



OHIO AUDITOR OF STATE
KEITH FABER



**RICHLAND COUNTY
DECEMBER 31, 2022**

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RICHLAND COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal AL 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>				
<i>Special Education Cluster:</i>				
Special Education-Grants for Infants and Families	84.181	H-181A-20-0024	\$ -	\$ 86,275
TOTAL U.S. DEPARTMENT OF EDUCATION			-	86,275
U.S. DEPARTMENT OF AGRICULTURE				
<i>Passed Through the Ohio Department of Education</i>				
<i>Child Nutrition Cluster:</i>				
Cash Assistance				
National School Lunch Program	10.555	34-6002296	-	30,404
School Breakfast Program	10.553	34-6002296	-	14,465
			-	44,869
Non-Cash Assistance				
National School Lunch Program	10.555	34-6002296	-	2,737
Total Child Nutrition Cluster			-	47,606
<i>Passed Through the Ohio Department of Job and Family Services</i>				
<i>Snap Cluster:</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	34-6002296	-	612,653
TOTAL U.S. DEPARTMENT OF AGRICULTURE			-	660,259
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-D-20-1CM-4	925,595	925,595
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	B-D-20-1CM-3	290,567	290,567
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	B-F-21-1CM-1	-	74,679
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	B-X-21-1CM-1	-	60,364
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	B-F-20-1CM-1	-	30,191
COVID-19 Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	B-D-21-1CM-4-D	42,881	42,881
Total Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii			1,259,043	1,424,277
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			1,259,043	1,424,277
U.S. DEPARTMENT OF TRANSPORTATION				
<i>Passed Through the Ohio Department of Transportation</i>				
<i>Highway Planning and Construction Cluster:</i>				
Highway Planning and Construction	20.205	106829	-	1,085,775
Highway Planning and Construction	20.205	115590	-	20,000
Highway Planning and Construction	20.205	114120	-	394,496
Total Highway Planning and Construction Cluster			-	1,500,271
<i>Passed Through the Ohio Department of Public Safety</i>				
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP/STEP-2023-Richland Co. Sheriff's-00067	-	4,833
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP/STEP-2022-Richland Co. Sheriff's-00058	-	15,745
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated			-	20,578
<i>Highway Safety Cluster:</i>				
State and Community Highway Safety	20.600	IDEP/STEP-2023-Richland Co. Sheriff's-00067	-	6,169
State and Community Highway Safety	20.600	IDEP/STEP-2022-Richland Co. Sheriff's-00058	-	19,056
Total State and Community Highway Safety - Highway Safety Cluster			-	25,225
<i>Passed Through the Ohio Emergency Management Agency</i>				
Inter-agency Hazardous Materials Public Sector Training and Planning Grants	20.703	693JK31940044HMEP	-	19,428
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			-	1,565,502
U.S. DEPARTMENT OF LABOR				
<i>Passed through the WIA Area 10 Board</i>				
<i>WIOA Cluster:</i>				
WIOA Adult Program	17.258	G-2223-15-0056	-	383,940
WIOA Dislocated Worker Formula Grants	17.278	G-2223-15-0056	-	75,850
Total WIOA Cluster			-	459,790
Workforce Investment Act (WIA) National Emergency Grants	17.277	G-2223-15-0056	-	36,787
Trade Adjustment Assistance	17.245	G-2223-15-0056	-	3,277
Unemployment Insurance	17.225	34-6002296	-	75,649
Employment Service/Wagner-Peyser Funded Activities - Employment Service Cluster	17.207	G-2223-15-0056	-	20,874
TOTAL U.S. DEPARTMENT OF LABOR			-	596,377
U.S. DEPARTMENT OF TREASURY				
<i>Passed Through the Ohio Department of Mental Health and Addiction Services</i>				
COVID-19 - Coronavirus Relief Fund	21.019	336513-5CV1	-	5,250
<i>Passed Through the Ohio Office of Budget and Management</i>				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	34-6002296	2,662,000	2,944,289
TOTAL U.S. DEPARTMENT OF TREASURY			2,662,000	2,949,539

RICHLAND COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022
(Continued)

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal AL Number	Pass Through Entity Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<u>Medicaid Cluster:</u>				
<i>Passed through the Ohio Department of Job and Family Services</i>				
<u>Medicaid Cluster:</u>				
Medical Assistance Program	93.778	G-2223-11-6983	-	1,439,430
Medical Assistance Program	93.778	G-2223-11-6985	-	615,303
Total Medicaid Cluster			-	2,054,733
<i>Passed through the Ohio Department of Job and Family Services</i>				
Children's Health Insurance Program	93.767	G-2223-11-6983	-	4,721
<i>Passed Through the Ohio Department of Mental Health and Addiction Services</i>				
Block Grants for Community Mental Health Services	93.958	MHBG	-	102,335
COVID-19 Block Grants for Community Mental Health Services	93.958	336614	84,609	247,560
COVID-19 Block Grants for Community Mental Health Services	93.958	MHBG	-	8,970
Total Block Grants for Community Mental Health Services			84,609	358,865
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SABG	357,295	357,295
COVID-19 Block Grants for Prevention and Treatment of Substance Abuse	93.959	SABG	-	75,000
Block Grants for Prevention and Treatment of Substance Abuse	93.959	336618 AUD	-	110,600
Block Grants for Prevention and Treatment of Substance Abuse	93.959	2200041-2300067	-	75,354
Block Grants for Prevention and Treatment of Substance Abuse	93.959	2200116-2300092	-	72,477
Total Block Grants for Prevention and Treatment of Substance Abuse			357,295	690,726
Opioid STR	93.788	2200406	1,219,721	1,219,721
Opioid STR	93.788	2200771	65,683	118,257
Total Opioid STR			1,285,404	1,337,978
Social Services Block Grant	93.667	3A70	83,134	106,325
<i>Passed Through the Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant	93.667	34-6002296	-	84,967
<i>Passed through the Ohio Department of Job and Family Services</i>				
Social Services Block Grant	93.667	G-2223-11-6983	186,520	1,078,224
Total Social Services Block Grant			269,654	1,269,516
Promoting Safe and Stable Families	93.556	G-2223-11-6985	-	133,601
Promoting Safe and Stable Families	93.556	G-2223-11-6983	-	43,889
Total Promoting Safe and Stable Families			-	177,490
<u>TANF Cluster:</u>				
Temporary Assistance for Needy Families (TANF)	93.558	G-2223-11-6983	2,949,811	3,480,279
Temporary Assistance for Needy Families (TANF)	93.558	G-2223-11-6985	-	15,544
Total TANF Cluster			2,949,811	3,495,823
Child Support Enforcement	93.563	G-2223-11-6984	-	1,128,684
Child Care and Development Block Grant - CCDF Cluster	93.575	G-2223-11-6983	-	141,140
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-2223-11-6985	-	68,388
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-2223-11-6983	-	3,862
Total Stephanie Tubbs Jones Child Welfare Services Program			-	72,250
Foster Care-Title IV-E	93.658	G-2223-11-6985	-	2,826,875
Adoption Assistance	93.659	G-2223-11-6985	-	1,251,490
Title IV-E Kinship Navigator Program	93.471	G-2223-11-6985	-	5,247
Elder Abuse Prevention Interventions Program	93.747	G-2223-11-6983	-	18,148
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	G-2223-11-6985	-	17,278
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			4,946,773	14,850,964
U.S. DEPARTMENT OF HOMELAND SECURITY				
<i>Passed Through the Ohio Emergency Management Agency</i>				
Emergency Management Performance Grants	97.042	EMC-2021-EP-00002	-	67,580
Emergency Management Performance Grants	97.042	EMC-2021-EP-00007	-	20,609
Total Emergency Management Performance Grants			-	88,189
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			-	88,189
U.S. DEPARTMENT OF JUSTICE				
<i>Passed Through the Ohio Office of Criminal Justice Services</i>				
Crime Victim Assistance	16.575	2022-VOCA-134714453	-	44,991
Crime Victim Assistance	16.575	2023-VOCA-135105343	-	4,590
Crime Victim Assistance	16.575	2022-SVAA-134714457	-	7,444
Crime Victim Assistance	16.575	2022-VOCA-134714408	-	102,219
Crime Victim Assistance	16.575	2022-SVAA-134714431	-	2,959
Total Crime Victim Assistance			-	162,203
TOTAL U.S. DEPARTMENT OF JUSTICE			-	162,203
TOTAL FEDERAL AWARDS EXPENDITURES			\$ 8,867,816	\$ 22,383,585

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, 2022**

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, 2022. 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, except WIOA expenditures (AL numbers 17.207, 17.225, 17.245, 17.258, 17.277, and 17.278) are presented on an accrual basis. Such expenditures are recognized following the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

NOTE C – INDIRECT COST RATE

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

NOTE D – SUBRECIPIENTS

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

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

NOTE E – COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) PROGRAM WITH REVOLVING LOAN CASH BALANCE

The current cash balance on the County's local program income account as of December 31, 2022 is \$49,584.

NOTE F – MATCHING REQUIREMENTS

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

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

Richland County
50 Park Avenue East
Mansfield, Ohio 44902

To the Board of Commissioners:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), 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, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 30, 2023.

Report on Internal Control Over Financial Reporting.

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings as item 2022-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

County's Response to Finding

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

Purpose of This Report

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



Keith Faber
Auditor of State
Columbus, Ohio

August 30, 2023

OHIO AUDITOR OF STATE KEITH FABER



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

Richland County
50 Park Avenue East
Mansfield, Ohio 44902

To the Board of Commissioners:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Richland County's (the County's) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on Richland County's major federal programs for the year ended December 31, 2022. Richland County's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

In our opinion, Richland County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of this testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Richland County, Ohio, (the County) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated August 30, 2023. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. We have not performed any procedures on the audited financial statements subsequent to August 30, 2023. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is the responsibility of management and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Keith Faber
Auditor of State
Columbus, Ohio

November 6, 2023

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RICHLAND COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2022

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	Yes
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	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):	AL #14.228 – Community Development Block Grants AL #93.788 – Opioid STR AL #93.778 – Medical Assistance Program AL #93.558 – Temporary Assistance for Needy Families AL #21.027 – Coronavirus State and Local Fiscal Recovery Funds
(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

RICHLAND COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2022
(Continued)

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

FINDING NUMBER 2022-001

Financial Reporting – Material Weakness

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

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

- Adjustment to decrease unearned revenue and increase intergovernmental revenue by \$1,032,1661 in the Federal Grants Fund.
- Adjustment to increase intergovernmental receivable by \$1,634,722, increase intergovernmental revenues by \$135,867, and increase intergovernmental revenue not available by \$1,498,855 in the Mental Health Fund.

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

- Reclassification of BWC refunds in the amount of \$699,395 from charges for services to other revenue in the Internal Service Fund (Remaining Fund Information).
- Adjustment to record property taxes at gross amounts in the General Fund (\$62,706), Mental Health Fund (\$48,349), Developmental Disabilities Board Fund (\$218,849), Children's Services Fund (\$96,817), and Remaining Fund Information (\$80,113).
- Adjustment to increase intergovernmental receivable and intergovernmental revenue by \$464,899 in the Developmental Disabilities Board Fund.
- Adjustment to properly classify a \$1,051,069 reimbursement from the Health Insurance Internal Service Fund to the Developmental Disabilities Fund as a revenue/expense rather than an interfund transfer.

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

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

Officials' Response: Refer to Corrective Action Plan

RICHLAND COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2022
(Continued)

3. FINDINGS FOR FEDERAL AWARDS

None

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PATRICK W. DROPSEY

RICHLAND COUNTY AUDITOR

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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
2 CFR 200.511(b)
DECEMBER 31, 2022**

Finding Number	Finding Summary	Status	Additional Information
2021-001	Material Noncompliance / Material Weakness – Financial Reporting (Finding first occurred in fiscal year 2021.)	Partially Corrected	Similar finding is being repeated in the current audit as Finding 2022-001. Although the County made no changes to the 2022 report after filing in the Hinkle system, material audit adjustments were made to the financial statements. See Corrective Action Plan.

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PATRICK W. DROPSEY

RICHLAND COUNTY AUDITOR

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



CORRECTIVE ACTION PLAN 2 CFR § 200.511(c) December 31, 2022

Finding Number: 2022-001

Planned Corrective Action: The County, through changes in personnel, to wit, the CAFR coordinator left the County Auditor's office during Calendar Year 2021, has contracted with an accounting firm to provide services described in the Schedule of Findings for the 2022 Financial Statements to be reported in accordance with GAAP. The firm now has a foundation to use (2022 activity) toward the 2023 Financial Statements.

Anticipated Completion Date: During completion of the 2023 Financial Statements

Responsible Contact Person: Patrick Dropsey, County Auditor

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**Annual Comprehensive Financial Report
For the Year Ending December 31, 2022
Patrick W. Dropsey, Auditor**

RICHLAND COUNTY, OHIO

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED

December 31, 2022

Prepared by The Richland County Auditor's Office

Patrick W. Dropsey, County Auditor

Introductory Section



Richland County, Ohio
Annual Comprehensive Financial Report
For the Year Ended December 31, 2022
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PATRICK W. DROPSEY

RICHLAND COUNTY AUDITOR



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

August 30, 2023

THE CITIZENS OF RICHLAND COUNTY

AND

RICHLAND COUNTY BOARD OF COMMISSIONERS

50 Park Avenue East
Mansfield, Ohio

As Richland County Auditor, I am pleased to present the Annual Comprehensive Financial Report of Richland County for the year ended December 31, 2022. This Annual Comprehensive Financial Report conforms to Generally Accepted Accounting Principles (GAAP) as applicable to government entities and includes the reporting model as promulgated by GASB Statement No. 34.

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

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

State statutes require the County to be subjected to an annual examination by the Auditor of State. The Auditor of State's office rendered an opinion on the County's financial statements as of December 31, 2022, and the Independent Auditor's Report on the basic financial statements is included in the financial section of this report.

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

Profile of the County

Richland County was organized into a separate political entity in 1813. It encompasses nineteen townships, six villages, with Lexington being the largest, the City of Shelby, a small portion of the Cities of Crestline and Galion, the City of Ontario, and the City of Mansfield, which is the County seat. The County has an area of 449 square miles and has a population of 125,319, 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 866 people who provide various services to benefit its citizens. These services include welfare and social services, justice system services, sewer services, road and bridge services, support services, police protection and other miscellaneous County services.

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

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

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

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

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

Local Economy

The County is located in north central Ohio, approximately halfway between the cities of Columbus and Cleveland. This centralized location has been a key factor in the County's growth and economic development. The economy is broad - based with no single industry dominating it. The County's largest employers include OhioHealth Mansfield Hospital, Richland County and Jay Industries. Despite the diversity of the business sectors, the County has an unemployment rate of 4.4 percent in 2022, slightly higher than the State average of 3.6 percent in 2022.

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.

During 2022, the County Commissioners in coordination with Richland County Soil and Water Conservation District started the Black Fork Cleanup Project. The project will help clean and maintain the Black Fork river and reduce flooding for about 10,500 properties in Richland and Crawford counties.

The Richland County Land Reutilization Corporation facilitates the effective reutilization of vacant, abandoned, tax-foreclosed, or other real property situated within the County's boundaries. At December 31, 2022 the Corporation has transferred over 350 properties for rehabilitation and reutilization.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Richland County for its Annual Comprehensive Financial Report for the year ended December 31, 2021. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting.

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

A Certificate is valid for the period of one year. Richland County has received a Certificate of Achievement for the last thirty-one consecutive years (1990 – 2021). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to the GFOA for consideration.

Each year Richland County also publishes the Popular Annual Financial Report (PAFR) which provides the financial information from the Annual Comprehensive Financial Report in a reader-friendly format. The GFOA awarded an Award for Outstanding Achievement in Popular Annual Financial Reporting for the year ended December 31, 2021. A Certificate is valid for the period of one year. Richland County has received an Award of Outstanding Achievement for the last twenty-five consecutive years (1997 - 2021).

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

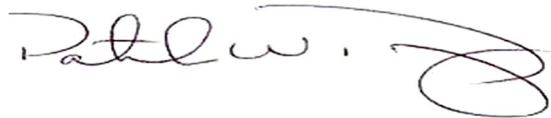
Richland County has received the Ohio State Auditor's Award with Distinction for having a "clean" audit report four of the last seven years. This award is given to entities that complete a Annual Comprehensive Financial Report and the management letter and audit report that does not contain any findings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

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

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

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

Sincerely,

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

Patrick W. Dropsey
Richland County Auditor

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Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Richland County
Ohio**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2021

Christopher P. Morrill

Executive Director/CEO

Richland County, Ohio
Annual Comprehensive Financial Report
For the Year Ended December 31, 2022
Elected Officials

Board of Commissioners

Darrell Banks
Cliff Mears
Tony Vero

Auditor

Patrick W. Dropsey

Treasurer

Bart Hamilton

Recorder

Sarah Davis

Clerk of Courts

Linda Frary

Coroner

Daniel Burwell

Engineer

Adam Gove

Prosecutor

Gary Bishop

Sheriff

J. Steve Sheldon

Court of Common Pleas #1

Judge Phillip Naumoff

Court of Common Pleas #2

Judge Brent Robinson

Probate Court

Judge Kelly Badnell

Domestic Relations Court

Judge Heather Cockley

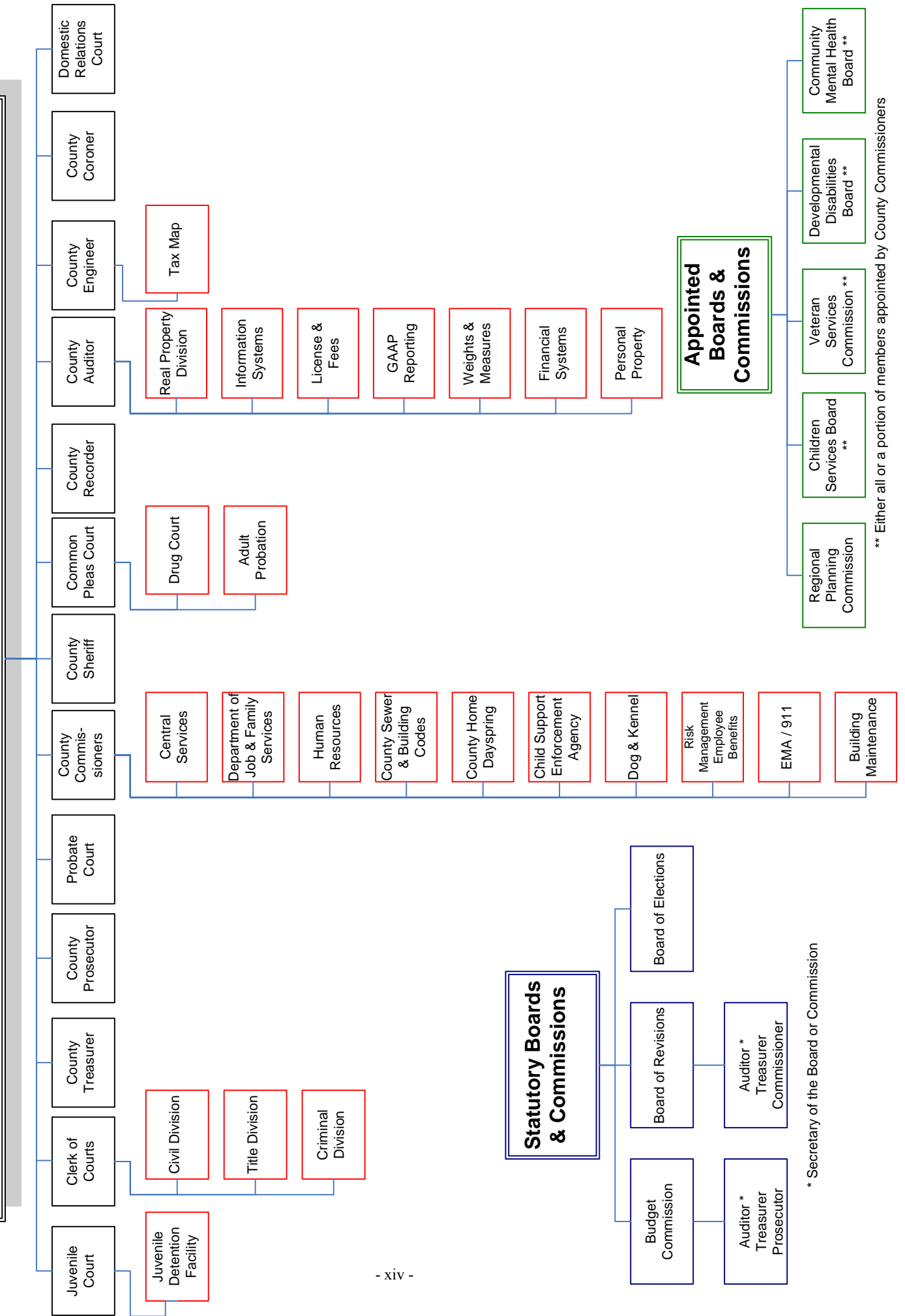
Juvenile Court

Judge W. Steve McKinley

Richland County, Ohio
Annual Comprehensive Financial Report
For the Year Ended December 31, 2022
Principal Appointed Officials and Department Heads

Clerk of Commissioners	Stacey Crall
Board of Elections, Director	Matthew Finfgeld
Buildings and Grounds, Superintendent	Josh Hicks
Dog Warden	Melissa Houghton
Children's Services, Executive Director	Nikki Harless
Mental Health and Recovery Services Board, Executive Director	Joseph Trolan
Developmental Disabilities, Superintendent	Michelle Giess
Department of Job and Family Services, Director	Lori Bedson
Emergency Services Administrator	Rebecca Owens
Veterans' Services, Director	Ken Estep
Child Support Enforcement Agency, Director	Janet Brock

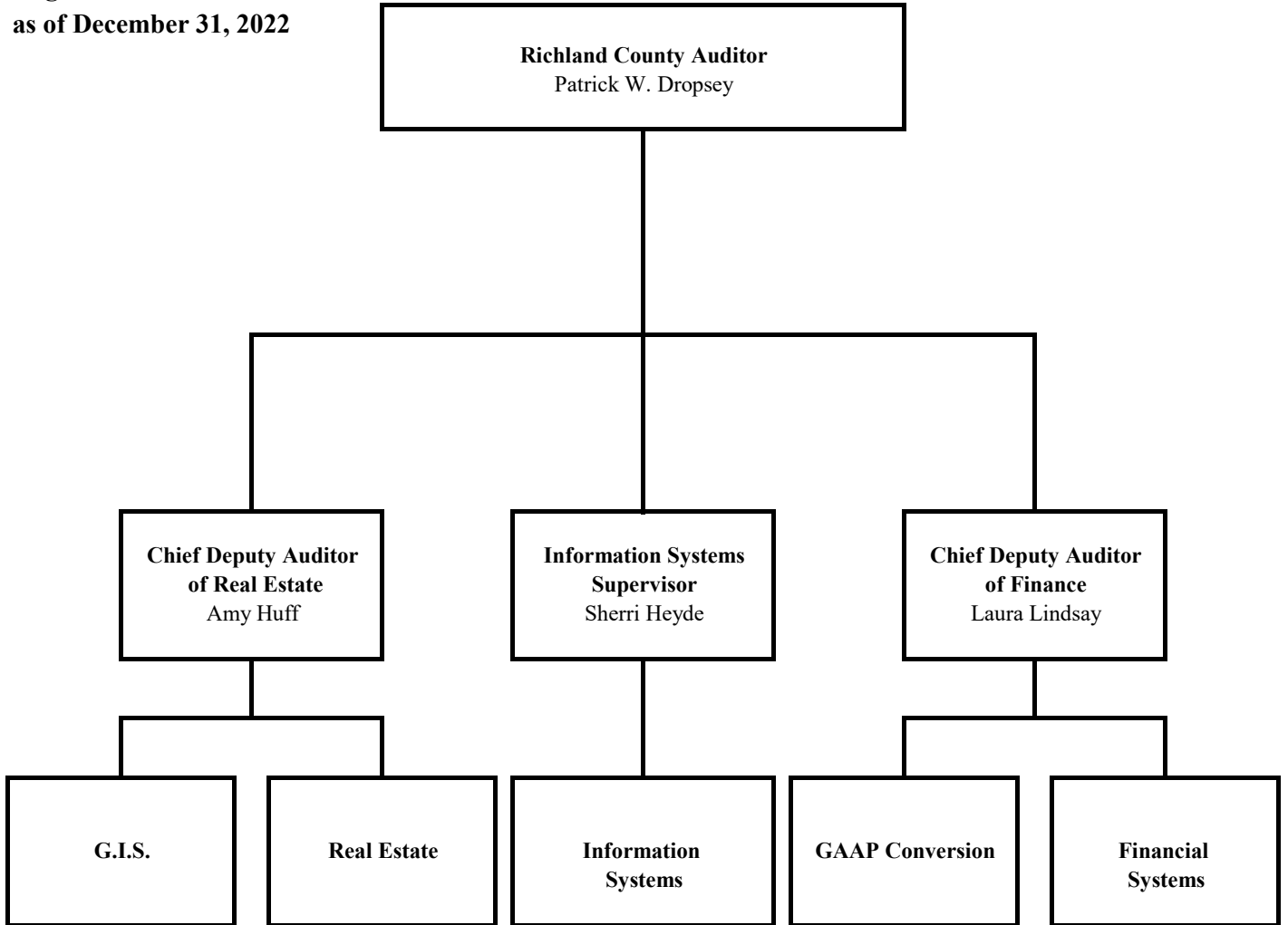
Voters Of Richland County



* Secretary of the Board or Commission

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

**County Auditor
Organizational Chart
as of December 31, 2022**



Financial Section



OHIO AUDITOR OF STATE KEITH FABER



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

INDEPENDENT AUDITOR'S REPORT

Richland County
50 Park Avenue East
Mansfield, Ohio 44902

To the Board of Commissioners:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Richland County, Ohio (the County), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Richland County, Ohio as of December 31, 2022, 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, Children's Services, and Federal Grants funds for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary information

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

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we will also issue our report dated August 30, 2023, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio

August 30, 2023

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Richland County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2022
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, 2022. 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 2022 are as follows:

In total, net position increased \$19,325,829. Net position of governmental activities increased \$19,667,954, which represents a 16.0 percent increase from 2021. Net position of business-type activity decreased \$342,125 or 2.6 percent from 2021.

For governmental activities, general revenues accounted for \$50,657,865 in revenue, or 41.7 percent of all revenues. Program specific revenues in the form of charges for services and sales and operating and capital grants and contributions accounted for \$70,915,619 or 58.3 percent of total revenues of \$121,573,484.

The County had \$101,905,530 in expenses related to governmental activities; \$70,915,619 of these expenses was offset by program specific charges for services and sales and operating and capital grants and contributions. General revenues (primarily taxes) of \$50,657,865 and carryover net position were adequate to provide the additional monies needed for these programs.

The general fund had \$40,636,914 in revenues and other financing sources and \$41,374,921 in expenditures and other financing uses. The general fund's fund balance decreased \$738,007 from \$23,217,268 to \$22,479,261. The majority of this change was due to a decrease in the fair value of the County's investments. The County intends to hold all investments to maturity thus eliminating the risk of fair value fluctuations. This decrease was partially offset by an increase in sales tax revenue and an increase in interest income earned on investments.

