299,857	(22,073,075)
Infrastructure	(72,880,302)	(3,466,468)	1,543,123	(74,803,647)
Total accumulated depreciation	(130,792,542)	(6,301,274) *	1,842,980	(135,250,836)
Capital assets being depreciated, net	98,113,666	(356,701)	(12,791)	97,744,174
Governmental activities capital assets, net	\$100,919,726	(\$356,701)	(\$12,791)	\$100,550,234

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*Depreciation expense was charged to governmental activities as follows:

Governmental Activities:	
Legislative and Executive	\$499,838
Judicial System	95,176
Public Safety	944,349
Public Works	3,720,650
Health	614,923
Human Services	402,146
Conservation and Recreation	24,192
Total Depreciation Expense	\$6,301,274

	Balance 1/1/2021	Additions	Reductions	Balance 12/31/2021
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	804,568	38,904	0	843,472
Infrastructure	44,245,130	0	0	44,245,130
Total capital assets being depreciated	51,589,285	38,904	0	51,628,189
Accumulated Depreciation:				
Buildings	(4,902,329)	(145,325)	0	(5,047,654)
Machinery and equipment	(706,801)	(24,751)	0	(731,552)
Infrastructure	(30,476,678)	(1,160,466)	0	(31,637,144)
Total accumulated depreciation	(36,085,808)	(1,330,542)	0	(37,416,350)
Capital assets being depreciated, net	15,503,477	(1,291,638)	0	14,211,839
Business-type activities capital assets, net	\$15,594,805	(\$1,291,638)	\$0	\$14,303,167

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Note 19 – Long-Term Debt

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

	<u>Original Issue Date</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
Governmental Activities:			
General Obligation Bonds:			
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
Various Purposes Improvement and Refunding	2020	0.61-3.91	13,090,000
OPWC Loans from Direct Borrowings:			
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
Business-Type Activity:			
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 2020	2020	0.61-3.19	1,965,000
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

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

	Outstanding 1/1/2021	Additions	Reductions	Outstanding 12/31/2021	Amounts Due in One Year
Governmental Activities:					
General Obligation Bonds:					
Correctional Facilities Refunding 2014					
Serial Bonds	\$550,000	\$0	\$550,000	\$0	\$0
Unamortized Premium	11,231	0	11,231	0	0
Various Purpose Refunding 2015					
Serial Bonds	265,000	0	265,000	0	0
Unamortized Premium	14,608	0	14,608	0	0
Various Purposes Improvement and Refunding 2016					
Serial Bonds	1,165,000	0	90,000	1,075,000	90,000
Term Bonds	235,000	0	0	235,000	0
Unamortized Premium	8,970	0	1,026	7,944	0
Various Purposes Improvement and Refunding 2019					
Serial Bonds	4,600,000	0	280,000	4,320,000	290,000
Unamortized Premium	545,812	0	38,806	507,006	0
Various Purposes Improvement and Refunding 2020					
Serial Bonds	7,070,000	0	125,000	6,945,000	960,000
Term Bonds	5,830,000	0	0	5,830,000	0
Total General Obligation Bonds	\$20,295,621	\$0	\$1,375,671	\$18,919,950	\$1,340,000
OPWC Loans from Direct Borrowings:					
OPWC Possum Run Road Engineering Loan	\$81,136	\$0	\$16,227	\$64,909	\$32,454
OPWC Amoy-Ganges and Franklin Church Road Loan					
Road Loan	122,971	0	5,347	117,624	10,694
OPWC Bridge Replacement Loan - 2013	161,000	0	5,750	155,250	11,500
OPWC Hulit Road and Bridge Improvement	138,029	0	3,730	134,299	7,460
Total OPWC Loans from Direct Borrowings	503,136	0	31,054	472,082	62,108
Other General Long-Term Obligations					
Capital Leases	1,702,976	0	52,211	1,650,765	1,752
Compensated Absences	4,944,363	1,999,881	1,667,567	5,276,677	2,180,661
Total Other General Long-Term Obligations	6,647,339	1,999,881	1,719,778	6,927,442	2,182,413
Net Pension Liability:					
STRS	643,821	0	451,601	192,220	0
OPERS	56,274,476	0	13,879,601	42,394,875	0
Total Net Pension Liability	56,918,297	0	14,331,202	42,587,095	0
OPEB Liability - OPERS	39,531,135	0	39,531,135	0	0
Total Governmental Activities	\$123,895,528	\$1,999,881	\$56,988,840	\$68,906,569	\$3,584,521

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Business-Type Activity:

General Obligation Bonds:

Various Purpose Refunding 2015					
Serial Bonds	\$85,000	\$0	\$85,000	\$0	\$0
Unamortized Premium	5,762	0	5,762	0	0
Various Purpose Refunding 2016					
Serial Bonds	495,000	0	50,000	445,000	50,000
Term Bonds	1,425,000	0	0	1,425,000	0
Unamortized Premium	3,815	0	136	3,679	0
Various Purpose Refunding 2020					
Serial Bonds	785,000	0	15,000	770,000	105,000
Term Bonds	1,150,000	0	0	1,150,000	0
Total General Obligation Bonds	<u>3,949,577</u>	<u>0</u>	<u>155,898</u>	<u>3,793,679</u>	<u>155,000</u>
OPWC Loans from Direct Borrowings:					
OPWC Sewer Improvement Loan	166,992	0	9,834	157,158	9,834
OPWC Harprest Heights Sewer Loan	79,270	0	6,894	72,376	6,894
OPWC Country Meadows Sewer Loan	97,646	0	7,812	89,834	7,812
Total OPWC Loans from Direct Borrowing	<u>343,908</u>	<u>0</u>	<u>24,540</u>	<u>319,368</u>	<u>24,540</u>
Compensated Absences	52,373	19,599	14,808	57,164	23,573
Asset Retirement Obligation	2,793,831	0	0	2,793,831	0
Total Business-Type Activity	<u><u>\$7,139,689</u></u>	<u><u>\$19,599</u></u>	<u><u>\$195,246</u></u>	<u><u>\$6,964,042</u></u>	<u><u>\$203,113</u></u>

All general obligation bonds are supported by the full faith and credit of the County. These bonds are paid from the general obligation debt retirement fund.

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 \$319,368. Principal paid for the current year and total net revenues were \$24,540 and \$607,957 respectively.

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. In 2020, these bonds were refunded by the Various Purpose Improvement and Refunding 2020 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 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, 2021, \$7,195,000 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.

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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, 2021, \$5,205,000 of the defeased debt remained outstanding.

On November 5, 2020, the County issued Various Purpose Refunding general obligation bonds in the amount of \$15,055,000 at an average coupon rate of 2.43 percent over a 9.0-year period. Proceeds of \$15,055,000 were issued to refinance \$7,130,000 of the callable portion of 2014 Correctional Facilities Refunding bonds.

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.

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, 2021, \$1,340,000 of the defeased debt remained outstanding.

On November 5, 2020, the County issued Various Purpose Refunding general obligation bonds in the amount of \$15,055,000 at an average coupon rate of 2.43 percent over a 9-year period. Proceeds of \$15,055,000 were issued to refinance \$5,105,000 of the callable portion of 2015 Various Purpose Refunding bonds

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:

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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, 2021, \$5,005,000 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.

On November 5, 2020, the County issued Various Purpose Refunding general obligation bonds in the amount of \$15,055,000 at an average coupon rate of 2.43 percent over a 9-year period. Proceeds of \$15,055,000 were issued to refinance \$7,130,000 of the callable portion of 2014 Correctional Facilities Refunding bonds, \$5,105,000 of the callable portion of 2015 Various Purpose Refunding bonds and \$1,830,000 of the callable portion of 2015 Various Purpose Refunding bonds for business-type activity.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Net proceeds of \$14,803,635 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, \$7,585,000 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. Accordingly, the trust account assets and liabilities for the defeased bonds are not included in the County's financial statements. As of December 31, 2021, \$7,585,000 of the defeased debt remained outstanding.

The 2020 Various Purpose Refunding general obligation bonds maturing on or after December 1, 2028 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, 2027, 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 2020 Various Purpose Improvement and Refunding term bonds maturing on December 1, 2030, 2032, 2036, 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:

Year	Issue			
	\$1,415,000	\$1,475,000	\$1,815,000	\$2,275,000
2029	\$700,000	0	0	0
2031	0	725,000	0	0
2033	0	0	590,000	0
2034	0	0	600,000	0
2036	0	0	0	635,000
2037	0	0	0	650,000
2038	0	0	0	530,000
2039	0	0	0	225,000
Total	\$700,000	\$725,000	\$1,190,000	\$2,040,000
<i>Stated Maturity</i>	<i>12/01/2030</i>	<i>12/01/2032</i>	<i>12/01/2035</i>	<i>12/01/2040</i>

The remaining principal amount of the term bonds (\$715,000, \$750,000, \$625,000, and \$235,000) will mature at the stated maturity.

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.

The County's outstanding OPWC loans from direct borrowing and direct placements related to governmental activities and business-type were \$472,082 and \$319,368 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.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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. The asset retirement obligation will be paid from sewer enterprise fund.

See additional information related to the asset retirement obligation in Note 21.

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

Year	Governmental Activities				<i>From Direct</i>
	General Obligation				<i>Borrowings</i>
	Serial Bonds		Term Bonds		OPWC
	Principal	Interest	Principal	Interest	Loans
2022	\$1,340,000	\$459,979	\$0	\$0	\$62,108
2023	1,360,000	439,171	0	0	62,108
2024	1,390,000	416,348	0	0	29,654
2025	1,415,000	389,732	0	0	29,654
2026	1,440,000	360,367	0	0	29,654
2027-2031	3,900,000	845,475	2,020,000	508,262	148,270
2032-2036	1,495,000	168,600	2,545,000	450,288	88,235
2037-2040	0	0	1,500,000	101,602	22,399
Total	<u>\$12,340,000</u>	<u>\$3,079,672</u>	<u>\$6,065,000</u>	<u>\$1,060,152</u>	<u>\$472,082</u>

Year	Business-Type Activity				<i>From Direct</i>
	General Obligation				<i>Borrowings</i>
	Serial Bonds		Term Bonds		OPWC
	Principal	Interest	Principal	Interest	Loan
2022	\$155,000	\$109,780	\$0	\$0	\$24,540
2023	160,000	107,919	0	0	24,540
2024	160,000	105,737	0	0	24,540
2025	165,000	103,229	0	0	24,540
2026	170,000	100,094	0	0	24,540
2027-2031	405,000	240,811	470,000	229,350	122,700
2032-2036	0	0	1,010,000	234,600	71,688
2037-2041	0	0	570,000	158,200	2,280
2042-2046	0	0	525,000	65,000	0
Total	<u>\$1,215,000</u>	<u>\$767,570</u>	<u>\$2,575,000</u>	<u>\$687,150</u>	<u>\$319,368</u>

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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, 2021, are an overall debt margin of \$64,995,951 and an unvoted debt margin of \$28,166,465.

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 2021 totaled \$52,211.

The assets acquired through capital leases are as follows:

	Governmental Activities
Building	\$1,680,914
Equipment	200,524
Total Assets	1,881,438
Less: Accumulated depreciation	(1,448,932)
Total	\$432,506

Future minimum lease payments are as follows:

Year	Amount
2022	\$175,000
2023	175,000
2024	175,000
2025	175,000
2026	175,000
2027-2031	875,000
2032-2036	875,000
2037-2041	875,000
2042-2046	875,000
2047-2051	875,000
2052-2056	875,000
2057-2061	875,000
2062-2066	787,500
Total	7,787,500
Less: Amount Representing Interest	(6,136,735)
Present Value of Net Minimum Lease Payments	\$1,650,765

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Note 21 – Asset Retirement Obligations

The Governmental Accounting Standard Board's (GASB) Statement No. 83, Certain Asset Retirement Obligations, provides guidance related to asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset.

Ohio Revised Code Section 6111.44 requires the County to submit any changes to their sewerage system to the Ohio EPA for approval. Through this review process, the County would be responsible to address any public safety issues associated with their waste water treatment facilities. The County wastewater engineer estimates these public safety issues to include removing/filling any tankage, cleaning/removing certain equipment, and backfilling certain exposed areas. This asset retirement obligation (ARO) of \$2,793,831 associated with the County waste water treatment facilities was estimated by the County wastewater engineer. There may be additional AROs related to the public safety issues; however these additional amounts are not reasonably estimable. The remaining useful life of these facilities range from 6 to 34 years.

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 2021 was \$376,849. 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.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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

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 2021. 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 2021.

Richland County Youth and Family Council

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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 2021.

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 2021.

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 \$3,650,017 to NEON during 2021.

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, 2021

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, 2021, there were two series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of \$22,510,000.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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 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 2021, 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 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June, 2021 while the national state of emergency continues. During 2021, the County received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the County. The impact on the County's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated. The County's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined.

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 Eight Years (1) **

	2021	2020	2019	2018
County's Proportion of the Net Pension Liability	0.28630056%	0.28470806%	0.29470636%	0.30491352%
County's Proportionate Share of the Net Pension Liability	\$42,394,875	\$56,274,476	\$80,714,091	\$47,835,023
County's Covered Payroll	\$39,523,013	\$39,706,223	\$39,512,831	\$37,969,660
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	107.27%	141.73%	204.27%	125.98%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	86.88%	82.17%	74.70%	84.66%

(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.

2017	2016	2015	2014
0.31852056%	0.32761620%	0.34221681%	0.34221681%
\$72,330,605	\$56,747,252	\$41,275,171	\$40,342,903
\$39,466,244	\$40,061,725	\$45,904,305	\$45,752,777
183.27%	141.65%	89.92%	88.18%
77.25%	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 Four Years **

	2021	2020	2019	2018
County's Proportion of the Net Pension Asset	0.21233394%	0.24340316%	0.27972600%	0.28847391%
County's Proportionate Share of the Net Pension Asset	\$612,931	\$507,555	\$312,797	\$392,709
County's Covered Payroll	\$935,750	\$1,091,600	\$1,209,371	\$1,166,069
County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	-65.50%	-46.50%	-25.86%	-33.68%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	157.67%	145.28%	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 Asset/Liability
Ohio Public Employees Retirement System - OPEB Plan
*Last Five Years (1) **

	2021	2020	2019	2018	2017
County's Proportion of the Net OPEB Liability	0.27834079%	0.27712321%	0.28756716%	0.32161000%	0.31296560%
County's Proportionate Share of the Net OPEB Asset/Liability	(\$4,839,564)	\$39,531,135	\$38,745,189	\$32,479,763	\$31,610,588
County's Covered Payroll	\$41,301,213	\$41,446,152	\$41,538,873	\$40,049,729	\$41,560,736
County's Proportionate Share of the Net OPEB Asset/Liability as a Percentage of its Covered Payroll	-11.72%	95.38%	93.27%	81.10%	76.06%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	115.57%	47.80%	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 Nine Fiscal Years (1) **

	2021	2020	2019	2018
County's Proportion of the Net Pension Liability	0.00150338%	0.00266081%	0.00441905%	0.00256632%
County's Proportionate Share of the Net Pension Liability	\$192,220	\$643,821	\$977,247	\$564,277
County's Covered Payroll	\$185,508	\$321,118	\$518,814	\$291,750
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	103.62%	200.49%	188.36%	193.41%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	87.21%	75.50%	77.40%	77.30%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2011 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.

2017	2016	2015	2014	2013
0.00259851%	0.00305504%	0.00449607%	0.00291470%	0.00291470%
\$617,282	\$1,022,615	\$1,242,583	\$708,955	\$844,504
\$285,671	\$321,450	\$208,521	\$320,708	\$328,946
216.08%	318.13%	595.90%	221.06%	256.73%
75.30%	66.80%	72.10%	74.70%	69.30%

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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 Five Fiscal Years (1) **

	2021	2020	2019	2018	2017
County's Proportion of the Net OPEB Asset/Liability	0.00150338%	0.00266081%	0.00441905%	0.00256632%	0.00259851%
County's Proportionate Share of the:					
Net OPEB Asset	\$31,698	\$46,764	\$73,191	\$41,239	\$0
Net OPEB Liability	0	0	0	0	101,385
County's Covered Payroll	\$185,508	\$321,118	\$518,814	\$291,750	\$285,671
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-17.09%	-14.56%	-14.11%	-14.14%	35.49%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	188.21%	182.10%	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 Nine Years (1) (2)

	2021	2020	2019	2018
Net Pension Liability - Traditional Plan				
Contractually Required Contribution	\$5,697,458	\$5,664,904	\$5,669,269	\$5,633,034
Contributions in Relation to the Contractually Required Contribution	<u>(5,697,458)</u>	<u>(5,664,904)</u>	<u>(5,669,269)</u>	<u>(5,633,034)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$39,857,117	\$39,523,013	\$39,706,223	\$39,512,831
Pension Contributions as a Percentage of Covered Payroll	<u>14.29%</u>	<u>14.33%</u>	<u>14.28%</u>	<u>14.26%</u>
Net Pension Asset - Combined Plan				
Contractually Required Contribution	\$131,806	\$131,005	\$152,824	\$169,312
Contributions in Relation to the Contractually Required Contribution	<u>(131,806)</u>	<u>(131,005)</u>	<u>(152,824)</u>	<u>(169,312)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$941,471	\$935,750	\$1,091,600	\$1,209,371
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 - OPEB Plan (2)				
Contractually Required Contribution	\$36,051	\$33,698	\$29,642	\$28,958
Contributions in Relation to the Contractually Required Contribution	<u>(36,051)</u>	<u>(33,698)</u>	<u>(29,642)</u>	<u>(28,958)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (3)	\$41,699,863	\$41,301,213	\$41,446,152	\$41,538,152
OPEB Contributions as a Percentage of Covered Payroll	<u>0.09%</u>	<u>0.08%</u>	<u>0.07%</u>	<u>0.07%</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.

2017	2016	2015	2014	2013
\$5,032,115	\$4,831,138	\$4,898,727	\$5,599,773	\$6,032,209
<u>(5,032,115)</u>	<u>(4,831,138)</u>	<u>(4,898,727)</u>	<u>(5,599,773)</u>	<u>(6,032,209)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$37,969,660	\$39,466,244	\$40,061,725	\$45,904,305	\$45,752,777
<u>13.25%</u>	<u>12.24%</u>	<u>12.23%</u>	<u>12.20%</u>	<u>13.18%</u>
\$151,589	\$140,315	\$138,458	\$148,251	\$143,737
<u>(151,589)</u>	<u>(140,315)</u>	<u>(138,458)</u>	<u>(148,251)</u>	<u>(143,737)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$1,166,069	\$1,169,292	\$1,153,817	\$1,235,425	\$1,105,669
<u>13.00%</u>	<u>12.00%</u>	<u>12.00%</u>	<u>12.00%</u>	<u>13.00%</u>
\$427,917	\$849,719			
<u>(427,917)</u>	<u>(849,719)</u>			
<u>\$0</u>	<u>\$0</u>			
\$40,049,729	\$41,560,736			
<u>1.07%</u>	<u>2.04%</u>			

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Net Pension Liability				
Contractually Required Contribution	\$18,700	\$25,940	\$76,091	\$63,501
Contributions in Relation to the Contractually Required Contribution	<u>(18,700)</u>	<u>(25,940)</u>	<u>(76,091)</u>	<u>(63,501)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (1)	\$133,572	\$185,286	\$543,507	\$453,579
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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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.

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$34,344	\$62,739	\$26,268	\$51,035	\$42,763	\$41,015
<u>(34,344)</u>	<u>(62,739)</u>	<u>(26,268)</u>	<u>(51,035)</u>	<u>(42,763)</u>	<u>(41,015)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$245,243	\$448,136	\$187,629	\$373,912	\$328,946	\$315,500
<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>13.65%</u>	<u>13.00%</u>	<u>13.00%</u>
\$0	\$0	\$0	\$1,313	\$3,289	\$3,155
<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,313)</u>	<u>(3,289)</u>	<u>(3,155)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.35%</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, 2021

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 in prior years are presented as follows:

	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	see below	see below	see below
Investment Rate of Return	7.2 percent	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age

The assumptions related COLA or Ad Hoc COLA for Post-January 7, 2013 Retirees are as follows:

COLA or Ad Hoc COLA, Post-January 7, 2013 Retirees:

2021	0.5 percent, simple through 2021 then 2.15 percent, simple
2020	1.4 percent, simple through 2020 then 2.15 percent, simple
2017 through 2019	3.0 percent, simple through 2018 then 2.15 percent, simple
2016 and prior	3.0 percent, simple through 2018 then 2.80 percent, simple

Amounts reported beginning in 2017 use 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.

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.

Richland County, Ohio
Notes to the Required Supplementary Information
For the Year ended December 31, 2021

Changes in Assumptions – OPERS Pension – Combined Plan

For 2021 and 2020, the Combined Plan had the same change in COLA or Ad Hoc COLA for Post-January 2, 2013 retirees as the Traditional Plan. For 2019, the investment rate of return changed from 7.5 percent to 7.2 percent.

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 2021, the investment rate of return was decreased from 7.45 percent to 7.00 percent.

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 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. 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.

Richland County, Ohio
Notes to the Required Supplementary Information
For the Year ended December 31, 2021

Changes in Assumptions – OPERS OPEB

Investment Return Assumption:	
Beginning in 2019	6.00 percent
2018	6.50 percent
Municipal Bond Rate:	
2021	2.00 percent
2020	2.75 percent
2019	3.71 percent
2018	3.31 percent
Single Discount Rate:	
2021	6.00 percent
2020	3.16 percent
2019	3.96 percent
2018	3.85 percent
Health Care Cost Trend Rate:	
2021	8.5 percent, initial 3.5 percent, ultimate in 2035
2020	10.5 percent, initial 3.5 percent, ultimate in 2030
2019	10.0 percent, initial 3.25 percent, ultimate in 2029
2018	7.5 percent, initial 3.25 percent, ultimate in 2028

Changes in Assumptions – STRS OPEB

For 2021, the discount rate was decreased from 7.45 percent to 7.00 percent.

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.

Changes in Benefit Terms – OPERS OPEB

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and non-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for non-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are reflected in 2021.

Changes in Benefit Terms – STRS OPEB

For 2021, the non-Medicare subsidy percentage was increased effective January 1, 2022 from 2.055 percent to 2.1 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2022. The Medicare Part D Subsidy was updated to reflect it is expected to be negative in CY 2022. The Part B monthly reimbursement elimination date was postponed indefinitely.

Richland County, Ohio
Notes to the Required Supplementary Information
For the Year ended December 31, 2021

For 2020, there was no change to the claims costs process. Claim curves were updated to reflect the projected fiscal year ending June 30, 2021 premium based on June 30, 2020 enrollment distribution. The non-Medicare subsidy percentage was increased effective January 1, 2021 from 1.984 percent to 2.055 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2021. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1 percent for the AMA Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed indefinitely.

