

RICHLAND COUNTY

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2018

RICHLAND COUNTY

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RICHLAND COUNTY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018**

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF EDUCATION				
<i>Passed Through the Ohio Department of Developmental Disabilities</i>				
Special Education-Grants for Infants and Families	84.181	H-181A-16-0024	\$ -	\$ 12,999
Special Education-Grants for Infants and Families	84.181	H-181A-17-0024	-	76,834
Total Special Education-Grants for Infants and Families			-	89,833
<i>Passed Through the Ohio Department of Education</i>				
Special Education-Preschool Grants - Special Education Cluster (IDEA)	84.173	34-6002296	-	25,131
TOTAL U.S. DEPARTMENT OF EDUCATION				
			-	114,964
U.S. DEPARTMENT OF AGRICULTURE				
<i>Passed Through the Ohio Department of Education</i>				
<u>Child Nutrition Cluster:</u>				
National School Lunch Program	10.555	34-6002296	-	29,231
School Breakfast Program	10.553	34-6002296	-	12,543
Total Child Nutrition Cluster			-	41,774
Child and Adult Care Food Program	10.558	34-6002296	-	12,255
<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	-	526,246
TOTAL U.S. DEPARTMENT OF AGRICULTURE				
			-	580,275
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Passed Through the Ohio Development Services Agency</i>				
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	B-F-16-1CM-1	-	45,847
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	B-F-17-1CM-1	-	107,841
Total Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii			-	153,688
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
			-	153,688
U.S. DEPARTMENT OF TRANSPORTATION				
<i>Passed Through the Ohio Department of Transportation</i>				
<u>Highway Planning and Construction Cluster:</u>				
Highway Planning and Construction	20.205	75610	-	18,995
Highway Planning and Construction	20.205	92847	-	258,643
Highway Planning and Construction	20.205	92849	-	282,802
Highway Planning and Construction	20.205	96345	-	45,299
Highway Planning and Construction	20.205	104085	-	10,054
Highway Planning and Construction	20.205	105870	-	1,047,892
Total Highway Planning and Construction Cluster			-	1,663,685
<i>Passed Through the Ohio Department of Public Safety</i>				
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	34-6002296	-	18,817
State and Community Highway Safety - Highway Safety Cluster	20.600	34-6002296	-	12,854
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				
			-	1,695,356
U.S. DEPARTMENT OF JUSTICE				
<i>Passed Through the Ohio Office of Criminal Justice Services</i>				
Crime Victim Assistance	16.575	2018-VOCA-109147025	-	127,516
Crime Victim Assistance	16.575	2019-VOCA-132134276	-	15,312
Total Crime Victim Assistance			-	142,828
<i>Passed Through the Ohio Department of Public Safety</i>				
Recovery Act-Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories	16.803	34-6002296	-	2,491
TOTAL U.S. DEPARTMENT OF JUSTICE				
			-	145,319
U.S. DEPARTMENT OF LABOR				
<i>Passed through the WIA Area 10 Board</i>				
<u>WIOA Cluster:</u>				
WIA/WIOA Adult Program	17.258	G-1819-15-0183	-	357,481
WIA/WIOA Dislocated Worker Formula Grants	17.278	G-1819-15-0183	-	149,327
Total WIOA Cluster			-	506,808
Trade Adjustment Assistance	17.245	G-1819-15-0183	-	3,692
Employment Service/Wagner-Peyser Funded Activities - Employment Service Cluster	17.207	G-1819-15-0183	-	20,665
TOTAL U.S. DEPARTMENT OF LABOR				
			-	531,165
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	-	451,180
<i>Passed through the Ohio Department of Job and Family Services</i>				
Medical Assistance Program	93.778	G-1819-11-5798	-	1,743,163
Medical Assistance Program	93.778	G-1819-11-5800	-	877,347
Total Medicaid Cluster			-	3,071,690
Children's Health Insurance Program	93.767	G-1819-11-5798	-	4,727
<i>Passed Through the Ohio Department of Mental Health and Addiction Services</i>				
Block Grants for Community Mental Health Services	93.958	1800283 / MHBG	-	90,210

RICHLAND COUNTY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED DECEMBER 31, 2018
 (Continued)

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal CFDA Number	Pass Through Entity Number	Passed Through to Subrecipients	Total Federal Expenditures
<i>Passed Through the Ohio Department of Mental Health and Addiction Services</i>				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	1800018	155,046	155,046
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SABG	-	357,297
Block Grants for Prevention and Treatment of Substance Abuse	93.959	1800172	75,354	75,354
Block Grants for Prevention and Treatment of Substance Abuse	93.959	1800104-1900020	90,596	90,596
Total Block Grants for Prevention and Treatment of Substance Abuse			320,996	678,293
<i>Passed Through the Ohio Department of Mental Health and Addiction Services</i>				
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	1800590	-	176,000
<i>Passed Through the Ohio Department of Mental Health and Addiction Services</i>				
Social Services Block Grant	93.667	3A70	109,126	109,126
<i>Passed Through the Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant	93.667	34-6002296	-	82,838
<i>Passed through the Ohio Department of Job and Family Services</i>				
Social Services Block Grant	93.667	G-1819-11-5798	796,485	1,142,446
Total Social Services Block Grant			905,611	1,334,410
<i>Passed through the Ohio Department of Job and Family Services</i>				
Promoting Safe and Stable Families	93.556	G-1819-11-5800	-	163,799
<u>TANF Cluster:</u>				
Temporary Assistance for Needy Families (TANF)	93.558	G-1819-11-5798	1,266,674	2,784,159
Temporary Assistance for Needy Families (TANF)	93.558	G-1819-11-5800	-	15,271
Total TANF Cluster			1,266,674	2,799,430
Child Support Enforcement	93.563	G-1819-11-5799	-	1,056,644
Child Care and Development Block Grant - CCDF Cluster	93.575	G-1819-11-5798	-	159,396
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1819-11-5800	-	84,299
Foster Care-Title IV-E	93.658	G-1819-11-5800	-	2,079,677
Adoption Assistance	93.659	G-1819-11-5800	-	1,292,260
Chafee Foster Care Independence Program	93.674	G-1819-11-5800	-	8,662
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			2,493,281	12,999,497
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>				
<i>Passed Through the Ohio Emergency Management Agency</i>				
Emergency Management Performance Grants	97.042	EMC-2017-EP-00006-S01	-	90,334
Homeland Security Grant Program	97.067	EMW-2015-SS-00086	-	28,783
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			-	119,117
TOTAL FEDERAL AWARDS EXPENDITURES			\$ 2,493,281	\$ 16,339,381

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, 2018**

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, 2018. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE C – INDIRECT COST RATE

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

NOTE D - SUBRECIPIENTS

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

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

NOTE E – CHILD NUTRITION CLUSTER

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

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

The current cash balance on the County's local program income account as of December 31, 2018 is \$36,764.

NOTE G - MATCHING REQUIREMENTS

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

RICHLAND COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2018
(Continued)**

NOTE H – COST REPORT SETTLEMENTS

During the calendar year, the County Board of Developmental Disabilities received a settlement payment for the 2014 Cost Report from the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA #93.778) in the amount of \$15,948. The Cost Report Settlement payment was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. This revenue is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in the prior reporting period.



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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 Ave East
Mansfield Ohio, 44902

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States’ *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the remaining fund information of Richland County, Ohio, (the County) as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements and have issued our report thereon dated June 26, 2019; wherein we noted the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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



Keith Faber
Auditor of State

Columbus, Ohio

June 26, 2019



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

Richland County
50 Park Ave East
Mansfield Ohio, 44902

To the Board of Commissioners:

Report on Compliance for the Major Federal Programs

We have audited Richland County's (the County's) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect the County's major federal programs for the year ended December 31, 2018. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

The County's Management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the County's compliance for the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on the Major Federal Programs

In our opinion, Richland County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect its major federal programs for the year ended December 31, 2018.

Report on Internal Control Over Compliance

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

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

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

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

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

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Richland County, Ohio, (the County) as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 26, 2019; wherein we noted the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*. We conducted our audit to opine on the County's basic financial statements as a whole. We have not performed any procedures to the audited financial statements subsequent to June 26, 2019. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Keith Faber
Auditor of State

Columbus, Ohio

August 27, 2019

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RICHLAND COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2018

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list):	CFDA #10.561 – SNAP Cluster CFDA #20.205 – Highway Planning and Construction Cluster CFDA #93.563 – Child Support Enforcement CFDA #96.658 – Foster Care CFDA #93.659 – Adoption Assistance CFDA #93.667 – Social Services Block Grant
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	No

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

None

3. FINDINGS FOR FEDERAL AWARDS

None

PATRICK W. DROPSEY

RICHLAND COUNTY AUDITOR

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



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
2 CFR § 200.511(c)
DECEMBER 31, 2018

Finding Number	Finding Summary	Status	ADDITIONAL INFORMATION
2017-001	Material Weakness / Material Noncompliance - The Richland County Mental Health and Recovery Services Board did not perform monitoring activities over its subrecipient and the subrecipient agreement did not contain all requirements outlined in 45 CFR 75.352(a).	Corrective Action Taken and Finding is Fully corrected	



**Comprehensive Annual Financial Report
For the Year Ending December 31, 2018
Patrick W. Dropsey, Auditor**

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RICHLAND COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED

December 31, 2018

Prepared by The Richland County Auditor's Office

Patrick W. Dropsey, County Auditor

Introductory Section



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Comprehensive Annual Financial Report
For the Year Ended December 31, 2018
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Richland County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2018
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PATRICK W. DROPSEY

RICHLAND COUNTY AUDITOR



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

June 26, 2019

THE CITIZENS OF RICHLAND COUNTY

AND

RICHLAND COUNTY BOARD OF COMMISSIONERS

50 Park Avenue East
Mansfield, Ohio

As Richland County Auditor, I am pleased to present the Comprehensive Annual Financial Report (CAFR) of Richland County for the year ended December 31, 2018. This CAFR conforms to Generally Accepted Accounting Principles (GAAP) as applicable to government entities and includes the reporting model as promulgated by GASB Statement No. 34.

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

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

State statutes require the County to be subjected to an annual examination by the Auditor of State. The Auditor of State's office rendered an opinion on the County's financial statements as of December 31, 2018, and the Independent Auditor's Report on the basic financial statements is included in the financial section of this report.

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

Profile of the County

Richland County was organized into a separate political entity in 1813. It encompasses nineteen townships, six villages, with Lexington being the largest, the City of Shelby, a small portion of the Cities of Crestline and Galion, the City of Ontario, and the City of Mansfield, which is the County seat. The County has an area of 449 square miles and has a population of 121,099, according to an estimate by the United States Census Bureau.

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

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

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

Richland County employs just over 800 people who provide various services to benefit its citizens. These services include welfare and social services, justice system services, sewer services, road and bridge services, support services, police protection and other miscellaneous County services.

The County's reporting entity has been defined in accordance with principles established by the Governmental Accounting Standards Board (GASB) Statement 14, "The Financial Reporting Entity" and GASB Statement 61, "The Financial Reporting Entity: Omnibus, an amendment of GASB Statements No. 14 and No. 34." The reporting entity is comprised of the primary government and its component units. The primary government consists of all funds, departments, agencies, institutions, commissions, and organizations that are not legally separate from the County. For Richland County, the primary government includes the Children Services Board, the Board of Developmental Disabilities (DD), the Alcohol, Drug and Mental Health Board, the Job and Family Services Department, the Richland County Emergency Management Agency, and all departments and activities that are directly operated by the elected County officials.

The County Auditor serves as fiscal agent, but the County is not financially accountable, for the following agencies: the County General Health District, the County Regional Planning Commission, the County Soil and Water Conservation District, 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 agency funds.

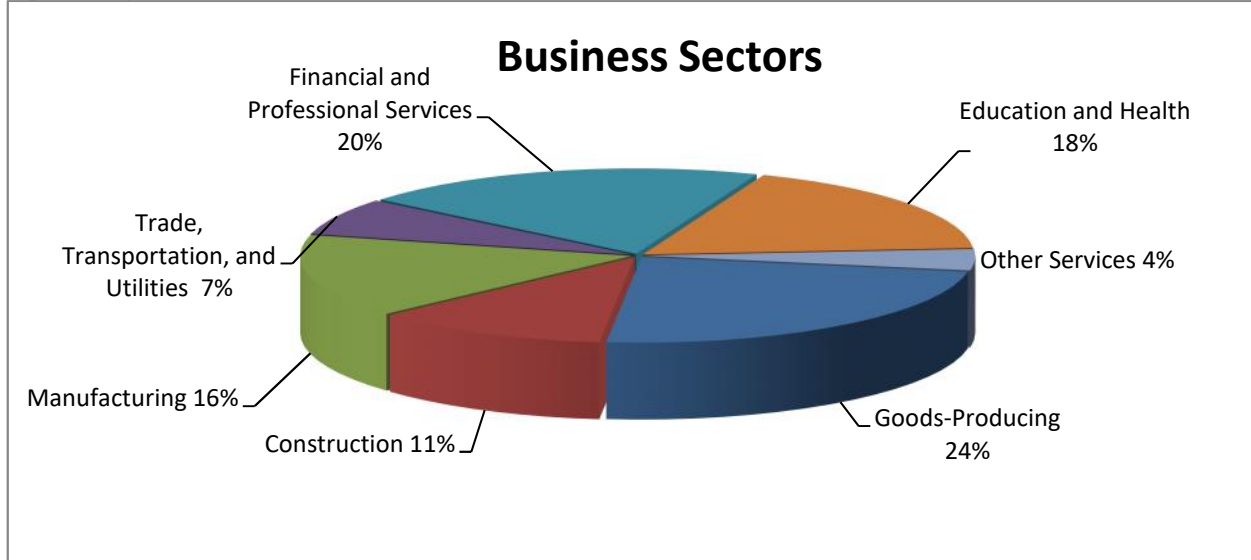
The County is a member of the County Risk Sharing Authority, Inc. which is a public entity risk pool. The County participates in one joint venture, the County Regional Planning Commission. The Regional Planning Commission is a statutorily created political subdivision that provides various studies to its members within the County. The County is also a member of the Richland County Regional Solid Waste Management Authority, the Richland County Youth and Family Council, the Area 10 Workforce Investment Board and the North East Ohio Network, jointly governed organizations. The County is also involved with three related organizations, the Richland County 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.

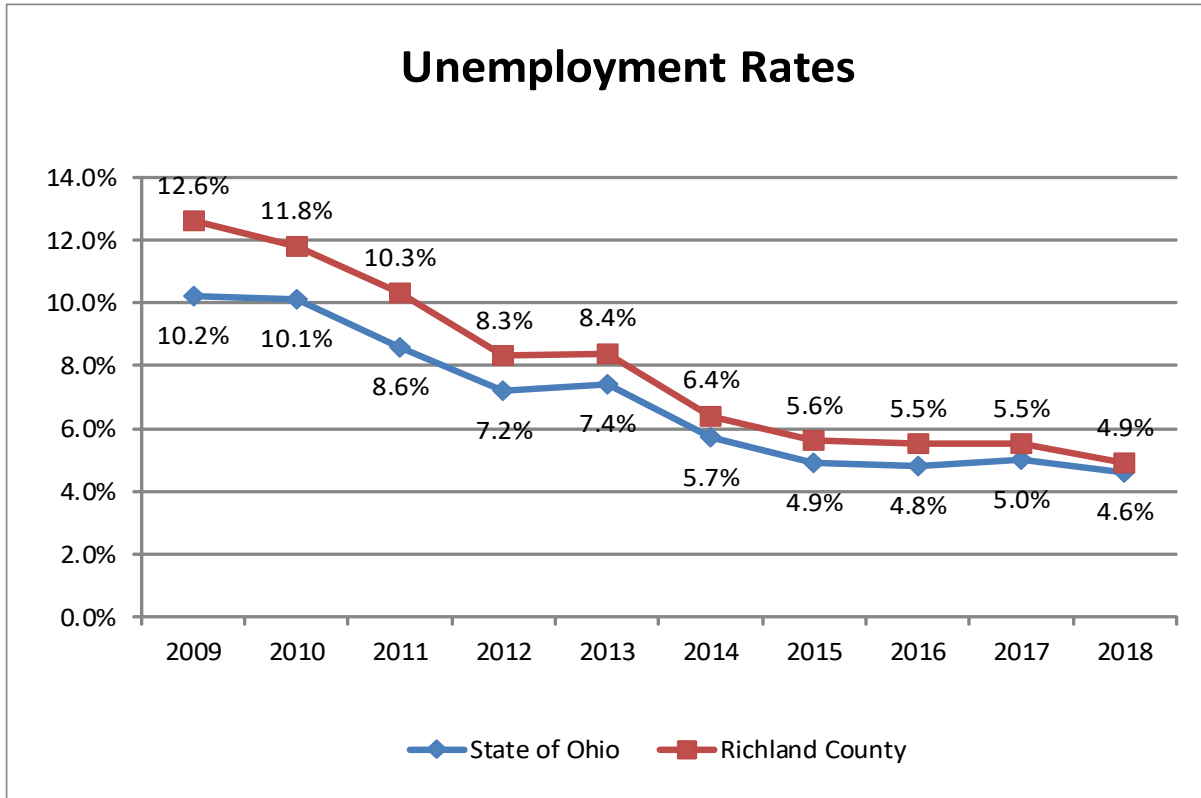
A computerized certification system allows the Auditor's Office to ascertain the status of each department's appropriations before authorizing additional purchases from a particular account. Additional information regarding the County's budgetary accounting may be found in the Notes to the Basic Financial 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 4.9 percent, slightly higher than the State average of 4.6 percent.



Long-Term Financial Planning

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

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

Relevant Financial Policies

The County's Budget Commission has developed a practice of establishing certificates of estimated resources based on ninety percent of estimated revenues. This practice helps account for fluctuations in sales tax, and other economic driven factors affecting the County's revenue sources.

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

The Richland County One-Stop Employment and Training Center continues to offer free employment services for businesses and job seekers. Employers can use the Training Center to seek out available applicants, while job seekers can use the facility for help with resume writing and locating available job opportunities. The Training Center also features a resource room furnished with seven computer stations, one of which offers software for people with physical and visual impairments. During 2018, the Training Center offered extended hours to better serve Richland County residents, as well as job fairs to help users find employment.

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

The Richland County Land Reutilization Corporation is to facilitate the effective reutilization of vacant, abandoned, tax-foreclosed, or other real property situated within the County's boundaries. At December 31, 2018 the Corporation has transferred over 300 properties for rehabilitation and reutilization.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Richland County for its Comprehensive Annual Financial Report for the year ended December 31, 2017. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting.

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

A Certificate is valid for the period of one year. Richland County has received a Certificate of Achievement for the last twenty-eight consecutive years (1990 – 2018). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to the GFOA for consideration.

Each year Richland County also publishes the Popular Annual Financial Report (PAFR) which provides the financial information from the CAFR in a reader-friendly format. The GFOA awarded an Award for Outstanding Achievement in Popular Annual Financial Reporting for the year ended December 31, 2017. A Certificate is valid for the period of one year. Richland County has received an Award of Outstanding Achievement for the last twenty-one consecutive years (1997 - 2017).

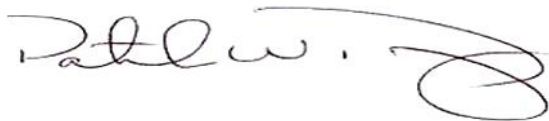
Both the CAFR and PAFR are available by request or can be accessed through the internet on our web site www.richlandcountyauditor.org.

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

I would like to extend my sincere appreciation to the members of my staff in the Auditor's Office. I am grateful for their dedication and cooperation which helped produce this report.

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

Sincerely,

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

Patrick W. Dropsey
Richland County Auditor



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Richland County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2017

Christopher P. Morill

Executive Director/CEO

Richland County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2018
Elected Officials

Board of Commissioners

Marilyn John
Darrell Banks
Tony Vero

Auditor

Patrick W. Dropsey

Treasurer

Bart Hamilton

Recorder

Sarah Davis

Clerk of Courts

Linda Frary

Coroner

Daniel Burwell

Engineer

Adam Gove

Prosecutor

Gary Bishop

Sheriff

J. Steve Sheldon

Court of Common Pleas #1

Judge Phillip Naumoff

Court of Common Pleas #2

Judge Brent Robinson

Probate Court

Judge Phillip Mayer Jr.

Domestic Relations Court

Judge Heather Cockley

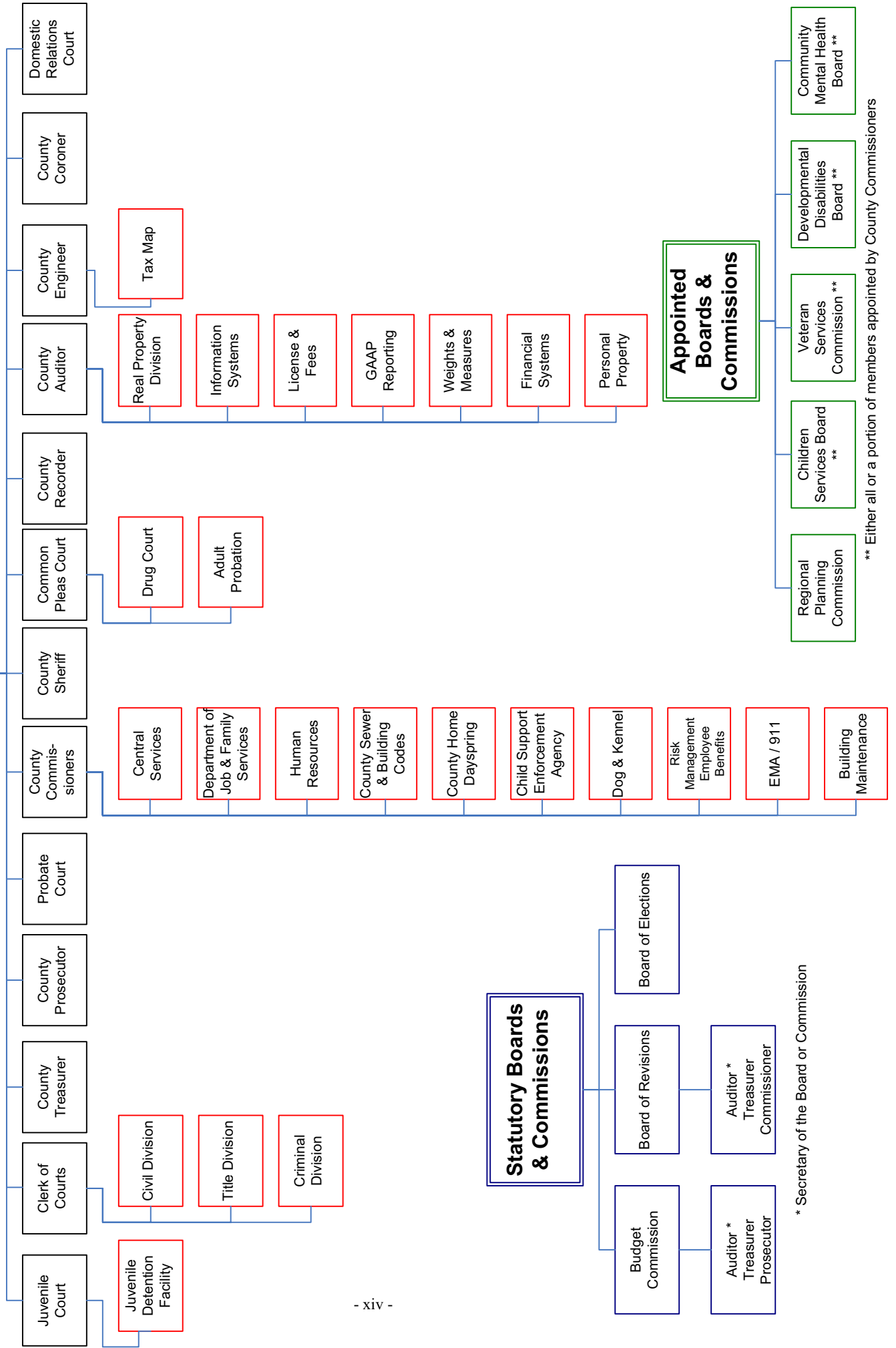
Juvenile Court

Judge Ron Spon

Richland County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2018
Principal Appointed Officials and Department Heads

Clerk of Commissioners	Stacey Crall
Board of Elections, Director	Paulette Hankins
Buildings and Grounds, Superintendent	Charles Minich
Dog Warden	David Jordan
Children's Services, Executive Director	Patricia Harrelson
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

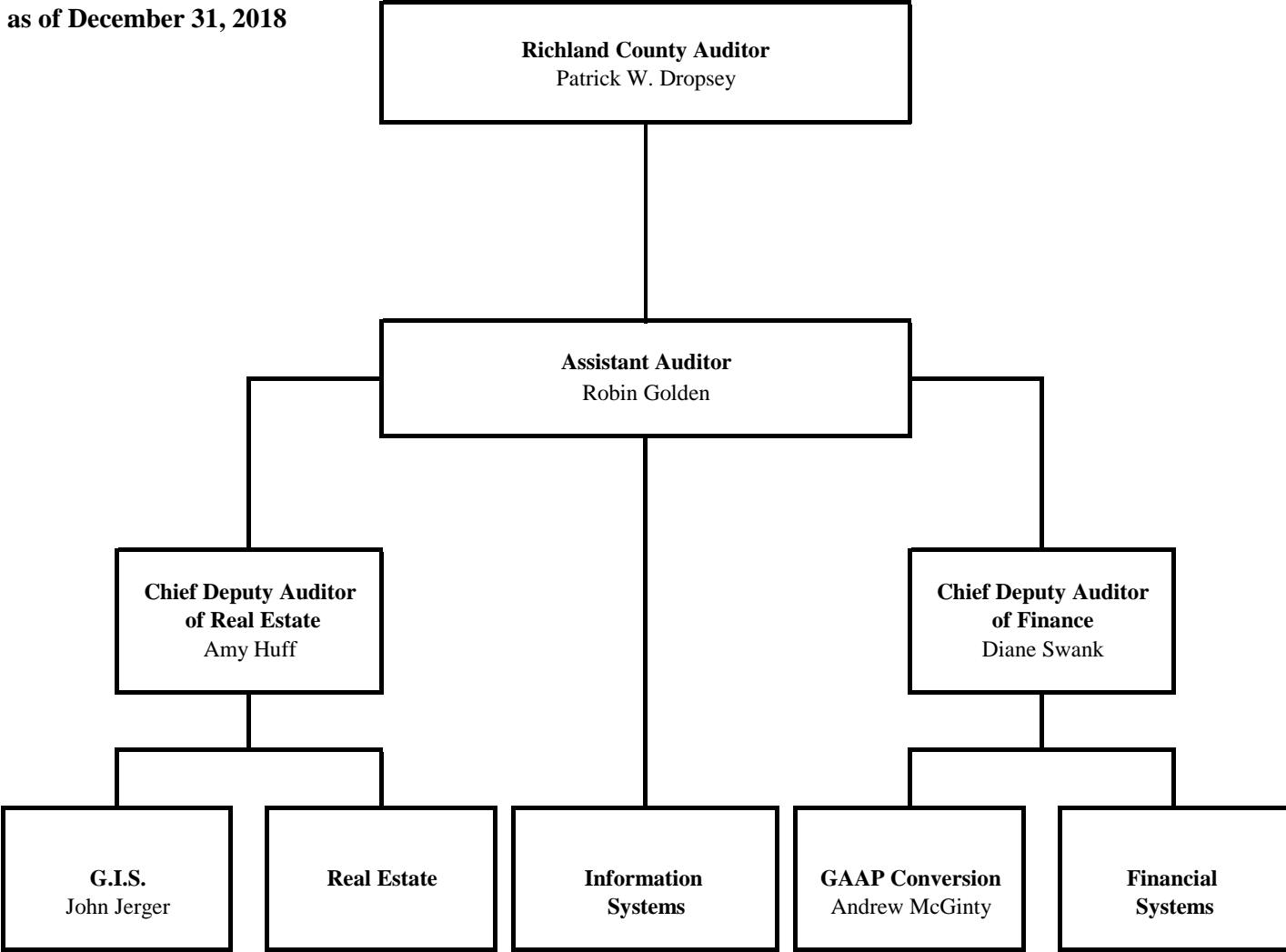
Voters Of Richland County



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

* Secretary of the Board or Commission

**County Auditor
Organizational Chart
as of December 31, 2018**



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Financial Section



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

INDEPENDENT AUDITOR'S REPORT

Richland County
50 Park Avenue East
Mansfield, Ohio 44902

To the Board of Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Richland County, Ohio (the County), as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Richland County, Ohio, as of December 31, 2018, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Mental Health Board, Developmental Disabilities Board, Public Assistance, and Children's Services funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 3 to the financial statements, during 2018, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*. We did not modify our opinion regarding this matter.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2019, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber
Auditor of State

Columbus, Ohio

June 26, 2019

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Richland County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018
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, 2018. 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 2018 are as follows:

In total, net position decreased \$4,144,114. Net position of governmental activities decreased \$3,734,774, which represents a 4.9 percent decrease from 2017. Net position of business-type activity decreased \$409,340, or 2.4 percent from 2017.

For governmental activities, general revenues accounted for \$43,435,208 in revenue, or 42.0 percent of all revenues. Program specific revenues in the form of charges for services and sales and operating assessments, and grants and contributions accounted for \$59,890,168 or 58.0 percent of total revenues of \$103,325,376.

The County had \$107,060,150 in expenses related to governmental activities; \$59,890,168 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 \$43,435,208 and carryover net position were adequate to provide the additional monies needed for these programs.

The general fund had \$36,102,461 in revenues and \$34,707,513 in expenditures. The general fund's fund balance increased from \$9,554,111 to \$10,949,059. The majority of this change was due to slight decreases in various expenditures.

Net position for the enterprise fund decreased \$409,340. The reason for this change was due to increases in revenues from increased wastewater fees being offset by increases in expenditures.

Using this Comprehensive Annual Financial Report (CAFR)

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

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

Richland County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018
Unaudited

Reporting the County as a Whole

Statement of Net Position and the Statement of Activities

While this document contains the large number of funds used by the County to provide programs and activities, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2018?" 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 fiduciary funds using the *accrual basis of accounting* similar to the accounting used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

In the statement of net position and the statement of activities, the County is divided into two distinct kinds of activities:

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

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

Reporting on the County's Most Significant Funds

Fund Financial Statements

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

Richland County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018
Unaudited

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

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

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

The County maintains a multitude of individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report. The basic governmental fund financial statements can be found on pages 15-28 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 29-32 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 33-34 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 35-93 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 94-105 of this report.

Richland County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018
Unaudited

Other information. In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules, which can be found on pages 106-187 of this report.

Government-wide Financial Analysis

Recall that the statement of net position provides the perspective of the County as a whole. Table 1 provides a summary of the County's net position for 2018 compared to 2017.

	Governmental Activities		Business-Type Activity		Total	
	2018	Restated 2017	2018	2017	2018	Restated 2017
Assets						
Current and Other Assets	\$103,495,156	\$101,421,433	\$3,764,333	\$2,906,508	\$107,259,489	\$104,327,941
Net Pension Asset	433,948	0	0	0	433,948	0
Capital Assets	103,913,996	103,897,246	18,180,535	19,634,418	122,094,531	123,531,664
Total Assets	207,843,100	205,318,679	21,944,868	22,540,926	229,787,968	227,859,605
Deferred Outflows of Resources						
Deferred Amount on Refunding	1,865,674	1,961,379	30,663	32,277	1,896,337	1,993,656
Pension	11,880,161	27,757,175	0	0	11,880,161	27,757,175
OPEB	2,423,948	427,917	0	0	2,423,948	427,917
Total Deferred Outflows of Resources	16,169,783	30,146,471	30,663	32,277	16,200,446	30,178,748
Liabilities						
Current and Other Liabilities	6,955,276	5,495,985	368,942	339,302	7,324,218	5,835,287
Long-Term Liabilities:						
Due Within One Year	3,403,156	3,336,253	230,989	223,764	3,634,145	3,560,017
Due In More Than One Year:						
Net Pension Liability	48,399,300	72,947,887	0	0	48,399,300	72,947,887
Net OPEB Liability	32,479,763	31,711,973	0	0	32,479,763	31,711,973
Other Amounts	27,517,780	28,176,637	4,542,519	4,767,716	32,060,299	32,944,353
Total Liabilities	118,755,275	141,668,735	5,142,450	5,330,782	123,897,725	146,999,517
Deferred Inflows of Resources						
Property Taxes	16,130,423	15,754,657	0	0	16,130,423	15,754,657
Pension	13,595,793	2,207,234	0	0	13,595,793	2,207,234
OPEB	3,431,642	0	0	0	3,431,642	0
Deferred Inflows of Resources	33,157,858	17,961,891	0	0	33,157,858	17,961,891
Net Position						
Net Investment in Capital Assets	79,434,874	79,168,260	13,488,293	14,718,939	92,923,167	93,887,199
Restricted	59,815,441	61,387,766	0	0	59,815,441	61,387,766
Unrestricted (Deficit)	(67,150,565)	(64,721,502)	3,344,788	2,523,482	(63,805,777)	(62,198,020)
Total Net Position	\$72,099,750	\$75,834,524	\$16,833,081	\$17,242,421	\$88,932,831	\$93,076,945

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The net pension liability is the largest single liability reported by the County at December 31, 2018, and is reported pursuant to GASB Statement 68, Accounting and Financial Reporting for Pensions – an Amendment of GASB Statement 27. For 2018, the County adopted GASB Statement 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, which significantly revises accounting for costs and liabilities related to other postemployment benefits (OPEB). For reasons discussed subsequently, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability and the net OPEB liability to the reported net position and subtracting the net pension asset, the net OPEB asset and deferred outflows related to pension and OPEB.

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. Prior accounting for pensions (GASB 27) and postemployment benefits (GASB 45) focused on a funding approach. This approach limited pension and OPEB costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's net pension liability or net OPEB liability. GASB 68 and GASB 75 take an earnings approach to pension and OPEB accounting; however, the nature of Ohio's statewide pension/OPEB plans and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

GASB 68 and GASB 75 require the net pension liability (asset) and the net OPEB liability (asset) to equal the County's proportionate share of each plan's collective:

1. Present value of estimated future pension/OPEB benefits attributable to active and inactive employees' past service.
2. Minus plan assets available to pay these benefits.

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 this liability. 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.

The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the retirement system. In Ohio, there is no legal means to enforce the unfunded liability of the pension/OPEB plan as against the public employer. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The retirement system is responsible for the administration of the pension and OPEB plans.

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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.

In accordance with GASB 68 and GASB 75, the County's statements prepared on an accrual basis of accounting include an annual pension expense and an annual OPEB expense for their proportionate share of each plan's change in net pension liability (asset) and net OPEB liability (asset), respectively, not accounted for as deferred inflows/outflows.

As a result of implementing GASB 75, the County is reporting a net OPEB liability, a net OPEB asset, and deferred inflows/outflows of resources related to OPEB on the accrual basis of accounting. This implementation also had the effect of restating net position at December 31, 2017, from \$107,118,580 to \$75,834,524 for governmental activities.

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 \$88,932,831 (\$72,099,750 in governmental activities and \$16,833,081 in business-type activity) at December 31, 2018.

Total governmental assets increased during 2018 by \$2.5 million. The largest increases were seen in cash and cash equivalents due to increased intergovernmental revenues, interest revenues and property taxes receivable due to higher assessed values. Total governmental liabilities decreased by \$22.9 million during 2018. The decrease in liabilities is due to decreased long-term liabilities due to the payment of debt obligations and a decrease in the net pension liability, although these were partially offset by an increase in the net OPEB liability. The items mentioned primarily contributed to the total decrease in net position during 2018 of \$3.7 million.

Total assets in business type activity decreased during 2018 by \$0.6 million. This change was seen in equity in cash and cash equivalents due increased wastewater rates charged to customers that were offset by depreciation to capital assets and other liabilities that remained consistent from the prior year.

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

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

Richland County, Ohio
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Table 2 shows the changes in net position for year 2018 and 2017.