Net position for the enterprise fund decreased \$342,125. The reason for this change was due to increases in wastewater treatment expenses outpacing an increase in revenues.

Using this Annual Comprehensive Financial Report

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

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

Richland County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2022
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 2022?" The statement of net position and the statement of activities answer this question. These statements include all *assets* and *deferred outflows* and *liabilities* and *deferred inflows* except custodial funds using the *accrual basis of accounting* similar to the accounting used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

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

Reporting on the County's Most Significant Funds

Fund Financial Statements

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

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

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

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

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

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.

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.

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.

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.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules.

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Government-wide Financial Analysis

Recall that the statement of net position provides the perspective of the County as a whole. Table 1 provides a summary of the County's net position for 2022 compared to 2021.

	Governmental Activities		Business-Type Activity		Total	
	2022	2021	2022	2021	2022	2021
Assets						
Current and Other Assets	\$ 158,248,526	\$ 145,701,273	\$ 6,304,040	\$ 5,448,874	\$ 164,552,566	\$ 151,150,147
Net Pension / OPEB Assets	9,351,711	5,484,193	-	-	9,351,711	5,484,193
Capital Assets	97,787,901	100,550,234	12,990,312	14,303,167	110,778,213	114,853,401
Total Assets	265,388,138	251,735,700	19,294,352	19,752,041	284,682,490	271,487,741
Deferred Outflows of Resources						
Deferred Amount on Refunding	1,527,811	1,626,643	29,775	31,760	1,557,586	1,658,403
Pension	10,915,574	6,414,540	-	-	10,915,574	6,414,540
OPEB	7,437	2,484,155	-	-	7,437	2,484,155
Asset Retirement Obligation	-	-	943,552	592,700	943,552	592,700
Total Deferred Outflows of Resources	12,450,822	10,525,338	973,327	624,460	13,424,149	11,149,798
Liabilities						
Current Liabilities	27,501,387	16,999,043	452,329	441,994	27,953,716	17,441,037
Long-Term Liabilities:						
Due in one Year	3,433,371	3,584,521	204,385	203,113	3,637,756	3,787,634
Net Pension Liability	24,507,457	42,587,095	-	-	24,507,457	42,587,095
Asset Retirement Obligation	-	-	3,210,917	2,793,831	3,210,917	2,793,831
Other Amounts	21,319,067	22,734,953	3,771,708	3,967,098	25,090,775	26,702,051
Total Liabilities	76,761,282	85,905,612	7,639,339	7,406,036	84,400,621	93,311,648
Deferred Inflows of Resources						
Property Taxes	17,834,607	17,552,666	-	-	17,834,607	17,552,666
Pension	30,927,937	19,563,456	-	-	30,927,937	19,563,456
OPEB	9,255,148	16,111,156	-	-	9,255,148	16,111,156
Leases	263,884	-	-	-	263,884	-
Total Deferred Inflows of Resources	58,281,576	53,227,278	-	-	58,281,576	53,227,278
Net Position:						
Net Investment in Capital Assets	77,811,323	81,134,080	9,086,715	10,221,880	86,898,038	91,355,960
Restricted	81,006,630	74,924,960	-	-	81,006,630	74,924,960
Unrestricted (Deficit)	(16,021,851)	(32,930,892)	3,541,625	2,748,585	(12,480,226)	(30,182,307)
Total Net Position	\$ 142,796,102	\$ 123,128,148	\$ 12,628,340	\$ 12,970,465	\$ 155,424,442	\$ 136,098,613

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The net pension liability (NPL) is one of the largest single liabilities reported by the County at December 31, 2022. GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the “employment exchange” – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this pension promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange; however, the County is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

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

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows exceeded liabilities and deferred inflows of resources by \$155,424,442 (\$142,796,102 in governmental activities and \$12,628,340 in business-type activity) at December 31, 2022.

Total governmental activities net position increased during 2022 by \$19.7 million. Equity in pooled cash and cash equivalents increased due to the receipt of federal monies through the American Rescue Plan Act (ARPA), however, this was offset by an increase in unearned revenue related to unspent local fiscal recovery fund grants. The County's net pension liability decreased by \$18.1 million, deferred inflows related to pension increased by \$11.3 million, and deferred outflows related to pension increased \$4.5 million. The net effect of these pension related items on net position was an increase of \$11.3 million. In addition, the County's net OPEB asset increased \$3.6 million. Together, these items accounted for \$14.9 million of the \$19.7 million increase in net position for 2022.

Total business type net position decreased during 2022 by \$0.3 million. The reason for this change was due to decreases in wastewater treatment expenses outpacing slight decreases in revenues.

A large portion of all of the County's net position reflect its investment in capital assets (e.g., land, buildings, infrastructure, machinery and equipment, and intangible right-to-use leased assets), 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.

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Table 2 shows the changes in net position for year 2022 and 2021.

(Table 2)
Changes in Net Position

	Governmental Activities		Business-Type Activity		Total	
	2022	2021	2022	2021	2022	2021
Revenues						
Program Revenues:						
Charges for Services	\$ 17,108,010	\$ 16,993,411	\$ 4,060,243	\$ 3,612,261	\$ 21,168,253	\$ 20,605,672
Operating Grants and Contributions	48,847,972	51,771,066	-	-	48,847,972	51,771,066
Capital Grants and Contributions	4,959,637	4,700,799	-	-	4,959,637	4,700,799
Total Program Revenues	70,915,619	73,465,276	4,060,243	3,612,261	74,975,862	77,077,537
General Revenues and Transfers:						
Property and Lodging Taxes	21,623,458	21,120,392	-	-	21,623,458	21,120,392
Sales Tax	26,304,870	25,041,728	-	-	26,304,870	25,041,728
Grants and Entitlements	5,895,299	5,178,127	-	-	5,895,299	5,178,127
Investment Earnings and Decrease in Fair Value of Investments, net	(3,558,120)	8,426	-	-	(3,558,120)	8,426
Miscellaneous	392,358	1,423,094	292	6,465	392,650	1,429,559
Total General Revenues	50,657,865	52,771,767	292	6,465	50,658,157	52,778,232
Total Revenues	121,573,484	126,237,043	4,060,535	3,618,726	125,634,019	129,855,769
Program Expenses						
General Government:						
Legislative and Executive	13,691,772	9,370,357	-	-	13,691,772	9,370,357
External	511,059	419,450	-	-	511,059	419,450
Judicial	11,799,446	11,376,940	-	-	11,799,446	11,376,940
Public Safety	15,235,916	6,170,481	-	-	15,235,916	6,170,481
Public Works	11,209,533	7,188,436	-	-	11,209,533	7,188,436
Health	24,366,174	29,462,524	-	-	24,366,174	29,462,524
External	280,748	230,492	-	-	280,748	230,492
Human Services	22,040,746	12,028,978	-	-	22,040,746	12,028,978
External	376,268	379,134	-	-	376,268	379,134
Conservation and Recreation	234,548	106,926	-	-	234,548	106,926
Economic Development	1,439,684	406,351	-	-	1,439,684	406,351
Interest and Fiscal Charges	719,636	786,819	-	-	719,636	786,819
Sewer	-	-	4,402,660	4,170,070	4,402,660	4,170,070
Total Expenses	101,905,530	77,926,888	4,402,660	4,170,070	106,308,190	82,096,958
Increase (Decrease) in Net Position	19,667,954	48,310,155	(342,125)	(551,344)	19,325,829	47,758,811
Net Position Beginning of Year	123,128,148	74,817,993	12,970,465	13,521,809	136,098,613	88,339,802
Net Position End of Year	\$ 142,796,102	\$ 123,128,148	\$ 12,628,340	\$ 12,970,465	\$ 155,424,442	\$ 136,098,613

Health and Human Services from the primary government account for \$46,406,920 of expenses out of \$101,905,530 of total expenses for governmental activities, or 45.5 percent of that total. Of that \$101,905,530 in governmental activities expenses, \$17,108,010 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.

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Additional revenues provided by the State and Federal governments for governmental activities included \$48,847,972 for operations, \$4,959,637 for capital improvements or acquisitions and \$5,895,299 that was not restricted to a particular program or purpose. As the statement of activities shows, the majority of the intergovernmental revenues are grants and subsidies to provide health and human services.

Financial Analysis of the County's Funds

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

The County's general fund reflected a decrease in fund balance of \$738,007 and carries forward an ending fund balance of \$22,479,261. The majority of this change was due to a decrease in the fair value of investments. As mentioned earlier, the County intends to hold all investments to maturity thus eliminating the risk of fair value fluctuations. The County experienced an increase in sales tax revenue in 2022. The general fund had \$1,711,195 in transfers out to other funds in 2022.

The mental health fund balance increased by \$1,557,221 from 2021 to 2022. This change is due to an increase in intergovernmental revenues, primarily grant monies, exceeding an increase in expenditures.

The developmental disabilities board fund balance decreased by \$711,388 from 2021 to 2022. This change was due to a decrease in intergovernmental revenues coupled with slightly decreasing expenditures. During 2022, the developmental disabilities board fund had transfers in of \$1,051,069 and transfers out of \$1,450,000.

The public assistance fund, which includes the department of job and family services, fund balance decreased by \$1,124,605 from 2021. This change is due to decrease in intergovernmental revenues when compared to 2021.

The children's services fund had an increase in fund balance of \$1,462,232 from 2021. Revenues and expenditures in 2022 were consistent with 2021. Revenues in the fund continue to outpace expenditures resulting in an increase to fund balance.

The federal grants fund had a decrease in fund balance of \$417,455 from 2021. The majority of this change is due to the reporting of unearned revenue for unspent ARPA grant dollars at year-end.

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 \$4,060,535, which were exceeded by operating expenses of \$4,272,340 by \$211,805. The majority of this change was due to increases in wastewater treatment expenses outpacing slight decreases in revenues.

Budgeting Highlights

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

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The most significant changes between the general fund original budget and final budget were in the area of expenditures and other financing uses which increased from \$43,483,339 to \$45,146,410. The majority of this change was due to an increase in budgeted transfers out to other funds. Actual expenditures and other financing uses of \$40,554,783 were lower than final budgeted expenditures due to departments being conservative and staying within their budgets. Actual revenues and other financing sources of \$44,767,008 were higher than the final budgeted number, primarily due to property taxes, sales tax, charges for service, intergovernmental and interest revenues exceeding the final budgeted amounts.

Capital Assets and Debt Administration

Capital Assets. The County's investment in capital assets for its governmental activities as of December 31, 2022, amounts to \$77,811,323 (net of accumulated depreciation/amortization 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 2022 were to infrastructure, machinery and equipment, and buildings. The County Engineer purchased new equipment and machinery, and replaced four bridges for a total of \$3,537,729. Additional information on the County's capital assets can be found in Note 17 of this report.

Debt Administration. At the end of 2022, the County had total bonded debt outstanding of \$20,700,000, net of the unamortized premium and discount. Of this amount, \$17,065,000 comprises debt backed by the full faith and credit of the County, and \$3,635,000 comprises debt backed by the full faith and credit of the County held in the County's business-type sewer fund. The County's long-term bonded debt decreased by \$1,495,000 (6.7 percent) during 2022. 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 \$63,300,807 which is significantly higher than the County's outstanding net debt. In addition to the bonded debt, County long-term obligations include OPWC loans and leases. Additional information on the County's long-term debt can be found in Note 18 of this report. Notes 19 and 20 discuss the leases and Asset Retirement Obligation, respectively. Interest and fiscal charges amounted to 0.7 percent of the total expenses for governmental activities.

Economic Factors and Next Year's Budgets and Rates

The unemployment rate for the County is currently 4.4 percent, which is 0.3 percent higher than the prior year. This rate is higher than the State's average unemployment rate of 3.6 percent and the national average of 3.3 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 2023 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, 2022

	Governmental Activities	Business-type Activities	Total
Assets:			
Equity in pooled cash and cash equivalents	\$ 108,286,451	\$ 4,749,928	\$ 113,036,379
Cash in segregated accounts	189,458	-	189,458
Cash and cash equivalents with fiscal agent	2,720,503	-	2,720,503
Investments in segregated accounts	117,284	-	117,284
Receivables:			
Sales taxes	7,422,310	-	7,422,310
Real and other taxes	21,856,575	-	21,856,575
Accounts	318,432	1,458,035	1,776,467
Special assessments	1,138,660	-	1,138,660
Accrued interest	4,584	-	4,584
Intergovernmental	14,661,863	-	14,661,863
Loans	91,584	-	91,584
Leases	265,913	-	265,913
Materials and supplies inventory	831,828	95,143	926,971
Prepayments	343,081	934	344,015
Net pension asset	811,238	-	811,238
Net OPEB asset	8,540,473	-	8,540,473
Capital assets:			
Land and construction in progress	2,806,060	91,328	2,897,388
Depreciable capital assets, net	94,981,841	12,898,984	107,880,825
Total capital assets, net	<u>97,787,901</u>	<u>12,990,312</u>	<u>110,778,213</u>
Total assets	<u>265,388,138</u>	<u>19,294,352</u>	<u>284,682,490</u>
Deferred outflows of resources:			
Unamortized deferred charges on debt refunding	1,527,811	29,775	1,557,586
Asset retirement obligation	-	943,552	943,552
Pension	10,915,574	-	10,915,574
OPEB	7,437	-	7,437
Total deferred outflows of resources	<u>12,450,822</u>	<u>973,327</u>	<u>13,424,149</u>
Liabilities:			
Accounts payable	3,252,450	41,592	3,294,042
Contracts payable	362,195	-	362,195
Retainage payable	15,425	-	15,425
Accrued wages and benefits payable	1,761,953	18,927	1,780,880
Intergovernmental payable	1,328,337	382,817	1,711,154
Accrued interest payable	38,440	8,993	47,433
Unearned revenue	20,742,587	-	20,742,587
Long-term liabilities:			
Due within one year	3,433,371	204,385	3,637,756
Due in more than one year:			
Net pension liability	24,507,457	-	24,507,457
Asset retirement obligation	-	3,210,917	3,210,917
Due in more than one year	<u>21,319,067</u>	<u>3,771,708</u>	<u>25,090,775</u>
Total liabilities	<u>76,761,282</u>	<u>7,639,339</u>	<u>84,400,621</u>
Deferred inflows of resources:			
Property taxes levied for the next fiscal year	17,834,607	-	17,834,607
Leases	263,884	-	263,884
Pension	30,927,937	-	30,927,937
OPEB	9,255,148	-	9,255,148
Total deferred inflows of resources	<u>58,281,576</u>	<u>-</u>	<u>58,281,576</u>
Net position:			
Net investment in capital assets	77,811,323	9,086,715	86,898,038
Restricted for:			
Debt service	5,257,566	-	5,257,566
Capital projects	4,852,614	-	4,852,614
Mental health	10,235,905	-	10,235,905
Developmental disabilities board	30,305,787	-	30,305,787
Public assistance	1,332,609	-	1,332,609
Children's services	11,624,937	-	11,624,937
Street maintenance and repair	5,481,734	-	5,481,734
Developmental disability gifts:			
Nonexpendable	47,869	-	47,869
Court operations	2,555,786	-	2,555,786
Dayspring	2,267,484	-	2,267,484
State grants	1,169,588	-	1,169,588
Unclaimed monies	1,043,682	-	1,043,682
Other purposes	4,831,069	-	4,831,069
Unrestricted (deficit)	<u>(16,021,851)</u>	<u>3,541,625</u>	<u>(12,480,226)</u>
Total net position	<u>\$ 142,796,102</u>	<u>\$ 12,628,340</u>	<u>\$ 155,424,442</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

RICHLAND COUNTY, OHIO
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services and Sales</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Governmental activities:				
General government:				
Legislative and executive - primary government	\$ 13,691,772	\$ 6,181,973	\$ 2,324,159	\$ -
Legislative and executive - external	511,059	-	-	-
Judicial system	11,799,446	3,108,606	3,703,303	-
Public safety	15,235,916	4,654,585	683,522	-
Public works	11,209,533	732,733	6,074,390	4,959,637
Health - primary government	24,366,174	1,157,040	15,982,416	-
Health - external	280,748	-	-	-
Human services - primary government	22,040,746	1,273,073	18,847,921	-
Human services - external	376,268	-	-	-
Conservation and recreation	234,548	-	-	-
Economic development and assistance	1,439,684	-	1,232,261	-
Interest and fiscal charges	719,636	-	-	-
Total governmental activities	<u>101,905,530</u>	<u>17,108,010</u>	<u>48,847,972</u>	<u>4,959,637</u>
Business-type activities:				
Sewer	<u>4,402,660</u>	<u>4,060,243</u>	<u>-</u>	<u>-</u>
Totals	<u>\$ 106,308,190</u>	<u>\$ 21,168,253</u>	<u>\$ 48,847,972</u>	<u>\$ 4,959,637</u>

General revenues:

Property taxes levied for:
 General purposes
 Health - Mental Health Board
 Health - Developmental Disabilities Board
 Human services - Children's Services
 Human services - Dayspring
 Sales taxes levied for:
 General purposes
 Grants and entitlements not restricted
 to specific programs
 Investment earnings
 (Decrease) in fair value of investments
 Miscellaneous

Total general revenues

Change in net position

Net position at beginning of year

Net position at end of year

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Net (Expense) Revenue and Changes in Net Position		
Governmental Activities	Business-type Activities	Total
\$ (5,185,640)	\$ -	\$ (5,185,640)
(511,059)	-	(511,059)
(4,987,537)	-	(4,987,537)
(9,897,809)	-	(9,897,809)
557,227	-	557,227
(7,226,718)	-	(7,226,718)
(280,748)	-	(280,748)
(1,919,752)	-	(1,919,752)
(376,268)	-	(376,268)
(234,548)	-	(234,548)
(207,423)	-	(207,423)
(719,636)	-	(719,636)
(30,989,911)	-	(30,989,911)
-	(342,417)	(342,417)
(30,989,911)	(342,417)	(31,332,328)
4,445,130	-	4,445,130
2,077,879	-	2,077,879
8,932,549	-	8,932,549
4,523,757	-	4,523,757
1,644,143	-	1,644,143
26,304,870	-	26,304,870
5,895,299	-	5,895,299
1,447,237	-	1,447,237
(5,005,357)	-	(5,005,357)
392,358	292	392,650
50,657,865	292	50,658,157
19,667,954	(342,125)	19,325,829
123,128,148	12,970,465	136,098,613
\$ 142,796,102	\$ 12,628,340	\$ 155,424,442

RICHLAND COUNTY, OHIO

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2022

	General	Mental Health Board	Developmental Disabilities Board	Public Assistance
Assets:				
Equity in pooled cash and cash equivalents	\$ 18,978,114	\$ 7,523,514	\$ 26,509,974	\$ 517,396
Cash in segregated accounts	64,096	-	1,674	-
Cash and cash equivalents with fiscal agent	-	-	2,720,503	-
Investments in segregated accounts	-	-	69,415	-
Receivables:				
Sales taxes	7,422,310	-	-	-
Real and other taxes	2,973,514	2,357,712	9,904,070	-
Accounts	252,422	-	37,400	-
Special assessments	-	-	-	-
Interfund	819,934	-	-	-
Accrued interest	4,584	-	-	-
Intergovernmental	2,259,465	3,368,668	489,510	1,684,143
Loans	91,584	-	-	-
Leases	265,913	-	-	-
Materials and supplies inventory	256,764	3,036	100,829	5,566
Prepayments	328,955	-	12,302	1,824
Restricted assets:				
Equity in pooled cash and cash equivalents	1,079,219	-	-	-
Total assets	\$ 34,796,874	\$ 13,252,930	\$ 39,845,677	\$ 2,208,929
Liabilities:				
Accounts payable	\$ 875,669	\$ 756,913	\$ 287,695	\$ 381,256
Contracts payable	-	-	-	-
Retainage payable	-	-	-	-
Accrued wages and benefits payable	809,164	20,187	336,502	85,138
Due to other governments	483,768	225,548	247,523	36,084
Interfund payable	-	3,825	-	57,508
Accrued interest payable	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	2,168,601	1,006,473	871,720	559,986
Deferred inflows of resources:				
Property taxes levied for the next fiscal year	2,426,339	1,923,854	8,081,559	-
Delinquent property tax revenue not available	547,175	433,858	1,822,511	-
Special assessments revenue not available	-	-	-	-
Intergovernmental revenue not available	1,869,473	2,541,311	419,863	1,350,122
Sales tax revenue not available	5,042,141	-	-	-
Leases	263,884	-	-	-
Total deferred inflows of resources	10,149,012	4,899,023	10,323,933	1,350,122
Fund balances:				
Nonspendable	2,363,211	3,036	113,131	7,390
Restricted	33,311	7,344,398	28,536,893	291,431
Committed	-	-	-	-
Assigned	2,216,105	-	-	-
Unassigned (deficit)	17,866,634	-	-	-
Total fund balances	22,479,261	7,347,434	28,650,024	298,821
Total liabilities, deferred inflows of resources and fund balances	\$ 34,796,874	\$ 13,252,930	\$ 39,845,677	\$ 2,208,929

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Children's Services	Federal Grants	Other Governmental Funds	Total Governmental Funds
\$ 9,073,481	\$ 20,902,448	\$ 21,516,292	\$ 105,021,219
436	-	123,252	189,458
-	-	-	2,720,503
-	-	47,869	117,284
-	-	-	7,422,310
4,753,452	-	1,867,827	21,856,575
-	-	28,610	318,432
-	-	1,138,660	1,138,660
57,508	-	3,825	881,267
-	-	-	4,584
2,283,368	68,028	4,508,681	14,661,863
-	-	-	91,584
-	-	-	265,913
11,069	-	454,564	831,828
-	-	-	343,081
-	-	-	1,079,219
<u>\$ 16,179,314</u>	<u>\$ 20,970,476</u>	<u>\$ 29,689,580</u>	<u>\$ 156,943,780</u>
\$ 362,899	\$ 24,277	\$ 519,010	\$ 3,207,719
-	362,195	-	362,195
-	15,425	-	15,425
171,043	8,086	331,833	1,761,953
77,156	6,925	251,333	1,328,337
-	-	819,934	881,267
-	-	1,843	1,843
-	20,742,587	-	20,742,587
<u>611,098</u>	<u>21,159,495</u>	<u>1,923,953</u>	<u>28,301,326</u>
3,878,739	-	1,524,116	17,834,607
874,713	-	343,711	4,021,968
-	-	1,138,660	1,138,660
1,064,781	68,028	3,618,027	10,931,605
-	-	-	5,042,141
-	-	-	263,884
<u>5,818,233</u>	<u>68,028</u>	<u>6,624,514</u>	<u>39,232,865</u>
11,069	-	502,433	3,000,270
9,738,914	-	18,967,517	64,912,464
-	-	234,674	234,674
-	-	1,436,489	3,652,594
-	(257,047)	-	17,609,587
<u>9,749,983</u>	<u>(257,047)</u>	<u>21,141,113</u>	<u>89,409,589</u>
<u>\$ 16,179,314</u>	<u>\$ 20,970,476</u>	<u>\$ 29,689,580</u>	<u>\$ 156,943,780</u>

RICHLAND COUNTY, OHIO

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO
NET POSITION OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2022

Total governmental fund balances	\$	89,409,589
<i>Amounts reported for governmental activities on 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.		97,787,901
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred inflows in the funds.		
Sales taxes receivable	\$ 5,042,141	
Real and other taxes receivable	4,021,968	
Intergovernmental receivable	10,931,605	
Special assessments receivable	1,138,660	
Total	21,134,374	21,134,374
An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities on the statement of net position.		2,141,282
On the statement of net position interest is accrued on outstanding bonds and loans payable, whereas in the governmental funds, interest is accrued when due.		(36,597)
Unamortized deferred amounts on refundings are not recognized in the governmental funds.		1,527,811
Unamortized premiums on bond issuances are not recognized in the governmental funds.		(475,118)
The net pension asset/liability is not due and receivable/payable in the current period; therefore, the asset, liability and related deferred inflows/outflows are not recognized in the governmental funds.		
Deferred outflows of resources - pension	10,915,574	
Deferred inflows of resources - pension	(30,927,937)	
Net pension asset	811,238	
Net pension liability	(24,507,457)	
Total	(43,708,582)	(43,708,582)
The net OPEB asset is not due and receivable in the current period; therefore, the asset and related deferred inflows/outflows are not recognized in the governmental funds.		
Deferred outflows of resources - OPEB	7,437	
Deferred inflows of resources - OPEB	(9,255,148)	
Net OPEB asset	8,540,473	
Total	(707,238)	(707,238)
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.		
Compensated absences	(5,153,480)	
Lease payable	(1,648,866)	
General obligation bonds payable	(17,065,000)	
Loans payable	(409,974)	
Total	(24,277,320)	(24,277,320)
Net position of governmental activities	\$	142,796,102

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

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RICHLAND COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>General</u>	<u>Mental Health Board</u>	<u>Developmental Disabilities Board</u>	<u>Public Assistance</u>
Revenues:				
Property taxes	\$ 2,575,995	\$ 1,933,397	\$ 8,325,622	\$ -
Sales taxes	25,793,997	-	-	-
Charges for services	8,200,095	106,325	543,552	-
Licenses and permits	747,568	-	-	-
Fines and forfeitures	692,138	-	-	-
Intergovernmental	5,403,247	7,003,690	9,868,447	8,327,033
Special assessments	-	-	-	-
Investment income	1,445,232	-	3,082	-
Rental income	368,394	-	79,606	-
Contributions and donations	-	-	17,116	-
(Decrease) in fair value of investments	(5,005,357)	-	-	-
Other	392,358	128,565	687,348	-
Total revenues	<u>40,613,667</u>	<u>9,171,977</u>	<u>19,524,773</u>	<u>8,327,033</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	10,789,604	-	-	-
Judicial system	8,054,941	-	-	-
Public safety	17,192,453	-	-	-
Public works	945,791	-	-	-
Health	173,205	7,594,756	19,662,230	-
Human services	973,453	-	-	9,451,638
Conservation and recreation	271,911	-	-	-
Economic development and assistance	-	-	-	-
Capital outlay	94,293	-	-	-
Intergovernmental	1,168,075	-	-	-
Debt service:				
Principal retirement	-	-	1,899	-
Interest and fiscal charges	-	-	173,101	-
Total expenditures	<u>39,663,726</u>	<u>7,594,756</u>	<u>19,837,230</u>	<u>9,451,638</u>
Excess (deficiency) of revenues over (under) expenditures	<u>949,941</u>	<u>1,577,221</u>	<u>(312,457)</u>	<u>(1,124,605)</u>
Other financing sources (uses):				
Sale of capital assets	23,247	-	-	-
Transfers in	-	-	1,051,069	-
Transfers (out)	(1,711,195)	-	(1,450,000)	-
Total other financing sources (uses)	<u>(1,687,948)</u>	<u>-</u>	<u>(398,931)</u>	<u>-</u>
Net change in fund balances	(738,007)	1,577,221	(711,388)	(1,124,605)
Fund balances at beginning of year	<u>23,217,268</u>	<u>5,770,213</u>	<u>29,361,412</u>	<u>1,423,426</u>
Fund balances (deficit) at end of year	<u>\$ 22,479,261</u>	<u>\$ 7,347,434</u>	<u>\$ 28,650,024</u>	<u>\$ 298,821</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Children's Services	Federal Grants	Other Governmental Funds	Total Governmental Funds
\$ 4,232,463	\$ -	\$ 3,216,597	\$ 20,284,074
-	-	-	25,793,997
162,283	-	5,855,722	14,867,977
-	-	372,338	1,119,906
-	-	92,535	784,673
8,257,302	3,449,052	18,204,367	60,513,138
-	-	5,723	5,723
-	731	45,349	1,494,394
-	-	21,354	469,354
-	-	78,236	95,352
-	-	-	(5,005,357)
12,926	170,132	273,148	1,664,477
<u>12,664,974</u>	<u>3,619,915</u>	<u>28,165,369</u>	<u>122,087,708</u>
-	2,341,778	2,141,199	15,272,581
-	313,314	6,425,040	14,793,295
-	109,683	1,613,288	18,915,424
-	-	6,137,486	7,083,277
-	-	425,326	27,855,517
11,202,742	-	4,492,172	26,120,005
-	-	16,245	288,156
-	1,379,319	60,365	1,439,684
-	-	5,057,713	5,152,006
-	-	-	1,168,075
-	-	1,402,108	1,404,007
-	-	485,818	658,919
<u>11,202,742</u>	<u>4,144,094</u>	<u>28,256,760</u>	<u>120,150,946</u>
<u>1,462,232</u>	<u>(524,179)</u>	<u>(91,391)</u>	<u>1,936,762</u>
-	-	30,170	53,417
-	106,724	3,178,990	4,336,783
-	-	(124,519)	(3,285,714)
<u>-</u>	<u>106,724</u>	<u>3,084,641</u>	<u>1,104,486</u>
1,462,232	(417,455)	2,993,250	3,041,248
8,287,751	160,408	18,147,863	86,368,341
<u>\$ 9,749,983</u>	<u>\$ (257,047)</u>	<u>\$ 21,141,113</u>	<u>\$ 89,409,589</u>