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 Commissioner's resolution for the repair and improvement of the B&O Bike Trail. This fund did not have any budgetary activity in 2021, therefore, budgetary information is not provided.

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.

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:

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.

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 2021, 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. This fund did not have any budgetary activity in 2021, therefore, budgetary information is not provided.

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 2021, 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.

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 2021, therefore, budgetary information is not provided.

Richland County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2021

	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	\$12,055,116	\$2,898,891	\$2,785,550	\$0	\$17,739,557
Cash and Cash Equivalents					
In Segregated Accounts	372,230	0	0	0	372,230
Investments In Segregated Accounts	0	0	0	56,322	56,322
Materials and Supplies Inventory	304,241	0	0	0	304,241
Accounts Receivable	166,117	0	0	0	166,117
Interfund Receivable	37,095	0	0	0	37,095
Intergovernmental Receivable	5,099,619	0	1,170,559	0	6,270,178
Property Taxes Receivable	1,729,271	0	0	0	1,729,271
Special Assessments Receivable	1,040	1,195,703	0	0	1,196,743
<i>Total Assets</i>	<u>\$19,764,729</u>	<u>\$4,094,594</u>	<u>\$3,956,109</u>	<u>\$56,322</u>	<u>\$27,871,754</u>
Liabilities					
Accounts Payable	\$277,025	\$0	\$31,636	\$0	\$308,661
Contracts Payable	0	0	352,075	0	352,075
Accrued Wages	173,999	0	0	0	173,999
Interfund Payable	44,486	935,000	0	0	979,486
Intergovernmental Payable	145,982	0	0	0	145,982
Accrued Interest Payable	0	2,182	0	0	2,182
<i>Total Liabilities</i>	<u>641,492</u>	<u>937,182</u>	<u>383,711</u>	<u>0</u>	<u>1,962,385</u>
Deferred Inflows of Resources					
Property Taxes	1,500,022	0	0	0	1,500,022
Unavailable Revenue	4,367,997	1,195,703	697,784	0	6,261,484
<i>Total Deferred Inflows of Resources</i>	<u>5,868,019</u>	<u>1,195,703</u>	<u>697,784</u>	<u>0</u>	<u>7,761,506</u>
Fund Balances					
Nonspendable	304,241	0	0	56,322	360,563
Restricted	12,624,465	1,961,709	1,701,279	0	16,287,453
Committed	326,599	0	13,203	0	339,802
Assigned	0	0	1,160,132	0	1,160,132
Unassigned (Deficit)	(87)	0	0	0	(87)
<i>Total Fund Balances</i>	<u>13,255,218</u>	<u>1,961,709</u>	<u>2,874,614</u>	<u>56,322</u>	<u>18,147,863</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$19,764,729</u>	<u>\$4,094,594</u>	<u>\$3,956,109</u>	<u>\$56,322</u>	<u>\$27,871,754</u>

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2021

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
Revenues					
Property Taxes	\$1,520,855	\$1,674,761	\$0	\$0	\$3,195,616
Charges for Services	5,434,349	481,200	16,801	0	5,932,350
Licenses and Permits	482,319	0	0	0	482,319
Fines and Forfeitures	130,517	0	0	0	130,517
Intergovernmental	13,237,917	472,967	4,645,403	0	18,356,287
Special Assessments	21,768	9,178	0	0	30,946
Interest	16	0	0	2,547	2,563
Rentals	21,352	0	0	0	21,352
Contributions and Donations	35,213	0	0	0	35,213
Other	244,096	0	0	21,042	265,138
<i>Total Revenues</i>	<u>21,128,402</u>	<u>2,638,106</u>	<u>4,662,204</u>	<u>23,589</u>	<u>28,452,301</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	2,564,707	1,665	0	0	2,566,372
Judicial System	5,781,922	0	0	0	5,781,922
Public Safety	1,795,754	0	0	0	1,795,754
Public Works	5,549,182	0	0	0	5,549,182
Health	373,629	0	0	0	373,629
Human Services	4,304,642	0	0	0	4,304,642
Other	0	0	0	177,284	177,284
Capital Outlay	0	0	4,387,350	0	4,387,350
Debt Service:					
Principal Retirement	50,633	1,310,000	31,054	0	1,391,687
Interest and Fiscal Charges	1,438	525,952	994	0	528,384
<i>Total Expenditures</i>	<u>20,421,907</u>	<u>1,837,617</u>	<u>4,419,398</u>	<u>177,284</u>	<u>26,856,206</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>706,495</u>	<u>800,489</u>	<u>242,806</u>	<u>(153,695)</u>	<u>1,596,095</u>
Other Financing Sources (Uses)					
Sale of Capital Assets	26,977	0	23,200	0	50,177
Transfers In	346,311	477,793	333,236	0	1,157,340
Transfers Out	(132,984)	0	(74,118)	0	(207,102)
<i>Total Other Financing Sources (Uses)</i>	<u>240,304</u>	<u>477,793</u>	<u>282,318</u>	<u>0</u>	<u>1,000,415</u>
<i>Net Change in Fund Balances</i>	946,799	1,278,282	525,124	(153,695)	2,596,510
<i>Fund Balances Beginning of Year</i>	<u>12,308,419</u>	<u>683,427</u>	<u>2,349,490</u>	<u>210,017</u>	<u>15,551,353</u>
<i>Fund Balances End of Year</i>	<u>\$13,255,218</u>	<u>\$1,961,709</u>	<u>\$2,874,614</u>	<u>\$56,322</u>	<u>\$18,147,863</u>

Richland County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2021

	Dog and Kennel	Real Estate Assessment	Motor Vehicle License and Gas Tax
Assets			
Equity in Pooled Cash and Cash Equivalents	\$44,099	\$297,099	\$2,759,107
Cash and Cash Equivalents			
In Segregated Accounts	0	0	46
Materials and Supplies Inventory	651	0	276,950
Accounts Receivable	0	0	434
Interfund Receivable	0	0	0
Intergovernmental Receivable	0	0	3,001,968
Property Taxes Receivable	0	0	0
Special Assessments Receivable	0	0	0
<i>Total Assets</i>	<u>\$44,750</u>	<u>\$297,099</u>	<u>\$6,038,505</u>
Liabilities			
Accounts Payable	\$9,743	\$6,309	\$95,745
Accrued Wages	4,578	12,649	57,242
Interfund Payable	0	0	0
Intergovernmental Payable	2,667	7,094	32,391
<i>Total Liabilities</i>	<u>16,988</u>	<u>26,052</u>	<u>185,378</u>
Deferred Inflows of Resources			
Property Taxes	0	0	0
Unavailable Revenue	0	0	2,561,430
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>2,561,430</u>
Fund Balances			
Nonspendable	651	0	276,950
Restricted	27,111	271,047	3,014,747
Committed	0	0	0
Unassigned (Deficit)	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>27,762</u>	<u>271,047</u>	<u>3,291,697</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$44,750</u>	<u>\$297,099</u>	<u>\$6,038,505</u>

<u>Court Operations</u>	<u>Sheriff Operations</u>	<u>Adult Probation</u>	<u>Court Computers</u>	<u>Dayspring</u>
\$2,403,574	\$516,059	\$370,470	\$474,096	\$2,129,737
20,203	344,547	0	7,434	0
0	0	0	0	18,563
150,595	0	0	0	12,829
32,909	0	4,186	0	0
93,643	5,624	0	0	118,529
0	0	0	0	1,729,271
0	0	0	0	0
<u>\$2,700,924</u>	<u>\$866,230</u>	<u>\$374,656</u>	<u>\$481,530</u>	<u>\$4,008,929</u>
\$20,203	\$9,357	\$5,044	\$0	\$39,337
25,153	0	713	0	36,627
0	0	1,932	0	0
14,167	6,161	100	0	19,647
<u>59,523</u>	<u>15,518</u>	<u>7,789</u>	<u>0</u>	<u>95,611</u>
0	0	0	0	1,500,022
0	3,749	0	0	347,778
<u>0</u>	<u>3,749</u>	<u>0</u>	<u>0</u>	<u>1,847,800</u>
0	0	0	0	18,563
2,641,401	804,159	366,867	481,530	1,999,341
0	42,804	0	0	47,614
0	0	0	0	0
<u>2,641,401</u>	<u>846,963</u>	<u>366,867</u>	<u>481,530</u>	<u>2,065,518</u>
<u>\$2,700,924</u>	<u>\$866,230</u>	<u>\$374,656</u>	<u>\$481,530</u>	<u>\$4,008,929</u>

(continued)

Richland County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2021

	Child Support Enforcement Agency	Prepayment of Interest	Delinquent Real Estate Collection
Assets			
Equity in Pooled Cash and Cash Equivalents	\$688,291	\$32,711	\$756,122
Cash and Cash Equivalents In Segregated Accounts	0	0	0
Materials and Supplies Inventory	8,077	0	0
Accounts Receivable	0	191	2,068
Interfund Receivable	0	0	0
Intergovernmental Receivable	0	0	0
Property Taxes Receivable	0	0	0
Special Assessments Receivable	0	0	0
<i>Total Assets</i>	<u>\$696,368</u>	<u>\$32,902</u>	<u>\$758,190</u>
Liabilities			
Accounts Payable	\$22,576	\$0	\$875
Accrued Wages	31,224	0	5,813
Interfund Payable	14,876	0	0
Intergovernmental Payable	58,960	0	3,195
<i>Total Liabilities</i>	<u>127,636</u>	<u>0</u>	<u>9,883</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	8,077	0	0
Restricted	560,655	32,902	748,307
Committed	0	0	0
Unassigned (Deficit)	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>568,732</u>	<u>32,902</u>	<u>748,307</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$696,368</u>	<u>\$32,902</u>	<u>\$758,190</u>

<u>Bike Trail Maintenance</u>	<u>State Fee Assessment</u>	<u>Veterans' Cemetery</u>	<u>Ditch Maintenance</u>	<u>Emergency Management</u>
\$144,741	\$919	\$33,048	\$242,040	\$443,185
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	1,040	0
<u>\$144,741</u>	<u>\$919</u>	<u>\$33,048</u>	<u>\$243,080</u>	<u>\$443,185</u>
\$0	\$1,006	\$0	\$0	\$66,830
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	1,006	0	0	66,830
0	0	0	0	0
0	0	0	1,040	0
0	0	0	1,040	0
0	0	0	0	0
0	0	33,048	242,040	376,355
144,741	0	0	0	0
0	(87)	0	0	0
<u>144,741</u>	<u>(87)</u>	<u>33,048</u>	<u>242,040</u>	<u>376,355</u>
<u>\$144,741</u>	<u>\$919</u>	<u>\$33,048</u>	<u>\$243,080</u>	<u>\$443,185</u>

(continued)

Richland County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2021

	<u>Voting Equipment</u>	<u>Screening and Diversion</u>
Assets		
Equity in Pooled Cash and Cash Equivalents	\$56,538	\$91,440
Cash and Cash Equivalents In Segregated Accounts	0	0
Materials and Supplies Inventory	0	0
Accounts Receivable	0	0
Interfund Receivable	0	0
Intergovernmental Receivable	0	0
Property Taxes Receivable	0	0
Special Assessments Receivable	0	0
<i>Total Assets</i>	<u>\$56,538</u>	<u>\$91,440</u>
Liabilities		
Accounts Payable	\$0	\$0
Accrued Wages	0	0
Interfund Payable	0	0
Intergovernmental Payable	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>
Deferred Inflows of Resources		
Property Taxes	0	0
Unavailable Revenue	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>
Fund Balances		
Nonspendable	0	0
Restricted	56,538	0
Committed	0	91,440
Unassigned (Deficit)	0	0
<i>Total Fund Balances (Deficit)</i>	<u>56,538</u>	<u>91,440</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$56,538</u>	<u>\$91,440</u>

State Grants	Local Grants	Total Nonmajor Special Revenue Funds
\$544,958	\$26,882	\$12,055,116
0	0	372,230
0	0	304,241
0	0	166,117
0	0	37,095
1,879,855	0	5,099,619
0	0	1,729,271
0	0	1,040
<u>\$2,424,813</u>	<u>\$26,882</u>	<u>\$19,764,729</u>
\$0	\$0	\$277,025
0	0	173,999
27,678	0	44,486
1,600	0	145,982
<u>29,278</u>	<u>0</u>	<u>641,492</u>
0	0	1,500,022
1,454,000	0	4,367,997
<u>1,454,000</u>	<u>0</u>	<u>5,868,019</u>
0	0	304,241
941,535	26,882	12,624,465
0	0	326,599
0	0	(87)
<u>941,535</u>	<u>26,882</u>	<u>13,255,218</u>
<u>\$2,424,813</u>	<u>\$26,882</u>	<u>\$19,764,729</u>

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2021

	Dog and Kennel	Real Estate Assessment	Motor Vehicle License and Gas Tax
Revenues			
Property Taxes	\$0	\$0	\$0
Charges for Services	74,207	1,485,365	866
Licenses and Permits	326,754	14	31,407
Fines and Forfeitures	23,526	0	0
Intergovernmental	7,096	0	6,324,104
Special Assessments	0	0	0
Interest	0	0	0
Rentals	0	0	0
Contributions and Donations	29,732	0	0
Other	0	0	0
<i>Total Revenues</i>	<u>461,315</u>	<u>1,485,379</u>	<u>6,356,377</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	1,925,912	0
Judicial System	0	0	0
Public Safety	0	0	0
Public Works	0	0	5,498,892
Health	373,629	0	0
Human Services	0	0	0
Debt Service:			
Principal Retirement	0	0	50,633
Interest and Fiscal Charges	0	0	1,438
<i>Total Expenditures</i>	<u>373,629</u>	<u>1,925,912</u>	<u>5,550,963</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>87,686</u>	<u>(440,533)</u>	<u>805,414</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	1,510	0	25,441
Transfers In	2,450	0	0
Transfers Out	(101,219)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(97,259)</u>	<u>0</u>	<u>25,441</u>
<i>Net Change in Fund Balances</i>	(9,573)	(440,533)	830,855
<i>Fund Balances Beginning of Year</i>	<u>37,335</u>	<u>711,580</u>	<u>2,460,842</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$27,762</u>	<u>\$271,047</u>	<u>\$3,291,697</u>

<u>Court Operations</u>	<u>Sheriff Operations</u>	<u>Adult Probation</u>	<u>Court Computers</u>	<u>Dayspring</u>
\$0	\$0	\$0	\$0	\$1,520,855
1,294,091	754,575	302,478	104,306	729,700
0	124,144	0	0	0
0	106,991	0	0	0
2,612,908	37,626	0	17,053	207,609
0	0	0	0	0
0	5	0	0	0
0	0	0	0	21,352
1,906	3,575	0	0	0
315	16,772	50,920	0	54,136
<u>3,909,220</u>	<u>1,043,688</u>	<u>353,398</u>	<u>121,359</u>	<u>2,533,652</u>
0	0	0	0	0
3,466,588	0	0	46,283	0
0	942,947	298,588	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	2,447,792
0	0	0	0	0
0	0	0	0	0
<u>3,466,588</u>	<u>942,947</u>	<u>298,588</u>	<u>46,283</u>	<u>2,447,792</u>
<u>442,632</u>	<u>100,741</u>	<u>54,810</u>	<u>75,076</u>	<u>85,860</u>
0	0	5	0	0
177,786	0	0	0	0
0	0	0	0	(31,765)
<u>177,786</u>	<u>0</u>	<u>5</u>	<u>0</u>	<u>(31,765)</u>
620,418	100,741	54,815	75,076	54,095
<u>2,020,983</u>	<u>746,222</u>	<u>312,052</u>	<u>406,454</u>	<u>2,011,423</u>
<u>\$2,641,401</u>	<u>\$846,963</u>	<u>\$366,867</u>	<u>\$481,530</u>	<u>\$2,065,518</u>

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2021

	Child Support Enforcement Agency	Prepayment of Interest	Delinquent Real Estate Collection
Revenues			
Property Taxes	\$0	\$0	\$0
Charges for Services	403,845	0	258,076
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	1,359,453	0	207,694
Special Assessments	0	0	0
Interest	0	0	0
Rentals	0	0	0
Contributions and Donations	0	0	0
Other	95,331	0	21,030
<i>Total Revenues</i>	<u>1,858,629</u>	<u>0</u>	<u>486,800</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	0	395,929
Judicial System	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	1,856,331	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>1,856,331</u>	<u>0</u>	<u>395,929</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,298</u>	<u>0</u>	<u>90,871</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>	2,298	0	90,871
<i>Fund Balances Beginning of Year</i>	<u>566,434</u>	<u>32,902</u>	<u>657,436</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$568,732</u>	<u>\$32,902</u>	<u>\$748,307</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	19,659	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	275,149
0	0	0	21,768	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	5,592	0	0
<u>0</u>	<u>19,659</u>	<u>5,592</u>	<u>21,768</u>	<u>275,149</u>
0	0	0	0	0
0	0	0	0	0
0	0	0	0	534,219
0	21,817	0	28,473	0
0	0	0	0	0
0	0	519	0	0
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>21,817</u>	<u>519</u>	<u>28,473</u>	<u>534,219</u>
<u>0</u>	<u>(2,158)</u>	<u>5,073</u>	<u>(6,705)</u>	<u>(259,070)</u>
0	0	0	0	0
0	0	0	166,075	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>166,075</u>	<u>0</u>
0	(2,158)	5,073	159,370	(259,070)
<u>144,741</u>	<u>2,071</u>	<u>27,975</u>	<u>82,670</u>	<u>635,425</u>
<u>\$144,741</u>	<u>(\$87)</u>	<u>\$33,048</u>	<u>\$242,040</u>	<u>\$376,355</u>

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2021

	Voting Equipment	Screening and Diversion
Revenues		
Property Taxes	\$0	\$0
Charges for Services	0	7,181
Licenses and Permits	0	0
Fines and Forfeitures	0	0
Intergovernmental	66,671	0
Special Assessments	0	0
Interest	0	0
Rentals	0	0
Contributions and Donations	0	0
Other	0	0
<i>Total Revenues</i>	<u>66,671</u>	<u>7,181</u>
Expenditures		
Current:		
General Government:		
Legislative and Executive	225,818	4,500
Judicial System	0	0
Public Safety	0	0
Public Works	0	0
Health	0	0
Human Services	0	0
Debt Service:		
Principal Retirement	0	0
Interest and Fiscal Charges	0	0
<i>Total Expenditures</i>	<u>225,818</u>	<u>4,500</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(159,147)</u>	<u>2,681</u>
Other Financing Sources (Uses)		
Sale of Capital Assets	21	0
Transfers In	0	0
Transfers Out	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>21</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(159,126)	2,681
<i>Fund Balances Beginning of Year</i>	<u>215,664</u>	<u>88,759</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$56,538</u>	<u>\$91,440</u>

State Grants	Local Grants	Total Nonmajor Special Revenue Funds
\$0	\$0	\$1,520,855
0	0	5,434,349
0	0	482,319
0	0	130,517
2,122,554	0	13,237,917
0	0	21,768
11	0	16
0	0	21,352
0	0	35,213
0	0	244,096
<u>2,122,565</u>	<u>0</u>	<u>21,128,402</u>
12,548	0	2,564,707
2,269,051	0	5,781,922
0	20,000	1,795,754
0	0	5,549,182
0	0	373,629
0	0	4,304,642
0	0	50,633
0	0	1,438
<u>2,281,599</u>	<u>20,000</u>	<u>20,421,907</u>
<u>(159,034)</u>	<u>(20,000)</u>	<u>706,495</u>
0	0	26,977
0	0	346,311
0	0	(132,984)
<u>0</u>	<u>0</u>	<u>240,304</u>
(159,034)	(20,000)	946,799
<u>1,100,569</u>	<u>46,882</u>	<u>12,308,419</u>
<u>\$941,535</u>	<u>\$26,882</u>	<u>\$13,255,218</u>

Richland County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2021

	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	\$283,881	\$2,613,474	\$1,536	\$2,898,891
Special Assessments Receivable	1,195,703	0	0	1,195,703
<i>Total Assets</i>	<u>\$1,479,584</u>	<u>\$2,613,474</u>	<u>\$1,536</u>	<u>\$4,094,594</u>
Liabilities				
Interfund Payable	\$0	\$935,000	\$0	\$935,000
Accrued Interest Payable	0	2,182	0	2,182
<i>Total Liabilities</i>	0	937,182	0	937,182
Deferred Inflows of Resources				
Unavailable Revenue	1,195,703	0	0	1,195,703
Fund Balances				
Restricted	283,881	1,676,292	1,536	1,961,709
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$1,479,584</u>	<u>\$2,613,474</u>	<u>\$1,536</u>	<u>\$4,094,594</u>

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2021

	Special Assessment Debt Retirement	General Obligation Debt Retirement	Wedgewood Imperial Stormwater Assessment	Total Nonmajor Debt Service Funds
Revenues				
Property Taxes	\$0	\$1,674,761	\$0	\$1,674,761
Charges for Services	0	481,200	0	481,200
Intergovernmental	0	472,967	0	472,967
Special Assessments	8,826	0	352	9,178
<i>Total Revenues</i>	<u>8,826</u>	<u>2,628,928</u>	<u>352</u>	<u>2,638,106</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	0	1,665	0	1,665
Debt Service:				
Principal Retirement	0	1,310,000	0	1,310,000
Interest and Fiscal Charges	0	525,952	0	525,952
<i>Total Expenditures</i>	<u>0</u>	<u>1,837,617</u>	<u>0</u>	<u>1,837,617</u>
<i>Excess of Revenues Over Expenditures</i>	8,826	791,311	352	800,489
Other Financing Sources				
Transfers In	0	477,793	0	477,793
<i>Net Change in Fund Balances</i>	8,826	1,269,104	352	1,278,282
<i>Fund Balances Beginning of Year</i>	<u>275,055</u>	<u>407,188</u>	<u>1,184</u>	<u>683,427</u>
<i>Fund Balances End of Year</i>	<u>\$283,881</u>	<u>\$1,676,292</u>	<u>\$1,536</u>	<u>\$1,961,709</u>