(Table 2)
Changes in Net Position

	Governmental Activities		Business-Type Activity		Total	
	2018	Restated 2017	2018	2017	2018	Restated 2017
Revenues						
Program Revenues:						
Charges for Services, Sales and						
Operating Assessments	\$16,337,456	\$16,107,011	\$3,707,159	\$3,007,832	\$20,044,615	\$19,114,843
Operating Grants and Contributions	39,082,022	38,980,278	0	0	39,082,022	38,980,278
Capital Grants and Contributions	4,470,690	3,505,310	0	0	4,470,690	3,505,310
Total Program Revenues	59,890,168	58,592,599	3,707,159	3,007,832	63,597,327	61,600,431
General Revenues and Transfers:						
Property Taxes	17,142,335	17,529,872	0	0	17,142,335	17,529,872
Permissive Sales Tax	19,858,742	19,734,990	0	0	19,858,742	19,734,990
Grants and Entitlements	4,845,231	6,447,852	0	0	4,845,231	6,447,852
Investment Earnings	1,088,425	928,393	0	0	1,088,425	928,393
Miscellaneous	500,475	561,554	500	825	500,975	562,379
Total General Revenues	43,435,208	45,202,661	500	825	43,435,708	45,203,486
Total Revenues	103,325,376	103,795,260	3,707,659	3,008,657	107,033,035	106,803,917
General Government:						
Legislative and Executive	14,762,278	15,045,406	0	0	14,762,278	15,045,406
External	556,134	515,300	0	0	556,134	515,300
Judicial System	10,812,720	9,963,854	0	0	10,812,720	9,963,854
Public Safety	15,526,860	17,923,421	0	0	15,526,860	17,923,421
Public Works	9,685,310	5,974,340	0	0	9,685,310	5,974,340
Health	26,818,403	25,415,516	0	0	26,818,403	25,415,516
External	201,926	200,918	0	0	201,926	200,918
Human Services	26,660,364	27,994,411	0	0	26,660,364	27,994,411
External	581,644	749,621	0	0	581,644	749,621
Conservation and Recreation	224,493	217,442	0	0	224,493	217,442
Economic Development	133,657	160,397	0	0	133,657	160,397
Interest and Fiscal Charges	1,096,361	1,158,043	0	0	1,096,361	1,158,043
Sewer	0	0	4,116,999	4,195,053	4,116,999	4,195,053
Total Expenses	107,060,150	105,318,669	4,116,999	4,195,053	111,177,149	109,513,722
Increase (Decrease) in Net Position	(3,734,774)	(1,523,409)	(409,340)	(1,186,396)	(4,144,114)	(2,709,805)
Net Position Beginning of Year	75,834,524	77,357,933	17,242,421	18,428,817	93,076,945	95,786,750
Net Position End of Year	\$72,099,750	\$75,834,524	\$16,833,081	\$17,242,421	\$88,932,831	\$93,076,945

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The information necessary to restate the 2017 beginning balances and the 2017 OPEB expense amounts for the effects of the initial implementation of GASB 75 is not available. Therefore, 2017 functional expenses still include OPEB expense of \$427,917 computed under GASB 45. GASB 45 required recognizing pension expense equal to the contractually required contributions to the plan. Under GASB 75, OPEB expense represents additional amounts earned, adjusted by deferred inflows/outflows. The contractually required contribution is no longer a component of OPEB expense. Under GASB 75, the 2018 statements report OPEB expense of \$2,191,120. Consequently, in order to compare 2018 total program expenses to 2017, the following adjustments are needed:

	Governmental Activities
Total 2018 program expenses under GASB 75	\$107,060,150
OPEB expense under GASB 75	(2,191,120)
2018 contractually required contribution	28,958
Adjusted 2018 program expenses	104,897,988
Total 2017 program expenses under GASB 45	105,318,669
Increase (decrease) in program expenses not related to OPEB	(\$420,681)

Health and Human Services from the primary government account for \$53,478,767 of expenses out of \$107,060,150 of total expenses for governmental activities, or 50.0 percent of that total. Of that \$107,060,150 in governmental activities expenses, \$16,337,456 was covered by direct charges to users of the services. A significant portion of those charges are for fees charged for real estate transfers, for the collection of property taxes throughout the County, for title fees and for court fees. Public Safety charges for service include fees for items such as boarding prisoners and for special details.

Additional revenues provided by the State and Federal governments for governmental activities included \$39,082,022 for operations, \$4,470,690 for capital improvements or acquisitions and \$4,845,231 that was not restricted to a particular program or purpose. As the statement of activities shows, the majority of the intergovernmental revenues are grants and subsidies to provide health and human services.

Financial Analysis of the County's Funds

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

The County's general fund reflected an increase in fund balance of \$1,394,948 and carries forward an ending fund balance of \$10,949,059. The majority of this change was due to slight decreases in various expenditures.

The mental health board fund balance increased by \$153,412 from 2017 to 2018. This change is due to increases in intergovernmental revenues primarily grant monies outpacing increases in contractual services expenditures.

The developmental disabilities board fund balance decreased by \$1,929,805 from 2017 to 2018. This decrease was due to decreases in intergovernmental revenues, primarily grant revenues and charges for services.

The public assistance fund, which includes the department of job and family services, fund balance decreased by \$964,394 from 2017. This decrease is due to increases in revenues outpaced by increases in expenditures.

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The children's services fund had an increase in fund balance of \$108,599 from 2017. This increase is due to slight increases in revenues exceeding slight increases in expenditures.

The road and bridge fund had an decrease in fund balance of \$222,878 from 2017. This change is due to increases in capital outlay from the prior year due to various projects.

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 \$3,707,659, which were exceeded by operating expenses of \$3,971,209 by \$263,550. The majority this change was due to increases in revenues from increased wastewater fees being offset by increases in expenditures

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 \$34,756,603 to \$34,998,117. The majority of this change was due to the original budgeted sheriff and jail related expenditures increasing the final budgeted numbers. Actual expenditures of \$33,336,024 were lower than final budgeted expenditures due to departments being conservative and staying within their budgets. Actual revenues of \$36,594,570 were higher than the final budgeted number, primarily due to licenses and permits, intergovernmental and interest revenues exceeding the budgeted amounts.

Capital Assets and Debt Administration

Capital Assets. The County's investment in capital assets for its governmental activities as of December 31, 2018, amounts to \$79,434,874 (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 2018 were to infrastructure, machinery and equipment, and building improvements. The County Engineer purchased new equipment and machinery, and replaced nine bridges for a total of \$2,130,535. The County purchased a new telecommunication system for \$1,148,782. Additional information on the County's capital assets can be found in Note 18 of this report.

Richland County, Ohio
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Debt Administration. At the end of 2018, the County had total bonded debt outstanding of \$26,660,000, net of the unamortized premium and discount. Of this amount, \$22,318,657 comprises debt backed by the full faith and credit of the County, \$125,000 is special assessment debt for which the County is liable in the event of default by the property owner subject to the assessment and \$4,216,343 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 \$1,599,998 (6.3 percent) during 2018. The County maintains an A2 rating from Moody's for general obligation debt. State statute limits the total amount of debt a governmental entity may issue. The current debt limitation for the County is \$51,512,262 which is significantly higher than the County's outstanding net debt. In addition to the bonded debt, County long-term obligations include capital leases. Additional information on the County's long-term debt can be found in Note 19 of this report. Notes 20 and 21 discuss the capital leases and bond anticipation notes respectively. Interest and fiscal charges amounted to 1.0 percent of the total expenses for governmental activities.

Economic Factors and Next Year's Budgets and Rates

The unemployment rate for the County is currently 4.9 percent, which is 0.6 percent lower than the prior year. This rate exceeds the State's average unemployment rate of 4.6 percent and 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 2019 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, 2018

	Governmental Activities	Business-Type Activity	Total
Assets			
Equity in Pooled Cash and Cash Equivalents	\$59,230,486	\$2,436,303	\$61,666,789
Cash and Cash Equivalents in Segregated Accounts	383,010	0	383,010
Cash and Cash Equivalents with Fiscal Agents	5,602,246	0	5,602,246
Investments in Segregated Accounts	297,845	0	297,845
Materials and Supplies Inventory	783,939	31,617	815,556
Accrued Interest Receivable	4,264	0	4,264
Accounts Receivable	962,979	1,296,413	2,259,392
Intergovernmental Receivable	11,677,313	0	11,677,313
Prepaid Items	272,343	0	272,343
Permissive Sales Taxes Receivable	5,291,744	0	5,291,744
Property Taxes Receivable	17,500,805	0	17,500,805
Special Assessments Receivable	1,377,749	0	1,377,749
Loans Receivable	110,433	0	110,433
Net Pension / OPEB Assets	433,948	0	433,948
Land and Construction in Progress	4,522,009	91,328	4,613,337
Depreciable Capital Assets, Net	99,391,987	18,089,207	117,481,194
<i>Total Assets</i>	<u>207,843,100</u>	<u>21,944,868</u>	<u>229,787,968</u>
Deferred Outflows of Resources			
Deferred Amount on Refunding	1,865,674	30,663	1,896,337
Pension	11,880,161	0	11,880,161
OPEB	2,423,948	0	2,423,948
<i>Total Deferred Outflows of Resources</i>	<u>16,169,783</u>	<u>30,663</u>	<u>16,200,446</u>
Liabilities			
Accounts Payable	2,578,944	7,186	2,586,130
Contracts Payable	579,053	0	579,053
Accrued Wages	2,015,712	19,304	2,035,016
Intergovernmental Payable	1,443,003	330,357	1,773,360
Matured Compensated Absences Payable	17,880	0	17,880
Accrued Interest Payable	118,273	12,095	130,368
Notes Payable	202,411	0	202,411
Long-Term Liabilities:			
Due Within One Year	3,403,156	230,989	3,634,145
Due In More Than One Year:			
Net Pension Liability (See Note 15)	48,399,300	0	48,399,300
Net OPEB Pension Liability (See Note 16)	32,479,763	0	32,479,763
Other Amounts Due In More Than One Year	27,517,780	4,542,519	32,060,299
<i>Total Liabilities</i>	<u>118,755,275</u>	<u>5,142,450</u>	<u>123,897,725</u>
Deferred Inflows of Resources			
Property Taxes	16,130,423	0	16,130,423
Pension	13,595,793	0	13,595,793
OPEB	3,431,642	0	3,431,642
<i>Total Deferred Inflows of Resources</i>	<u>33,157,858</u>	<u>0</u>	<u>33,157,858</u>
Net Position			
Net Investment in Capital Assets	79,434,874	13,488,293	92,923,167
Restricted for:			
Capital Projects	1,888,600	0	1,888,600
Debt Service	1,938,291	0	1,938,291
Mental Health	7,118,397	0	7,118,397
Developmental Disabilities Board	27,366,446	0	27,366,446
Public Assistance	556,552	0	556,552
Children's Services	8,919,325	0	8,919,325
Street Repair and Maintenance	3,292,080	0	3,292,080
Court Operations	2,576,477	0	2,576,477
Dayspring	1,263,640	0	1,263,640
Federal Grants	336,364	0	336,364
State Grants	778,875	0	778,875
Unclaimed Monies	383,991	0	383,991
Developmental Disability Gifts:			
Nonexpendable	156,025	0	156,025
Other Purposes	3,240,378	0	3,240,378
Unrestricted (Deficit)	<u>(67,150,565)</u>	<u>3,344,788</u>	<u>(63,805,777)</u>
<i>Total Net Position</i>	<u>\$72,099,750</u>	<u>\$16,833,081</u>	<u>\$88,932,831</u>

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Activities
For the Year Ended December 31, 2018

	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	\$14,762,278	\$5,547,581	\$839,454	\$0
Legislative and Executive - External	556,134	0	0	0
Judicial System	10,812,720	2,753,467	2,212,070	0
Public Safety	15,526,860	3,316,582	406,867	0
Public Works	9,685,310	1,096,022	4,651,314	4,287,930
Health - Primary Government	26,818,403	2,069,041	14,765,061	182,760
Health - External	201,926	0	0	0
Human Services - Primary Government	26,660,364	1,554,763	16,064,651	0
Human Services - External	581,644	0	0	0
Conservation and Recreation	224,493	0	0	0
Economic Development	133,657	0	142,605	0
Interest and Fiscal Charges	1,096,361	0	0	0
<i>Total Governmental Activities</i>	107,060,150	16,337,456	39,082,022	4,470,690
Business-Type Activity				
Sewer	4,116,999	3,707,159	0	0
<i>Total Primary Government</i>	<u>\$111,177,149</u>	<u>\$20,044,615</u>	<u>\$39,082,022</u>	<u>\$4,470,690</u>

General Revenues

Property Taxes Levied for:

General Fund

Health - Mental Health Board

Health - Developmental Disabilities Board

Human Services - Children's Services

Human Services - Dayspring

Permissive Sales Taxes

Grants and Entitlements not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Total General Revenues

Change in Net Position

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

Net Position End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue
and Changes in Net Position

Governmental Activities	Business-Type Activity	Total
(\$8,375,243)	\$0	(\$8,375,243)
(556,134)	0	(556,134)
(5,847,183)	0	(5,847,183)
(11,803,411)	0	(11,803,411)
349,956	0	349,956
(9,801,541)	0	(9,801,541)
(201,926)	0	(201,926)
(9,040,950)	0	(9,040,950)
(581,644)	0	(581,644)
(224,493)	0	(224,493)
8,948	0	8,948
(1,096,361)	0	(1,096,361)
(47,169,982)	0	(47,169,982)
<u>0</u>	<u>(409,840)</u>	<u>(409,840)</u>
(47,169,982)	(409,840)	(47,579,822)
3,404,352	0	3,404,352
1,771,407	0	1,771,407
7,360,440	0	7,360,440
3,280,782	0	3,280,782
1,325,354	0	1,325,354
19,858,742	0	19,858,742
4,845,231	0	4,845,231
1,088,425	0	1,088,425
500,475	500	500,975
<u>43,435,208</u>	<u>500</u>	<u>43,435,708</u>
(3,734,774)	(409,340)	(4,144,114)
<u>75,834,524</u>	<u>17,242,421</u>	<u>93,076,945</u>
<u>\$72,099,750</u>	<u>\$16,833,081</u>	<u>\$88,932,831</u>

Richland County, Ohio*Balance Sheet**Governmental Funds**December 31, 2018*

	General	Mental Health Board	Developmental Disabilities Board	Public Assistance
Assets				
Equity in Pooled Cash and Cash Equivalents	\$8,679,519	\$5,822,465	\$20,638,815	\$996,674
Cash and Cash Equivalents In Segregated Accounts	226,234	0	3,653	0
With Fiscal Agents	0	0	5,602,246	0
Investments in Segregated Accounts	0	0	141,820	0
Materials and Supplies Inventory	186,626	651	108,939	13,133
Accrued Interest Receivable	4,264	0	0	0
Accounts Receivable	227,205	0	620,657	0
Interfund Receivable	987,491	0	1,785	1,378
Intergovernmental Receivable	1,838,150	1,782,432	1,142,226	577,729
Prepaid Items	255,640	0	16,703	0
Permissive Sales Taxes Receivable	5,291,744	0	0	0
Property Taxes Receivable	3,667,708	2,025,774	7,017,732	0
Special Assessments Receivable	0	0	0	0
Loans Receivable	100,584	0	0	0
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	383,991	0	0	0
Total Assets	\$21,849,156	\$9,631,322	\$35,294,576	\$1,588,914
Liabilities				
Accounts Payable	\$333,948	\$476,399	\$231,241	\$311,217
Contracts Payable	57,942	0	0	0
Accrued Wages	886,751	32,008	442,814	148,812
Interfund Payable	0	52,670	0	1,785
Intergovernmental Payable	774,454	15,464	258,076	102,896
Matured Compensated Absences Payable	7,041	10,839	0	0
Accrued Interest Payable	0	0	0	0
Notes Payable	0	0	0	0
Total Liabilities	2,060,136	587,380	932,131	564,710
Deferred Inflows of Resources				
Property Taxes	3,380,512	1,867,148	6,468,216	0
Unavailable Revenue	5,459,449	1,804,183	1,029,659	0
Total Deferred Inflows of Resources	8,839,961	3,671,331	7,497,875	0
Fund Balances				
Nonspendable	926,841	651	125,642	13,133
Restricted	0	5,371,960	26,738,928	1,011,071
Committed	144,953	0	0	0
Assigned	100,501	0	0	0
Unassigned (Deficit)	9,776,764	0	0	0
Total Fund Balances	10,949,059	5,372,611	26,864,570	1,024,204
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$21,849,156	\$9,631,322	\$35,294,576	\$1,588,914

See accompanying notes to the basic financial statements

Children's Services	Road and Bridge	Other Governmental Funds	Total Governmental Funds
\$7,152,954	\$455,573	\$13,457,228	\$57,203,228
2,303	0	150,820	383,010
0	0	0	5,602,246
0	0	156,025	297,845
11,966	0	462,624	783,939
0	0	0	4,264
0	0	115,117	962,979
0	0	93,851	1,084,505
2,582,565	764,963	2,989,248	11,677,313
0	0	0	272,343
0	0	0	5,291,744
3,333,686	0	1,455,905	17,500,805
0	0	1,377,749	1,377,749
0	0	9,849	110,433
0	0	0	383,991
<u>\$13,083,474</u>	<u>\$1,220,536</u>	<u>\$20,268,416</u>	<u>\$102,936,394</u>
\$210,699	\$14,994	\$219,150	\$1,797,648
0	4,521	516,590	579,053
226,253	0	279,074	2,015,712
0	0	1,030,050	1,084,505
82,354	0	209,759	1,443,003
0	0	0	17,880
0	0	10,295	10,295
0	0	202,411	202,411
<u>519,306</u>	<u>19,515</u>	<u>2,467,329</u>	<u>7,150,507</u>
3,072,645	0	1,341,902	16,130,423
<u>2,531,009</u>	<u>651,544</u>	<u>3,849,267</u>	<u>15,325,111</u>
<u>5,603,654</u>	<u>651,544</u>	<u>5,191,169</u>	<u>31,455,534</u>
11,966	0	618,649	1,696,882
6,948,548	0	11,762,302	51,832,809
0	0	277,104	422,057
0	549,477	79,452	729,430
0	0	(127,589)	9,649,175
<u>6,960,514</u>	<u>549,477</u>	<u>12,609,918</u>	<u>64,330,353</u>
<u>\$13,083,474</u>	<u>\$1,220,536</u>	<u>\$20,268,416</u>	<u>\$102,936,394</u>

Richland County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Position of Governmental Activities
 December 31, 2018*

Total Governmental Fund Balances	\$64,330,353
<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.	103,913,996
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	1,377,749
Intergovernmental Revenues	8,849,445
Delinquent Property Taxes	1,370,382
Sales Taxes	<u>3,727,535</u>
Total	15,325,111
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.	861,971
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
General Obligation Bonds	(22,823,288)
Special Assessment Bonds	(125,000)
Long-term Notes Payable	(1,195,000)
OPWC Loans Payable	(482,207)
Capital Leases Payable	(1,802,787)
OWDA Loan Payable	(41,514)
Compensated Absences	<u>(4,451,140)</u>
Total	(30,920,936)
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.	1,865,674
Accrued interest payable is not due and payable in the current period and therefore is not reported in the funds.	(107,978)
The net pension liability is not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in governmental funds:	
Net Pension Assets	433,948
Deferred Outflows - Pension	11,880,161
Deferred Outflows - OPEB	2,423,948
Net Pension Liability	(48,399,300)
Net OPEB Liability	(32,479,763)
Deferred Inflows - Pension	(13,595,793)
Deferred Inflow - OPEB	<u>(3,431,642)</u>
Total	<u>(83,168,441)</u>
<i>Net Position of Governmental Activities</i>	<u><u>\$72,099,750</u></u>

Richland County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2018

	General	Mental Health Board	Developmental Disabilities Board	Public Assistance
Revenues				
Property Taxes	\$2,052,871	\$1,764,114	\$7,410,155	0
Sales Taxes	19,754,222	0	0	0
Charges for Services	6,369,984	109,126	1,515,233	0
Licenses and Permits	995,556	0	0	0
Fines and Forfeitures	210,666	0	0	0
Intergovernmental	5,165,890	5,066,468	9,787,792	7,879,964
Special Assessments	0	0	0	0
Interest	1,061,427	0	12,962	0
Rentals	348,243	0	0	0
Contributions and Donations	0	0	19,175	0
Other	107,633	220,285	13,261	0
<i>Total Revenues</i>	<u>36,066,492</u>	<u>7,159,993</u>	<u>18,758,578</u>	<u>7,879,964</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	12,124,572	0	0	0
Judicial System	5,987,841	0	0	0
Public Safety	12,200,981	0	0	0
Public Works	485,303	0	0	0
Health	221,347	6,006,581	20,513,383	0
Human Services	590,632	0	0	8,853,465
Conservation and Recreation	175,736	0	0	0
Economic Development	0	0	0	0
Other	0	0	0	0
Capital Outlay	103,615	0	0	0
Intergovernmental	1,339,704	0	0	0
Debt Service:				
Principal Retirement	0	0	1,153	0
Interest and Fiscal Charges	0	0	173,847	0
<i>Total Expenditures</i>	<u>33,229,731</u>	<u>6,006,581</u>	<u>20,688,383</u>	<u>8,853,465</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,836,761</u>	<u>1,153,412</u>	<u>(1,929,805)</u>	<u>(973,501)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	35,969	0	0	9,107
Bond Anticipation Notes Issued	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	(1,477,782)	(1,000,000)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(1,441,813)</u>	<u>(1,000,000)</u>	<u>0</u>	<u>9,107</u>
<i>Net Change in Fund Balances</i>	1,394,948	153,412	(1,929,805)	(964,394)
<i>Fund Balances</i>				
<i>Beginning of Year</i>	<u>9,554,111</u>	<u>5,219,199</u>	<u>28,794,375</u>	<u>1,988,598</u>
<i>Fund Balances End of Year</i>	<u>\$10,949,059</u>	<u>\$5,372,611</u>	<u>\$26,864,570</u>	<u>\$1,024,204</u>

See accompanying notes to the basic financial statements

(continued)

Richland County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds (continued)
For the Year Ended December 31, 2018

	Children's Services	Road and Bridge	Other Governmental Funds	Total Governmental Funds
Revenues				
Property Taxes	3,284,624	\$0	\$2,700,316	\$17,212,080
Sales Taxes	0	0	0	19,754,222
Charges for Services	6,519	2,600	6,063,545	14,067,007
Licenses and Permits	0	0	518,761	1,514,317
Fines and Forfeitures	0	0	123,732	334,398
Intergovernmental	6,525,224	1,697,104	13,165,104	49,287,546
Special Assessments	0	0	101,385	101,385
Interest	0	0	14,036	1,088,425
Rentals	0	0	74,823	423,066
Contributions and Donations	0	0	22,516	41,691
Other	14,932	0	144,364	500,475
<i>Total Revenues</i>	<u>9,831,299</u>	<u>1,699,704</u>	<u>22,928,582</u>	<u>104,324,612</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	3,131,580	15,256,152
Judicial System	0	0	4,658,672	10,646,513
Public Safety	0	0	1,434,728	13,635,709
Public Works	0	0	4,891,929	5,377,232
Health	0	0	325,858	27,067,169
Human Services	9,722,700	0	3,791,782	22,958,579
Conservation and Recreation	0	0	16,480	192,216
Economic Development	0	0	133,657	133,657
Other	0	0	18,299	18,299
Capital Outlay	0	1,777,964	3,906,214	5,787,793
Intergovernmental	0	0	0	1,339,704
Debt Service:				
Principal Retirement	0	70,256	1,502,115	1,573,524
Interest and Fiscal Charges	0	0	824,422	998,269
<i>Total Expenditures</i>	<u>9,722,700</u>	<u>1,848,220</u>	<u>24,635,736</u>	<u>104,984,816</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>108,599</u>	<u>(148,516)</u>	<u>(1,707,154)</u>	<u>(660,204)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	24,438	69,514
Bond Anticipation Notes Issued	0	0	1,195,000	1,195,000
Transfers In	0	0	2,685,233	2,685,233
Transfers Out	0	(74,362)	(133,089)	(2,685,233)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(74,362)</u>	<u>3,771,582</u>	<u>1,264,514</u>
<i>Net Change in Fund Balances</i>	108,599	(222,878)	2,064,428	604,310
<i>Fund Balances</i>				
<i>Beginning of Year</i>	<u>6,851,915</u>	<u>772,355</u>	<u>10,545,490</u>	<u>63,726,043</u>
<i>Fund Balances End of Year</i>	<u>\$6,960,514</u>	<u>\$549,477</u>	<u>\$12,609,918</u>	<u>\$64,330,353</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, 2018*

Net Change in Fund Balances - Total Governmental Funds	\$604,310
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.	
This is the amount by which capital outlays exceeded depreciation in the current period:	
Capital Asset Additions	6,100,166
Current Year Depreciation	<u>(6,026,580)</u>
Total	73,586
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.	
	(56,836)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds:	
Delinquent Property Taxes	(69,745)
Sales Taxes	104,520
Grants	(931,294)
Charges for Services	(1,520)
Special Assessments	<u>(101,197)</u>
Total	(999,236)
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.	
	1,573,524
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	35,706
Amortization of Bond Discount	(4,820)
Amortization of Deferred Charges	(95,705)
Accrued Interest on Debt	<u>(33,273)</u>
Total	(98,092)
Other financing sources in the governmental funds, such as bond anticipation notes increase long-term liabilities in the statement of net position.	
	(1,195,000)
Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.	
Pension	5,865,847
OPEB	<u>28,958</u>
Total	5,894,805
Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities.	
Pension	(8,190,124)
OPEB	<u>(2,191,120)</u>
Total	(10,381,244)
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.	
	182,544
Internal service funds used by management to charge the costs of insurance and telephone system charges to individual funds are not reported in the County-wide statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service funds are allocated among the governmental activities.	
	<u>666,865</u>
<i>Change in Net Position of Governmental Activities</i>	<u><u>(\$3,734,774)</u></u>

Richland County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$2,016,580	\$2,016,580	\$2,052,871	\$36,291
Sales Taxes	19,700,000	19,700,000	19,716,791	16,791
Charges for Services	6,348,827	6,363,827	6,341,651	(22,176)
Licenses and Permits	764,459	764,459	991,323	226,864
Fines and Forfeitures	204,522	204,522	207,186	2,664
Intergovernmental	5,334,538	5,160,486	5,602,912	442,426
Interest	500,100	500,100	1,221,401	721,301
Rentals	346,565	346,565	348,243	1,678
Other	26,653	93,853	112,192	18,339
<i>Total Revenues</i>	<u>35,242,244</u>	<u>35,150,392</u>	<u>36,594,570</u>	<u>1,444,178</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	8,446,602	8,694,851	7,817,037	877,814
Judicial System	7,358,662	7,235,417	7,096,276	139,141
Public Safety	14,758,048	15,543,058	15,105,806	437,252
Public Works	854,532	855,901	720,767	135,134
Health	222,321	225,255	221,347	3,908
Human Services	823,071	828,448	812,362	16,086
Conservation and Recreation	203,352	227,551	222,726	4,825
Intergovernmental	2,090,015	1,387,636	1,339,703	47,933
<i>Total Expenditures</i>	<u>34,756,603</u>	<u>34,998,117</u>	<u>33,336,024</u>	<u>1,662,093</u>
<i>Excess of Revenues Over Expenditures</i>	<u>485,641</u>	<u>152,275</u>	<u>3,258,546</u>	<u>3,106,271</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	200	200	35,969	35,769
Transfers Out	(388,282)	(3,707,554)	(1,477,782)	2,229,772
<i>Total Other Financing Sources (Uses)</i>	<u>(388,082)</u>	<u>(3,707,354)</u>	<u>(1,441,813)</u>	<u>2,265,541</u>
<i>Net Change in Fund Balance</i>	97,559	(3,555,079)	1,816,733	5,371,812
<i>Fund Balance Beginning of Year</i>	7,695,845	7,695,845	7,695,845	0
Prior Year Encumbrances Appropriated	309,769	309,769	309,769	0
<i>Fund Balance End of Year</i>	<u>\$8,103,173</u>	<u>\$4,450,535</u>	<u>\$9,822,347</u>	<u>\$5,371,812</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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$1,850,000	\$1,850,000	\$1,764,114	(\$85,886)
Charges for Services	88,500	88,500	109,126	20,626
Intergovernmental	4,578,000	4,578,000	5,091,300	513,300
Other	200,000	200,000	220,285	20,285
<i>Total Revenues</i>	<u>6,716,500</u>	<u>6,716,500</u>	<u>7,184,825</u>	<u>468,325</u>
Expenditures				
Current:				
Health	6,711,178	6,816,178	6,186,305	629,873
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>5,322</u>	<u>(99,678)</u>	<u>998,520</u>	<u>1,098,198</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	100	100	0	(100)
Transfers Out	0	(1,000,000)	(1,000,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>100</u>	<u>(999,900)</u>	<u>(1,000,000)</u>	<u>(100)</u>
<i>Net Change in Fund Balance</i>	5,422	(1,099,578)	(1,480)	1,098,098
<i>Fund Balance Beginning of Year</i>	<u>5,821,211</u>	<u>5,821,211</u>	<u>5,821,211</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$5,826,633</u>	<u>\$4,721,633</u>	<u>\$5,819,731</u>	<u>\$1,098,098</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, 2018*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$7,309,061	\$7,309,061	\$7,410,155	\$101,094
Charges for Services	1,393,893	1,393,893	1,429,009	35,116
Intergovernmental	9,313,889	9,313,889	9,438,439	124,550
Interest	1,000	1,000	11,283	10,283
Contributions and Donations	10,000	10,000	18,311	8,311
Other	9,350	9,350	7,605	(1,745)
<i>Total Revenues</i>	18,037,193	18,037,193	18,314,802	277,609
Expenditures				
Current:				
Health	23,412,153	23,802,355	19,487,066	4,315,289
<i>Net Change in Fund Balance</i>	(5,374,960)	(5,765,162)	(1,172,264)	4,592,898
<i>Fund Balance Beginning of Year</i>	21,009,752	21,009,752	21,009,752	0
Prior Year Encumbrances Appropriated	393,202	393,202	393,202	0
<i>Fund Balance End of Year</i>	<u>\$16,027,994</u>	<u>\$15,637,792</u>	<u>\$20,230,690</u>	<u>\$4,592,898</u>

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$9,788,879	\$9,788,879	\$8,579,237	(\$1,209,642)
Expenditures				
Current:				
Human Services	<u>9,559,814</u>	<u>9,806,952</u>	<u>8,861,448</u>	<u>945,504</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>229,065</u>	<u>(18,073)</u>	<u>(282,211)</u>	<u>(264,138)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	500	500	9,107	8,607
Transfers Out	<u>0</u>	<u>(9,988)</u>	<u>0</u>	<u>9,988</u>
<i>Total Other Financing Sources (Uses)</i>	<u>500</u>	<u>(9,488)</u>	<u>9,107</u>	<u>18,595</u>
<i>Net Change in Fund Balance</i>	229,565	(27,561)	(273,104)	(245,543)
<i>Fund Balance Beginning of Year</i>	1,175,734	1,175,734	1,175,734	0
Prior Year Encumbrances Appropriated	<u>68,682</u>	<u>68,682</u>	<u>68,682</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,473,981</u>	<u>\$1,216,855</u>	<u>\$971,312</u>	<u>(\$245,543)</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, 2018*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$3,264,000	\$3,264,000	\$3,284,624	\$20,624
Intergovernmental	6,361,708	6,361,708	6,409,854	48,146
Other	25,000	25,000	14,932	(10,068)
<i>Total Revenues</i>	9,650,708	9,650,708	9,709,410	58,702
Expenditures				
Current:				
Human Services	11,007,590	11,007,590	9,757,466	1,250,124
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,356,882)	(1,356,882)	(48,056)	1,308,826
Other Financing Sources				
Sale of Capital Assets	5,000	5,000	0	(5,000)
<i>Net Change in Fund Balance</i>	(1,351,882)	(1,351,882)	(48,056)	1,303,826
<i>Fund Balance Beginning of Year</i>	7,201,010	7,201,010	7,201,010	0
<i>Fund Balance End of Year</i>	<u>\$5,849,128</u>	<u>\$5,849,128</u>	<u>\$7,152,954</u>	<u>\$1,303,826</u>

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2018

	Business-Type Activity - Sewer <u>Enterprise Fund</u>	Governmental Activities - Internal <u>Service Funds</u>
Assets		
Current Assets:		
Equity in Pooled Cash and Cash Equivalents	\$2,436,303	\$1,643,267
Materials and Supplies Inventory	31,617	0
Accounts Receivable	1,296,413	0
<i>Total Current Assets</i>	<u>3,764,333</u>	<u>1,643,267</u>
Noncurrent Assets:		
Capital Assets:		
Land and Construction in Progress	91,328	0
Depreciable Capital Assets, Net	18,089,207	0
<i>Total Noncurrent Assets</i>	<u>18,180,535</u>	<u>0</u>
<i>Total Assets</i>	<u>21,944,868</u>	<u>1,643,267</u>
Deferred Outflows of Resources		
Deferred Amount on Refunding	30,663	0
Liabilities		
Current Liabilities:		
Accounts Payable	7,186	781,296
Accrued Wages	19,304	0
Intergovernmental Payable	330,357	0
Accrued Interest Payable	12,095	0
Compensated Absences Payable	18,929	0
Sanitary Sewer Bonds Payable	187,520	0
OPWC Loan Payable	24,540	0
<i>Total Current Liabilities</i>	<u>599,931</u>	<u>781,296</u>
Long-Term Liabilities (net of current portion):		
Compensated Absences Payable	31,674	0
Sanitary Sewer Bonds Payable	4,142,397	0
OPWC Loan Payable	368,448	0
<i>Total Long-Term Liabilities</i>	<u>4,542,519</u>	<u>0</u>
<i>Total Liabilities</i>	<u>5,142,450</u>	<u>781,296</u>
Net Position		
Net Investment in Capital Assets	13,488,293	0
Unrestricted	3,344,788	861,971
<i>Total Net Position</i>	<u>\$16,833,081</u>	<u>\$861,971</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, 2018*

	Business-Type Activity - Sewer <u>Enterprise Fund</u>	Governmental Activities - Internal Service Funds
Operating Revenues		
Charges for Services	\$3,707,159	\$9,465,549
Other	500	0
<i>Total Operating Revenues</i>	<u>3,707,659</u>	<u>9,465,549</u>
Operating Expenses		
Personal Services	560,485	0
Materials and Supplies	66,842	0
Contractual Services	1,880,004	8,798,684
Depreciation	1,463,878	0
<i>Total Operating Expenses</i>	<u>3,971,209</u>	<u>8,798,684</u>
<i>Operating Income (Loss)</i>	(263,550)	666,865
Non-Operating Expenses		
Interest and Fiscal Charges	(145,790)	0
<i>Change in Net Position</i>	(409,340)	666,865
<i>Net Position Beginning of Year</i>	<u>17,242,421</u>	<u>195,106</u>
<i>Net Position End of Year</i>	<u><u>\$16,833,081</u></u>	<u><u>\$861,971</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, 2018

	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	\$3,518,240	\$0
Cash Received from Interfund Services Provided	0	9,465,549
Other Cash Receipts	500	0
Cash Payments to Employees	(555,084)	0
Cash Payments to Suppliers	(1,920,691)	(8,022,974)
<i>Net Cash Provided By Operating Activities</i>	<u>1,042,965</u>	<u>1,442,575</u>
Cash Flows from Capital and Related Financing Activities		
Aquisition of Capital Assets	(9,995)	0
Principal Payments on General Obligation Bonds	(183,608)	0
Interest Payments on General Obligation Bonds	(153,920)	0
Principal Payments on OPWC Loans	(29,457)	0
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(376,980)</u>	<u>0</u>
<i>Net Decrease in Cash and Cash Equivalents</i>	665,985	1,442,575
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>1,770,318</u>	<u>200,692</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$2,436,303</u></u>	<u><u>\$1,643,267</u></u>

(continued)

Richland County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2018

	Business-Type Activity - Sewer <u>Enterprise Fund</u>	Governmental Activity - Internal <u>Service Funds</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used In) Operating Activities		
Operating Income (Loss)	(\$263,550)	\$666,865
Adjustments:		
Depreciation Expense	1,463,878	0
Decrease in Assets:		
Accounts Receivable	(188,919)	0
Materials and Supplies Inventory	(2,921)	0
Increase (Decrease) in Liabilities:		
Accounts Payable	3,343	775,710
Accrued Wages	786	0
Compensated Absences Payable	4,107	0
Intergovernmental Payable	26,241	0
<i>Net Cash Provided By Operating Activities</i>	<u>\$1,042,965</u>	<u>\$1,442,575</u>

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2018

	Private Purpose Trust Fund	Agency
Assets		
Equity in Pooled Cash and Cash Equivalents	\$0	\$13,303,473
Cash and Cash Equivalents in Segregated Accounts	84,083	337,332
Intergovernmental Receivable	0	4,612,292
Permissive Sales Taxes Receivable	0	5,741,076
Property Taxes Receivable	0	121,318,807
Special Assessments Receivable	0	1,740,948
<i>Total Assets</i>	84,083	\$147,053,928
Liabilities		
Intergovernmental Payable	0	\$78,650
Undistributed Assets	0	146,949,047
Deposits Held and Due to Others	0	26,231
<i>Total Liabilities</i>	0	\$147,053,928
Net Position		
Held in Trust for County Home	\$84,083	

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Changes in Fiduciary Net Position
Fiduciary Fund
For the Year Ended December 31, 2018

	Private Purpose Trust Fund
Additions	
Contributions:	
Private Donations	\$526,714
Investment Earnings	24
<i>Total Additions</i>	526,738
 Deductions	
Benefits	461,035
 <i>Change in Net Position</i>	65,703
 <i>Net Position Beginning of Year</i>	18,380
 <i>Net Position End of Year</i>	\$84,083

See accompanying notes to the basic financial statements

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Note 1 – Description of Richland County and Reporting Entity

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

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

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

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

The County is associated with certain organizations which are defined as 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, Inc. (CORSA)
- County Employee Benefits Consortium of Ohio (CEBCO)
- County Regional Planning Commission
- Richland County Regional Solid Waste Management Authority
- Richland County Youth and Family Council
- Area 10 Workforce Investment Board
- North East Ohio Network (NEON)
- Richland County Transit Board
- Mansfield/Richland County Public Library
- Richland County Land Reutilization Corporation

Information in the following notes to the basic financial statements is applicable to the primary government.

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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, 2018

and liabilities and deferred inflows of resources is reported as fund balance. The following are the County's major governmental funds:

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

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

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

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

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

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

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

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

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

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

Fiduciary Funds Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the County's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's fiduciary funds are private purpose trust funds and agency funds. The County's private purpose trust fund accounts for monies held in trust for the residents of the County Home (Dayspring). The County's agency funds

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

are primarily established to account for the collection of various taxes, receipts and fees and to account for funds of the County General Health District, Soil and Water Conservation District, the County Regional Planning Commission, the Area 10 Workforce Investment Board and the Richland County Youth and Family Council.

Measurement Focus

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

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

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

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

Basis of Accounting

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

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

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the sale occurs. Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 6). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales tax (see Note 7), interest, Federal and State grants and subsidies, State-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees and rentals.

Deferred Outflows/Inflows of Resources In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources included the deferred charges on refunding's reported in the government-wide statement of net position and for pension and OPEB. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources related to pension and OPEB are explained in Notes 15 and 16.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, pension, OPEB and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2018, but which were levied to finance 2019 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County unavailable revenue includes delinquent property taxes, sales taxes, charges for service, special assessments and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities found on page 20. Deferred inflows of resources related to pension and OPEB are reported on the government-wide statement of net position. (See Notes 15 and 16)

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

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

Budgetary Process

All funds, except agency funds, are legally required to be budgeted and appropriated. Certain funds are not budgeted since no activity was anticipated and none occurred. These funds include the Prepayment of interest special revenue fund, the Courthouse Renovation and Gorman Nature Capital Improvement capital projects funds and the AG Cuning Trust permanent fund. 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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

increased tax rates. The certificate of estimated resources establishes a limit on the amount the County may appropriate. The appropriations resolution is the Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the Commissioners. The legal level of control is at the object level for all funds. Any budgetary modifications at this level may only be made by resolution of the County Commissioners. The County Auditor has been authorized to allocate appropriations to the department and object level in these other funds.