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, 2022

Net change in fund balances - total governmental funds	\$	3,041,248
<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 are allocated over their estimated useful lives as depreciation/amortization expense. This is the amount by which capital outlays exceeds depreciation/amortization expense in the current period.		
Capital asset additions	\$ 3,537,729	
Current year depreciation	<u>(6,294,370)</u>	
Total		(2,756,641)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, disposals, trade-ins, and donations) is to decrease net assets.		
		(5,692)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Sales taxes	510,873	
Real and other taxes	1,339,384	
Intergovernmental revenues	(2,306,398)	
Special assessments	<u>(58,083)</u>	
Total		(514,224)
Repayment of bond, loan, and lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities on the statement of net position.		
		1,404,007
In the statement of activities, interest is accrued on outstanding bonds and loans, whereas in governmental funds, an interest expenditure is reported when due.		
(Increase) in accrued interest payable	(1,717)	
Amortization of deferred amounts on refunding	(98,832)	
Amortization of bond premiums	<u>39,832</u>	
Total		(60,717)
Contractually required pension contributions are reported as expenditures in the governmental funds; however, the statement of net position reports these amounts as deferred outflows.		
		6,399,177
Except for amounts reported as deferred inflows/outflows, changes in the net pension asset/liability are reported as pension expense in the statement of activities.		
		5,015,321
Except for amounts reported as deferred inflows/outflows, changes in the net OPEB asset/liability are reported as OPEB expense in the statement of activities.		
		8,048,501
Some expenses reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		
		123,197
The internal service fund used by management to charge the costs of insurance to individual funds is not reported in the government-wide statement of activities. Governmental fund expenditures and the related internal service fund revenues are eliminated. The net revenue (expense) of the internal service fund is allocated among the governmental activities.		
		<u>(1,026,223)</u>
Change in net position of governmental activities	\$	<u>19,667,954</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

RICHLAND COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property taxes	\$ 2,351,580	\$ 2,387,227	\$ 2,567,547	\$ 180,320
Sales taxes	24,000,000	24,000,000	25,344,024	1,344,024
Charges for services	7,124,178	7,131,478	8,201,475	1,069,997
Licenses and permits	755,500	783,522	753,541	(29,981)
Fines and forfeitures	75,330	75,330	688,645	613,315
Intergovernmental	4,521,981	4,733,585	5,419,830	686,245
Investment income	550,015	550,015	1,091,601	541,586
Rental income	367,443	367,443	373,580	6,137
Other	24,230	214,674	303,518	88,844
Total revenues	<u>39,770,257</u>	<u>40,243,274</u>	<u>44,743,761</u>	<u>4,500,487</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	12,032,083	12,292,721	10,659,259	1,633,462
Judicial system	8,833,392	8,165,392	7,793,487	371,905
Public safety	18,004,921	18,255,683	16,866,628	1,389,055
Public works	1,033,891	1,040,084	936,348	103,736
Health	205,318	205,374	172,483	32,891
Human services	938,331	974,188	969,688	4,500
Conservation and recreation	267,328	283,698	277,620	6,078
Intergovernmental	1,168,075	1,218,075	1,168,075	50,000
Total expenditures	<u>42,483,339</u>	<u>42,435,215</u>	<u>38,843,588</u>	<u>3,591,627</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,713,082)</u>	<u>(2,191,941)</u>	<u>5,900,173</u>	<u>8,092,114</u>
Other financing sources (uses):				
Transfers (out)	(1,000,000)	(2,711,195)	(1,711,195)	1,000,000
Sale of capital assets	-	-	23,247	23,247
Total other financing sources (uses)	<u>(1,000,000)</u>	<u>(2,711,195)</u>	<u>(1,687,948)</u>	<u>1,023,247</u>
Net change in fund balances	(3,713,082)	(4,903,136)	4,212,225	9,115,361
Fund balances at beginning of year	21,073,760	21,073,760	21,073,760	-
Prior year encumbrances appropriated	319,217	319,217	319,217	-
Fund balance at end of year	<u>\$ 17,679,895</u>	<u>\$ 16,489,841</u>	<u>\$ 25,605,202</u>	<u>\$ 9,115,361</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

RICHLAND COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 MENTAL HEALTH BOARD FUND
 FOR THE YEAR ENDED DECEMBER 31, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property taxes	\$ 1,954,133	\$ 1,954,133	\$ 1,929,275	\$ (24,858)
Charges for services	88,721	88,721	106,325	17,604
Intergovernmental	5,417,220	5,417,220	6,417,193	999,973
Other	105,000	105,000	128,565	23,565
Total revenues	<u>7,565,074</u>	<u>7,565,074</u>	<u>8,581,358</u>	<u>1,016,284</u>
Expenditures:				
Current:				
Health	<u>7,310,096</u>	<u>8,240,657</u>	<u>7,210,295</u>	<u>1,030,362</u>
Net change in fund balances	254,978	(675,583)	1,371,063	2,046,646
Fund balances at beginning of year	6,022,311	6,022,311	6,022,311	-
Prior year encumbrances appropriated	33	33	33	-
Fund balance at end of year	<u>\$ 6,277,322</u>	<u>\$ 5,346,761</u>	<u>\$ 7,393,407</u>	<u>\$ 2,046,646</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

RICHLAND COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 DEVELOPMENTAL DISABILITIES BOARD FUND
 FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Property taxes	\$ 8,150,000	\$ 8,150,000	\$ 8,304,031	\$ 154,031
Charges for services	479,700	479,700	506,152	26,452
Intergovernmental	9,478,587	9,478,587	10,371,140	892,553
Interest	700	700	1,854	1,154
Rent	223,493	223,493	81,521	(141,972)
Contributions and donations	10,000	10,000	17,116	7,116
Other	37,350	37,350	703,350	666,000
Total revenues	<u>18,379,830</u>	<u>18,379,830</u>	<u>19,985,164</u>	<u>1,605,334</u>
Expenditures:				
Current:				
Health	23,659,149	23,679,379	18,553,802	5,125,577
Excess (deficiency) of revenues over (under) expenditures	<u>(5,279,319)</u>	<u>(5,299,549)</u>	<u>1,431,362</u>	<u>6,730,911</u>
Other financing sources (uses):				
Transfers in	1,146,148	1,146,148	1,051,069	(95,079)
Transfers (out)	<u>(1,450,000)</u>	<u>(1,450,000)</u>	<u>(1,450,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(303,852)</u>	<u>(303,852)</u>	<u>(398,931)</u>	<u>(95,079)</u>
Net change in fund balances	(5,583,171)	(5,603,401)	1,032,431	6,635,832
Fund balances at beginning of year	25,150,449	25,150,449	25,150,449	-
Prior year encumbrances appropriated	20,230	20,230	20,230	-
Fund balance at end of year	<u>\$ 19,587,508</u>	<u>\$ 19,567,278</u>	<u>\$ 26,203,110</u>	<u>\$ 6,635,832</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

RICHLAND COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 PUBLIC ASSISTANCE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ 10,571,010	\$ 10,571,010	\$ 8,961,524	\$ (1,609,486)
Expenditures:				
Current:				
Human services	10,457,469	10,540,176	9,460,450	1,079,726
Net change in fund balances	113,541	30,834	(498,926)	(529,760)
Fund balances at beginning of year	933,123	933,123	933,123	-
Prior year encumbrances appropriated	81,278	81,278	81,278	-
Fund balance at end of year	<u>\$ 1,127,942</u>	<u>\$ 1,045,235</u>	<u>\$ 515,475</u>	<u>\$ (529,760)</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

RICHLAND COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CHILDREN'S SERVICES FUND
 FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Property taxes	\$ 4,150,000	\$ 4,150,000	\$ 4,223,903	\$ 73,903
Charges for services	209,387	209,387	199,788	(9,599)
Intergovernmental	6,637,091	6,637,091	7,167,906	530,815
Other	80,000	80,000	12,926	(67,074)
Total revenues	<u>11,076,478</u>	<u>11,076,478</u>	<u>11,604,523</u>	<u>528,045</u>
Expenditures:				
Current:				
Human services	<u>12,180,448</u>	<u>13,070,170</u>	<u>11,130,130</u>	<u>1,940,040</u>
Excess (deficiency) of revenues over (under) expenditures	(1,103,970)	(1,993,692)	474,393	2,468,085
Other financing sources:				
Sale of capital assets	<u>18,000</u>	<u>18,000</u>	<u>-</u>	<u>(18,000)</u>
Net change in fund balances	(1,085,970)	(1,975,692)	474,393	2,450,085
Fund balances at beginning of year	8,437,597	8,437,597	8,437,597	-
Prior year encumbrances appropriated	1,278	1,278	1,278	-
Fund balance at end of year	<u>\$ 7,352,905</u>	<u>\$ 6,463,183</u>	<u>\$ 8,913,268</u>	<u>\$ 2,450,085</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

RICHLAND COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FEDERAL GRANTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ 13,697,994	\$ 13,916,410	\$ 13,452,914	\$ (463,496)
Interest	1,150	1,150	612	(538)
Other	-	-	170,132	170,132
Total revenues	<u>13,699,144</u>	<u>13,917,560</u>	<u>13,623,658</u>	<u>(293,902)</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	3,480,500	4,256,560	2,944,289	1,312,271
Judicial system	169,251	314,506	313,314	1,192
Public safety	61,087	134,198	106,723	27,475
Economic development and assistance	1,803,800	1,833,991	1,363,913	470,078
Total expenditures	<u>5,514,638</u>	<u>6,539,255</u>	<u>4,728,239</u>	<u>1,811,016</u>
Excess of revenues over expenditures	8,184,506	7,378,305	8,895,419	1,517,114
Other financing sources (uses):				
Transfers in	116,724	116,724	106,724	(10,000)
Net change in fund balances	8,301,230	7,495,029	9,002,143	1,507,114
Fund balances at beginning of year	11,900,302	11,900,302	11,900,302	-
Prior year encumbrances appropriated	3	3	3	-
Fund balance at end of year	<u>\$ 20,201,535</u>	<u>\$ 19,395,334</u>	<u>\$ 20,902,448</u>	<u>\$ 1,507,114</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

RICHLAND COUNTY, OHIO

STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 DECEMBER 31, 2022

	Business-Type Activities - Enterprise Fund	Governmental Activities - Internal Service Funds
	Sewer	
Assets:		
Current assets:		
Equity in pooled cash and cash equivalents	\$ 4,749,928	\$ 2,186,013
Receivables:		
Accounts	1,458,035	-
Materials and supplies inventory	95,143	-
Prepayments	934	-
Total current assets	6,304,040	2,186,013
Noncurrent assets:		
Capital assets:		
Land and construction in progress	91,328	-
Depreciable capital assets, net	12,898,984	-
Total capital assets, net	12,990,312	-
Total noncurrent assets	12,990,312	-
Total assets	19,294,352	2,186,013
Deferred outflows of resources:		
Unamortized deferred charges on debt refunding	29,775	-
Asset retirement Obligation	943,552	-
Pension	-	-
Total deferred outflows of resources	973,327	-
Liabilities:		
Current liabilities:		
Accounts payable	41,592	44,731
Accrued wages and benefits payable	18,927	-
Due to other governments	382,817	-
Accrued interest payable	8,993	-
Compensated absences payable - current	19,847	-
General obligation bonds payable - current	160,000	-
OPWC loans payable - current	24,538	-
Total current liabilities	656,714	44,731
Long-term liabilities:		
Compensated absences payable	22,874	-
General obligation bonds payable	3,478,543	-
OPWC loans payable	270,291	-
Asset retirement obligation	3,210,917	-
Total long-term liabilities	6,982,625	-
Total liabilities	7,639,339	44,731
Net position:		
Net investment in capital assets	9,086,715	-
Unrestricted	3,541,625	2,141,282
Total net position	\$ 12,628,340	\$ 2,141,282

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

RICHLAND COUNTY, OHIO
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Business-Type Activities - Enterprise Fund	Governmental Activities - Internal Service Funds
	Sewer	
Operating revenues:		
Charges for services	\$ 4,060,243	\$ 10,328,155
Other	292	-
Total operating revenues	<u>4,060,535</u>	<u>10,328,155</u>
Operating expenses:		
Personal services	596,741	521,056
Contract services	2,229,476	9,782,253
Materials and supplies	118,636	-
Depreciation	1,327,487	-
Total operating expenses	<u>4,272,340</u>	<u>10,303,309</u>
Operating income (loss)	<u>(211,805)</u>	<u>24,846</u>
Nonoperating revenues (expenses):		
Interest and fiscal charges	(129,770)	-
Other nonoperating expenses	(550)	-
Total nonoperating revenues (expenses)	<u>(130,320)</u>	<u>-</u>
Income (loss) before transfers	(342,125)	24,846
Transfer out	-	<u>(1,051,069)</u>
Change in net position	(342,125)	(1,026,223)
Net position at beginning of year	<u>12,970,465</u>	<u>3,167,505</u>
Net position at end of year	<u>\$ 12,628,340</u>	<u>\$ 2,141,282</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

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RICHLAND COUNTY, OHIO
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Business-Type Activities - Enterprise Fund	Governmental Activities - Internal Service Funds
	Sewer	
Cash flows from operating activities:		
Cash received from sales/charges for services	\$ 3,794,126	\$ -
Cash received from interfund services provided	-	10,328,155
Cash received from other operations	292	-
Cash payments for personal services	(604,365)	(521,056)
Cash payments for contractual services	(2,162,386)	(9,747,239)
Cash payments for materials and supplies	(133,743)	-
	<hr/>	<hr/>
Net cash provided by operating activities	893,924	59,860
	<hr/>	<hr/>
Cash flows from noncapital financing activities:		
Cash used in transfers out	-	(1,051,069)
	<hr/>	<hr/>
Cash flows from capital and related financing activities:		
Acquisition of capital assets	(14,632)	-
Principal retirement on OPWC loans	(24,539)	-
Principal retirement on general obligation bonds	(155,000)	-
Interest and fiscal charges	(109,780)	-
	<hr/>	<hr/>
Net cash used in capital and related financing activities	(303,951)	-
	<hr/>	<hr/>
Net increase (decrease) in cash and cash equivalents	589,973	(991,209)
	<hr/>	<hr/>
Cash and cash equivalents at beginning of year	4,159,955	3,177,222
Cash and cash equivalents at end of year	<u>\$ 4,749,928</u>	<u>\$ 2,186,013</u>

-- Continued

RICHLAND COUNTY, OHIO

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2022

	Business-Type Activities - Enterprise Fund	Governmental Activities - Internal Service Funds
	Sewer	
Reconciliation of operating income (loss) to net cash provided by operating activities:		
Operating income (loss)	\$ (211,805)	\$ 24,846
Adjustments:		
Depreciation	1,327,487	-
Changes in assets and liabilities and deferred outflows:		
(Increase) in materials and supplies inventory	(16,988)	-
(Increase) in accounts receivable	(266,117)	-
(Increase) in prepayments	(934)	-
Increase in accounts payable	13,249	35,014
Increase in accrued wages and benefits	5,739	-
(Decrease) in intergovernmental payable	(8,498)	-
(Decrease) in compensated absences payable	(14,443)	-
(Increase) in deferred outflow asset retirement obligation	(350,852)	-
Increase in asset retirement obligation	417,086	-
Net cash provided by operating activities	\$ 893,924	\$ 59,860

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

RICHLAND COUNTY, OHIO

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2022

	Private-Purpose Trust	Custodial
Assets:		
Equity in pooled cash and cash equivalents	\$ -	\$ 16,571,150
Cash in segregated accounts	80,028	789,181
Receivables:		
Permissive sales tax	-	7,330,347
Property taxes	-	171,483,101
Special assessments	-	3,344,086
Intergovernmental	-	5,701,416
	80,028	205,219,281
Liabilities:		
Due to other governments	-	1,585,201
Deferred inflows of resources:		
Property taxes levied for the next fiscal year	-	165,461,982
Net position:		
Restricted for individuals, organizations, and other governments	\$ 80,028	\$ 38,172,098

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

RICHLAND COUNTY, OHIO

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Private-Purpose Trust	Custodial
Additions:		
Intergovernmental	\$ -	\$ 18,567,946
Amounts received as fiscal agent	-	16,452,406
Licenses, permits and fees for other governments	-	17,922,259
Fines and forfeitures for other governments	-	2,230,484
Property tax collection for other governments	-	145,607,713
Special assessments collections for other governments	-	455,244
Sheriff sales collections for others	-	1,530,551
Earnings on investments	10	-
Contributions and donations	472,319	-
	472,329	202,766,603
Total additions	472,329	202,766,603
Deductions:		
Distributions to the State of Ohio	-	17,922,259
Distributions of state funds to other governments	-	10,244,777
Distributions as fiscal agent	-	15,503,357
Distributions to other governments	-	7,396,040
Fines and forfeitures distributions to other governments	-	2,230,318
Property tax distributions to other governments	-	143,844,818
Special assessment distributions to other governments	-	645,655
Sheriff sales distributions to others	-	1,530,551
Benefits	456,844	-
	456,844	199,317,775
Total deductions	456,844	199,317,775
Net change in fiduciary net position	15,485	3,448,828
Net position beginning of year	64,543	34,723,270
Net position end of year	\$ 80,028	\$ 38,172,098

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

RICHLAND COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 1 – DESCRIPTION OF THE COUNTY AND THE REPORTING ENTITY

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

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

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

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

The County is associated with certain organizations which are defined as Insurance Pools, Joint Venture, Jointly Governed Organizations and Related Organizations. These organizations are presented in the notes to the basic financial statements (See Notes 21, 22, 23 and 24). These organizations are:

- County Risk Sharing Authority, Incorporated (CORSA)
- County Employee Benefits Consortium of Ohio, Incorporated (CEBCO)
- County Regional Planning Commission
- Richland County Regional Solid Waste Management Authority
- Richland County Youth and Family Council
- Area 10 Workforce Investment Board
- North East Ohio Network (NEON)
- Richland County Transit Board
- Mansfield/Richland County Public Library
- Richland County Land Reutilization Corporation

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

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

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.

RICHLAND COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

A. 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.

B. Fund Accounting

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

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

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

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

RICHLAND COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

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

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

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

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

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

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

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

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

Fiduciary Funds - Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension (and other employee benefit) trust funds, investment trust funds, private purpose trust funds, and custodial funds. Trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangement that has certain characteristics. The County's private purpose trust fund accounts for monies held in trust for the residents of the County Home (Dayspring). Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund. The County's fiduciary funds are private purpose trust funds and custodial funds. Custodial funds are used to account for assets held by the County as fiscal agent for the Board of Health and other districts and entities; for various taxes, assessments, fines and fees collected for the benefit of and distributed to other governments; for State shared resources received from the State and distributed to other local governments.

C. 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.

RICHLAND COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

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

Like the government-wide statements, all proprietary and fiduciary funds are accounted for on a flow of economic resources measurement focus. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of these funds are included on the statement of net position. In fiduciary funds, a liability to the beneficiaries of fiduciary activity is recognized when an event has occurred that compels the government to disburse fiduciary resources. Fiduciary fund liabilities other than those to beneficiaries are recognized using the economic resources measurement focus. For proprietary funds, the statement of changes in fund net position presents increases (i.e., revenues) and decreases (i.e., expenses) in net total position. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities. Fiduciary funds present a statement of changes in fiduciary net position which reports additions to and deductions from, private purpose trust funds, and custodial funds.

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

D. *Basis of Accounting*

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

Revenues - Exchange and Nonexchange Transactions Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the County, available means expected to be received within thirty-one days of year-end. Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the sale occurs. Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 5). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

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

RICHLAND COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

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

Deferred Outflows of Resources and Deferred Inflows of Resources - In addition to assets, the government-wide statement of net position will report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net assets that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. See Notes 14 and 15 for deferred outflows of resources related to net pension liability/asset and net OPEB liability/asset, respectively. In addition, deferred outflows of resources include a deferred charge on debt refunding. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources related to the asset retirement obligations is originally measured at the amount of the corresponding liability. This amount is expensed in a systematic and rational manner over the tangible asset's useful life. The deferred outflows of resources related to pension and OPEB are explained in Notes 14 and 15.

In addition to liabilities, both the government-wide statement of net position and the governmental fund financial statements report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. Deferred inflows of resources include property taxes and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2022, but which were levied to finance 2023 operations. These amounts have been recorded as a deferred inflow of resources 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. Unavailable revenue includes, but is not limited to, delinquent property taxes and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The deferred inflow of resources for leases is related to the lease receivable and is being amortized to lease revenue in a systematic and rational manner over the term of the lease.

See Notes 14 and 15 for deferred inflows of resources related to net pension liability/asset and net OPEB liability/asset, respectively. These deferred inflows of resources are only reported on the government-wide statement of net position.

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

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

RICHLAND COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

E. Budgetary Process

All funds, except custodial funds, are legally required to be budgeted and appropriated. Certain funds are not budgeted since no activity was anticipated and none occurred. These funds include the Bike Trail Maintenance special revenue fund, the Courthouse Renovation, Geographic Information System and Gorman Nature Capital Improvement capital projects funds and the AG Cuning Trust permanent fund. For reporting purposes, various custodial funds, utilized for internal control purposes, have been combined with the general fund and federal grants special revenue fund. These custodial funds are not required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the County may appropriate. The appropriations resolution is the Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the Commissioners. The legal level of control is at the object level for all funds. Any budgetary modifications at this level may only be made by resolution of the County Commissioners. The County Auditor has been authorized to allocate appropriations to the department and object level in these other funds.

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

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

F. Cash, Cash Equivalents, and Investments

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

The County has segregated bank accounts for monies held separate from the County's central bank accounts. These accounts are presented as "cash and cash equivalents in segregated accounts" since they are not required to be deposited into the County treasury. The County utilizes a jointly governed organization, North East Ohio Network (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 2022, investments were limited to United States treasury notes, commercial paper, Federal Farm Credit Bank (FFCB) securities, Federal Home Loan Bank (FHLB) securities, Federal Home Loan Mortgage Corporation (FHLMC) securities, Federal National Mortgage Association (FNMA) securities, negotiable certificates of deposit, local government bonds, foreign bonds, mutual funds and STAR Ohio.

STAR Ohio (the State Treasury Asset Reserve of Ohio), is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, "Certain External Investment Pools and Pool Participants." The County measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

RICHLAND COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

For 2022, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, 24 hours advance notice for deposits and withdrawals of \$100 million or more is encouraged. STAR Ohio reserves the right to limit the transactions to \$250 million per day, requiring the excess amount to be transacted the following business day(s), but only to the \$250 million limit. All accounts of the participant will be combined for these purposes.

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

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

Under existing Ohio statutes, all investment earnings are assigned to the General Fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the General Fund during 2022 amounted to \$1,445,238 which includes \$1,162,074 assigned from other County funds, as not all funds of the County receive interest earnings.

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

G. Inventory

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

H. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2022, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

I. 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.

J. 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.

RICHLAND COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

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

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

<u>Description</u>	<u>Estimated Lives</u>
Land Improvements	20 years
Buildings	45 years
Machinery and Equipment	6 - 20 years
Infrastructure	30 - 40 years
Intangible leased assets	45 years

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

The County is reporting intangible right to use assets related to a leased building. The intangible assets are being amortized in a systematic and rational manner of the shorter of the lease term or the useful life of the underlying asset.

K. 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.

L. 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.

RICHLAND COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

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.

M. Accrued Liabilities and Long-term Obligations

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

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

N. Fund Balance

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

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

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

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

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

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, 2022

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

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.

O. 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.

P. Operating Revenues and Expenses

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

Q. 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.

R. Bond Premiums

On the government-wide financial statements, bond premiums are deferred and amortized for the term of the bonds using the straight-line method. Bond premiums are presented as an increase of the face amount of the bonds payable. On governmental fund statements, bond premiums are received in the year the bonds are issued. Under Ohio law, premiums on the original issuance of debt are to be deposited to the bond retirement funds to be used for debt retirement and are precluded from being applied to the project fund. Ohio law does allow premiums on refunding debt to be used as part of the payment to the bond escrow agent.

RICHLAND COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

S. 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.

T. 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.

U. 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 - ACCOUNTABILITY AND COMPLIANCE

A. Change in Accounting Principles

For 2022, the County has implemented GASB Statement No. 87, "Leases", GASB Implementation Guide 2019-3, "Leases", GASB Implementation Guide 2020-1, "Implementation Guide Update - 2020", GASB Statement No. 91, "Conduit Debt Obligations", GASB Statement No. 92, "Omnibus 2020", GASB Statement No. 93, "Replacement of Interbank Offered Rates", GASB Statement No. 97, "Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32" and certain paragraphs of GASB Statement No. 99, "Omnibus 2022".

GASB Statement No. 87 and GASB Implementation Guide 2019-3 enhance the relevance and consistency of information of the government's leasing activities. It establishes requirements for lease accounting based on the principle that leases are financings of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right to use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources.

These changes were incorporated in the County's 2022 financial statements. The County recognized \$222,562 in governmental activities in leases receivable at January 1, 2022, due to the implementation of GASB 87; however, this entire amount was offset by deferred inflows of resources for leases.

The County also recognized \$1,650,765 in governmental activities in leases payable and \$294,968, net of accumulated amortization in intangible right to use leased assets at January 1, 2022. These amounts were included in the prior year's financial statements as a capital lease and capital asset, respectively.