Richland County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2021

	Road and Bridge	Courthouse Renovation	Special Projects	Newhope Capital Projects
Assets				
Equity in Pooled Cash and Cash Equivalents	\$957,747	\$29	\$38,410	\$1,357,208
Intergovernmental Receivable	1,170,559	0	0	0
<i>Total Assets</i>	<u>\$2,128,306</u>	<u>\$29</u>	<u>\$38,410</u>	<u>\$1,357,208</u>
Liabilities				
Accounts Payable	\$31,054	\$0	\$0	\$0
Contracts Payable	352,075	0	0	0
<i>Total Liabilities</i>	<u>383,129</u>	<u>0</u>	<u>0</u>	<u>0</u>
Deferred Inflows of Resources				
Unavailable Revenue	697,784	0	0	0
Fund Balances				
Restricted	0	29	38,410	1,357,208
Committed	0	0	0	0
Assigned	1,047,393	0	0	0
<i>Total Fund Balances</i>	<u>1,047,393</u>	<u>29</u>	<u>38,410</u>	<u>1,357,208</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$2,128,306</u>	<u>\$29</u>	<u>\$38,410</u>	<u>\$1,357,208</u>

Capital Equipment Purchases	Issue II	Geographic Information System	Gorman Nature Capital Improvement
\$112,739 0	\$20,262 0	\$25,316 0	\$13,203 0
<u>\$112,739</u>	<u>\$20,262</u>	<u>\$25,316</u>	<u>\$13,203</u>
\$0 0	\$0 0	\$0 0	\$0 0
0	0	0	0
0	0	0	0
0	20,262	25,316	0
0	0	0	13,203
<u>112,739</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>112,739</u>	<u>20,262</u>	<u>25,316</u>	<u>13,203</u>
<u>\$112,739</u>	<u>\$20,262</u>	<u>\$25,316</u>	<u>\$13,203</u>

(continued)

Richland County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds (continued)
December 31, 2021

	Mental Health Housing	Total Nonmajor Capital Projects Funds
Assets		
Equity in Pooled Cash and Cash Equivalents	\$260,636	\$2,785,550
Intergovernmental Receivable	0	1,170,559
<i>Total Assets</i>	<u>\$260,636</u>	<u>\$3,956,109</u>
Liabilities		
Accounts Payable	\$582	\$31,636
Contracts Payable	0	352,075
<i>Total Liabilities</i>	<u>582</u>	<u>383,711</u>
Deferred Inflows of Resources		
Unavailable Revenue	0	697,784
Fund Balances		
Restricted	260,054	1,701,279
Committed	0	13,203
Assigned	0	1,160,132
<i>Total Fund Balances</i>	<u>260,054</u>	<u>2,874,614</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$260,636</u>	<u>\$3,956,109</u>

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2021

	Road and Bridge	Courthouse Renovation	Special Projects	Newhope Capital Projects
Revenues				
Charges for Services	\$0	\$0	\$0	\$0
Intergovernmental	1,952,111	0	0	14,920
<i>Total Revenues</i>	1,952,111	0	0	14,920
Expenditures				
Capital Outlay	1,361,761	0	0	315,185
Debt Service:				
Principal Retirement	31,054	0	0	0
Interest and Fiscal Charges	0	0	994	0
<i>Total Expenditures</i>	1,392,815	0	994	315,185
<i>Excess of Revenues Over (Under) Expenditures</i>	559,296	0	(994)	(300,265)
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	0	23,200
Transfers In	0	0	58,236	275,000
Transfers Out	(74,118)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	(74,118)	0	58,236	298,200
<i>Net Change in Fund Balances</i>	485,178	0	57,242	(2,065)
<i>Fund Balances (Deficit) Beginning of Year</i>	562,215	29	(18,832)	1,359,273
<i>Fund Balances End of Year</i>	\$1,047,393	\$29	\$38,410	\$1,357,208

(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, 2021

	Capital Equipment Purchases	Issue II	Geographic Information System
Revenues			
Charges for Services	\$16,801	\$0	\$0
Intergovernmental	0	2,641,514	0
<i>Total Revenues</i>	<u>16,801</u>	<u>2,641,514</u>	<u>0</u>
Expenditures			
Capital Outlay	0	2,663,759	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>2,663,759</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>16,801</u>	<u>(22,245)</u>	<u>0</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>	16,801	(22,245)	0
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>95,938</u>	<u>42,507</u>	<u>25,316</u>
<i>Fund Balances End of Year</i>	<u><u>\$112,739</u></u>	<u><u>\$20,262</u></u>	<u><u>\$25,316</u></u>

Gorman Nature Capital Improvement	Mental Health Housing	Total Nonmajor Capital Projects Funds
\$0	\$0	\$16,801
0	36,858	4,645,403
0	36,858	4,662,204
0	46,645	4,387,350
0	0	31,054
0	0	994
0	46,645	4,419,398
0	(9,787)	242,806
0	0	23,200
0	0	333,236
0	0	(74,118)
0	0	282,318
0	(9,787)	525,124
13,203	269,841	2,349,490
<u>\$13,203</u>	<u>\$260,054</u>	<u>\$2,874,614</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, 2021

	Employee Health Insurance	County Phone System	Total
Assets			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$3,159,707	\$17,515	\$3,177,222
Liabilities			
Current Liabilities:			
Accounts Payable	995	8,722	9,717
Net Position			
Unrestricted	\$3,158,712	\$8,793	\$3,167,505

Richland County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2021*

	Employee Health Insurance	County Phone System	Total
Operating Revenues			
Charges for Services	\$8,884,733	\$361,967	\$9,246,700
Operating Expenses			
Personal Services	367,332	0	367,332
Contractual Services	10,328,478	366,097	10,694,575
<i>Total Operating Expenses</i>	10,695,810	366,097	11,061,907
<i>Income (Loss) Before Transfers</i>	(1,811,077)	(4,130)	(1,815,207)
Transfers In	768,276	0	768,276
<i>Change in Net Position</i>	(1,042,801)	(4,130)	(1,046,931)
<i>Net Position (Deficit) Beginning of Year</i>	4,201,513	12,923	4,214,436
<i>Net Position End of Year</i>	\$3,158,712	\$8,793	\$3,167,505

Richland County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2021

	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	\$8,884,733	\$361,967	\$9,246,700
Cash Payments to Employees	(367,332)	0	(367,332)
Cash Payments to Suppliers	(10,361,718)	(357,375)	(10,719,093)
<i>Cash Provided by (Used in) Operating Activities</i>	(1,844,317)	4,592	(1,839,725)
Cash Flows from Noncapital Financing Activities			
Transfers In	768,276	0	768,276
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(1,076,041)	4,592	(1,071,449)
<i>Cash and Cash Equivalents Beginning of Year</i>	4,235,748	12,923	4,248,671
<i>Cash and Cash Equivalents End of Year</i>	\$3,159,707	\$17,515	\$3,177,222
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used In) Operating Activities			
Operating Income (Loss)	(\$1,811,077)	(\$4,130)	(\$1,815,207)
Increase (Decrease) in Accounts Payable	(33,240)	8,722	(24,518)
<i>Net Cash Provided by (Used in) Operating Activities</i>	(\$1,844,317)	\$4,592	(\$1,839,725)

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 Courts 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, 2021

	Undivided Tax	Undivided Inheritance and Estate Tax	Undivided General Tax	Undivided Personal Tax
Assets				
Equity in Pooled Cash and Cash Equivalents	\$38,970	\$35	\$3,711,730	\$0
Cash and Cash Equivalents				
In Segregated Accounts	0	0	0	0
Due from Other Governments	1,524,714	0	0	0
Permissive Sales Tax Receivable	6,966,297	0	0	0
Property Taxes Receivable	39,628	0	166,564,257	550,828
Special Assessments Receivable	0	0	2,888,842	0
<i>Total Assets</i>	<u>8,569,609</u>	<u>35</u>	<u>173,164,829</u>	<u>550,828</u>
Liabilities				
Due to Other Governments	<u>39,628</u>	<u>2,160</u>	<u>767,059</u>	<u>0</u>
Deferred Inflows of Resources				
Property Taxes	<u>0</u>	<u>0</u>	<u>161,390,812</u>	<u>0</u>
Net Position				
Restricted for Individuals, Organizations, and Other Governments	<u>\$8,529,981</u>	<u>(\$2,125)</u>	<u>\$11,006,958</u>	<u>\$550,828</u>

Undivided Local Government	Board of Health	County Courts	Other Custodial	Total
\$3,058	\$5,120,206	\$0	\$5,906,857	\$14,780,856
0	0	760,823	225,204	986,027
3,607,507	0	0	0	5,132,221
0	0	0	0	6,966,297
0	2,614,617	0	0	169,769,330
0	0	0	0	2,888,842
<u>3,610,565</u>	<u>7,734,823</u>	<u>760,823</u>	<u>6,132,061</u>	<u>200,523,573</u>
<u>0</u>	<u>0</u>	<u>760,823</u>	<u>225,204</u>	<u>1,794,874</u>
<u>0</u>	<u>2,614,617</u>	<u>0</u>	<u>0</u>	<u>164,005,429</u>
<u>\$3,610,565</u>	<u>\$5,120,206</u>	<u>\$0</u>	<u>\$5,906,857</u>	<u>34,723,270</u>

Richland County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2021

	Undivided Tax	Undivided Inheritance and Estate Tax	Undivided General Tax	Undivided Personal Tax
Additions				
Intergovernmental	\$6,948,033	\$0	\$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	146,759,768	1,726
Special Assessments Collections for Other Governments	0	0	562,876	0
Sheriff Sales Collections for Others	0	0	0	0
<i>Total Additions</i>	<u>6,948,033</u>	<u>0</u>	<u>147,322,644</u>	<u>1,726</u>
Deductions				
Distributions to the State of Ohio	0	0	0	0
Distributions of State Funds to Other Governments	0	0	0	0
Distributions to Other Governments	6,324,481	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	143,923,802	0
Special Assessments Distributions to Other Governments	0	0	820,962	0
Sheriff Sales Distributions to Others	0	0	0	0
<i>Total Deductions</i>	<u>6,324,481</u>	<u>0</u>	<u>144,744,764</u>	<u>0</u>
<i>Net Increase (Decrease) in Fiduciary Net Position</i>	<u>623,552</u>	<u>0</u>	<u>2,577,880</u>	<u>1,726</u>
<i>Net Change in Fund Balances</i>	623,552	0	2,577,880	1,726
<i>Net Position Beginning of Year</i>	<u>7,906,429</u>	<u>(2,125)</u>	<u>8,429,078</u>	<u>549,102</u>
<i>Net Position End of Year</i>	<u><u>\$8,529,981</u></u>	<u><u>(\$2,125)</u></u>	<u><u>\$11,006,958</u></u>	<u><u>\$550,828</u></u>

Undivided Local Government	Board of Health	County Courts	Other Custodial	Total
\$7,909,222	\$0	\$0	\$1,102,411	\$15,959,666
0	7,061,722	0	10,386,392	17,448,114
0	0	0	19,211,884	19,211,884
0	0	1,344,036	159,394	1,503,430
0	0	0	0	146,761,494
0	0	0	0	562,876
0	0	0	1,093,067	1,093,067
<u>7,909,222</u>	<u>7,061,722</u>	<u>1,344,036</u>	<u>31,953,148</u>	<u>202,540,531</u>
0	0	0	19,797,812	19,797,812
7,569,534	0	0	0	7,569,534
0	0	0	626,091	6,950,572
0	6,656,636	0	9,870,538	16,527,174
0	0	1,344,036	147,241	1,491,277
0	0	0	0	143,923,802
0	0	0	0	820,962
0	0	0	1,093,067	1,093,067
<u>7,569,534</u>	<u>6,656,636</u>	<u>1,344,036</u>	<u>31,534,749</u>	<u>198,174,200</u>
<u>339,688</u>	<u>405,086</u>	<u>0</u>	<u>418,399</u>	<u>4,366,331</u>
339,688	405,086	0	418,399	4,366,331
<u>3,270,877</u>	<u>4,715,120</u>	<u>0</u>	<u>5,488,458</u>	<u>30,356,939</u>
<u>\$3,610,565</u>	<u>\$5,120,206</u>	<u>\$0</u>	<u>\$5,906,857</u>	<u>\$34,723,270</u>

**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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$2,351,580	\$2,383,894	\$2,545,972	\$162,078
Sales Taxes	21,100,000	21,100,000	24,216,084	3,116,084
Charges for Services	6,634,275	6,922,853	7,828,892	906,039
Licenses and Permits	720,500	720,500	719,814	(686)
Fines and Forfeitures	162,100	322,522	692,256	369,734
Intergovernmental	4,780,155	5,210,087	6,129,121	919,034
Interest	800,100	800,100	751,324	(48,776)
Rentals	324,367	324,367	375,592	51,225
Other	232,769	232,769	659,856	427,087
<i>Total Revenues</i>	37,105,846	38,017,092	43,918,911	5,901,819
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Commissioners:				
Personal Services	506,273	516,859	512,911	3,948
Materials and Supplies	1,100	2,169	2,117	52
Contractual Services	2,052,122	2,563,581	1,194,878	1,368,703
Capital Outlay	331,400	590,058	329,048	261,010
Other	75,100	204,909	204,869	40
<i>Total Commissioners</i>	2,965,995	3,877,576	2,243,823	1,633,753
Auditor:				
Personal Services	643,804	602,915	595,002	7,913
Materials and Supplies	0	2,214	2,214	0
Contractual Services	266,900	541,415	483,640	57,775
Capital Outlay	0	150	132	18
Other	0	2,000	1,746	254
<i>Total Auditor</i>	910,704	1,148,694	1,082,734	65,960
Treasurer:				
Personal Services	292,556	307,207	278,975	28,232
Materials and Supplies	24,925	24,925	23,830	1,095
Contractual Services	6,100	6,100	2,549	3,551
<i>Total Treasurer</i>	\$323,581	\$338,232	\$305,354	\$32,878

(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, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Prosecuting Attorney:				
Personal Services	\$2,019,849	\$2,019,884	\$1,932,359	\$87,525
Materials and Supplies	24,000	24,000	23,547	453
Contractual Services	63,000	63,000	49,531	13,469
Capital Outlay	24,500	24,500	24,500	0
Other	72,802	72,802	72,802	0
Total Prosecuting Attorney	2,204,151	2,204,186	2,102,739	101,447
Bureau of Inspection:				
Contractual Services	90,000	90,000	85,075	4,925
Data Processing Board:				
Personal Services	239,536	245,546	232,537	13,009
Materials and Supplies	3,000	3,000	1,466	1,534
Contractual Services	360,654	409,575	376,112	33,463
Capital Outlay	86,950	69,282	58,037	11,245
Other	1,500	3,000	3,000	0
Total Data Processing Board	691,640	730,403	671,152	59,251
Board of Elections:				
Personal Services	696,682	702,426	686,192	16,234
Materials and Supplies	18,000	24,464	20,622	3,842
Contractual Services	210,360	207,119	199,836	7,283
Capital Outlay	20,000	20,000	18,855	1,145
Total Board of Elections	945,042	954,009	925,505	28,504
Building and Grounds:				
Personal Services	569,494	564,841	520,896	43,945
Materials and Supplies	91,000	97,459	92,621	4,838
Contractual Services	827,500	844,304	698,589	145,715
Other	600	600	150	450
Total Building and Grounds	1,488,594	1,507,204	1,312,256	194,948
Recorder:				
Personal Services	332,525	346,747	325,556	21,191
Materials and Supplies	7,757	9,160	7,441	1,719
Contractual Services	1,000	90,398	82,746	7,652
Capital Outlay	2,009	74,498	53,005	21,493
Other	0	1,105	1,105	0
Total Recorder	\$343,291	\$521,908	\$469,853	\$52,055

(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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Risk Management:				
Personal Services	\$127,639	\$145,122	\$143,519	\$1,603
Materials and Supplies	239,800	223,345	189,840	33,505
Contractual Services	417,500	417,420	353,247	64,173
Capital Outlay	0	80	70	10
Total Risk Management	784,939	785,967	686,676	99,291
Insurance, Pensions and Taxes:				
Contractual Services	125,209	119,590	87,237	32,353
Total General Government - Legislative and Executive	10,873,146	12,277,769	9,972,404	2,305,365
General Government - Judicial:				
Court of Appeals:				
Contractual Services	19,400	25,651	25,651	0
Common Pleas Court:				
Personal Services	844,985	872,635	869,273	3,362
Materials and Supplies	650	916	901	15
Contractual Services	103,925	124,367	123,444	923
Capital Outlay	3,000	2,419	2,150	269
Other	500	1,750	1,677	73
Total Common Pleas Court	953,060	1,002,087	997,445	4,642
Court Information Technology:				
Personal Services	162,698	169,549	167,897	1,652
Materials and Supplies	1,250	1,223	1,093	130
Contractual Services	106,970	131,182	131,181	1
Capital Outlay	12,500	11,125	10,731	394
Other	250	250	0	250
Total Court Information Technology	283,668	313,329	310,902	2,427
Probate Court:				
Personal Services	530,550	532,844	516,285	16,559
Materials and Supplies	16,000	16,000	14,143	1,857
Contractual Services	3,750	4,629	3,849	780
Capital Outlay	3,000	2,661	1,885	776
Other	1,000	7,892	7,499	393
Total Probate Court	\$554,300	\$564,026	\$543,661	\$20,365

(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, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Clerk of Courts:				
Personal Services	\$1,791,865	\$1,809,336	\$1,743,720	\$65,616
Materials and Supplies	19,420	18,420	17,202	1,218
Contractual Services	67,067	68,486	61,722	6,764
Capital Outlay	16,000	13,439	423	13,016
Other	5,000	6,599	5,299	1,300
Total Clerk of Courts	1,899,352	1,916,280	1,828,366	87,914
Municipal Court:				
Personal Services	371,922	371,922	348,705	23,217
Contractual Services	57,400	57,400	55,618	1,782
Total Municipal Court	429,322	429,322	404,323	24,999
Juvenile Court:				
Personal Services	2,841,215	2,378,545	2,218,358	160,187
Materials and Supplies	23,980	23,495	23,121	374
Contractual Services	157,592	200,128	199,588	540
Capital Outlay	4,570	4,570	4,570	0
Total Juvenile Court	3,027,357	2,606,738	2,445,637	161,101
Criminal Court Services:				
Personal Services	903,522	891,127	872,874	18,253
Materials and Supplies	8,000	6,200	1,713	4,487
Contractual Services	19,367	23,528	21,730	1,798
Capital Outlay	2,000	2,000	0	2,000
Total Criminal Court Services	932,889	922,855	896,317	26,538
Domestic Relations:				
Personal Services	518,670	519,389	478,885	40,504
Materials and Supplies	6,055	6,170	5,835	335
Contractual Services	3,900	3,933	3,933	0
Capital Outlay	1,200	150	78	72
Other	250	433	385	48
Total Domestic Relations	530,075	530,075	489,116	40,959
Total General Government - Judicial System	\$8,629,423	\$8,310,363	\$7,941,418	\$368,945

(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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Public Safety:				
Juvenile Detention Center:				
Personal Services	\$1,755,578	\$1,665,333	\$1,531,009	\$134,324
Materials and Supplies	61,100	55,600	54,626	974
Contractual Services	93,500	145,529	145,473	56
Capital Outlay	14,800	25,600	25,586	14
Total Juvenile Detention Center	1,924,978	1,892,062	1,756,694	135,368
Disaster Services:				
Personal Services	133,772	15,720	1,800	13,920
Materials and Supplies	3,900	3,525	2,792	733
Contractual Services	11,498	11,498	7,492	4,006
Capital Outlay	16,600	16,600	16,463	137
Total Disaster Services	165,770	47,343	28,547	18,796
Coroner:				
Personal Services	316,724	316,724	304,383	12,341
Materials and Supplies	1,200	1,200	1,034	166
Contractual Services	210,175	210,175	201,443	8,732
Capital Outlay	1,500	1,500	0	1,500
Total Coroner	\$529,599	\$529,599	\$506,860	\$22,739
Sheriff:				
Personal Services	12,333,540	12,296,290	11,760,207	536,083
Materials and Supplies	644,734	564,581	482,841	81,740
Contractual Services	1,606,572	1,847,371	1,682,754	164,617
Capital Outlay	581,577	819,445	794,094	25,351
Other	4,000	4,000	3,610	390
Total Sheriff	15,170,423	15,531,687	14,723,506	808,181
Total Public Safety	17,790,770	18,000,691	17,015,607	985,084
Public Works:				
Highway Engineer:				
Personal Services	227,605	227,612	168,372	59,240
Materials and Supplies	500	493	457	36
Total Highway Engineer	\$228,105	\$228,105	\$168,829	\$59,276

(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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Building Department Regulations:				
Personal Services	\$752,070	\$753,239	\$707,765	\$45,474
Materials and Supplies	3,225	4,370	3,400	970
Contractual Services	40,050	39,723	23,981	15,742
Other	100	100	0	100
Total Building Department Regulations	795,445	797,432	735,146	62,286
Total Public Works	1,023,550	1,025,537	903,975	121,562
Health:				
Other Health:				
Contractual Services	2,200	2,294	2,294	0
Ditch Maintenance:				
Personal Services	198,324	198,324	179,810	18,514
Materials and Supplies	1,500	1,500	0	1,500
Total Ditch Maintenance	199,824	199,824	179,810	20,014
Total Health	202,024	202,118	182,104	20,014
Human Services:				
Soldiers Relief:				
Materials and Supplies	4,500	4,500	4,500	0
Contractual Services	155,550	230,373	227,625	2,748
Total Soldiers Relief	160,050	234,873	232,125	2,748
Veteran Services:				
Personal Services	590,436	601,692	601,692	0
Materials and Supplies	2,600	2,600	2,600	0
Contractual Services	191,496	185,058	191,078	(6,020)
Capital Outlay	15,250	11,081	5,111	5,970
Total Veteran Services	799,782	800,431	800,481	(50)
Total Human Services	\$959,832	\$1,035,304	\$1,032,606	\$2,698

(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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Conservation and Recreation:				
Parks:				
Personal Services	\$226,941	\$229,077	\$199,014	\$30,063
Materials and Supplies	5,990	5,990	5,766	224
Contractual Services	9,760	15,784	12,168	3,616
Capital Outlay	8,237	17,237	14,038	3,199
Total Conservation and Recreation	250,928	268,088	230,986	37,102
Intergovernmental	1,513,192	1,613,121	1,129,157	483,964
<i>Total Expenditures</i>	41,242,865	42,732,991	38,408,257	4,324,734
<i>Excess of Revenues Over (Under) Expenditures</i>	(4,137,019)	(4,715,899)	5,510,654	10,226,553
Other Financing Sources (Uses)				
Sale of Capital Assets	1,000	1,000	4,636	3,636
Transfers In	890,108	0	0	0
Transfers Out	(386,926)	(5,535,502)	(717,631)	4,817,871
<i>Total Other Financing Sources (Uses)</i>	504,182	(5,534,502)	(712,995)	4,821,507
<i>Net Change in Fund Balance</i>	(3,632,837)	(10,250,401)	4,797,659	15,048,060
<i>Fund Balance Beginning of Year</i>	15,802,435	15,802,435	15,802,435	0
Prior Year Encumbrances Appropriated	473,666	473,666	473,666	0
<i>Fund Balance End of Year</i>	\$12,643,264	\$6,025,700	\$21,073,760	\$15,048,060