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

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

Cash, Cash Equivalents, and Investments

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

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

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

During 2018, investments were limited to United States treasury notes, federal farm credit bank bonds, federal home loan bank bonds, federal home loan mortgage corporation notes, federal national mortgage association notes, mutual funds and STAR Ohio.

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

For 2018, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million or more. STAR Ohio reserves the right to limit the transactions to \$100 million per day, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the participant will be combined for these purposes.

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

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

Under existing Ohio statutes, all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during 2018 amounted to \$1,061,427 which includes \$912,806 assigned from other County funds.

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

Inventory

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

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2018, 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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

acquisition year). Donated capital assets are recorded at their acquisition values as of the date received. The County maintains a capitalization threshold of five thousand dollars. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

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

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

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

Interfund Balances

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

Compensated Absences

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

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

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

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Accrued Liabilities and Long-term Obligations

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

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, claims and judgments and compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds, loans and capital leases are recognized as a liability in the fund financial statements when due. Net pension/OPEB liabilities should be recognized in the governmental funds to the extent that benefit payments are due and payable and the pension/OPEB plans' fiduciary net position is not sufficient for payment of those benefits.

Fund Balance

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

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

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

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

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

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.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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

Net Position

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

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

Operating Revenues and Expenses

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

Internal Activity

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

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

Bond Premiums and Discounts

On the government-wide financial statements, bond premiums are deferred and amortized for the term of the bonds using the straight-line method. Bond premiums are presented as an increase of the face amount of the bonds payable. On governmental fund statements, bond premiums are received in the year the bonds are issued. On the government-wide financial statements, bond discounts are presented as a decrease of the face amount of the general obligation bonds payable. On governmental fund statements, bond discounts are expended in the year the bonds are issued. Under Ohio law, premiums on the original issuance of debt are to be deposited to the bond retirement funds to be used for debt retirement and are

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

precluded from being applied to the project fund. Ohio law does allow premiums on refunding debt to be used as part of the payment to the bond escrow agent.

Deferred Charge on Refunding

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

Estimates

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

Pensions/Other Postemployment Benefits (OPEB)

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

Note 3 – Change in Reporting Entity, Changes in Accounting Principle and Restatement of Net Position

For the year ended December 31, 2017, Richland Newhope Industries, Inc. was reflected as a discretely presented component unit on the County's financial statements. Based upon changes established by the Centers for Medicare and Medicaid Services, the relationship between Richland Newhope Industries, Inc. and the County has changed. Richland Newhope Industries, Inc. is no longer receiving in-kind contributions from the County and it is no longer providing services solely to the Richland County Board of Developmental Disabilities. Pursuant to the criteria set forth in GASB Statement No. 61, Richland Newhope Industries, Inc. will no longer be presented as a discretely presented component unit. The August 31 2017, net position for Richland Newhope Industries, Inc. was \$5,969,012.

For 2018, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 85, *Omnibus 2017*, Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*, and related guidance from (GASB) Implementation Guide No. 2017-3, *Accounting and Financial Reporting for Postemployment Benefits other Than Pensions (and Certain Issues Related to OPEB Plan Reporting)*.

For 2018, the County also implemented the Governmental Accounting Standards Board's (GASB) *Implementation Guide No. 2017-1*. These changes were incorporated in the County's 2018 financial statements; however, there was no effect on beginning net position/fund balance.

GASB 85 addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other

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Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

postemployment benefits (OPEB)). These changes were incorporated in the County's 2018 financial statements; however, there was no effect on beginning net position/fund balance.

GASB 89 establishes accounting requirements for interest cost incurred before the end of a construction period. These changes were incorporated in the County's 2018 financial statements; however, there was no effect on beginning net position.

GASB 75 established standards for measuring and recognizing Postemployment benefit liabilities, deferred outflows of resources, deferred inflows of resources and expense/expenditure.

The implementation of the GASB 75 pronouncement and the capital asset restatement had the following effect on net position as reported December 31, 2017:

	Governmental Activities
Net Position December 31, 2017	\$107,118,580
Adjustments:	
Net OPEB Liability	(31,711,973)
Deferred Outflow - Payments Subsequent to Measurement Date	427,917
Restated Net Position December 31, 2017	\$75,834,524

Other than employer contributions subsequent to the measurement date, the County made no restatement for deferred inflows/outflows of resources as the information needed to generate these restatements was not available.

Note 4 – Compliance and Accountability

Legal Compliance

Contrary to Ohio Revised Code (ORC) section 5705.39, the Wedgewood Imperial Stormwater Assessment fund had final appropriations in excess of final estimated revenue plus beginning balances in the amount of \$143.

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

Accountability

The special projects fund had a deficit fund balance of \$127,589 that was caused by the application of generally accepted accounting principles to this fund. The general fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

Note 5 – Budgetary Basis of Accounting

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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).
5. Encumbrances are treated as expenditures for all funds (budget) rather than restricted, committed, or assigned fund balance (GAAP).

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

Net Change in Fund Balances					
General and Major Special Revenue Funds					
	General	Mental Health Board	Developmental Disabilities Board	Public Assistance	Children's Services
GAAP Basis	\$1,394,948	\$153,412	(\$1,929,805)	(\$964,394)	\$108,599
Net Adjustment for					
Revenue Accruals	432,777	24,832	(445,573)	699,273	(121,889)
Unreported Cash	(116,564)	0	0	0	0
Beginning Fair Value					
Adjustment for Investments	36,402	0	176	0	0
Ending Fair Value					
Adjustment for Investments	175,463	0	1,621	0	0
Net Adjustment for					
Expenditure Accruals	167,769	(176,990)	1,611,063	17,379	(34,766)
Encumbrances	(274,062)	(2,734)	(409,746)	(25,362)	0
Budget Basis	<u>\$1,816,733</u>	<u>(\$1,480)</u>	<u>(\$1,172,264)</u>	<u>(\$273,104)</u>	<u>(\$48,056)</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 2018 for real and public utility property taxes represents collections of 2017 taxes.

2018 real property taxes were levied after October 1, 2017, on the assessed value as of January 1, 2017, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2018 real property taxes are collected in and intended to finance 2019.

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.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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. 2018 public utility property taxes which became a lien December 31, 2016, are levied after October 1, 2017, and are collected in 2018 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2018, was \$13.30 per \$1,000 of assessed value. The assessed values of real property and public utility tangible property upon which 2018 property tax receipts were based are as follows:

Real Estate	
Residential/Agricultural	\$1,555,493,470
Other Real Estate	345,890,830
Tangible Personal Property	
Public Utility	150,443,400
Total	<u><u>\$2,051,827,700</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 agency funds. The amount of the County's tax collections is accounted for within the applicable funds. Property taxes receivable represents real and public utility taxes and outstanding delinquencies which were measurable as of December 31, 2018, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2018 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 2018. 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.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Note 8 – Receivables

Receivables at December 31, 2018, 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 \$1,377,749. The County has \$352,665 in delinquent special assessments at December 31, 2018.

The community development block grant monies loaned to local businesses are reported as loans receivable and are also considered collectible in full. Loans receivable expected to be collected in more than one year for the County amount to \$8,778.

The monies loaned to the Richland County Agricultural Society for the building improvement to various structures (\$500,000 from the general fund), \$100,584 of which is due in more than one year; are classified as loans receivable on the County financial statements and are also considered collectible in full.

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

Governmental Activities	
Children's Services Grants and Subsidies	\$2,453,597
Motor Vehicle Distribution	1,812,000
Mental Health Grants and Subsidies	1,655,327
Gasoline and Excise Tax	1,208,700
Homestead and Rollback	1,051,723
Public Assistance Grants and Subsidies	577,729
Court Grants and Subsidies	437,291
Local Government and Local Government Revenue Assistance	750,804
Casino Tax	715,573
DD Grants and Subsidies	708,030
Miscellaneous	306,539
Total	<u><u>\$11,677,313</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 agency fund types. These amounts, while potentially significant, are not considered measurable, and because collections are often significantly in arrears, the County is unable to determine a reasonable value.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Note 9 – 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	\$274,062
Mental Health Board	2,734
Board of Developmental Disabilities	409,746
Public Assistance	25,362
Other Governmental Funds	38,645
Total Governmental	\$750,549
 Proprietary Fund:	
Sewer Fund	\$388,897
Employee Health Insurance	10,311
Total Proprietary	\$399,208

Note 10 – Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2018, the County contracted with the County Risk Sharing Authority (CORSA) for liability, property and crime insurance. The CORSA program has a \$25,000 deductible.

Coverage provided by CORSA is as follows:

General Liability	\$1,000,000
Law Enforcement Professional Liability	1,000,000
Public Officials Errors and Omissions Liability	1,000,000
Automobile Liability	1,000,000
Uninsured/Underinsured Motorists Liability	250,000
Ohio Stop Gap (Additional Workers' Compensation Coverage)	1,000,000
Property	264,631,108
Equipment	100,000,000
Crime	1,000,000
Excess Liability	5,000,000
Medical Professional Liability	3,000,000
Sewer Line Coverage	45,036,750
Traffic Signals	41,000
Electric Data Processing	250,000
Jail Doctor Coverage	1,000,000
Attorney Disciplinary Proceedings	25,000

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.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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 2018, the County participated in a risk-sharing pool, the County Employee Benefits Consortium of Ohio, Inc. (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 11 - Tax Abatement Disclosure

Community Reinvestment Area (CRA)

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

Enterprise Zone Tax Exemptions

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

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

Overlapping District	Amount
<i>Community Reinvestment Area (CRA)</i>	
City of Mansfield	\$119,307
City of Shelby	17,323
Village of Bellville	5,094
Village of Butler	31
Village of Lexington	284
Washington Township	6,345
 <i>Enterprise Zone Tax Exemptions</i>	
City of Mansfield	203,472
City of Shelby	135,125
Village of Lexington	52,730
Total	\$539,711

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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	\$186,626	\$651	\$108,939	\$13,133
Prepays	255,640	0	16,703	0
Loans	100,584	0	0	0
Developmental Disability Gifts	0	0	0	0
Unclaimed Funds	383,991	0	0	0
<i>Total Nonspendable</i>	<u>926,841</u>	<u>651</u>	<u>125,642</u>	<u>13,133</u>
<u>Restricted for:</u>				
Mental Health Board	0	5,371,960	0	0
Developmental Disabilities Board	0	0	26,738,928	0
Public Assistance	0	0	0	1,011,071
Children's Services	0	0	0	0
Debt Service	0	0	0	0
Street Repair and Maintenance	0	0	0	0
Court Operations	0	0	0	0
Public Safety Operations	0	0	0	0
Dayspring County Home	0	0	0	0
Child Support Enforcement Operations	0	0	0	0
Real Estate Collections	0	0	0	0
Phase II Wireless	0	0	0	0
Voting Equipment	0	0	0	0
Loans Receivable	0	0	0	0
Other Operations	0	0	0	0
Capital Improvements	0	0	0	0
<i>Total Restricted</i>	<u>0</u>	<u>5,371,960</u>	<u>26,738,928</u>	<u>1,011,071</u>
<u>Committed to:</u>				
General Operations	144,953	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>144,953</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Assigned to:</u>				
General	100,501	0	0	0
Street Repair and Maintenance	0	0	0	0
Capital Improvements	0	0	0	0
<i>Total Assigned</i>	<u>100,501</u>	<u>0</u>	<u>0</u>	<u>0</u>
Unassigned (Deficits)	9,776,764	0	0	0
Total Fund Balances	<u><u>\$10,949,059</u></u>	<u><u>\$5,372,611</u></u>	<u><u>\$26,864,570</u></u>	<u><u>\$1,024,204</u></u>

Richland County, Ohio
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Children's Services	Road and Bridge	Other Governmental Fund	Total
\$11,966	\$0	\$462,624	\$783,939
0	0	0	272,343
			100,584
0	0	156,025	156,025
0	0	0	383,991
<u>11,966</u>	<u>0</u>	<u>618,649</u>	<u>1,696,882</u>
0	0	0	5,371,960
0	0	0	26,738,928
0	0	0	1,011,071
6,948,548	0	0	6,948,548
		796,115	796,115
0	0	1,230,073	1,230,073
0	0	2,607,135	2,607,135
0	0	560,688	560,688
0	0	1,107,047	1,107,047
0	0	456,537	456,537
0	0	561,512	561,512
0	0	444,353	444,353
0	0	327,789	327,789
0	0	9,849	9,849
0	0	1,772,604	1,772,604
0	0	1,888,600	1,888,600
<u>6,948,548</u>	<u>0</u>	<u>11,762,302</u>	<u>51,832,809</u>
0	0	0	144,953
0	0	10,475	10,475
0	0	32,256	32,256
0	0	170,784	170,784
0	0	63,589	63,589
<u>0</u>	<u>0</u>	<u>277,104</u>	<u>422,057</u>
0	0	0	100,501
0	0	79,452	79,452
0	549,477	0	549,477
<u>0</u>	<u>549,477</u>	<u>79,452</u>	<u>729,430</u>
0	0	(127,589)	9,649,175
<u>\$6,960,514</u>	<u>\$549,477</u>	<u>\$12,609,918</u>	<u>\$64,330,353</u>

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

Richland County, Ohio
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For the Year Ended December 31, 2018

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, 2018, is \$1,074,079.

Note 13 – Deposits and Investments

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

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, or by the financial institutions participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

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

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided the bonds or other obligations of political subdivisions mature within ten years from the date of settlement;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts, in eligible institutions pursuant to ORC sections 135.32;
6. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service or consisting exclusively of obligations described in (1) or (2) above; commercial paper as described in ORC section 135.143 (6); and repurchase agreements secured by such obligations, provided these investments are made only through eligible institutions;

Richland County, Ohio
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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. Except as noted above, an investment must mature within five years from the date of settlement; unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity.

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

Richland County, Ohio
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Investments

Investments are reported at fair value. As of December 31, 2018, 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	\$6,297,523	44.9 Days	AAAm	N/A
Fair Value - Level One Inputs				
U. S. Treasury Note	5,406,375	Less than five years	AA+	8.39
Money Market Mutual Funds	11,255,789	Less than one year	AA+	17.47
Total Fair Value - Level One Inputs	<u>16,662,164</u>			
Fair Value - Level Two Inputs				
Federal Farm Credit Bank Bonds	8,825,274	Less than five years	AA+	13.70
Federal National Mortgage Association Notes	12,391,287	Less than five years	AA+	19.24
Federal Home Loan Mortgage Corporation Notes	12,773,485	Less than five years	AA+	19.83
Federal Home Loan Bank Bonds	<u>7,468,544</u>	Less than five years	AA+	11.59
Total Fair Value - Level Two Inputs	<u>41,458,590</u>			
Total Investments	<u>\$64,418,277</u>			

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2018. The U.S. Treasury Note and Money Market Mutual Fund are measured at fair value and is valued using quoted market prices (Level 1 inputs). The County's remaining investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data. (Level 2 inputs).

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

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

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

Note 14 – Compensated Absences

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

Note 15 – Defined Benefit Pension Plans

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

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

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

The net pension/OPEB liabilities (assets) represent the County's proportionate share of each pension/OPEB plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension/OPEB plan's fiduciary net position. The net pension/OPEB liabilities (assets) calculations are dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost-of-living adjustments (COLA) 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 these liabilities 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 liabilities are 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 include 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 liabilities (assets). Resulting adjustments to the net pension/OPEB liabilities (assets) would be effective

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when the changes are legally enforceable. The Ohio Revised Code (ORC) 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 long-term *net pension/OPEB liability* on the accrual basis of accounting. Any liability for the contractually-required pension/OPEB contribution outstanding at the end of the year is included in *intergovernmental payable* on both the accrual and modified accrual bases of accounting. The remainder of this note includes the required pension disclosures. See Note 16 for the required OPEB disclosures.

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

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

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

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Group A Eligible to retire prior to January 7, 2013, or 5 years after January 7, 2013	Group B 20 years of service credit prior to January 7, 2013, or eligible to retire 10 years after January 7, 2013	Group C Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

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

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

When a traditional plan benefit recipient has received benefits for 12 months, an annual COLA is provided. 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 COLA of the defined benefit portion of their pension benefit. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

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Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the members' contributions plus or minus the investment gains or losses resulting from the members' 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 purchase of a monthly defined benefit annuity from OPERS (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options.

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

	State and Local	Law Enforcement
2018 Statutory Maximum Contribution Rates		
Employer	14.0 %	18.1 %
Employee *	10.0 %	**
 2018 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 also 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 pension.

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

For 2018, the County's contractually required contribution was \$5,633,034 for the traditional plan, \$169,312 for the combined plan, and \$77,845 for the member-directed plan. Of these amounts, \$413,696 is reported as an intergovernmental payable for the traditional plan, \$13,447 for the combined plan, and \$5,751 for the member-directed plan.

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Plan Description – State Teachers Retirement System (STRS)

Plan Description – County licensed teachers and other faculty members participate in STRS Ohio, a cost-sharing multiple-employer public employee retirement system administered by STRS. STRS provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS issues a stand-alone financial report that includes financial statements, required supplementary information, and detailed information about STRS' fiduciary net position. That report can be obtained by writing to STRS, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS website 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. Members are eligible to retire at age 60 with 5 years of qualifying service credit, or age 55 with 26 years of service, or 31 years of service regardless of age. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be 5 years of service credit and age 65, or 35 years of service credit and at least age 60.

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. Investment allocation decisions are determined by the member. 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 goes to the DC Plan and the remaining 2 percent goes 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 after termination of employment at age 50 or later.

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

A DB or Combined Plan member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. Eligible survivors of members who die before service retirement may qualify for monthly benefits. 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. If a member of the DC Plan dies before

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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 2018 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2018, the full employer contribution was allocated to pension.

The County's contractually required contribution to STRS was \$63,501 for 2018. Of this amount, \$5,490 is reported as an intergovernmental payable.

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

The net pension liability (asset) for OPERS was measured as of December 31, 2017, and the net pension liability for STRS was measured as of June 30, 2018. 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. Following is information related to the proportionate share and pension expense:

	<u>OPERS</u> <u>Traditional Plan</u>	<u>OPERS</u> <u>Combined Plan</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net Pension Liability/Asset:				
Current Measurement Date	0.30491352%	0.28847391%	0.00256632%	
Prior Measurement Date	<u>0.31852056%</u>	<u>0.30663876%</u>	<u>0.00259851%</u>	
Change in Proportionate Share	<u>-0.01360704%</u>	<u>-0.01816485%</u>	<u>-0.00003219%</u>	
Proportionate Share of the:				
Net Pension Liability	\$47,835,023	\$0	\$564,277	\$48,399,300
Net Pension Asset	0	392,709	0	392,709
Pension Expense	8,413,489	(256,890)	33,525	8,190,124

2018 pension expense for the member-directed defined contribution plan was \$77,845.

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At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to defined benefit pensions from the following sources:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Deferred Outflows of Resources				
Differences between expected and actual experience	\$48,855	\$0	\$13,025	\$61,880
Changes of assumptions	5,716,606	34,318	100,001	5,850,925
Changes in proportion and differences between County contributions and proportionate share of contributions	0	8,812	90,421	99,233
County contributions subsequent to the measurement date	<u>5,633,034</u>	<u>169,312</u>	<u>65,777</u>	<u>5,868,123</u>
Total Deferred Outflows of Resources	<u>\$11,398,495</u>	<u>\$212,442</u>	<u>\$269,224</u>	<u>\$11,880,161</u>
Deferred Inflows of Resources				
Differences between expected and actual experience	\$942,676	\$116,990	\$3,685	\$1,063,351
Net difference between projected and actual earnings on pension plan investments	10,269,548	61,959	34,217	10,365,724
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>1,916,649</u>	<u>0</u>	<u>250,069</u>	<u>2,166,718</u>
Total Deferred Inflows of Resources	<u>\$13,128,873</u>	<u>\$178,949</u>	<u>\$287,971</u>	<u>\$13,595,793</u>

\$5,868,123 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 2019. 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 Traditional Plan	OPERS Combined Plan	STRS	Total
Year Ending December 31:				
2019	\$3,095,663	(\$18,638)	\$27,717	\$3,104,742
2020	(1,717,003)	(20,333)	(78,563)	(1,815,899)
2021	(4,522,165)	(34,214)	(24,943)	(4,581,322)
2022	(4,219,907)	(32,749)	(8,735)	(4,261,391)
2023	0	(10,995)	0	(10,995)
Thereafter	<u>0</u>	<u>(18,890)</u>	<u>0</u>	<u>(18,890)</u>
Total	<u>(\$7,363,412)</u>	<u>(\$135,819)</u>	<u>(\$84,524)</u>	<u>(\$7,583,755)</u>

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Actuarial Assumptions – OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2017, 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, 2017, 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	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.15 percent, simple
Investment Rate of Return	7.5 percent	7.5 percent
Actuarial Cost Method	Individual Entry Age	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. 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 previously described tables.

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

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

During 2017, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the traditional pension plan, the defined benefit component of the combined plan and the annuitized accounts of the member-directed plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first

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of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 16.82 percent for 2017.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table that follows displays the Board-approved asset allocation policy for 2017 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.20 %
Domestic Equities	19.00	6.37
Real Estate	10.00	5.26
Private Equity	10.00	8.97
International Equities	20.00	7.88
Other investments	18.00	5.26
Total	100.00 %	5.66 %

Discount Rate The discount rate used to measure the total pension liability was 7.5 percent for the traditional plan and the combined plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members; therefore, the long-term expected rate of return on pension plan investments 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 7.5 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 (6.5 percent) or one percentage point higher (8.5 percent) than the current rate:

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
County's proportionate share of the net pension liability (asset):			
OPERS Traditional Plan	\$84,942,808	\$47,835,023	\$16,898,307
OPERS Combined Plan	(213,471)	(392,709)	(516,368)

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Changes between Measurement Date and Report Date

In October 2018, the OPERS Board adopted a change in the investment return assumption, reducing it from 7.5 percent to 7.2 percent. This change will be effective for the 2018 valuation. The exact amount of the impact to the County's net pension liability (asset) is not known.

Actuarial Assumptions – STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the July 1, 2018, actuarial valuation are presented as follows:

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

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

Actuarial assumptions used in the July 1 2018, valuation are based on the results of an actuarial experience study for the period July 1, 2011, through June 30, 2016.

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

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

* 10 year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25 percent and do 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 7.45 percent as of June 30, 2018. 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 previously. 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, 2018. Therefore, the long-term expected rate of return on pension plan investments of 7.45 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2018.

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

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net pension liability	\$824,051	\$564,277	\$344,412

Note 16 – Postemployment Benefits

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

Ohio Public Employees Retirement System (OPERS)

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

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

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

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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 requiring 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.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2018, State and local employers contributed at a rate of 14.0 percent of earnable salary, 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. The portion of employer contributions allocated to health care for members in the traditional pension plan and combined plan was 1.0 percent during calendar year 2017. As recommended by OPERS’ actuary, the portion of employer contributions allocated to health care beginning January 1, 2018, decreased to 0 percent for both plans. 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 2018 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 \$28,958 for 2018. Of this amount, \$2,300 is reported as an intergovernmental payable.

State Teachers Retirement System (STRS)

Plan Description – The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians’ fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Medicare Part B premium reimbursements will be discontinued effective January 1, 2020. 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. Nearly all health care plan enrollees, for the most recent year, 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, 2018, STRS did not allocate any employer contributions to post-employment health care.

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

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2016, rolled forward to the measurement date of December 31, 2017, 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, 2018, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an independent actuarial valuation as of that date. The County's proportion of the net OPEB liability (asset) was based on the County's share of contributions to the respective retirement systems relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net OPEB Liability/Asset:			
Current Measurement Date	0.2990973%	0.00256632%	
Prior Measurement Date	<u>0.3129656%</u>	<u>0.00259851%</u>	
Change in Proportionate Share	<u>-0.0138683%</u>	<u>-0.00003219%</u>	
Proportionate Share of the:			
Net OPEB Liability	\$32,479,763	\$0	\$32,479,763
Net OPEB Asset	0	41,239	41,239
OPEB Expense	2,274,109	(82,989)	2,191,120

At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Deferred Outflows of Resources			
Differences between expected and actual experience	\$25,302	\$4,817	\$30,119
Changes of assumptions	2,364,871	0	2,364,871
County contributions subsequent to the measurement date	<u>28,958</u>	<u>0</u>	<u>28,958</u>
Total Deferred Outflows of Resources	<u>\$2,419,131</u>	<u>\$4,817</u>	<u>\$2,423,948</u>
Deferred Inflows of Resources			
Differences between expected and actual experience	\$0	\$2,403	\$2,403
Changes of assumptions	0	56,191	56,191
Net difference between projected and actual earnings on OPEB plan investments	2,419,525	4,711	2,424,236
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>947,665</u>	<u>1,147</u>	<u>948,812</u>
Total Deferred Inflows of Resources	<u>\$3,367,190</u>	<u>\$64,452</u>	<u>\$3,431,642</u>

\$28,958 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 in 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

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	OPERS	STRS	Total
Year Ending December 31:			
2019	\$84,787	(\$10,663)	\$74,124
2020	84,787	(10,663)	74,124
2021	(541,710)	(10,663)	(552,373)
2022	(604,881)	(9,593)	(614,474)
2023	0	(9,216)	(9,216)
Thereafter	0	(8,837)	(8,837)
Total	(\$977,017)	(\$59,635)	(\$1,036,652)

Actuarial Assumptions – OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan 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, 2016, rolled forward to the measurement date of December 31, 2017. 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	3.85 percent
Prior measurement date	4.23 percent
Investment Rate of Return	6.50 percent
Municipal Bond Rate	3.31 percent
Health Care Cost Trend Rate	7.5 percent, initial 3.25 percent, ultimate in 2028
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. 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 previously described tables.

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

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

During 2017, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the traditional pension plan, combined plan and member-directed plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio is 15.2 percent for 2017.

The allocation of investment assets with 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 benefit pension plans. Health care is a discretionary benefit. The following table displays the Board-approved asset allocation policy for 2017 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00 %	1.88 %
Domestic Equities	21.00	6.37
Real Estate Investment Trust	6.00	5.91
International Equities	22.00	7.88
Other Investments	17.00	5.39
Total	100.00 %	4.98 %

Discount Rate A single discount rate of 3.85 percent was used to measure the OPEB liability on the measurement date of December 31, 2017. A single discount rate of 4.23 percent was used to measure the OPEB liability on the measurement date of December 31, 2016. 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 6.50 percent and a municipal bond rate of 3.31 percent. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2034. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2034, and the municipal bond rate was applied to all health care costs after that date.

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Sensitivity of the County’s Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate The following table presents the County’s proportionate share of the net OPEB liability calculated using the single discount rate of 3.85 percent, as well as what the County’s proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (2.85 percent) or one percentage point higher (4.85 percent) than the current rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
	(2.85%)	(3.85%)	(4.85%)
County's proportionate share of the net OPEB liability	\$43,150,767	\$32,479,763	\$23,847,028

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

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 2018 is 7.50 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 that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the 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 3.25 percent in the most recent valuation.

	<u>1% Decrease</u>	<u>Current Health Care Cost Trend Rate Assumption</u>	<u>1% Increase</u>
County's proportionate share of the net OPEB liability	\$31,076,209	\$32,479,763	\$33,929,598

Changes between Measurement Date and Report Date

In October 2018, the OPERS Board adopted a change in the investment return assumption, reducing it from 6.5 percent to 6.0 percent. This change will be effective for the 2018 valuation. The exact amount of the impact to the County’s net OPEB liability is not known.

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Actuarial Assumptions – STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2018, actuarial valuation are presented as follows:

Projected Salary Increases	12.50 percent at age 20 to 2.50 percent at age 65
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation
Payroll Increases	3 percent
Discount Rate of Return	7.45 percent
Health Care Cost Trends:	
Medical:	
Pre-Medicare	6 percent initial, 4 percent ultimate
Medicare	5 percent initial, 4 percent ultimate
Prescription Drugs:	
Pre-Medicare	8 percent initial, 4 percent ultimate
Medicare	-5.23 percent initial, 4 percent ultimate

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

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

Actuarial assumptions used in the June 30, 2018, valuation are based on the results of an actuarial experience study for the period July 1, 2011, through June 30, 2016.

Since the prior measurement date, the discount rate was increased from the blended rate of 4.13 percent to the long-term expected rate of return of 7.45 percent based on the methodology defined under GASB *Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (OPEB)*. Valuation year per capita health care costs were updated.

Also since the prior measurement date, 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.

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

Discount Rate The discount rate used to measure the total OPEB liability was 7.45 percent as of June 30, 2018. The blended discount rate used to measure the total OPEB liability was 4.13 percent as of June 30, 2017. 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. Therefore, the long-term expected rate of return on health care plan investments of 7.45 percent was used to measure the total OPEB liability as of June 30, 2018. The blended discount rate of 4.13 percent, which represents the long-term expected rate of return of 7.45 percent for the funded

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benefit payments and the Bond Buyer 20-year municipal bond rate of 3.58 percent for the unfunded benefit payments, was used to measure the total OPEB liability as of June 30, 2017.

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 County's proportionate share of the net OPEB asset as of June 30, 2018, calculated using the current period discount rate assumption of 7.45 percent, as well as what the County's proportionate share of the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.45 percent) or one percentage point higher (8.45 percent) than the current assumption. Also shown is the County's proportionate share of the net OPEB asset as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net OPEB asset	\$35,345	\$41,239	\$46,191

	1% Decrease	Current Discount Rate	1% Increase
County's proportionate share of the net OPEB asset	\$45,911	\$41,239	\$36,492

Note 17 – Interfund Transactions

Interfund receivables/payables balances at December 31, 2018, consist of the following individual fund receivables and payables:

	Interfund Receivable				
		Development Disabilities Board	Public Assistance	Other Governmental Funds	
Interfund Payable	General	Board	Assistance	Funds	Total
Mental Health Board	\$0	\$0	\$0	\$52,670	\$52,670
Public Assistance	0	1,785	0	0	1,785
Other Governmental Funds	987,491	0	1,378	41,181	1,030,050
Total	\$987,491	\$1,785	\$1,378	\$93,851	\$1,084,505

The Mental Health Board fund owed a total \$52,670 to the Court Operations fund for services provided by the Alternative Jail. The Child Support Enforcement Agency fund owed a total of \$8,366 to the general fund for services provided by the Domestic Relations court. The Delinquent Real Estate Collection fund owed a total of \$5,125 to the general fund for services provided by the Treasurer's Office. The Child Support Enforcement Agency Fund owed a total of \$1,378 to the Public Assistance fund for their portion of a security contract. Other governmental funds had \$93,851 of interfund receivables to provide additional resources for current operations to other governmental funds. All interfund balances will be repaid within one year.

On August 14, 2014, the general obligation debt service fund issued \$1,062,000 of manuscript bonds which were purchased by the general fund. The bonds were used to purchase equipment and hardware for

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a computer aided dispatch system for the Sheriff's Department. The bonds have an interest rate of 2.80 percent and are due on August 14, 2019.

As of December 31, 2018, the bonds had an outstanding balance of \$224,000 for principal and \$6,272 for interest, which was an interfund receivable in the general fund and an interfund payable in the general obligation debt service fund.

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, 2018, the bonds had a balance of \$750,000, which was an interfund receivable in the general fund and an interfund payable in the general obligation debt service fund. Principal and interest requirements to retire the bonds outstanding at December 31, 2018, are as follows:

	<u>Principal</u>	<u>Interest</u>
2019	\$243,000	\$22,500
2020	250,000	15,210
2021	<u>257,000</u>	<u>7,710</u>
Total	<u><u>\$750,000</u></u>	<u><u>\$45,420</u></u>

Interfund transfers for the year ended December 31, 2018, consisted of the following:

Transfer to	Transfer From				Total
	General	Mental Health Board	Road and Bridge	Other Governmental Funds	
Other Governmental Funds	\$1,477,782	\$1,000,000	\$74,362	\$133,089	\$2,685,233

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.

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Note 18 – Capital Assets

Capital asset activity for the year ended December 31, 2018, was as follows:

	Balance 1/1/2018	Additions	Reductions	Balance 12/31/2018
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$2,806,060	\$0	\$0	\$2,806,060
Construction in progress	1,113,485	602,464	0	1,715,949
Total capital assets not being depreciated	<u>3,919,545</u>	<u>602,464</u>	<u>0</u>	<u>4,522,009</u>
Capital assets being depreciated:				
Land improvements	495,068	0	0	495,068
Buildings	64,815,626	80,273	0	64,895,899
Machinery and equipment	22,903,001	1,705,454	(195,014)	24,413,441
Infrastructure	130,317,189	3,711,975	(2,696,714)	131,332,450
Total capital assets being depreciated	<u>218,530,884</u>	<u>5,497,702</u>	<u>(2,891,728)</u>	<u>221,136,858</u>
Accumulated Depreciation:				
Land improvements	(230,870)	(24,753)		(255,623)
Buildings	(31,860,502)	(1,600,369)	0	(33,460,871)
Machinery and equipment	(18,263,722)	(1,092,984)	192,034	(19,164,672)
Infrastructure	(68,198,089)	(3,308,474)	2,642,858	(68,863,705)
Total accumulated depreciation	<u>(118,553,183)</u>	<u>(6,026,580) *</u>	<u>2,834,892</u>	<u>(121,744,871)</u>
Capital assets being depreciated, net	<u>99,977,701</u>	<u>(528,878)</u>	<u>(56,836)</u>	<u>99,391,987</u>
Governmental activities capital assets, net	<u><u>\$103,897,246</u></u>	<u><u>\$73,586</u></u>	<u><u>(\$56,836)</u></u>	<u><u>\$103,913,996</u></u>

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*Depreciation expense was charged to governmental activities as follows:

Governmental Activities:	
Legislative and Executive	\$258,737
Judicial System	189,250
Public Safety	861,579
Public Works	3,611,770
Health	641,007
Human Services	439,644
Conservation and Recreation	24,593
Total Depreciation Expense	\$6,026,580

	Balance 1/1/2018	Additions	Reductions	Balance 12/31/2018
Business-Type Activity:				
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	732,379	9,995	0	742,374
Infrastructure	44,245,130	0	0	44,245,130
Total capital assets being depreciated	51,517,096	9,995	0	51,527,091
Accumulated Depreciation:				
Buildings	(4,466,356)	(145,324)	0	(4,611,680)
Machinery and equipment	(638,268)	(32,190)	0	(670,458)
Infrastructure	(26,869,382)	(1,286,364)	0	(28,155,746)
Total accumulated depreciation	(31,974,006)	(1,463,878)	0	(33,437,884)
Capital assets being depreciated, net	19,543,090	(1,453,883)	0	18,089,207
Business-Type Activity capital assets, net	\$19,634,418	(\$1,453,883)	\$0	\$18,180,535

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Notes to the Basic Financial Statements
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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			
Juvenile Detention Center Improvements	2001	4.47-5.07 %	\$2,345,634
Correctional Facilities Improvement 2008	2008	4.0-6.13	10,955,000
Various Purposes Improvement and Refunding	2011	1.0-4.0	5,756,180
Various Purposes Improvement	2013	1.0-3.35	3,085,000
Correctional Facilities Refunding	2014	1.0-4.0	9,355,000
Various Purposes Refunding	2015	1.0-4.5	6,330,000
Various Purposes Improvement and Refunding	2016	2.0-3.5	1,825,000
Special Assessment Bonds			
Marlow Heights Sewer	1999	4.0-5.75	740,000
Long-Term Notes Payable			
Various Purpose Note	2018	3.25	1,195,000
Long-Term Loans Payable			
OPWC Moffet Terman Road Bridge	2009	0.0	156,080
OPWC Possum Run Road Engineering	2009	0.0	324,541
OPWC Amoy-Ganges and Franklin Church Road	2011	0.0	213,865
OPWC Bridge Replacement 2013	2014	0.0	230,000
OWDA Storm Sewer Improvement	2010	5.89	489,981
Business-Type Activity			
Sanitary Sewer District Improvements	2001	4.47-5.07	826,306
Various Purpose Refunding 2015	2015	1.0-4.5	2,425,000
Various Purpose Refunding 2016	2016	2.0-3.5	2,090,000
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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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

	Outstanding 01/01/2018	Additions	Reductions	Outstanding 12/31/2018	Amounts Due in One Year
Governmental Activities:					
General Obligation Bonds:					
Juvenile Detention Center					
Improvements Serial Bonds	\$162,691	\$0	\$162,691	\$0	\$0
Unamortized Premium	8,841	0	8,841	0	0
Correctional Facilities Improvement 2008					
Serial Bonds	375,000	0	375,000	0	0
Unamortized Discount	(4,820)	0	(4,820)	0	0
Various Purposes Improvement and Refunding 2011					
Serial Bonds	872,356	0	168,699	703,657	347,480
Term Bonds	2,975,000	0	0	2,975,000	0
Various Purposes Improvement 2013					
Serial Bonds	135,000	0	135,000	0	0
Term Bonds	2,310,000	0	0	2,310,000	140,000
Correctional Facilities Refunding 2014					
Serial Bonds	6,120,000	0	145,000	5,975,000	540,000
Term Bonds	2,795,000	0	0	2,795,000	0
Unamortized Premium	235,852	0	11,231	224,621	0
Various Purpose Refunding 2015					
Serial Bonds	3,350,000	0	245,000	3,105,000	250,000
Term Bonds	2,780,000	0	0	2,780,000	0
Unamortized Premium	283,596	0	14,608	268,988	0
Various Purposes Improvement and Refunding 2016					
Serial Bonds	1,570,000	0	130,000	1,440,000	135,000
Term Bonds	235,000	0	0	235,000	0
Unamortized Premium	12,048	0	1,026	11,022	0
Total General Obligation Bonds	\$24,215,564	\$0	\$1,392,276	\$22,823,288	\$1,412,480

(continued)

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

	Outstanding 01/01/2018	Additions	Reductions	Outstanding 12/31/2018	Amounts Due in One Year
Governmental Activities (continued)					
Special Assessment Debt with Governmental Commitment:					
Marlow Heights Sewer	\$180,000	\$0	\$55,000	\$125,000	\$60,000
Long-term Notes:					
Various Purpose Note - 2018	0	1,195,000	0	1,195,000	0
OPWC Loans:					
OPWC Moffet Terman Road Bridge Loan	23,412	0	15,608	7,804	7,804
OPWC Possum Run Road Engineering Loan	178,498	0	32,454	146,044	32,454
OPWC Amoy-Ganges and Franklin Church Road Loan	155,053	0	10,694	144,359	10,694
OPWC Bridge Replacement Loan - 2013	195,500	0	11,500	184,000	11,500
Total OPWC Loans	552,463	0	70,256	482,207	62,452
Other General Long-Term Obligations					
Capital Leases	1,850,492	0	47,705	1,802,787	49,155
OWDA Storm Sewer Improvement Loan	80,687	0	39,173	41,514	41,514
Compensated Absences	4,633,684	1,578,884	1,761,428	4,451,140	1,777,555
Total Other General Long-Term Obligations	6,564,863	1,578,884	1,848,306	6,295,441	1,868,224
Net Pension Liability:					
STRS	617,282	0	53,005	564,277	0
OPERS	72,330,605	0	24,495,582	47,835,023	0
Total Net Pension Liability	72,947,887	0	24,548,587	48,399,300	0
OPEB Pension Liability:					
STRS	31,610,588	869,175	0	32,479,763	0
OPERS	101,385	0	101,385	0	0
Total Net Pension Liability	31,711,973	869,175	101,385	32,479,763	0
Total Governmental Activities	<u>\$136,172,750</u>	<u>\$3,643,059</u>	<u>\$28,015,810</u>	<u>\$111,799,999</u>	<u>\$3,403,156</u>
Business-Type Activity:					
General Obligation Bonds:					
Sanitary Sewer District Improvements	\$57,307	\$0	\$57,307	\$0	\$0
Unamortized Premium	3,116	0	3,116	0	0
Sanitary Sewer District Improvements Refunding	127,644	0	1,301	126,343	62,520
Various Purpose Refunding 2015					
Serial Bonds	1,120,000	0	80,000	1,040,000	85,000
Term Bonds	1,045,000	0	0	1,045,000	0
Unamortized Premium	115,249	0	5,762	109,487	0
Various Purpose Refunding 2016					
Serial Bonds	625,000	0	45,000	580,000	40,000
Term Bonds	1,425,000	0	0	1,425,000	0
Unamortized Premium	4,223	0	136	4,087	0
Total General Obligation Bonds	4,522,539	0	192,622	4,329,917	187,520
OPWC Sewer Improvement Loan	201,411	0	14,751	186,660	9,834
OPWC Harprest Heights Sewer Loan	99,952	0	6,894	93,058	6,894
OPWC Country Meadows Sewer Loan	121,082	0	7,812	113,270	7,812
Total OPWC Loans	422,445	0	29,457	392,988	24,540
Compensated Absences	46,496	21,024	16,917	50,603	18,929
Total Business-Type Activity	<u>\$4,991,480</u>	<u>\$21,024</u>	<u>\$238,996</u>	<u>\$4,773,508</u>	<u>\$230,989</u>

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

All general obligation bonds are supported by the full faith and credit of the County. General obligation bonds will be paid from rental charges to the County departments and other tenants who occupy the facilities (\$900,000) and from taxes. These bonds are paid from the general obligation debt retirement fund.