RICHLAND COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)

GASB Implementation Guide 2020-1 provides clarification on issues related to previously established GASB guidance. The implementation of GASB Implementation Guide 2020-1 did not have an effect on the financial statements of the County.

GASB Statement No. 91 provides a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. The implementation of GASB Statement No. 91 did not have an effect on the financial statements of the County.

GASB Statement No. 92 enhances comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. The implementation of GASB Statement No. 92 did not have an effect on the financial statements of the County.

GASB Statement No. 93 establishes accounting and financial reporting requirements related to the replacement of Interbank Offered Rates (IBORs) in hedging derivative instruments and leases. It also identifies appropriate benchmark interest rates for hedging derivative instruments. The implementation of GASB Statement No. 93 did not have an effect on the financial statements of the County.

GASB Statement No. 97 is to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The implementation of GASB Statement No. 97 did not have an effect on the financial statements of the County.

GASB Statement No. 99 is to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The implementation of GASB Statement No. 99 did not have an effect on the financial statements of the County.

RICHLAND COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)

B. Deficit Fund Balances

Fund balances at December 31, 2022 included the following individual fund deficits:

<u>Major funds</u>	<u>Deficit</u>
Federal Grants	\$ (257,047)

The general fund is liable for any deficit in this fund and provides transfers when cash is required, not when accruals occur. The deficit fund balances resulted from adjustments for accrued liabilities.

NOTE 4 - BUDGETARY BASIS OF ACCOUNTING

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

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

- (a) Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
- (b) Investments are reported at cost (budget) rather than fair value (GAAP).
- (c) Expenditures and other uses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
- (d) 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 Balance					
	<u>General</u>	<u>Mental Health Board</u>	<u>Developmental Disabilities Board</u>	<u>Public Assistance</u>	<u>Children's Services</u>	<u>Federal Grants</u>
Budget basis	\$ 4,212,225	\$ 1,371,063	\$ 1,032,431	\$ (498,926)	\$ 474,393	\$ 9,002,143
Net adjustment for revenue accruals	(4,130,094)	590,619	(460,391)	(634,491)	1,060,451	(10,003,743)
Net adjustment for expenditure accruals	(1,103,665)	(443,498)	(1,283,428)	6,891	(72,612)	584,145
Adjustment for encumbrances	<u>283,527</u>	<u>59,037</u>	<u>-</u>	<u>1,921</u>	<u>-</u>	<u>-</u>
GAAP basis	<u>\$ (738,007)</u>	<u>\$ 1,577,221</u>	<u>\$ (711,388)</u>	<u>\$ (1,124,605)</u>	<u>\$ 1,462,232</u>	<u>\$ (417,455)</u>

RICHLAND COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 5 - PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2022 for real and public utility property taxes represents collections of 2021 taxes.

2022 real property taxes were levied after October 1, 2021, on the assessed value as of January 1, 2021, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2022 real property taxes are collected in and intended to finance 2023.

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

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2022 public utility property taxes which became a lien December 31, 2020, are levied after October 1, 2021, and are collected in 2022 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2022, was \$13.30 per \$1,000 of assessed value. The assessed values of real property and public utility tangible property upon which 2022 property tax receipts were based are as follows:

Real Property:

Agricultural/Residential	\$ 1,769,214,860
Other Real Estate	346,670,420

Tangible Personal Property:

Public Utility	<u>476,147,000</u>
Total Assessed Value	<u>\$ 2,592,032,280</u>

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through custodial funds. The amount of the County's tax collections is accounted for within the applicable funds. Property taxes receivable represents real and public utility taxes and outstanding delinquencies which were measurable as of December 31, 2022, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2022 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.

RICHLAND COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 6 - PERMISSIVE SALES AND USE TAX

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

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 2022. On a full accrual basis, the full amount of the receivable is recognized as revenue. On a modified accrual basis, the amount of the receivable that will be received outside of the available period is reported as deferred inflows of resources – unavailable resources.

NOTE 7 - RECEIVABLES

Receivables at December 31, 2022, 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 \$1,138,660.

The County has \$466,660 in delinquent special assessments at December 31, 2022.

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

RICHLAND COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 7 - RECEIVABLES – (Continued)

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

Governmental activities:

Mental Health Grants and Subsidies	\$ 3,368,668
Motor Vehicle Distribution	2,012,683
Children's Services Grants and Subsidies	2,283,368
Gasoline and Excise Tax	1,800,144
DD Grants and Subsidies	489,510
Homestead and Rollback	983,607
Public Assistance Grants and Subsidies	1,684,143
Local Government and Local Government Revenue Assistance	1,068,337
Casino Tax	909,473
Miscellaneous	61,930
Total	<u>\$ 14,661,863</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 criterion, the County has elected not to record child support arrearages within the special revenue and custodial fund types. These amounts, while potentially significant, are not considered measurable, and because collections are often significantly in arrears, the County is unable to determine a reasonable value.

NOTE 8 - 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 2022, 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	281,766,657
Equipment	100,000,000
Crime	1,000,000
Excess liability	5,000,000
Medical professional liability	3,000,000
Sewer line coverage	46,387,853
Electric data processing	250,000

RICHLAND COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 8 - RISK MANAGEMENT - (Continued)

With the exceptions of health insurance and workers' compensation, all insurance is held with CORSA (See Note 21). Settled claims have not exceeded this public risk sharing pool coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year. The County pays all elected officials' bonds by statute.

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

In 2022, the County participated in a risk-sharing pool, the County Employee Benefits Consortium of Ohio, Incorporated (CEBCO). CEBCO charges a fixed premium per month per enrolled employee. The premiums, along with an administrative charge, are paid into the Health Insurance Internal Service fund by participating County funds and, in turn, the premiums are paid to CEBCO. Premiums charged by CEBCO are based upon the County's claims experience. An excess coverage policy covers annual individual claims in excess of \$125,000 with an unlimited maximum. CEBCO retains liability for claims that exceed the expected losses and charged premiums.

NOTE 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:

	Year-End
<u>Governmental Funds:</u>	<u>Encumbrances</u>
General	\$ 283,527
Mental Health Board	59,037
Public Assistance	1,921
Nonmajor Governmental Funds	<u>36,904</u>
Total Governmental Funds	381,389
<u>Proprietary Funds:</u>	
Sewer	<u>424,184</u>
Total	<u>\$ 805,573</u>

NOTE 10 - TAX ABATEMENT DISCLOSURE

Community Reinvestment Area (CRA)

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

Enterprise Zone Tax Exemptions

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

RICHLAND COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 10 - TAX ABATEMENT DISCLOSURE – (Continued)

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

<u>Overlapping District</u>	<u>Amount</u>
<i>Community Reinvestment Area (CRA)</i>	
City of Mansfield	\$ 25,790
City of Shelby	25,605
Village of Bellville	5,889
Village of Lexington	10,782
Washington Township	6,268
<i>Enterprise Zone Tax Exemptions</i>	
City of Mansfield	107,426
City of Shelby	86,597
Village of Lexington	34,452
Total	<u>\$ 302,809</u>

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RICHLAND COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 11 - FUND BALANCES

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

Fund balance	General	Mental Health Board	Developmental Disabilities Board	Public Assistance	Children's Services	Federal Grants	Other Governmental Funds	Total Governmental Funds
Nonspendable:								
Inventory	\$ 256,764	\$ 3,036	\$ 100,829	\$ 5,566	\$ 11,069	\$ -	\$ 454,564	\$ 831,828
Prepays	328,955	-	12,302	1,824	-	-	-	343,081
Loans	91,584	-	-	-	-	-	-	91,584
Developmental disability gifts	-	-	-	-	-	-	47,869	47,869
Interfund receivable	640,000	-	-	-	-	-	-	640,000
Unclaimed funds	1,045,908	-	-	-	-	-	-	1,045,908
Total nonspendable	<u>2,363,211</u>	<u>3,036</u>	<u>113,131</u>	<u>7,390</u>	<u>11,069</u>	<u>-</u>	<u>502,433</u>	<u>3,000,270</u>
Restricted:								
Mental health board	-	7,344,398	-	-	-	-	-	7,344,398
Developmental disabilities board	-	-	28,536,893	-	-	-	-	28,536,893
Public assistance	-	-	-	291,431	-	-	-	291,431
Children's services	-	-	-	-	9,738,914	-	-	9,738,914
Debt service	-	-	-	-	-	-	4,156,019	4,156,019
Street repair and maintenance	-	-	-	-	-	-	2,934,057	2,934,057
Court operations	-	-	-	-	-	-	2,597,343	2,597,343
Public safety operations	-	-	-	-	-	-	1,200,804	1,200,804
Dayspring county home	-	-	-	-	-	-	1,902,141	1,902,141
Child support enforcement	-	-	-	-	-	-	578,056	578,056
Real estate collections	-	-	-	-	-	-	1,003,252	1,003,252
Voting equipment	-	-	-	-	-	-	49,042	49,042
Other operations	33,311	-	-	-	-	-	1,872,480	1,905,791
Capital improvements	-	-	-	-	-	-	2,674,323	2,674,323
Total restricted	<u>33,311</u>	<u>7,344,398</u>	<u>28,536,893</u>	<u>291,431</u>	<u>9,738,914</u>	<u>-</u>	<u>18,967,517</u>	<u>64,912,464</u>
Committed:								
Sheriff operations	-	-	-	-	-	-	92,975	92,975
Parks and recreation	-	-	-	-	-	-	128,496	128,496
Other operations	-	-	-	-	-	-	13,203	13,203
Total committed	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>234,674</u>	<u>234,674</u>
Assigned:								
General operations	2,216,105	-	-	-	-	-	-	2,216,105
Street repair and maintenance	-	-	-	-	-	-	1,336,136	1,336,136
Capital improvements	-	-	-	-	-	-	100,353	100,353
Total assigned	<u>2,216,105</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,436,489</u>	<u>3,652,594</u>
Unassigned (deficit)	<u>17,866,634</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(257,047)</u>	<u>-</u>	<u>17,609,587</u>
Total fund balances	<u>\$ 22,479,261</u>	<u>\$ 7,347,434</u>	<u>\$ 28,650,024</u>	<u>\$ 298,821</u>	<u>\$ 9,749,983</u>	<u>\$ (257,047)</u>	<u>\$ 21,141,113</u>	<u>\$ 89,409,589</u>

RICHLAND COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 11 - FUND BALANCES - (Continued)

In addition to the above fund balance constraints, the County has a general fund budget stabilization arrangement that does not meet the criteria to be classified as restricted or committed. Pursuant to Ohio Revised Code Section 5705.13, the County established a budget stabilization by resolution to provide options to respond to unexpected issues and afford a buffer against shocks and other forms of risk such as revenue volatility, unexpected infrastructure failure, or disaster situations. Expenditures of a recurring nature are not addressed through the use of this arrangement. The County Commissioners authorized the funding of this arrangement as resources become available in the general fund. The reserve money shall not exceed five percent of the revenue credited to the general fund in the preceding fiscal year. The balance in the reserve at December 31, 2022, is \$4,784,421.

NOTE 12 - 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

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 12 - DEPOSITS AND INVESTMENTS - (Continued)

7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange either securities or cash, equal value for equal value, within certain limitations;
9. Up to forty percent of the County's average portfolio, if training requirements have been met in either of the following:
 - a. Commercial paper notes in entities incorporated under the laws of Ohio, or any other State, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and which mature within 270 days after purchase, and the investment in commercial paper notes of a single issuer shall not exceed the aggregate five percent of interim monies available for investment at the time of purchase.
 - b. Bankers acceptances of banks that are insured by the federal deposit insurance corporation and that mature not later than 180 days after purchase.
10. Up to fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions doing business under authority granted by the U.S. provided the notes are rated in the three highest categories by at least two nationally recognized standard rating services at the time of purchase and the notes mature no later than three years from the date of purchase;
11. A current unpaid or delinquent tax line of credit, provided certain conditions are met related to a County land reutilization corporation organized under ORC Chapter 1724; and,
12. Up to two percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government, subject to certain limitations. All interest and principal shall be denominated and payable in United States funds.

Reverse repurchase agreements, investments in derivatives, and investments in stripped principal or interest obligations that are not issued or guaranteed by the United States, are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited.

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

RICHLAND COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 12 - DEPOSITS AND INVESTMENTS - (Continued)

Investments

Investments are reported at fair value. As of December 31, 2022, the County had the following investments:

<u>Measurement/ Investment type</u>	<u>Measurement Amount</u>	<u>Maturity</u>	<u>Standard & Poor's Rating</u>	<u>Percent of Total Investments</u>
<i>Net Asset Value Per Share:</i>				
STAR Ohio	\$ 29,071,524	51.3 Days	AAAm	N/A
<i>Fair Value - Level One Inputs:</i>				
U.S Treasury Note	19,075,169	Less than five years	AA+	15.98
U.S Treasury Bonds	2,394,728	Less than five years	AA+	2.01
Money Market Mutual Funds	<u>13,391</u>	Less than one year	AAAm	0.01
Total Fair Value - Level One Inputs	<u>21,483,288</u>			
<i>Fair Value - Level Two Inputs:</i>				
Commercial Paper	8,756,107	Less than five years	A-1	7.33
Federal Farm Credit Bank Bonds	15,054,356	Less than five years	AA+	12.61
Federal National Mortgage Association Notes	8,684,700	Less than five years	AA+	7.27
Federal Home Loan Mortgage Corporation Notes	9,763,568	Less than five years	AA+	8.18
Federal Home Loan Bank Bonds	18,553,965	Less than five years	AA+	15.54
Local Government Bonds	2,131,037	Less than five years	AA	1.78
Negotiable CDs	5,050,559	Less than five years	N/A	4.23
Foreign Bonds	<u>855,682</u>	Less than five years	AA-	0.72
Total Fair Value - Level Two Inputs	<u>68,849,974</u>			
Total Investments	<u>\$ 119,404,786</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, 2022. The U.S. Treasury Notes, U.S. Treasury Bonds, 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.

RICHLAND COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 12 - DEPOSITS AND INVESTMENTS - (Continued)

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

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

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

Investment	Currency	Maturity	Fair Value (In US dollars)
State of Israel Notes	Israeli New Sheqel	10/1/2023	\$ 342,440
State of Israel Notes	Israeli New Sheqel	10/1/2024	189,058
State of Israel Notes	Israeli New Sheqel	10/1/2025	324,184

RICHLAND COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 13 - 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 14 - DEFINED BENEFIT PENSION PLANS

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

Net Pension Liability/Asset and Net OPEB Asset

The net pension liability/asset and the net OPEB asset reported on the statement of net position represents a liability or asset to employees for pensions and OPEB, respectively.

Pensions and OPEB are a component of exchange transactions – between an employer and its employees – of salaries and benefits for employee services. Pensions and 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 liability/asset and the net OPEB asset represent the County's proportionate share of each pension/OPEB plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension/OPEB plan's fiduciary net position. The net pension/OPEB liability/asset calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost-of-living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting this estimate annually.

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

GASB 68/75 assumes the liability/asset is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires funding to come from these employers. All pension contributions to date have come solely from these employers (which also includes pension costs paid in the form of withholdings from employees). The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits. In addition, health care plan enrollees pay a portion of the health care costs in the form of a monthly premium. State statute requires the retirement systems to amortize unfunded pension liabilities within 30 years. If the pension amortization period exceeds 30 years, each retirement system's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension/OPEB liability. Resulting adjustments to the net pension/OPEB liability would be effective when the changes are legally enforceable. The Ohio Revised Code permits, but does not require, the retirement systems to provide health care to eligible benefit recipients.

The proportionate share of each plan's unfunded benefits is presented as a long-term net pension/OPEB liability/asset 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 pension disclosures. See Note 15 for the OPEB disclosures.

RICHLAND COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description – County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

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

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

RICHLAND COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)

Group A Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	Group B 20 years of service credit prior to January 7, 2013 or eligible to retire ten 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
Public Safety	Public Safety	Public Safety
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 52 with 15 years of service credit	Age and Service Requirements: Age 52 with 25 years of service credit or Age 56 with 15 years of service credit
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
Public Safety and Law Enforcement	Public Safety and Law Enforcement	Public Safety and Law Enforcement
Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

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

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The initial amount of a member's pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost-of-living adjustment.

When a traditional plan benefit recipient has received benefits for 12 months, current law provides for an annual cost of living adjustment (COLA). This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost-of-living adjustment on the defined benefit portion of their pension benefit. For those who retired prior to January 7, 2013, the cost of living adjustment is 3 percent. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, current law provides that the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3.00%.

RICHLAND COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of the benefit (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options. When members choose to annuitize their defined contribution benefit, the annuitized portion of the benefit is reclassified to a defined benefit.

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

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

	State and Local	Public Safety	Law Enforcement
2022 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee *	10.0 %	***	****
2022 Actual Contribution Rates			
Employer:			
Pension	14.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits **	0.0 %	0.0 %	0.0 %
Total Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	12.0 %	13.0 %

* This rate is determined by OPERS' Board and has no maximum rate established by ORC.

** This employer health care rate is for the traditional and combined plans. The employer contribution for the member-directed plan is 4.00%.

*** 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.

**** Member contributions within the combined plan are not used to fund the defined benefit retirement allowance

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

The County's contractually required contribution for the Traditional Pension Plan and the Combined Plan was \$6,391,822 for 2022. Of this amount, \$847,990 is reported as intergovernmental payable.

RICHLAND COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)

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 system administered by STRS. STRS provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS issues a stand-alone financial report that includes financial statements, required supplementary information, and detailed information about STRS' fiduciary net position. That report can be obtained by writing to STRS, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Web site at www.strsoh.org.

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

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

Eligibility changes for DB Plan members who retire with actuarially reduced benefits will be phased in until August 1, 2026, when retirement eligibility will be five years of qualifying service credit and age 60, or 30 years of service credit at any age.

The DC Plan allows members to place all their member contributions and 9.53 percent of the 14 percent employer contributions into an investment account. The member determines how to allocate the member and employer money among various investment choices offered by STRS. The remaining 4.47 percent of the 14 percent employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, 12 percent of the 14 percent member rate is deposited into the member's DC account and the remaining 2 percent is applied to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of service. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age 50 and after termination of employment.

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

A DB or Combined Plan member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. New members on or after July 1, 2013, must have at least ten years of qualifying service credit that apply for disability benefits. Members in the DC Plan who become disabled are entitled only to their account balance. Eligible survivors of members who die before service retirement may qualify for monthly benefits. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

RICHLAND COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)

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 2022 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2022, the full employer contribution was allocated to pension.

The County’s contractually required contribution to STRS was \$14,710 for 2022.

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

The net pension liability and net pension asset for OPERS was measured as of December 31, 2021, and the total pension liability or asset used to calculate the net pension liability or asset was determined by an actuarial valuation as of that date. STRS’s total pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability or 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:

	OPERS - Traditional	OPERS - Combined	STRS	Total
Proportion of the net pension liability/asset prior measurement date	0.28630056%	0.21233394%	0.00150338%	
Proportion of the net pension liability/asset current measurement date	<u>0.28047292%</u>	<u>0.20651085%</u>	<u>0.00080030%</u>	
Change in proportionate share	<u>-0.00582764%</u>	<u>-0.00582309%</u>	<u>-0.00070308%</u>	
Proportionate share of the net pension liability	\$ 24,329,550	\$ -	\$ 177,907	\$ 24,507,457
Proportionate share of the net pension asset	-	811,238	-	811,238
Pension expense	(4,891,887)	(29,272)	(94,162)	(5,015,321)

RICHLAND COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)

At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS - Traditional	OPERS - Combined	STRS	Total
Deferred outflows of resources				
Differences between expected and actual experience	\$ 1,240,285	\$ 5,032	\$ 2,278	\$ 1,247,595
Net difference between projected and actual earnings on pension plan investments	-	-	6,192	6,192
Changes of assumptions	3,042,385	40,769	21,290	3,104,444
Changes in employer's proportionate percentage/difference between employer contributions	88,057	-	70,109	158,166
Contributions subsequent to the measurement date	6,262,238	129,584	7,355	6,399,177
Total deferred outflows of resources	<u>\$ 10,632,965</u>	<u>\$ 175,385</u>	<u>\$ 107,224</u>	<u>\$ 10,915,574</u>

	OPERS - Traditional	OPERS - Combined	STRS	Total
Deferred inflows of resources				
Differences between expected and actual experience	\$ 533,606	\$ 90,732	\$ 680	\$ 625,018
Net difference between projected and actual earnings on pension plan investments	28,939,115	173,920	-	29,113,035
Changes of assumptions	-	-	16,025	16,025
Changes in employer's proportionate percentage/difference between employer contributions	824,427	-	349,432	1,173,859
Total deferred inflows of resources	<u>\$ 30,297,148</u>	<u>\$ 264,652</u>	<u>\$ 366,137</u>	<u>\$ 30,927,937</u>

\$6,399,177 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/increase to the net pension liability/asset in the year ending December 31, 2023.

RICHLAND COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	OPERS - Traditional	OPERS - Combined	STRS	Total
2023	\$ (4,327,446)	\$ (53,311)	\$ (70,054)	\$ (4,450,811)
2024	(10,190,681)	(73,696)	(141,209)	(10,405,586)
2025	(6,804,754)	(48,344)	(73,047)	(6,926,145)
2026	(4,603,540)	(35,733)	18,042	(4,621,231)
2027	-	(4,731)	-	(4,731)
Thereafter	-	(3,036)	-	(3,036)
Total	\$ (25,926,421)	\$ (218,851)	\$ (266,268)	\$ (26,411,540)

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, 2021, 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, 2021, are presented below.

Wage inflation	
Current measurement date	2.75%
Prior measurement date	3.25%
Future salary increases, including inflation	
Current measurement date	2.75% to 10.75% including wage inflation
Prior measurement date	3.25% to 10.75% including wage inflation
COLA or ad hoc COLA	
Current measurement date	Pre 1/7/2013 retirees: 3.00%, simple Post 1/7/2013 retirees: 3.00%, simple through 2022, then 2.05% simple
Prior measurement date	Pre 1/7/2013 retirees: 3.00%, simple Post 1/7/2013 retirees: 0.50%, simple through 2021, then 2.15% simple
Investment rate of return	
Current measurement date	6.90%
Prior measurement date	7.20%
Actuarial cost method	Individual entry age

RICHLAND COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)

In July 2021, the OPERS Board adopted a change in COLA for Post-January 7, 2013 retirees, changing it from 0.50% simple through 2021 then 2.15% simple to 3.00% simple through 2022 then 2.05% simple.

Pre-retirement mortality rates are based on 130% of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170% of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115% of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

The most recent experience study was completed for the five-year period ended December 31, 2020.

During 2021, 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 of the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was a gain of 15.3% for 2021.

The allocation of investment assets within the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of arithmetic real rates of return were provided by the Board's investment consultant.

For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2021, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed income	24.00 %	1.03 %
Domestic equities	21.00	3.78
Real estate	11.00	3.66
Private equity	12.00	7.43
International equities	23.00	4.88
Risk Parity	5.00	2.92
Other investments	4.00	2.85
Total	100.00 %	4.21 %

RICHLAND COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)

Discount Rate - The discount rate used to measure the total pension liability/asset was 6.90%, post-experience study results, for the Traditional Pension Plan, the Combined Plan and Member-Directed Plan. The discount rate used to measure total pension liability prior to December 31, 2021 was 7.20%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Traditional Pension Plan, Combined Plan and Member-Directed Plan was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability/Asset to Changes in the Discount Rate - The following table presents the proportionate share of the net pension liability/asset calculated using the current period discount rate assumption of 6.90%, as well as what the proportionate share of the net pension liability/asset would be if it were calculated using a discount rate that is one-percentage-point lower (5.90%) or one-percentage-point higher (7.90%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's proportionate share of the net pension liability (asset):			
Traditional Pension Plan	\$ 64,145,930	\$ 24,329,550	\$ (8,802,973)
Combined Plan	(605,332)	(811,238)	(971,826)

Actuarial Assumptions - STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2022 actuarial valuation compared with June 30, 2021 are presented below:

	June 30, 2022	June 30, 2021
Inflation	2.50%	2.50%
Projected salary increases	8.50% at age 20 to 2.50% at age 65	12.50% at age 20 to 2.50% at age 65
Investment rate of return	7.00%, net of investment expenses, including inflation	7.00%, net of investment expenses, including inflation
Discount rate of return	7.00%	7.00%
Payroll increases	3.00%	3.00%
Cost-of-living adjustments (COLA)	0.00%	0.00%

For the June 30, 2022, actuarial valuation, post-retirement mortality rates for healthy retirees are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110% for males, projected forward generationally using mortality improvement scale MP-2020; pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95% for females, projected forward generationally using mortality improvement scale MP-2020. Post-retirement disabled mortality rates are based on Pub-2010 Teachers Disable Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

RICHLAND COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)

For the June 30, 2021, actuarial valuation, post-retirement mortality rates are based on the RP-2014 Annuitant Mortality Tables with 50% of rates through age 69, 70% of rates between ages 70 and 79, 90% of rates between ages 80 and 84, and 100% of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Tables, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Tables with 90% of rates for males and 100% of rates for females, projected forward generationally using mortality improvement scale MP-2016.

The actuarial assumptions used in the June 30, 2022, valuation were adopted by the board from the results of an actuarial experience study for July 1, 2015, through June 30, 2021. The actuarial assumptions used in the June 30, 2021, valuation were adopted by the board from the results of an actuarial experience study for July 1, 2011, through June 30, 2016.

STRS Ohio's 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 Real Rate of Return **</u>
Domestic Equity	26.00 %	6.60 %
International Equity	22.00	6.80
Alternatives	19.00	7.38
Fixed Income	22.00	1.75
Real Estate	10.00	5.75
Liquidity Reserves	1.00	1.00
Total	<u>100.00 %</u>	

* Target allocation percentage is effective as of July 1, 2022. Target weights were phased in over a 3-month period concluding on October 1, 2022.

** 10-year annualized geometric nominal returns include the real rate of return and inflation of 2.25% and is net of investment expenses. Over a 30-year period, STRS Ohio's investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

Discount Rate - The discount rate used to measure the total pension liability was 7.00% as of June 30, 2022. 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 the rates described in Note 1. 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 Ohio's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2022. Therefore, the long-term expected rate of return on pension plan investments of 7.00% was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2022.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.00%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.00%) or one-percentage-point higher (8.00%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's proportionate share of the net pension liability	\$ 268,754	\$ 177,907	\$ 101,080

RICHLAND COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 15 - DEFINED BENEFIT OPEB PLANS

Net OPEB Asset

See Note 14 for a description of the net OPEB asset.

Plan Description - Ohio Public Employees Retirement System (OPERS)

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

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans. Currently, Medicare-eligible retirees are able to select medical and prescription drug plans from a range of options and may elect optional vision and dental plans. Retirees and eligible dependents enrolled in Medicare Parts A and B have the option to enroll in a Medicare supplemental plan with the assistance of the OPERS Medicare Connector. The OPERS Medicare Connector is a relationship with a vendor selected by OPERS to assist retirees, spouses and dependents with selecting a medical and pharmacy plan. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are deposited into an HRA. For non-Medicare retirees and eligible dependents, OPERS sponsors medical and prescription coverage through a professionally managed self-insured plan. An allowance to offset a portion of the monthly premium is offered to retirees and eligible dependents. The allowance is based on the retiree's years of service and age when they first enrolled in OPERS coverage.