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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$1,850,000	\$1,850,000	\$1,927,743	\$77,743
Charges for Services	88,721	88,721	87,981	(740)
Intergovernmental	4,100,220	5,481,688	5,253,941	(227,747)
Other	105,000	105,000	125,780	20,780
<i>Total Revenues</i>	6,143,941	7,525,409	7,395,445	(129,964)
Expenditures				
Current:				
Health:				
Mental Health Board:				
Personal Services	668,230	668,247	649,287	18,960
Materials and Supplies	3,900	3,900	3,213	687
Contractual Services	5,437,150	6,852,095	6,055,328	796,767
Capital Outlay	32,500	37,500	28,150	9,350
Other	2,000	2,000	1,420	580
<i>Total Expenditures</i>	6,143,780	7,563,742	6,737,398	826,344
<i>Excess of Revenues Over (Under) Expenditures</i>	161	(38,333)	658,047	696,380
Other Financing Uses				
Transfers Out	0	(800,000)	0	800,000
<i>Net Change in Fund Balance</i>	161	(838,333)	658,047	1,496,380
<i>Fund Balance Beginning of Year</i>	5,360,270	5,360,270	5,360,270	0
Prior Year Encumbrances Appropriated	3,994	3,994	3,994	0
<i>Fund Balance End of Year</i>	\$5,364,425	\$4,525,931	\$6,022,311	\$1,496,380

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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$8,004,265	\$8,004,265	\$8,314,946	\$310,681
Charges for Services	667,181	667,181	646,070	(21,111)
Intergovernmental	9,463,200	9,463,200	10,567,768	1,104,568
Interest	1,500	1,500	1,634	134
Contributions and Donations	10,000	10,000	313,095	303,095
Other	321,252	321,252	421,901	100,649
<i>Total Revenues</i>	18,467,398	18,467,398	20,265,414	1,798,016
Expenditures				
Current:				
Health:				
Developmental Disabilities Board:				
Personal Services	12,158,330	13,230,161	11,991,389	1,238,772
Materials and Supplies	550,906	545,994	470,062	75,932
Contractual Services	9,696,615	8,844,163	8,436,870	407,293
Capital Outlay	387,277	177,677	130,840	46,837
Other	35,850	30,986	7,473	23,513
<i>Total Expenditures</i>	22,828,978	22,828,981	21,036,634	1,792,347
<i>Excess of Revenues Under Expenditures</i>	(4,361,580)	(4,361,583)	(771,220)	3,590,363
Other Financing Uses				
Transfers Out	(1,043,276)	(1,043,276)	(1,043,276)	0
<i>Net Change in Fund Balance</i>	(5,404,856)	(5,404,859)	(1,814,496)	3,590,363
<i>Fund Balance Beginning of Year</i>	26,964,945	26,964,945	26,964,945	0
<i>Fund Balance End of Year</i>	\$21,560,089	\$21,560,086	\$25,150,449	\$3,590,363

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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$11,637,060	\$10,072,808	\$9,658,196	(\$414,612)
Expenditures				
Current:				
Human Services:				
Public Assistance:				
Personal Services	4,080,735	4,080,735	3,666,864	413,871
Materials and Supplies	141,897	145,005	130,827	14,178
Contractual Services	5,424,479	5,825,407	5,411,688	413,719
Capital Outlay	60,000	20,000	0	20,000
<i>Total Expenditures</i>	9,707,111	10,071,147	9,209,379	861,768
<i>Excess of Revenues Over Expenditures</i>	1,929,949	1,661	448,817	447,156
Other Financing Sources (Uses)				
Sale of Capital Assets	1,000	1,000	0	(1,000)
Transfers Out	0	(15,956)	0	15,956
<i>Total Other Financing Sources (Uses)</i>	1,000	(14,956)	0	14,956
<i>Net Change in Fund Balance</i>	1,930,949	(13,295)	448,817	462,112
<i>Fund Balance Beginning of Year</i>	389,734	389,734	389,734	0
Prior Year Encumbrances Appropriated	94,572	94,572	94,572	0
<i>Fund Balance End of Year</i>	<u>\$2,415,255</u>	<u>\$471,011</u>	<u>\$933,123</u>	<u>\$462,112</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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$4,100,000	\$4,100,000	\$4,188,223	\$88,223
Charges for Services	76,369	151,369	161,131	9,762
Intergovernmental	7,112,601	7,112,601	8,166,617	1,054,016
<i>Total Revenues</i>	<u>11,288,970</u>	<u>11,363,970</u>	<u>12,515,971</u>	<u>1,152,001</u>
Expenditures				
Current:				
Human Services:				
Children's Services:				
Personal Services	7,581,890	7,962,586	7,170,256	792,330
Materials and Supplies	91,750	91,750	51,606	40,144
Contractual Services	3,847,337	4,799,296	4,085,559	713,737
Capital Outlay	213,652	213,652	24,689	188,963
Other	270,000	270,000	50,440	219,560
<i>Total Expenditures</i>	<u>12,004,629</u>	<u>13,337,284</u>	<u>11,382,550</u>	<u>1,954,734</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(715,659)	(1,973,314)	1,133,421	3,106,735
Other Financing Sources				
Sale of Capital Assets	2,000	2,000	0	(2,000)
<i>Net Change in Fund Balance</i>	(713,659)	(1,971,314)	1,133,421	3,104,735
<i>Fund Balance Beginning of Year</i>	7,302,179	7,302,179	7,302,179	0
Prior Year Encumbrances Appropriated	1,997	1,997	1,997	0
<i>Fund Balance End of Year</i>	<u>\$6,590,517</u>	<u>\$5,332,862</u>	<u>\$8,437,597</u>	<u>\$3,104,735</u>

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, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final Budget	Actual	
Revenues				
Intergovernmental	\$352,473	\$13,626,890	\$12,545,599	(\$1,081,291)
Interest	300	2,263	2,314	51
<i>Total Revenues</i>	<u>352,773</u>	<u>13,629,153</u>	<u>12,547,913</u>	<u>(1,081,240)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Federal Grants:				
Personal Services	162,011	167,679	167,679	0
Contractual Services	0	1,980,440	996,440	984,000
Total Legislative and Executive	<u>162,011</u>	<u>2,148,119</u>	<u>1,164,119</u>	<u>984,000</u>
Judicial System:				
Federal Grants:				
Personal Services	0	221,506	217,494	4,012
Materials and Supplies	0	2,521	2,421	100
Contractual Services	0	720	720	0
Capital Outlay	0	1,475	1,475	0
Total Judicial System	<u>0</u>	<u>226,222</u>	<u>222,110</u>	<u>4,112</u>
Public Safety:				
Federal Grants:				
Personal Services	2,426	45,475	43,421	2,054
Materials and Supplies	2,168	2,168	1,930	238
Contractual Services	1,161	16,861	0	16,861
Capital Outlay	2,646	2,646	1,970	676
Other	47	1,547	196	1,351
Total Public Safety	<u>\$8,448</u>	<u>\$68,697</u>	<u>\$47,517</u>	<u>\$21,180</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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final Budget		
Economic Development:				
Federal Grants:				
Contractual Services	\$246,784	\$1,436,784	\$409,302	\$1,027,482
Other	1,000	1,000	0	1,000
Total Economic Development	247,784	1,437,784	409,302	1,028,482
<i>Total Expenditures</i>	<i>418,243</i>	<i>3,880,822</i>	<i>1,843,048</i>	<i>2,037,774</i>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(65,470)</i>	<i>9,748,331</i>	<i>10,704,865</i>	<i>956,534</i>
Other Financing Sources (Uses)				
Transfers In	10,000	52,393	42,393	(10,000)
Transfers Out	(21,783)	(21,783)	0	21,783
<i>Total Other Financing Sources (Uses)</i>	<i>(11,783)</i>	<i>30,610</i>	<i>42,393</i>	<i>11,783</i>
<i>Net Change in Fund Balance</i>	<i>(77,253)</i>	<i>9,778,941</i>	<i>10,747,258</i>	<i>968,317</i>
<i>Fund Balance Beginning of Year</i>	<i>440,763</i>	<i>440,763</i>	<i>440,763</i>	<i>0</i>
Prior Year Encumbrances Appropriated	712,281	712,281	712,281	0
<i>Fund Balance End of Year</i>	<i>\$1,075,791</i>	<i>\$10,931,985</i>	<i>\$11,900,302</i>	<i>\$968,317</i>

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, 2021

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$3,395,750	\$3,353,634	(\$42,116)
Fines and Forfeitures	240,000	259,593	19,593
Other	0	6,465	6,465
<i>Total Revenues</i>	<u>3,635,750</u>	<u>3,619,692</u>	<u>(16,058)</u>
Expenses			
Personal Services	667,424	582,693	84,731
Materials and Supplies	97,300	77,560	19,740
Contractual Services	3,059,529	2,491,115	568,414
Capital Outlay	127,904	46,680	81,224
Debt Service:			
Principal Retirement	175,000	174,540	460
Interest and Fiscal Charges	160,000	112,578	47,422
<i>Total Expenses</i>	<u>4,287,157</u>	<u>3,485,166</u>	<u>801,991</u>
<i>Net Change in Fund Equity</i>	(651,407)	134,526	785,933
<i>Fund Equity Beginning of Year</i>	3,159,572	3,159,572	0
Prior Year Encumbrances Appropriated	<u>396,402</u>	<u>396,402</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$2,904,567</u></u>	<u><u>\$3,690,500</u></u>	<u><u>\$785,933</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, 2021

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$51,385	\$74,207	\$22,822
Licenses and Permits	361,000	329,825	(31,175)
Fines and Forfeitures	37,625	23,526	(14,099)
Intergovernmental	0	7,096	7,096
Contributions and Donations	19,000	29,732	10,732
<i>Total Revenues</i>	<u>469,010</u>	<u>464,386</u>	<u>(4,624)</u>
Expenditures			
Current:			
Health:			
Dog and Kennel:			
Personal Services	284,186	282,270	1,916
Materials and Supplies	14,303	13,345	958
Contractual Services	50,257	44,719	5,538
Capital Outlay	8,825	8,725	100
Other	35,163	34,936	227
<i>Total Expenditures</i>	<u>392,734</u>	<u>383,995</u>	<u>8,739</u>
<i>Excess of Revenues Over Expenditures</i>	<u>76,276</u>	<u>80,391</u>	<u>4,115</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	0	1,510	1,510
Transfers In	0	2,450	2,450
Transfers Out	(104,669)	(101,219)	3,450
<i>Total Other Financing Sources (Uses)</i>	<u>(104,669)</u>	<u>(97,259)</u>	<u>7,410</u>
<i>Net Change in Fund Balance</i>	(28,393)	(16,868)	11,525
<i>Fund Balance Beginning of Year</i>	51,894	51,894	0
Prior Year Encumbrances Appropriated	404	404	0
<i>Fund Balance End of Year</i>	<u>\$23,905</u>	<u>\$35,430</u>	<u>\$11,525</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, 2021

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$1,427,100	\$1,485,365	\$58,265
Licenses and Permits	10	14	4
<i>Total Revenues</i>	<u>1,427,110</u>	<u>1,485,379</u>	<u>58,269</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Real Estate Assessment:			
Personal Services	687,089	684,557	2,532
Materials and Supplies	1,600	1,377	223
Contractual Services	893,358	893,170	188
Capital Outlay	427,479	427,479	0
<i>Total Expenditures</i>	<u>2,009,526</u>	<u>2,006,583</u>	<u>2,943</u>
<i>Net Change in Fund Balance</i>	(582,416)	(521,204)	61,212
<i>Fund Balance Beginning of Year</i>	818,215	818,215	0
Prior Year Encumbrances Appropriated	<u>50</u>	<u>50</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$235,849</u></u>	<u><u>\$297,061</u></u>	<u><u>\$61,212</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, 2021

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$2,000	\$1,563	(\$437)
Licenses and Permits	31,500	31,407	(93)
Intergovernmental	5,890,000	6,295,027	405,027
Interest	25,000	19,375	(5,625)
Other	100	0	(100)
<i>Total Revenues</i>	<u>5,948,600</u>	<u>6,347,372</u>	<u>398,772</u>
Expenditures			
Current:			
Public Works:			
Motor Vehicle License and Gas Tax:			
Personal Services	3,418,697	3,109,955	308,742
Materials and Supplies	714,561	668,258	46,303
Contractual Services	1,966,112	1,577,605	388,507
Capital Outlay	510,000	356,305	153,695
Other	15,250	14,059	1,191
<i>Total Expenditures</i>	<u>6,624,620</u>	<u>5,726,182</u>	<u>898,438</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(676,020)	621,190	1,297,210
Other Financing Sources			
Sale of Capital Assets	10,000	25,441	15,441
<i>Net Change in Fund Balance</i>	(666,020)	646,631	1,312,651
<i>Fund Balance Beginning of Year</i>	2,117,909	2,117,909	0
Prior Year Encumbrances Appropriated	112	112	0
<i>Fund Balance End of Year</i>	<u>\$1,452,001</u>	<u>\$2,764,652</u>	<u>\$1,312,651</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, 2021

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$1,303,900	\$1,283,531	(\$20,369)
Intergovernmental	1,824,027	2,450,603	626,576
Contributions and Donations	776	1,906	1,130
Other	0	315	315
<i>Total Revenues</i>	<u>3,128,703</u>	<u>3,736,355</u>	<u>607,652</u>
Expenditures			
Current:			
General Government:			
Judicial System:			
Court Operations:			
Personal Services	1,351,176	1,253,937	97,239
Materials and Supplies	34,569	23,018	11,551
Contractual Services	2,575,435	2,343,903	231,532
Capital Outlay	235,590	24,503	211,087
Other	18,371	12,153	6,218
<i>Total Expenditures</i>	<u>4,215,141</u>	<u>3,657,514</u>	<u>557,627</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,086,438)</u>	<u>78,841</u>	<u>1,165,279</u>
Other Financing Sources (Uses)			
Transfers In	500,000	177,786	(322,214)
Transfers Out	(176,161)	0	176,161
<i>Total Other Financing Sources (Uses)</i>	<u>323,839</u>	<u>177,786</u>	<u>(146,053)</u>
<i>Net Change in Fund Balance</i>	(762,599)	256,627	1,019,226
<i>Fund Balance Beginning of Year</i>	2,146,474	2,146,474	0
Prior Year Encumbrances Appropriated	89	89	0
<i>Fund Balance End of Year</i>	<u>\$1,383,964</u>	<u>\$2,403,190</u>	<u>\$1,019,226</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, 2021

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$100,100	\$108,869	\$8,769
Licenses and Permits	100,000	127,650	27,650
Fines and Forfeitures	65,000	106,457	41,457
Intergovernmental	30,365	35,751	5,386
Contributions and Donations	0	3,575	3,575
Other	3,000	16,772	13,772
<i>Total Revenues</i>	<u>298,465</u>	<u>399,074</u>	<u>100,609</u>
Expenditures			
Current:			
Public Safety:			
Sheriff Operations:			
Personal Services	50,066	32,769	17,297
Materials and Supplies	95,000	91,050	3,950
Contractual Services	142,000	132,855	9,145
Capital Outlay	189,815	102,221	87,594
Other	55,000	33,683	21,317
<i>Total Expenditures</i>	<u>531,881</u>	<u>392,578</u>	<u>139,303</u>
<i>Net Change in Fund Balance</i>	(233,416)	6,496	239,912
<i>Fund Balance Beginning of Year</i>	<u>509,563</u>	<u>509,563</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$276,147</u></u>	<u><u>\$516,059</u></u>	<u><u>\$239,912</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Adult Probation Fund
For the Year Ended December 31, 2021

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$355,500	\$304,250	(\$51,250)
Other	41,000	50,920	9,920
<i>Total Revenues</i>	<u>396,500</u>	<u>355,170</u>	<u>(41,330)</u>
Expenditures			
Current:			
Public Safety:			
Adult Probation:			
Personal Services	49,690	37,650	12,040
Materials and Supplies	47,995	20,319	27,676
Contractual Services	224,164	189,862	34,302
Capital Outlay	41,826	41,409	417
Other	12,247	9,153	3,094
<i>Total Expenditures</i>	<u>375,922</u>	<u>298,393</u>	<u>77,529</u>
<i>Excess of Revenues Over Expenditures</i>	<u>20,578</u>	<u>56,777</u>	<u>36,199</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	7,500	5	(7,495)
Advances Out	(4,186)	(4,186)	0
<i>Total Other Financing Sources (Uses)</i>	<u>3,314</u>	<u>(4,181)</u>	<u>(7,495)</u>
<i>Net Change in Fund Balance</i>	23,892	52,596	28,704
<i>Fund Balance Beginning of Year</i>	<u>317,874</u>	<u>317,874</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$341,766</u></u>	<u><u>\$370,470</u></u>	<u><u>\$28,704</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Court Computers Fund
For the Year Ended December 31, 2021

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$70,500	\$104,755	\$34,255
Intergovernmental	9,332	17,053	7,721
<i>Total Revenues</i>	<u>79,832</u>	<u>121,808</u>	<u>41,976</u>
Expenditures			
Current:			
General Government:			
Judicial System:			
Court Computers:			
Personal Services	3,698	3,698	0
Materials and Supplies	500	0	500
Contractual Services	33,194	7,410	25,784
Capital Outlay	82,941	35,175	47,766
<i>Total Expenditures</i>	<u>120,333</u>	<u>46,283</u>	<u>74,050</u>
<i>Net Change in Fund Balance</i>	(40,501)	75,525	116,026
<i>Fund Balance Beginning of Year</i>	<u>398,571</u>	<u>398,571</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$358,070</u></u>	<u><u>\$474,096</u></u>	<u><u>\$116,026</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Dayspring Fund
For the Year Ended December 31, 2021

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$1,415,000	\$1,513,200	\$98,200
Charges for Services	625,400	716,871	91,471
Intergovernmental	20,000	207,609	187,609
Rentals	21,326	21,352	26
Other	26,018	54,136	28,118
<i>Total Revenues</i>	<u>2,107,744</u>	<u>2,513,168</u>	<u>405,424</u>
Expenditures			
Current:			
Human Services:			
Dayspring:			
Personal Services	1,770,601	1,749,023	21,578
Materials and Supplies	256,542	227,503	29,039
Contractual Services	254,042	215,633	38,409
Capital Outlay	351,047	254,433	96,614
Other	19,451	12,981	6,470
<i>Total Expenditures</i>	<u>2,651,683</u>	<u>2,459,573</u>	<u>192,110</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(543,939)	53,595	597,534
Other Financing Uses			
Transfers Out	(31,765)	(31,765)	0
<i>Net Change in Fund Balance</i>	(575,704)	21,830	597,534
<i>Fund Balance Beginning of Year</i>	2,054,696	2,054,696	0
Prior Year Encumbrances Appropriated	137	137	0
<i>Fund Balance End of Year</i>	<u>\$1,479,129</u>	<u>\$2,076,663</u>	<u>\$597,534</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, 2021

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$431,600	\$403,845	(\$27,755)
Intergovernmental	1,445,300	1,365,650	(79,650)
Other	81,450	95,331	13,881
<i>Total Revenues</i>	<u>1,958,350</u>	<u>1,864,826</u>	<u>(93,524)</u>
Expenditures			
Current:			
Human Services:			
Child Support Enforcement Agency:			
Personal Services	1,535,488	1,446,872	88,616
Materials and Supplies	2,750	1,094	1,656
Contractual Services	545,632	371,147	174,485
Capital Outlay	4,850	2,742	2,108
Other	2,941	2,591	350
<i>Total Expenditures</i>	<u>2,091,661</u>	<u>1,824,446</u>	<u>267,215</u>
<i>Net Change in Fund Balance</i>	(133,311)	40,380	173,691
<i>Fund Balance Beginning of Year</i>	645,045	645,045	0
Prior Year Encumbrances Appropriated	<u>874</u>	<u>874</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$512,608</u></u>	<u><u>\$686,299</u></u>	<u><u>\$173,691</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, 2021

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Interest	\$0	\$945	\$945
Expenditures	0	0	0
<i>Net Change in Fund Balance</i>	0	945	945
<i>Fund Balance Beginning of Year</i>	31,483	31,483	0
<i>Fund Balance End of Year</i>	<u>\$31,483</u>	<u>\$32,428</u>	<u>\$945</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, 2021

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$250,000	\$258,320	\$8,320
Intergovernmental	281,281	207,694	(73,587)
Other	35,000	21,030	(13,970)
<i>Total Revenues</i>	<u>566,281</u>	<u>487,044</u>	<u>(79,237)</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Delinquent Real Estate Collection:			
Personal Services	436,691	332,030	104,661
Materials and Supplies	1,700	629	1,071
Contractual Services	120,500	30,885	89,615
Capital Outlay	28,070	24,245	3,825
Other	112,500	21,345	91,155
<i>Total Expenditures</i>	<u>699,461</u>	<u>409,134</u>	<u>290,327</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(133,180)	77,910	211,090
Other Financing Uses			
Transfers Out	(58,118)	0	58,118
<i>Net Change in Fund Balance</i>	(191,298)	77,910	269,208
<i>Fund Balance Beginning of Year</i>	<u>678,212</u>	<u>678,212</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$486,914</u></u>	<u><u>\$756,122</u></u>	<u><u>\$269,208</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
State Fee Assessment Fund
For the Year Ended December 31, 2021

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$27,000	\$19,659	(\$7,341)
Expenditures			
Current:			
Public Works:			
State Fees Assessment:			
Contractual Services	30,500	22,811	7,689
<i>Net Change in Fund Balance</i>	(3,500)	(3,152)	348
<i>Fund Deficit Beginning of Year</i>	(1,429)	(1,429)	0
Prior Year Encumbrances Appropriated	3,500	3,500	0
<i>Fund Deficit End of Year</i>	(\$1,429)	(\$1,081)	\$348

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, 2021

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$0	\$5,592	\$5,592
Expenditures			
Current:			
Human Services:			
Veterans' Cemetery:			
Other	0	519	(519)
<i>Net Change in Fund Balance</i>	0	5,073	5,073
<i>Fund Balance Beginning of Year</i>	27,975	27,975	0
<i>Fund Balance End of Year</i>	\$27,975	\$33,048	\$5,073