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

The County has pledged sewer revenues, net of operating expenses, to repay the OPWC Sewer Improvement Loan, Harprest Heights Sewer Loan, and County Meadows Loan in the sewer fund. The debt was issued for the purpose of making improvements to the County's sewer system and is payable solely from net revenues through 2037. Annual principal payments on the loan are expected to require less than eight percent of net revenues. The total principal remaining to be paid on the debt is \$392,988. Principal paid for the current year and total net revenues were \$29,457 and \$1,200,328 respectively.

The Juvenile Detention Center Improvements general obligation bonds maturing in the years 2015 through 2018, inclusive, are not subject to redemption prior to maturity. The Bonds maturing on December 1, 2019 and December 1, 2020 are subject to optional redemption on or after December 1, 2010 at the direction of the County, either in whole or in part in integral multiples of \$5,000, at the redemption prices, plus accrued interest to the redemption date (expressed as percentages of the principal amount redeemed) set forth as follows:

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

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

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

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

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

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

Year	Issue	
	\$810,000	\$595,000
2029	\$0	\$0
2030	0	0
2032	260,000	0
2033	270,000	0
2035	0	290,000
Total	\$530,000	\$290,000
<i>Stated Maturity</i>	<i>12/01/2034</i>	<i>12/01/2036</i>

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

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

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

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

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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

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

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

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

The 2014 Correctional Facilities Refunding term bonds maturing on December 1, 2030, 2032, 2034, 2036, 2038 are subject to mandatory sinking fund redemption, at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows:

Year	Issue				
	\$480,000	\$510,000	\$555,000	\$600,000	\$650,000
2029	\$235,000	\$0	\$0	\$0	\$0
2031	0	250,000	0	0	0
2033	0	0	275,000	0	0
2035	0	0	0	295,000	0
2037	0	0	0	0	320,000
Total	\$235,000	\$250,000	\$275,000	\$295,000	\$320,000
<i>Stated Maturity</i>	<i>12/1/2030</i>	<i>12/1/2032</i>	<i>12/1/2034</i>	<i>12/1/2036</i>	<i>12/1/2038</i>

The remaining principal amount of the term bonds (\$245,000, \$260,000, \$280,000, \$305,000 and \$330,000) will mature at the stated maturity.

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

The bonds were sold at a premium of \$269,545. Proceeds of \$9,422,312 were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded portion of the various bonds. As a result, \$7,995,000 of these bonds are considered defeased and the liability for the refunded portion of these bonds has been removed from the County's financial statements. As of December 31, 2018, \$7,995,000 of the defeased debt remained outstanding.

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

The bonds were sold at a premium of \$459,955. Proceeds of \$6,657,420 were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded portion of the various bonds and to currently refund \$2,464,514 of USDA sanitary sewer improvement bonds. As a result, \$5,820,000 of these bonds are considered defeased and the liability for the refunded portion of these bonds has been removed from the County's financial statements. As of December 31, 2018, \$5,820,000 of the defeased debt remained outstanding.

The 2015 Various Purpose Refunding general obligation bonds maturing on or after December 1, 2022 are subject to optional redemption at the direction of the County, either in whole or in part, on any date on or after December 1, 2011, in integral multiples of \$5,000, at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date.

The 2015 Various Purpose Refunding term bonds maturing on December 1, 2031, 2033, 2035, 2040, are subject to mandatory sinking fund redemption, at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows:

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

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

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

The bonds were sold at a premium of \$17,433. A portion of the proceeds of \$1,781,547 were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded portion of the various bonds. As a result, \$1,700,000 of these bonds are considered defeased and the liability for the refunded portion of these bonds has been removed from the County's financial statements. As of December 31, 2018, \$1,700,000 of the defeased debt remained outstanding.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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:

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.

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 fund.

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

The County entered into an agreement with the Ohio Water Development Authority (OWDA) to upgrade and expand the County's storm sewer system. The agreement provided loan proceeds totaling \$489,891, which was used by the County and used to fund the project. The debt proceeds will be repaid by special assessments levied against benefited property owners semi-annually over 20 years at 5.89 percent per annum. Under the terms of the agreement, the OWDA will reimburse or directly pay the construction costs of the approved projects. The OWDA will capitalize administrative costs and construction interest and add them to the total of each loan. As of December 31, 2018, the County has an outstanding balance of \$41,514.

Richland County, Ohio
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On May 1, 2001, the County issued the 2001 Sanitary Sewer District Improvements bonds in the amount of \$826,366 at interest rates varying from 3.5 percent to 5.1 percent with a maturity date of December 30, 2020.

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

The County pays obligations related to employee compensation from the fund benefitting from their service. There is no repayment schedule for the net pension liability. However, employer pension contributions are made from the general fund, mental health board, certificate of title, dog and kennel, developmental disabilities board, public assistance, motor vehicle license and gas tax, alternative sentencing, children’s services, dayspring, child support enforcement agency, federal grants, state grants and sewer fund. Compensated absences liability will be paid from the general fund, mental health board, certificate of title, dog and kennel, developmental disabilities board, public assistance, motor vehicle license and gas tax, alternative sentencing, children’s services, dayspring and child support enforcement agency special revenue funds.

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

Year	Governmental Activities					
	General Obligation				Special Assessment Bonds	
	Serial Bonds		Term Bonds			
	Principal	Interest	Principal	Interest	Principal	Interest
2019	\$1,272,480	\$678,584	\$140,000	\$67,324	\$60,000	\$7,187
2020	1,311,177	652,265	140,000	64,244	65,000	3,738
2021	905,000	486,218	320,000	199,652	0	0
2022	925,000	468,119	330,000	191,068	0	0
2023	950,000	446,657	335,000	182,218	0	0
2024-2028	5,050,000	1,656,168	1,860,000	770,013	0	0
2029-2033	810,000	133,400	4,015,000	1,017,251	0	0
2034-2038	0	0	3,470,000	476,175	0	0
2039-2040	0	0	485,000	29,400	0	0
Total	\$11,223,657	\$4,521,411	\$11,095,000	\$2,997,345	\$125,000	\$10,925

Richland County, Ohio
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Governmental Activities

Year	OPWC		
	Loans	OWDA Loan	
	Principal	Principal	Interest
2019	\$62,452	\$41,514	\$1,843
2020	54,648	0	0
2021	54,648	0	0
2022	54,648	0	0
2023	38,421	0	0
2024-2028	110,970	0	0
2029-2033	94,916	0	0
2033-2036	11,504	0	0
Total	<u>\$482,207</u>	<u>\$41,514</u>	<u>\$1,843</u>

Business-Type Activity

Year	General Obligation				OPWC Loan Principal
	Serial Bonds		Term Bonds		
	Principal	Interest	Principal	Interest	
2019	\$187,520	\$151,015	\$0	\$0	\$24,540
2020	193,823	144,154	0	0	24,540
2021	135,000	140,038	0	0	24,540
2022	140,000	137,338	0	0	24,540
2023	145,000	134,475	0	0	24,540
2024-2028	710,000	555,560	55,000	59,925	122,700
2029-2033	235,000	161,100	670,000	423,225	115,806
2034-2038	0	0	950,000	265,675	31,782
2039-2043	0	0	465,000	123,200	0
2044-2046	0	0	330,000	26,800	0
Total	<u>\$1,746,343</u>	<u>\$1,423,680</u>	<u>\$2,470,000</u>	<u>\$898,825</u>	<u>\$392,988</u>

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors should not exceed one percent of the total assessed valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt should not exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of the next \$200,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000. The effects of the debt limitations at December 31, 2018, are an overall debt margin of \$51,512,262 and an unvoted debt margin of \$21,594,022.

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 2018 totaled \$47,705.

Richland County, Ohio
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For the Year Ended December 31, 2018

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	(1,296,404)
Total	\$585,034

Future minimum lease payments are as follows:

Year	Amount
2019	\$227,070
2020	227,070
2021	227,070
2022	175,000
2023	175,000
2024-2028	875,000
2029-2033	875,000
2034-2038	875,000
2039-2043	875,000
2044-2048	875,000
2049-2053	875,000
2054-2058	875,000
2059-2063	875,000
2064-2066	437,500
Total	8,468,710
Less: Amount Representing Interest	(6,665,923)
Present Value of Net Minimum Lease Payments	\$1,802,787

Note 21 – Notes Payable

A summary of the note transactions for the year ended December 31, 2018, follows:

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

In 2018, the County issued \$200,000 in Various Purpose Notes. The proceeds were used to finance the costs of replacing the County's telecommunication system. The project was completed by December 31, 2018. This note matures February 1, 2019.

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

Note 22 – Insurance Pools

County Risk Sharing Authority, Incorporated (CORSA)

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

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

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 2018 was \$438,983. Financial statements may be obtained by contacting the County Commissioners Association of Ohio in Columbus, Ohio.

County Employee Benefits Consortium of Ohio, Inc. (CEBCO)

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

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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 2018. 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 2018.

Richland County Youth and Family Council

The Richland County Youth and Family Council (the Council) is a jointly governed organization between the Richland County Mental Health Board, Richland County Children's Services Board, Mansfield County Schools, Mid-Ohio Educational Service Center, Mansfield-Ontario-Richland County Board of Health, and the Richland County Board of Developmental Disabilities. The Council coordinates for the purpose of elimination of duplication and increase service for children and families in Richland County. The Council is governed by a board of trustees consisting of a representative from each participant, the Judge of the Juvenile Court of Richland County and three members from the Advisory Committee. The board exercises total control over the operation of the authority including budgeting, appropriating, contracting and designating management. The degree of control exercised by any participating entity is limited to its representation on the Board. The Richland County Auditor has been designated as the fiscal agent for the Council and has the responsibility to disburse funds at the direction of the Board of Council. The County did not contribute to the Council during 2018.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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 2018.

North East Ohio Network

The North East Ohio Network (NEON) is a council of governments formed to provide a regional effort in administrating, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Ashland, Ashtabula, Columbiana, Cuyahoga, Geauga, Lake, Lorain, Mahoning, Medina, Portage, Richland, Stark, Summit, Trumbull and Wayne Counties. NEON's operations are controlled by their board which is comprised of the superintendents of Developmental Disabilities Board of each participating County. NEON adopts its own budget, authorized expenditures and hires and fires its own staff. Each participant's degree of control is limited to its representation on the board. The County contributed \$2,619,872 to NEON during 2018.

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 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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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, 2018, there were two series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of \$27,630,000.

Note 28 – Donor-Restricted Endowments

The County's permanent fund includes donor-restricted endowments. The fund began in 2001 and currently has no net appreciation in donor-restricted investments that are available for expenditures. State law permits the governing board to appropriate, for purposes consistent with the endowment's intent, net appreciation, realized and unrealized, unless the endowment terms specify otherwise. The endowment 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 2018, 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.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Note 29 - Subsequent Event

On January 31, 2019, the County issued \$1,195,000 of notes in anticipation of the issuance of bonds to provide resources to upgrade the County's phone system and related hardware and software. The notes mature on January 31, 2020 and have an interest rate of 3.0 percent.

Required Supplementary Information

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 Five Years (1) **

	2018	2017	2016	2015	2014
County's Proportion of the Net Pension Liability	0.30491352%	0.31852056%	0.32761620%	0.34221681%	0.34221681%
County's Proportionate Share of the Net Pension Liability	\$47,835,023	\$72,330,605	\$56,747,252	\$41,275,171	\$40,342,903
County's Covered Payroll	\$37,969,660	\$39,466,244	\$40,061,725	\$45,904,305	\$45,752,777
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	125.98%	183.27%	141.65%	89.92%	88.18%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	84.66%	77.25%	81.08%	86.45%	86.36%

(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.

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
2018 (1) *

	<u>2018</u>
County's Proportion of the Net Pension Asset	0.28847391%
County's Proportionate Share of the Net Pension Asset	\$392,709
County's Covered Payroll	\$1,166,069
County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	-33.68%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	137.28%

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

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

See accompanying notes to the required supplementary information.

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

	2018	2017
County's Proportion of the Net OPEB Liability	0.29909730%	0.31296560%
County's Proportionate Share of the Net OPEB Liability	\$32,479,763	\$31,610,588
County's Covered Payroll	\$40,049,729	\$41,560,736
County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	81.10%	76.06%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	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 Six Fiscal Years (1) **

	2018	2017	2016	2015	2014	2013
County's Proportion of the Net Pension Liability	0.00256632%	0.00259851%	0.00305504%	0.00449607%	0.00291470%	0.00291470%
County's Proportionate Share of the Net Pension Liability	\$564,277	\$617,282	\$1,022,615	\$1,242,583	\$708,955	\$844,504
County's Covered Payroll	\$291,750	\$285,671	\$321,450	\$208,521	\$320,708	\$328,946
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	193.41%	216.08%	318.13%	595.90%	221.06%	256.73%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	77.30%	75.30%	66.80%	72.10%	74.70%	69.30%

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

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

See accompanying notes to the required supplementary information.

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 Two Fiscal Years (1) **

	2018	2017
County's Proportion of the Net OPEB Asset/Liability	0.00256632%	0.00259851%
County's Proportionate Share of the:		
Net OPEB Asset	\$41,239	\$0
Net OPEB Liability	0	101,385
County's Covered Payroll	\$291,750	\$285,671
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-14.14%	35.49%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	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 Six Years (1) (2)

	2018	2017	2016
Net Pension Liability - Traditional Plan			
Contractually Required Contribution	\$5,633,034	\$5,032,115	\$4,831,138
Contributions in Relation to the Contractually Required Contribution	(5,633,034)	(5,032,115)	(4,831,138)
Contribution Deficiency (Excess)	\$0	\$0	\$0
County Covered Payroll	\$39,512,831	\$37,969,660	\$39,466,244
Pension Contributions as a Percentage of Covered Payroll	14.26%	13.25%	12.24%
Net Pension Asset - Combined Plan			
Contractually Required Contribution	\$169,312	\$151,589	\$140,315
Contributions in Relation to the Contractually Required Contribution	(169,312)	(151,589)	(140,315)
Contribution Deficiency (Excess)	\$0	\$0	\$0
County Covered Payroll	\$1,209,371	\$1,166,069	\$1,169,292
Pension Contributions as a Percentage of Covered Payroll	14.00%	13.00%	12.00%
Net OPEB Liability - OPEB Plan (2)			
Contractually Required Contribution	\$28,958	\$427,917	\$849,719
Contributions in Relation to the Contractually Required Contribution	(28,958)	(427,917)	(849,719)
Contribution Deficiency (Excess)	\$0	\$0	\$0
County Covered Payroll (3)	\$41,446,152	\$40,049,729	\$41,560,736
OPEB Contributions as a Percentage of Covered Payroll	0.07%	1.07%	2.04%

- (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.

<u>2015</u>	<u>2014</u>	<u>2013</u>
\$4,898,727	\$5,599,773	\$6,032,209
<u>(4,898,727)</u>	<u>(5,599,773)</u>	<u>(6,032,209)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$40,061,725	\$45,904,305	\$45,752,777
<u>12.23%</u>	<u>12.20%</u>	<u>13.18%</u>
\$138,458	\$148,251	\$143,737
<u>(138,458)</u>	<u>(148,251)</u>	<u>(143,737)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$1,153,817	\$1,235,425	\$1,105,669
<u>12.00%</u>	<u>12.00%</u>	<u>13.00%</u>

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

	2018	2017	2016	2015
Net Pension Liability				
Contractually Required Contribution	\$63,501	\$34,334	\$62,739	\$26,268
Contributions in Relation to the Contractually Required Contribution	<u>(63,501)</u>	<u>(34,334)</u>	<u>(62,739)</u>	<u>(26,268)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (1)	\$453,579	\$245,243	\$448,136	\$187,629
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.

2014	2013	2012	2011	2010	2009
\$51,035	\$42,763	\$41,015	\$41,015	\$47,602	\$47,162
(51,035)	(42,763)	(41,015)	(41,015)	(47,602)	(47,162)
\$0	\$0	\$0	\$0	\$0	\$0
\$373,912	\$328,946	\$315,500	\$315,500	\$366,169	\$362,785
13.65%	13.00%	13.00%	13.00%	13.00%	13.00%
\$1,313	\$3,289	\$3,155	\$3,155	\$3,662	\$3,628
(1,313)	(3,289)	(3,155)	(3,155)	(3,662)	(3,628)
\$0	\$0	\$0	\$0	\$0	\$0
0.35%	1.00%	1.00%	1.00%	1.00%	1.00%
14.00%	14.00%	14.00%	14.00%	14.00%	14.00%

Richland County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2018

Changes in Assumptions – OPERS Pension

Amounts reported beginning in 2017 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 2016 and prior are presented as follows:

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

Amounts reported beginning in 2017 use mortality rates based on the RP-2014 Healthy Annuitant Mortality Table. For males, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006 and then established the base year as 2015. For females, Healthy Annuitant Mortality tables were used, adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled mortality tables, adjusted for mortality improvement back to the observation base year of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the previously 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, 2018

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 as follows:

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

Beginning in 2017, post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 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.

Changes in Assumptions – OPERS OPEB

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

Changes in Assumptions – STRS OPEB

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

Changes in Benefit Terms – STRS OPEB

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. This fund did not have any budgetary activity in 2018, therefore, budgetary information is not provided.

(continued)

Richland County, Ohio

Fund Descriptions
Nonmajor Special Revenue Funds
(continued)

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

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

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

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

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

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

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

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

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

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

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

(continued)

Richland County, Ohio

Fund Descriptions
Nonmajor Debt Service Funds
(continued)

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

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

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

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

Nonmajor Capital Projects Funds

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

Courthouse Renovation Fund - This fund accounts for and reports for transfers from the general fund and other monies that are restricted for construction and equipment related to security upgrades to the County Courthouse. This fund did not have any budgetary activity in 2018, therefore, budgetary information is not provided.

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

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

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

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

(continued)

Richland County, Ohio

Fund Descriptions
Nonmajor Capital Projects Funds
(continued)

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

Gorman Nature Capital Improvement Fund - This fund accounts for and reports revenues and expenditures committed for renovation of the Gorman Nature Center. This fund did not have any budgetary activity in 2018, therefore, budgetary information is not provided.

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

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

Nonmajor Permanent Fund

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

AG Cunning Trust Fund - This fund accounts for and reports an nonexpendable trust donated to the County. Revenues and expenditures are nonspendable to the Board of Developmental Disabilities Gift Fund. This fund did not have any budgetary activity in 2018, therefore, budgetary information is not provided.

Richland County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2018

	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	\$9,110,072	\$1,826,048	\$2,521,108	\$0	\$13,457,228
Cash and Cash Equivalents					
In Segregated Accounts	150,820	0	0	0	150,820
Investments In Segregated Accounts	0	0	0	156,025	156,025
Materials and Supplies Inventory	462,624	0	0	0	462,624
Accounts Receivable	115,117	0	0	0	115,117
Interfund Receivable	93,851	0	0	0	93,851
Intergovernmental Receivable	2,989,248	0	0	0	2,989,248
Property Taxes Receivable	1,455,905	0	0	0	1,455,905
Special Assessments Receivable	2,595	1,375,154	0	0	1,377,749
Loans Receivable	9,849	0	0	0	9,849
<i>Total Assets</i>	<u>\$14,390,081</u>	<u>\$3,201,202</u>	<u>\$2,521,108</u>	<u>\$156,025</u>	<u>\$20,268,416</u>
Liabilities					
Accounts Payable	\$199,250	\$0	\$19,900	\$0	\$219,150
Contracts Payable	25,821	9,200	481,569	0	516,590
Accrued Wages	279,074	0	0	0	279,074
Interfund Payable	56,050	808,440	165,560	0	1,030,050
Intergovernmental Payable	209,759	0	0	0	209,759
Accrued Interest Payable	0	9,882	413	0	10,295
Notes Payable	0	202,411	0	0	202,411
<i>Total Liabilities</i>	<u>769,954</u>	<u>1,029,933</u>	<u>667,442</u>	<u>0</u>	<u>2,467,329</u>
Deferred Inflows of Resources					
Property Taxes	1,341,902	0	0	0	1,341,902
Unavailable Revenue	2,474,113	1,375,154	0	0	3,849,267
<i>Total Deferred Inflows of Resources</i>	<u>3,816,015</u>	<u>1,375,154</u>	<u>0</u>	<u>0</u>	<u>5,191,169</u>
Fund Balances					
Nonspendable	462,624	0	0	156,025	618,649
Restricted	9,077,587	796,115	1,888,600	0	11,762,302
Committed	263,901	0	13,203	0	277,104
Assigned	0	0	79,452	0	79,452
Unassigned (Deficit)	0	0	(127,589)	0	(127,589)
<i>Total Fund Balances</i>	<u>9,804,112</u>	<u>796,115</u>	<u>1,853,666</u>	<u>156,025</u>	<u>12,609,918</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$14,390,081</u>	<u>\$3,201,202</u>	<u>\$2,521,108</u>	<u>\$156,025</u>	<u>\$20,268,416</u>

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2018

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
Revenues					
Property Taxes	\$1,332,870	\$1,367,446	\$0	\$0	\$2,700,316
Charges for Services	5,593,953	450,700	18,892	0	6,063,545
Licenses and Permits	518,761	0	0	0	518,761
Fines and Forfeitures	123,732	0	0	0	123,732
Intergovernmental	10,139,986	258,355	2,766,763	0	13,165,104
Special Assessments	751	100,634	0	0	101,385
Interest	10,599	0	0	3,437	14,036
Rentals	18,615	0	56,208	0	74,823
Contributions and Donations	22,516	0	0	0	22,516
Other	139,922	0	0	4,442	144,364
<i>Total Revenues</i>	<u>17,901,705</u>	<u>2,177,135</u>	<u>2,841,863</u>	<u>7,879</u>	<u>22,928,582</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	1,902,216	1,229,364	0	0	3,131,580
Judicial System	4,658,672	0	0	0	4,658,672
Public Safety	1,434,728	0	0	0	1,434,728
Public Works	4,891,929	0	0	0	4,891,929
Health	325,858	0	0	0	325,858
Human Services	3,791,782	0	0	0	3,791,782
Conservation and Recreation	16,480	0	0	0	16,480
Economic Development	133,657	0	0	0	133,657
Other	0	0	0	18,299	18,299
Capital Outlay	0	0	3,906,214	0	3,906,214
Debt Service:					
Principal Retirement	46,552	1,289,173	166,390	0	1,502,115
Interest and Fiscal Charges	5,517	794,705	24,200	0	824,422
<i>Total Expenditures</i>	<u>17,207,391</u>	<u>3,313,242</u>	<u>4,096,804</u>	<u>18,299</u>	<u>24,635,736</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>694,314</u>	<u>(1,136,107)</u>	<u>(1,254,941)</u>	<u>(10,420)</u>	<u>(1,707,154)</u>
Other Financing Sources (Uses)					
Sale of Capital Assets	24,243	0	195	0	24,438
Bond Anticipation Notes Issued	0	1,195,000	0	0	1,195,000
Transfers In	681,628	820,458	1,183,147	0	2,685,233
Transfers Out	(133,089)	0	0	0	(133,089)
<i>Total Other Financing Sources (Uses)</i>	<u>572,782</u>	<u>2,015,458</u>	<u>1,183,342</u>	<u>0</u>	<u>3,771,582</u>
<i>Net Change in Fund Balances</i>	1,267,096	879,351	(71,599)	(10,420)	2,064,428
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>8,537,016</u>	<u>(83,236)</u>	<u>1,925,265</u>	<u>166,445</u>	<u>10,545,490</u>
<i>Fund Balances End of Year</i>	<u>\$9,804,112</u>	<u>\$796,115</u>	<u>\$1,853,666</u>	<u>\$156,025</u>	<u>\$12,609,918</u>

Richland County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2018

	Dog and Kennel	Real Estate Assessment	Motor Vehicle License and Gas Tax
Assets			
Equity in Pooled Cash and Cash Equivalents	\$83,027	\$201,623	\$1,121,010
Cash and Cash Equivalents In Segregated Accounts	0	0	0
Materials and Supplies Inventory	2,524	0	443,386
Accounts Receivable	16,578	0	3,385
Interfund Receivable	0	0	0
Intergovernmental Receivable	0	0	2,259,354
Property Taxes Receivable	0	0	0
Special Assessments Receivable	0	0	0
Loans Receivable	0	0	0
<i>Total Assets</i>	<u>\$102,129</u>	<u>\$201,623</u>	<u>\$3,827,135</u>
Liabilities			
Accounts Payable	\$513	\$0	\$92,679
Contracts Payable	0	0	25,821
Accrued Wages	9,471	26,242	91,691
Interfund Payable	0	0	0
Intergovernmental Payable	3,429	9,396	32,912
<i>Total Liabilities</i>	<u>13,413</u>	<u>35,638</u>	<u>243,103</u>
Deferred Inflows of Resources			
Property Taxes	0	0	0
Unavailable Revenue	0	0	1,910,573
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>1,910,573</u>
Fund Balances			
Nonspendable	2,524	0	443,386
Restricted	86,192	165,985	1,230,073
Committed	0	0	0
<i>Total Fund Balances</i>	<u>88,716</u>	<u>165,985</u>	<u>1,673,459</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$102,129</u>	<u>\$201,623</u>	<u>\$3,827,135</u>

Court Operations	Sheriff Operations	Adult Probation	Court Computers	Dayspring
\$2,499,307	\$433,395	\$205,490	\$375,407	\$1,238,277
0	150,820	0	0	0
0	0	0	0	8,495
55,732	11,781	2,924	0	0
79,326	0	14,525	0	0
85,442	7,429	0	5,631	99,976
0	0	0	0	1,455,905
0	0	0	0	0
0	0	0	0	0
<u>\$2,719,807</u>	<u>\$603,425</u>	<u>\$222,939</u>	<u>\$381,038</u>	<u>\$2,802,653</u>
\$42,993	\$15,068	\$0	\$0	\$29,592
0	0	0	0	0
40,603	0	2,829	0	51,072
0	0	1,100	0	0
29,076	9,765	396	0	18,310
<u>112,672</u>	<u>24,833</u>	<u>4,325</u>	<u>0</u>	<u>98,974</u>
0	0	0	0	1,341,902
0	7,429	0	0	213,979
0	7,429	0	0	1,555,881
0	0	0	0	8,495
2,607,135	560,688	218,614	381,038	1,107,047
0	10,475	0	0	32,256
<u>2,607,135</u>	<u>571,163</u>	<u>218,614</u>	<u>381,038</u>	<u>1,147,798</u>
<u>\$2,719,807</u>	<u>\$603,425</u>	<u>\$222,939</u>	<u>\$381,038</u>	<u>\$2,802,653</u>

(continued)

Richland County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2018

	Child Support Enforcement Agency	Prepayment of Interest	Delinquent Real Estate Collection
Assets			
Equity in Pooled Cash and Cash Equivalents	\$606,987	\$28,958	\$568,314
Cash and Cash Equivalents In Segregated Accounts	0	0	0
Materials and Supplies Inventory	8,219	0	0
Accounts Receivable	5,364	0	19,043
Interfund Receivable	0	0	0
Intergovernmental Receivable	0	0	0
Property Taxes Receivable	0	0	0
Special Assessments Receivable	0	0	0
Loans Receivable	0	0	0
<i>Total Assets</i>	<u>\$620,570</u>	<u>\$28,958</u>	<u>\$587,357</u>
Liabilities			
Accounts Payable	\$2,758	\$0	\$8,046
Contracts Payable	0	0	0
Accrued Wages	47,840	0	9,326
Interfund Payable	9,744	0	5,125
Intergovernmental Payable	95,472	0	3,348
<i>Total Liabilities</i>	<u>155,814</u>	<u>0</u>	<u>25,845</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	8,219	0	0
Restricted	456,537	28,958	561,512
Committed	0	0	0
<i>Total Fund Balances</i>	<u>464,756</u>	<u>28,958</u>	<u>561,512</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$620,570</u>	<u>\$28,958</u>	<u>\$587,357</u>

<u>Bike Trail Maintenance</u>	<u>State Fee Assessment</u>	<u>Veterans' Cemetery</u>	<u>Ditch Maintenance</u>	<u>Enhanced 911 Wireless</u>
\$157,581	\$12,110	\$22,720	\$83,625	\$444,353
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	425	0	0	0
0	0	0	0	0
0	0	0	2,595	0
0	0	0	0	0
<u>\$157,581</u>	<u>\$12,535</u>	<u>\$22,720</u>	<u>\$86,220</u>	<u>\$444,353</u>
\$0	\$0	\$0	\$0	\$0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	5,798	0	0	0
<u>0</u>	<u>5,798</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0
0	0	0	2,595	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>2,595</u>	<u>0</u>
0	0	0	0	0
0	6,737	22,720	83,625	444,353
157,581	0	0	0	0
<u>157,581</u>	<u>6,737</u>	<u>22,720</u>	<u>83,625</u>	<u>444,353</u>
<u>\$157,581</u>	<u>\$12,535</u>	<u>\$22,720</u>	<u>\$86,220</u>	<u>\$444,353</u>

(continued)

Richland County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2018

	Voting Equipment	Screening and Diversion	Federal Grants
Assets			
Equity in Pooled Cash and Cash Equivalents	\$327,789	\$63,279	\$143,599
Cash and Cash Equivalents In Segregated Accounts	0	0	0
Materials and Supplies Inventory	0	0	0
Accounts Receivable	0	310	0
Interfund Receivable	0	0	0
Intergovernmental Receivable	0	0	184,773
Property Taxes Receivable	0	0	0
Special Assessments Receivable	0	0	0
Loans Receivable	0	0	9,849
<i>Total Assets</i>	<u>\$327,789</u>	<u>\$63,589</u>	<u>\$338,221</u>
Liabilities			
Accounts Payable	\$0	\$0	\$0
Contracts Payable	0	0	0
Accrued Wages	0	0	0
Interfund Payable	0	0	0
Intergovernmental Payable	0	0	1,857
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>1,857</u>
Deferred Inflows of Resources			
Property Taxes	0	0	0
Unavailable Revenue	0	0	181,431
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>181,431</u>
Fund Balances			
Nonspendable	0	0	0
Restricted	327,789	0	154,933
Committed	0	63,589	0
<i>Total Fund Balances</i>	<u>327,789</u>	<u>63,589</u>	<u>154,933</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$327,789</u>	<u>\$63,589</u>	<u>\$338,221</u>

State Grants	Local Grants	Total Nonmajor Special Revenue Funds
\$480,339	\$12,882	\$9,110,072
0	0	150,820
0	0	462,624
0	0	115,117
0	0	93,851
346,218	0	2,989,248
0	0	1,455,905
0	0	2,595
0	0	9,849
<u>\$826,557</u>	<u>\$12,882</u>	<u>\$14,390,081</u>
\$7,601	\$0	\$199,250
0	0	25,821
0	0	279,074
40,081	0	56,050
0	0	209,759
<u>47,682</u>	<u>0</u>	<u>769,954</u>
0	0	1,341,902
<u>158,106</u>	<u>0</u>	<u>2,474,113</u>
<u>158,106</u>	<u>0</u>	<u>3,816,015</u>
0	0	462,624
620,769	12,882	9,077,587
0	0	263,901
<u>620,769</u>	<u>12,882</u>	<u>9,804,112</u>
<u>\$826,557</u>	<u>\$12,882</u>	<u>\$14,390,081</u>

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018

	Dog and Kennel	Real Estate Assessment	Motor Vehicle License and Gas Tax
Revenues			
Property Taxes	\$0	\$0	\$0
Charges for Services	43,712	1,277,158	1,953
Licenses and Permits	362,308	25	47,257
Fines and Forfeitures	38,662	0	0
Intergovernmental	0	0	4,663,484
Special Assessments	0	0	0
Interest	0	0	9,926
Rentals	0	0	0
Contributions and Donations	17,093	0	0
Other	0	0	13
<i>Total Revenues</i>	<u>461,775</u>	<u>1,277,183</u>	<u>4,722,633</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	1,083,488	0
Judicial System	0	0	0
Public Safety	0	0	0
Public Works	0	0	4,860,941
Health	325,858	0	0
Human Services	0	0	0
Conservation and Recreation	0	0	0
Economic Development	0	0	0
Debt Service:			
Principal Retirement	0	0	46,552
Interest and Fiscal Charges	0	0	5,517
<i>Total Expenditures</i>	<u>325,858</u>	<u>1,083,488</u>	<u>4,913,010</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>135,917</u>	<u>193,695</u>	<u>(190,377)</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	0	556	14,076
Transfers In	0	0	0
Transfers Out	(101,219)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(101,219)</u>	<u>556</u>	<u>14,076</u>
<i>Net Change in Fund Balances</i>	34,698	194,251	(176,301)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>54,018</u>	<u>(28,266)</u>	<u>1,849,760</u>
<i>Fund Balances End of Year</i>	<u><u>\$88,716</u></u>	<u><u>\$165,985</u></u>	<u><u>\$1,673,459</u></u>

<u>Court Operations</u>	<u>Sheriff Operations</u>	<u>Adult Probation</u>	<u>Court Computers</u>	<u>Dayspring</u>
\$0	\$0	\$0	\$0	\$1,332,870
1,711,541	771,806	202,217	93,862	690,668
0	109,171	0	0	0
0	85,070	0	0	0
1,148,871	32,062	0	0	199,908
0	0	0	0	0
0	17	0	0	0
0	0	0	0	18,615
90	3,402	0	0	0
1,676	30,790	36,793	0	22,917
<u>2,862,178</u>	<u>1,032,318</u>	<u>239,010</u>	<u>93,862</u>	<u>2,264,978</u>
0	0	0	0	0
2,975,387	0	0	108,550	0
0	939,126	296,312	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	1,952,378
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>2,975,387</u>	<u>939,126</u>	<u>296,312</u>	<u>108,550</u>	<u>1,952,378</u>
<u>(113,209)</u>	<u>93,192</u>	<u>(57,302)</u>	<u>(14,688)</u>	<u>312,600</u>
0	0	9,515	0	0
650,000	0	0	0	0
0	0	0	0	(31,870)
<u>650,000</u>	<u>0</u>	<u>9,515</u>	<u>0</u>	<u>(31,870)</u>
536,791	93,192	(47,787)	(14,688)	280,730
<u>2,070,344</u>	<u>477,971</u>	<u>266,401</u>	<u>395,726</u>	<u>867,068</u>
<u>\$2,607,135</u>	<u>\$571,163</u>	<u>\$218,614</u>	<u>\$381,038</u>	<u>\$1,147,798</u>

(continued)