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

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

The health care trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or separation, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

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

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit with a minimum age of 60, or generally 30 years of qualifying service at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. Current retirees eligible (or who became eligible prior to January 1, 2022) to participate in the OPERS health care program will continue to be eligible after January 1, 2022. Eligibility requirements will change for those retiring after January 1, 2022, with differing eligibility requirements for Medicare retirees and non-Medicare retirees. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' Annual Comprehensive Financial Report referenced below for additional information.

RICHLAND COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 15 - DEFINED BENEFIT OPEB PLANS - (Continued)

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

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

Funding Policy - The Ohio Revised Code provides the statutory authority allowing public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS' Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan and the combined plan.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2022, state and local employers contributed at a rate of 14.00% of earnable salary and public safety and law enforcement employers contributed at 18.10%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2022, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2022 was 4.00%.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's was not required to make any contractually required contributions to fund health care in 2022.

Plan Description - 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 elimination date was postponed indefinitely. 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% of covered payroll. For 2022, STRS did not allocate any employer contributions to post-employment health care.

RICHLAND COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 15 - DEFINED BENEFIT OPEB PLANS - (Continued)

Net OPEB Assets, OPEB Expense, and Deferred Outflows or Resources and Deferred Inflows of Resources Related to OPEB

The net OPEB asset and total OPEB asset for OPERS were determined by an actuarial valuation as of December 31, 2020, rolled forward to the measurement date of December 31, 2021, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. STRS's total OPEB asset was measured as of June 30, 2022, and the total OPEB asset used to calculate the net OPEB asset was determined by an 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 retirement plan relative to the contributions of all participating entities.

Following is information related to the proportionate share and OPEB expense:

	OPERS	STRS	Total
Proportion of the net OPEB liability/asset prior measurement date	0.27834079%	0.00150338%	
Proportion of the net OPEB liability/asset current measurement date	<u>0.27751122%</u>	<u>0.00080030%</u>	
Change in proportionate share	<u>-0.00082957%</u>	<u>-0.00070308%</u>	
Proportionate share of the net OPEB asset	\$ 8,519,751	\$ 20,722	\$ 8,540,473
OPEB expense	(8,045,915)	(2,586)	(8,048,501)

At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS	STRS	Total
Deferred outflows of resources			
Differences between expected and actual experience	\$ -	\$ 302	\$ 302
Net difference between projected and actual earnings on OPEB plan investments	-	364	364
Changes of assumptions	-	884	884
Changes in employer's proportionate percentage/difference between employer contributions	-	5,887	5,887
Total deferred outflows of resources	\$ -	\$ 7,437	\$ 7,437

RICHLAND COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 15 - DEFINED BENEFIT OPEB PLANS - (Continued)

	OPERS	STRS	Total
Deferred inflows of resources			
Differences between expected and actual experience	\$ 1,292,316	\$ 3,112	\$ 1,295,428
Net difference between projected and actual earnings on OPEB plan investments	4,061,617	-	4,061,617
Changes of assumptions	3,448,699	14,695	3,463,394
Changes in employer's proportionate percentage/difference between employer contributions	432,204	2,505	434,709
Total deferred inflows of resources	<u>\$ 9,234,836</u>	<u>\$ 20,312</u>	<u>\$ 9,255,148</u>

\$0 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/increase to the net OPEB liability/asset in the year ending December 31, 2023.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	OPERS	STRS	Total
Year Ending December 31:			
2023	\$ (5,807,688)	\$ (3,602)	\$ (5,811,290)
2024	(1,956,394)	(3,524)	(1,959,918)
2025	(887,442)	(873)	(888,315)
2026	(583,312)	(1,349)	(584,661)
2027	-	(1,229)	(1,229)
Thereafter	-	(2,298)	(2,298)
Total	<u>\$ (9,234,836)</u>	<u>\$ (12,875)</u>	<u>\$ (9,247,711)</u>

Actuarial Assumptions - OPERS

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

Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2020, rolled forward to the measurement date of December 31, 2021.

RICHLAND COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 15 - DEFINED BENEFIT OPEB PLANS - (Continued)

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	
Current measurement date	2.75%
Prior Measurement date	3.25%
Projected Salary Increases, including inflation	
Current measurement date	2.75 to 10.75%
	including wage inflation
Prior Measurement date	3.25 to 10.75%
	including wage inflation
Single Discount Rate:	
Current measurement date	6.00%
Prior Measurement date	6.00%
Investment Rate of Return	
Current measurement date	6.00%
Prior Measurement date	6.00%
Municipal Bond Rate	
Current measurement date	1.84%
Prior Measurement date	2.00%
Health Care Cost Trend Rate	
Current measurement date	5.50% initial, 3.50% ultimate in 2034
Prior Measurement date	8.50% initial, 3.50% ultimate in 2035
Actuarial Cost Method	Individual Entry Age Normal

Pre-retirement mortality rates are based on 130% of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170% of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115% of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

The most recent experience study was completed for the five-year period ended December 31, 2020.

During 2021, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was a gain of 14.3% for 2021.

RICHLAND COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 15 - DEFINED BENEFIT OPEB PLANS - (Continued)

The allocation of investment assets within the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of 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.

For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2021, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00 %	0.91 %
Domestic equities	25.00	3.78
Real Estate Investment Trusts (REITs)	7.00	3.71
International equities	25.00	4.88
Risk parity	2.00	2.92
Other investments	7.00	1.93
Total	100.00 %	3.45 %

Discount Rate - A single discount rate of 6.00% was used to measure the total OPEB liability on the measurement date of December 31, 2021. A single discount rate of 6.00% was used to measure the total OPEB liability on the measurement date of December 31, 2021. 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) a 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 the actuarial assumed rate of return on the health care investment portfolio of 6.00% and a municipal bond rate of 1.84%. 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 the year 2121. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2121, the duration of the projection period through which projected health care payments are fully funded.

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

	1% Decrease	Current Discount Rate	1% Increase
County's proportionate share of the net OPEB asset	\$ 5,010,414	\$ 8,519,751	\$ 11,432,556

RICHLAND COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 15 - DEFINED BENEFIT OPEB PLANS - (Continued)

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Health Care Cost Trend Rate - Changes in the health care cost trend rate may also have a significant impact on the net OPEB asset. The following table presents the net OPEB asset calculated using the assumed trend rates, and the expected net OPEB asset if it were calculated using a health care cost trend rate that is 1.00% lower or 1.00% higher than the current rate.

Retiree health care valuations use a health care cost trend assumption with changes over several years built into that assumption. The near-term rates reflect increases in the current cost of healthcare; the trend starting in 2022 is 5.50%. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is the health care cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50% in the most recent valuation.

	1% Decrease	Current Health Care Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB asset	\$ 8,611,818	\$ 8,519,751	\$ 8,410,531

Actuarial Assumptions - STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2022, actuarial valuation, compared with June 30, 2021, are presented below:

	June 30, 2022		June 30, 2021	
Inflation	2.50%		2.50%	
Projected salary increases	8.50% at age 20 to 2.50% at age 65		12.50% at age 20 to 2.50% at age 65	
Investment rate of return	7.00%, net of investment expenses, including inflation		7.00%, net of investment expenses, including inflation	
Payroll increases	3.00%		3.00%	
Cost-of-living adjustments (COLA)	0.00%		0.00%	
Discount rate of return	7.00%		7.00%	
Blended discount rate of return	N/A		N/A	
Health care cost trends	Initial	Ultimate	Initial	Ultimate
Medical				
Pre-Medicare	7.50%	3.94%	5.00%	4.00%
Medicare	-68.78%	3.94%	-16.18%	4.00%
Prescription Drug				
Pre-Medicare	9.00%	3.94%	6.50%	4.00%
Medicare	-5.47%	3.94%	29.98%	4.00%

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

RICHLAND COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 15 - DEFINED BENEFIT OPEB PLANS - (Continued)

For the actuarial valuation as of June 30, 2022, healthy mortality rates are based on Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110% for males, projected forward generationally using mortality improvement scale MP-2020; pre-retirement mortality rates are based on Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 95% for females, projected forward generationally using mortality improvement scale MP-2020. Rates are based on Pub-2010 Teachers Disabled Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

For the actuarial valuation as of June 30, 2021, healthy retirees the mortality rates are based on the RP-2014 Annuitant Mortality Table with 50% of rates through age 69, 70% of rates between ages 70 and 79, 90% of rates between ages 80 and 84, and 100% 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% of rates for males and 100% of rates for females, projected forward generationally using mortality improvement scale MP-2016.

The actuarial assumptions used in the June 30, 2022, valuation were adopted by the board from the results of an actuarial experience study for July 1, 2015, through June 30, 2021. The actuarial assumptions used in the June 30, 2021, valuation were adopted by the board from the results of an actuarial experience study for July 1, 2011, through June 30, 2016.

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

Asset Class	Target Allocation*	Long-Term Expected Real Rate of Return **
Domestic Equity	26.00 %	6.60 %
International Equity	22.00	6.80
Alternatives	19.00	7.38
Fixed Income	22.00	1.75
Real Estate	10.00	5.75
Liquidity Reserves	1.00	1.00
Total	<u>100.00 %</u>	

* Target allocation percentage is effective as of July 1, 2022. Target weights were phased in over a 3-month period concluding on October 1, 2022.

**10-year annualized geometric nominal returns include the real rate of return and inflation of 2.25% and is net of investment expenses. Over a 30-year period, STRS Ohio's investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

Discount Rate - The discount rate used to measure the total OPEB liability was 7.00% as of June 30, 2022. The projection of cash flows used to determine the discount rate assumed STRS Ohio continues to allocate no employer contributions to the health care fund. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2022. Therefore, the long-term expected rate of return on health care fund investments of 7.00% was applied to all periods of projected health care costs to determine the total OPEB liability as of June 30, 2022.

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount and Health Care Cost Trend Rate - The following table represents the net OPEB asset as of June 30, 2022, calculated using the current period discount rate assumption of 7.00%, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current assumption. Also shown is the net OPEB asset as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

RICHLAND COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 15 - DEFINED BENEFIT OPEB PLANS - (Continued)

	1% Decrease	Current Discount Rate	1% Increase
County's proportionate share of the net OPEB asset	\$ 19,157	\$ 20,722	\$ 22,063

	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB asset	\$ 21,494	\$ 20,722	\$ 19,748

NOTE 16 - INTERFUND TRANSACTIONS

Interfund receivables/payables balances at December 31, 2022, consist of the following individual fund receivables and payables:

	General	Children's Services	Other Governmental Funds	Total Interfund Payable
Mental Health Board	\$ -	\$ -	\$ 3,825	\$ 3,825
Public Assistance	-	57,508	-	57,508
Other Governmental Funds	819,934	-	-	819,934
Total Interfund Receivable	\$ 819,934	\$ 57,508	\$ 3,825	\$ 881,267

The Public Assistance fund owed a total of \$57,508 to Children's Services for services provided for various programs. The Mental Health Board fund owed \$3,825 to the other governmental funds to account for services provided by the Community Alternative Jail. All interfund balances will be repaid within one year.

On January 30, 2020, the general obligation debt service fund issued \$1,075,000 of manuscript bonds which were purchased by the general fund. The bonds were used to finance various public infrastructure projects. The bonds have an interest rate of 2.80 percent and are due on January 30, 2027.

RICHLAND COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 16 - INTERFUND TRANSACTIONS - (Continued)

As of December 31, 2022, the bonds had a balance of \$790,000, 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, 2022, are as follows:

Year Ending December 31,	Principal	Interest
2023	\$ 150,000	\$ 22,120
2024	155,000	17,920
2025	160,000	13,580
2026	160,000	9,100
2027	165,000	4,620
Total	<u>\$ 790,000</u>	<u>\$ 67,340</u>

Interfund transfers for the year ended December 31, 2022, consisted of the following:

Transfer To:	Transfer From:				Total
	General Fund	Developmental Disabilities Board	Other Governmental Funds	Internal Service	
Developmental Disabilities	\$ -	\$ -	\$ -	\$ 1,051,069	\$ 1,051,069
Federal Grants	106,724	-	-	-	106,724
Other Governmental Funds	1,604,471	1,450,000	124,519	-	3,178,990
Total	<u>\$ 1,711,195</u>	<u>\$ 1,450,000</u>	<u>\$ 124,519</u>	<u>\$ 1,051,069</u>	<u>\$ 4,336,783</u>

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; to move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; to provide additional resources for current operations or debt service; reclassification of prior year distributed monies, to segregate money for anticipated capital projects; and to return money to the fund from which it was originally provided once a project is completed. The majority of transfers between other governmental funds are between general obligation debt retirement fund to account for portions of debt service payments owed by other governmental special revenue and capital projects funds. The transfer between the developmental disabilities board and employee health insurance was to pay employer portion of insurance related expenses for individuals who were no longer participants in the County's health insurance plan.

RICHLAND COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 17 - CAPITAL ASSETS

Due to the implementation of GASB Statement No. 87 (see Note 3.A for detail), the County has reported capital assets for the right to use leased buildings which are reflected in the schedule below. Capital asset activity for the year ended December 31, 2022, was as follows:

<u>Governmental activities:</u>	Restated Balance <u>1/1/22</u>	<u>Additions</u>	<u>Deductions</u>	Balance <u>12/31/22</u>
<i>Capital assets, not being depreciated/amortized:</i>				
Land	\$ 2,806,060	\$ -	\$ -	\$ 2,806,060
Total capital assets, not being depreciated/amortized	<u>2,806,060</u>	<u>-</u>	<u>-</u>	<u>2,806,060</u>
<i>Capital assets, being depreciated/amortized:</i>				
Land improvements	767,478	-	-	767,478
Buildings	67,489,838	62,959	-	67,552,797
Machinery and equipment	26,768,304	285,055	(67,199)	26,986,160
Infrastructure	136,288,476	3,189,715	(1,606,173)	137,872,018
Intangible right to use: Leased buildings	<u>1,680,914</u>	<u>-</u>	<u>-</u>	<u>1,680,914</u>
Total capital assets, being depreciated/amortized	<u>232,995,010</u>	<u>3,537,729</u>	<u>(1,673,372)</u>	<u>234,859,367</u>
<i>Less: accumulated depreciation/amortization:</i>				
Land improvements	(354,715)	(34,968)	-	(389,683)
Buildings	(36,633,453)	(1,476,322)	-	(38,109,775)
Machinery and equipment	(22,073,075)	(1,221,440)	61,507	(23,233,008)
Infrastructure	(74,803,647)	(3,524,286)	1,606,173	(76,721,760)
Intangible right to use: Leased buildings	<u>(1,385,946)</u>	<u>(37,354)</u>	<u>-</u>	<u>(1,423,300)</u>
Total accumulated depreciation/amortization	<u>(135,250,836)</u>	<u>(6,294,370)</u>	<u>1,667,680</u>	<u>(139,877,526)</u>
Total capital assets, being depreciated/amortized net	<u>97,744,174</u>	<u>(2,756,641)</u>	<u>(5,692)</u>	<u>94,981,841</u>
Governmental activities capital assets, net	<u>\$ 100,550,234</u>	<u>\$ (2,756,641)</u>	<u>\$ (5,692)</u>	<u>\$ 97,787,901</u>

Depreciation/amortization expense was charged to functions/programs of the primary government as follows:

Governmental activities:

General government:

Legislative and executive	\$ 515,326
Judicial	80,405
Public safety	1,029,009
Public works	3,655,949
Health	595,832
Human services	396,114
Conservation and recreation	<u>21,735</u>

Total depreciation/amortization expense - governmental activities \$ 6,294,370

RICHLAND COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 17 - CAPITAL ASSETS – (Continued)

<u>Business-type activities:</u>	<u>Balance</u> <u>1/1/22</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>12/31/22</u>
<i>Capital assets, not being depreciated:</i>				
Land	\$ 91,328	\$ -	\$ -	\$ 91,328
Total capital assets, not being depreciated	<u>91,328</u>	<u>-</u>	<u>-</u>	<u>91,328</u>
<i>Capital assets, being depreciated:</i>				
Buildings	6,539,587	-	-	6,539,587
Machinery and equipment	843,472	14,632	-	858,104
Infrastructure	<u>44,245,130</u>	<u>-</u>	<u>-</u>	<u>44,245,130</u>
Total capital assets, being depreciated	<u>51,628,189</u>	<u>14,632</u>	<u>-</u>	<u>51,642,821</u>
<i>Less: accumulated depreciation:</i>				
Buildings	(5,047,654)	(145,322)	-	(5,192,976)
Machinery and equipment	(731,552)	(21,698)	-	(753,250)
Infrastructure	<u>(31,637,144)</u>	<u>(1,160,467)</u>	<u>-</u>	<u>(32,797,611)</u>
Total accumulated depreciation	<u>(37,416,350)</u>	<u>(1,327,487)</u>	<u>-</u>	<u>(38,743,837)</u>
Total capital assets, being depreciated net	<u>14,211,839</u>	<u>(1,312,855)</u>	<u>-</u>	<u>12,898,984</u>
Business-type activities capital assets, net	<u>\$ 14,303,167</u>	<u>\$ (1,312,855)</u>	<u>\$ -</u>	<u>\$ 12,990,312</u>

RICHLAND COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 18 - 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:			
Various Purposes Improvement and Refunding	2016	2.0 - 3.5 %	\$ 1,825,000
Various Purposes Improvement and Refunding	2019	2.0 - 4.0 %	5,061,177
Various Purposes Improvement and Refunding	2020	0.61 - 3.91 %	13,090,000
OPWC Loans from Direct Borrowings:			
Possum Run Road Engineering	2009	0.00%	324,541
Amoy-Ganges and Franklin Church Road	2011	0.00%	213,865
Bridge Replacement 2013	2014	0.00%	230,000
Hulit Road and Bridge Improvement	2019	0.00%	149,219
Business-Type Activity:			
General Obligation Bonds:			
Various Purpose Refunding 2016	2016	2.0 - 3.5 %	2,090,000
Various Purpose Refunding 2020	2020	0.61 - 3.91 %	1,965,000
OPWC Loans from Direct Borrowings:			
Sewer Improvement Loan	2007	0.00%	295,000
Harpcrest Heights Sewer Loan	2010	0.00%	137,869
Country Meadows Sewer Loan	2013	0.00%	156,236

RICHLAND COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 18 - LONG-TERM DEBT - (Continued)

Due to the implementation of GASB Statement No. 87 (see Note 3.A for detail), the County has reported obligations for leases payable which are reflected in the schedule below. Changes in the County's long-term obligations during the year consisted of the following:

Governmental Activities:	Restated Balance 12/31/2021	Additions	Reductions	Balance 12/31/2022	Amount Due Within One Year
<u>General Obligation Bonds:</u>					
Various Purposes Improvement and Refunding 2016					
Serial bonds	\$ 1,075,000	\$ -	\$ (90,000)	\$ 985,000	\$ 95,000
Term bonds	235,000	-	-	235,000	-
Unamortized Premium	7,944	-	(1,026)	6,918	-
Various Purposes Improvement and Refunding 2019					
Serial bonds	4,320,000	-	(290,000)	4,030,000	300,000
Unamortized Premium	507,006	-	(38,806)	468,200	-
Various Purposes Improvement and Refunding 2020					
Serial bonds	6,945,000	-	(960,000)	5,985,000	965,000
Term bonds	5,830,000	-	-	5,830,000	-
Total general obligation bonds	<u>18,919,950</u>	<u>-</u>	<u>(1,379,832)</u>	<u>17,540,118</u>	<u>1,360,000</u>
<u>OPWC Loans from Direct Borrowings:</u>					
OPWC Possum Run Road Engineering Loan	64,909	-	(32,454)	32,455	32,455
OPWC Amoy-Ganges and Franklin Church Road Loan	117,624	-	(10,693)	106,931	10,693
OPWC Bridge Replacement Loan - 2013	155,250	-	(11,500)	143,750	11,500
OPWC Hulit Road and Bridge Improvement	134,299	-	(7,461)	126,838	7,461
Total OPWC Loans from Direct Borrowings	<u>472,082</u>	<u>-</u>	<u>(62,108)</u>	<u>409,974</u>	<u>62,109</u>
<u>Other General Long-Term Obligations:</u>					
Lease payable	1,650,765	-	(1,899)	1,648,866	2,103
Compensated absences	5,276,677	2,057,464	(2,180,661)	5,153,480	2,009,159
Total other long-term obligations	<u>6,927,442</u>	<u>2,057,464</u>	<u>(2,182,560)</u>	<u>6,802,346</u>	<u>2,011,262</u>
Net Pension Liability:					
STRS	192,220	-	(14,313)	177,907	-
OPERS	42,394,875	-	(18,065,325)	24,329,550	-
Total Net Pension Liability	<u>42,587,095</u>	<u>-</u>	<u>(18,079,638)</u>	<u>24,507,457</u>	<u>-</u>
Total governmental activities	<u>\$ 68,906,569</u>	<u>\$ 2,057,464</u>	<u>\$ (21,704,138)</u>	<u>\$ 49,259,895</u>	<u>\$ 3,433,371</u>

RICHLAND COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 18 - LONG-TERM DEBT - (Continued)

Business-type activities:	Balance 12/31/2021	Additions	Reductions	Balance 12/31/2022	Amount Due Within One Year
<u>General Obligation Bonds</u>					
Various Purpose Refunding 2016					
Serial bonds	\$ 445,000	\$ -	\$ (50,000)	\$ 395,000	\$ 55,000
Term bonds	1,425,000	-	-	1,425,000	-
Unamortized Premium	3,679	-	(136)	3,543	-
Various Purpose Refunding 2020					
Serial bonds	770,000	-	(105,000)	665,000	105,000
Term bonds	<u>1,150,000</u>	<u>-</u>	<u>-</u>	<u>1,150,000</u>	<u>-</u>
Total general obligation bonds	<u>3,793,679</u>	<u>-</u>	<u>(155,136)</u>	<u>3,638,543</u>	<u>160,000</u>
<u>OPWC Loans - Direct Borrowing</u>					
Sewer Improvement Loan	157,158	-	(9,834)	147,324	9,833
Harpcrest Heights Sewer Loan	72,376	-	(6,893)	65,483	6,893
Country Meadows Sewer Loan	<u>89,834</u>	<u>-</u>	<u>(7,812)</u>	<u>82,022</u>	<u>7,812</u>
Total OPWC loans from direct borrowing	<u>319,368</u>	<u>-</u>	<u>(24,539)</u>	<u>294,829</u>	<u>24,538</u>
<u>Other Long-Term Obligations</u>					
Compensated absences	57,164	9,130	(23,573)	42,721	19,847
Asset Retirement Obligation	<u>2,793,831</u>	<u>417,086</u>	<u>-</u>	<u>3,210,917</u>	<u>-</u>
Total other long-term obligations	<u>2,850,995</u>	<u>426,216</u>	<u>(23,573)</u>	<u>3,253,638</u>	<u>19,847</u>
Total business-type activities	<u>\$ 6,964,042</u>	<u>\$ 426,216</u>	<u>\$ (203,248)</u>	<u>\$ 7,187,010</u>	<u>\$ 204,385</u>

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

The County has pledged sewer revenues, net of operating expenses, to repay the OPWC Sewer Improvement Loan, Harpcrest 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 \$294,829. Principal paid for the current year and total net revenues were \$24,539 and \$559,856 respectively.

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.

RICHLAND COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 18 - LONG-TERM DEBT - (Continued)

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, 2022, \$1,200,000 of the defeased debt remained outstanding.

The 2016 Various Purpose Improvement and Refunding general obligation bonds maturing on or after December 1, 2027 are subject to optional redemption at the direction of the County, either in whole or in part, on any date on or after December 1, 2026, in integral multiples of \$5,000, at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date.

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

Year	Issue			
	\$ 350,000	\$ 355,000	\$ 335,000	\$ 620,000
2028	\$ 60,000	\$ -	\$ -	\$ -
2032	-	65,000	-	-
2033	-	70,000	-	-
2034	-	70,000	-	-
2035	-	75,000	-	-
2037	-	-	80,000	-
2038	-	-	80,000	-
2039	-	-	85,000	-
2041	-	-	-	95,000
2042	-	-	-	95,000
2043	-	-	-	100,000
2044	-	-	-	105,000
2045	-	-	-	110,000
Total	\$ 60,000	\$ 280,000	\$ 245,000	\$ 505,000
<i>Stated Maturity</i>	<i>12/1/2029</i>	<i>12/1/2036</i>	<i>12/1/2040</i>	<i>12/1/2046</i>

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

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

RICHLAND COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 18 - LONG-TERM DEBT - (Continued)

The bonds were sold at a premium of \$584,618. A portion of the proceeds of \$5,581,970 were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded portion of the various bonds. As a result, \$5,565,000 of these bonds are considered defeased and the liability for the refunded portion of these bonds has been removed from the County's financial statements. As of December 31, 2022, \$4,715,000 of the defeased debt remained outstanding.

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

The 2019 Various Purpose Improvement and Refunding general obligation bonds maturing on or after December 1, 2029 are subject to optional redemption at the direction of the County, either in whole or in part, on any date on or after December 1, 2028, in integral multiples of \$5,000, at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date.

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

Net proceeds of \$14,803,635 were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded portion of the various bonds. As a result, \$7,585,000 of these bonds are considered defeased and the liability for the refunded portion of these bonds has been removed from the County's financial statements. Accordingly, the trust account assets and liabilities for the defeased bonds are not included in the County's financial statements. As of December 31, 2022, \$6,520,000 of the defeased debt remained outstanding.

The 2020 Various Purpose Refunding general obligation bonds maturing on or after December 1, 2028 are subject to optional redemption at the direction of the County, either in whole or in part, on any date on or after December 1, 2027, in integral multiples of \$5,000, at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date.

RICHLAND COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 18 - LONG-TERM DEBT - (Continued)

The 2020 Various Purpose Improvement and Refunding term bonds maturing on December 1, 2030, 2032, 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:

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

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

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

The County's outstanding OPWC loans from direct borrowing and direct placements related to governmental activities and business-type were \$409,974 and \$294,829 respectively. These loans contain provisions that in the event of default (OPWC may apply late fees of 8 percent per year, (2) loans more than 60 days late will be turned over to the Attorney General's office for collection, and as provided by law, OPWC may require that such payment be taken from the County's share of undivided local government fund, and (3) the outstanding amounts shall, at OPWC's option, become immediately due and payable.

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

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

RICHLAND COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 18 - LONG-TERM DEBT - (Continued)

See additional information related to the asset retirement obligation in Note 20.

See additional information related to the lease payable in Note 19.