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, 2021

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$30,589	\$21,768	(\$8,821)
Expenditures			
Current:			
Public Works:			
Ditch Maintenance:			
Contractual Services	52,789	28,473	24,316
<i>Excess of Revenues Under Expenditures</i>	(22,200)	(6,705)	15,495
Other Financing Sources (Uses)			
Transfers In	166,075	166,075	0
Transfers Out	(15,000)	0	15,000
<i>Total Other Financing Sources (Uses)</i>	151,075	166,075	15,000
<i>Net Change in Fund Balance</i>	128,875	159,370	30,495
<i>Fund Balance Beginning of Year</i>	82,670	82,670	0
<i>Fund Balance End of Year</i>	\$211,545	\$242,040	\$30,495

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, 2021

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$679,831	\$275,149	(\$404,682)
Expenditures			
Current:			
Public Safety:			
Emergency Management:			
Personal Services	157,046	144,455	12,591
Materials and Supplies	7,030	1,858	5,172
Contractual Services	140,000	68,828	71,172
Capital Outlay	567,699	329,808	237,891
Other	3,554	188	3,366
<i>Total Expenditures</i>	875,329	545,137	330,192
<i>Net Change in Fund Balance</i>	(195,498)	(269,988)	(74,490)
<i>Fund Balance Beginning of Year</i>	713,173	713,173	0
<i>Fund Balance End of Year</i>	\$517,675	\$443,185	(\$74,490)

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, 2021

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$166,572	\$66,671	(\$99,901)
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Voting Equipment:			
Capital Outlay	281,572	225,818	55,754
<i>Excess of Revenues Under Expenditures</i>	(115,000)	(159,147)	(44,147)
Other Financing Sources			
Sale of Capital Assets	0	21	21
<i>Net Change in Fund Balance</i>	(115,000)	(159,126)	(44,126)
<i>Fund Balance Beginning of Year</i>	215,664	215,664	0
<i>Fund Balance End of Year</i>	<u>\$100,664</u>	<u>\$56,538</u>	<u>(\$44,126)</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Screening and Diversion Fund
For the Year Ended December 31, 2021

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$8,000	\$7,181	(\$819)
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Screening and Diversion:			
Capital Outlay	10,000	4,500	5,500
<i>Net Change in Fund Balance</i>	(2,000)	2,681	4,681
<i>Fund Balance Beginning of Year</i>	88,759	88,759	0
<i>Fund Balance End of Year</i>	\$86,759	\$91,440	\$4,681

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, 2021

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$4,879,638	\$1,969,908	(\$2,909,730)
Interest	11	11	0
<i>Total Revenues</i>	<u>4,879,649</u>	<u>1,969,919</u>	<u>(2,909,730)</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive:			
State Grants:			
Materials and Supplies	500	500	0
Contractual Services	282	282	0
Capital Outlay	11,766	11,766	0
Total Legislative and Executive	<u>12,548</u>	<u>12,548</u>	<u>0</u>
Judicial System:			
Personal Services	3,062,492	1,397,032	1,665,460
Materials and Supplies	182,544	103,146	79,398
Contractual Services	1,342,924	527,712	815,212
Capital Outlay	298,539	223,442	75,097
Other	17,092	17,092	0
Total Judicial System	<u>4,903,591</u>	<u>2,268,424</u>	<u>2,635,167</u>
<i>Total Expenditures</i>	<u>4,916,139</u>	<u>2,280,972</u>	<u>2,635,167</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(36,490)</u>	<u>(311,053)</u>	<u>(274,563)</u>
Other Financing Sources (Uses)			
Advances In	576	4,186	3,610
Transfers Out	(514,161)	0	514,161
<i>Total Other Financing Sources (Uses)</i>	<u>(513,585)</u>	<u>4,186</u>	<u>517,771</u>
<i>Net Change in Fund Balance</i>	(550,075)	(306,867)	243,208
<i>Fund Balance Beginning of Year</i>	<u>851,824</u>	<u>851,824</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$301,749</u>	<u>\$544,957</u>	<u>\$243,208</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, 2021

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures			
Current:			
Public Safety:			
Local Grants:			
Personal Services	3,500	0	3,500
Capital Outlay	<u>20,000</u>	<u>20,000</u>	<u>0</u>
Total Public Safety	23,500	20,000	3,500
Human Services:			
Local Grants:			
Contractual Services	<u>20,000</u>	<u>0</u>	<u>20,000</u>
<i>Total Expenditures</i>	<u>43,500</u>	<u>20,000</u>	<u>23,500</u>
<i>Net Change in Fund Balance</i>	(43,500)	(20,000)	23,500
<i>Fund Balance Beginning of Year</i>	<u>46,882</u>	<u>46,882</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,382</u></u>	<u><u>\$26,882</u></u>	<u><u>\$23,500</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Assessment Debt Retirement Fund
For the Year Ended December 31, 2021

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$0	\$8,826	\$8,826
Expenditures	0	0	0
<i>Net Change in Fund Balance</i>	0	8,826	8,826
<i>Fund Balance Beginning of Year</i>	275,055	275,055	0
<i>Fund Balance End of Year</i>	\$275,055	\$283,881	\$8,826

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, 2021

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$1,432,100	\$1,674,761	\$242,661
Charges for Services	481,200	481,200	0
Intergovernmental	200,000	472,967	272,967
<i>Total Revenues</i>	<u>2,113,300</u>	<u>2,628,928</u>	<u>515,628</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive:			
General Obligation Debt:			
Capital Outlay	2,613	1,665	948
Debt Service:			
Principal Retirement	1,649,900	1,649,900	0
Interest and Fiscal Charges	690,370	526,779	163,591
Total Debt Service	<u>2,340,270</u>	<u>2,176,679</u>	<u>163,591</u>
<i>Total Expenditures</i>	<u>2,342,883</u>	<u>2,178,344</u>	<u>164,539</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(229,583)	450,584	680,167
Other Financing Sources			
Transfers In	477,793	477,793	0
<i>Net Change in Fund Balance</i>	248,210	928,377	680,167
<i>Fund Balance Beginning of Year</i>	<u>1,685,097</u>	<u>1,685,097</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,933,307</u></u>	<u><u>\$2,613,474</u></u>	<u><u>\$680,167</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, 2021

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$0	\$352	\$352
Expenditures	0	0	0
<i>Net Change in Fund Balance</i>	0	352	352
<i>Fund Balance Beginning of Year</i>	1,184	1,184	0
<i>Fund Balance End of Year</i>	<u>\$1,184</u>	<u>\$1,536</u>	<u>\$352</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, 2021

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$500	\$0	(\$500)
Intergovernmental	1,575,000	1,733,261	158,261
<i>Total Revenues</i>	<u>1,575,500</u>	<u>1,733,261</u>	<u>157,761</u>
Expenditures			
Capital Outlay	1,583,946	1,148,945	435,001
Debt Service:			
Principal Retirement	31,054	31,054	0
<i>Total Expenditures</i>	<u>1,615,000</u>	<u>1,179,999</u>	<u>435,001</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(39,500)	553,262	592,762
Other Financing Uses			
Transfers Out	(75,000)	(74,118)	882
<i>Net Change in Fund Balance</i>	(114,500)	479,144	593,644
<i>Fund Balance Beginning of Year</i>	<u>478,603</u>	<u>478,603</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$364,103</u></u>	<u><u>\$957,747</u></u>	<u><u>\$593,644</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Projects Fund
For the Year Ended December 31, 2021

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures			
Debt Service:			
Principal Retirement	57,100	57,100	0
Interest and Fiscal Charges	<u>1,136</u>	<u>1,136</u>	<u>0</u>
<i>Total Expenditures</i>	<u>58,236</u>	<u>58,236</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(58,236)	(58,236)	0
Other Financing Sources			
Transfers In	<u>58,236</u>	<u>58,236</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>38,410</u>	<u>38,410</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$38,410</u></u>	<u><u>\$38,410</u></u>	<u><u>\$0</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Newhope Capital Projects Fund
For the Year Ended December 31, 2021

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$0	\$14,920	\$14,920
Expenditures			
Capital Outlay	389,500	315,185	74,315
<i>Excess of Revenues Under Expenditures</i>	<u>(389,500)</u>	<u>(300,265)</u>	<u>89,235</u>
Other Financing Sources			
Sale of Capital Assets	0	23,200	23,200
Transfers In	275,000	275,000	0
<i>Total Other Financing Sources</i>	<u>275,000</u>	<u>298,200</u>	<u>23,200</u>
<i>Net Change in Fund Balance</i>	(114,500)	(2,065)	112,435
<i>Fund Balance Beginning of Year</i>	<u>1,359,273</u>	<u>1,359,273</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,244,773</u>	<u>\$1,357,208</u>	<u>\$112,435</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, 2021

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$21,600	\$16,801	(\$4,799)
Expenditures			
Capital Outlay	76,298	1,252	75,046
<i>Excess of Revenues Under Expenditures</i>	(54,698)	15,549	70,247
Other Financing Sources			
Sale of Capital Assets	2,000	0	(2,000)
<i>Net Change in Fund Balance</i>	(52,698)	15,549	68,247
<i>Fund Balance Beginning of Year</i>	95,893	95,893	0
Prior Year Encumbrances Appropriated	1,297	1,297	0
<i>Fund Balance End of Year</i>	<u>\$44,492</u>	<u>\$112,739</u>	<u>\$68,247</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, 2021

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$1,612,500	\$2,643,326	\$1,030,826
Expenditures			
Capital Outlay	1,635,000	2,663,759	(1,028,759)
<i>Net Change in Fund Balance</i>	(22,500)	(20,433)	2,067
<i>Fund Balance Beginning of Year</i>	40,695	40,695	0
<i>Fund Balance End of Year</i>	\$18,195	\$20,262	\$2,067

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, 2021

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$22,000	\$36,858	\$14,858
Expenditures			
Capital Outlay	50,159	47,868	2,291
<i>Net Change in Fund Balance</i>	(28,159)	(11,010)	17,149
<i>Fund Balance Beginning of Year</i>	271,487	271,487	0
Prior Year Encumbrances Appropriated	159	159	0
<i>Fund Balance End of Year</i>	<u>\$243,487</u>	<u>\$260,636</u>	<u>\$17,149</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, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final Budget	Actual	
Revenues				
Charges for Services	0	\$9,884,150	\$8,884,733	(\$999,417)
Expenses				
Personal Services	0	506,236	367,332	138,904
Contractual Services	0	11,371,562	10,361,718	1,009,844
<i>Total Expenses</i>	0	11,877,798	10,729,050	1,148,748
<i>Excess of Revenues Under Expenses Before Transfers</i>	0	(1,993,648)	(1,844,317)	149,331
Transfers In	0	768,276	768,276	0
<i>Net Change in Fund Equity</i>	0	(1,225,372)	(1,076,041)	149,331
<i>Fund Equity Beginning of Year</i>	4,217,443	4,217,443	4,217,443	0
Prior Year Encumbrances Appropriated	0	18,305	18,305	0
<i>Fund Equity End of Year</i>	<u>\$4,217,443</u>	<u>\$3,010,376</u>	<u>\$3,159,707</u>	<u>\$149,331</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, 2021

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$339,554	\$361,967	\$22,413
Expenses			
Contractual Services	357,375	357,375	0
<i>Net Change in Fund Equity</i>	(17,821)	4,592	22,413
<i>Fund Equity Beginning of Year</i>	12,923	12,923	0
<i>Fund Equity End of Year</i>	(\$4,898)	\$17,515	\$22,413

Statistical Section



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Richland County, Ohio

Statistical Section

This part of the Richland County, Ohio’s Annual Comprehensive 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 Annual Comprehensive Financial Reports for the relevant year.

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

	2021	2020	2019 (1)	2018
Governmental Activities:				
Net Investment in Capital Assets	\$81,134,080	\$80,235,001	\$80,927,609	\$79,434,874
Restricted for:				
Capital Projects	1,701,279	1,696,966	2,047,872	1,888,600
Debt Service	3,122,532	1,817,366	2,458,440	1,938,291
Mental Health	10,305,153	9,126,013	8,004,271	7,189,717
Developmental Disabilities Board	30,438,822	31,305,574	29,156,071	27,664,581
Public Assistance	1,093,499	399,812	1,543,594	556,552
Children's Services	10,205,284	8,571,914	7,525,113	9,053,909
Street Repair and Maintenance	5,519,957	4,552,993	4,000,346	3,292,080
Court Operations	2,604,250	1,987,900	2,499,049	2,576,477
Dayspring	2,275,090	2,080,640	1,538,362	1,352,277
Federal Grants	326,747	1,347,641	346,654	336,364
State Grants	1,452,473	1,452,473	2,514,094	778,875
Unclaimed Monies	935,149	598,086	655,288	383,991
Developmental Disability Gifts:				
Nonexpendable	56,322	210,017	185,632	156,025
Other Purposes	4,888,403	4,306,672	3,593,946	3,413,886
Unrestricted (Deficit)	(32,930,892)	(74,871,075)	(75,891,821)	(66,074,915)
<i>Total Governmental Activities Net Position</i>	<u>123,128,148</u>	<u>74,817,993</u>	<u>71,104,520</u>	<u>73,941,584</u>
Business-Type Activity:				
Net Investment in Capital Assets	10,221,880	11,336,679	12,400,446	13,488,293
Unrestricted	2,748,585	2,185,130	1,749,346	3,344,788
<i>Total Business-Type Activity Net Position</i>	<u>12,970,465</u>	<u>13,521,809</u>	<u>14,149,792</u>	<u>16,833,081</u>
Primary Government:				
Net Investment in Capital Assets	91,355,960	91,571,680	93,328,055	92,923,167
Restricted	74,924,960	69,454,067	66,068,732	60,581,625
Unrestricted (Deficit)	(30,182,307)	(72,685,945)	(74,142,475)	(62,730,127)
<i>Total Primary Government Net Position</i>	<u>\$136,098,613</u>	<u>\$88,339,802</u>	<u>\$85,254,312</u>	<u>\$90,774,665</u>

(1) The County reported the impact of GASB Statement No. 68, 75, and 83 on the net position beginning in 2014, 2017 and 2019 respectively.

2017 (1)	2016	2015	2014 (1)	2013	2012
\$79,168,260	\$75,538,845	\$73,440,398	\$71,980,226	\$71,923,009	\$72,469,332
2,012,708	1,966,189	2,127,125	1,772,926	739,512	2,001,019
1,485,522	1,552,818	1,593,059	1,306,566	2,445,513	1,733,387
6,781,130	6,784,703	6,123,139	6,139,781	6,716,068	7,133,380
29,602,663	29,763,171	29,102,790	30,410,226	30,968,038	30,784,877
1,468,444	2,338,634	1,494,847	934,826	1,004,419	323,930
8,761,972	8,622,804	7,566,692	7,079,350	6,650,576	6,005,892
4,831,633	3,061,756	2,776,454	2,986,188	2,844,821	3,071,999
2,040,415	2,040,868	1,839,198	1,787,027	1,751,838	1,726,474
980,037	833,462	704,940	813,093	624,276	868,243
361,123	387,555	453,655	370,891	642,352	1,268,031
1,315,950	777,231	907,711	718,624	792,583	767,677
366,470	326,860	317,352	227,330	200,868	172,364
166,445	145,640	138,203	139,696	134,131	115,982
1,213,254	2,520,207	2,275,087	2,411,732	2,780,547	2,593,568
(64,721,502)	(28,018,754)	(25,276,789)	(28,506,543)	8,179,823	5,731,915
75,834,524	108,641,989	105,583,861	100,571,939	138,398,374	136,768,070
14,718,939	15,982,489	15,275,490	15,227,585	15,543,791	16,501,673
2,523,482	2,446,328	3,799,347	5,707,414	5,798,247	5,549,302
17,242,421	18,428,817	19,074,837	20,934,999	21,342,038	22,050,975
93,887,199	91,521,334	88,715,888	87,207,811	87,466,800	88,971,005
61,387,766	61,121,898	57,420,252	57,098,256	58,295,542	58,566,823
(62,198,020)	(25,572,426)	(21,477,442)	(22,799,129)	13,978,070	11,281,217
\$93,076,945	\$127,070,806	\$124,658,698	\$121,506,938	\$159,740,412	\$158,819,045

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

	2021	2020	2019 (1)	2018
Program Revenues				
Governmental Activities:				
Charges for Services and Sales and Operating Assessments				
General Government:				
Legislative and Executive	\$6,396,099	\$5,107,328	\$5,459,686	\$5,622,717
Judicial System	2,364,669	2,838,498	2,938,350	2,753,467
Public Safety	4,668,714	4,024,341	3,962,976	3,316,582
Public Works	803,432	732,950	914,187	1,096,022
Health	1,144,243	597,169	1,585,049	2,069,041
Human Services	1,616,254	1,749,043	1,660,164	1,554,763
Economic Development	0	0	0	0
Total Charges for Services and Sales	16,993,411	15,049,329	16,520,412	16,412,592
Operating Grants and Contributions	51,771,066	50,922,215	47,430,094	39,082,022
Capital Grants and Contributions	4,700,799	3,238,734	5,898,636	4,470,690
<i>Total Governmental Activities Program Revenues</i>	<i>73,465,276</i>	<i>69,210,278</i>	<i>69,849,142</i>	<i>59,965,304</i>
Business-Type Activity:				
Charges for Services and Sales	3,612,261	3,494,116	3,603,424	3,707,159
<i>Total Primary Government Program Revenues</i>	<i>\$77,077,537</i>	<i>\$72,704,394</i>	<i>\$73,452,566</i>	<i>\$63,672,463</i>

2017	2016	2015 (1)	2014	2013	2012
\$6,582,613	\$5,455,765	\$5,509,652	\$5,926,193	\$7,116,288	\$4,763,772
1,440,992	3,829,706	2,122,824	2,176,051	2,252,657	2,470,259
3,173,689	1,402,543	3,087,041	2,749,803	2,889,168	2,939,092
746,883	440,986	622,427	545,617	673,344	1,166,302
2,876,510	2,354,701	1,995,009	2,214,699	2,070,389	1,423,831
1,286,324	1,266,539	1,161,164	1,341,066	1,394,715	1,493,657
0	0	0	0	0	64,811
16,107,011	14,750,240	14,498,117	14,953,429	16,396,561	14,321,724
38,980,278	42,883,895	40,433,897	40,833,893	39,612,839	42,544,330
3,505,310	3,316,357	4,489,132	2,572,625	4,166,620	4,350,726
58,592,599	60,950,492	59,421,146	58,359,947	60,176,020	61,216,780
3,007,832	2,499,615	2,421,417	2,469,035	2,231,248	2,483,581
\$61,600,431	\$63,450,107	\$61,842,563	\$60,828,982	\$62,407,268	\$63,700,361

(continued)

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

	2021	2020	2019 (1)	2018
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive - Primary Government	\$9,370,357	\$22,658,666	\$12,038,084	\$14,430,354
Legislative and Executive - External	419,450	572,349	563,327	556,134
Judicial System	11,376,940	13,250,597	13,398,682	10,894,877
Public Safety - Primary Government	6,170,481	19,401,407	21,144,766	15,506,215
Public Works	7,188,436	10,840,406	12,399,661	9,634,031
Health - Primary Government	29,462,524	24,561,132	25,673,773	26,322,893
Health - External	230,492	346,800	205,068	201,926
Human Services - Primary Government	12,028,978	25,706,417	31,341,944	26,418,757
Human Services - External	379,134	333,805	494,035	581,644
Conservation and Recreation	106,926	452,987	313,057	221,398
Economic Development	406,351	65,582	141,816	133,657
Interest and Fiscal Charges	786,819	1,070,486	1,014,942	1,096,361
<i>Total Governmental Activities Expenses</i>	<u>77,926,888</u>	<u>119,260,634</u>	<u>118,729,155</u>	<u>105,998,247</u>
Business-Type Activity:				
Sewer	4,170,070	4,125,539	6,289,818	4,116,999
<i>Total Primary Government Expenses</i>	<u>82,096,958</u>	<u>123,386,173</u>	<u>125,018,973</u>	<u>110,115,246</u>
Net (Expense)/Revenue				
Governmental Activities	(4,461,612)	(50,050,356)	(48,880,013)	(46,032,943)
Business-Type Activity	<u>(557,809)</u>	<u>(631,423)</u>	<u>(2,686,394)</u>	<u>(409,840)</u>
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(\$5,019,421)</u>	<u>(\$50,681,779)</u>	<u>(\$51,566,407)</u>	<u>(\$46,442,783)</u>

2017	2016	2015 (1)	2014	2013	2012
\$15,045,406	\$10,331,237	\$10,360,876	\$15,087,032	\$10,367,714	\$13,921,577
515,300	553,073	763,041	1,034,845	1,322,022	426,542
9,963,854	11,971,128	11,281,244	9,539,684	10,379,469	8,461,238
17,923,421	16,716,957	15,364,256	13,296,248	15,305,413	11,923,040
5,974,340	9,063,134	8,492,441	8,117,495	9,322,028	8,958,623
25,415,516	28,238,285	28,336,226	28,739,028	26,850,785	31,194,251
200,918	209,850	189,415	197,318	206,405	215,931
27,994,411	23,528,898	22,442,112	22,417,600	20,863,515	21,383,725
749,621	656,255	579,631	317,523	519,515	518,313
217,442	258,609	280,690	187,499	195,984	185,690
160,397	145,186	177,690	218,037	293,137	317,376
1,158,043	1,229,403	1,244,237	1,563,437	1,671,634	1,757,285
105,318,669	102,902,015	99,511,859	100,715,746	97,297,621	99,263,591
4,195,053	3,151,788	4,252,927	2,832,776	2,972,608	3,323,836
109,513,722	106,053,803	103,764,786	103,548,522	100,270,229	102,587,427
(46,726,070)	(41,951,523)	(40,090,713)	(42,355,799)	(37,121,601)	(38,046,811)
(1,187,221)	(652,173)	(1,831,510)	(363,741)	(741,360)	(840,255)
(\$47,913,291)	(\$42,603,696)	(\$41,922,223)	(\$42,719,540)	(\$37,862,961)	(\$38,887,066)

(continued)

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

	2021	2020	2019 (1)	2018
General Revenues and Transfers				
Governmental Activities:				
Property Taxes Levied for:				
General Fund	\$4,251,851	\$4,053,499	\$3,501,835	\$3,548,726
Health - Mental Health Board	2,029,578	2,000,298	1,761,668	1,854,680
Health - Developmental Disabilities Board	8,849,922	8,586,196	7,505,202	7,648,524
Human Services - Children's Services	4,385,359	4,410,115	3,306,199	3,415,366
Human Services - Dayspring	1,603,682	1,577,743	1,363,199	1,379,834
Permissive Sales Tax	25,041,728	21,200,656	20,335,358	19,858,742
Grants and Entitlements not Restricted to Specific Programs	5,178,127	8,824,464	4,682,584	4,845,231
Investment Earnings	8,426	1,886,082	2,842,959	1,088,425
Miscellaneous	1,423,094	1,224,776	743,945	500,475
Transfers	0	0	0	0
<i>Total Governmental Activities</i>	<u>52,771,767</u>	<u>53,763,829</u>	<u>46,042,949</u>	<u>44,140,003</u>
Business-Type Activity:				
Miscellaneous	6,465	3,440	3,105	500
Transfers	0	0	0	0
<i>Total Business-Type Activity</i>	<u>6,465</u>	<u>3,440</u>	<u>3,105</u>	<u>500</u>
<i>Total Primary Government General Revenues and Transfers</i>	<u>52,778,232</u>	<u>53,767,269</u>	<u>46,046,054</u>	<u>44,140,503</u>
Change in Net Position				
Governmental Activities	48,310,155	3,713,473	(2,837,064)	(1,892,940)
Business-Type Activity	(551,344)	(627,983)	(2,683,289)	(409,340)
<i>Total Primary Government Change in Net Position</i>	<u>\$47,758,811</u>	<u>\$3,085,490</u>	<u>(\$5,520,353)</u>	<u>(\$2,302,280)</u>

(1) Expenses were first impacted by the implementation of GASB Statement No. 68 and 83 in 2015 and 2019 Respectively.