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2018

	Child Support Enforcement Agency	Prepayment of Interest	Delinquent Real Estate Collection
Revenues			
Property Taxes	\$0	\$0	\$0
Charges for Services	434,510	0	314,863
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	1,416,226	0	276,299
Special Assessments	0	0	0
Interest	0	0	0
Rentals	0	0	0
Contributions and Donations	0	0	0
Other	73	0	38,678
<i>Total Revenues</i>	<u>1,850,809</u>	<u>0</u>	<u>629,840</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	0	548,728
Judicial System	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	1,798,837	0	0
Conservation and Recreation	0	0	0
Economic Development	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>1,798,837</u>	<u>0</u>	<u>548,728</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>51,972</u>	<u>0</u>	<u>81,112</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>	51,972	0	81,112
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>412,784</u>	<u>28,958</u>	<u>480,400</u>
<i>Fund Balances End of Year</i>	<u>\$464,756</u>	<u>\$28,958</u>	<u>\$561,512</u>

<u>Bike Trail Maintenance</u>	<u>State Fee Assessment</u>	<u>Veterans' Cemetery</u>	<u>Ditch Maintenance</u>	<u>Enhanced 911 Wireless</u>
\$0	\$0	\$0	\$0	\$0
0	35,026	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	247,081
0	0	0	751	0
0	0	0	0	0
0	0	0	0	0
1,931	0	0	0	0
0	0	8,982	0	0
<u>1,931</u>	<u>35,026</u>	<u>8,982</u>	<u>751</u>	<u>247,081</u>
0	0	0	0	0
0	0	0	0	0
0	0	0	0	128,861
0	29,713	0	1,275	0
0	0	0	0	0
0	0	240	0	0
16,480	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>16,480</u>	<u>29,713</u>	<u>240</u>	<u>1,275</u>	<u>128,861</u>
<u>(14,549)</u>	<u>5,313</u>	<u>8,742</u>	<u>(524)</u>	<u>118,220</u>
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(14,549)	5,313	8,742	(524)	118,220
<u>172,130</u>	<u>1,424</u>	<u>13,978</u>	<u>84,149</u>	<u>326,133</u>
<u>\$157,581</u>	<u>\$6,737</u>	<u>\$22,720</u>	<u>\$83,625</u>	<u>\$444,353</u>

(continued)

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2018

	Voting Equipment	Screening and Diversion	Federal Grants
Revenues			
Property Taxes	\$0	\$0	\$0
Charges for Services	0	16,637	0
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	155,986	0	572,738
Special Assessments	0	0	0
Interest	0	0	656
Rentals	0	0	0
Contributions and Donations	0	0	0
Other	0	0	0
<i>Total Revenues</i>	<u>155,986</u>	<u>16,637</u>	<u>573,394</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	16,793	7,302	226,069
Judicial System	0	0	220,121
Public Safety	0	0	60,433
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
Intergovernmental	0	0	0
Economic Development	0	0	133,657
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>16,793</u>	<u>7,302</u>	<u>640,280</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>139,193</u>	<u>9,335</u>	<u>(66,886)</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	96	0	0
Transfers In	0	0	31,628
Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>96</u>	<u>0</u>	<u>31,628</u>
<i>Net Change in Fund Balances</i>	139,289	9,335	(35,258)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>188,500</u>	<u>54,254</u>	<u>190,191</u>
<i>Fund Balances End of Year</i>	<u>\$327,789</u>	<u>\$63,589</u>	<u>\$154,933</u>

State Grants	Local Grants	Total Nonmajor Special Revenue Funds
\$0	\$0	\$1,332,870
0	0	5,593,953
0	0	518,761
0	0	123,732
1,411,331	16,000	10,139,986
0	0	751
0	0	10,599
0	0	18,615
0	0	22,516
0	0	139,922
<u>1,411,331</u>	<u>16,000</u>	<u>17,901,705</u>
19,836	0	1,902,216
1,354,614	0	4,658,672
0	9,996	1,434,728
0	0	4,891,929
0	0	325,858
0	40,327	3,791,782
0	0	16,480
0	0	133,657
0	0	46,552
0	0	5,517
<u>1,374,450</u>	<u>50,323</u>	<u>17,207,391</u>
<u>36,881</u>	<u>(34,323)</u>	<u>694,314</u>
0	0	24,243
0	0	681,628
<u>0</u>	<u>0</u>	<u>(133,089)</u>
<u>0</u>	<u>0</u>	<u>572,782</u>
36,881	(34,323)	1,267,096
<u>583,888</u>	<u>47,205</u>	<u>8,537,016</u>
<u>\$620,769</u>	<u>\$12,882</u>	<u>\$9,804,112</u>

Richland County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2018

	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	\$277,519	\$1,548,528	\$1	\$1,826,048
Special Assessments Receivable	1,338,001	0	37,153	1,375,154
<i>Total Assets</i>	<u>\$1,615,520</u>	<u>\$1,548,528</u>	<u>\$37,154</u>	<u>\$3,201,202</u>
Liabilities				
Contracts Payable	\$0	\$9,200	\$0	\$9,200
Interfund Payable	0	808,440	0	808,440
Accrued Interest Payable	0	9,882	0	9,882
Notes Payable	0	202,411	0	202,411
<i>Total Liabilities</i>	<u>0</u>	<u>1,029,933</u>	<u>0</u>	<u>1,029,933</u>
Deferred Inflows of Resources				
Unavailable Revenue	1,338,001	0	37,153	1,375,154
Fund Balances				
Restricted	277,519	518,595	1	796,115
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$1,615,520</u>	<u>\$1,548,528</u>	<u>\$37,154</u>	<u>\$3,201,202</u>

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2018

	Special Assessment Debt Retirement	General Obligation Debt Retirement	Wedgewood Imperial Stormwater Assessment	Total Nonmajor Debt Service Funds
Revenues				
Property Taxes	\$0	\$1,367,446	\$0	\$1,367,446
Charges for Services	0	450,700	0	450,700
Intergovernmental	0	258,355	0	258,355
Special Assessments	69,446	0	31,188	100,634
<i>Total Revenues</i>	<u>69,446</u>	<u>2,076,501</u>	<u>31,188</u>	<u>2,177,135</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	0	1,229,364	0	1,229,364
Debt Service:				
Principal Retirement	55,000	1,195,000	39,173	1,289,173
Interest and Fiscal Charges	10,350	781,513	2,842	794,705
<i>Total Expenditures</i>	<u>65,350</u>	<u>3,205,877</u>	<u>42,015</u>	<u>3,313,242</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>4,096</u>	<u>(1,129,376)</u>	<u>(10,827)</u>	<u>(1,136,107)</u>
Other Financing Sources				
Bond Anticipation Notes Issued	0	1,195,000	0	1,195,000
Transfers In	0	809,487	10,971	820,458
<i>Total Other Financing Sources</i>	<u>0</u>	<u>2,004,487</u>	<u>10,971</u>	<u>2,015,458</u>
<i>Net Change in Fund Balances</i>	4,096	875,111	144	879,351
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>273,423</u>	<u>(356,516)</u>	<u>(143)</u>	<u>(83,236)</u>
<i>Fund Balances End of Year</i>	<u>\$277,519</u>	<u>\$518,595</u>	<u>\$1</u>	<u>\$796,115</u>

Richland County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2018

	<u>Courthouse Renovation</u>	<u>Special Projects</u>	<u>Newhope Capital Projects</u>
Assets			
Equity in Pooled Cash and Cash Equivalents	\$29	\$38,384	\$1,205,485
Liabilities			
Accounts Payable	\$0	\$0	\$0
Contracts Payable	0	0	0
Interfund Payable	0	165,560	0
Accrued Interest Payable	0	413	0
<i>Total Liabilities</i>	<u>0</u>	<u>165,973</u>	<u>0</u>
Fund Balances			
Restricted	29	0	1,205,485
Committed	0	0	0
Assigned	0	0	0
Unassigned (<i>Deficit</i>)	0	(127,589)	0
<i>Total Fund Balances (Deficit)</i>	<u>29</u>	<u>(127,589)</u>	<u>1,205,485</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$29</u>	<u>\$38,384</u>	<u>\$1,205,485</u>

<u>Capital Equipment Purchases</u>	<u>Issue II</u>	<u>Geographic Information System</u>	<u>Gorman Nature Capital Improvement</u>
<u>\$97,885</u>	<u>\$14,960</u>	<u>\$25,317</u>	<u>\$13,203</u>
18,433	\$0	\$0	\$0
0	0	0	0
0	0	0	0
0	0	0	0
<u>18,433</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	14,960	25,317	0
0	0	0	13,203
79,452	0	0	0
0	0	0	0
<u>79,452</u>	<u>14,960</u>	<u>25,317</u>	<u>13,203</u>
<u>\$97,885</u>	<u>\$14,960</u>	<u>\$25,317</u>	<u>\$13,203</u>

(continued)

Richland County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds (continued)
December 31, 2018

	Mental Health Housing	Total Nonmajor Capital Projects Funds
Assets		
Equity in Pooled Cash and Cash Equivalents	\$1,125,845	\$2,521,108
Liabilities		
Accounts Payable	\$1,467	\$19,900
Contracts Payable	481,569	481,569
Interfund Payable	0	165,560
Accrued Interest Payable	0	413
<i>Total Liabilities</i>	483,036	667,442
Fund Balances		
Restricted	642,809	1,888,600
Committed	0	13,203
Assigned	0	79,452
Unassigned (Deficit)	0	(127,589)
<i>Total Fund Balances (Deficit)</i>	642,809	1,853,666
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	\$1,125,845	\$2,521,108

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2018

	Courthouse Renovation	Special Projects	Newhope Capital Projects
Revenues			
Charges for Services	\$0	\$0	\$0
Intergovernmental	0	0	0
Rentals	0	0	0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures			
Capital Outlay	0	0	206,105
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	6,378	0
<i>Total Expenditures</i>	<u>0</u>	<u>6,378</u>	<u>206,105</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>(6,378)</u>	<u>(206,105)</u>
Other Financing Sources			
Sale of Capital Assets	0	0	195
Transfers In	0	58,428	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>58,428</u>	<u>195</u>
<i>Net Change in Fund Balances</i>	0	52,050	(205,910)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>29</u>	<u>(179,639)</u>	<u>1,411,395</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$29</u>	<u>(\$127,589)</u>	<u>\$1,205,485</u>

(continued)

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds (continued)
For the Year Ended December 31, 2018

	Capital Equipment Purchases	Issue II	Geographic Information System
Revenues			
Charges for Services	\$18,892	\$0	\$0
Intergovernmental	0	2,584,003	0
Rentals	0	0	0
<i>Total Revenues</i>	<u>18,892</u>	<u>2,584,003</u>	<u>0</u>
Expenditures			
Capital Outlay	18,433	2,597,000	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>18,433</u>	<u>2,597,000</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>459</u>	<u>(12,997)</u>	<u>0</u>
Other Financing Sources			
Sale of Capital Assets	0	0	0
Transfers In	0	0	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	459	(12,997)	0
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>78,993</u>	<u>27,957</u>	<u>25,317</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$79,452</u></u>	<u><u>\$14,960</u></u>	<u><u>\$25,317</u></u>

Gorman Nature Capital Improvement	Mental Health Housing	Child Support Enforcement Agency	Total Nonmajor Capital Projects Funds
\$0	\$0	\$0	\$18,892
0	182,760	0	2,766,763
0	0	56,208	56,208
0	182,760	56,208	2,841,863
0	1,084,676	0	3,906,214
0	0	166,390	166,390
0	0	17,822	24,200
0	1,084,676	184,212	4,096,804
0	(901,916)	(128,004)	(1,254,941)
0	0	0	195
0	1,000,000	124,719	1,183,147
0	1,000,000	124,719	1,183,342
0	98,084	(3,285)	(71,599)
13,203	544,725	3,285	1,925,265
<u>\$13,203</u>	<u>\$642,809</u>	<u>\$0</u>	<u>\$1,853,666</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, 2018

	Employee Health Insurance	County Phone System	Total
Assets			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$1,624,682	\$18,585	\$1,643,267
Liabilities			
Current Liabilities:			
Accounts Payable	747,005	34,291	781,296
Net Position			
Unrestricted (Deficit)	\$877,677	(\$15,706)	\$861,971

Richland County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2018*

	Employee Health Insurance	County Phone System	Total
Operating Revenues			
Charges for Services	\$9,194,503	\$271,046	\$9,465,549
Operating Expenses			
Contractual Services	8,484,123	314,561	8,798,684
<i>Change in Net Position</i>	710,380	(43,515)	666,865
<i>Net Position Beginning of Year</i>	167,297	27,809	195,106
<i>Net Position (Deficit) End of Year</i>	<u>\$877,677</u>	<u>(\$15,706)</u>	<u>\$861,971</u>

Richland County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2018

	Employee Health Insurance	County Phone System	Total
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash Received from Interfund Services Provided	\$9,194,503	\$271,046	\$9,465,549
Cash Payments to Suppliers	<u>(7,742,704)</u>	<u>(280,270)</u>	<u>(8,022,974)</u>
<i>Net Decrease in Cash and Cash Equivalents</i>	1,451,799	(9,224)	1,442,575
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>172,883</u>	<u>27,809</u>	<u>200,692</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$1,624,682</u></u>	<u><u>\$18,585</u></u>	<u><u>\$1,643,267</u></u>
Reconciliation of Operating Income to Net Cash Used In Operating Activities			
Operating Income	\$710,380	(\$43,515)	\$666,865
Increase in Liabilities:			
Accounts Payable	<u>741,419</u>	<u>34,291</u>	<u>775,710</u>
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u><u>\$1,451,799</u></u>	<u><u>(\$9,224)</u></u>	<u><u>\$1,442,575</u></u>

Richland County, Ohio

Fund Descriptions ***Fiduciary Funds***

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

Private Purpose Trust Funds

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

Agency Funds

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

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

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

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

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

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

(continued)

Richland County, Ohio

Fund Descriptions

Fiduciary Funds

(continued)

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

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

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

Other Agency Funds

Soil and Water Conservation Fund

Emergency Planning Community Right to Know Fund

Mass Transit Fund

Custody Support Fund

Fines and Costs Fund

State Rotary Probate Fund

Workers' Compensation Fund

Prepayment Real Property Fund

Undivided Trailer Tax Fund

County Agency Fund

Regional Planning Fund

Solid Waste Fund

Payroll Fund

Standards Committee Fund

Disaster Relief Fund

SB 3 & 287 Utility Reimbursement Fund

WIA Fiscal Agent Fund

Richland County Youth and Family Council Fund

Richland County Land Reutilization Fund

Richland County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2018

	Balance 1/1/18	Additions	Reductions	Balance 12/31/18
Undivided Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$30,982	\$25,007,092	\$24,999,535	\$38,539
Intergovernmental Receivable	1,320,750	1,334,578	1,320,750	1,334,578
Permissive Sales Taxes Receivable	5,664,569	5,741,076	5,664,569	5,741,076
Property Taxes Receivable	28,097	29,500	28,097	29,500
Special Assessments Receivable	2,029,732	1,740,948	2,029,732	1,740,948
<i>Total Assets</i>	<u>\$9,074,130</u>	<u>\$33,853,194</u>	<u>\$34,042,683</u>	<u>\$8,884,641</u>
Liabilities				
Undistributed Assets	<u>\$9,074,130</u>	<u>\$33,853,194</u>	<u>\$34,042,683</u>	<u>\$8,884,641</u>
 Undivided Inheritance and Estate Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$5,475</u>	<u>\$4,813</u>	<u>\$3,464</u>	<u>\$6,824</u>
Liabilities				
Undistributed Assets	<u>\$5,475</u>	<u>\$4,813</u>	<u>\$3,464</u>	<u>\$6,824</u>
 Undivided General Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$5,791,247	\$117,406,161	\$118,653,305	\$4,544,103
Property Taxes Receivable	114,681,665	118,594,423	114,681,665	118,594,423
<i>Total Assets</i>	<u>\$120,472,912</u>	<u>\$236,000,584</u>	<u>\$233,334,970</u>	<u>\$123,138,526</u>
Liabilities				
Undistributed Assets	<u>\$120,472,912</u>	<u>\$236,000,584</u>	<u>\$233,334,970</u>	<u>\$123,138,526</u>
 Undivided Personal Tax				
Assets				
Property Taxes Receivable	<u>\$535,431</u>	<u>\$537,454</u>	<u>\$535,431</u>	<u>\$537,454</u>
Liabilities				
Undistributed Assets	<u>\$535,431</u>	<u>\$537,454</u>	<u>\$535,431</u>	<u>\$537,454</u>

(continued)

Richland County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2018

	Balance 1/1/18	Additions	Reductions	Balance 12/31/18
Undivided Local Government				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$7,770,924	\$7,770,924	\$0
Intergovernmental Receivable	3,103,831	3,277,714	3,103,831	3,277,714
<i>Total Assets</i>	<u>\$3,103,831</u>	<u>\$11,048,638</u>	<u>\$10,874,755</u>	<u>\$3,277,714</u>
Liabilities				
Undistributed Assets	<u>\$3,103,831</u>	<u>\$11,048,638</u>	<u>\$10,874,755</u>	<u>\$3,277,714</u>
Board of Health				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,872,330	\$8,044,098	\$7,482,078	\$3,434,350
Property Taxes Receivable	2,308,418	2,157,430	2,308,418	2,157,430
<i>Total Assets</i>	<u>\$5,180,748</u>	<u>\$10,201,528</u>	<u>\$9,790,496</u>	<u>\$5,591,780</u>
Liabilities				
Undistributed Assets	<u>\$5,180,748</u>	<u>\$10,201,528</u>	<u>\$9,790,496</u>	<u>\$5,591,780</u>
County Court Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	<u>\$267,832</u>	<u>\$3,274,248</u>	<u>\$3,440,521</u>	<u>\$101,559</u>
Liabilities				
Intergovernmental Payable	\$94,171	\$1,366,597	\$1,382,118	\$78,650
Undistributed Assets	(3,018)	36,506	36,810	(3,322)
Deposits Held and Due to Others	176,679	1,871,145	2,021,593	26,231
<i>Total Liabilities</i>	<u>\$267,832</u>	<u>\$3,274,248</u>	<u>\$3,440,521</u>	<u>\$101,559</u>

(continued)

Richland County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2018

	Balance 1/1/18	Additions	Reductions	Balance 12/31/18
Other Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,619,343	\$10,808,629	\$10,148,315	\$5,279,657
Cash and Cash Equivalents in Segregated Accounts	263,206	3,845,083	3,872,516	235,773
<i>Total Assets</i>	<u>\$4,882,549</u>	<u>\$14,653,712</u>	<u>\$14,020,831</u>	<u>\$5,515,430</u>
Liabilities				
Undistributed Assets	<u>\$4,882,549</u>	<u>\$14,653,712</u>	<u>\$14,020,831</u>	<u>\$5,515,430</u>
All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$13,319,377	\$169,041,717	\$169,057,621	\$13,303,473
Cash and Cash Equivalents in Segregated Accounts	531,038	7,119,331	7,313,037	337,332
Intergovernmental Receivable	4,424,581	4,612,292	4,424,581	4,612,292
Permissive Sales Tax Receivable	5,664,569	5,741,076	5,664,569	5,741,076
Property Taxes Receivable	117,553,611	121,318,807	117,553,611	121,318,807
Special Assessments Receivable	2,029,732	1,740,948	2,029,732	1,740,948
<i>Total Assets</i>	<u>\$143,522,908</u>	<u>\$309,574,171</u>	<u>\$306,043,151</u>	<u>\$147,053,928</u>
Liabilities				
Intergovernmental Payable	\$94,171	\$1,366,597	\$1,382,118	\$78,650
Undistributed Assets	143,252,058	306,336,429	302,639,440	146,949,047
Deposits Held and Due to Others	176,679	1,871,145	2,021,593	26,231
<i>Total Liabilities</i>	<u>\$143,522,908</u>	<u>\$309,574,171</u>	<u>\$306,043,151</u>	<u>\$147,053,928</u>

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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$2,016,580	\$2,016,580	\$2,052,871	\$36,291
Sales Taxes	19,700,000	19,700,000	19,716,791	16,791
Charges for Services	6,348,827	6,363,827	6,341,651	(22,176)
Licenses and Permits	764,459	764,459	991,323	226,864
Fines and Forfeitures	204,522	204,522	207,186	2,664
Intergovernmental	5,334,538	5,160,486	5,602,912	442,426
Interest	500,100	500,100	1,221,401	721,301
Rentals	346,565	346,565	348,243	1,678
Other	26,653	93,853	112,192	18,339
<i>Total Revenues</i>	<u>35,242,244</u>	<u>35,150,392</u>	<u>36,594,570</u>	<u>1,444,178</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Commissioners:				
Personal Services	448,458	449,574	443,259	6,315
Materials and Supplies	2,500	2,500	1,047	1,453
Contractual Services	557,330	785,885	552,689	233,196
Capital Outlay	78,000	78,000	69,004	8,996
Other	75,600	100,449	51,660	48,789
Total Commissioners	<u>1,161,888</u>	<u>1,416,408</u>	<u>1,117,659</u>	<u>298,749</u>
Auditor:				
Personal Services	650,813	619,708	618,997	711
Materials and Supplies	6,000	6,000	4,886	1,114
Contractual Services	6,500	9,010	8,834	176
Capital Outlay	100	100	71	29
Other	100	100	24	76
Total Auditor	<u>663,513</u>	<u>634,918</u>	<u>632,812</u>	<u>2,106</u>
Treasurer:				
Personal Services	292,614	268,055	261,182	6,873
Materials and Supplies	23,500	23,500	23,500	0
Contractual Services	4,000	9,735	2,714	7,021
Total Treasurer	<u>\$320,114</u>	<u>\$301,290</u>	<u>\$287,396</u>	<u>\$13,894</u>

(continued)

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Prosecuting Attorney:				
Personal Services	\$1,751,506	\$1,751,395	\$1,713,044	\$38,351
Materials and Supplies	11,700	21,386	19,483	1,903
Contractual Services	108,246	98,989	95,739	3,250
Capital Outlay	58,000	58,000	58,000	0
Other	12,050	12,522	12,522	0
Total Prosecuting Attorney	1,941,502	1,942,292	1,898,788	43,504
Bureau of Inspection:				
Contractual Services	81,672	81,672	81,672	0
Data Processing Board:				
Personal Services	183,455	191,650	188,198	3,452
Materials and Supplies	3,000	3,000	2,955	45
Contractual Services	307,400	284,335	280,194	4,141
Capital Outlay	8,000	51,465	51,465	0
Total Data Processing Board	501,855	530,450	522,812	7,638
Board of Elections:				
Personal Services	603,157	656,416	647,135	9,281
Materials and Supplies	24,500	15,200	12,434	2,766
Contractual Services	139,400	140,000	97,892	42,108
Capital Outlay	10,000	11,500	9,156	2,344
Total Board of Elections	777,057	823,116	766,617	56,499
Building and Grounds:				
Personal Services	477,130	477,130	461,243	15,887
Materials and Supplies	101,000	101,000	88,631	12,369
Contractual Services	770,900	819,165	729,341	89,824
Capital Outlay	1,000	1,000	303	697
Other	500	500	0	500
Total Building and Grounds	1,350,530	1,398,795	1,279,518	119,277
Recorder:				
Personal Services	312,922	349,530	343,025	6,505
Materials and Supplies	15,839	15,839	7,742	8,097
Contractual Services	99,178	99,187	68,838	30,349
Capital Outlay	9,749	9,749	2,717	7,032
Other	3,303	3,303	2,867	436
Total Recorder	\$440,991	\$477,608	\$425,189	\$52,419

(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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Central Purchasing:				
Materials and Supplies	\$0	\$14,262	\$14,262	\$0
Contractual Services	24,000	39,115	28,993	10,122
Total Central Purchasing	24,000	53,377	43,255	10,122
Risk Management:				
Personal Services	117,598	121,434	107,105	14,329
Materials and Supplies	235,700	251,560	251,556	4
Contractual Services	408,175	404,415	344,200	60,215
Total Risk Management	761,473	777,409	702,861	74,548
Insurance, Pensions and Taxes:				
Contractual Services	422,007	257,516	58,458	199,058
Total General Government - Legislative and Executive	8,446,602	8,694,851	7,817,037	877,814
General Government - Judicial:				
Court of Appeals:				
Contractual Services	19,000	19,000	4,073	14,927
Common Pleas Court:				
Personal Services	230,963	232,956	216,439	16,517
Materials and Supplies	1,025	1,172	1,127	45
Contractual Services	49,325	62,984	60,367	2,617
Capital Outlay	2,000	2,000	1,486	514
Other	1,200	814	495	319
Total Common Pleas Court	284,513	299,926	279,914	20,012
Jury Commission:				
Personal Services	289	289	289	0
Contractual Services	1,700	1,326	867	459
Total Jury Commission	\$1,989	\$1,615	\$1,156	\$459

(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, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Court Information Technology:				
Personal Services	\$147,570	\$149,277	\$147,507	\$1,770
Materials and Supplies	1,250	1,250	1,250	0
Contractual Services	69,900	95,007	94,495	512
Capital Outlay	12,500	73,600	72,177	1,423
Other	250	250	250	0
Total Court Information Technology	<u>231,470</u>	<u>319,384</u>	<u>315,679</u>	<u>3,705</u>
Probate Court:				
Personal Services	460,115	462,195	457,588	4,607
Materials and Supplies	12,000	17,500	17,269	231
Contractual Services	12,250	4,670	2,312	2,358
Capital Outlay	3,000	3,000	2,380	620
Other	750	750	645	105
Total Probate Court	<u>488,115</u>	<u>488,115</u>	<u>480,194</u>	<u>7,921</u>
Clerk of Courts:				
Personal Services	1,505,874	1,506,019	1,464,480	41,539
Materials and Supplies	18,860	16,482	16,406	76
Contractual Services	62,885	71,262	63,307	7,955
Capital Outlay	18,960	14,625	14,625	0
Other	6,000	4,033	2,752	1,281
Total Clerk of Courts	<u>1,612,579</u>	<u>1,612,421</u>	<u>1,561,570</u>	<u>50,851</u>
Municipal Court:				
Personal Services	382,911	353,856	353,823	33
Contractual Services	57,500	58,400	56,903	1,497
Total Municipal Court	<u>440,411</u>	<u>412,256</u>	<u>410,726</u>	<u>1,530</u>
Juvenile Court:				
Personal Services	2,243,731	1,881,352	1,897,456	(16,104)
Materials and Supplies	25,700	25,388	25,357	31
Contractual Services	176,020	237,285	235,541	1,744
Capital Outlay	3,000	14,115	14,115	0
Total Juvenile Court	<u>\$2,448,451</u>	<u>\$2,158,140</u>	<u>\$2,172,469</u>	<u>(\$14,329)</u>

(continued)

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Joint Court:				
Personal Services	\$390,473	\$460,466	\$460,414	\$52
Materials and Supplies	610	610	539	71
Contractual Services	52,565	50,903	50,330	573
Capital Outlay	1,000	1,039	984	55
Other	800	800	754	46
Total Joint Court	<u>445,448</u>	<u>513,818</u>	<u>513,021</u>	<u>797</u>
Criminal Court Services:				
Personal Services	768,747	796,378	795,972	406
Materials and Supplies	1,950	1,950	1,950	0
Contractual Services	15,717	15,917	15,917	0
Capital Outlay	1,000	1,000	1,000	0
Total Criminal Court Services	<u>787,414</u>	<u>815,245</u>	<u>814,839</u>	<u>406</u>
Domestic Relations:				
Personal Services	583,072	580,047	532,938	47,109
Materials and Supplies	4,000	4,500	3,697	803
Contractual Services	3,500	4,550	3,205	1,345
Capital Outlay	1,700	1,700	222	1,478
Other	7,000	4,700	2,573	2,127
Total Domestic Relations	<u>599,272</u>	<u>595,497</u>	<u>542,635</u>	<u>52,862</u>
Total General Government - Judicial System	<u>7,358,662</u>	<u>7,235,417</u>	<u>7,096,276</u>	<u>139,141</u>
Public Safety:				
Juvenile Detention Center:				
Personal Services	1,330,747	1,697,489	1,686,764	10,725
Materials and Supplies	31,500	41,625	34,224	7,401
Contractual Services	148,478	157,814	143,580	14,234
Capital Outlay	26,000	28,350	28,350	0
Total Juvenile Detention Center	<u>1,536,725</u>	<u>1,925,278</u>	<u>1,892,918</u>	<u>32,360</u>
Disaster Services:				
Personal Services	1,096,223	1,096,223	1,002,778	93,445
Materials and Supplies	9,000	9,000	6,355	2,645
Contractual Services	123,354	120,546	119,221	1,325
Capital Outlay	38,000	86,418	70,467	15,951
Total Disaster Services	<u>\$1,266,577</u>	<u>\$1,312,187</u>	<u>\$1,198,821</u>	<u>\$113,366</u>

(continued)

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Coroner:				
Personal Services	\$259,229	\$259,316	\$259,165	\$151
Materials and Supplies	2,700	2,700	1,146	1,554
Contractual Services	147,450	178,916	178,083	833
Total Coroner	409,379	440,932	438,394	2,538
Sheriff:				
Personal Services	9,484,936	9,414,018	9,246,255	167,763
Materials and Supplies	418,052	438,877	423,456	15,421
Contractual Services	1,257,495	1,364,521	1,284,977	79,544
Capital Outlay	379,884	642,245	616,047	26,198
Other	5,000	5,000	4,938	62
Total Sheriff	11,545,367	11,864,661	11,575,673	288,988
Total Public Safety	14,758,048	15,543,058	15,105,806	437,252
Public Works:				
Highway Engineer:				
Personal Services	180,402	177,468	170,623	6,845
Materials and Supplies	500	500	499	1
Total Highway Engineer	180,902	177,968	171,122	6,846
Building Department Regulations:				
Personal Services	623,055	573,115	466,123	106,992
Materials and Supplies	4,325	4,325	2,847	1,478
Contractual Services	46,150	100,393	80,675	19,718
Other	100	100	0	100
Total Building Department Regulations	673,630	677,933	549,645	128,288
Total Public Works	\$854,532	\$855,901	\$720,767	\$135,134 (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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Health:				
Agriculture:				
Personal Services	\$2,000	\$2,000	\$0	\$2,000
Contractual Services	\$50,550	\$50,550	\$49,850	\$700
Total Agriculture	52,550	52,550	49,850	2,700
Other Health:				
Contractual Services	2,200	2,200	2,171	29
Ditch Maintenance:				
Personal Services	166,071	169,344	169,326	18
Materials and Supplies	1,500	1,161	0	1,161
Total Ditch Maintenance	167,571	170,505	169,326	1,179
Total Health	222,321	225,255	221,347	3,908
Human Services:				
Soldiers Relief:				
Materials and Supplies	4,500	4,500	4,500	0
Contractual Services	28,000	23,026	20,926	2,100
Total Soldiers Relief	32,500	27,526	25,426	2,100
Veteran Services:				
Personal Services	589,221	560,742	552,756	7,986
Materials and Supplies	2,600	2,600	2,600	0
Contractual Services	168,500	133,867	133,867	0
Capital Outlay	15,250	93,369	87,369	6,000
Other	15,000	10,344	10,344	0
Total Veteran Services	790,571	800,922	786,936	13,986
Total Human Services	823,071	828,448	812,362	16,086
Conservation and Recreation:				
Parks:				
Personal Services	176,364	200,896	200,825	71
Materials and Supplies	4,990	4,990	4,961	29
Contractual Services	9,760	9,427	9,209	218
Capital Outlay	12,238	12,238	7,731	4,507
Total Conservation and Recreation	\$203,352	\$227,551	\$222,726	\$4,825

(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, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Intergovernmental	<u>\$2,090,015</u>	<u>\$1,387,636</u>	<u>\$1,339,703</u>	<u>\$47,933</u>
<i>Total Expenditures</i>	<u>34,756,603</u>	<u>34,998,117</u>	<u>33,336,024</u>	<u>1,662,093</u>
<i>Excess of Revenues Over Expenditures</i>	<u>485,641</u>	<u>152,275</u>	<u>3,258,546</u>	<u>3,106,271</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	200	200	35,969	35,769
Transfers Out	<u>(388,282)</u>	<u>(3,707,554)</u>	<u>(1,477,782)</u>	<u>2,229,772</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(388,082)</u>	<u>(3,707,354)</u>	<u>(1,441,813)</u>	<u>2,265,541</u>
<i>Net Change in Fund Balance</i>	97,559	(3,555,079)	1,816,733	5,371,812
<i>Fund Balance Beginning of Year</i>	7,695,845	7,695,845	7,695,845	0
Prior Year Encumbrances Appropriated	<u>309,769</u>	<u>309,769</u>	<u>309,769</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$8,103,173</u>	<u>\$4,450,535</u>	<u>\$9,822,347</u>	<u>\$5,371,812</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Mental Health Board Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$1,850,000	\$1,850,000	\$1,764,114	(\$85,886)
Charges for Services	88,500	88,500	109,126	20,626
Intergovernmental	4,578,000	4,578,000	5,091,300	513,300
Other	200,000	200,000	220,285	20,285
<i>Total Revenues</i>	<u>6,716,500</u>	<u>6,716,500</u>	<u>7,184,825</u>	<u>468,325</u>
Expenditures				
Current:				
Health:				
Mental Health Board:				
Personal Services	753,078	737,228	660,478	76,750
Materials and Supplies	4,000	4,000	2,942	1,058
Contractual Services	5,917,100	6,022,950	5,493,886	529,064
Capital Outlay	35,500	50,500	28,107	22,393
Other	1,500	1,500	892	608
<i>Total Expenditures</i>	<u>6,711,178</u>	<u>6,816,178</u>	<u>6,186,305</u>	<u>629,873</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>5,322</u>	<u>(99,678)</u>	<u>998,520</u>	<u>1,098,198</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	100	100	0	(100)
Transfers Out	0	(1,000,000)	(1,000,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>100</u>	<u>(999,900)</u>	<u>(1,000,000)</u>	<u>(100)</u>
<i>Net Change in Fund Balance</i>	5,422	(1,099,578)	(1,480)	1,098,098
<i>Fund Balance Beginning of Year</i>	<u>5,821,211</u>	<u>5,821,211</u>	<u>5,821,211</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$5,826,633</u></u>	<u><u>\$4,721,633</u></u>	<u><u>\$5,819,731</u></u>	<u><u>\$1,098,098</u></u>

Richland County, Ohio
*Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Board Fund
For the Year Ended December 31, 2018*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$7,309,061	\$7,309,061	\$7,410,155	\$101,094
Charges for Services	1,393,893	1,393,893	1,429,009	35,116
Intergovernmental	9,313,889	9,313,889	9,438,439	124,550
Interest	1,000	1,000	11,283	10,283
Contributions and Donations	10,000	10,000	18,311	8,311
Other	9,350	9,350	7,605	(1,745)
<i>Total Revenues</i>	18,037,193	18,037,193	18,314,802	277,609
Expenditures				
Current:				
Health:				
Developmental Disabilities Board:				
Personal Services	14,479,491	15,451,019	12,699,571	2,751,448
Materials and Supplies	701,325	760,427	582,223	178,204
Contractual Services	7,941,137	7,103,623	5,820,275	1,283,348
Capital Outlay	253,650	454,183	377,916	76,267
Other	36,550	33,103	7,081	26,022
<i>Total Expenditures</i>	23,412,153	23,802,355	19,487,066	4,315,289
<i>Net Change in Fund Balance</i>	(5,374,960)	(5,765,162)	(1,172,264)	4,592,898
<i>Fund Balance Beginning of Year</i>	21,009,752	21,009,752	21,009,752	0
Prior Year Encumbrances Appropriated	393,202	393,202	393,202	0
<i>Fund Balance End of Year</i>	\$16,027,994	\$15,637,792	\$20,230,690	\$4,592,898

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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$9,788,879	\$9,788,879	\$8,579,237	(\$1,209,642)
Expenditures				
Current:				
Human Services:				
Public Assistance:				
Personal Services	4,385,487	4,431,658	4,229,560	202,098
Materials and Supplies	91,899	193,028	132,004	61,024
Contractual Services	5,030,928	5,164,766	4,495,169	669,597
Capital Outlay	51,500	17,500	4,715	12,785
<i>Total Expenditures</i>	<u>9,559,814</u>	<u>9,806,952</u>	<u>8,861,448</u>	<u>945,504</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	229,065	(18,073)	(282,211)	(264,138)
Other Financing Sources (Uses)				
Sale of Capital Assets	500	500	9,107	8,607
Transfers Out	0	(9,988)	0	9,988
<i>Total Other Financing Sources (Uses)</i>	<u>500</u>	<u>(9,488)</u>	<u>9,107</u>	<u>18,595</u>
<i>Net Change in Fund Balance</i>	229,565	(27,561)	(273,104)	(245,543)
<i>Fund Balance Beginning of Year</i>	1,175,734	1,175,734	1,175,734	0
Prior Year Encumbrances Appropriated	68,682	68,682	68,682	0
<i>Fund Balance End of Year</i>	<u>\$1,473,981</u>	<u>\$1,216,855</u>	<u>\$971,312</u>	<u>(\$245,543)</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, 2018

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$3,264,000	\$3,264,000	\$3,284,624	\$20,624
Intergovernmental	6,361,708	6,361,708	6,409,854	48,146
Other	25,000	25,000	14,932	(10,068)
<i>Total Revenues</i>	<u>9,650,708</u>	<u>9,650,708</u>	<u>9,709,410</u>	<u>58,702</u>
Expenditures				
Current:				
Human Services:				
Children's Services:				
Personal Services	6,800,100	6,823,100	6,425,103	397,997
Materials and Supplies	114,750	121,750	92,312	29,438
Contractual Services	3,547,558	3,717,558	3,158,895	558,663
Capital Outlay	280,182	280,182	20,098	260,084
Other	265,000	65,000	61,058	3,942
<i>Total Expenditures</i>	<u>11,007,590</u>	<u>11,007,590</u>	<u>9,757,466</u>	<u>1,250,124</u>
<i>Excess of Revenues Under Expenditures</i>	(1,356,882)	(1,356,882)	(48,056)	1,308,826
Other Financing Sources				
Sale of Capital Assets	5,000	5,000	0	(5,000)
<i>Net Change in Fund Balance</i>	(1,351,882)	(1,351,882)	(48,056)	1,303,826
<i>Fund Balance Beginning of Year</i>	<u>7,201,010</u>	<u>7,201,010</u>	<u>7,201,010</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$5,849,128</u></u>	<u><u>\$5,849,128</u></u>	<u><u>\$7,152,954</u></u>	<u><u>\$1,303,826</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Road and Bridge Fund
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$2,000	\$2,600	\$600
Intergovernmental	1,650,000	1,735,502	85,502
<i>Total Revenues</i>	<u>1,652,000</u>	<u>1,738,102</u>	<u>86,102</u>
Expenditures			
Capital Outlay	2,510,245	2,168,767	341,478
Debt Service:			
Principal Retirement	70,256	70,256	0
<i>Total Expenditures</i>	<u>2,580,501</u>	<u>2,239,023</u>	<u>341,478</u>
<i>Excess of Revenues Under Expenditures</i>	(928,501)	(500,921)	427,580
Other Financing Uses			
Transfers Out	(75,000)	(74,362)	638
<i>Net Change in Fund Balance</i>	(1,003,501)	(575,283)	428,218
<i>Fund Balance Beginning of Year</i>	<u>1,030,856</u>	<u>1,030,856</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$27,355</u></u>	<u><u>\$455,573</u></u>	<u><u>\$428,218</u></u>