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

Governmental Activities					<i>From Direct Borrowings</i>
Year	General Obligation				OPWC Loans
	Serial Bonds		Term Bonds		Principal
	Principal	Interest	Principal	Interest	
2023	\$ 1,360,000	\$ 439,171	\$ -	\$ -	\$ 62,109
2024	1,390,000	416,348	-	-	29,654
2025	1,415,000	389,732	-	-	29,654
2026	1,440,000	360,367	-	-	29,654
2027	1,465,000	327,467	-	-	29,654
2028 - 2032	2,865,000	577,808	2,650,000	600,994	148,272
2033 - 2037	1,065,000	108,800	2,425,000	380,556	66,055
2038 - 2040	-	-	990,000	53,751	14,922
Total	<u>\$ 11,000,000</u>	<u>\$ 2,619,693</u>	<u>\$ 6,065,000</u>	<u>\$ 1,035,301</u>	<u>\$ 409,974</u>

Business-Type Activities					<i>From Direct Borrowings</i>
Year	General Obligation				OPWC Loan
	Serial Bonds		Term Bonds		Principal
	Principal	Interest	Principal	Interest	
2023	\$ 160,000	\$ 107,919	\$ -	\$ -	\$ 24,538
2024	160,000	105,737	-	-	24,538
2025	165,000	103,229	-	-	24,538
2026	170,000	100,094	-	-	24,538
2027	165,000	96,570	-	-	24,538
2028 - 2032	240,000	144,241	655,000	277,505	119,239
2033 - 2037	-	-	1,045,000	281,772	52,900
2038 - 2042	-	-	445,000	141,000	-
2043 - 2046	-	-	430,000	44,000	-
Total	<u>\$ 1,060,000</u>	<u>\$ 657,790</u>	<u>\$ 2,575,000</u>	<u>\$ 744,277</u>	<u>\$ 294,829</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, 2022, are an overall debt margin of \$67,456,826 and an unvoted debt margin of \$30,076,342.

RICHLAND COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 19 - LEASE PAYABLE

The County has entered into lease agreements for the right to use a building. Due to the implementation of GASB Statement No. 87, the County will report an intangible capital asset and corresponding liability for the future scheduled payments under the leases. The lease payments will be paid from the Developmental Disabilities fund.

Purpose	Lease Commencement Date	Years	Lease End Date	Payment Method
Building	1985	81	2066	Semi Annual

The following is a schedule of future lease payments under the lease agreements:

Fiscal Year	Principal	Interest	Total
2023	\$ 2,103	\$ 172,897	\$ 175,000
2024	2,330	172,670	175,000
2025	2,581	172,419	175,000
2026	2,858	172,142	175,000
2027	3,166	171,834	175,000
2028 - 2032	21,738	853,262	875,000
2033 - 2037	36,242	838,758	875,000
2038 - 2042	60,423	814,577	875,000
2043 - 2047	100,739	774,261	875,000
2048 - 2052	167,956	707,044	875,000
2053 - 2057	280,020	594,980	875,000
2058 - 2062	466,858	408,142	875,000
2063 - 2066	<u>501,852</u>	<u>110,648</u>	<u>612,500</u>
Total	<u>\$ 1,648,866</u>	<u>\$ 5,963,634</u>	<u>\$ 7,612,500</u>

NOTE 20 – ASSET RETIREMENT OBLIGATION

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

Ohio Revised Code Section 6111.44 requires the County to submit any changes to their sewerage system to the Ohio EPA for approval. Through this review process, the County would be responsible to address any public safety issues associated with their waste water treatment facilities. The County wastewater engineer estimates these public safety issues to include removing/filling any tankage, cleaning/removing certain equipment, and backfilling certain exposed areas. This asset retirement obligation (ARO) of \$3,210,917 associated with the County waste water treatment facilities was estimated by the County wastewater engineer. There may be additional AROs related to the public safety issues; however these additional amounts are not reasonably estimable. The remaining useful life of these facilities range from 6 to 34 years.

RICHLAND COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 21 - INSURANCE POOLS

County Risk Sharing Authority, Incorporated (CORSA)

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

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

CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County's payment for insurance to CORSA in 2022 was \$363,544. Financial statements may be obtained by contacting the County Commissioners Association of Ohio in Columbus, Ohio.

County Employee Benefits Consortium of Ohio, Incorporated (CEBCO)

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

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

NOTE 22 - 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 2022. Complete financial statements can be obtained from the Regional Planning Commission, Richland County, Ohio.

RICHLAND COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 23 - 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 2022.

Richland County Youth and Family Council

The Richland County Youth and Family Council (the Council) is a jointly governed organization between the Richland County Mental Health Board, Richland County Children's Services Board, Mansfield City Schools, Mid-Ohio Educational Service Center, Mansfield-Ontario-Richland County Board of Health, and the Richland County Board of Developmental Disabilities. The Council coordinates for the purpose of elimination of duplication and increase service for children and families in Richland County. The Council is governed by a board of trustees consisting of a representative from each participant, the Judge of the Juvenile Court of Richland County and three members from the Advisory Committee. The board 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 2022.

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 2022.

North East Ohio Network

The North East Ohio Network (NEON) is a council of governments formed to provide a regional effort in administrating, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Ashland, Ashtabula, Columbiana, Cuyahoga, Geauga, Lake, Lorain, Mahoning, Medina, Portage, Richland, Stark, Summit, Trumbull and Wayne Counties. NEON's operations are controlled by their board which is comprised of the superintendents of Developmental Disabilities Board of each participating County. NEON adopts its own budget, authorized expenditures and hires and fires its own staff. Each participant's degree of control is limited to its representation on the board. The County contributed \$3,065,697 to NEON during 2022.

RICHLAND COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 24 - 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 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 25 - 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.

RICHLAND COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 26 - 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. The County has made no commitments, either voluntary or involuntary, beyond maintenance of the tax-exempt status of the conduit debt obligations, to support debt service in the event the third party is, or will be, unable to do so. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of December 31, 2022, there were two series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of \$20,580,000.

NOTE 27 - DONOR-RESTRICTED ENDOWMENTS

The County's permanent fund includes donor-restricted endowments. The fund began in 2001 and currently has no net appreciation in donor-restricted investments that are available for expenditures. State law permits the governing board to appropriate, for purposes consistent with the endowment's intent, net appreciation, realized and unrealized, unless the endowment terms specify otherwise. The endowment indicates that the principal and interest should be used to purchase goods or services which benefit children or adults with developmental disabilities currently enrolled with the Richland County Board of DD. During 2022, the Richland County Board of DD invested the principal amount of the endowment with the Richland Foundation. This amount is shown as investments in segregated accounts.

NOTE 28 - LEASE RECEIVABLE

The County is reporting leases receivable of \$265,913 in the general fund. For fiscal year 2022, the County recognized lease revenue of \$80,510, which is reported in rental income, and interest revenue of \$9,168.

The County has entered into lease agreements for building space rental with multiple companies at varying years and terms as follows:

Purpose	Lease Commencement Date	Years	Lease End Date	Payment Method
Building - 38 Park Avenue	2019	6	2025	Quarterly
Building - 1495 W. Longview Avenue	2022	3	2025	Monthly

Lease payments will be paid into the general fund. The following is a schedule of future lease payments under the lease agreements:

Fiscal Year	Principal	Interest	Total
2023	\$ 101,820	\$ 8,964	\$ 110,784
2024	105,948	4,836	110,784
2025	<u>58,145</u>	<u>830</u>	<u>58,975</u>
Total	<u>\$ 265,913</u>	<u>\$ 14,630</u>	<u>\$ 280,543</u>

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REQUIRED SUPPLEMENTARY INFORMATION

RICHLAND COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF
THE NET PENSION LIABILITY/NET PENSION ASSET
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

LAST NINE YEARS

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
<i>Traditional Plan:</i>				
County's proportion of the net pension liability	0.280473%	0.286301%	0.284708%	0.294706%
County's proportionate share of the net pension liability	\$ 24,329,550	\$ 42,394,875	\$ 56,274,476	\$ 80,714,091
County's covered payroll	\$ 39,857,117	\$ 39,523,013	\$ 39,706,223	\$ 39,512,831
County's proportionate share of the net pension liability as a percentage of its covered payroll	61.04%	107.27%	141.73%	204.27%
Plan fiduciary net position as a percentage of the total pension liability	92.62%	86.88%	82.17%	74.70%
<i>Combined Plan:</i>				
County's proportion of the net pension asset	0.206511%	0.212334%	0.243403%	0.279726%
County's proportionate share of the net pension asset	\$ 811,238	\$ 612,931	\$ 507,555	\$ 312,797
County's covered payroll	\$ 941,471	\$ 935,750	\$ 1,091,600	\$ 1,209,371
County's proportionate share of the net pension asset as a percentage of its covered payroll	86.17%	65.50%	46.50%	25.86%
Plan fiduciary net position as a percentage of the total pension asset	169.88%	157.67%	145.28%	126.64%

Note: Information prior to 2014 was unavailable. Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

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

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

2018	2017	2016	2015	2014
0.304914%	0.318521%	0.327616%	0.342217%	0.342217%
\$ 47,835,023	\$ 72,330,605	\$ 56,747,252	\$ 41,275,171	\$ 40,342,903
\$ 37,969,660	\$ 39,466,244	\$ 40,061,725	\$ 45,904,305	\$ 45,752,777
125.98%	183.27%	141.65%	89.92%	88.18%
84.66%	77.25%	81.08%	86.45%	86.36%
0.288474%	n/a	n/a	n/a	n/a
\$ 392,709	n/a	n/a	n/a	n/a
\$ 1,166,069	n/a	n/a	n/a	n/a
33.68%	n/a	n/a	n/a	n/a
137.28%	n/a	n/a	n/a	n/a

RICHLAND COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF
THE NET PENSION LIABILITY
STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO

LAST TEN YEARS

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
County's proportion of the net pension liability	0.00080030%	0.00150338%	0.00266081%	0.00441905%
County's proportionate share of the net pension liability	\$ 177,907	\$ 192,220	\$ 643,821	\$ 977,247
County's covered payroll	\$ 133,572	\$ 185,508	\$ 321,118	\$ 518,814
County's proportionate share of the net pension liability as a percentage of its covered payroll	133.19%	103.62%	200.49%	188.36%
Plan fiduciary net position as a percentage of the total pension liability	78.88%	87.21%	75.50%	77.40%

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

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

2018	2017	2016	2015	2014	2013
0.00256632%	0.00259851%	0.00305504%	0.00449607%	0.00291470%	0.00291470%
\$ 564,277	\$ 617,282	\$ 1,022,615	\$ 1,242,583	\$ 708,955	\$ 844,504
\$ 291,750	\$ 285,671	\$ 321,450	\$ 208,521	\$ 320,708	\$ 328,946
193.41%	216.08%	318.13%	595.90%	221.06%	256.73%
77.30%	75.30%	66.80%	72.10%	74.70%	69.30%

RICHLAND COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF COUNTY'S PENSION CONTRIBUTIONS
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

LAST TEN YEARS

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
<i>Traditional Plan:</i>				
Contractually required contribution	\$ 6,262,238	\$ 5,697,458	\$ 5,664,904	\$ 5,669,269
Contributions in relation to the contractually required contribution	<u>(6,262,238)</u>	<u>(5,697,458)</u>	<u>(5,664,904)</u>	<u>(5,669,269)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 44,730,271	\$ 39,857,117	\$ 39,523,013	\$ 39,706,223
Contributions as a percentage of covered payroll	14.00%	14.29%	14.33%	14.28%
<i>Combined Plan:</i>				
Contractually required contribution	\$ 129,584	\$ 131,806	\$ 131,005	\$ 152,824
Contributions in relation to the contractually required contribution	<u>(129,584)</u>	<u>(131,806)</u>	<u>(131,005)</u>	<u>(152,824)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 925,600	\$ 941,471	\$ 935,750	\$ 1,091,600
Contributions as a percentage of covered payroll	14.00%	14.00%	14.00%	14.00%

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

2018	2017	2016	2015	2014	2013
\$ 5,633,034	\$ 5,032,115	\$ 4,831,138	\$ 4,898,727	\$ 5,599,773	\$ 6,032,209
<u>(5,633,034)</u>	<u>(5,032,115)</u>	<u>(4,831,138)</u>	<u>(4,898,727)</u>	<u>(5,599,773)</u>	<u>(6,032,209)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 39,512,831	\$ 37,969,660	\$ 39,466,244	\$ 40,061,725	\$ 45,904,305	\$ 45,752,777
14.26%	13.25%	12.24%	12.23%	12.20%	13.18%
\$ 169,312	\$ 151,589	\$ 140,315	\$ 138,458	\$ 148,251	\$ 143,737
<u>(169,312)</u>	<u>(151,589)</u>	<u>(140,315)</u>	<u>(138,458)</u>	<u>(148,251)</u>	<u>(143,737)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 1,209,371	\$ 1,166,069	\$ 1,169,292	\$ 1,153,817	\$ 1,235,425	\$ 1,105,669
14.00%	13.00%	12.00%	12.00%	12.00%	13.00%

RICHLAND COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF COUNTY'S PENSION CONTRIBUTIONS
STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO

LAST TEN YEARS

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Contractually required contribution	\$ 14,710	\$ 18,700	\$ 25,940	\$ 76,091
Contributions in relation to the contractually required contribution	<u>(14,710)</u>	<u>(18,700)</u>	<u>(25,940)</u>	<u>(76,091)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 105,071	\$ 133,572	\$ 185,286	\$ 543,507
Contributions as a percentage of covered payroll	14.00%	14.00%	14.00%	14.00%

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

2018	2017	2016	2015	2014	2013
\$ 63,501	\$ 34,344	\$ 62,739	\$ 26,268	\$ 51,035	\$ 42,763
<u>(63,501)</u>	<u>(34,344)</u>	<u>(62,739)</u>	<u>(26,268)</u>	<u>(51,035)</u>	<u>(42,763)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 453,579	\$ 245,243	\$ 448,136	\$ 187,629	\$ 373,912	\$ 328,946
14.00%	14.00%	14.00%	14.00%	13.65%	13.00%

RICHLAND COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF
THE NET OPEB LIABILITY/NET OPEB ASSET
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

LAST SIX YEARS

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
County's proportion of the net OPEB liability/asset	0.277511%	0.278341%	0.277123%	0.287567%
County's proportionate share of the net OPEB liability/(asset)	\$ (8,519,751)	\$ (4,839,564)	\$ 39,531,135	\$ 38,745,189
County's covered payroll	\$ 41,699,863	\$ 41,301,213	\$ 41,446,152	\$ 41,538,873
County's proportionate share of the net OPEB liability/asset as a percentage of its covered payroll	20.43%	11.72%	95.38%	93.27%
Plan fiduciary net position as a percentage of the total OPEB liability/asset	128.23%	115.57%	47.80%	46.33%

Note: Information prior to 2017 was unavailable. Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

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

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

<u>2018</u>	<u>2017</u>
0.321610%	0.31296560%
\$ 32,479,763	\$ 31,610,588
\$ 40,049,729	\$ 41,560,736
81.10%	76.06%
54.14%	54.04%

RICHLAND COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF
THE NET OPEB LIABILITY/ASSET
STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO

LAST SIX YEARS

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
County's proportion of the net OPEB liability/asset	0.00080030%	0.00150338%	0.00266081%	0.00441905%
County's proportionate share of the net OPEB liability (asset)	\$ (20,722)	\$ (31,698)	\$ (46,764)	\$ (73,191)
County's covered payroll	\$ 133,572	\$ 185,508	\$ 321,118	\$ 518,814
County's proportionate share of the net OPEB liability/asset as a percentage of its covered payroll	15.51%	17.09%	14.56%	14.11%
Plan fiduciary net position as a percentage of the total OPEB liability/asset	230.73%	188.21%	182.10%	174.70%

Note: Information prior to 2017 was unavailable. Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

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

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

2018		2017	
	0.00256632%		0.00259851%
\$	(41,239)	\$	101,385
\$	291,750	\$	285,671
	14.14%		35.49%
	176.00%		47.11%

RICHLAND COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF COUNTY'S OPEB CONTRIBUTIONS
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

LAST SEVEN YEARS

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Contractually required contribution	\$ -	\$ 36,051	\$ 33,698	\$ 29,642
Contributions in relation to the contractually required contribution	-	(36,051)	(33,698)	(29,642)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 45,655,871	\$ 41,699,863	\$ 41,301,213	\$ 41,446,152
Contributions as a percentage of covered payroll	0.00%	0.09%	0.08%	0.07%

Note: Information prior to 2016 was unavailable. Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

<u>2018</u>	<u>2017</u>	<u>2016</u>
\$ 28,958	\$ 427,917	\$ 849,719
<u>(28,958)</u>	<u>(427,917)</u>	<u>(849,719)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 41,538,152	\$ 40,049,729	\$ 41,560,736
0.07%	1.07%	2.04%

RICHLAND COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF COUNTY'S OPEB CONTRIBUTIONS
STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO

LAST TEN YEARS

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Contractually required contribution	\$ -	\$ -	\$ -	\$ -
Contributions in relation to the contractually required contribution	-	-	-	-
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 105,071	\$ 133,572	\$ 185,286	\$ 543,507
Contributions as a percentage of covered payroll	0.00%	0.00%	0.00%	0.00%

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

2018	2017	2016	2015	2014	2013
\$ -	\$ -	\$ -	\$ -	\$ 1,313	\$ 3,289
-	-	-	-	(1,313)	(3,289)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 453,579	\$ 245,243	\$ 448,136	\$ 187,629	\$ 373,912	\$ 328,946
0.00%	0.00%	0.00%	0.00%	0.35%	1.00%

RICHLAND COUNTY, OHIO

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2022

PENSION

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

Changes in benefit terms :

- There were no changes in benefit terms from the amounts reported for 2014.
- There were no changes in benefit terms from the amounts reported for 2015.
- There were no changes in benefit terms from the amounts reported for 2016.
- There were no changes in benefit terms from the amounts reported for 2017.
- There were no changes in benefit terms from the amounts reported for 2018.
- There were no changes in benefit terms from the amounts reported for 2019.
- There were no changes in benefit terms from the amounts reported for 2020.
- There were no changes in benefit terms from the amounts reported for 2021.
- There were no changes in benefit terms from the amounts reported for 2022.

Changes in assumptions :

- There were no changes in assumptions for 2014.
- There were no changes in assumptions for 2015.
- There were no changes in assumptions for 2016.
- For 2017, the following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date: (a) reduction in the actuarially assumed rate of return from 8.00% down to 7.50%, (b) for defined benefit investments, decreasing the wage inflation from 3.75% to 3.25% and (c) changing the future salary increases from a range of 4.25%-10.05% to 3.25%-10.75%.
- There were no changes in assumptions for 2018.
- For 2019, the following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date: (a) the assumed rate of return and discount rate were reduced from 7.50% down to 7.20%.
- There were no changes in assumptions for 2020.
- There were no changes in assumptions for 2021.
- For 2022, the following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date: (a) wage inflation was changed from 3.25% to 2.75%, (b) future salary increases, including inflation were changed from 3.25%-10.75% to 2.75%-10.75%, (c) COLA for post 1/7/2013 retirees were changed from 0.50%, simple through 2021, then 2.15% simple to 3.00%, simple through 2022, then 2.05% simple and (d) the actuarially assumed rate of return was changed from 7.20% to 6.90%.

(Continued)

RICHLAND COUNTY, OHIO

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2022

PENSION

STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO

Changes in benefit terms :

- There were no changes in benefit terms from the amounts reported for 2014-2016.
- For 2017, STRS decreased the Cost of Living Adjustment (COLA) to zero effective July 1, 2017.
- There were no changes in benefit terms for 2018.
- There were no changes in benefit terms for 2019.
- There were no changes in benefit terms for 2020.
- There were no changes in benefit terms for 2021.
- There were no changes in benefit terms for 2022.

Changes in assumptions :

- There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2014-2016.
- For 2017, the following changes of assumption affected the total pension liability since the prior measurement date: (a) the long term expected rate of return was reduced from 7.75% to 7.45%, (b) the inflation assumption was lowered from 2.75% to 2.50%, (c) the payroll growth assumption was lowered to 3.00%, (d) total salary increases rate was lowered by decreasing the merit component of the individual salary increases, in addition to a decrease of 0.25% due to lower inflation (e) the healthy and disabled mortality assumptions were updated to the RP-2014 mortality tables with generational improvement scale MP-2016 and (f) rates of retirement, termination and disability were modified to better reflect anticipated future experience.
- There were no changes in assumptions for 2018.
- There were no changes in assumptions for 2019.
- There were no changes in assumptions for 2020.
- For 2021, the following changes of assumption affected the total pension liability since the prior measurement date: (a) the long-term expected rate of return was reduced from 7.45% to 7.00% and (b) the discount rate of return was reduced from 7.45% to 7.00%.
- For 2022, the following changes of assumptions affected the total pension liability since the prior measurement date: (a) projected salary increases changed from 12.50% at age 20 to 2.50% at age 65 to 8.50% at age 20 to 2.50% at age 65 and (b) post-retirement mortality rates were changed from RP-2014 Annuitant Mortality Tables to Pub-2010 Teacher Health Annuitant Mortality Tables.

(Continued)

RICHLAND COUNTY, OHIO

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2022

OTHER POSTEMPLOYMENT BENEFITS (OPEB)

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

Changes in benefit terms :

- There were no changes in benefit terms from the amounts reported for 2017.
- There were no changes in benefit terms from the amounts reported for 2018.
- There were no changes in benefit terms from the amounts reported for 2019.
- There were no changes in benefit terms from the amounts reported for 2020.
- For 2021, the following were the most significant changes in benefit terms since the prior measurement date: the Board approved several changes to the health care plan offered to Medicare and non-Medicare retirees in efforts to decrease costs and increase the solvency of the health care Plan. These changes are effective January 1, 2022 and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for non-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are reflected in the December 31, 2020 measurement date health care valuation. These changes significantly decreased the total OPEB liability for the measurement date December 31, 2020.
- There were no changes in benefit terms from the amounts reported for 2022.

Changes in assumptions :

- There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2017.
- For 2018, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date: (a) reduction in the actuarially assumed rate of return from 4.23% down to 3.85%.
- For 2019, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the discount rate was increased from 3.85% up to 3.96%, (b) The investment rate of return was decreased from 6.50% percent down to 6.00%, (c) the municipal bond rate was increased from 3.31% up to 3.71% and (d) the health care cost trend rate was increased from 7.50%, initial/3.25%, ultimate in 2028 up to 10.00%, initial/3.25% ultimate in 2029.
- For 2020, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the discount rate was decreased from 3.96% up to 3.16%, (b) the municipal bond rate was decreased from 3.71% up to 2.75% and (c) the health care cost trend rate was increased from 10.00%, initial/3.25%, ultimate in 2029 up to 10.50%, initial/3.50% ultimate in 2030.
- For 2021, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the discount rate was increased from 3.16% up to 6.00%, (b) the municipal bond rate was decreased from 2.75% up to 2.00% and (c) the health care cost trend rate was decreased from 10.00%, initial/3.50%, ultimate in 2030 down to 8.50%, initial/3.50% ultimate in 2035.
- For 2022, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) wage inflation changed from 3.25% to 2.75%, (b) projected salary increases, including inflation changed from 3.25%-10.75% to 2.75%-10.75%, (c) the municipal bond rate was changed from 2.00% to 1.84% and (d) the health care cost trend rate was changed from 8.50% initial, 3.50% ultimate in 2035 to 5.50% initial, 3.50% ultimate in 2034.

(Continued)

RICHLAND COUNTY, OHIO

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2022

OTHER POSTEMPLOYMENT BENEFITS (OPEB)

STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO

Changes in benefit terms :

- For 2017, STRS reduced the subsidy multiplier for non-Medicare benefit recipients from 2.1% to 1.9% per year of service. Medicare Part B premium reimbursements were discontinued for certain survivors and beneficiaries and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 2019.
- For 2018, STRS increased the subsidy multiplier for non-Medicare benefit recipients from 1.9% to 1.944% per year of service effective January 1, 2019. The non-Medicare frozen subsidy base premium was increased January 1, 2019 and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 1, 2020.
- For 2019, STRS increased the subsidy percentage from 1.944% to 1.984% effective January 1, 2020. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1% for the Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed to January 1, 2021.
- For 2020, the non-Medicare subsidy percentage was increased effective January 1, 2021 from 1.984% to 2.055% per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2021. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1% for the AMA Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed indefinitely.
- For 2021, the non-Medicare subsidy percentage was increased effective January 1, 2022 from 2.055% to 2.100%. The non-Medicare frozen subsidy base premium was increased effective January 1, 2022. The Medicare Part D subsidy was updated to reflect it is expected to be negative in CY2022. The Part B monthly reimbursement elimination date was postponed indefinitely.
- For 2022, the non-Medicare subsidy percentage was increased from 2.100% to 2.200%.

Changes in assumptions :

- There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for fiscal year 2016.
- For 2017, the following changes of assumptions affected the total OPEB liability since the prior measurement date: (a) the discount rate was increased from 3.26% to 4.13% based on the methodology defined under GASB Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (OPEB), (b) the long term expected rate of return was reduced from 7.75% to 7.45%, (c) valuation year per capita health care costs were updated, and the salary scale was modified, (d) the percentage of future retirees electing each option was updated based on current data and the percentage of future disabled retirees and terminated vested participants electing health coverage were decreased and (e) the assumed mortality, disability, retirement, withdrawal and future health care cost trend rates were modified along with the portion of rebated prescription drug costs.
- For 2018, the following changes of assumptions affected the total OPEB liability/asset since the prior measurement date: (a) the discount rate was increased from the blended rate of 4.13% to the long-term expected rate of return of 7.45% based on the methodology defined under GASB Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (OPEB) and (b) decrease in health care cost trend rates from 6.00%-11.00% initial; 4.50% ultimate down to Medical Pre-Medicare 6.00% and Medicare 5.00% initial; 4.00% ultimate and Prescription Drug Pre-Medicare 8.00% and Medicare (5.23%) initial; 4.00% ultimate.
- For 2019, health care cost trend rates were changed to the following: medical pre-Medicare from 6.00% initial - 4.00% ultimate down to 5.87% initial - 4.00% ultimate; medical Medicare from 5.00% initial - 4.00% ultimate down to 4.93% initial - 4.00% ultimate; prescription drug pre-Medicare from 8.00% initial - 4.00% ultimate down to 7.73% initial - 4.00% ultimate and (5.23%) initial - 4.00% ultimate up to 9.62% initial - 4.00% ultimate.
- For 2020, health care cost trend rates were changed to the following: medical pre-Medicare from 5.87% initial - 4.00% ultimate down to 5.00% initial - 4.00% ultimate; medical Medicare from 4.93% initial - 4.00% ultimate down to -6.69% initial - 4.00% ultimate; prescription drug pre-Medicare from 7.73% initial - 4.00% ultimate down to 6.50% initial - 4.00% ultimate; prescription drug Medicare from 9.62% initial - 4.00% ultimate up to 11.87% initial - 4.00% ultimate.
- For 2021, the following changes of assumption affected the total OPEB liability since the prior measurement date: (a) the long-term expected rate of return was reduced from 7.45% to 7.00%, (b) the discount rate of return was reduced from 7.45% to 7.00% and (c) health care cost trend rates were changed to the following: medical Medicare from -6.69% initial - 4.00% ultimate down to -16.18% initial - 4.00% ultimate; prescription drug Medicare from 11.87% initial - 4.00% ultimate up to 29.98% initial - 4.00% ultimate.
- For 2022, the following changes of assumptions affected the total pension liability since the prior measurement date: (a) projected salary increases changed from 12.50% at age 20 to 2.50% at age 65 to 8.50% at age 20 to 2.50% at age 65, (b) post-retirement mortality rates were changed from RP-2014 Annuitant Mortality Tables to Pub-2010 Teacher Health Annuitant Mortality Tables and (c) health care cost trend rates were changed to the following: medical pre-Medicare from 5.00% initial - 4.00% ultimate to 7.50% initial - 3.94% ultimate, Medicare -16.18% initial - 4.00% ultimate to -68.78% initial - 3.94% ultimate; prescription drug pre-Medicare from 6.50% initial - 4.00% ultimate to 9.00% initial - 3.94% ultimate, Medicare 29.98% initial - 4.00% ultimate to -5.47% initial - 3.94% ultimate.