2017	2016	2015 (1)	2014	2013	2012
\$3,429,251	\$3,406,997	\$3,784,563	\$3,748,250	\$3,275,921	\$3,059,011
1,797,925	1,790,806	1,818,969	1,849,250	1,776,054	1,871,595
7,577,280	7,661,579	7,618,772	7,922,914	7,495,888	7,702,510
3,357,812	3,400,062	3,379,307	2,801,209	2,613,276	2,684,038
1,367,604	1,316,651	1,292,967	1,307,534	692,392	627,094
19,734,990	22,660,872	21,748,300	18,430,739	17,855,253	18,687,979
6,447,852	3,370,521	3,991,308	3,514,225	4,212,463	3,127,595
928,393	624,536	478,939	302,079	172,710	487,775
561,554	777,627	955,508	706,610	616,162	349,880
0	0	34,002	48,981	41,786	(209,982)
45,202,661	45,009,651	45,102,635	40,631,791	38,751,905	38,387,495
825	6,153	5,350	5,683	74,209	44,031
0	0	(34,002)	(48,981)	(41,786)	209,982
825	6,153	(28,652)	(43,298)	32,423	254,013
45,203,486	45,015,804	45,073,983	40,588,493	38,784,328	38,641,508
(1,523,409)	3,058,128	5,011,922	(1,724,008)	1,630,304	340,684
(1,186,396)	(646,020)	(1,860,162)	(407,039)	(708,937)	(586,242)
(\$2,709,805)	\$2,412,108	\$3,151,760	(\$2,131,047)	\$921,367	(\$245,558)

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

	2021	2020	2019	2018
General Fund				
Nonspendable	\$2,662,203	\$2,020,046	\$1,492,768	\$926,841
Committed	203,892	385,196	158,060	144,953
Assigned	3,919,470	2,079,155	2,092,330	100,501
Unassigned (Deficit)	16,431,703	13,722,013	10,875,033	9,776,764
<i>Total General Fund (Deficit)</i>	<u>23,217,268</u>	<u>18,206,410</u>	<u>14,618,191</u>	<u>10,949,059</u>
All Other Governmental Funds				
Nonspendable	475,607	676,922	659,740	770,041
Restricted	61,175,619	59,295,978	56,291,808	52,598,993
Committed	339,802	332,684	289,278	277,104
Assigned	1,160,132	658,153	437,525	628,929
Unassigned (Deficit)	(87)	(18,832)	(74,083)	(127,589)
Total All Other Governmental Funds	<u>63,151,073</u>	<u>60,944,905</u>	<u>57,604,268</u>	<u>54,147,478</u>
<i>Total Governmental Funds</i>	<u>\$86,368,341</u>	<u>\$79,151,315</u>	<u>\$72,222,459</u>	<u>\$65,096,537</u>

2017	2016	2015	2014	2013	2012
\$884,497	\$883,898	\$709,104	\$661,051	\$612,888	\$650,416
255,461	212,776	130,549	306,218	238,547	77,676
0	0	0	0	0	16,582
8,414,153	6,694,377	3,236,123	1,350,346	1,696,637	1,131,896
9,554,111	7,791,051	4,075,776	2,317,615	2,548,072	1,876,570
1,040,800	1,091,907	988,221	860,687	797,351	935,085
52,555,965	52,912,473	49,609,844	49,777,309	49,541,451	46,718,517
288,383	328,022	298,940	269,879	274,746	211,400
851,348	64,436	69,262	564,182	63,607	83,441
(564,564)	(1,982,328)	(2,792,780)	(2,347,615)	(1,054,856)	(1,302,588)
54,171,932	52,414,510	48,173,487	49,124,442	49,622,299	46,645,855
\$63,726,043	\$60,205,561	\$52,249,263	\$51,442,057	\$52,170,371	\$48,522,425

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

	2021	2020	2019	2018
Revenues				
Property Taxes	\$20,275,152	\$19,685,247	\$17,913,745	\$17,212,080
Sales Taxes	24,394,252	21,196,542	20,183,215	19,754,222
Charges for Services	14,552,495	13,030,594	14,257,482	14,067,007
Licenses and Permits	1,203,616	1,175,914	1,283,614	1,514,317
Fines and Forfeitures	822,773	427,929	528,566	334,398
Intergovernmental	58,577,753	63,158,733	55,958,945	49,287,546
Special Assessments	30,946	64,602	103,437	101,385
Interest	8,426	1,886,082	2,842,959	1,088,425
Rentals	396,944	420,455	444,791	423,066
Contributions and Donations	367,311	144,695	50,724	41,691
Other	1,423,094	1,224,776	743,945	500,475
<i>Total Revenues</i>	<u>122,052,762</u>	<u>122,415,569</u>	<u>114,311,423</u>	<u>104,324,612</u>
Expenditures				
General Government:				
Legislative and Executive	13,672,431	21,487,321	10,813,193	15,256,152
Judicial System	13,829,170	12,990,344	12,464,173	10,646,513
Public Safety	18,186,549	17,257,724	16,738,566	13,635,709
Public Works	6,422,574	6,315,231	5,631,436	5,377,232
Health (1)	27,789,708	24,287,180	26,180,038	27,067,169
Human Services	25,669,618	23,740,759	24,712,318	22,958,579
Conservation and Recreation	212,198	414,909	250,787	192,216
Economic Development	406,351	65,582	141,816	133,657
Other	177,284	667	633	18,299
Capital Outlay	4,532,162	3,458,545	6,827,735	5,787,793
Intergovernmental	1,129,157	1,128,603	1,262,430	1,339,704
Debt Service				
Principal Retirement	1,393,265	2,855,211	2,828,061	1,573,524
Refunded Notes Redeemed	0	0	0	0
Interest and Fiscal Charges	701,806	964,960	967,115	998,269
Bond Issuance Costs	0	218,474	127,647	0
<i>Total Expenditures</i>	<u>114,122,273</u>	<u>115,185,510</u>	<u>108,945,948</u>	<u>104,984,816</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>7,930,489</u>	<u>7,230,059</u>	<u>5,365,475</u>	<u>(660,204)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	54,813	55,018	401,816	69,514
Inception of Capital Lease	0	0	0	0
OPWC Loans Issued	0	0	149,219	0
General Obligation Bonds Issued	0	0	0	0
Refunding Bonds Issued	0	13,090,000	5,061,177	0
Premium on Refunding Bonds Issued	0	0	584,618	0
Payment to Refunded Bond Escrow Agent	0	(12,871,526)	(5,518,148)	0
Bond Anticipation Notes Issued	0	0	1,075,000	1,195,000
Note Premium	0	0	6,765	0
Transfers In	1,199,733	817,508	1,691,853	2,685,233
Transfers Out	(1,968,009)	(1,392,203)	(1,691,853)	(2,685,233)
<i>Total Other Financing Sources (Uses)</i>	<u>(713,463)</u>	<u>(301,203)</u>	<u>1,760,447</u>	<u>1,264,514</u>
Net Change in Fund Balances	<u>\$7,217,026</u>	<u>\$6,928,856</u>	<u>\$7,125,922</u>	<u>\$604,310</u>
Debt Service as a Percentage of				
Noncapital Expenditures	1.94%	3.60%	3.71%	2.60%

2017	2016	2015	2014	2013	2012
\$17,437,227	\$17,777,917	\$18,093,737	\$17,243,739	\$16,297,879	\$16,307,046
20,416,894	22,744,500	20,869,242	18,357,435	18,194,151	18,153,310
14,204,062	13,091,005	12,974,303	13,374,270	14,799,479	12,554,789
1,163,857	891,529	938,379	873,378	935,629	455,146
305,608	338,931	397,545	260,795	394,854	670,122
48,843,326	50,029,730	47,394,509	47,984,741	48,522,414	51,619,335
136,010	169,479	886,475	881,293	882,752	854,639
928,393	624,536	478,939	302,079	172,710	487,775
436,189	424,168	413,009	444,010	422,821	516,308
53,553	39,881	121,030	189,387	82,014	67,919
561,554	777,627	955,508	706,610	616,162	349,880
104,486,673	106,909,303	103,522,676	100,617,737	101,320,865	102,036,269
14,069,950	9,800,572	10,076,906	13,025,571	9,927,544	12,934,677
9,298,540	11,494,626	11,050,520	9,653,293	10,053,746	8,297,567
15,344,587	15,446,614	15,309,633	13,220,290	14,736,662	11,339,363
5,123,399	4,816,319	5,143,108	4,847,355	5,333,760	4,669,147
26,344,771	26,564,219	27,417,387	28,121,009	25,818,154	30,206,187
22,283,695	21,969,149	23,159,191	22,102,362	20,316,614	21,161,633
186,139	216,785	300,556	168,036	183,278	179,699
160,397	145,186	177,690	218,037	293,137	317,376
586	538	4,637	531	490	2,887
4,072,511	4,110,201	4,930,213	4,811,114	4,667,977	4,929,453
1,465,839	1,419,178	1,532,087	1,549,686	2,047,942	1,160,786
1,783,535	3,195,942	2,730,789	2,569,954	5,890,259	3,232,717
0	0	0	0	0	8,115,000
1,063,154	1,167,589	1,196,629	1,598,208	1,752,493	1,911,418
0	56,529	144,161	202,233	81,774	0
101,197,103	100,403,447	103,173,507	102,087,679	101,103,830	108,457,910
3,289,570	6,505,856	349,169	(1,469,942)	217,035	(6,421,641)
36,619	191,913	14,874	65,414	94,125	99,664
194,293	0	0	0	0	0
0	0	0	230,000	0	49,777
0	0	0	0	3,085,000	0
0	1,825,000	6,330,000	9,355,000	0	0
0	13,074	327,420	269,545	0	0
0	(1,781,545)	(6,513,259)	(9,422,312)	0	0
0	1,202,000	265,000	195,000	210,000	3,277,000
0	0	0	0	0	2,158
2,134,729	2,281,543	2,549,780	3,285,062	2,070,727	4,442,778
(2,134,729)	(2,281,543)	(2,515,778)	(3,236,081)	(2,028,941)	(4,652,760)
230,912	1,450,442	458,037	741,628	3,430,911	3,218,617
\$3,520,482	\$7,956,298	\$807,206	(\$728,314)	\$3,647,946	(\$3,203,024)
3.07%	4.51%	4.08%	4.26%	7.96%	12.73%

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

Tax Year	Real Property			Tangible Personal Property	
	Assessed Value			Public Utility	
	Residential/ Agricultural	Commercial Industrial/PU	Estimated Actual Value	Assessed Value	Estimated Actual Value
2021	\$1,756,537,040	\$346,550,070	\$5,018,677,257	\$452,211,960	\$513,877,227
2020	1,746,669,140	342,385,920	4,990,483,257	428,040,470	486,409,625
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

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.

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

Totals			Weighted Average Tax Rate (per \$1,000 of Assessed Value)
Assessed Value	Estimated Actual Value	Ratio	
\$2,555,299,070	\$5,532,554,484	46.2%	\$10.76059
2,517,095,530	5,476,892,882	46.0	10.74924
2,216,225,940	4,793,405,418	46.2	11.31249
2,094,549,350	4,646,443,787	44.1	11.07472
2,051,827,700	4,615,225,466	44.5	10.44156
2,036,482,600	4,593,521,613	44.3	10.43085
2,009,184,510	4,566,176,368	44.0	10.36527
2,002,341,480	4,565,004,727	43.9	10.32594
1,938,659,320	4,392,787,425	44.1	9.71668
1,948,800,980	4,410,354,337	44.2	9.71470

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

	2021	2020	2019	2018
Unvoted Millage				
Operating	\$2.00000	\$2.00000	\$2.00000	\$2.00000
Voted Millage - by levy				
1983 Developmental Disabilities Current Expense				
Residential/Agricultural Real	1.58176	1.58115	1.77979	1.77530
Commercial/Industrial and Public Utility Real	3.50000	3.47883	3.50000	3.50000
General Business and Public Utility Personal	3.50000	3.50000	3.50000	3.50000
1995 Developmental Disabilities Current Expense				
Residential/Agricultural Real	1.40915	1.40860	1.58557	1.58157
Commercial/Industrial and Public Utility Real	2.50000	2.48488	2.50000	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	0.33857	0.33844	0.38096	0.38000
Commercial/Industrial and Public Utility Real	0.40000	0.39758	0.40000	0.40000
General Business and Public Utility Personal	0.40000	0.40000	0.40000	0.40000
2008 Senior Citizens				
Residential/Agricultural Real	0.87586	0.87552	0.98551	0.98303
Commercial/Industrial and Public Utility Real	1.00000	0.99395	1.00000	1.00000
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
2011 Mental Health Current Expense				
Residential/Agricultural Real	0.87586	0.87552	0.98551	0.98303
Commercial/Industrial and Public Utility Real	1.00000	0.99395	1.00000	1.00000
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
2013 Dayspring County Home Current Expenses				
Residential/Agricultural Real	0.35034	0.35021	0.39420	0.39321
Commercial/Industrial and Public Utility Real	0.40000	0.39758	0.40000	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	0.87586	0.87552	0.98551	0.98303
Commercial/Industrial and Public Utility Real	1.00000	0.99395	1.00000	1.00000
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
2018 Senior Citizens Current Expenses				
Residential/Agricultural Real	0.44437	0.44420	0.50000	0.50000
Commercial/Industrial and Public Utility Real	0.50000	0.49698	0.50000	0.50000
General Business and Public Utility Personal	0.50000	0.50000	0.50000	0.50000
2019 Children's Services Current Expenses				
Residential/Agricultural Real	0.88874	0.88839	1.00000	0.69452
Commercial/Industrial and Public Utility Real	1.00000	0.99395	1.00000	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	\$7.64051	\$7.63754	\$8.59705	\$8.27368
Commercial/Industrial and Public Utility Real	11.30000	11.23164	11.30000	11.30000
General Business and Public Utility Personal	11.30000	11.30000	11.30000	11.30000
Total Millage by type of Property				
Residential/Agricultural Real	\$9.64051	\$9.63754	\$10.59705	\$10.27368
Commercial/Industrial and Public Utility Real	13.30000	13.23164	13.30000	13.30000
General Business and Public Utility Personal	13.30000	13.30000	13.30000	13.30000
Total Weighted Average Tax Rate	\$10.76059	\$10.74924	\$11.31249	\$11.07472

2017	2016	2015	2014	2013	2012
\$2.00000	\$2.00000	\$2.00000	\$2.00000	\$2.00000	\$2.00000
1.75230	1.75918	1.75406	1.74446	1.80595	1.79203
3.43610	3.43667	3.40051	3.36302	3.34951	3.28089
3.50000	3.50000	3.50000	3.50000	3.50000	3.50000
1.56108	1.56721	1.56265	1.55410	1.60888	1.59648
2.49958	2.50000	2.50000	2.50000	2.50000	2.50000
2.50000	2.50000	2.50000	2.50000	2.50000	2.50000
0.37507	0.37655	0.37545	0.37339	3.86556	0.38358
0.39993	0.40000	0.40000	0.40000	0.40000	0.40000
0.40000	0.40000	0.40000	0.40000	0.40000	0.40000
0.97029	0.97410	0.97127	0.96595	1.00000	1.00000
0.99983	1.00000	1.00000	1.00000	1.00000	1.00000
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.97029	0.97410	0.97127	0.96595	1.00000	1.00000
0.99983	1.00000	1.00000	1.00000	1.00000	1.00000
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.38812	0.38964	0.38851	0.38638	0.40000	0.00000
0.39993	0.40000	0.40000	0.40000	0.40000	0.00000
0.40000	0.40000	0.40000	0.40000	0.40000	0.00000
0.97029	0.97410	0.97127	0.96595	0.51599	0.51201
0.99983	1.00000	1.00000	1.00000	0.95713	0.93752
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.68552	0.68821	0.68620	0.68245	0.70651	0.70106
0.99983	1.00000	1.00000	1.00000	1.00000	1.00000
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
\$7.67295	\$7.70310	\$7.68066	\$7.63862	\$10.90287	\$6.98515
10.73488	10.73667	10.70051	10.66302	10.60664	10.11841
10.80000	10.80000	10.80000	10.80000	10.80000	10.40000
\$9.67295	\$9.70310	\$9.68066	\$9.63862	\$12.90287	\$8.98515
12.73488	12.73667	12.70051	12.66302	12.60664	12.11841
12.80000	12.80000	12.80000	12.80000	12.80000	12.40000
\$10.44156	\$10.43085	\$10.36527	\$10.32594	\$9.71668	\$9.71470

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

	2021	2020	2019	2018
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	5.40296	5.39664	5.89299	5.88336
Commercial/Industrial and Public Utility Real	5.69575	5.67737	5.67534	5.92630
General Business and Public Utility Personal	6.00000	6.00000	6.00000	6.00000
Villages				
Bellville				
Residential/Agricultural Real	14.43016	13.78241	15.94836	15.96160
Commercial/Industrial and Public Utility Real	15.86696	15.58304	15.71445	15.77767
General Business and Public Utility Personal	16.10000	16.10000	16.10000	16.10000
Butler				
Residential/Agricultural Real	6.11727	6.10908	6.71127	6.70737
Commercial/Industrial and Public Utility Real	6.69904	6.71417	6.76082	6.76082
General Business and Public Utility Personal	6.80000	6.80000	6.80000	6.80000
Lexington				
Residential/Agricultural Real	7.19888	7.19813	7.95760	7.95041
Commercial/Industrial and Public Utility Real	7.97242	7.97170	7.94754	7.95794
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

2017	2016	2015	2014	2013	2012
\$2.30000	\$2.30000	\$2.30000	\$2.30000	\$3.50000	\$3.50000
2.30000	2.30000	2.30000	2.30000	3.50000	3.50000
2.30000	2.30000	2.30000	2.30000	3.50000	3.50000
1.70000	1.70000	1.70000	1.70000	1.70000	3.30000
1.70000	1.70000	1.70000	1.70000	1.70000	3.30000
1.70000	1.70000	1.70000	1.70000	1.70000	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
5.84452	5.93769	5.93428	5.92950	5.87197	5.85083
5.87844	5.97079	6.00000	6.00000	6.00000	6.00000
6.00000	6.00000	6.00000	6.00000	6.00000	6.00000
15.95872	12.95504	11.25220	11.23565	11.26146	11.24310
15.72573	13.10000	13.03844	13.04223	13.10000	13.10000
16.10000	13.10000	13.10000	13.10000	13.10000	13.10000
4.68651	4.79914	4.80000	4.80000	4.80000	4.80000
4.76082	4.78864	4.78864	4.78864	4.80000	4.80000
4.80000	4.80000	4.80000	4.80000	4.80000	4.80000
7.93901	8.20000	8.20000	8.20000	8.18724	8.17959
7.89890	8.16481	8.20000	8.20000	8.20000	8.20000
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

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

	2021	2020	2019	2018
Plymouth				
Residential/Agricultural Real	\$11.95144	\$12.43273	\$13.26345	\$13.21741
Commercial/Industrial and Public Utility Real	19.50000	19.43343	19.50000	19.06194
General Business and Public Utility Personal	19.50000	19.50000	19.50000	19.50000
Shiloh				
Residential/Agricultural Real	5.18636	5.20748	5.67635	5.65118
Commercial/Industrial and Public Utility Real	9.17062	9.17062	9.07746	9.07746
General Business and Public Utility Personal	11.50000	11.50000	11.50000	11.50000
Townships				
Bloominggrove				
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	2.42624	2.42877	2.40492	2.40463
Commercial/Industrial and Public Utility Real	2.98616	2.98385	2.97919	2.97919
General Business and Public Utility Personal	3.00000	3.00000	3.00000	3.00000
Franklin				
Residential/Agricultural Real	4.84114	4.84836	4.97265	4.97253
Commercial/Industrial and Public Utility Real	5.23029	5.30000	5.26699	5.26699
General Business and Public Utility Personal	5.30000	5.30000	5.30000	5.30000
Jackson				
Residential/Agricultural Real	4.08338	4.08383	4.20660	3.70579
Commercial/Industrial and Public Utility Real	4.20634	4.20634	4.20582	3.70582
General Business and Public Utility Personal	5.60000	5.60000	5.60000	5.10000
Jefferson				
Residential/Agricultural Real	9.79877	9.80465	10.48107	10.47862
Commercial/Industrial and Public Utility Real	10.99545	11.00945	11.13837	11.19394
General Business and Public Utility Personal	11.70000	11.70000	11.70000	11.70000
Madison				
Residential/Agricultural Real	12.26870	12.25462	14.29975	14.14309
Commercial/Industrial and Public Utility Real	15.19339	15.18777	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

2017	2016	2015	2014	2013	2012
\$13.48505	\$13.57092	\$13.54866	\$13.37386	\$13.22147	\$13.11529
18.94285	19.14711	19.24748	18.89170	19.50000	19.07112
19.50000	19.50000	19.50000	19.50000	19.50000	19.50000
5.64132	5.59715	5.58615	5.53217	5.60512	5.58136
7.49453	9.15416	6.78398	6.78368	6.82593	6.82593
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	3.00000
3.00000	3.00000	3.00000	3.00000	3.00000	3.00000
3.00000	3.00000	3.00000	3.00000	3.00000	3.00000
2.40362	2.34722	3.21739	3.21448	3.73422	3.73279
2.87670	2.99429	4.76765	4.76765	4.77166	4.77166
3.00000	3.00000	5.00000	5.00000	5.00000	5.00000
4.95700	4.82556	4.82243	4.81266	5.18417	5.17638
5.26699	5.30000	5.30000	5.30000	5.30000	5.30000
5.30000	5.30000	5.30000	5.30000	5.30000	5.30000
3.69372	3.63725	3.63596	3.63293	3.77350	3.76903
3.64207	3.72502	3.69349	3.69349	3.69398	3.69398
5.10000	5.10000	5.10000	5.10000	5.10000	5.10000
9.38036	9.27690	9.27519	9.27203	9.75288	9.73440
10.32308	10.39805	10.34618	10.34665	10.46069	10.46069
11.70000	11.70000	11.70000	11.70000	11.70000	11.70000
13.89217	14.80310	13.01489	12.98043	12.86470	12.80278
15.25000	15.25000	13.50000	13.50000	13.50000	13.50000
15.25000	15.25000	13.50000	13.50000	13.50000	13.50000
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