Richland County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Sewer Fund
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$3,618,000	\$3,282,076	(\$335,924)
Fines and Forfeitures	260,000	236,164	(23,836)
Other	0	500	500
<i>Total Revenues</i>	<u>3,878,000</u>	<u>3,518,740</u>	<u>(359,260)</u>
Expenses			
Personal Services	639,000	555,084	83,916
Materials and Supplies	88,700	69,763	18,937
Contractual Services	2,590,108	2,236,410	353,698
Capital Outlay	9,995	13,410	(3,415)
Debt Service:			
Principal Retirement	216,851	213,065	3,786
Interest and Fiscal Charges	166,832	153,920	12,912
<i>Total Expenses</i>	<u>3,711,486</u>	<u>3,241,652</u>	<u>469,834</u>
<i>Excess of Revenues Over Expenses Before Transfers</i>	166,514	277,088	110,574
Other Financing Uses			
Transfers Out	(247,234)	0	247,234
<i>Net Change in Fund Equity</i>	(80,720)	277,088	357,808
<i>Fund Equity Beginning of Year</i>	1,438,598	1,438,598	0
Prior Year Encumbrances Appropriated	331,720	331,720	0
<i>Fund Equity End of Year</i>	<u>\$1,689,598</u>	<u>\$2,047,406</u>	<u>\$357,808</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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$32,733	\$43,712	\$10,979
Licenses and Permits	360,000	372,678	12,678
Fines and Forfeitures	37,779	38,662	883
Contributions and Donations	8,000	17,093	9,093
<i>Total Revenues</i>	<u>438,512</u>	<u>472,145</u>	<u>33,633</u>
Expenditures			
Current:			
Health:			
Dog and Kennel:			
Personal Services	267,728	263,138	4,590
Materials and Supplies	16,914	16,901	13
Contractual Services	43,013	41,923	1,090
Capital Outlay	4,000	3,916	84
Other	5,301	5,083	218
<i>Total Expenditures</i>	<u>336,956</u>	<u>330,961</u>	<u>5,995</u>
<i>Excess of Revenues Over Expenditures</i>	<u>101,556</u>	<u>141,184</u>	<u>39,628</u>
Other Financing Uses			
Transfers Out	(101,219)	(101,219)	0
<i>Net Change in Fund Balance</i>	337	39,965	39,628
<i>Fund Balance Beginning of Year</i>	<u>43,062</u>	<u>43,062</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$43,399</u></u>	<u><u>\$83,027</u></u>	<u><u>\$39,628</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Real Estate Assessment Fund
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$1,261,500	\$1,277,158	\$15,658
Licenses and Permits	40	25	(15)
<i>Total Revenues</i>	<u>1,261,540</u>	<u>1,277,183</u>	<u>15,643</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Real Estate Assessment:			
Personal Services	686,048	684,522	1,526
Materials and Supplies	1,535	1,535	0
Contractual Services	391,790	389,901	1,889
Capital Outlay	7,247	5,791	1,456
<i>Total Expenditures</i>	<u>1,086,620</u>	<u>1,081,749</u>	<u>4,871</u>
<i>Excess of Revenues Over Expenditures</i>	174,920	195,434	20,514
Other Financing Sources			
Sale of Capital Assets	0	556	556
<i>Net Change in Fund Balance</i>	174,920	195,990	21,070
<i>Fund Balance Beginning of Year</i>	<u>5,633</u>	<u>5,633</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$180,553</u></u>	<u><u>\$201,623</u></u>	<u><u>\$21,070</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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$1,000	\$1,953	\$953
Licenses and Permits	32,500	43,872	11,372
Intergovernmental	4,575,000	4,646,088	71,088
Interest	2,500	11,389	8,889
Other	250	13	(237)
<i>Total Revenues</i>	<u>4,611,250</u>	<u>4,703,315</u>	<u>92,065</u>
Expenditures			
Current:			
Public Works:			
Motor Vehicle License and Gas Tax:			
Personal Services	3,285,176	2,966,285	318,891
Materials and Supplies	695,000	557,495	137,505
Contractual Services	1,049,774	785,440	264,334
Capital Outlay	331,000	294,020	36,980
Other	77,500	20,862	56,638
<i>Total Expenditures</i>	<u>5,438,450</u>	<u>4,624,102</u>	<u>814,348</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(827,200)	79,213	906,413
Other Financing Sources			
Sale of Capital Assets	5,000	14,076	9,076
<i>Net Change in Fund Balance</i>	(822,200)	93,289	915,489
<i>Fund Balance Beginning of Year</i>	<u>1,028,862</u>	<u>1,028,862</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$206,662</u>	<u>\$1,122,151</u>	<u>\$915,489</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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$1,118,703	\$1,661,360	\$542,657
Intergovernmental	1,301,925	1,128,900	(173,025)
Contributions and Donations	75	90	15
Other	400	1,676	1,276
<i>Total Revenues</i>	<u>2,421,103</u>	<u>2,792,026</u>	<u>370,923</u>
Expenditures			
Current:			
General Government:			
Judicial System:			
Court Operations:			
Personal Services	1,043,729	1,004,004	39,725
Materials and Supplies	48,575	40,078	8,497
Contractual Services	2,081,412	1,818,304	263,108
Capital Outlay	193,259	85,189	108,070
Other	19,796	10,977	8,819
<i>Total Expenditures</i>	<u>3,386,771</u>	<u>2,958,552</u>	<u>428,219</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(965,668)</u>	<u>(166,526)</u>	<u>799,142</u>
Other Financing Sources (Uses)			
Transfers In	731,155	650,000	(81,155)
Transfers Out	(169,672)	0	169,672
<i>Total Other Financing Sources (Uses)</i>	<u>561,483</u>	<u>650,000</u>	<u>88,517</u>
<i>Net Change in Fund Balance</i>	(404,185)	483,474	887,659
<i>Fund Balance Beginning of Year</i>	1,999,683	1,999,683	0
Prior Year Encumbrances Appropriated	7,306	7,306	0
<i>Fund Balance End of Year</i>	<u><u>\$1,602,804</u></u>	<u><u>\$2,490,463</u></u>	<u><u>\$887,659</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff Operations Fund
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$127,000	\$136,814	\$9,814
Licenses and Permits	102,400	109,274	6,874
Fines and Forfeitures	113,000	86,668	(26,332)
Intergovernmental	30,223	32,062	1,839
Contributions and Donations	25,000	3,402	(21,598)
Other	5,000	10,978	5,978
<i>Total Revenues</i>	<u>402,623</u>	<u>379,198</u>	<u>(23,425)</u>
Expenditures			
Current:			
Public Safety:			
Sheriff Operations:			
Personal Services	39,791	37,343	2,448
Materials and Supplies	142,000	133,889	8,111
Contractual Services	128,000	121,999	6,001
Capital Outlay	141,782	118,132	23,650
<i>Total Expenditures</i>	<u>451,573</u>	<u>411,363</u>	<u>40,210</u>
<i>Net Change in Fund Balance</i>	(48,950)	(32,165)	16,785
<i>Fund Balance Beginning of Year</i>	<u>465,560</u>	<u>465,560</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$416,610</u>	<u>\$433,395</u>	<u>\$16,785</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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$211,650	\$202,381	(\$9,269)
Other	47,200	36,793	(10,407)
<i>Total Revenues</i>	<u>258,850</u>	<u>239,174</u>	<u>(19,676)</u>
Expenditures			
Current:			
Public Safety:			
Adult Probation:			
Personal Services	107,097	46,654	60,443
Materials and Supplies	47,250	28,341	18,909
Contractual Services	190,297	160,559	29,738
Capital Outlay	77,476	64,183	13,293
Other	12,250	9,521	2,729
<i>Total Expenditures</i>	<u>434,370</u>	<u>309,258</u>	<u>125,112</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(175,520)</u>	<u>(70,084)</u>	<u>105,436</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	6,400	9,515	3,115
Advances In	0	2,645	2,645
Advances Out	(14,525)	(14,525)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(8,125)</u>	<u>(2,365)</u>	<u>5,760</u>
<i>Net Change in Fund Balance</i>	(183,645)	(72,449)	111,196
<i>Fund Balance Beginning of Year</i>	<u>275,607</u>	<u>275,607</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$91,962</u>	<u>\$203,158</u>	<u>\$111,196</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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$63,716	\$94,646	\$30,930
Expenditures			
Current:			
General Government:			
Judicial System:			
Court Computers:			
Materials and Supplies	1,000	0	1,000
Contractual Services	22,500	11,155	11,345
Capital Outlay	125,351	97,395	27,956
<i>Total Expenditures</i>	148,851	108,550	40,301
<i>Net Change in Fund Balance</i>	(85,135)	(13,904)	71,231
<i>Fund Balance Beginning of Year</i>	389,311	389,311	0
<i>Fund Balance End of Year</i>	\$304,176	\$375,407	\$71,231

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$1,310,000	\$1,332,870	\$22,870
Charges for Services	579,200	690,668	111,468
Intergovernmental	200,000	199,908	(92)
Rentals	18,615	18,615	0
Other	15,700	22,917	7,217
<i>Total Revenues</i>	<u>2,123,515</u>	<u>2,264,978</u>	<u>141,463</u>
Expenditures			
Current:			
Human Services:			
Dayspring:			
Personal Services	1,519,316	1,453,755	65,561
Materials and Supplies	189,500	168,115	21,385
Contractual Services	222,100	168,617	53,483
Capital Outlay	169,021	145,972	23,049
Other	8,363	7,576	787
<i>Total Expenditures</i>	<u>2,108,300</u>	<u>1,944,035</u>	<u>164,265</u>
<i>Excess of Revenues Over Expenditures</i>	15,215	320,943	305,728
Other Financing Uses			
Transfers Out	(31,870)	(31,870)	0
<i>Net Change in Fund Balance</i>	(16,655)	289,073	305,728
<i>Fund Balance Beginning of Year</i>	<u>949,189</u>	<u>949,189</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$932,534</u></u>	<u><u>\$1,238,262</u></u>	<u><u>\$305,728</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Support Enforcement Agency Fund
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$424,000	\$434,510	\$10,510
Intergovernmental	1,474,200	1,410,862	(63,338)
Other	300	73	(227)
<i>Total Revenues</i>	<u>1,898,500</u>	<u>1,845,445</u>	<u>(53,055)</u>
Expenditures			
Current:			
Human Services:			
Child Support Enforcement Agency:			
Personal Services	1,441,150	1,382,817	58,333
Materials and Supplies	5,800	5,209	591
Contractual Services	520,050	377,235	142,815
Capital Outlay	17,250	4,641	12,609
Other	600	104	496
<i>Total Expenditures</i>	<u>1,984,850</u>	<u>1,770,006</u>	<u>214,844</u>
<i>Net Change in Fund Balance</i>	(86,350)	75,439	161,789
<i>Fund Balance Beginning of Year</i>	<u>531,494</u>	<u>531,494</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$445,144</u>	<u>\$606,933</u>	<u>\$161,789</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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$260,000	\$305,898	\$45,898
Intergovernmental	52,874	276,299	223,425
Other	0	38,678	38,678
<i>Total Revenues</i>	<u>312,874</u>	<u>620,875</u>	<u>308,001</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Delinquent Real Estate Collection:			
Personal Services	463,352	394,238	69,114
Materials and Supplies	11,600	9,420	2,180
Contractual Services	155,670	87,734	67,936
Other	155,781	53,486	102,295
<i>Total Expenditures</i>	<u>786,403</u>	<u>544,878</u>	<u>241,525</u>
<i>Net Change in Fund Balance</i>	(473,529)	75,997	549,526
<i>Fund Balance Beginning of Year</i>	<u>489,366</u>	<u>489,366</u>	<u>0</u>
Prior Year Encumbrances Appropriated	<u>2,951</u>	<u>2,951</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$18,788</u></u>	<u><u>\$568,314</u></u>	<u><u>\$549,526</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Bike Trail Maintenance Fund
For the Year Ended December 31, 2018

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues			
Contributions and Donations	\$0	\$1,931	\$1,931
Expenditures			
Current:			
Conservation and Recreation			
Bike Trail Maintenance:			
Contractual Services	<u>16,498</u>	<u>16,480</u>	<u>18</u>
<i>Net Change in Fund Balance</i>	(16,498)	(14,549)	1,949
<i>Fund Balance Beginning of Year</i>	<u>172,130</u>	<u>172,130</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$155,632</u></u>	<u><u>\$157,581</u></u>	<u><u>\$1,949</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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$32,000	\$34,601	\$2,601
Expenditures			
Current:			
Public Works:			
State Fees Assessment:			
Contractual Services	36,017	36,018	(1)
<i>Net Change in Fund Balance</i>	(4,017)	(1,417)	2,600
<i>Fund Balance Beginning of Year</i>	1,070	1,070	0
Prior Year Encumbrances Appropriated	4,017	4,017	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$1,070</u>	<u>\$3,670</u>	<u>\$2,600</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Veterans' Cemetery Fund
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$0	\$8,982	\$8,982
Expenditures			
Current:			
Human Services:			
Veterans' Cemetery:			
Other	5,000	240	4,760
<i>Net Change in Fund Balance</i>	(5,000)	8,742	13,742
<i>Fund Balance Beginning of Year</i>	13,978	13,978	0
<i>Fund Balance End of Year</i>	<u>\$8,978</u>	<u>\$22,720</u>	<u>\$13,742</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Ditch Maintenance Fund
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$0	\$751	\$751
Expenditures			
Current:			
Public Works:			
Ditch Maintenance:			
Contractual Services	1,400	1,275	125
<i>Net Change in Fund Balance</i>	(1,400)	(524)	876
<i>Fund Balance Beginning of Year</i>	84,149	84,149	0
<i>Fund Balance End of Year</i>	\$82,749	\$83,625	\$876

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Enhanced 911 Wireless Fund
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$240,000	\$247,081	\$7,081
Expenditures			
Current:			
Public Safety:			
Enhanced 911 Wireless:			
Personal Services	242,000	120,012	121,988
Materials and Supplies	0	0	0
Contractual Services	6,000	760	5,240
Capital Outlay	25,000	8,089	16,911
<i>Total Expenditures</i>	273,000	128,861	144,139
<i>Net Change in Fund Balance</i>	(33,000)	118,220	151,220
<i>Fund Balance Beginning of Year</i>	326,133	326,133	0
<i>Fund Balance End of Year</i>	\$293,133	\$444,353	\$151,220

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$139,781	\$155,986	\$16,205
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Voting Equipment:			
Materials and Supplies	20,000	0	20,000
Contractual Services	47,293	16,793	30,500
Capital Outlay	260,987	0	260,987
<i>Total Expenditures</i>	328,280	16,793	311,487
<i>Excess of Revenues Over (Under) Expenditures</i>	(188,499)	139,193	327,692
Other Financing Sources			
Sale of Capital Assets	0	96	96
<i>Net Change in Fund Balance</i>	(188,499)	139,289	327,788
<i>Fund Balance Beginning of Year</i>	188,500	188,500	0
<i>Fund Balance End of Year</i>	\$1	\$327,789	\$327,788

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$0	\$16,327	\$16,327
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Screening and Diversion:			
Personal Services	15,000	6,177	8,823
Materials and Supplies	2,000	808	1,192
Capital Outlay	5,000	0	5,000
Other	2,318	317	2,001
<i>Total Expenditures</i>	24,318	7,302	17,016
<i>Net Change in Fund Balance</i>	(24,318)	9,025	33,343
<i>Fund Balance Beginning of Year</i>	54,254	54,254	0
<i>Fund Balance End of Year</i>	\$29,936	\$63,279	\$33,343

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$874,212	\$569,694	(\$304,518)
Interest	75	688	613
<i>Total Revenues</i>	<u>874,287</u>	<u>570,382</u>	<u>(303,905)</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive:			
Federal Grants:			
Personal Services	174,284	166,275	8,009
Materials and Supplies	7,374	7,374	0
Contractual Services	53,802	51,774	2,028
Capital Outlay	293	293	0
Other	259	259	0
Total Legislative and Executive	<u>236,012</u>	<u>225,975</u>	<u>10,037</u>
Judicial System:			
Federal Grants :			
Personal Services	295,312	180,000	115,312
Materials and Supplies	7,142	5,650	1,492
Contractual Services	17,220	9,063	8,157
Capital Outlay	35,211	30,831	4,380
Total Judicial System	<u>354,885</u>	<u>225,544</u>	<u>129,341</u>
Public Safety:			
Federal Grants :			
Personal Services	68,965	31,671	37,294
Materials and Supplies	1,156	0	1,156
Capital Outlay	29,982	28,783	1,199
Other	545	0	545
Total Public Safety	<u>\$100,648</u>	<u>\$60,454</u>	<u>\$40,194</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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Economic Development:			
Federal Grants:			
Contractual Services	\$321,109	\$170,281	\$150,828
Other	1,000	0	1,000
Total Economic Development	322,109	170,281	151,828
<i>Total Expenditures</i>	1,013,654	682,254	331,400
<i>Excess of Revenues Under Expenditures</i>	(139,367)	(111,872)	27,495
Other Financing Sources (Uses)			
Transfers In	72,088	31,628	(40,460)
Transfers Out	(19,000)	0	19,000
<i>Total Other Financing Sources (Uses)</i>	53,088	31,628	(21,460)
<i>Net Change in Fund Balance</i>	(86,279)	(80,244)	6,035
<i>Fund Balance Beginning of Year</i>	223,872	223,872	0
<i>Fund Balance End of Year</i>	\$137,593	\$143,628	\$6,035

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$2,101,615	\$1,332,962	(\$768,653)
Expenditures			
Current:			
General Government:			
Judicial System:			
Personal Services	1,586,811	1,066,335	520,476
Materials and Supplies	25,075	7,888	17,187
Contractual Services	610,901	281,212	329,689
Capital Outlay	3,194	3,194	0
<i>Total Expenditures</i>	<u>2,225,981</u>	<u>1,358,629</u>	<u>867,352</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(124,366)</u>	<u>(25,667)</u>	<u>98,699</u>
Other Financing Sources (Uses)			
Advances In	0	14,525	14,525
Advances Out	(2,645)	(2,645)	0
Transfers Out	(82)	0	82
<i>Total Other Financing Sources (Uses)</i>	<u>(2,727)</u>	<u>11,880</u>	<u>14,607</u>
<i>Net Change in Fund Balance</i>	(127,093)	(13,787)	113,306
<i>Fund Balance Beginning of Year</i>	<u>494,126</u>	<u>494,126</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$367,033</u></u>	<u><u>\$480,339</u></u>	<u><u>\$113,306</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Local Grants Fund
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$20,000	\$16,000	(\$4,000)
Expenditures			
Current:			
Public Safety:			
Local Grants:			
Personal Services	13,500	9,996	3,504
Human Services:			
Local Grants:			
Contractual Services	5,000	5,000	0
Capital Outlay	35,327	35,327	0
Total Human Services	40,327	40,327	0
<i>Total Expenditures</i>	53,827	50,323	3,504
<i>Net Change in Fund Balance</i>	(33,827)	(34,323)	(496)
<i>Fund Balance Beginning of Year</i>	47,205	47,205	0
<i>Fund Balance End of Year</i>	\$13,378	\$12,882	(\$496)

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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$60,000	\$69,436	\$9,436
Expenditures			
Debt Service:			
Principal Retirement	55,000	55,000	0
Interest and Fiscal Charges	10,350	10,350	0
<i>Total Expenditures</i>	65,350	65,350	0
<i>Net Change in Fund Balance</i>	(5,350)	4,086	9,436
<i>Fund Balance Beginning of Year</i>	273,423	273,423	0
<i>Fund Balance End of Year</i>	\$268,073	\$277,509	\$9,436

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$1,318,000	\$1,367,446	\$49,446
Charges for Services	450,700	450,700	0
Intergovernmental	254,535	258,355	3,820
<i>Total Revenues</i>	<u>2,023,235</u>	<u>2,076,501</u>	<u>53,266</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive:			
General Obligation Debt:			
Capital Outlay	1,437,027	1,220,164	216,863
Debt Service:			
Principal Retirement	1,597,080	1,597,080	0
Interest and Fiscal Charges	850,266	778,266	72,000
<i>Total Debt Service</i>	<u>2,447,346</u>	<u>2,375,346</u>	<u>72,000</u>
<i>Total Expenditures</i>	<u>3,884,373</u>	<u>3,595,510</u>	<u>288,863</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,861,138)</u>	<u>(1,519,009)</u>	<u>342,129</u>
Other Financing Sources (Uses)			
Bond Anticipation Notes Issued	1,395,000	1,395,000	0
Bond Anticipation Note Premium	0	2,411	2,411
Transfers In	543,747	809,487	265,740
Transfers Out	(4,461)	0	4,461
<i>Total Other Financing Sources (Uses)</i>	<u>1,934,286</u>	<u>2,206,898</u>	<u>272,612</u>
<i>Net Change in Fund Balance</i>	73,148	687,889	614,741
<i>Fund Balance Beginning of Year</i>	<u>860,639</u>	<u>860,639</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$933,787</u>	<u>\$1,548,528</u>	<u>\$614,741</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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$31,357	\$31,188	(\$169)
Expenditures			
Debt Service:			
Principal Retirement	39,173	39,173	0
Interest and Fiscal Charges	4,184	2,841	1,343
<i>Total Expenditures</i>	43,357	42,014	1,343
<i>Excess of Revenues Under Expenditures</i>	(12,000)	(10,826)	1,174
Other Financing Sources			
Transfers In	12,000	10,971	(1,029)
<i>Net Change in Fund Balance</i>	0	145	145
<i>Fund Balance Beginning of Year</i>	(143)	(143)	0
<i>Fund Balance (Deficit) End of Year</i>	(\$143)	\$2	\$145

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Debt Service:			
Principal Retirement	51,920	51,920	0
Interest and Fiscal Charges	6,508	6,508	0
<i>Total Expenditures</i>	58,428	58,428	0
<i>Excess of Revenues Under Expenditures</i>	(58,428)	(58,428)	0
Other Financing Sources			
Transfers In	58,428	58,428	0
<i>Net Change in Fund Balance</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	38,384	38,384	0
<i>Fund Balance End of Year</i>	\$38,384	\$38,384	\$0

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Newhope Capital Projects Fund
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Capital Outlay	397,200	206,105	191,095
<i>Excess of Revenues Under Expenditures</i>	(397,200)	(206,105)	191,095
Other Financing Sources			
Sale of Capital Assets	0	195	195
Transfers In	189,600	0	(189,600)
<i>Total Other Financing Sources</i>	189,600	195	(189,405)
<i>Net Change in Fund Balance</i>	(207,600)	(205,910)	1,690
<i>Fund Balance Beginning of Year</i>	1,393,395	1,393,395	0
Prior Year Encumbrances Appropriated	18,000	18,000	0
<i>Fund Balance End of Year</i>	<u>\$1,203,795</u>	<u>\$1,205,485</u>	<u>\$1,690</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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$21,600	\$18,892	(\$2,708)
Expenditures			
Capital Outlay	26,000	18,433	7,567
<i>Net Change in Fund Balance</i>	(4,400)	459	4,859
<i>Fund Balance Beginning of Year</i>	78,993	78,993	0
<i>Fund Balance End of Year</i>	<u>\$74,593</u>	<u>\$79,452</u>	<u>\$4,859</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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$2,576,471	\$2,584,003	\$7,532
Expenditures			
Capital Outlay	2,597,000	2,597,000	0
<i>Net Change in Fund Balance</i>	(20,529)	(12,997)	7,532
<i>Fund Balance Beginning of Year</i>	27,957	27,957	0
<i>Fund Balance End of Year</i>	\$7,428	\$14,960	\$7,532

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Geographic Information System Fund
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$0	\$0	\$0
Expenditures			
Capital Outlay	0	0	0
Other Financing Sources			
Transfers In	50	0	(50)
<i>Net Change in Fund Balance</i>	50	0	(50)
<i>Fund Balance Beginning of Year</i>	25,317	25,317	0
<i>Fund Balance End of Year</i>	<u>\$25,367</u>	<u>\$25,317</u>	<u>(\$50)</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Mental Health Housing Fund
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$720,000	\$182,760	(\$537,240)
Expenditures			
Capital Outlay	2,040,000	605,010	1,434,990
<i>Excess of Revenues Under Expenditures</i>	(1,320,000)	(422,250)	897,750
Other Financing Sources			
Transfers In	1,000,000	1,000,000	0
<i>Net Change in Fund Balance</i>	(320,000)	577,750	897,750
<i>Fund Balance Beginning of Year</i>	548,063	548,063	0
<i>Fund Balance End of Year</i>	<u>\$228,063</u>	<u>\$1,125,813</u>	<u>\$897,750</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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Rentals	\$65,318	\$56,208	(\$9,110)
Expenditures			
Debt Service:			
Principal Retirement	166,390	166,390	0
Interest and Fiscal Charges	17,822	17,822	0
<i>Total Expenditures</i>	184,212	184,212	0
<i>Excess of Revenues Under Expenditures</i>	(118,894)	(128,004)	(9,110)
Other Financing Sources			
Transfers In	118,894	124,719	5,825
<i>Net Change in Fund Balance</i>	0	(3,285)	(3,285)
<i>Fund Balance Beginning of Year</i>	3,285	3,285	0
<i>Fund Balance End of Year</i>	\$3,285	\$0	(\$3,285)

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$9,516,308	\$9,193,658	(\$322,650)
Intergovernmental	1,030	845	(185)
<i>Total Revenues</i>	9,517,338	9,194,503	(322,835)
Expenses			
Contractual Services	9,638,691	7,753,015	1,885,676
<i>Net Change in Fund Equity</i>	(121,353)	1,441,488	1,562,841
<i>Fund Equity Beginning of Year</i>	150,530	150,530	0
Prior Year Encumbrances Appropriated	22,353	22,353	0
<i>Fund Equity End of Year</i>	<u>\$51,530</u>	<u>\$1,614,371</u>	<u>\$1,562,841</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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$409,570	\$271,046	(\$138,524)
Expenses			
Contractual Services	433,500	280,270	153,230
<i>Net Change in Fund Equity</i>	(23,930)	(9,224)	14,706
<i>Fund Equity Beginning of Year</i>	27,809	27,809	0
<i>Fund Equity End of Year</i>	<u>\$3,879</u>	<u>\$18,585</u>	<u>\$14,706</u>

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Statistical Section



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Richland County, Ohio

Statistical Section

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

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

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

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

	2018	2017 (1)	2016	2015
Governmental Activities:				
Net Investment in Capital Assets	\$79,434,874	\$79,168,260	\$75,538,845	\$73,440,398
Restricted for:				
Capital Projects	1,888,600	2,012,708	1,966,189	2,127,125
Debt Service	1,938,291	1,485,522	1,552,818	1,593,059
Mental Health	7,118,397	6,781,130	6,784,703	6,123,139
Developmental Disabilities Board	27,366,446	29,602,663	29,763,171	29,102,790
Public Assistance	556,552	1,468,444	2,338,634	1,494,847
Children's Services	8,919,325	8,761,972	8,622,804	7,566,692
Street Repair and Maintenance	3,292,080	4,831,633	3,061,756	2,776,454
Court Operations	2,576,477	2,040,415	2,040,868	1,839,198
Dayspring	1,263,640	980,037	833,462	704,940
Federal Grants	336,364	361,123	387,555	453,655
State Grants	778,875	1,315,950	777,231	907,711
Unclaimed Monies	383,991	366,470	326,860	317,352
Developmental Disability Gifts:				
Nonexpendable	156,025	166,445	145,640	138,203
Other Purposes	3,240,378	1,213,254	2,520,207	2,275,087
Unrestricted (Deficit)	<u>(67,150,565)</u>	<u>(64,721,502)</u>	<u>(28,018,754)</u>	<u>(25,276,789)</u>
<i>Total Governmental Activities Net Position</i>	<u>72,099,750</u>	<u>75,834,524</u>	<u>108,641,989</u>	<u>105,583,861</u>
Business-Type Activity:				
Net Investment in Capital Assets	13,488,293	14,718,939	15,982,489	15,275,490
Unrestricted	<u>3,344,788</u>	<u>2,523,482</u>	<u>2,446,328</u>	<u>3,799,347</u>
<i>Total Business-Type Activity Net Position</i>	<u>16,833,081</u>	<u>17,242,421</u>	<u>18,428,817</u>	<u>19,074,837</u>
Primary Government:				
Net Investment in Capital Assets	92,923,167	93,887,199	91,521,334	88,715,888
Restricted	59,815,441	61,387,766	61,121,898	57,420,252
Unrestricted (Deficit)	<u>(63,805,777)</u>	<u>(62,198,020)</u>	<u>(25,572,426)</u>	<u>(21,477,442)</u>
<i>Total Primary Government Net Position</i>	<u>\$88,932,831</u>	<u>\$93,076,945</u>	<u>\$127,070,806</u>	<u>\$124,658,698</u>

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

2014 (1)	2013	2012	2011	2010	2009
\$71,980,226	\$71,923,009	\$72,469,332	\$66,805,032	\$71,866,647	\$77,405,639
1,772,926	739,512	2,001,019	1,664,296	2,081,861	1,972,478
1,306,566	2,445,513	1,733,387	7,197,856	1,699,908	2,363,871
6,139,781	6,716,068	7,133,380	6,604,964	7,035,927	6,958,931
30,410,226	30,968,038	30,784,877	31,387,085	30,853,090	29,960,675
934,826	1,004,419	323,930	571,652	381,715	8,021,143
7,079,350	6,650,576	6,005,892	8,251,269	8,270,752	2,258,495
2,986,188	2,844,821	3,071,999	2,856,844	2,417,320	912,034
1,787,027	1,751,838	1,726,474	1,543,363	1,042,632	346,242
813,093	624,276	868,243	788,641	895,247	500,608
370,891	642,352	1,268,031	899,110	1,712,413	233,822
718,624	792,583	767,677	582,482	557,057	1,783,148
227,330	200,868	172,364	130,208	59,004	49,368
139,696	134,131	115,982	102,666	104,297	88,891
2,411,732	2,780,547	2,593,568	2,009,166	1,965,637	2,675,706
(28,506,543)	8,179,823	5,731,915	5,032,752	4,643,380	2,508,551
100,571,939	138,398,374	136,768,070	136,427,386	135,586,887	138,039,602
15,227,585	15,543,791	16,501,673	19,860,931	21,407,255	22,478,081
5,707,414	5,798,247	5,549,302	2,776,286	2,362,308	1,931,484
20,934,999	21,342,038	22,050,975	22,637,217	23,769,563	24,409,565
87,207,811	87,466,800	88,971,005	86,665,963	93,273,902	99,883,720
57,098,256	58,295,542	58,566,823	64,589,602	59,076,860	58,125,412
(22,799,129)	13,978,070	11,281,217	7,809,038	7,005,688	4,440,035
\$121,506,938	\$159,740,412	\$158,819,045	\$159,064,603	\$159,356,450	\$162,449,167

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

	2018	2017	2016	2015 (1)
Program Revenues				
Governmental Activities:				
Charges for Services and Sales and Operating Assessments				
General Government:				
Legislative and Executive	\$5,547,581	\$6,582,613	\$5,455,765	\$5,509,652
Judicial System	2,753,467	1,440,992	3,829,706	2,122,824
Public Safety	3,316,582	3,173,689	1,402,543	3,087,041
Public Works	1,096,022	746,883	440,986	622,427
Health	2,069,041	2,876,510	2,354,701	1,995,009
Human Services	1,554,763	1,286,324	1,266,539	1,161,164
Economic Development	0	0	0	0
Total Charges for Services and Sales	16,337,456	16,107,011	14,750,240	14,498,117
Operating Grants and Contributions	39,082,022	38,980,278	42,883,895	40,433,897
Capital Grants and Contributions	4,470,690	3,505,310	3,316,357	4,489,132
<i>Total Governmental Activities Program Revenues</i>	<i>59,890,168</i>	<i>58,592,599</i>	<i>60,950,492</i>	<i>59,421,146</i>
Business-Type Activity:				
Charges for Services and Sales	3,707,159	3,007,832	2,499,615	2,421,417
Capital Grants and Contributions	0	0	0	0
<i>Total Business-Type Activity Program Revenues</i>	<i>3,707,159</i>	<i>3,007,832</i>	<i>2,499,615</i>	<i>2,421,417</i>
<i>Total Primary Government Program Revenues</i>	<i>\$63,597,327</i>	<i>\$61,600,431</i>	<i>\$63,450,107</i>	<i>\$61,842,563</i>

2014	2013	2012	2011	2010	2009
\$5,926,193	\$7,116,288	\$4,763,772	\$5,270,955	\$5,580,749	\$5,685,797
2,176,051	2,252,657	2,470,259	2,108,409	2,099,354	1,777,224
2,749,803	2,889,168	2,939,092	2,260,096	2,219,210	2,580,047
545,617	673,344	1,166,302	904,073	789,984	1,245,507
2,214,699	2,070,389	1,423,831	1,804,289	1,541,314	1,281,162
1,341,066	1,394,715	1,493,657	1,237,335	1,276,503	1,419,400
0	0	64,811	86,410	86,412	0
14,953,429	16,396,561	14,321,724	13,671,567	13,593,526	13,989,137
40,833,893	39,612,839	42,544,330	47,375,706	51,121,166	56,911,888
2,572,625	4,166,620	4,350,726	5,368,495	1,715,261	3,257,875
58,359,947	60,176,020	61,216,780	66,415,768	66,429,953	74,158,900
2,469,035	2,231,248	2,483,581	2,451,231	2,703,481	2,631,508
0	0	0	0	182,152	0
2,469,035	2,231,248	2,483,581	2,451,231	2,885,633	2,631,508
\$60,828,982	\$62,407,268	\$63,700,361	\$68,866,999	\$69,315,586	\$76,790,408

(continued)

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

	2018	2017	2016	2015 (1)
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive - Primary Government	\$14,762,278	\$15,045,406	\$10,331,237	\$10,360,876
Legislative and Executive - External	556,134	515,300	553,073	763,041
Judicial System	10,812,720	9,963,854	11,971,128	11,281,244
Public Safety - Primary Government	15,526,860	17,923,421	16,716,957	15,364,256
Public Safety - External	0	0	0	0
Public Works	9,685,310	5,974,340	9,063,134	8,492,441
Health - Primary Government	26,818,403	25,415,516	28,238,285	28,336,226
Health - External	201,926	200,918	209,850	189,415
Human Services - Primary Government	26,660,364	27,994,411	23,528,898	22,442,112
Human Services - External	581,644	749,621	656,255	579,631
Conservation and Recreation	224,493	217,442	258,609	280,690
Economic Development	133,657	160,397	145,186	177,690
Interest and Fiscal Charges	1,096,361	1,158,043	1,229,403	1,244,237
<i>Total Governmental Activities Expenses</i>	107,060,150	105,318,669	102,902,015	99,511,859
Business-Type Activity:				
Sewer	4,116,999	4,195,053	3,151,788	4,252,927
<i>Total Primary Government Expenses</i>	111,177,149	109,513,722	106,053,803	103,764,786
Net (Expense)/Revenue				
Governmental Activities	(47,169,982)	(46,726,070)	(41,951,523)	(40,090,713)
Business-Type Activity	(409,840)	(1,187,221)	(652,173)	(1,831,510)
<i>Total Primary Government Net (Expense)/Revenue</i>	(\$47,579,822)	(\$47,913,291)	(\$42,603,696)	(\$41,922,223)

2014	2013	2012	2011	2010	2009
\$15,087,032	\$10,367,714	\$13,921,577	\$9,244,988	\$10,401,285	\$15,219,731
1,034,845	1,322,022	426,542	326,469	334,733	39,843
9,539,684	10,379,469	8,461,238	9,712,273	10,236,257	6,446,214
13,296,248	15,305,413	11,923,040	14,287,016	13,560,903	14,079,841
0	0	0	0	0	0
8,117,495	9,322,028	8,958,623	9,414,395	9,466,054	5,241,905
28,739,028	26,850,785	31,194,251	35,439,463	34,897,626	35,910,075
197,318	206,405	215,931	215,559	409,129	228,780
22,417,600	20,863,515	21,383,725	20,930,865	24,851,758	28,292,440
317,523	519,515	518,313	617,622	913,259	566,415
187,499	195,984	185,690	193,016	144,876	142,347
218,037	293,137	317,376	427,674	453,456	254,412
1,563,437	1,671,634	1,757,285	1,926,222	1,945,411	2,129,825
100,715,746	97,297,621	99,263,591	102,735,562	107,614,747	108,551,828
2,832,776	2,972,608	3,323,836	3,437,940	3,471,387	3,494,673
103,548,522	100,270,229	102,587,427	106,173,502	111,086,134	112,046,501
(42,355,799)	(37,121,601)	(38,046,811)	(36,319,794)	(41,184,794)	(34,392,928)
(363,741)	(741,360)	(840,255)	(986,709)	(585,754)	(863,165)
(\$42,719,540)	(\$37,862,961)	(\$38,887,066)	(\$37,306,503)	(\$41,770,548)	(\$35,256,093)

(continued)

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

	2018	2017	2016	2015 (1)
General Revenues and Transfers				
Governmental Activities:				
Property Taxes Levied for:				
General Fund	\$3,404,352	\$3,429,251	\$3,406,997	\$3,784,563
Health - Mental Health Board	1,771,407	1,797,925	1,790,806	1,818,969
Health - Developmental Disabilities Board	7,360,440	7,577,280	7,661,579	7,618,772
Human Services - Children's Services	3,280,782	3,357,812	3,400,062	3,379,307
Human Services - Dayspring	1,325,354	1,367,604	1,316,651	1,292,967
Permissive Sales Tax	19,858,742	19,734,990	22,660,872	21,748,300
Grants and Entitlements not Restricted to Specific Programs	4,845,231	6,447,852	3,370,521	3,991,308
Investment Earnings	1,088,425	928,393	624,536	478,939
Miscellaneous	500,475	561,554	777,627	955,508
Transfers	0	0	0	34,002
<i>Total Governmental Activities</i>	<u>43,435,208</u>	<u>45,202,661</u>	<u>45,009,651</u>	<u>45,102,635</u>
Business-Type Activity:				
Miscellaneous	500	825	6,153	5,350
Transfers	0	0	0	(34,002)
<i>Total Business-Type Activity</i>	<u>500</u>	<u>825</u>	<u>6,153</u>	<u>(28,652)</u>
<i>Total Primary Government General Revenues and Transfers</i>	<u>43,435,708</u>	<u>45,203,486</u>	<u>45,015,804</u>	<u>45,073,983</u>
Change in Net Position				
Governmental Activities	(3,734,774)	(1,523,409)	3,058,128	5,011,922
Business-Type Activity	(409,340)	(1,186,396)	(646,020)	(1,860,162)
<i>Total Primary Government Change in Net Position</i>	<u>(\$4,144,114)</u>	<u>(\$2,709,805)</u>	<u>\$2,412,108</u>	<u>\$3,151,760</u>

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

2014	2013	2012	2011	2010	2009
\$3,748,250	\$3,275,921	\$3,059,011	\$3,389,597	\$4,677,506	\$3,277,522
1,849,250	1,776,054	1,871,595	1,541,274	1,596,040	1,488,320
7,922,914	7,495,888	7,702,510	8,058,868	8,349,301	7,855,456
2,801,209	2,613,276	2,684,038	2,178,582	2,783,846	2,707,962
1,307,534	692,392	627,094	675,908	763,331	723,419
18,430,739	17,855,253	18,687,979	16,383,198	14,387,513	13,715,066
3,514,225	4,212,463	3,127,595	3,540,048	4,717,711	4,324,168
302,079	172,710	487,775	704,133	768,416	1,330,781
706,610	616,162	349,880	542,563	626,824	562,054
48,981	41,786	(209,982)	146,122	61,591	128,400
40,631,791	38,751,905	38,387,495	37,160,293	38,732,079	36,113,148
5,683	74,209	44,031	485	7,343	466
(48,981)	(41,786)	209,982	(146,122)	(61,591)	(128,400)
(43,298)	32,423	254,013	(145,637)	(54,248)	(127,934)
40,588,493	38,784,328	38,641,508	37,014,656	38,677,831	35,985,214
(1,724,008)	1,630,304	340,684	840,499	(2,452,715)	1,720,220
(407,039)	(708,937)	(586,242)	(1,132,346)	(640,002)	(991,099)
(\$2,131,047)	\$921,367	(\$245,558)	(\$291,847)	(\$3,092,717)	\$729,121

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

	2018	2017	2016	2015
General Fund				
Nonspendable	\$926,841	\$884,497	\$883,898	\$709,104
Restricted	0	0	0	0
Committed	144,953	255,461	212,776	130,549
Assigned	100,501	0	0	0
Unassigned (Deficit)	9,776,764	8,414,153	6,694,377	3,236,123
Reserved	N/A	N/A	N/A	N/A
Unreserved	N/A	N/A	N/A	N/A
<i>Total General Fund (Deficit)</i>	<u>10,949,059</u>	<u>9,554,111</u>	<u>7,791,051</u>	<u>4,075,776</u>
All Other Governmental Funds				
Nonspendable	770,041	1,040,800	1,091,907	988,221
Restricted	51,832,809	52,555,965	52,912,473	49,609,844
Committed	277,104	288,383	328,022	298,940
Assigned	628,929	851,348	64,436	69,262
Unassigned (Deficit)	(127,589)	(564,564)	(1,982,328)	(2,792,780)
Reserved	N/A	N/A	N/A	N/A
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	N/A	N/A	N/A	N/A
Debt Service Funds	N/A	N/A	N/A	N/A
Capital Projects Funds (Deficit)	N/A	N/A	N/A	N/A
<i>Total All Other Governmental Funds</i>	<u>53,381,294</u>	<u>54,171,932</u>	<u>52,414,510</u>	<u>48,173,487</u>
<i>Total Governmental Funds</i>	<u>\$64,330,353</u>	<u>\$63,726,043</u>	<u>\$60,205,561</u>	<u>\$52,249,263</u>

Note: The County implemented GASB 54 in 2010.