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COMBINING STATEMENTS
AND INDIVIDUAL FUND SCHEDULES

Richland County, Ohio
Fund Descriptions - Nonmajor Governmental Funds
Nonmajor Special Revenue Funds

The special revenue funds are used to account for specific revenue sources that are restricted or committed to expenditure for specified expenditure purposes, other than debt service or capital projects.

Dog and Kennel Fund

To account for and report the sale of dog tags and fine collections restricted for the dog warden's operations.

Real Estate Assessment Fund

To account for and report 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

To account for and report 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

To account for and report filing fees, fines and charges restricted for the operation of the County's court system.

Sheriff Operations Fund

To account for and report 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

To account for and report additional filing fees restricted for the purchase and maintenance of computers for the County's court system.

Dayspring Fund

To account for and report 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

To account for and report Federal, State and local monies restricted to administer the County Bureau of Support.

Prepayment of Interest Fund

To account for and report 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.

Delinquent Real Estate Collection Fund

To account for and report 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

To account for and report revenues from utility rentals and donations committed by a Commissioner's resolution for the repair and improvement of the B&O Bike Trail.

(continued)

Richland County, Ohio

***Fund Descriptions - Nonmajor Governmental Funds
Nonmajor Special Revenue Funds (continued)***

State Fee Assessment Fund

To account for and report revenues and expenditures restricted for the purpose of collecting and paying fees to the Ohio Board of Buildings Standards.

Veteran's Cemetery Fund

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

Ditch Maintenance Fund

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

Emergency Management Fund

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

Voting Equipment Fund

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

Screening and Diversion Fund

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

State Grants Fund

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

Local Grants Fund

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

Ohio Opioid Fund

This fund accounts for monies from the OneOhio Opioid Settlement to be used for community recovery and sustainability.

Fund Descriptions - Nonmajor Debt Service Funds

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 for and reports 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 for and reports 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.

(continued)

Richland County, Ohio

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

Fund Descriptions - 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 project funds.

Road and Bridge Fund

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

Courthouse Renovation Fund

This fund accounts for and reports transfers from the general fund and other monies that are restricted for construction and equipment related to security upgrades to the County Courthouse.

Special Projects Fund

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

Newhope Capital Projects Fund

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

Capital Equipment Purchases Fund

This fund accounts for and reports transfers from the general fund and miscellaneous revenue that are assigned for the purchase of equipment.

Issue II Fund

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

Geographic Information System Fund

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

Gorman Nature Capital Improvement Fund

This fund accounts for and reports revenues and expenditures committed for renovation of the Gorman Nature Center.

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.

Fund Descriptions - 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 2022, therefore, budgetary information is not provided.

Richland County
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2022

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
Assets					
Equity in pooled cash and cash equivalents	\$ 12,543,503	\$ 4,947,862	\$ 4,024,927	\$ -	\$ 21,516,292
Cash in segregated accounts	123,252	-	-	-	123,252
Investments in segregated accounts	-	-	-	47,869	47,869
Receivables:					
Real and other taxes	1,867,827	-	-	-	1,867,827
Accounts	28,610	-	-	-	28,610
Special assessments	516	1,138,144	-	-	1,138,660
Interfund	3,825	-	-	-	3,825
Intergovernmental	3,649,165	-	859,516	-	4,508,681
Materials and supplies inventory	454,564	-	-	-	454,564
<i>Total assets</i>	<u>\$ 18,671,262</u>	<u>\$ 6,086,006</u>	<u>\$ 4,884,443</u>	<u>\$ 47,869</u>	<u>\$ 29,689,580</u>
Liabilities					
Accounts payable	\$ 487,181	\$ -	\$ 31,829	\$ -	\$ 519,010
Accrued wages and benefits payable	331,833	-	-	-	331,833
Due to other governments	251,333	-	-	-	251,333
Interfund payable	29,934	790,000	-	-	819,934
Accrued interest payable	-	1,843	-	-	1,843
<i>Total liabilities</i>	<u>1,100,281</u>	<u>791,843</u>	<u>31,829</u>	<u>-</u>	<u>1,923,953</u>
Deferred inflows of resources:					
Property taxes levied for the next fiscal year	1,524,116	-	-	-	1,524,116
Delinquent property tax revenue not available	343,711	-	-	-	343,711
Special assessments revenue not available	516	1,138,144	-	-	1,138,660
Intergovernmental revenue not available	2,889,428	-	728,599	-	3,618,027
<i>Total deferred inflows of resources</i>	<u>4,757,771</u>	<u>1,138,144</u>	<u>728,599</u>	<u>-</u>	<u>6,624,514</u>
Fund balances:					
Nonspendable	454,564	-	-	47,869	502,433
Restricted	12,137,175	4,156,019	2,674,323	-	18,967,517
Committed	221,471	-	13,203	-	234,674
Assigned	-	-	1,436,489	-	1,436,489
<i>Total fund balances</i>	<u>12,813,210</u>	<u>4,156,019</u>	<u>4,124,015</u>	<u>47,869</u>	<u>21,141,113</u>
<i>Total liabilities, deferred inflows of resources and fund balances</i>	<u>\$ 18,671,262</u>	<u>\$ 6,086,006</u>	<u>\$ 4,884,443</u>	<u>\$ 47,869</u>	<u>\$ 29,689,580</u>

Richland County
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2022

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
Revenues					
Property taxes	\$ 1,529,681	\$ 1,686,916	\$ -	\$ -	\$ 3,216,597
Charges for services	5,368,922	471,400	15,400	-	5,855,722
Licenses and Permits	372,338	-	-	-	372,338
Fines and forfeitures	92,535	-	-	-	92,535
Intergovernmental	13,052,766	223,244	4,928,357	-	18,204,367
Special assessments	695	5,028	-	-	5,723
Investment income	44,502	-	-	847	45,349
Rental income	21,354	-	-	-	21,354
Contributions and donations	78,236	-	-	-	78,236
Other	272,683	-	465	-	273,148
<i>Total revenues</i>	<u>20,833,712</u>	<u>2,386,588</u>	<u>4,944,222</u>	<u>847</u>	<u>28,165,369</u>
Expenditures					
Current:					
General government:					
Legislative and executive	2,141,199	-	-	-	2,141,199
Judicial	6,425,040	-	-	-	6,425,040
Public safety	1,613,288	-	-	-	1,613,288
Public works	6,137,486	-	-	-	6,137,486
Health	416,026	-	-	9,300	425,326
Human services	4,492,172	-	-	-	4,492,172
Conservation and recreation	16,245	-	-	-	16,245
Economic development and assistance	60,365	-	-	-	60,365
Capital outlay	-	-	5,057,713	-	5,057,713
Debt service:					
Principal retirement	-	1,340,000	62,108	-	1,402,108
Interest and fiscal charges	-	485,818	-	-	485,818
<i>Total expenditures</i>	<u>21,301,821</u>	<u>1,825,818</u>	<u>5,119,821</u>	<u>9,300</u>	<u>28,256,760</u>
<i>Excess of revenues over (under) expenditures</i>	<u>(468,109)</u>	<u>560,770</u>	<u>(175,599)</u>	<u>(8,453)</u>	<u>(91,391)</u>
Other financing sources (uses)					
Sale of capital assets	30,170	-	-	-	30,170
Transfers in	95,450	1,633,540	1,450,000	-	3,178,990
Transfers (out)	(99,519)	-	(25,000)	-	(124,519)
<i>Total other financing sources (uses)</i>	<u>26,101</u>	<u>1,633,540</u>	<u>1,425,000</u>	<u>-</u>	<u>3,084,641</u>
<i>Net change in fund balances</i>	<u>(442,008)</u>	<u>2,194,310</u>	<u>1,249,401</u>	<u>(8,453)</u>	<u>2,993,250</u>
<i>Fund balances at beginning of year</i>	<u>13,255,218</u>	<u>1,961,709</u>	<u>2,874,614</u>	<u>56,322</u>	<u>18,147,863</u>
<i>Fund balances at end of year</i>	<u>\$ 12,813,210</u>	<u>\$ 4,156,019</u>	<u>\$ 4,124,015</u>	<u>\$ 47,869</u>	<u>\$ 21,141,113</u>

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Richland County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2022

	<u>Dog and Kennel</u>	<u>Real Estate Assessment</u>	<u>Motor Vehicle License and Gas Tax</u>	<u>Court Operations</u>
Assets				
Equity in pooled cash and cash equivalents	\$ 43,819	\$ 187,078	\$ 2,787,141	\$ 2,251,805
Cash in segregated accounts	-	-	-	30,481
Receivables:				
Real and other taxes	-	-	-	-
Accounts	-	-	-	23,982
Special assessments	-	-	-	-
Interfund loans	-	-	-	3,825
Intergovernmental	-	-	2,953,311	-
Materials and supplies inventory	2,053	-	430,065	-
<i>Total assets</i>	<u>\$ 45,872</u>	<u>\$ 187,078</u>	<u>\$ 6,170,517</u>	<u>\$ 2,310,093</u>
Liabilities				
Accounts payable	\$ 10,157	\$ 7,063	\$ 162,588	\$ 142,404
Accrued wages and benefits payable	8,484	20,610	118,710	36,951
Interfund payable	-	-	-	-
Due to other governments	3,833	8,671	45,705	26,045
<i>Total liabilities</i>	<u>22,474</u>	<u>36,344</u>	<u>327,003</u>	<u>205,400</u>
Deferred inflows of resources:				
Property taxes levied for the next fiscal year	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-
Special assessments revenue not available	-	-	-	-
Intergovernmental revenue not available	-	-	2,479,392	-
<i>Total deferred inflows of resources</i>	<u>-</u>	<u>-</u>	<u>2,479,392</u>	<u>-</u>
Fund Balances				
Nonspendable	2,053	-	430,065	-
Restricted	21,345	150,734	2,934,057	2,104,693
Committed	-	-	-	-
<i>Total fund balances</i>	<u>23,398</u>	<u>150,734</u>	<u>3,364,122</u>	<u>2,104,693</u>
<i>Total liabilities, deferred inflows of resources and fund balances</i>	<u>\$ 45,872</u>	<u>\$ 187,078</u>	<u>\$ 6,170,517</u>	<u>\$ 2,310,093</u>

Sheriff Operations	Adult Probation	Court Computers	Dayspring	Child Support Enforcement Agency	Prepayment of Interest	Delinquent Real Estate Collection
\$ 745,272	\$ 420,562	\$ 484,927	\$ 2,086,244	\$ 794,663	\$ 34,060	\$ 866,511
86,447	-	6,324	-	-	-	-
-	-	-	1,867,827	-	-	-
-	-	4,628	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
27,575	-	-	96,643	-	-	-
-	-	-	14,713	7,733	-	-
<u>\$ 859,294</u>	<u>\$ 420,562</u>	<u>\$ 495,879</u>	<u>\$ 4,065,427</u>	<u>\$ 802,396</u>	<u>\$ 34,060</u>	<u>\$ 866,511</u>
\$ 42,796	\$ 1,589	\$ 3,229	\$ 90,693	\$ 19,520	\$ -	\$ 2,942
116	796	-	68,229	41,983	-	7,609
-	-	-	-	29,934	-	-
6,057	123	-	25,181	125,170	-	3,442
<u>48,969</u>	<u>2,508</u>	<u>3,229</u>	<u>184,103</u>	<u>216,607</u>	<u>-</u>	<u>13,993</u>
-	-	-	1,524,116	-	-	-
-	-	-	343,711	-	-	-
-	-	-	-	-	-	-
27,575	-	-	96,643	-	-	-
<u>27,575</u>	<u>-</u>	<u>-</u>	<u>1,964,470</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	14,713	7,733	-	-
782,750	418,054	492,650	1,902,141	578,056	34,060	852,518
-	-	-	-	-	-	-
<u>782,750</u>	<u>418,054</u>	<u>492,650</u>	<u>1,916,854</u>	<u>585,789</u>	<u>34,060</u>	<u>852,518</u>
<u>\$ 859,294</u>	<u>\$ 420,562</u>	<u>\$ 495,879</u>	<u>\$ 4,065,427</u>	<u>\$ 802,396</u>	<u>\$ 34,060</u>	<u>\$ 866,511</u>

(Continued)

Richland County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2022

	<u>Bike Trail Maintenance</u>	<u>State Fee Assessment</u>	<u>Veterans' Cemetery</u>	<u>Ditch Maintenance</u>
Assets				
Equity in pooled cash and cash equivalents	\$ 128,496	\$ 2,607	\$ 38,054	\$ 241,475
Cash in segregated accounts	-	-	-	-
Receivables:				
Real and other taxes	-	-	-	-
Accounts	-	-	-	-
Special assessments	-	-	-	516
Interfund loans	-	-	-	-
Intergovernmental	-	-	-	-
Materials and supplies inventory	-	-	-	-
<i>Total assets</i>	<u>\$ 128,496</u>	<u>\$ 2,607</u>	<u>\$ 38,054</u>	<u>\$ 241,991</u>
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued wages and benefits payable	-	-	-	-
Interfund payable	-	-	-	-
Due to other governments	-	1,362	-	-
<i>Total liabilities</i>	<u>-</u>	<u>1,362</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:				
Property taxes levied for the next fiscal year	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-
Special assessments revenue not available	-	-	-	516
Intergovernmental revenue not available	-	-	-	-
<i>Total deferred inflows of resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>516</u>
Fund Balances				
Nonspendable	-	-	-	-
Restricted	-	1,245	38,054	241,475
Committed	128,496	-	-	-
<i>Total fund balances</i>	<u>128,496</u>	<u>1,245</u>	<u>38,054</u>	<u>241,475</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 128,496</u>	<u>\$ 2,607</u>	<u>\$ 38,054</u>	<u>\$ 241,991</u>

<u>Emergency Management</u>	<u>Voting Equipment</u>	<u>Screening and Diversion</u>	<u>State Grants</u>	<u>Local Grants</u>	<u>Ohio Opioid</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ 561,087	\$ 49,042	\$ 92,975	\$ 636,241	\$ 26,873	\$ 64,571	\$ 12,543,503
-	-	-	-	-	-	123,252
-	-	-	-	-	-	1,867,827
-	-	-	-	-	-	28,610
-	-	-	-	-	-	516
-	-	-	-	-	-	3,825
-	-	-	571,636	-	-	3,649,165
-	-	-	-	-	-	454,564
<u>\$ 561,087</u>	<u>\$ 49,042</u>	<u>\$ 92,975</u>	<u>\$ 1,207,877</u>	<u>\$ 26,873</u>	<u>\$ 64,571</u>	<u>\$ 18,671,262</u>
\$ -	\$ -	\$ -	\$ 4,200	\$ -	\$ -	\$ 487,181
-	-	-	28,345	-	-	331,833
-	-	-	-	-	-	29,934
-	-	-	5,744	-	-	251,333
-	-	-	38,289	-	-	1,100,281
-	-	-	-	-	-	1,524,116
-	-	-	-	-	-	343,711
-	-	-	-	-	-	516
-	-	-	285,818	-	-	2,889,428
-	-	-	285,818	-	-	4,757,771
-	-	-	-	-	-	454,564
561,087	49,042	-	883,770	26,873	64,571	12,137,175
-	-	92,975	-	-	-	221,471
<u>561,087</u>	<u>49,042</u>	<u>92,975</u>	<u>883,770</u>	<u>26,873</u>	<u>64,571</u>	<u>12,813,210</u>
<u>\$ 561,087</u>	<u>\$ 49,042</u>	<u>\$ 92,975</u>	<u>\$ 1,207,877</u>	<u>\$ 26,873</u>	<u>\$ 64,571</u>	<u>\$ 18,671,262</u>

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022

	Dog and Kennel	Real Estate Assessment	Motor Vehicle License and Gas Tax	Court Operations
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Charges for services	44,814	1,476,563	641	1,132,216
Licenses and Permits	354,779	40	17,519	-
Fines and forfeitures	27,964	-	-	-
Intergovernmental	-	-	6,096,121	2,409,911
Special Assessments	-	-	-	-
Investment income	-	-	43,338	-
Rental income	-	-	-	-
Contributions and donations	43,932	-	-	2,781
Other	39,692	4,800	-	26,073
<i>Total revenues</i>	<u>511,181</u>	<u>1,481,403</u>	<u>6,157,619</u>	<u>3,570,981</u>
Expenditures				
Current:				
General government:				
Legislative and executive	-	1,601,716	-	-
Judicial	-	-	-	4,157,689
Public safety	-	-	-	-
Public works	-	-	6,116,624	-
Health	416,026	-	-	-
Human services	-	-	-	-
Conservation and recreation	-	-	-	-
Economic development and assistance	-	-	-	-
<i>Total expenditures</i>	<u>416,026</u>	<u>1,601,716</u>	<u>6,116,624</u>	<u>4,157,689</u>
<i>Excess of revenues over (under) expenditures</i>	<u>95,155</u>	<u>(120,313)</u>	<u>40,995</u>	<u>(586,708)</u>
Other financing sources (uses)				
Sale of capital assets	-	-	6,430	-
Transfers in	-	-	25,000	50,000
Transfers (out)	(99,519)	-	-	-
<i>Total other financing sources (uses)</i>	<u>(99,519)</u>	<u>-</u>	<u>31,430</u>	<u>50,000</u>
<i>Net change in fund balances</i>	<u>(4,364)</u>	<u>(120,313)</u>	<u>72,425</u>	<u>(536,708)</u>
<i>Fund balances (deficit) at beginning of year</i>	<u>27,762</u>	<u>271,047</u>	<u>3,291,697</u>	<u>2,641,401</u>
<i>Fund balances at end of year</i>	<u>\$ 23,398</u>	<u>\$ 150,734</u>	<u>\$ 3,364,122</u>	<u>\$ 2,104,693</u>

Sheriff Operations	Adult Probation	Court Computers	Dayspring	Child Support Enforcement Agency	Prepayment of Interest	Delinquent Real Estate Collection
\$ -	\$ -	\$ -	\$ 1,529,681	\$ -	\$ -	\$ -
956,892	239,390	101,837	676,752	412,684	-	298,675
-	-	-	-	-	-	-
-	-	-	-	-	-	-
18,085	18,840	-	192,256	1,431,035	-	183,125
-	-	-	-	-	-	-
6	-	-	-	-	1,158	-
-	-	-	21,354	-	-	-
31,420	-	-	103	-	-	-
38,635	37,759	-	23,788	72,672	-	22,554
<u>1,045,038</u>	<u>295,989</u>	<u>101,837</u>	<u>2,443,934</u>	<u>1,916,391</u>	<u>1,158</u>	<u>504,354</u>
-	-	-	-	-	-	400,143
-	-	90,717	-	-	-	-
1,109,251	268,505	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	2,592,598	1,899,334	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,109,251</u>	<u>268,505</u>	<u>90,717</u>	<u>2,592,598</u>	<u>1,899,334</u>	<u>-</u>	<u>400,143</u>
<u>(64,213)</u>	<u>27,484</u>	<u>11,120</u>	<u>(148,664)</u>	<u>17,057</u>	<u>1,158</u>	<u>104,211</u>
-	23,703	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	23,703	-	-	-	-	-
<u>(64,213)</u>	<u>51,187</u>	<u>11,120</u>	<u>(148,664)</u>	<u>17,057</u>	<u>1,158</u>	<u>104,211</u>
<u>846,963</u>	<u>366,867</u>	<u>481,530</u>	<u>2,065,518</u>	<u>568,732</u>	<u>32,902</u>	<u>748,307</u>
<u>\$ 782,750</u>	<u>\$ 418,054</u>	<u>\$ 492,650</u>	<u>\$ 1,916,854</u>	<u>\$ 585,789</u>	<u>\$ 34,060</u>	<u>\$ 852,518</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, 2022

	Bike Trail Maintenance	State Fee Assessment	Veterans' Cemetery	Ditch Maintenance
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Charges for services	-	20,934	-	-
Licenses and Permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Special Assessments	-	-	-	695
Investment income	-	-	-	-
Rental income	-	-	-	-
Contributions and donations	-	-	-	-
Other	-	-	5,246	-
<i>Total revenues</i>	<u>-</u>	<u>20,934</u>	<u>5,246</u>	<u>695</u>
Expenditures				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	19,602	-	1,260
Health	-	-	-	-
Human services	-	-	240	-
Conservation and recreation	16,245	-	-	-
Economic development and assistance	-	-	-	-
<i>Total expenditures</i>	<u>16,245</u>	<u>19,602</u>	<u>240</u>	<u>1,260</u>
<i>Excess of revenues over (under) expenditures</i>	<u>(16,245)</u>	<u>1,332</u>	<u>5,006</u>	<u>(565)</u>
Other financing sources (uses)				
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balances</i>	<u>(16,245)</u>	<u>1,332</u>	<u>5,006</u>	<u>(565)</u>
<i>Fund balances (deficit) at beginning of year</i>	<u>144,741</u>	<u>(87)</u>	<u>33,048</u>	<u>242,040</u>
<i>Fund balances at end of year</i>	<u>\$ 128,496</u>	<u>\$ 1,245</u>	<u>\$ 38,054</u>	<u>\$ 241,475</u>

Emergency Management	Voting Equipment	Screening and Diversion	State Grants	Local Grants	Ohio Opioid	Total Nonmajor Special Revenue Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,529,681
-	-	7,524	-	-	-	5,368,922
-	-	-	-	-	-	372,338
-	-	-	-	-	64,571	92,535
420,255	95,422	-	2,187,716	-	-	13,052,766
-	-	-	-	-	-	695
-	-	-	-	-	-	44,502
-	-	-	-	-	-	21,354
-	-	-	-	-	-	78,236
-	-	1,464	-	-	-	272,683
420,255	95,422	8,988	2,187,716	-	64,571	20,833,712
-	123,405	7,453	8,482	-	-	2,141,199
-	-	-	2,176,634	-	-	6,425,040
235,523	-	-	-	9	-	1,613,288
-	-	-	-	-	-	6,137,486
-	-	-	-	-	-	416,026
-	-	-	-	-	-	4,492,172
-	-	-	-	-	-	16,245
-	-	-	60,365	-	-	60,365
235,523	123,405	7,453	2,245,481	9	-	21,301,821
184,732	(27,983)	1,535	(57,765)	(9)	64,571	(468,109)
-	37	-	-	-	-	30,170
-	20,450	-	-	-	-	95,450
-	-	-	-	-	-	(99,519)
-	20,487	-	-	-	-	26,101
184,732	(7,496)	1,535	(57,765)	(9)	64,571	(442,008)
376,355	56,538	91,440	941,535	26,882	-	13,255,218
\$ 561,087	\$ 49,042	\$ 92,975	\$ 883,770	\$ 26,873	\$ 64,571	\$ 12,813,210

Richland County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2022

	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	\$ 288,909	\$ 4,657,417	\$ 1,536	\$ 4,947,862
Receivables:				
Special assessments	1,138,144	-	-	1,138,144
<i>Total assets</i>	<u>\$ 1,427,053</u>	<u>\$ 4,657,417</u>	<u>\$ 1,536</u>	<u>\$ 6,086,006</u>
Liabilities				
Interfund payable	-	\$ 790,000	-	\$ 790,000
Accrued interest payable	-	1,843	-	1,843
Total liabilities	-	791,843	-	791,843
Deferred inflows of resources:				
Special assessments revenue not available	1,138,144	-	-	1,138,144
<i>Total deferred inflows of resources</i>	<u>1,138,144</u>	<u>-</u>	<u>-</u>	<u>1,138,144</u>
Fund Balances				
Restricted	288,909	3,865,574	1,536	4,156,019
<i>Total fund balances</i>	<u>288,909</u>	<u>3,865,574</u>	<u>1,536</u>	<u>4,156,019</u>
<i>Total liabilities, deferred inflows of resources and fund balances</i>	<u>\$ 1,427,053</u>	<u>\$ 4,657,417</u>	<u>\$ 1,536</u>	<u>\$ 6,086,006</u>

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2022
(Amounts in Thousands)

	Special Assessment Debt Retirement	General Obligation Debt Retirement	Wedgewood Imperial Stormwater Assessment	Total Nonmajor Debt Service Funds
Revenues				
Property taxes	\$ -	\$ 1,686,916	\$ -	\$ 1,686,916
Charges for services	-	471,400	-	471,400
Intergovernmental	-	223,244	-	223,244
Special assessments	5,028	-	-	5,028
<i>Total revenues</i>	<u>5,028</u>	<u>2,381,560</u>	<u>-</u>	<u>2,386,588</u>
Expenditures				
Current:				
Debt service:				
Principal retirement	-	1,340,000	-	1,340,000
Interest and fiscal charges	-	485,818	-	485,818
<i>Total expenditures</i>	<u>-</u>	<u>1,825,818</u>	<u>-</u>	<u>1,825,818</u>
<i>Excess of revenues over expenditures</i>	5,028	555,742	-	560,770
Other financing sources				
Transfers in	-	1,633,540	-	1,633,540
<i>Total other financing sources</i>	<u>-</u>	<u>1,633,540</u>	<u>-</u>	<u>1,633,540</u>
Net change in fund balances	5,028	2,189,282	-	2,194,310
Fund balances at beginning of year	<u>283,881</u>	<u>1,676,292</u>	<u>1,536</u>	<u>1,961,709</u>
Fund balances at end of year	<u>\$ 288,909</u>	<u>\$ 3,865,574</u>	<u>\$ 1,536</u>	<u>\$ 4,156,019</u>

Richland County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2022

	<u>Road and Bridge</u>	<u>Courthouse Renovation</u>	<u>Special Projects</u>	<u>Newhope Capital Projects</u>
Assets				
Equity in pooled cash and cash equivalents	\$ 1,217,358	\$ 29	\$ 38,410	\$ 2,377,001
Receivables:				
Intergovernmental	859,516	-	-	-
<i>Total assets</i>	<u>\$ 2,076,874</u>	<u>\$ 29</u>	<u>\$ 38,410</u>	<u>\$ 2,377,001</u>
Liabilities				
Accounts payable	\$ 12,139	\$ -	\$ -	\$ 10,272
<i>Total liabilities</i>	<u>12,139</u>	<u>-</u>	<u>-</u>	<u>10,272</u>
Deferred inflows of resources:				
Intergovernmental revenue not available	728,599	-	-	-
<i>Total deferred inflows of resources</i>	<u>728,599</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances				
Restricted	-	29	38,410	2,366,729
Committed	-	-	-	-
Assigned	1,336,136	-	-	-
<i>Total fund balances</i>	<u>1,336,136</u>	<u>29</u>	<u>38,410</u>	<u>2,366,729</u>
<i>Total liabilities, deferred inflows of resources and fund balances</i>	<u>\$ 2,076,874</u>	<u>\$ 29</u>	<u>\$ 38,410</u>	<u>\$ 2,377,001</u>

Capital Equipment Purchases	Issue II	Geographic Information System	Gorman Nature Capital Improvement	Mental Health Housing	Total Nonmajor Capital Projects Funds
\$ 100,353	\$ 44,498	\$ 25,316	\$ 13,203	\$ 208,759	\$ 4,024,927
-	-	-	-	-	859,516
<u>\$ 100,353</u>	<u>\$ 44,498</u>	<u>\$ 25,316</u>	<u>\$ 13,203</u>	<u>\$ 208,759</u>	<u>\$ 4,884,443</u>
\$ -	\$ -	\$ -	\$ -	\$ 9,418	\$ 31,829
-	-	-	-	9,418	31,829
-	-	-	-	-	728,599
-	-	-	-	-	728,599
-	44,498	25,316	-	199,341	2,674,323
-	-	-	13,203	-	13,203
<u>100,353</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,436,489</u>
<u>100,353</u>	<u>44,498</u>	<u>25,316</u>	<u>13,203</u>	<u>199,341</u>	<u>4,124,015</u>
<u>\$ 100,353</u>	<u>\$ 44,498</u>	<u>\$ 25,316</u>	<u>\$ 13,203</u>	<u>\$ 208,759</u>	<u>\$ 4,884,443</u>

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2022

	<u>Road and Bridge</u>	<u>Courthouse Renovation</u>	<u>Special Projects</u>	<u>Newhope Capital Projects</u>
Revenues				
Charges for services	\$ -	\$ -	\$ -	\$ -
Intergovernmental	1,281,308	-	-	-
Other	-	-	-	465
<i>Total revenues</i>	<u>1,281,308</u>	<u>-</u>	<u>-</u>	<u>465</u>
Expenditures				
Capital outlay	905,457	-	-	440,944
Debt service:				
Principal retirement	62,108	-	-	-
<i>Total expenditures</i>	<u>967,565</u>	<u>-</u>	<u>-</u>	<u>440,944</u>
<i>Excess of revenues over (under) expenditures</i>	313,743	-	-	(440,479)
Other financing sources (uses)				
Transfers in	-	-	-	1,450,000
Transfers (out)	(25,000)	-	-	-
<i>Total other financing sources (uses)</i>	<u>(25,000)</u>	<u>-</u>	<u>-</u>	<u>1,450,000</u>
<i>Net change in fund balances</i>	288,743	-	-	1,009,521
<i>Fund balances at beginning of year</i>	<u>1,047,393</u>	<u>29</u>	<u>38,410</u>	<u>1,357,208</u>
<i>Fund balances at end of year</i>	<u>\$ 1,336,136</u>	<u>\$ 29</u>	<u>\$ 38,410</u>	<u>\$ 2,366,729</u>

Capital Equipment Purchases	Issue II	Geographic Information System	Gorman Nature Capital Improvement	Mental Health Housing	Total Nonmajor Capital Projects Funds
\$ 15,400	\$ -	\$ -	\$ -	\$ -	\$ 15,400
-	3,625,503	-	-	21,546	4,928,357
-	-	-	-	-	465
<u>15,400</u>	<u>3,625,503</u>	<u>-</u>	<u>-</u>	<u>21,546</u>	<u>4,944,222</u>
27,786	3,601,267	-	-	82,259	5,057,713
-	-	-	-	-	62,108
<u>27,786</u>	<u>3,601,267</u>	<u>-</u>	<u>-</u>	<u>82,259</u>	<u>5,119,821</u>
(12,386)	24,236	-	-	(60,713)	(175,599)
-	-	-	-	-	1,450,000
-	-	-	-	-	(25,000)
-	-	-	-	-	1,425,000
(12,386)	24,236	-	-	(60,713)	1,249,401
<u>112,739</u>	<u>20,262</u>	<u>25,316</u>	<u>13,203</u>	<u>260,054</u>	<u>2,874,614</u>
<u>\$ 100,353</u>	<u>\$ 44,498</u>	<u>\$ 25,316</u>	<u>\$ 13,203</u>	<u>\$ 199,341</u>	<u>\$ 4,124,015</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 the County's self-funded medical, dental, and prescription drug plan.