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

	2021	2020	2019	2018
Mifflin				
Residential/Agricultural Real	\$15.72898	\$15.72085	\$15.09826	\$15.06846
Commercial/Industrial and Public Utility Real	17.52464	17.53283	15.65000	15.64489
General Business and Public Utility Personal	18.35000	18.35000	15.65000	15.65000
Monroe				
Residential/Agricultural Real	6.46019	6.46131	6.55477	6.76006
Commercial/Industrial and Public Utility Real	7.66449	7.66449	7.62001	7.41165
General Business and Public Utility Personal	9.40000	9.40000	9.40000	9.40000
Perry				
Residential/Agricultural Real	8.23609	5.74133	5.86085	5.86074
Commercial/Industrial and Public Utility Real	8.26539	5.76539	6.08166	6.08166
General Business and Public Utility Personal	10.00000	7.50000	7.50000	7.50000
Plymouth				
Residential/Agricultural Real	5.44689	5.44857	5.43352	5.43393
Commercial/Industrial and Public Utility Real	5.42330	5.42330	5.38739	5.38739
General Business and Public Utility Personal	6.60000	6.60000	6.60000	6.60000
Sandusky				
Residential/Agricultural Real	6.29036	6.29891	6.52412	6.52154
Commercial/Industrial and Public Utility Real	6.70951	6.70951	6.70942	6.70366
General Business and Public Utility Personal	6.80000	6.80000	6.80000	6.80000
Sharon				
Residential/Agricultural Real	3.77641	3.77319	3.70209	3.70086
Commercial/Industrial and Public Utility Real	4.07196	4.07196	4.07196	4.13440
General Business and Public Utility Personal	4.20000	4.20000	4.20000	4.20000
Springfield				
Residential/Agricultural Real	10.69064	8.49063	9.85998	9.05642
Commercial/Industrial and Public Utility Real	12.30000	10.10000	10.10000	9.30000
General Business and Public Utility Personal	12.30000	10.10000	10.10000	9.30000
Troy				
Residential/Agricultural Real	6.17138	6.17129	6.71212	6.70681
Commercial/Industrial and Public Utility Real	7.37537	7.37417	7.35229	7.34605
General Business and Public Utility Personal	7.50000	7.50000	7.50000	7.50000
Washington				
Residential/Agricultural Real	9.92560	6.62478	7.19611	7.18834
Commercial/Industrial and Public Utility Real	10.73559	7.41924	7.39222	7.28903
General Business and Public Utility Personal	10.80000	7.50000	7.50000	7.50000

2017	2016	2015	2014	2013	2012
\$14.94215	\$15.18882	\$15.16480	\$15.11997	\$13.27191	\$13.18122
15.55170	15.65000	15.65000	15.65000	13.90000	13.90000
15.65000	15.65000	15.65000	15.65000	13.90000	13.90000
6.73918	6.50876	6.50851	6.50212	6.98413	6.97240
7.41165	7.37435	7.37435	7.31458	7.58944	7.48385
9.40000	9.40000	9.40000	9.40000	9.40000	9.40000
5.85682	5.63446	5.63427	5.62868	6.09599	6.09256
6.08166	7.03387	7.03387	7.03387	7.26978	7.26978
7.50000	7.50000	7.50000	7.50000	7.50000	7.50000
5.24077	5.19321	3.83388	3.83343	4.15800	4.15671
5.25241	5.40158	4.56865	4.56865	4.60416	4.60416
6.60000	6.60000	6.60000	6.60000	6.60000	6.60000
6.51332	4.87039	4.87169	4.86793	5.21729	5.30522
6.70366	5.29728	5.29601	5.29601	5.29956	5.30000
6.80000	5.30000	5.30000	5.30000	5.30000	5.30000
3.69802	3.56536	3.56562	3.56562	3.99137	3.98747
4.13440	4.19779	4.19779	4.19779	4.20000	4.20000
4.20000	4.20000	4.20000	4.20000	4.20000	4.20000
9.00491	9.10676	9.10291	9.09854	7.08780	7.07373
9.22553	9.30000	9.30000	9.27906	7.30000	7.30000
9.30000	9.30000	9.30000	9.30000	7.30000	7.30000
6.69477	6.74191	6.73953	4.73271	4.74944	4.74121
7.25937	7.36145	7.04599	5.40599	5.40563	5.40303
7.50000	7.50000	7.50000	5.50000	5.50000	5.50000
6.33912	7.47835	5.47670	5.47065	5.50000	5.50000
6.56995	7.50000	5.50000	5.50000	5.50000	5.50000
7.50000	7.50000	5.50000	5.50000	5.50000	5.50000

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

	2021	2020	2019	2018
Weller				
Residential/Agricultural Real	\$5.05179	\$5.05465	\$5.20832	\$5.20898
Commercial/Industrial and Public Utility Real	5.41408	5.42454	5.39339	5.39339
General Business and Public Utility Personal	6.00000	6.00000	6.00000	6.00000
Worthington				
Residential/Agricultural Real	7.78149	7.78694	8.23427	8.22658
Commercial/Industrial and Public Utility Real	9.56508	9.57664	9.56685	9.50145
General Business and Public Utility Personal	10.10000	10.10000	10.10000	10.10000
Special Districts				
Cass, Bloominggrove & Shiloh Fire District				
Residential/Agricultural Real	2.25809	2.26907	2.15354	2.15272
Commercial/Industrial and Public Utility Real	5.00000	5.00000	4.92305	4.92305
General Business and Public Utility Personal	5.00000	5.00000	5.00000	5.00000
Health Levy				
Residential/Agricultural Real	1.21089	1.21057	1.35865	1.35527
Commercial/Industrial and Public Utility Real	1.39959	1.39062	1.40000	1.40000
General Business and Public Utility Personal	1.40000	1.40000	1.40000	1.40000
Ashland Public Library				
Residential/Agricultural Real	0.83926	0.83936	0.93863	0.93846
Commercial/Industrial and Public Utility Real	0.89125	0.90132	0.94277	0.96279
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
Mansfield/Richland County Public Library				
Residential/Agricultural Real	3.36691	3.36597	3.80032	3.79038
Commercial/Industrial and Public Utility Real	3.89968	3.87405	3.90000	3.90000
General Business and Public Utility Personal	3.90000	3.90000	3.90000	3.90000
Marvin Memorial Library				
Residential/Agricultural Real	1.58105	1.57872	1.75000	1.75000
Commercial/Industrial and Public Utility Real	1.61590	1.60774	1.60677	1.71892
General Business and Public Utility Personal	1.75000	1.75000	1.75000	1.75000
Joint Vocational Schools				
Ashland County West Holmes				
Residential/Agricultural Real	3.37630	2.27689	2.28975	2.29642
Commercial/Industrial and Public Utility Real	3.79085	2.71348	2.83213	2.90186
General Business and Public Utility Personal	5.20000	4.10000	4.10000	4.10000
EHOVE				
Residential/Agricultural Real	2.81843	3.11821	3.12575	3.12858
Commercial/Industrial and Public Utility Real	3.13328	3.19772	3.20253	3.21730
General Business and Public Utility Personal	4.45000	4.45000	4.45000	4.45000
Knox County Career Center				
Residential/Agricultural Real	2.00353	2.00000	2.12992	2.13221
Commercial/Industrial and Public Utility Real	4.32262	4.27824	4.55310	4.50013
General Business and Public Utility Personal	6.40000	6.40000	6.40000	6.40000

2017	2016	2015	2014	2013	2012
\$5.20019	\$5.02897	\$5.02364	\$5.02072	\$5.29807	\$5.29357
5.34294	5.39978	5.58767	5.58767	6.00000	6.00000
6.00000	6.00000	6.00000	6.00000	6.00000	6.00000
8.18204	7.91485	7.90554	7.90430	8.51168	8.49840
9.50145	9.38876	9.38876	9.28640	9.52783	9.52783
10.10000	10.10000	10.10000	10.10000	10.10000	10.10000
2.14605	1.83793	1.83755	1.83437	2.47677	2.27487
4.62451	5.00000	4.62212	4.62209	4.50061	4.43241
5.00000	5.00000	5.00000	5.00000	5.00000	5.00000
1.33761	1.34076	1.33695	1.32962	1.38256	1.37884
1.40000	1.40000	1.40000	1.40000	1.40000	1.40000
1.40000	1.40000	1.40000	1.40000	1.40000	1.40000
0.93824	1.00000	1.00000	1.00000	1.00000	1.00000
0.95956	0.98428	1.00000	1.00000	1.00000	1.00000
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
3.73917	3.76966	3.75821	3.73650	3.84414	1.92861
3.90000	3.90000	3.90000	3.90000	3.90000	2.00000
3.90000	3.90000	3.90000	3.90000	3.90000	2.00000
1.75000	1.75000	1.75000	0.00000	0.00000	0.00000
1.68791	1.74589	1.75000	0.00000	0.00000	0.00000
1.75000	1.75000	1.75000	0.00000	0.00000	0.00000
2.29666	2.30165	2.30761	2.30782	2.34604	2.40709
2.88978	2.92624	2.97366	2.96277	2.90979	2.88732
4.10000	4.10000	4.10000	4.10000	4.10000	4.10000
3.27557	2.77033	2.77191	2.92048	2.70312	2.70419
3.25495	2.75038	2.75978	2.92527	2.57658	2.52801
4.45000	3.95000	3.95000	3.95000	3.95000	3.95000
2.13069	2.18220	2.18254	2.18167	2.39137	2.38962
4.34669	4.33132	4.29726	4.27490	4.25476	4.23422
6.40000	6.40000	6.40000	6.40000	6.40000	6.40000

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

	2021	2020	2019	2018
Pioneer Career and Technology Center				
Residential/Agricultural Real	\$2.53693	\$2.60635	\$2.75775	\$2.75074
Commercial/Industrial and Public Utility Real	3.34371	3.33606	3.36791	3.34456
General Business and Public Utility Personal	3.70000	3.70000	3.70000	3.70000
Schools				
Ashland City				
Residential/Agricultural Real	32.05406	32.40709	35.65056	36.09516
Commercial/Industrial and Public Utility Real	40.05550	40.79128	42.53004	43.74691
General Business and Public Utility Personal	64.65000	65.00000	65.15000	65.60000
Buckeye Central Local				
Residential/Agricultural Real	24.21709	23.52439	22.26460	25.47073
Commercial/Industrial and Public Utility Real	23.19471	23.54693	24.29444	25.44900
General Business and Public Utility Personal	45.50000	45.50000	45.50000	48.70000
Clear Fork Local				
Residential/Agricultural Real	25.13789	25.13867	25.72268	25.71538
Commercial/Industrial and Public Utility Real	31.49897	31.26300	31.46408	31.48147
General Business and Public Utility Personal	49.05000	49.05000	49.05000	49.05000
Crestline Exempted Village				
Residential/Agricultural Real	40.48416	43.98394	43.65400	43.34931
Commercial/Industrial and Public Utility Real	60.44857	61.91323	61.17549	60.36293
General Business and Public Utility Personal	73.90000	75.45000	75.10000	74.85000
Crestview Local				
Residential/Agricultural Real	23.57549	23.60494	24.22872	25.21697
Commercial/Industrial and Public Utility Real	23.79521	23.83182	24.83094	26.10122
General Business and Public Utility Personal	45.40000	45.40000	45.40000	46.40000
Galion City				
Residential/Agricultural Real	31.72793	34.40316	34.47783	34.41924
Commercial/Industrial and Public Utility Real	45.09473	46.24190	46.22465	45.75768
General Business and Public Utility Personal	59.83000	59.83000	59.83000	59.83000
Lexington Local				
Residential/Agricultural Real	43.04776	43.02310	46.69642	37.95501
Commercial/Industrial and Public Utility Real	45.83529	45.53954	47.94909	39.12079
General Business and Public Utility Personal	53.00000	53.00000	55.30000	46.60000
Loudonville-Perrysville Exempted Village				
Residential/Agricultural Real	29.73965	29.77813	29.97469	30.53048
Commercial/Industrial and Public Utility Real	30.70067	30.75171	32.35726	33.29462
General Business and Public Utility Personal	39.10000	39.15000	39.30000	39.85000

2017	2016	2015	2014	2013	2012
\$2.73497	\$2.69966	\$2.69813	\$2.83000	\$2.07710	\$2.07625
3.38910	3.41873	3.40594	3.39000	2.59396	2.54530
3.70000	3.70000	3.70000	3.70000	3.70000	3.70000
36.28835	38.36305	38.45072	38.63550	38.75345	37.82274
43.82311	44.92055	45.62303	45.65630	45.51526	44.24809
65.80000	65.95000	66.05000	66.25000	66.85000	65.95000
24.96575	24.92217	25.32192	25.89191	25.94065	26.44076
28.77280	28.24268	28.67671	29.13269	29.28814	29.78814
49.50000	50.10000	50.50000	51.00000	51.00000	51.50000
25.63847	25.27993	25.26354	25.24712	25.77269	25.70730
30.97011	30.96388	30.76494	30.72414	31.02082	31.02082
49.05000	49.05000	49.05000	49.05000	49.05000	49.05000
43.12171	42.23553	41.36309	42.82754	43.44592	45.05200
61.62867	60.93677	59.89935	60.54361	59.52132	60.71982
74.60000	74.05000	73.20000	73.90000	73.90000	75.65000
25.15832	23.28155	25.26033	25.22290	25.74206	25.71200
25.73467	25.90003	28.29350	28.29350	28.33648	28.06115
46.40000	46.40000	48.40000	48.40000	48.40000	48.40000
36.81149	36.61687	36.52856	37.03403	37.20330	37.10935
49.66991	49.60094	49.21254	49.07431	48.62385	47.79646
60.28000	60.28000	60.28000	60.28000	60.28000	60.28000
38.06436	39.22596	39.20591	39.15401	39.28086	39.18827
39.27716	40.85279	40.84505	40.38107	40.34091	40.26265
46.80000	47.40000	47.40000	47.40000	47.50000	47.50000
30.92313	30.39385	30.62595	30.47853	30.42296	31.29028
33.70835	33.00517	32.93022	32.74526	31.52982	32.11921
40.27000	39.69000	39.81000	39.81000	39.21000	40.42000

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

	2021	2020	2019	2018
Lucas Local				
Residential/Agricultural Real	\$30.00001	\$30.80000	\$32.24193	\$34.42416
Commercial/Industrial and Public Utility Real	31.03538	31.83538	32.02298	34.22288
General Business and Public Utility Personal	42.00000	42.80000	43.40000	45.60000
Madison Local				
Residential/Agricultural Real	31.80756	32.30509	36.13499	36.06726
Commercial/Industrial and Public Utility Real	56.70067	57.21873	57.50369	57.70329
General Business and Public Utility Personal	65.90000	66.40000	66.40000	66.40000
Mansfield City				
Residential/Agricultural Real	44.76477	46.22005	51.65751	51.16857
Commercial/Industrial and Public Utility Real	58.51527	59.84856	63.52520	63.13245
General Business and Public Utility Personal	68.95000	70.45000	73.85000	73.55000
Northmor Local				
Residential/Agricultural Real	25.15947	26.05910	26.05910	26.04106
Commercial/Industrial and Public Utility Real	28.30127	29.17463	29.17463	28.94558
General Business and Public Utility Personal	32.74000	33.24000	33.24000	33.24000
Ontario Local				
Residential/Agricultural Real	36.85102	41.25111	45.35165	38.44236
Commercial/Industrial and Public Utility Real	46.08660	50.22872	52.63680	44.81083
General Business and Public Utility Personal	51.40000	55.80000	58.00000	51.10000
Plymouth Local				
Residential/Agricultural Real	26.11746	28.43226	28.12484	28.30887
Commercial/Industrial and Public Utility Real	29.41312	31.37637	31.16037	30.34284
General Business and Public Utility Personal	30.10000	32.20000	32.20000	32.40000
Shelby City				
Residential/Agricultural Real	28.73113	28.70661	31.25595	31.22282
Commercial/Industrial and Public Utility Real	39.71480	39.57540	41.35879	43.26287
General Business and Public Utility Personal	53.40000	53.40000	55.20000	55.20000
South Central Local				
Residential/Agricultural Real	21.29244	21.71242	21.63652	21.62905
Commercial/Industrial and Public Utility Real	22.82384	22.41782	23.18509	22.51151
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

2017	2016	2015	2014	2013	2012
\$35.60474	\$35.13276	\$35.12410	\$35.40000	\$37.61649	\$37.55698
35.52288	36.46111	36.46111	36.39942	38.18127	37.60037
46.90000	47.10000	47.10000	47.40000	49.20000	49.20000
35.69223	36.94623	35.92896	35.79419	35.34366	34.97349
57.09045	55.71808	54.77661	54.73331	54.52257	53.61323
66.40000	66.40000	65.50000	65.50000	65.50000	65.40000
49.99252	52.03929	48.85798	48.05156	46.76620	35.91788
62.26286	63.57424	60.25680	59.39906	58.92282	47.77192
73.25000	74.25000	71.25000	70.85000	70.45000	59.95000
25.95130	26.70419	26.69227	26.68161	26.80447	26.77886
29.06897	29.14803	28.35085	27.72502	27.62445	27.64092
33.24000	34.24000	34.24000	34.24000	34.24000	34.24000
38.20764	38.46269	38.42648	38.50503	38.46311	38.36432
43.73547	43.99115	43.62093	43.57544	43.64640	43.43238
51.00000	51.00000	51.00000	51.10000	51.10000	51.10000
28.18145	26.19592	26.18746	26.88969	27.30556	27.25701
29.62984	30.08530	28.91403	29.33392	30.06051	29.64774
32.30000	32.10000	32.10000	32.80000	32.80000	32.80000
31.45323	31.03215	30.99179	30.93043	32.15916	31.96342
43.14536	44.04816	44.10643	43.98996	43.93873	43.69753
55.60000	55.50000	55.50000	55.50000	55.80000	55.70000
21.14812	20.81640	21.71659	22.27313	22.27707	22.27739
22.54057	22.49619	23.39116	23.81300	23.24446	23.22578
35.50000	35.50000	36.40000	36.90000	36.90000	36.90000

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
2021	\$28,630,152	\$22,935,959	80.11 %	\$910,074	\$23,846,033
2020	26,317,448	23,634,018	89.80	900,309	24,534,327
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

- (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
83.29 %	\$926,798	3.24 %
93.22	940,403	3.57
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

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
2021	\$0	\$0	0.00 %	\$0
2020	0	0	0.00	0
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

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

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

Source: Richland County Auditor

Total Tax Collections (1)	Percent of Current Total Tax Collections to Current Tax Levy	Accumulated Outstanding Delinquent Taxes	Percent of Outstanding Delinquent Taxes to Current Tax Levy
\$0	0.00 %	\$103,648	0.00 %
0	0.00	103,648	0.00
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

Richland County, Ohio
Principal Real Property Taxpayers
 2021 and 2012

Taxpayer	2021	
	Real Property Assessed Valuation	Percentage of Real Property Assessed Valuation
Kurt Stimens Properties	\$8,277,690	0.39%
Next Generation Films Incorporated	5,480,982	0.26
Wal_Mart Inc	4,839,850	0.23
Newman Technologies	4,084,550	0.19
The Gorman Rupp Company	3,969,580	0.19
Gumberg Associates	3,835,960	0.18
ArcelorMittal (Dofasco Shelby, Incorporated)	3,821,850	0.18
Central Ohio Associates, LTD	3,697,010	0.18
Cwood Asset Ownership LLC	2,882,100	0.14
Plymouth Paragon Parkway OH LLC	2,647,860	0.13
Total	\$43,537,432	2.07%
Total Real Property Assessed Valuation	\$2,103,087,110	

Taxpayer	2012	
	Real Property Assessed Valuation	Percentage of Real Property Assessed Valuation
Centro Richland LLC	\$6,399,550	0.35%
Wal_Mart Inc	6,173,630	0.33
Newman Technologies	5,054,090	0.27
Kurt Stimens Properties	4,294,250	0.23
The Gorman Rupp Company	4,097,950	0.22
Gumberg Associates	3,841,020	0.21
Dofasco Shelby Incorporated	3,780,000	0.20
Central Ohio Associates LTD	3,301,490	0.18
SSI Mansfield	2,655,920	0.14
Cartario Company LTD	2,278,830	0.13
Total	\$41,876,730	2.26%
Total Real Property Assessed Valuation	\$1,849,160,270	

Source: Richland County Auditor

Richland County, Ohio
Principal Public Utility Property Taxpayers
 2021 and 2012

Taxpayer	2021	
	Public Utility Property Assessed Valuation	Percentage of Public Utility Property Assessed Valuation
Rover Pipeline LLC	\$184,609,210	40.82%
Columbia Gas Transmission	115,896,630	25.63
Ohio Edison	41,596,830	9.20
American Transmission Systems	32,963,450	7.29
Ohio Power Company	27,969,700	6.19
Columbia Gas of Ohio	23,063,220	5.10
AEP Ohio Transmission Company	15,213,160	3.36
Aqua Ohio Water Company	3,433,410	0.76
Marathon Pipeline LLC	1,813,120	0.40
Firelands Electric	1,743,030	0.39
Total	\$448,301,760	99.14%
Total Public Utility Property Assessed Valuation	\$452,211,960	
	2012	
Taxpayer	Public Utility Property Assessed Valuation	Percentage of Public Utility Property Assessed Valuation
Columbia Gas Transmission	\$36,760,020	36.89%
Ohio Edison	32,737,470	32.86
Ohio Power Company	11,737,100	11.78
American Transmission Systems	6,694,350	6.72
Columbia Gas of Ohio	3,646,660	3.66
Aqua Ohio Water Company	2,745,560	2.76
Firelands Electric	1,234,120	1.24
Licking Rural Electric	910,910	0.91
Consolidated Electric Cooperation	635,630	0.64
Duke Energy Ohio	311,250	0.31
Total	\$97,413,070	97.76%
Total Public Utility Property Assessed Valuation	\$99,640,710	

Source: Richland County Auditor

Richland County, Ohio
Computation of Direct and Overlapping Governmental Activities Debt
December 31, 2021

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
Direct - Richland County			
General Obligation Bonds	\$18,919,950	100.00%	\$18,919,950
OPWC Loans	472,082	100.00	472,082
Capital Leases	1,650,765	100.00	1,650,765
<i>Total Direct - Richland County</i>	<u>21,042,797</u>	<u>100.00</u>	<u>21,042,797</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	633,890	0.08	507
Ashland City School District	26,443,964	0.03	7,933
Buckeye Central Local School District	6,487,837	0.31	20,112
Clear fork Local School District	15,385,298	90.60	13,939,080
Crestline Exempted Village School District	9,913,151	19.79	1,961,813
Galion City School District	11,924,945	3.69	440,030
Lexington Local School District	55,950,000	93.79	52,475,505
Northmor Local School District	11,425,403	3.10	354,187
Plymouth-Shiloh Local School District	385,000	82.23	316,586
EHOVE Career Center	19,081,000	0.08	15,265
<i>Total Overlapping</i>	<u>237,655,595</u>		<u>149,189,774</u>
<i>Totals</i>	<u><u>\$258,698,392</u></u>		<u><u>\$170,232,571</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, 2021.