2014	2013	2012	2011	2010	2009
\$661,051	\$612,888	\$650,416	\$578,500	\$490,779	N/A
0	0	0	0	59,004	N/A
306,218	238,547	77,676	106,760	0	N/A
0	0	16,582	10,890	20,284	N/A
1,350,346	1,696,637	1,131,896	194,798	(146,940)	N/A
N/A	N/A	N/A	N/A	N/A	\$153,368
N/A	N/A	N/A	N/A	N/A	(77,459)
<u>2,317,615</u>	<u>2,548,072</u>	<u>1,876,570</u>	<u>890,948</u>	<u>423,127</u>	<u>75,909</u>
860,687	797,351	935,085	868,518	650,325	N/A
49,777,309	49,541,451	46,718,517	51,953,313	46,025,177	N/A
269,879	274,746	211,400	327,032	244,975	N/A
564,182	63,607	83,441	37,556	44,966	N/A
(2,347,615)	(1,054,856)	(1,302,588)	(2,351,918)	(1,438,084)	N/A
N/A	N/A	N/A	N/A	N/A	962,364
N/A	N/A	N/A	N/A	N/A	42,788,312
N/A	N/A	N/A	N/A	N/A	339,897
N/A	N/A	N/A	N/A	N/A	(1,042,499)
<u>49,124,442</u>	<u>49,622,299</u>	<u>46,645,855</u>	<u>50,834,501</u>	<u>45,527,359</u>	<u>43,048,074</u>
<u>\$51,442,057</u>	<u>\$52,170,371</u>	<u>\$48,522,425</u>	<u>\$51,725,449</u>	<u>\$45,950,486</u>	<u>\$43,123,983</u>

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

	2018	2017	2016	2015
Revenues				
Property Taxes	\$17,212,080	\$17,437,227	\$17,777,917	\$18,093,737
Sales Taxes	19,754,222	20,416,894	22,744,500	20,869,242
Charges for Services	14,067,007	14,204,062	13,091,005	12,974,303
Licenses and Permits	1,514,317	1,163,857	891,529	938,379
Fines and Forfeitures	334,398	305,608	338,931	397,545
Intergovernmental	49,287,546	48,843,326	50,029,730	47,394,509
Special Assessments	101,385	136,010	169,479	886,475
Interest	1,088,425	928,393	624,536	478,939
Rentals	423,066	436,189	424,168	413,009
Contributions and Donations	41,691	53,553	39,881	121,030
Other	500,475	561,554	777,627	955,508
<i>Total Revenues</i>	<u>104,324,612</u>	<u>104,486,673</u>	<u>106,909,303</u>	<u>103,522,676</u>
Expenditures				
General Government:				
Legislative and Executive	15,256,152	14,069,950	9,800,572	10,076,906
Judicial System	10,646,513	9,298,540	11,494,626	11,050,520
Public Safety	13,635,709	15,344,587	15,446,614	15,309,633
Public Works	5,377,232	5,123,399	4,816,319	5,143,108
Health (1)	27,067,169	26,344,771	26,564,219	27,417,387
Human Services	22,958,579	22,283,695	21,969,149	23,159,191
Conservation and Recreation	192,216	186,139	216,785	300,556
Economic Development	133,657	160,397	145,186	177,690
Other	18,299	586	538	4,637
Capital Outlay	5,787,793	4,072,511	4,110,201	4,930,213
Intergovernmental	1,339,704	1,465,839	1,419,178	1,532,087
Debt Service				
Principal Retirement	1,573,524	1,783,535	3,195,942	2,730,789
Refunded Notes Redeemed	0	0	0	0
Interest and Fiscal Charges	998,269	1,063,154	1,167,589	1,196,629
Bond Issuance Costs	0	0	56,529	144,161
<i>Total Expenditures</i>	<u>104,984,816</u>	<u>101,197,103</u>	<u>100,403,447</u>	<u>103,173,507</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(660,204)</u>	<u>3,289,570</u>	<u>6,505,856</u>	<u>349,169</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	69,514	36,619	191,913	14,874
Inception of Capital Lease	0	194,293	0	0
OPWC Loans Issued	0	0	0	0
OWDA Loan Issued	0	0	0	0
Computerization Loan Issued	0	0	0	0
General Obligation Bonds Issued	0	0	0	0
Refunding Bonds Issued	0	0	1,825,000	6,330,000
Discount on General Obligation Bonds	0	0	0	0
Premium on General Obligation Bonds	0	0	0	0
Premium on Refunding Bonds Issued	0	0	13,074	327,420
Payment to Refunded Bond Escrow Agent	0	0	(1,781,545)	(6,513,259)
Bond Anticipation Notes Issued	1,195,000	0	1,202,000	265,000
Note Premium	0	0	0	0
Transfers In	2,685,233	2,134,729	2,281,543	2,549,780
Transfers Out	(2,685,233)	(2,134,729)	(2,281,543)	(2,515,778)
<i>Total Other Financing Sources (Uses)</i>	<u>1,264,514</u>	<u>230,912</u>	<u>1,450,442</u>	<u>458,037</u>
Net Change in Fund Balances	<u><u>\$604,310</u></u>	<u><u>\$3,520,482</u></u>	<u><u>\$7,956,298</u></u>	<u><u>\$807,206</u></u>
Debt Service as a Percentage of Noncapital Expenditures				
	2.60%	3.07%	4.51%	4.08%

2014	2013	2012	2011	2010	2009
\$17,243,739	\$16,297,879	\$16,307,046	\$15,862,545	\$18,209,856	\$16,838,954
18,357,435	18,194,151	18,153,310	16,240,620	14,208,369	13,512,656
13,374,270	14,799,479	12,554,789	11,877,719	11,839,854	11,899,619
873,378	935,629	455,146	798,720	662,738	607,992
260,795	394,854	670,122	414,783	459,981	337,191
47,984,741	48,522,414	51,619,335	56,284,604	57,466,536	62,436,378
881,293	882,752	854,639	947,801	1,050,525	1,573,851
302,079	172,710	487,775	704,133	768,416	1,330,781
444,010	422,821	516,308	565,532	599,854	755,205
189,387	82,014	67,919	80,830	65,435	28,603
706,610	616,162	349,880	542,563	626,824	562,054
<u>100,617,737</u>	<u>101,320,865</u>	<u>102,036,269</u>	<u>104,319,850</u>	<u>105,958,388</u>	<u>109,883,284</u>
13,025,571	9,927,544	12,934,677	8,487,091	9,504,093	13,788,805
9,653,293	10,053,746	8,297,567	9,520,398	9,612,404	5,953,880
13,220,290	14,736,662	11,339,363	13,428,127	12,700,723	13,315,170
4,847,355	5,333,760	4,669,147	4,649,878	5,070,632	5,273,515
28,121,009	25,818,154	30,206,187	34,332,729	33,763,565	32,878,416
22,102,362	20,316,614	21,161,633	21,400,104	24,465,710	27,508,821
168,036	183,278	179,699	172,177	124,906	115,127
218,037	293,137	317,376	427,674	453,456	254,412
531	490	2,887	4,074	401	263
4,811,114	4,667,977	4,929,453	6,245,893	2,580,531	4,388,974
1,549,686	2,047,942	1,160,786	1,159,650	1,657,121	835,038
2,569,954	5,890,259	3,232,717	2,640,360	2,887,752	3,062,409
0	0	8,115,000	12,175,000	12,000,000	12,000,000
1,598,208	1,752,493	1,911,418	2,066,054	2,008,798	2,057,072
202,233	81,774	0	284,903	0	0
<u>102,087,679</u>	<u>101,103,830</u>	<u>108,457,910</u>	<u>116,994,112</u>	<u>116,830,092</u>	<u>121,431,902</u>
<u>(1,469,942)</u>	<u>217,035</u>	<u>(6,421,641)</u>	<u>(12,674,262)</u>	<u>(10,871,704)</u>	<u>(11,548,618)</u>
65,414	94,125	99,664	44,158	211,895	35,893
0	0	0	0	502,387	0
230,000	0	49,777	224,607	102,068	318,034
0	0	0	0	489,891	0
0	0	0	0	0	0
0	3,085,000	0	9,906,180	0	0
9,355,000	0	0	0	0	0
0	0	0	(23,577)	0	0
0	0	0	0	87,637	55,966
269,545	0	0	0	0	0
(9,422,312)	0	0	0	0	0
195,000	210,000	3,277,000	8,115,000	12,175,000	12,230,000
0	0	2,158	36,735	0	0
3,285,062	2,070,727	4,442,778	4,198,625	3,209,008	8,753,449
<u>(3,236,081)</u>	<u>(2,028,941)</u>	<u>(4,652,760)</u>	<u>(4,052,503)</u>	<u>(3,166,707)</u>	<u>(8,625,049)</u>
<u>741,628</u>	<u>3,430,911</u>	<u>3,218,617</u>	<u>18,449,225</u>	<u>13,611,179</u>	<u>12,768,293</u>
<u>(\$728,314)</u>	<u>\$3,647,946</u>	<u>(\$3,203,024)</u>	<u>\$5,774,963</u>	<u>\$2,739,475</u>	<u>\$1,219,675</u>
4.26%	7.96%	12.73%	15.46%	14.79%	14.84%

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

Tax Year	Real Property			Tangible Personal Property	
	Assessed Value		Estimated Actual Value	Public Utility	
	Residential/ Agricultural	Commercial Industrial/PU		Assessed Value	Estimated Actual Value
2018	\$1,540,142,610	\$337,894,770	\$4,400,407,457	\$216,511,970	\$246,036,330
2017	1,555,493,470	345,890,830	4,444,267,057	150,443,400	170,958,409
2016	1,550,914,340	342,711,010	4,431,183,829	142,857,250	162,337,784
2015	1,547,101,040	333,702,310	4,420,288,686	128,381,160	145,887,682
2014	1,552,175,740	335,574,870	4,434,787,829	114,590,870	130,216,898
2013	1,495,518,760	337,649,080	4,272,910,743	105,491,480	119,876,682
2012	1,503,994,190	345,166,080	4,297,126,257	99,640,710	113,228,080
2011	1,520,841,400	357,749,770	4,345,261,143	94,711,670	107,626,898
2010	1,603,070,030	368,565,720	4,580,200,086	91,110,290	103,534,420
2009	1,609,666,090	378,641,560	4,599,045,971	84,575,350	96,108,352

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

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent for machinery and equipment and 23 percent for inventories. General business tangible personal property tax has been phased out, and during the phase out period, all general business tangible personal property was assessed at 6.25 percent for 2008 and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and inter-exchange telephone companies, at 5 percent for 2010. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers (except telephone companies whose last year to pay tangible personal property tax is 2010).

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

Source: Richland County Auditor

Tangible Personal Property					Weighted Average Tax Rate (per \$1,000 of Assessed Value)
General Business		Totals			
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	
\$0	\$0	\$2,094,549,350	\$4,646,443,787	45.1%	\$11.07472
0	0	2,051,827,700	4,615,225,466	44.5	10.44156
0	0	2,036,482,600	4,593,521,613	44.3	10.43085
0	0	2,009,184,510	4,566,176,368	44.0	10.36527
0	0	2,002,341,480	4,565,004,727	43.9	10.32594
0	0	1,938,659,320	4,392,787,425	44.1	9.71668
0	0	1,948,800,980	4,410,354,337	44.2	9.71470
0	0	1,973,302,840	4,452,888,041	44.3	9.62750
0	0	2,062,746,040	4,683,734,506	44.0	8.73361
0	0	2,072,883,000	4,695,154,323	44.1	9.08844

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

	2018	2017	2016	2015
Unvoted Millage				
Operating	\$2.00000	\$2.00000	\$2.00000	\$2.00000
Voted Millage - by levy				
1983 Developmental Disabilities Current Expense				
Residential/Agricultural Real	1.77530	1.75230	1.75918	1.75406
Commercial/Industrial and Public Utility Real	3.50000	3.43610	3.43667	3.40051
General Business and Public Utility Personal	3.50000	3.50000	3.50000	3.50000
1995 Developmental Disabilities Current Expense				
Residential/Agricultural Real	1.58157	1.56108	1.56721	1.56265
Commercial/Industrial and Public Utility Real	2.50000	2.49958	2.50000	2.50000
General Business and Public Utility Personal	2.50000	2.50000	2.50000	2.50000
1999 Children's Services Current Expenses				
Residential/Agricultural Real	0.69452	0.68552	0.68821	0.68620
Commercial/Industrial and Public Utility Real	1.00000	0.99983	1.00000	1.00000
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
2003 Dayspring County Home Current Expenses				
Residential/Agricultural Real	0.38000	0.37507	0.37655	0.37545
Commercial/Industrial and Public Utility Real	0.40000	0.39993	0.40000	0.40000
General Business and Public Utility Personal	0.40000	0.40000	0.40000	0.40000
2008 Senior Citizens				
Residential/Agricultural Real	0.98303	0.97029	0.97410	0.97127
Commercial/Industrial and Public Utility Real	1.00000	0.99983	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	0.98303	0.97029	0.97410	0.97127
Commercial/Industrial and Public Utility Real	1.00000	0.99983	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	0.39321	0.38812	0.38964	0.38851
Commercial/Industrial and Public Utility Real	0.40000	0.39993	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	0.98303	0.97029	0.97410	0.97127
Commercial/Industrial and Public Utility Real	1.00000	0.99983	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	0.50000	0.00000	0.00000	0.00000
Commercial/ Industrial and Public Utility Real	0.50000	0.00000	0.00000	0.00000
General Business and Public Utility Personal	0.50000	0.00000	0.00000	0.00000
Total Voted Millage by type of Property				
Residential/Agricultural Real	\$8.27368	\$7.67295	\$7.70310	\$7.68066
Commercial/Industrial and Public Utility Real	11.30000	10.73488	10.73667	10.70051
General Business and Public Utility Personal	11.30000	10.80000	10.80000	10.80000
Total Millage by type of Property				
Residential/Agricultural Real	\$10.27368	\$9.67295	\$9.70310	\$9.68066
Commercial/Industrial and Public Utility Real	13.30000	12.73488	12.73667	12.70051
General Business and Public Utility Personal	13.30000	12.80000	12.80000	12.80000
Total Weighted Average Tax Rate	\$11.07472	\$10.44156	\$10.43085	\$10.36527

2014	2013	2012	2011	2010	2009
\$2.00000	\$2.00000	\$2.00000	\$2.00000	\$2.00000	\$2.00000
1.74446	1.80595	1.79203	1.77209	1.68279	1.67202
3.36302	3.34951	3.28089	3.17114	3.02851	2.94555
3.50000	3.50000	3.50000	3.50000	3.50000	3.50000
1.55410	1.60888	1.59648	1.57872	1.49916	1.48957
2.50000	2.50000	2.50000	2.50000	2.50000	2.50000
2.50000	2.50000	2.50000	2.50000	2.50000	2.50000
0.68245	0.70651	0.70106	0.69326	0.65833	0.65411
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.37339	3.86556	0.38358	0.37931	0.36020	0.35789
0.40000	0.40000	0.40000	0.40000	0.40000	0.40000
0.40000	0.40000	0.40000	0.40000	0.40000	0.40000
0.96595	1.00000	1.00000	1.00000	1.00000	1.00000
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.96595	1.00000	1.00000	1.00000	0.00000	0.00000
1.00000	1.00000	1.00000	1.00000	0.00000	0.00000
1.00000	1.00000	1.00000	1.00000	0.00000	0.00000
0.38638	0.40000	0.00000	0.00000	0.00000	0.00000
0.40000	0.40000	0.00000	0.00000	0.00000	0.00000
0.40000	0.40000	0.00000	0.00000	0.00000	0.00000
0.96595	0.51599	0.51201	0.50631	0.14424	0.47772
1.00000	0.95713	0.93752	0.90616	0.25962	0.84169
1.00000	1.00000	1.00000	1.00000	0.30000	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
\$7.63862	\$10.90287	\$6.98515	\$6.92968	\$5.34471	\$5.65131
10.66302	10.60664	10.11841	9.97730	8.18813	8.68724
10.80000	10.80000	10.40000	10.40000	8.70000	9.40000
\$9.63862	\$12.90287	\$8.98515	\$8.92968	\$7.34471	\$7.65131
12.66302	12.60664	12.11841	11.97730	10.18813	10.68724
12.80000	12.80000	12.40000	12.40000	10.70000	11.40000
\$10.32594	\$9.71668	\$9.71470	\$9.62750	\$8.73361	\$9.08844

(continued)

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

	2018	2017	2016	2015
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	5.88336	5.84452	5.93769	5.93428
Commercial/Industrial and Public Utility Real	5.92630	5.87844	5.97079	6.00000
General Business and Public Utility Personal	6.00000	6.00000	6.00000	6.00000
Villages				
Bellville				
Residential/Agricultural Real	15.96160	15.95872	12.95504	11.25220
Commercial/Industrial and Public Utility Real	15.77767	15.72573	13.10000	13.03844
General Business and Public Utility Personal	16.10000	16.10000	13.10000	13.10000
Butler				
Residential/Agricultural Real	6.70737	4.68651	4.79914	4.80000
Commercial/Industrial and Public Utility Real	6.76082	4.76082	4.78864	4.78864
General Business and Public Utility Personal	6.80000	4.80000	4.80000	4.80000
Lexington				
Residential/Agricultural Real	7.95041	7.93901	8.20000	8.20000
Commercial/Industrial and Public Utility Real	7.95794	7.89890	8.16481	8.20000
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

2014	2013	2012	2011	2010	2009
\$2.30000	\$3.50000	\$3.50000	\$3.50000	\$3.50000	\$3.20000
2.30000	3.50000	3.50000	3.50000	3.50000	3.20000
2.30000	3.50000	3.50000	3.50000	3.50000	3.20000
1.70000	1.70000	3.30000	3.30000	3.30000	1.83000
1.70000	1.70000	3.30000	3.30000	3.30000	1.83000
1.70000	1.70000	3.30000	3.30000	3.30000	1.83000
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
5.92950	5.87197	5.85083	5.81244	5.61656	5.60419
6.00000	6.00000	6.00000	6.00000	6.00000	5.84728
6.00000	6.00000	6.00000	6.00000	6.00000	6.00000
11.23565	11.26146	11.24310	10.13553	9.84693	6.84485
13.04223	13.10000	13.10000	12.63188	11.99766	9.04503
13.10000	13.10000	13.10000	13.10000	13.10000	10.10000
4.80000	4.80000	4.80000	4.80000	4.80000	4.80000
4.78864	4.80000	4.80000	4.80000	4.80000	4.80000
4.80000	4.80000	4.80000	4.80000	4.80000	4.80000
8.20000	8.18724	8.17959	8.16592	8.03436	8.02236
8.20000	8.20000	8.20000	8.15904	8.08278	8.07050
8.20000	8.20000	8.20000	8.20000	8.20000	8.20000
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000

(continued)

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

	2018	2017	2016	2015
Plymouth				
Residential/Agricultural Real	\$13.21741	\$13.48505	\$13.57092	\$13.54866
Commercial/Industrial and Public Utility Real	19.06194	18.94285	19.14711	19.24748
General Business and Public Utility Personal	19.50000	19.50000	19.50000	19.50000
Shiloh				
Residential/Agricultural Real	5.65118	5.64132	5.59715	5.58615
Commercial/Industrial and Public Utility Real	9.07746	7.49453	9.15416	6.78398
General Business and Public Utility Personal	11.50000	11.50000	11.50000	11.50000
Townships				
Bloomington				
Residential/Agricultural Real	2.80000	2.80000	2.80000	2.80000
Commercial/Industrial and Public Utility Real	2.80000	2.80000	2.80000	2.80000
General Business and Public Utility Personal	2.80000	2.80000	2.80000	2.80000
Butler				
Residential/Agricultural Real	3.00000	3.00000	3.00000	3.00000
Commercial/Industrial and Public Utility Real	3.00000	3.00000	3.00000	3.00000
General Business and Public Utility Personal	3.00000	3.00000	3.00000	3.00000
Cass				
Residential/Agricultural Real	2.40463	2.40362	2.34722	3.21739
Commercial/Industrial and Public Utility Real	2.97919	2.87670	2.99429	4.76765
General Business and Public Utility Personal	3.00000	3.00000	3.00000	5.00000
Franklin				
Residential/Agricultural Real	4.97253	4.95700	4.82556	4.82243
Commercial/Industrial and Public Utility Real	5.26699	5.26699	5.30000	5.30000
General Business and Public Utility Personal	5.30000	5.30000	5.30000	5.30000
Jackson				
Residential/Agricultural Real	3.70579	3.69372	3.63725	3.63596
Commercial/Industrial and Public Utility Real	3.70582	3.64207	3.72502	3.69349
General Business and Public Utility Personal	5.10000	5.10000	5.10000	5.10000
Jefferson				
Residential/Agricultural Real	10.47862	9.38036	9.27690	9.27519
Commercial/Industrial and Public Utility Real	11.19394	10.32308	10.39805	10.34618
General Business and Public Utility Personal	11.70000	11.70000	11.70000	11.70000
Madison				
Residential/Agricultural Real	14.14309	13.89217	14.80310	13.01489
Commercial/Industrial and Public Utility Real	15.25000	15.25000	15.25000	13.50000
General Business and Public Utility Personal	15.25000	15.25000	15.25000	13.50000
Mansfield				
Residential/Agricultural Real	0.13000	0.13000	0.13000	0.13000
Commercial/Industrial and Public Utility Real	0.13000	0.13000	0.13000	0.13000
General Business and Public Utility Personal	0.13000	0.13000	0.13000	0.13000

2014	2013	2012	2011	2010	2009
\$13.37386	\$13.22147	\$13.11529	\$12.47609	\$12.09221	\$12.07619
18.89170	19.50000	19.07112	17.55163	17.63402	17.63402
19.50000	19.50000	19.50000	19.50000	19.50000	19.50000
5.53217	5.60512	5.58136	5.52700	5.52315	5.52314
6.78368	6.82593	6.82593	5.82593	6.77382	6.77382
11.50000	11.50000	11.50000	11.50000	11.50000	11.50000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
3.00000	3.00000	3.00000	3.00000	3.55484	3.88518
3.00000	3.00000	3.00000	3.00000	3.64095	3.64095
3.00000	3.00000	3.00000	3.00000	5.00000	5.00000
3.21448	3.73422	3.73279	3.72075	4.04563	4.51141
4.76765	4.77166	4.77166	4.77166	4.65106	4.66141
5.00000	5.00000	5.00000	5.00000	5.00000	5.00000
4.81266	5.18417	5.17638	6.56715	6.70614	6.70471
5.30000	5.30000	5.30000	7.80000	7.13922	7.31922
5.30000	5.30000	5.30000	7.80000	7.80000	7.80000
3.63293	3.77350	3.76903	3.76070	3.75995	3.75600
3.69349	3.69398	3.69398	3.68707	3.64953	3.64695
5.10000	5.10000	5.10000	5.10000	5.10000	5.10000
9.27203	9.75288	9.73440	9.71699	9.62557	9.61622
10.34665	10.46069	10.46069	10.46069	10.20794	10.22760
11.70000	11.70000	11.70000	11.70000	11.70000	11.70000
12.98043	12.86470	12.80278	10.74620	10.28454	10.25570
13.50000	13.50000	13.50000	11.50000	11.37020	11.33744
13.50000	13.50000	13.50000	11.50000	11.50000	11.50000
0.13000	0.13000	0.13000	0.13000	0.13000	0.13000
0.13000	0.13000	0.13000	0.13000	0.13000	0.13000
0.13000	0.13000	0.13000	0.13000	0.13000	0.13000

(continued)

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

	2018	2017	2016	2015
Mifflin				
Residential/Agricultural Real	\$15.06846	\$14.94215	\$15.18882	\$15.16480
Commercial/Industrial and Public Utility Real	15.64489	15.55170	15.65000	15.65000
General Business and Public Utility Personal	15.65000	15.65000	15.65000	15.65000
Monroe				
Residential/Agricultural Real	6.76006	6.73918	6.50876	6.50851
Commercial/Industrial and Public Utility Real	7.41165	7.41165	7.37435	7.37435
General Business and Public Utility Personal	9.40000	9.40000	9.40000	9.40000
Perry				
Residential/Agricultural Real	5.86074	5.85682	5.63446	5.63427
Commercial/Industrial and Public Utility Real	6.08166	6.08166	7.03387	7.03387
General Business and Public Utility Personal	7.50000	7.50000	7.50000	7.50000
Plymouth				
Residential/Agricultural Real	5.43393	5.24077	5.19321	3.83388
Commercial/Industrial and Public Utility Real	5.38739	5.25241	5.40158	4.56865
General Business and Public Utility Personal	6.60000	6.60000	6.60000	6.60000
Sandusky				
Residential/Agricultural Real	6.52154	6.51332	4.87039	4.87169
Commercial/Industrial and Public Utility Real	6.70366	6.70366	5.29728	5.29601
General Business and Public Utility Personal	6.80000	6.80000	5.30000	5.30000
Sharon				
Residential/Agricultural Real	3.70086	3.69802	3.56536	3.56562
Commercial/Industrial and Public Utility Real	4.13440	4.13440	4.19779	4.19779
General Business and Public Utility Personal	4.20000	4.20000	4.20000	4.20000
Springfield				
Residential/Agricultural Real	9.05642	9.00491	9.10676	9.10291
Commercial/Industrial and Public Utility Real	9.30000	9.22553	9.30000	9.30000
General Business and Public Utility Personal	9.30000	9.30000	9.30000	9.30000
Troy				
Residential/Agricultural Real	6.70681	6.69477	6.74191	6.73953
Commercial/Industrial and Public Utility Real	7.34605	7.25937	7.36145	7.04599
General Business and Public Utility Personal	7.50000	7.50000	7.50000	7.50000
Washington				
Residential/Agricultural Real	7.18834	6.33912	7.47835	5.47670
Commercial/Industrial and Public Utility Real	7.28903	6.56995	7.50000	5.50000
General Business and Public Utility Personal	7.50000	7.50000	7.50000	5.50000

2014	2013	2012	2011	2010	2009
\$15.11997	\$13.27191	\$13.18122	\$13.11045	\$12.60516	\$12.54260
15.65000	13.90000	13.90000	13.90000	13.90000	13.90000
15.65000	13.90000	13.90000	13.90000	13.90000	13.90000
6.50212	6.98413	6.97240	6.94385	6.92195	6.91641
7.31458	7.58944	7.48385	7.47521	7.67085	7.67085
9.40000	9.40000	9.40000	9.40000	9.40000	9.40000
5.62868	6.09599	6.09256	6.07986	6.09188	6.07894
7.03387	7.26978	7.26978	7.26978	7.18839	7.18839
7.50000	7.50000	7.50000	7.50000	7.50000	7.50000
3.83343	4.15800	4.15671	4.14434	4.28978	4.28926
4.56865	4.60416	4.60416	4.60416	4.55478	4.55478
6.60000	6.60000	6.60000	6.60000	6.60000	6.60000
4.86793	5.21729	5.30522	5.18778	5.25113	5.24301
5.29601	5.29956	5.30000	5.29347	5.30000	5.29418
5.30000	5.30000	5.30000	5.30000	5.30000	5.30000
3.56562	3.99137	3.98747	3.97597	2.20000	2.20000
4.19779	4.20000	4.20000	4.20000	2.20000	2.20000
4.20000	4.20000	4.20000	4.20000	2.20000	2.20000
9.09854	7.08780	7.07373	6.73123	6.51118	6.49264
9.27906	7.30000	7.30000	7.30000	7.30000	7.29994
9.30000	7.30000	7.30000	7.30000	7.30000	7.30000
4.73271	4.74944	4.74121	4.72928	4.63470	4.62479
5.40599	5.40563	5.40303	5.40112	5.34913	5.34055
5.50000	5.50000	5.50000	5.50000	5.50000	5.50000
5.47065	5.50000	5.50000	5.50000	5.50000	4.15125
5.50000	5.50000	5.50000	5.50000	5.49967	4.67057
5.50000	5.50000	5.50000	5.50000	5.50000	5.50000

(continued)

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

	2018	2017	2016	2015
Weller				
Residential/Agricultural Real	\$5.20898	\$5.20019	\$5.02897	\$5.02364
Commercial/Industrial and Public Utility Real	5.39339	5.34294	5.39978	5.58767
General Business and Public Utility Personal	6.00000	6.00000	6.00000	6.00000
Worthington				
Residential/Agricultural Real	8.22658	8.18204	7.91485	7.90554
Commercial/Industrial and Public Utility Real	9.50145	9.50145	9.38876	9.38876
General Business and Public Utility Personal	10.10000	10.10000	10.10000	10.10000
Special Districts				
Cass, Bloominggrove & Shiloh Fire District				
Residential/Agricultural Real	2.15272	2.14605	1.83793	1.83755
Commercial/Industrial and Public Utility Real	4.92305	4.62451	5.00000	4.62212
General Business and Public Utility Personal	5.00000	5.00000	5.00000	5.00000
Health Levy				
Residential/Agricultural Real	1.35527	1.33761	1.34076	1.33695
Commercial/Industrial and Public Utility Real	1.40000	1.40000	1.40000	1.40000
General Business and Public Utility Personal	1.40000	1.40000	1.40000	1.40000
Ashland Public Library				
Residential/Agricultural Real	0.93846	0.93824	1.00000	1.00000
Commercial/Industrial and Public Utility Real	0.96279	0.95956	0.98428	1.00000
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
Mansfield/Richland County Public Library				
Residential/Agricultural Real	3.79038	3.73917	3.76966	3.75821
Commercial/Industrial and Public Utility Real	3.90000	3.90000	3.90000	3.90000
General Business and Public Utility Personal	3.90000	3.90000	3.90000	3.90000
Joint Vocational Schools				
Ashland County West Holmes				
Residential/Agricultural Real	2.29642	2.29666	2.30165	2.30761
Commercial/Industrial and Public Utility Real	2.90186	2.88978	2.92624	2.97366
General Business and Public Utility Personal	4.10000	4.10000	4.10000	4.10000
EHOVE				
Residential/Agricultural Real	3.12858	3.27557	2.77033	2.77191
Commercial/Industrial and Public Utility Real	3.21730	3.25495	2.75038	2.75978
General Business and Public Utility Personal	4.45000	4.45000	3.95000	3.95000
Knox County Career Center				
Residential/Agricultural Real	2.13221	2.13069	2.18220	2.18254
Commercial/Industrial and Public Utility Real	4.50013	4.34669	4.33132	4.29726
General Business and Public Utility Personal	6.40000	6.40000	6.40000	6.40000

2014	2013	2012	2011	2010	2009
\$5.02072	\$5.29807	\$5.29357	\$5.28300	\$5.32058	\$5.31529
5.58767	6.00000	6.00000	5.92276	5.99750	5.99750
6.00000	6.00000	6.00000	6.00000	6.00000	6.00000
7.90430	8.51168	8.49840	8.48324	8.46156	8.46577
9.28640	9.52783	9.52783	9.51351	9.19933	9.19865
10.10000	10.10000	10.10000	10.10000	10.10000	10.10000
1.83437	2.47677	2.27487	2.46314	1.77487	1.77436
4.62209	4.50061	4.43241	4.43241	3.32079	3.32453
5.00000	5.00000	5.00000	5.00000	4.00000	4.00000
1.32962	1.38256	1.37884	1.37361	1.35047	1.34754
1.40000	1.40000	1.40000	1.40000	1.40000	1.40000
1.40000	1.40000	1.40000	1.40000	1.40000	1.40000
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
1.00000	1.00000	1.00000	1.00000	0.99381	0.98204
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
3.73650	3.84414	1.92861	1.90698	1.80364	1.79158
3.90000	3.90000	2.00000	2.00000	2.00000	2.00000
3.90000	3.90000	2.00000	2.00000	2.00000	2.00000
2.30782	2.34604	2.40709	2.39950	2.31605	2.32804
2.96277	2.90979	2.88732	2.87750	2.76416	2.74588
4.10000	4.10000	4.10000	4.10000	4.10000	4.10000
2.92048	2.70312	2.70419	2.63525	2.00384	2.00000
2.92527	2.57658	2.52801	2.49387	2.03074	2.01041
3.95000	3.95000	3.95000	3.95000	3.95000	3.95000
2.18167	2.39137	2.38962	2.38807	2.34852	2.35094
4.27490	4.25476	4.23422	4.22301	4.15526	4.13095
6.40000	6.40000	6.40000	6.40000	6.40000	6.40000

(continued)

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

	2018	2017	2016	2015
Pioneer Career and Technology Center				
Residential/Agricultural Real	\$2.75074	\$2.73497	\$2.69966	\$2.69813
Commercial/Industrial and Public Utility Real	3.34456	3.38910	3.41873	3.40594
General Business and Public Utility Personal	3.70000	3.70000	3.70000	3.70000
Schools				
Ashland City				
Residential/Agricultural Real	36.09516	36.28835	38.36305	38.45072
Commercial/Industrial and Public Utility Real	43.74691	43.82311	44.92055	45.62303
General Business and Public Utility Personal	65.60000	65.80000	65.95000	66.05000
Buckeye Central Local				
Residential/Agricultural Real	25.47073	24.96575	24.92217	25.32192
Commercial/Industrial and Public Utility Real	25.44900	28.77280	28.24268	28.67671
General Business and Public Utility Personal	48.70000	49.50000	50.10000	50.50000
Clear Fork Local				
Residential/Agricultural Real	25.71538	25.63847	25.27993	25.26354
Commercial/Industrial and Public Utility Real	31.48147	30.97011	30.96388	30.76494
General Business and Public Utility Personal	49.05000	49.05000	49.05000	49.05000
Crestline Exempted Village				
Residential/Agricultural Real	43.34931	43.12171	42.23553	41.36309
Commercial/Industrial and Public Utility Real	60.36293	61.62867	60.93677	59.89935
General Business and Public Utility Personal	74.85000	74.60000	74.05000	73.20000
Crestview Local				
Residential/Agricultural Real	25.21697	25.15832	23.28155	25.26033
Commercial/Industrial and Public Utility Real	26.10122	25.73467	25.90003	28.29350
General Business and Public Utility Personal	46.40000	46.40000	46.40000	48.40000
Galion City				
Residential/Agricultural Real	34.41924	36.81149	36.61687	36.52856
Commercial/Industrial and Public Utility Real	45.75768	49.66991	49.60094	49.21254
General Business and Public Utility Personal	59.83000	60.28000	60.28000	60.28000
Lexington Local				
Residential/Agricultural Real	37.95501	38.06436	39.22596	39.20591
Commercial/Industrial and Public Utility Real	39.12079	39.27716	40.85279	40.84505
General Business and Public Utility Personal	46.60000	46.80000	47.40000	47.40000
Loudonville-Perrysville Exempted Village				
Residential/Agricultural Real	30.53048	30.92313	30.39385	30.62595
Commercial/Industrial and Public Utility Real	33.29462	33.70835	33.00517	32.93022
General Business and Public Utility Personal	39.85000	40.27000	39.69000	39.81000

2014	2013	2012	2011	2010	2009
\$2.83000	\$2.07710	\$2.07625	\$2.03188	\$2.00472	\$1.99999
3.39000	2.59396	2.54530	2.39945	2.30734	2.25795
3.70000	3.70000	3.70000	3.70000	3.70000	3.70000
38.63550	38.75345	37.82274	34.09001	31.79426	31.75369
45.65630	45.51526	44.24809	40.48811	38.52549	38.11665
66.25000	66.85000	65.95000	62.25000	62.25000	62.25000
25.89191	25.94065	26.44076	28.05751	28.07630	28.07653
29.13269	29.28814	29.78814	30.17854	30.33725	30.26318
51.00000	51.00000	51.50000	53.10000	53.10000	53.10000
25.24712	25.77269	25.70730	25.65091	25.89716	24.77810
30.72414	31.02082	31.02082	30.57301	28.46090	28.23213
49.05000	49.05000	49.05000	49.05000	48.75000	48.50000
42.82754	43.44592	45.05200	40.48848	40.25118	39.99209
60.54361	59.52132	60.71982	55.46845	55.34481	53.12646
73.90000	73.90000	75.65000	72.80000	72.77000	72.55000
25.22290	25.74206	25.71200	25.67695	25.85400	26.51975
28.29350	28.33648	28.06115	27.35390	26.97214	27.54266
48.40000	48.40000	48.40000	48.40000	48.40000	49.10000
37.03403	37.20330	37.10935	33.78927	33.79935	33.71757
49.07431	48.62385	47.79646	42.49344	42.33974	41.94875
60.28000	60.28000	60.28000	59.33000	59.33000	59.33000
39.15401	39.28086	39.18827	38.84507	29.52299	29.41123
40.38107	40.34091	40.26265	39.45004	31.18639	30.71639
47.40000	47.50000	47.50000	47.30000	39.10000	39.10000
30.47853	30.42296	31.29028	31.26865	30.34726	30.47077
32.74526	31.52982	32.11921	31.98814	31.04201	31.16582
39.81000	39.21000	40.42000	40.46000	40.23000	40.35000

(continued)

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

	2018	2017	2016	2015
Lucas Local				
Residential/Agricultural Real	\$34.42416	\$35.60474	\$35.13276	\$35.12410
Commercial/Industrial and Public Utility Real	34.22288	35.52288	36.46111	36.46111
General Business and Public Utility Personal	45.60000	46.90000	47.10000	47.10000
Madison Local				
Residential/Agricultural Real	36.06726	35.69223	36.94623	35.92896
Commercial/Industrial and Public Utility Real	57.70329	57.09045	55.71808	54.77661
General Business and Public Utility Personal	66.40000	66.40000	66.40000	65.50000
Mansfield City				
Residential/Agricultural Real	51.16857	49.99252	52.03929	48.85798
Commercial/Industrial and Public Utility Real	63.13245	62.26286	63.57424	60.25680
General Business and Public Utility Personal	73.55000	73.25000	74.25000	71.25000
Northmor Local				
Residential/Agricultural Real	26.04106	25.95130	26.70419	26.69227
Commercial/Industrial and Public Utility Real	28.94558	29.06897	29.14803	28.35085
General Business and Public Utility Personal	33.24000	33.24000	34.24000	34.24000
Ontario Local				
Residential/Agricultural Real	38.44236	38.20764	38.46269	38.42648
Commercial/Industrial and Public Utility Real	44.81083	43.73547	43.99115	43.62093
General Business and Public Utility Personal	51.10000	51.00000	51.00000	51.00000
Plymouth Local				
Residential/Agricultural Real	28.30887	28.18145	26.19592	26.18746
Commercial/Industrial and Public Utility Real	30.34284	29.62984	30.08530	28.91403
General Business and Public Utility Personal	32.40000	32.30000	32.10000	32.10000
Shelby City				
Residential/Agricultural Real	31.22282	31.45323	31.03215	30.99179
Commercial/Industrial and Public Utility Real	43.26287	43.14536	44.04816	44.10643
General Business and Public Utility Personal	55.20000	55.60000	55.50000	55.50000
South Central Local				
Residential/Agricultural Real	21.62905	21.14812	20.81640	21.71659
Commercial/Industrial and Public Utility Real	22.51151	22.54057	22.49619	23.39116
General Business and Public Utility Personal	35.50000	35.50000	35.50000	36.40000

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

2014	2013	2012	2011	2010	2009
\$35.40000	\$37.61649	\$37.55698	\$37.43283	\$37.25758	\$37.33217
36.39942	38.18127	37.60037	37.55288	37.59805	37.69805
47.40000	49.20000	49.20000	49.20000	49.20000	49.30000
35.79419	35.34366	34.97349	30.21836	28.18798	27.54552
54.73331	54.52257	53.61323	48.10279	46.59281	45.22350
65.50000	65.50000	65.40000	60.90000	60.90000	60.40000
48.05156	46.76620	35.91788	46.78488	43.59247	42.06970
59.39906	58.92282	47.77192	58.49240	56.76699	54.85070
70.85000	70.45000	59.95000	71.35000	69.95000	68.65000
26.68161	26.80447	26.77886	26.77502	25.08972	26.85282
27.72502	27.62445	27.64092	27.63166	26.95245	26.87975
34.24000	34.24000	34.24000	34.24000	32.24000	34.24000
38.50503	38.46311	38.36432	37.90731	35.81087	35.49148
43.57544	43.64640	43.43238	42.20588	40.49373	40.07256
51.10000	51.10000	51.10000	50.80000	50.10000	49.40000
26.88969	27.30556	27.25701	26.95063	26.98723	26.97521
29.33392	30.06051	29.64774	28.46383	28.51015	28.51947
32.80000	32.80000	32.80000	32.80000	32.80000	32.80000
30.93043	32.15916	31.96342	31.78150	30.54287	25.47355
43.98996	43.93873	43.69753	43.52458	40.04374	33.12321
55.50000	55.80000	55.70000	55.70000	54.90000	49.90000
22.27313	22.27707	22.27739	22.34811	22.35805	22.35008
23.81300	23.24446	23.22578	22.44349	22.44349	22.47037
36.90000	36.90000	36.90000	36.95000	36.95000	36.95000

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

Collection Year	Current Tax Levy (2)*	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (4)#	Total Tax Collections
2018	\$22,417,525	\$18,756,919	83.67 %	\$945,234	\$19,702,153
2017	20,127,705	17,861,733	88.74	879,094	18,740,827
2016	20,166,282	17,589,112	87.22	971,766	18,560,878
2015	21,010,472	16,555,037	78.79	907,237	17,462,274
2014	19,278,455	16,410,988	85.13	390,877	16,801,865
2013	18,977,164	16,956,593	89.35	1,042,001	17,998,594
2012	18,887,113	16,139,481	85.45	779,393	16,918,874
2011	17,963,148	14,596,036	81.26	793,275	15,389,311
2010	18,903,538	15,081,082	79.78	903,473	15,984,555
2009	19,458,003	15,381,516	79.05	758,877	16,140,393

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

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

* - Includes Homestead and Rollback
- Includes interest

Source: Richland County Auditor

Percent of Current Total Tax Collections to Current Tax Levy	Accumulated Outstanding Delinquent Taxes (1)(3)#	Percent of Outstanding Delinquent Taxes to Current Tax Levy
87.89 %	\$1,181,579	5.27 %
93.11	1,181,881	5.87
92.04	552,212	2.74
83.11	851,858	4.05
87.15	889,407	4.61
94.84	869,040	4.58
89.58	926,323	4.90
85.67	870,093	4.84
84.56	934,240	4.94
82.95	940,674	4.83

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
2018	\$0	\$0	0.00 %	\$0
2017	0	0	0.00	0
2016	0	0	0.00	0
2015	0	0	0.00	0
2014	0	0	0.00	0
2013	0	0	0.00	0
2012	0	0	0.00	248
2011	72,600	0	0.00	5,013
2010	203,748	198,065	97.21	11,483
2009	437,512	433,885	99.17	755,270

(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
248	0.00	103,648	0.00
5,013	6.90	102,981	141.85
209,548	102.85	612,681	300.71
1,189,155	271.80	670,704	153.30

Richland County, Ohio
Principal Real Property Taxpayers
 2018 and 2009

2018		
Taxpayer	Real Property Assessed Valuation	Percentage of Real Property Assessed Valuation
Kurt Stimens Properties	\$8,676,600	0.46%
Wal-Mart, Inc.	5,448,150	0.29
The Gorman Rupp Corporation	3,969,580	0.21
Newman Technology, Inc.	3,896,080	0.21
Gumberg Associates	3,835,960	0.20
ArcelorMittal (Dofasco Shelby, Inc.)	3,821,850	0.20
Central Ohio Associates, LTD	3,697,010	0.20
Larry Merwine Properties	3,628,410	0.19
SSI Mansfield	2,647,860	0.14
Richland Mall Holdings LLC	2,590,250	0.14
Total	\$42,211,750	2.25%
Total Real Property Assessed Valuation	\$1,878,037,380	
2009		
Taxpayer	Real Property Assessed Valuation	Percentage of Real Property Assessed Valuation
Dofasco Shelby Inc	\$8,818,410	0.44%
Centro Richland LLC	7,298,290	0.37
Wal-Mart Incorporated	6,063,730	0.30
Plymouth Board of Education	5,716,950	0.29
Newman Technology Inc	5,354,610	0.27
General Motors	5,250,010	0.26
Gumberg Associates	4,410,360	0.22
Central Ohio Associates LTD	3,105,600	0.16
SSI Mansfield	2,818,420	0.14
Meijer Stores Limited	2,492,140	0.13
Total	\$51,328,520	2.58%
Total Real Property Assessed Valuation	\$1,988,307,650	

Source: Richland County Auditor

Richland County, Ohio
Principal Public Utility Property Taxpayers
2018 and 2009

Taxpayer	2018	
	Public Utility Property Assessed Valuation	Percentage of Public Utility Property Assessed Valuation
Columbia Gas Transmission	\$64,542,610	29.81%
Rover Pipeline LLC	44,511,880	20.56
Ohio Edison	36,685,110	16.94
American Transmission Systems	24,976,620	11.54
Ohio Power Company	21,196,180	9.79
Columbia Gas of Ohio	8,414,090	3.89
AEP Ohio Transmission Company	6,723,750	3.11
Aqua Ohio Water Company	3,970,670	1.83
Licking Rural Electric	1,005,350	0.46
Marathon Pipeline LLC	977,340	0.46
Total	\$213,003,600	98.38%
Total Public Utility Property Assessed Valuation	\$216,511,970	
	2009	
Taxpayer	Public Utility Property Assessed Valuation	Percentage of Public Utility Property Assessed Valuation
Columbia Gas Transmission	\$29,651,410	35.06%
Ohio Edison	27,008,950	31.93
Ohio Power	10,151,280	12.00
American Transmission Systems	7,115,210	8.41
Columbia Gas of Ohio	6,111,100	7.23
Ohio-American Water	1,113,990	1.32
Firelands Electric	1,043,590	1.23
Licking Rural Electric	838,490	0.99
Consolidated Electric Cooperation	579,820	0.69
Norfolk Southern Railroad	509,680	0.61
Total	\$84,123,520	99.47%
Total Public Utility Property Assessed Valuation	\$84,575,350	

Source: Richland County Auditor

Richland County, Ohio
Computation of Direct and Overlapping Governmental Activities Debt
December 31, 2018

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
Direct - Richland County			
General Obligation Bonds	\$22,823,288	100.00%	\$22,823,288
Special Assessment Bonds	125,000	100.00	125,000
Notes Payable	1,195,000	100.00	1,195,000
OPWC Loans	482,207	100.00	482,207
Capital Leases	1,802,787	100.00	1,802,787
OWDA Loan	41,514	100.00	41,514
<i>Total Direct - Richland County</i>	<u>26,469,796</u>	<u>100.00</u>	<u>26,469,796</u>
Overlapping (2)			
Townships Wholly Within County	1,549,586	100.00	1,549,586
Cities Wholly Within the County	10,058,714	100.00	10,058,714
Villages Wholly Within the County	3,865,188	100.00	3,865,188
Schools Wholly Within the County	72,956,445	100.00	72,956,445
City of Galion	423,343	0.07	296
Ashland City School District	27,861,295	0.07	19,503
Buckeye Central Local School District	6,792,049	0.19	12,905
Clearfork Local School District	14,021,127	93.13	13,057,876
Crestline Exempted Village School District	9,913,151	0.62	61,462
Crestview Local School District	1,200,000	74.30	891,600
Galion City School District	17,747,694	2.99	530,656
Lucas Local School District	296,000	95.80	283,568
Northmor Local School district	12,126,672	3.78	458,388
Plymouth-Shiloh Local School District	615,000	79.80	490,770
<i>Total Overlapping</i>	<u>179,426,264</u>		<u>104,236,957</u>
<i>Totals</i>	<u>\$205,896,060</u>		<u>\$130,706,753</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, 2018.

Source: Richland County Auditor

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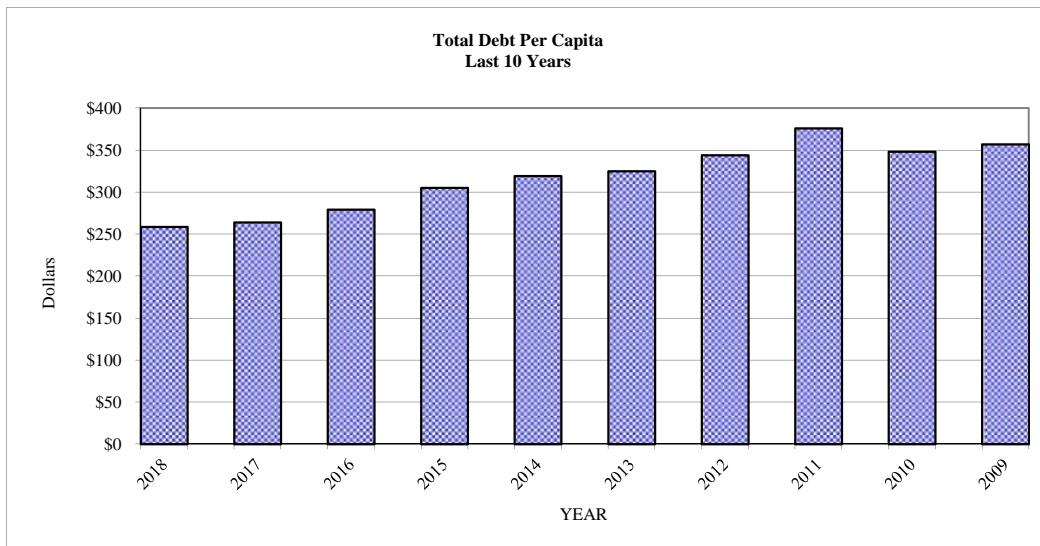
Richland County, Ohio
*Ratio of Outstanding Debt to
Total Personal Income and Debt Per Capita
Last Ten Years*

Governmental Activities						
Year	General Obligation Bonds	Special Assessment Bonds	Notes Payable	OPWC Loans	Capital Leases	OWDA Loan
2018	\$22,823,288	\$125,000	\$1,195,000	\$482,207	\$1,802,787	\$41,514
2017	24,215,564	180,000	0	552,463	1,850,492	80,687
2016	25,845,922	230,000	0	647,700	1,657,238	117,651
2015	27,287,488	275,000	265,000	767,927	1,658,174	152,530
2014	28,076,582	1,095,000	195,000	888,154	1,659,017	185,442
2013	27,798,240	1,870,000	210,000	766,881	1,659,776	216,498
2012	26,110,848	2,610,000	3,278,157	859,381	1,805,100	245,802
2011	28,127,391	3,305,000	8,116,237	880,531	2,019,170	273,454
2010	19,720,459	3,960,000	12,178,548	721,504	2,225,211	299,547
2009	21,233,216	4,570,000	12,232,319	685,016	1,830,072	0

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

Source: Richland County Auditor

Governmental Activities	Business-Type Activity					
Computerization Loan	General Obligation Bonds	OPWC Loans	Notes Payable	Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$0	\$4,329,917	\$392,988	\$0	\$31,192,701	1.10 %	\$259
0	4,522,539	422,445	0	31,824,190	1.17	264
0	4,704,180	454,338	0	33,657,029	1.39	279
0	2,748,722	478,878	3,432,000	37,065,719	1.39	305
0	2,810,694	503,418	3,432,000	38,845,307	1.45	319
0	2,894,735	527,958	3,658,000	39,602,088	1.47	325
211,719	2,977,164	388,450	3,680,000	42,166,621	1.56	344
423,440	3,269,116	390,649	0	46,804,988	1.75	376
635,161	3,123,195	400,483	0	43,264,108	1.61	348
846,882	3,193,381	275,166	0	44,866,052	1.64	357



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
2018	120,589	\$4,646,443,787	\$27,153,205	0.58%	\$225.17
2017	120,589	4,615,225,466	28,738,103	0.62	238.31
2016	121,707	4,593,521,613	28,738,103	0.66	236.13
2015	121,707	4,566,176,368	30,550,102	0.66	251.01
2014	121,942	4,565,004,727	30,036,210	0.68	246.32
2013	121,773	4,392,787,425	30,887,276	0.70	253.65
2012	122,673	4,410,354,337	30,692,975	0.66	250.20
2011	124,475	4,452,888,041	29,088,012	0.71	233.69
2010	124,475	4,683,734,506	31,396,507	0.49	252.23
2009	125,722	4,695,154,323	22,843,654	0.52	181.70

(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	
2018	\$3,707,659	\$2,507,331	\$1,200,328	\$29,457	\$0	40.75
2017	3,008,657	2,563,885	444,772	31,893	0	13.95
2016	2,505,768	1,568,451	937,317	24,540	0	38.20
2015	2,426,767	2,636,533	(209,766)	24,540	0	(8.55)
2014	2,474,718	1,258,666	1,216,052	24,540	0	49.55
2013	2,305,457	1,439,062	866,395	16,728	0	51.79
2012	2,527,612	1,614,527	913,085	4,917	0	185.70
2011	2,451,716	1,798,539	653,177	9,834	0	66.42
2010	2,710,824	1,842,181	868,643	9,834	0	88.33
2009	2,631,974	1,852,351	779,623	10,000	0	77.96

- (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

	2018		2017	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	<u>\$2,094,549,350</u>	<u>\$2,094,549,350</u>	<u>\$2,051,827,700</u>	<u>\$2,051,827,700</u>
Debt Limitation	\$50,863,734	\$20,945,494	\$49,795,693	\$20,518,277
Total Outstanding Debt:				
General Obligation Bonds	22,318,657	22,318,657	23,680,047	23,680,047
Special Assessment Bonds	125,000	125,000	180,000	180,000
Business-Type General Obligation Bonds	4,216,343	4,216,343	4,399,951	4,399,951
Governmental OPWC Loans	482,207	482,207	552,463	552,463
Business-Type OPWC Loans	392,988	392,988	422,445	422,445
OWDA Loan	41,514	41,514	80,687	80,687
Computerization Loan	0	0	0	0
Governmental General Obligation Notes	1,195,000	1,195,000	0	0
Business-Type General Obligation Notes	0	0	0	0
Total	<u>28,771,709</u>	<u>28,771,709</u>	<u>29,315,593</u>	<u>29,315,593</u>
Exemptions:				
General Obligation Bonds	21,418,657	21,418,657	22,492,356	22,492,356
Special Assessment Bonds	125,000	125,000	180,000	180,000
Business-Type General Obligation Bonds	4,216,343	4,216,343	4,399,951	4,399,951
Governmental OPWC Loans	482,207	482,207	552,463	552,463
Business-Type OPWC Loans	392,988	392,988	422,445	422,445
OWDA Loan	41,514	41,514	80,687	80,687
Computerization Loan	0	0	0	0
Governmental General Obligation Notes	1,195,000	1,195,000	0	0
Business-Type General Obligation Notes	0	0	0	0
Amount Available in Debt Service Fund	<u>1,548,528</u>	<u>1,548,528</u>	<u>860,639</u>	<u>860,639</u>
Total	<u>29,420,237</u>	<u>29,420,237</u>	<u>28,988,541</u>	<u>28,988,541</u>
Net Debt	<u>(648,528)</u>	<u>(648,528)</u>	<u>327,052</u>	<u>327,052</u>
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$51,512,262</u>	<u>\$21,594,022</u>	<u>\$49,468,641</u>	<u>\$20,191,225</u>
Legal Debt Margin as a Percentage of the Debt Limit	101.28%	103.10%	99.34%	98.41%
(1) The Debt Limitation is calculated as follows:				
Three percent of first \$100,000,000 of assessed value		\$3,000,000		\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value		3,000,000		3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000		<u>44,863,734</u>		<u>43,795,693</u>
(2) The Debt Limitation equals one percent of the assessed value.		<u>\$50,863,734</u>		<u>\$49,795,693</u>

Source: Richland County Auditor

2016		2015		2014	
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>\$2,036,482,600</u>	<u>\$2,036,482,600</u>	<u>\$2,009,184,510</u>	<u>\$2,009,184,510</u>	<u>\$2,002,341,480</u>	<u>\$2,002,341,480</u>
\$49,412,065	\$20,364,826	\$48,729,613	\$20,091,845	\$48,558,537	\$20,023,415
25,280,342	25,280,342	26,683,242	26,683,242	27,735,049	27,735,049
125,000	125,000	275,000	275,000	1,095,000	1,095,000
4,574,656	4,574,656	2,616,756	2,616,756	2,804,463	2,804,463
482,207	482,207	767,927	767,927	888,154	888,154
392,988	392,988	478,878	478,878	503,418	503,418
41,514	41,514	152,530	152,530	185,442	185,442
0	0	0	0	0	0
0	0	2,730,000	2,730,000	1,965,000	1,965,000
0	0	3,432,000	3,432,000	3,658,000	3,658,000
<u>30,896,707</u>	<u>30,896,707</u>	<u>37,136,333</u>	<u>37,136,333</u>	<u>38,834,526</u>	<u>38,834,526</u>
23,522,356	23,522,356	24,457,356	24,457,356	24,085,000	24,085,000
125,000	125,000	275,000	275,000	1,095,000	1,095,000
4,574,656	4,574,656	2,616,756	2,616,756	2,804,463	2,804,463
482,207	482,207	767,927	767,927	888,154	888,154
392,988	392,988	478,878	478,878	503,418	503,418
41,514	41,514	152,530	152,530	185,442	185,442
0	0	0	0	0	0
0	0	265,000	265,000	163,000	163,000
0	0	3,432,000	3,432,000	3,658,000	3,658,000
620,661	620,661	453,436	453,436	610,915	610,915
<u>29,759,382</u>	<u>29,759,382</u>	<u>32,898,883</u>	<u>32,898,883</u>	<u>33,993,392</u>	<u>33,993,392</u>
<u>1,137,325</u>	<u>1,137,325</u>	<u>4,237,450</u>	<u>4,237,450</u>	<u>4,841,134</u>	<u>4,841,134</u>
<u>\$48,274,740</u>	<u>\$19,227,501</u>	<u>\$44,492,163</u>	<u>\$15,854,395</u>	<u>\$43,717,403</u>	<u>\$15,182,281</u>
97.70%	94.42%	91.30%	78.91%	90.03%	75.82%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	<u>43,412,065</u>		<u>42,729,613</u>		<u>42,558,537</u>
	<u>\$49,412,065</u>		<u>\$48,729,613</u>		<u>\$48,558,537</u>

(continued)

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

	2013		2012	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	<u>\$1,938,659,320</u>	<u>\$1,938,659,320</u>	<u>\$1,948,800,980</u>	<u>\$1,948,800,980</u>
Debt Limitation	\$46,966,483	\$19,386,593	\$47,220,025	\$19,488,010
Total Outstanding Debt:				
General Obligation Bonds	27,819,461	27,819,461	26,128,873	26,128,873
Special Assessment Bonds	1,870,000	1,870,000	2,610,000	2,610,000
Business-Type General Obligation Bonds	2,887,465	2,887,465	2,968,856	2,968,856
Governmental OPWC Loans	766,881	766,881	859,381	859,381
Business-Type OPWC Loans	527,958	527,958	388,450	388,450
OWDA Loan	216,498	216,498	245,802	245,802
Computerization Loan	0	0	221,719	221,719
General Obligation Notes	2,079,000	2,079,000	4,636,000	4,636,000
Special Assessment Notes	3,658,000	3,658,000	3,680,000	3,680,000
Total	<u>39,825,263</u>	<u>39,825,263</u>	<u>41,739,081</u>	<u>41,739,081</u>
Exemptions:				
General Obligation Bonds	24,040,000	24,040,000	23,258,873	23,258,873
Special Assessment Bonds	1,870,000	1,870,000	2,610,000	2,610,000
Business-Type General Obligation Bonds	2,887,465	2,887,465	2,968,856	2,968,856
Governmental OPWC Loans	766,881	766,881	859,381	859,381
Business-Type OPWC Loans	527,958	527,958	388,450	388,450
OWDA Loan	216,498	216,498	245,802	245,802
Computerization Loan	0	0	221,719	221,719
General Obligation Notes	277,000	277,000	4,359,000	4,359,000
Special Assessment Notes	3,658,000	3,658,000	3,680,000	3,680,000
Amount Available in Debt Service Fund	843,044	843,044	67,566	67,566
Total	<u>35,086,846</u>	<u>35,086,846</u>	<u>38,659,647</u>	<u>38,659,647</u>
Net Debt	<u>4,738,417</u>	<u>4,738,417</u>	<u>3,079,434</u>	<u>3,079,434</u>
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$42,228,066</u>	<u>\$14,648,176</u>	<u>\$44,140,591</u>	<u>\$16,408,576</u>
Legal Debt Margin as a Percentage of the Debt Limit	89.91%	75.56%	93.48%	84.20%
(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>40,966,483</u>		<u>41,220,025</u>
(2) The Debt Limitation equals one percent of the assessed value.		<u>\$46,966,483</u>		<u>\$47,220,025</u>

Source: Richland County Auditor

2011		2010		2009	
Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
<u>\$1,973,302,840</u>	<u>\$1,973,302,840</u>	<u>\$2,062,746,040</u>	<u>\$2,062,746,040</u>	<u>\$2,072,883,000</u>	<u>\$2,072,883,000</u>
\$47,832,571	\$19,733,028	\$50,068,651	\$20,627,460	\$50,322,075	\$20,728,830
28,142,220	28,142,220	19,711,965	19,711,965	21,224,192	21,224,192
3,305,000	3,305,000	3,960,000	3,960,000	4,570,000	4,570,000
3,259,770	3,259,770	3,112,811	3,112,811	3,181,958	3,181,958
880,531	880,531	721,504	721,504	721,504	721,504
390,649	390,649	400,483	400,483	400,483	400,483
273,454	273,454	299,547	299,547	0	0
423,440	423,440	635,161	635,161	635,161	635,161
9,831,000	9,831,000	13,156,000	13,156,000	13,130,000	13,130,000
0	0	0	0	0	0
<u>46,506,064</u>	<u>46,506,064</u>	<u>41,997,471</u>	<u>41,997,471</u>	<u>43,863,298</u>	<u>43,863,298</u>
24,247,220	24,247,220	15,776,965	15,776,965	16,264,192	16,264,192
3,305,000	3,305,000	3,960,000	3,960,000	4,570,000	4,570,000
3,259,770	3,259,770	3,112,811	3,112,811	3,181,958	3,181,958
880,531	880,531	721,504	721,504	721,504	721,504
390,649	390,649	400,483	400,483	400,483	400,483
273,454	273,454	299,547	299,547	0	0
423,440	423,440	635,161	635,161	635,161	635,161
9,831,000	9,831,000	13,156,000	13,156,000	13,130,000	13,130,000
0	0	0	0	0	0
<u>4,601,487</u>	<u>4,601,487</u>	<u>5,157</u>	<u>5,157</u>	<u>127,226</u>	<u>127,226</u>
<u>47,212,551</u>	<u>47,212,551</u>	<u>38,067,628</u>	<u>38,067,628</u>	<u>39,030,524</u>	<u>39,030,524</u>
<u>(706,487)</u>	<u>(706,487)</u>	<u>3,929,843</u>	<u>3,929,843</u>	<u>4,832,774</u>	<u>4,832,774</u>
<u>\$48,539,058</u>	<u>\$20,439,515</u>	<u>\$46,138,808</u>	<u>\$16,697,617</u>	<u>\$45,489,301</u>	<u>\$15,896,056</u>
101.48%	103.58%	92.15%	80.95%	90.40%	76.69%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	<u>41,832,571</u>		<u>44,068,651</u>		<u>44,322,075</u>
	<u>\$47,832,571</u>		<u>\$50,068,651</u>		<u>\$50,322,075</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)
2018	121,099	\$2,838,439,461	\$23,439	243.7	50,200	2,600
2017	120,589	2,715,664,280	22,520	242.6	50,300	2,900
2016	121,107	2,708,800,269	22,367	243.7	49,900	2,900
2015	121,707	2,672,564,013	21,959	244.9	50,700	3,000
2014	121,942	2,674,431,944	21,932	245.4	51,200	3,500
2013	121,773	2,695,445,355	22,135	245.0	52,000	4,700
2012	122,673	2,694,635,118	21,966	246.8	52,800	4,800
2011	124,475	2,671,109,025	21,459	250.5	53,200	6,100
2010	124,475	2,689,531,325	21,607	250.5	53,400	7,100
2009	125,722	2,728,796,010	21,705	253.0	54,600	7,900

Source:

- (1) 2009 - 2018 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
4.9%	4.6%	3.9%	\$7,651,810	\$2,756,990	\$10,408,800
5.5	5.0	4.4	5,900,010	5,881,360	11,781,370
5.5	4.8	4.5	6,012,530	17,112,070	23,124,600
5.6	4.9	5.3	4,741,950	6,957,660	11,699,610
6.4	5.7	6.2	4,682,020	1,154,260	5,836,280
8.4	7.4	7.4	2,831,940	1,967,960	4,799,900
8.3	7.2	8.1	2,831,940	1,967,960	4,799,900
10.3	8.6	8.9	4,373,080	1,827,420	6,200,500
11.8	10.1	9.6	5,071,840	1,961,400	7,033,240
12.6	10.2	9.3	10,865,450	1,177,350	12,042,800

Richland County, Ohio

Principal Employers

2018 and 2009

2018

Employer	Employees	Percentage of Total County Employment
OhioHealth Mansfield Hospital	2,400	4.78%
Newman Technology, Inc.	1,200	2.39
StarTek, Inc.	875	1.74
Richland County	830	1.65
CenturyLink, Inc.	800	1.59
Jay Industries, Inc.	760	1.51
Mansfield City School District	725	1.44
Therm-O-Disc	720	1.43
ArcelorMittal (Dofasco Shelby, Inc.)	700	1.39
Mansfield Correctional Institute	680	1.35
Total	<u>9,690</u>	<u>19.30%</u>
Total Employment within the County	<u>50,200</u>	

2009

Employer	Employees	Percentage of Total County Employment
General Motors	2,500	4.58%
Med-Central Health Systems	2,230	4.08
Jay Industries	1,179	2.16
Gorman Rupp	1,116	2.04
Richland County	962	1.76
Therm-O-Disc	900	1.65
Newman Technology	850	1.56
Mansfield City Schools	719	1.32
ArcelorMittal (Dofasco Shelby Inc)	600	1.10
City of Mansfield	500	0.92
Total	<u>11,556</u>	<u>21.17%</u>
Total Employment within the County	<u>54,600</u>	

Sources: 2009 - Mansfield Chamber of Commerce
2018 - City of Mansfield Economic Development

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

Function/Program	2018	2017	2016	2015
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
County Offices	57	85	80	68
Commissioners Office	7	6	6	6
Treasurer's Office	9	10	10	8
Judicial System				
County Offices	104	113	90	92
Clerk of Courts	16	17	17	17
Probate Court	7	8	9	9
Public Safety				
County Offices	105	145	141	127
Sheriff (Road Patrol)	49	48	48	47
Public Works				
County Offices	8	8	7	6
Engineer	41	45	48	48
Auto Title	11	11	11	12
Health				
County Offices	11	10	11	11
Board of Developmental Disabilities	184	238	266	352
Human Services				
County Offices	56	76	76	66
Children's Services	98	99	104	107
Job and Family Services	56	64	69	68
Conservation and Recreation				
County Offices	4	3	3	3
<i>Business-Type Activity</i>				
Sewer	7	7	10	9
Totals	<u>830</u>	<u>993</u>	<u>1,006</u>	<u>1,056</u>

Source: Richland County Auditor

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

2014	2013	2012	2011	2010	2009
66	68	63	72	64	65
6	5	5	6	6	6
8	6	6	5	5	5
88	86	73	73	82	105
16	14	15	15	15	13
8	8	8	8	7	7
119	120	125	162	110	69
44	43	49	52	43	60
6	6	6	6	6	8
45	48	47	49	42	48
11	10	11	12	9	9
11	10	10	10	18	10
375	382	329	326	287	306
61	66	77	75	49	55
104	107	128	138	108	99
68	67	78	85	76	86
3	2	2	2	2	2
8	7	9	9	9	9
<u>1,047</u>	<u>1,055</u>	<u>1,041</u>	<u>1,105</u>	<u>938</u>	<u>962</u>

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

Function/Program	2018	2017	2016	2015
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
Board of Elections				
Registered Voters	83,076	82,141	82,032	79,832
Voter Turnout in November	45,413	24,937	56,106	36,577
Percentage of Voter Turnout	54.66%	30.36%	68.40%	45.82%
Recorder				
Deeds Issued	5,736	8,824	8,266	7,991
Mortgages Issued	8,337	14,915	13,976	13,744
Judicial System				
Common Pleas Courts Cases				
Civil	1,545	1,607	2,027	2,068
Criminal	1,195	906	833	1,053
Domestic	1,112	1,167	1,233	1,199
Health				
Dog and Kennel				
Dogs Licensed	19,060	18,848	18,775	18,560
Kennels	639	675	725	2,550
<i>Business-Type Activity</i>				
Sewer				
Number of Customers on:				
Metered Rate	3,852	3,919	3,727	3,738
Flat Rate	804	738	913	931

Source: Richland County Auditor

2014	2013	2012	2011	2010	2009
88,826	89,049	89,382	87,811	87,138	86,032
33,537	22,304	69,988	41,266	41,980	39,167
37.76%	25.05%	78.30%	46.99%	48.18%	45.53%
7,842	8,041	7,228	6,158	5,846	5,687
13,999	16,174	16,249	11,491	11,135	11,504
2,497	2,066	1,670	1,842	1,864	1,871
832	852	897	871	913	996
1,172	1,366	1,356	1,339	1,600	1,760
21,951	18,891	22,105	14,787	15,352	19,178
2,480	899	2,650	516	319	234
3,732	3,652	3,625	3,619	3,594	3,567
939	1,015	1,075	1,073	1,107	1,147

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

	2018	2017	2016	2015
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
County Offices				
Vehicles	15	16	15	18
Real Estate Assessment				
Vehicles	1	1	1	1
Weights and Measures				
Vehicles	1	1	1	1
Judicial System				
County Offices				
Vehicles	9	9	10	9
Juvenile Attention Center				
Vehicles	6	6	6	7
Public Safety				
County Offices				
Vehicles	4	6	8	5
Sheriff's Office				
Vehicles	99	93	79	71
Public Works				
County Engineer				
Vehicles	63	65	66	66
Codes and Permits				
Vehicles	3	3	3	3
Health				
Developmental Disabilities				
Vehicles	48	47	54	55
Dog and Kennel				
Vehicles	2	2	2	2
Human Services				
County Offices				
Vehicles	9	10	7	9
Children's Services				
Vehicles	24	24	24	25
Conservation and Recreation				
Vehicles	2	2	1	3
<i>Business-Type Activity</i>				
Sewer				
Vehicles	7	7	7	7

Source: Richland County Auditor

2014	2013	2012	2011	2010	2009
16	16	19	18	17	18
1	1	1	1	2	2
1	1	1	1	1	1
10	10	12	12	11	11
7	6	6	6	6	6
5	5	5	5	4	6
58	53	52	50	49	59
63	62	61	57	55	56
3	4	4	4	4	4
52	50	47	44	44	42
2	2	2	2	2	2
8	10	7	9	9	10
25	25	26	21	21	21
1	1	1	1	1	1
7	7	8	8	8	8

Richland County, Ohio

Miscellaneous Statistics

December 31, 2018

<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

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
SEPTEMBER 24, 2019**