Source: Richland County Auditor

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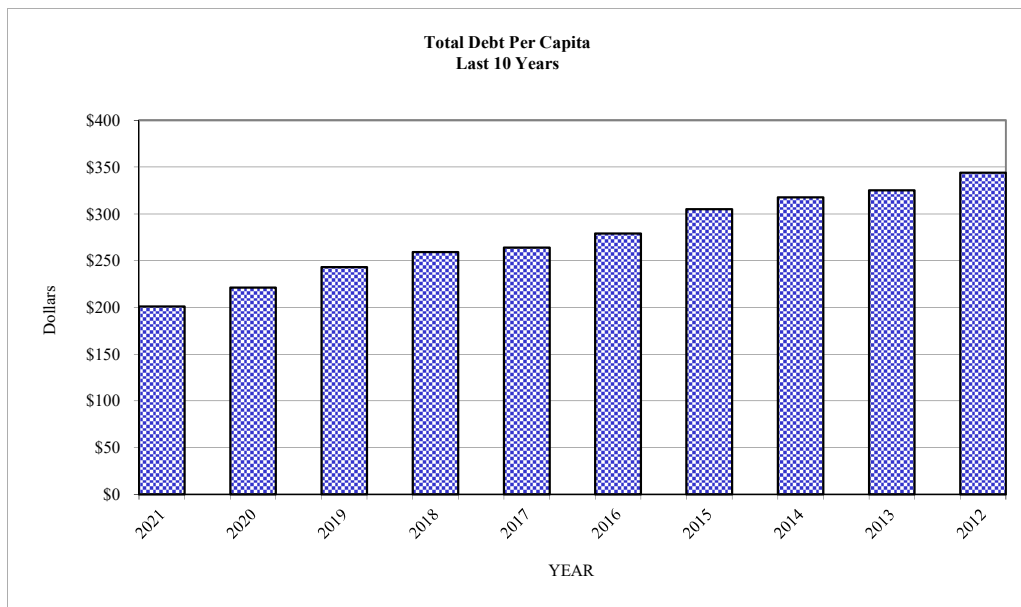
Richland County, Ohio
*Ratio of Outstanding Debt to
Total Personal Income and Debt Per Capita
Last Ten Years*

Governmental Activities						
Year	General Obligation Bonds	Special Assessment Bonds	Notes Payable	OPWC Loans	Capital Leases	OWDA Loan
2021	\$18,919,950	\$0	\$0	\$472,082	\$1,650,765	\$0
2020	20,295,621	0	0	503,139	1,702,976	0
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

(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	\$3,793,679	\$319,368	\$0	\$25,155,844	0.79 %	\$201
0	3,949,577	343,908	0	26,795,218	0.86	221
0	4,136,499	368,448	0	29,495,419	0.92	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	318
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



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
2021	125,195	\$5,532,554,484	22,713,629	0.41%	\$181.43
2020	124,840	5,476,892,882	22,713,629	0.44	181.94
2019	120,987	4,793,405,418	25,665,060	0.54	212.13
2018	120,987	4,646,443,787	27,153,205	0.62	224.43
2017	120,430	4,615,225,466	28,738,103	0.62	238.63
2016	121,242	4,593,521,613	28,738,103	0.66	237.03
2015	121,688	4,566,176,368	30,550,102	0.66	251.05
2014	121,999	4,565,004,727	30,036,210	0.68	246.20
2013	122,314	4,392,787,425	30,887,276	0.70	252.52
2012	122,633	4,410,354,337	30,692,975	0.66	250.28

(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	
2021	\$3,339,645	\$2,731,688	\$607,957	\$24,540	\$0	24.77
2020	3,497,556	2,642,003	855,553	24,540	0	34.86
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

(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

	2021		2020		2019	
	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)
Assessed Value of County	<u>\$2,555,299,070</u>	<u>\$2,555,299,070</u>	<u>\$2,517,095,530</u>	<u>\$2,517,095,530</u>	<u>\$2,216,225,940</u>	<u>\$2,216,225,940</u>
Debt Limitation	\$62,382,477	\$25,552,991	\$61,427,388	\$25,170,955	\$53,905,649	\$22,162,259
Total Outstanding Debt:						
General Obligation Bonds	18,405,000	18,405,000	19,715,000	19,715,000	20,466,177	20,466,177
Special Assessment Bonds	0	0	0	0	65,000	65,000
Business-Type General Obligation Bonds	3,790,000	3,790,000	3,940,000	3,940,000	4,028,823	4,028,823
Governmental OPWC Loans	472,082	472,082	603,136	603,136	561,514	561,514
Business-Type OPWC Loans	319,368	319,368	343,908	343,908	368,448	368,448
OWDA Loan	0	0	0	0	0	0
Computerization Loan	0	0	0	0	0	0
Governmental General Obligation Notes	0	0	0	0	1,075,000	1,075,000
Business-Type General Obligation Notes	0	0	0	0	0	0
Total	<u>22,986,450</u>	<u>22,986,450</u>	<u>24,602,044</u>	<u>24,602,044</u>	<u>26,564,962</u>	<u>26,564,962</u>
Exemptions:						
General Obligation Bonds	18,405,000	18,405,000	19,080,000	19,080,000	19,696,177	19,696,177
Special Assessment Bonds	0	0	0	0	65,000	65,000
Business-Type General Obligation Bonds	3,790,000	3,790,000	3,940,000	3,940,000	4,028,823	4,028,823
Governmental OPWC Loans	472,082	472,082	603,136	603,136	561,514	561,514
Business-Type OPWC Loans	319,368	319,368	343,908	343,908	368,448	368,448
OWDA Loan	0	0	0	0	0	0
Computerization Loan	0	0	0	0	0	0
Governmental General Obligation Notes	0	0	0	0	1,075,000	1,075,000
Business-Type General Obligation Notes	0	0	0	0	0	0
Amount Available in Debt Service Fund	<u>2,613,474</u>	<u>2,613,474</u>	<u>1,685,097</u>	<u>1,685,097</u>	<u>1,576,165</u>	<u>1,576,165</u>
Total	<u>25,599,924</u>	<u>25,599,924</u>	<u>25,652,141</u>	<u>25,652,141</u>	<u>27,371,127</u>	<u>27,371,127</u>
Net Debt	<u>(2,613,474)</u>	<u>(2,613,474)</u>	<u>(1,050,097)</u>	<u>(1,050,097)</u>	<u>(806,165)</u>	<u>(806,165)</u>
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$64,995,951</u>	<u>\$28,166,465</u>	<u>\$62,477,485</u>	<u>\$26,221,052</u>	<u>\$54,711,814</u>	<u>\$22,968,424</u>
Legal Debt Margin as a Percentage of the Debt Limit	104.19%	110.23%	101.71%	104.17%	101.50%	103.64%
(1) The Debt Limitation is calculated as follows:						
Three percent of first \$100,000,000 of assessed value		\$3,000,000		\$3,000,000		\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value		3,000,000		3,000,000		3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000		<u>56,382,477</u>		<u>55,427,388</u>		<u>47,905,649</u>
(2) The Debt Limitation equals one percent of the assessed value.		<u>\$62,382,477</u>		<u>\$61,427,388</u>		<u>\$53,905,649</u>

Source: Richland County Auditor

2018		2017		2016	
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>\$2,094,549,350</u>	<u>\$2,094,549,350</u>	<u>\$2,051,827,700</u>	<u>\$2,051,827,700</u>	<u>\$2,036,482,600</u>	<u>\$2,036,482,600</u>
\$50,863,734	\$20,945,494	\$49,795,693	\$20,518,277	\$49,412,065	\$20,364,826
22,318,657	22,318,657	23,680,047	23,680,047	25,280,342	25,280,342
125,000	125,000	180,000	180,000	125,000	125,000
4,216,343	4,216,343	4,399,951	4,399,951	4,574,656	4,574,656
482,207	482,207	552,463	552,463	482,207	482,207
392,988	392,988	422,445	422,445	392,988	392,988
41,514	41,514	80,687	80,687	41,514	41,514
0	0	0	0	0	0
1,195,000	1,195,000	0	0	0	0
0	0	0	0	0	0
<u>28,771,709</u>	<u>28,771,709</u>	<u>29,315,593</u>	<u>29,315,593</u>	<u>30,896,707</u>	<u>30,896,707</u>
21,418,657	21,418,657	22,492,356	22,492,356	23,522,356	23,522,356
125,000	125,000	180,000	180,000	125,000	125,000
4,216,343	4,216,343	4,399,951	4,399,951	4,574,656	4,574,656
482,207	482,207	552,463	552,463	482,207	482,207
392,988	392,988	422,445	422,445	392,988	392,988
41,514	41,514	80,687	80,687	41,514	41,514
0	0	0	0	0	0
1,195,000	1,195,000	0	0	0	0
0	0	0	0	0	0
<u>1,548,528</u>	<u>1,548,528</u>	<u>860,639</u>	<u>860,639</u>	<u>620,661</u>	<u>620,661</u>
<u>29,420,237</u>	<u>29,420,237</u>	<u>28,988,541</u>	<u>28,988,541</u>	<u>29,759,382</u>	<u>29,759,382</u>
<u>(648,528)</u>	<u>(648,528)</u>	<u>327,052</u>	<u>327,052</u>	<u>1,137,325</u>	<u>1,137,325</u>
<u>\$51,512,262</u>	<u>\$21,594,022</u>	<u>\$49,468,641</u>	<u>\$20,191,225</u>	<u>\$48,274,740</u>	<u>\$19,227,501</u>
101.28%	103.10%	99.34%	98.41%	97.70%	94.42%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	<u>44,863,734</u>		<u>43,795,693</u>		<u>43,412,065</u>
	<u>\$50,863,734</u>		<u>\$49,795,693</u>		<u>\$49,412,065</u>

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

	2015		2014	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	<u>\$2,009,184,510</u>	<u>\$2,009,184,510</u>	<u>\$2,002,341,480</u>	<u>\$2,002,341,480</u>
Debt Limitation	\$48,729,613	\$20,091,845	\$48,558,537	\$20,023,415
Total Outstanding Debt:				
General Obligation Bonds	26,683,242	26,683,242	27,735,049	27,735,049
Special Assessment Bonds	275,000	275,000	1,095,000	1,095,000
Business-Type General Obligation Bonds	2,616,756	2,616,756	2,804,463	2,804,463
Governmental OPWC Loans	767,927	767,927	888,154	888,154
Business-Type OPWC Loans	478,878	478,878	503,418	503,418
OWDA Loan	152,530	152,530	185,442	185,442
Computerization Loan	0	0	0	0
General Obligation Notes	2,730,000	2,730,000	1,965,000	1,965,000
Special Assessment Notes	<u>3,432,000</u>	<u>3,432,000</u>	<u>3,658,000</u>	<u>3,658,000</u>
Total	<u>37,136,333</u>	<u>37,136,333</u>	<u>38,834,526</u>	<u>38,834,526</u>
Exemptions:				
General Obligation Bonds	24,457,356	24,457,356	24,085,000	24,085,000
Special Assessment Bonds	275,000	275,000	1,095,000	1,095,000
Business-Type General Obligation Bonds	2,616,756	2,616,756	2,804,463	2,804,463
Governmental OPWC Loans	767,927	767,927	888,154	888,154
Business-Type OPWC Loans	478,878	478,878	503,418	503,418
OWDA Loan	152,530	152,530	185,442	185,442
Computerization Loan	0	0	0	0
General Obligation Notes	265,000	265,000	163,000	163,000
Business-Type General Obligation Notes	3,432,000	3,432,000	3,658,000	3,658,000
Amount Available in Debt Service Fund	<u>453,436</u>	<u>453,436</u>	<u>610,915</u>	<u>610,915</u>
Total	<u>32,898,883</u>	<u>32,898,883</u>	<u>33,993,392</u>	<u>33,993,392</u>
Net Debt	<u>4,237,450</u>	<u>4,237,450</u>	<u>4,841,134</u>	<u>4,841,134</u>
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$44,492,163</u>	<u>\$15,854,395</u>	<u>\$43,717,403</u>	<u>\$15,182,281</u>
Legal Debt Margin as a Percentage of the Debt Limit	91.30%	78.91%	90.03%	75.82%
(1) The Debt Limitation is calculated as follows:				
Three percent of first \$100,000,000 of assessed value		\$3,000,000		\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value		3,000,000		3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000		<u>42,729,613</u>		<u>42,558,537</u>
(2) The Debt Limitation equals one percent of the assessed value.		<u>\$48,729,613</u>		<u>\$48,558,537</u>

Source: Richland County Auditor

(continued)

2013		2012	
Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
<u>\$1,938,659,320</u>	<u>\$1,938,659,320</u>	<u>\$1,948,800,980</u>	<u>\$1,948,800,980</u>
\$46,966,483	\$19,386,593	\$47,220,025	\$19,488,010
27,819,461	27,819,461	26,128,873	26,128,873
1,870,000	1,870,000	2,610,000	2,610,000
2,887,465	2,887,465	2,968,856	2,968,856
766,881	766,881	859,381	859,381
527,958	527,958	388,450	388,450
216,498	216,498	245,802	245,802
0	0	221,719	221,719
2,079,000	2,079,000	4,636,000	4,636,000
<u>3,658,000</u>	<u>3,658,000</u>	<u>3,680,000</u>	<u>3,680,000</u>
39,825,263	39,825,263	41,739,081	41,739,081
24,040,000	24,040,000	23,258,873	23,258,873
1,870,000	1,870,000	2,610,000	2,610,000
2,887,465	2,887,465	2,968,856	2,968,856
766,881	766,881	859,381	859,381
527,958	527,958	388,450	388,450
216,498	216,498	245,802	245,802
0	0	221,719	221,719
277,000	277,000	4,359,000	4,359,000
3,658,000	3,658,000	3,680,000	3,680,000
<u>843,044</u>	<u>843,044</u>	<u>67,566</u>	<u>67,566</u>
35,086,846	35,086,846	38,659,647	38,659,647
4,738,417	4,738,417	3,079,434	3,079,434
<u>\$42,228,066</u>	<u>\$14,648,176</u>	<u>\$44,140,591</u>	<u>\$16,408,576</u>
89.91%	75.56%	93.48%	84.20%
	\$3,000,000		\$3,000,000
	3,000,000		3,000,000
	<u>40,966,483</u>		<u>41,220,025</u>
	<u>\$46,966,483</u>		<u>\$47,220,025</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)
2021	125,195	\$3,201,236,150	\$25,570	252.8	48,700	2,900
2020	124,840	3,194,031,400	25,585	252.1	47,406	4,681
2019	120,987	2,969,625,915	24,545	243.4	49,900	2,400
2018	120,987	2,835,814,293	23,439	243.4	50,300	2,900
2017	120,430	2,712,083,600	22,520	242.3	50,300	2,900
2016	121,242	2,708,800,269	22,367	243.7	49,900	2,900
2015	121,688	2,672,146,792	21,959	244.8	50,700	3,000
2014	121,999	2,675,682,068	21,932	245.5	51,200	3,500
2013	122,314	2,707,420,390	22,135	246.1	52,000	4,700
2012	122,633	2,693,756,478	21,966	246.7	52,800	4,800

Source:

- (1) 2012 - 2021 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
4.1%	4.5%	3.9%	\$13,452,600	\$8,583,580	\$22,036,180
5.4	5.6	6.7	10,042,650	3,563,670	13,606,320
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

Richland County, Ohio

Principal Employers

2021 and 2012

2021

Employer	Employees	Percentage of Total County Employment
OhioHealth Mansfield Hospital	2,500	5.25%
Newman Technology	850	1.78
Richland County	844	1.77
Stoneridge Inc	750	1.57
Arcelor Mittal	700	1.47
Jay Industries, Incorporated	650	1.36
Next Generation Films	650	1.36
The Gorman Rupp Company	450	0.94
Nanogate Jay Systems	450	0.94
Therm-O-Disc, Inc	400	0.84
Total	<u>8,244</u>	<u>17.31%</u>
Total Employment within the County	<u>47,630</u>	

2012

Employer	Employees	Percentage of Total County Employment
Med-Central Health Systems	2,400	4.55%
Richland County	1,041	1.97
Jay Industries	950	1.80
Newman Technology	850	1.61
StarTek Inc	800	1.52
The Gorman Rupp Company	750	1.42
Century Link	750	1.42
Mansfield City School District	700	1.33
Mansfield Correctional Institute	680	1.29
Therm-O-Disc, Inc	575	1.08
Total	<u>9,496</u>	<u>17.98%</u>
Total Employment within the County	<u>52,800</u>	

Sources: 2012 - Richland County and the Ohio Department of Economic Development
2021 - Mansfield Chamber of Commerce

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

Function/Program	2021	2020	2019	2018
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
County Offices	62	62	62	57
Commissioners Office	6	6	7	7
Treasurer's Office	7	7	9	9
Judicial System				
County Offices	123	123	110	104
Clerk of Courts	16	16	16	16
Probate Court	5	5	7	7
Public Safety				
County Offices	89	89	109	105
Sheriff (Road Patrol)	51	51	50	49
Public Works				
County Offices	8	8	8	8
Engineer	40	40	41	41
Auto Title	11	11	11	11
Health				
County Offices	11	11	11	11
Board of Developmental Disabilities	143	143	171	184
Human Services				
County Offices	52	52	57	56
Children's Services	86	86	95	98
Job and Family Services	46	46	55	56
Conservation and Recreation				
County Offices	2	2	3	4
<i>Business-Type Activity</i>				
Sewer	<u>8</u>	<u>8</u>	<u>8</u>	<u>7</u>
Totals	<u><u>766</u></u>	<u><u>766</u></u>	<u><u>830</u></u>	<u><u>830</u></u>

Source: Richland County Auditor

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

2017	2016	2015	2014	2013	2012
85	80	68	66	68	63
6	6	6	6	5	5
10	10	8	8	6	6
113	90	92	88	86	73
17	17	17	16	14	15
8	9	9	8	8	8
145	141	127	119	120	125
48	48	47	44	43	49
8	7	6	6	6	6
45	48	48	45	48	47
11	11	12	11	10	11
10	11	11	11	10	10
238	266	352	375	382	329
76	76	66	61	66	77
99	104	107	104	107	128
64	69	68	68	67	78
3	3	3	3	2	2
7	10	9	8	7	9
993	1,006	1,056	1,047	1,055	1,041

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

Function/Program	2021	2020	2019	2018
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
Board of Elections				
Registered Voters	81,564	82,764	79,313	83,076
Voter Turnout in November	15,995	60,336	20,438	45,413
Percentage of Voter Turnout	19.61%	72.90%	25.77%	54.66%
Recorder				
Deeds Issued	4,498	3,881	4,160	5,736
Mortgages Issued	5,202	4,530	3,592	8,337
Judicial System				
Common Pleas Courts Cases				
Civil	539	1,466	1,537	1,545
Criminal	1,011	891	1,102	1,195
Domestic	993	804	1,099	1,112
Health				
Dog and Kennel				
Dogs Licensed	17,997	17,273	18,332	19,060
Kennels	460	584	580	639
<i>Business-Type Activity</i>				
Sewer				
Number of Customers on:				
Metered Rate	3,999	3,932	3,924	3,852
Flat Rate	676	700	733	804

Source: Richland County Auditor

2017	2016	2015	2014	2013	2012
82,141	82,032	79,832	88,826	89,049	89,382
24,937	56,106	36,577	33,537	22,304	69,988
30.36%	68.40%	45.82%	37.76%	25.05%	78.30%
8,824	8,266	7,991	7,842	8,041	7,228
14,915	13,976	13,744	13,999	16,174	16,249
1,607	2,027	2,068	2,497	2,066	1,670
906	833	1,053	832	852	897
1,167	1,233	1,199	1,172	1,366	1,356
18,848	18,775	18,560	21,951	18,891	22,105
675	725	2,550	2,480	899	2,650
3,919	3,727	3,738	3,732	3,652	3,625
738	913	931	939	1,015	1,075

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

	2021	2020	2019	2018	2017
<i>Governmental Activities</i>					
General Government					
Legislative and Executive					
County Offices					
Vehicles	16	16	15	15	16
Real Estate Assessment					
Vehicles	0	1	1	1	1
Weights and Measures					
Vehicles	1	1	1	1	1
Judicial System					
County Offices					
Vehicles	21	18	9	9	9
Juvenile Attention Center					
Vehicles	3	3	3	6	6
Public Safety					
County Offices					
Vehicles	4	4	6	4	6
Sheriff's Office					
Vehicles	120	111	102	99	93
Public Works					
County Engineer					
Vehicles	64	67	65	63	65
Codes and Permits					
Vehicles	5	5	4	3	3
Health					
Developmental Disabilities					
Vehicles	41	41	49	48	47
Dog and Kennel					
Vehicles	3	3	3	2	2
Human Services					
County Offices					
Vehicles	11	11	12	9	10
Children's Services					
Vehicles	26	26	30	24	24
Conservation and Recreation					
Vehicles	2	2	2	2	2
<i>Business-Type Activity</i>					
Sewer					
Vehicles	7	7	7	7	7

Source: Richland County Auditor

2016	2015	2014	2013	2012
15	18	16	16	19
1	1	1	1	1
1	1	1	1	1
10	9	10	10	12
6	7	7	6	6
8	5	5	5	5
79	71	58	53	52
66	66	63	62	61
3	3	3	4	4
54	55	52	50	47
2	2	2	2	2
7	9	8	10	7
24	25	25	25	26
1	3	1	1	1
7	7	7	7	8

Richland County, Ohio

Miscellaneous Statistics

December 31, 2021

<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 9/29/2022

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

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www.ohioauditor.gov