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 Net Position
Internal Service Funds
December 31, 2022

	Employee Health Insurance	County Phone System	Total Internal Service Funds
Assets			
Current Assets:			
Equity in pooled cash and cash equivalents	\$ 2,161,763	\$ 24,250	\$ 2,186,013
<i>Total assets</i>	<u>2,161,763</u>	<u>24,250</u>	<u>2,186,013</u>
Liabilities			
<u>Current Liabilities:</u>			
Accounts payable	44,731	-	44,731
<i>Total liabilities</i>	<u>44,731</u>	<u>-</u>	<u>44,731</u>
Net Position			
Unrestricted	2,117,032	24,250	2,141,282
<i>Total net position</i>	<u>\$ 2,117,032</u>	<u>\$ 24,250</u>	<u>\$ 2,141,282</u>

Richland County, Ohio

**Combining Statement of Revenues, Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2022**

	Employee Health Insurance	County Phone System	Total Internal Service Funds
Operating Revenues			
Charges for services	\$ 10,055,734	\$ 272,421	\$ 10,328,155
<i>Total operating revenues</i>	<u>10,055,734</u>	<u>272,421</u>	<u>10,328,155</u>
Operating Expenses			
Personal services	521,056	-	521,056
Contractual services	9,525,289	256,964	9,782,253
<i>Total operating expenses</i>	<u>10,046,345</u>	<u>256,964</u>	<u>10,303,309</u>
<i>Operating income</i>	<u>9,389</u>	<u>15,457</u>	<u>24,846</u>
Transfers out	(1,051,069)	-	(1,051,069)
<i>Change in net position</i>	(1,041,680)	15,457	(1,026,223)
<i>Net position at beginning of year</i>	<u>3,158,712</u>	<u>8,793</u>	<u>3,167,505</u>
<i>Net position at end of year</i>	<u>\$ 2,117,032</u>	<u>\$ 24,250</u>	<u>\$ 2,141,282</u>

Richland County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2022

	Employee Health Insurance	County Phone System	Total Internal Service Funds
Cash Flows from Operating Activities			
Cash received from sales/charges for services	\$ 10,055,734	\$ 272,421	\$ 10,328,155
Cash payments for personal services	(521,056)	-	(521,056)
Cash payments for contractual services	(9,481,553)	(265,686)	(9,747,239)
<i>Net cash provided by operating activities</i>	<u>53,125</u>	<u>6,735</u>	<u>59,860</u>
Cash Flows from Noncapital financing activities			
Transfer out	(1,051,069)	-	(1,051,069)
<i>Net cash used in noncapital financing activities</i>	<u>(1,051,069)</u>	<u>-</u>	<u>(1,051,069)</u>
<i>Net increase (decrease) in cash and cash equivalents</i>	(997,944)	6,735	(991,209)
<i>Cash and cash equivalents at beginning of year</i>	3,159,707	17,515	3,177,222
<i>Cash and cash equivalents at end of year</i>	<u>\$ 2,161,763</u>	<u>\$ 24,250</u>	<u>\$ 2,186,013</u>
Reconciliation of operating income to net cash provided by operating activities:			
<i>Operating income</i>	\$ 9,389	\$ 15,457	\$ 24,846
Changes in assets, deferred outflows of resources, liabilities, and deferred inflows of resources:			
Increase (decrease) in accounts payable	43,736	(8,722)	35,014
<i>Net cash provided by operating activities</i>	<u>\$ 53,125</u>	<u>\$ 6,735</u>	<u>\$ 59,860</u>

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Richland County, Ohio
Fund Descriptions - Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds and custodial funds. Trust funds are distinguished from custodial funds by the existence of a trustee agreement or equivalent arrangement that has certain circumstances. The County's private purpose trust fund include the County Home Resident Trust fund. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund.

Private Purpose Trust Fund

County Home Resident Trust Fund

To account for and report the money held in trust for the residents of the County Home.

Custodial Funds

Undivided Tax Fund

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

Undivided Inheritance and Estate Tax Fund

To account for and report the collection of estate taxes which are distributed for the benefit of other governments.

Undivided General Tax Fund

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

Undivided Personal Tax Fund

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

Undivided Local Government Fund

To account for and report shared revenues from the State that represent a portion of State income taxes, State sales taxes, and corporate franchise taxes which are returned to the County. These monies are periodically apportioned to the subdivisions and distributed for the benefit of other governments.

Board of Health Fund

This fund accounts for the collection and disbursement of various revenues by the County as fiscal agent for the benefit of the Board of Health.

County Courts Fund

This fund accounts for fees, licenses and permit and fine and forfeitures collected and distributed through the courts for the benefit of others.

Other Custodial

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

Richland County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2022

	<u>Undivided Tax</u>	<u>Undivided Inheritance and Estate Tax</u>	<u>Undivided General Tax</u>
Assets			
Equity in pooled cash and cash equivalents	\$ 40,234	\$ 35	\$ 4,558,925
Cash in segregated accounts	-	-	-
Receivables (net of allowances for uncollectibles):			
Permissive sales tax receivable	7,330,347	-	-
Property taxes	26,801	-	168,085,987
Special assessments	-	-	3,344,086
Due from other governments	1,815,606	-	-
<i>Total assets</i>	<u>9,212,988</u>	<u>35</u>	<u>175,988,998</u>
Liabilities			
Due to other governments	26,801	2,160	767,059
<i>Total liabilities</i>	<u>26,801</u>	<u>2,160</u>	<u>767,059</u>
Deferred inflows of resources			
Property taxes levied for the next fiscal year	-	-	162,637,872
<i>Total deferred inflows of resources</i>	<u>-</u>	<u>-</u>	<u>162,637,872</u>
Net Position			
Restricted for individuals, organizations and other governments	<u>\$ 9,186,187</u>	<u>\$ (2,125)</u>	<u>\$ 12,584,067</u>

Undivided Personal Tax	Undivided Local Government	Board of Health	County Courts	Other Custodial	Total Custodial Funds
\$ -	\$ 68,558	\$ 5,758,040	\$ -	\$ 6,145,358	\$ 16,571,150
-	-	-	686,764	102,417	789,181
-	-	-	-	-	7,330,347
546,203	-	2,824,110	-	-	171,483,101
-	-	-	-	-	3,344,086
-	3,885,810	-	-	-	5,701,416
<u>546,203</u>	<u>3,954,368</u>	<u>8,582,150</u>	<u>686,764</u>	<u>6,247,775</u>	<u>205,219,281</u>
-	-	-	686,764	102,417	1,585,201
-	-	-	686,764	102,417	1,585,201
-	-	2,824,110	-	-	165,461,982
-	-	2,824,110	-	-	165,461,982
<u>\$ 546,203</u>	<u>\$ 3,954,368</u>	<u>\$ 5,758,040</u>	<u>\$ -</u>	<u>\$ 6,145,358</u>	<u>\$ 38,172,098</u>

Richland County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2022

	<u>Undivided Tax</u>	<u>Undivided Inheritance and Estate Tax</u>	<u>Undivided General Tax</u>	<u>Undivided Personal Tax</u>
Additions				
Intergovernmental	\$ 7,034,787	\$ -	\$ -	\$ -
Amounts received as fiscal agent	-	-	-	-
Licenses and permits and fees for other governments	-	-	-	-
Fines and forfeitures for other governments	-	-	-	-
Property tax collections for other governments	-	-	145,061,510	546,203
Special assessments collections for other governments	-	-	455,244	-
Sheriff sales collections for others	-	-	-	-
<i>Total additions</i>	<u>7,034,787</u>	<u>-</u>	<u>145,516,754</u>	<u>546,203</u>
Deductions				
Distributions to the State of Ohio	-	-	-	-
Distributions of State funds to other governments	-	-	-	-
Distributions as fiscal agent	-	-	-	-
Distributions to other governments	6,378,581	-	-	-
Fines and forfeitures distributions to other governments	-	-	-	-
Property tax distributions to other governments	-	-	143,293,990	550,828
Special assessments distributions to other governments	-	-	645,655	-
Sheriff sales distributions to other governments	-	-	-	-
<i>Total deductions</i>	<u>6,378,581</u>	<u>-</u>	<u>143,939,645</u>	<u>550,828</u>
<i>Net change in fund balances</i>	656,206	-	1,577,109	(4,625)
<i>Net position (deficit) at beginning of year</i>	<u>8,529,981</u>	<u>(2,125)</u>	<u>11,006,958</u>	<u>550,828</u>
<i>Net position (deficit) at end of year</i>	<u>\$ 9,186,187</u>	<u>\$ (2,125)</u>	<u>\$ 12,584,067</u>	<u>\$ 546,203</u>

Undivided Local Government	Board of Health	County Courts	Other Custodial	Total Custodial Funds
\$ 10,588,580	\$ -	\$ -	\$ 944,579	\$ 18,567,946
-	7,382,798	-	9,069,608	16,452,406
-	-	-	17,922,259	17,922,259
-	-	2,097,928	132,556	2,230,484
-	-	-	-	145,607,713
-	-	-	-	455,244
-	-	-	1,530,551	1,530,551
<u>10,588,580</u>	<u>7,382,798</u>	<u>2,097,928</u>	<u>29,599,553</u>	<u>202,766,603</u>
-	-	-	17,922,259	17,922,259
10,244,777	-	-	-	10,244,777
-	6,744,964	-	8,758,393	15,503,357
-	-	-	1,017,459	7,396,040
-	-	2,097,928	132,390	2,230,318
-	-	-	-	143,844,818
-	-	-	-	645,655
-	-	-	1,530,551	1,530,551
<u>10,244,777</u>	<u>6,744,964</u>	<u>2,097,928</u>	<u>29,361,052</u>	<u>199,317,775</u>
343,803	637,834	-	238,501	3,448,828
<u>3,610,565</u>	<u>5,120,206</u>	<u>-</u>	<u>5,906,857</u>	<u>34,723,270</u>
<u>\$ 3,954,368</u>	<u>\$ 5,758,040</u>	<u>\$ -</u>	<u>\$ 6,145,358</u>	<u>\$ 38,172,098</u>

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

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2022

	<u>Budgeted amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actuals</u>	
Revenues				
Property taxes	\$ 2,351,580	\$ 2,387,227	\$ 2,567,547	\$ 180,320
Sales taxes	24,000,000	24,000,000	25,344,024	1,344,024
Charges for services	7,124,178	7,131,478	8,201,475	1,069,997
Licenses and permits	755,500	783,522	753,541	(29,981)
Fines and forfeitures	75,330	75,330	688,645	613,315
Intergovernmental	4,521,981	4,733,585	5,419,830	686,245
Interest	550,015	550,015	1,091,601	541,586
Rentals	367,443	367,443	373,580	6,137
Other	24,230	214,674	303,518	88,844
<i>Total revenues</i>	<u>39,770,257</u>	<u>40,243,274</u>	<u>44,743,761</u>	<u>4,500,487</u>
Expenditures				
Current:				
General government:				
Legislative and Executive:				
Commissioners:				
Personnel services	685,102	681,506	659,468	22,038
Materials and supplies	4,105	4,105	3,411	694
Contractual services	39,190	41,996	36,273	5,723
Capital outlay	4,650	5,376	5,328	48
Other	18,300	19,861	18,237	1,624
Total Commissioners	<u>751,347</u>	<u>752,844</u>	<u>722,717</u>	<u>30,127</u>
Auditor:				
Personnel services	558,962	554,195	532,521	21,674
Materials and supplies	-	4,742	4,742	-
Contractual services	3,000	3,025	3,025	-
Other	100,075	126,575	99,893	26,682
Total Auditor	<u>662,037</u>	<u>688,537</u>	<u>640,181</u>	<u>48,356</u>
Treasurer:				
Personnel services	319,092	321,790	320,753	1,037
Materials and supplies	28,000	25,302	24,069	1,233
Contractual services	5,500	5,500	4,506	994
Capital outlay	-	6,200	6,153	47
Other	6,970	6,970	5,748	1,222
Total Treasurer	<u>359,562</u>	<u>365,762</u>	<u>361,229</u>	<u>4,533</u>
Prosecuting Attorney:				
Personnel services	2,091,254	2,057,550	1,713,838	343,712
Materials and supplies	24,000	25,782	22,446	3,336
Contractual services	46,500	46,619	36,800	9,819
Capital outlay	28,000	28,000	24,568	3,432
Other	113,075	118,451	107,892	10,559
Total Prosecuting Attorney	<u>2,302,829</u>	<u>2,276,402</u>	<u>1,905,544</u>	<u>370,858</u>
Bureau of Inspection:				
Capital outlay	2,369,427	2,542,077	1,721,379	820,698
Other	-	-	237,372	(237,372)
Total Bureau of Inspection	<u>2,369,427</u>	<u>2,542,077</u>	<u>1,958,751</u>	<u>583,326</u>

(continued)

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, 2022
(continued)

	<u>Budgeted amounts</u>		<u>Actuals</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Data Processing Board:				
Personnel services	246,113	269,311	269,297	14
Materials and supplies	3,000	3,000	2,951	49
Contractual services	693,471	587,870	585,741	2,129
Capital outlay	121,250	83,898	34,285	49,613
Other	18,250	20,827	9,711	11,116
Total Data Processing Board	<u>1,082,084</u>	<u>964,906</u>	<u>901,985</u>	<u>62,921</u>
Board of Elections:				
Personnel services	736,036	840,344	777,415	62,929
Materials and supplies	20,000	41,600	33,892	7,708
Contractual services	212,400	243,764	225,237	18,527
Capital outlay	20,000	20,650	13,106	7,544
Other	25,400	131,059	126,751	4,308
Total Board of Elections	<u>1,013,836</u>	<u>1,277,417</u>	<u>1,176,401</u>	<u>101,016</u>
Building and Grounds:				
Personnel services	616,453	616,454	569,708	46,746
Materials and supplies	100,100	109,222	96,787	12,435
Contractual services	811,500	850,696	708,600	142,096
Capital outlay	309,000	309,000	307,570	1,430
Other	54,100	60,453	34,108	26,345
Total Building and Grounds	<u>1,891,153</u>	<u>1,945,825</u>	<u>1,716,773</u>	<u>229,052</u>
Recorder:				
Personnel services	321,815	321,815	321,291	524
Materials and supplies	10,163	10,163	7,544	2,619
Contractual services	60,716	60,716	54,943	5,773
Capital outlay	11,500	30,863	20,515	10,348
Other	21,153	21,153	6,118	15,035
Total Recorder	<u>425,347</u>	<u>444,710</u>	<u>410,411</u>	<u>34,299</u>
Human Resources:				
Personnel services	141,642	143,402	138,552	4,850
Materials and supplies	239,850	238,090	233,442	4,648
Contractual services	850	896	784	112
Other	4,000	4,000	915	3,085
Total Human Resources	<u>386,342</u>	<u>386,388</u>	<u>373,693</u>	<u>12,695</u>
Insurance, Pensions and Taxes:				
Personnel services	571,519	561,871	482,689	79,182
Contractual services	1,400	1,580	1,466	114
Other	215,200	84,402	7,419	76,983
Total Insurance, Pensions and Taxes	<u>788,119</u>	<u>647,853</u>	<u>491,574</u>	<u>156,279</u>
<i>Total General Government - Legislative and Executive</i>	<u>12,032,083</u>	<u>12,292,721</u>	<u>10,659,259</u>	<u>1,633,462</u>
General Government:				
Judicial System:				
Court of Appeals				
Other	26,000	26,000	13,845	12,155
Total Court of Appeals	<u>26,000</u>	<u>26,000</u>	<u>13,845</u>	<u>12,155</u>

(continued)

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, 2022
(continued)

	<u>Budgeted amounts</u>		<u>Actuals</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Common Pleas Court:				
Personnel services	883,485	924,000	922,664	1,336
Materials and supplies	650	1,397	1,349	48
Contractual services	9,916	10,019	10,010	9
Capital outlay	3,000	3,000	2,965	35
Other	74,950	75,874	69,784	6,090
Total Common Pleas Court	972,001	1,014,290	1,006,772	7,518
Court Information Technology:				
Personnel services	158,233	164,181	163,981	200
Materials and supplies	1,500	1,500	740	760
Contractual services	117,856	115,048	115,048	-
Capital outlay	15,000	16,018	16,018	-
Other	2,750	3,480	1,200	2,280
Total Court Information Technology	295,339	300,227	296,987	3,240
Probate Court:				
Personnel services	542,333	542,333	504,804	37,529
Materials and supplies	16,000	16,388	9,217	7,171
Contractual services	7,750	7,885	7,251	634
Capital outlay	3,000	3,987	987	3,000
Other	7,600	16,061	13,952	2,109
Total Probate Court	576,683	586,654	536,211	50,443
Clerk of Courts:				
Personnel services	1,724,056	1,742,130	1,639,981	102,149
Materials and supplies	19,326	15,451	15,139	312
Contractual services	73,000	64,477	61,221	3,256
Capital outlay	8,960	36,438	30,063	6,375
Other	12,310	22,525	19,404	3,121
Total Clerk of Courts	1,837,652	1,881,021	1,765,808	115,213
Municipal Court:				
Personnel services	363,942	363,943	352,482	11,461
Contractual services	55,000	55,000	55,000	-
Other	2,400	2,400	-	2,400
Total Municipal Court	421,342	421,343	407,482	13,861
Juvenile Court:				
Personnel services	2,920,584	2,089,375	2,007,055	82,320
Materials and supplies	33,500	36,884	28,333	8,551
Contractual services	208,950	264,326	246,708	17,618
Capital outlay	32,840	37,911	36,573	1,338
Other	29,030	31,635	21,597	10,038
Total Juvenile Court	3,224,904	2,460,131	2,340,266	119,865
Criminal Court Services:				
Personnel services	934,560	930,814	919,494	11,320
Materials and supplies	8,000	7,295	3,836	3,459
Contractual services	18,817	18,817	18,579	238
Capital outlay	2,000	2,705	2,705	-
Other	1,050	1,050	-	1,050
Total Criminal Court Services	964,427	960,681	944,614	16,067

(continued)

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

	<u>Budgeted amounts</u>		<u>Actuals</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Domestic Relations:				
Personnel services	488,894	486,965	454,423	32,542
Materials and supplies	5,000	5,328	5,112	216
Contractual services	4,000	4,000	3,621	379
Capital outlay	1,000	39	39	-
Other	16,150	18,713	18,307	406
Total Domestic Relations	<u>515,044</u>	<u>515,045</u>	<u>481,502</u>	<u>33,543</u>
<i>Total General Government - Judicial System</i>	<u>8,833,392</u>	<u>8,165,392</u>	<u>7,793,487</u>	<u>371,905</u>
Public Safety:				
Juvenile Detention Center:				
Personnel services	1,588,749	1,613,494	1,549,122	64,372
Materials and supplies	64,360	81,908	65,452	16,456
Contractual services	95,020	135,077	127,430	7,647
Capital outlay	19,400	7,526	7,526	-
Other	19,045	23,679	20,452	3,227
Total Juvenile Detention Center	<u>1,786,574</u>	<u>1,861,684</u>	<u>1,769,982</u>	<u>91,702</u>
Disaster Services:				
Personnel services	164,875	164,955	141,625	23,330
Materials and supplies	5,020	4,939	1,849	3,090
Contractual services	7,236	7,236	2,740	4,496
Capital outlay	10,000	10,000	4,227	5,773
Other	5,685	11,616	7,211	4,405
Total Disaster Services	<u>192,816</u>	<u>198,746</u>	<u>157,652</u>	<u>41,094</u>
Coroner:				
Personnel services	303,377	303,377	297,833	5,544
Materials and supplies	2,000	2,000	832	1,168
Contractual services	11,800	11,800	11,518	282
Capital outlay	11,000	11,000	11,000	-
Other	234,915	289,452	289,136	316
Total Coroner	<u>563,092</u>	<u>617,629</u>	<u>610,319</u>	<u>7,310</u>
Sheriff:				
Personnel services	12,396,033	12,124,448	11,251,341	873,107
Materials and supplies	852,800	856,135	747,841	108,294
Contractual services	1,532,805	1,614,372	1,577,212	37,160
Capital outlay	483,000	592,767	437,210	155,557
Other	197,801	389,902	315,071	74,831
Total Sheriff	<u>15,462,439</u>	<u>15,577,624</u>	<u>14,328,675</u>	<u>1,248,949</u>
<i>Total Public Safety</i>	<u>18,004,921</u>	<u>18,255,683</u>	<u>16,866,628</u>	<u>1,389,055</u>
Public Works:				
Highway Engineer:				
Personnel services	257,417	257,430	197,805	59,625
Materials and supplies	1,000	987	865	122
Total Highway Engineer	<u>258,417</u>	<u>258,417</u>	<u>198,670</u>	<u>59,747</u>

(continued)

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, 2022
(continued)

	<u>Budgeted amounts</u>		<u>Actuals</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Building Department Regulations:				
Personnel services	728,099	728,299	704,436	23,863
Materials and supplies	3,225	3,225	2,335	890
Contractual services	32,650	34,597	21,933	12,664
Other	11,500	15,546	8,974	6,572
Total Building Department Regulations	<u>775,474</u>	<u>781,667</u>	<u>737,678</u>	<u>43,989</u>
<i>Total Public Works</i>	<u>1,033,891</u>	<u>1,040,084</u>	<u>936,348</u>	<u>103,736</u>
Health:				
Other Health:				
Other	2,300	2,356	2,356	-
Total Other Health	<u>2,300</u>	<u>2,356</u>	<u>2,356</u>	<u>-</u>
Ditch Maintenance:				
Personnel services	201,518	201,518	168,627	32,891
Materials and supplies	1,500	1,500	1,500	-
Total Ditch Maintenance	<u>203,018</u>	<u>203,018</u>	<u>170,127</u>	<u>32,891</u>
Total Health	<u>205,318</u>	<u>205,374</u>	<u>172,483</u>	<u>32,891</u>
Human Services:				
Soldiers Relief:				
Contractual services	110,500	83,571	83,571	-
Other	13,000	13,000	8,500	4,500
Total Soldiers Relief	<u>123,500</u>	<u>96,571</u>	<u>92,071</u>	<u>4,500</u>
Veterans Services:				
Personnel services	588,805	662,990	662,990	-
Materials and supplies	2,600	2,600	2,600	-
Contractual services	12,641	11,643	11,643	-
Capital outlay	15,250	21,220	21,220	-
Other	195,535	179,164	179,164	-
Total Veterans Services	<u>814,831</u>	<u>877,617</u>	<u>877,617</u>	<u>-</u>
Total Human Services	<u>938,331</u>	<u>974,188</u>	<u>969,688</u>	<u>4,500</u>
Conservation and Recreation:				
Parks:				
Personnel services	209,272	223,042	221,536	1,506
Materials and supplies	8,950	8,950	8,752	198
Contractual services	23,619	26,219	25,647	572
Capital outlay	12,737	12,737	12,720	17
Other	12,750	12,750	8,965	3,785
Total Conservation and Recreation	<u>267,328</u>	<u>283,698</u>	<u>277,620</u>	<u>6,078</u>
Intergovernmental	<u>1,168,075</u>	<u>1,218,075</u>	<u>1,168,075</u>	<u>50,000</u>

(continued)

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, 2022
(continued)

	<u>Budgeted amounts</u>		<u>Actuals</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Total expenditures</i>	42,483,339	42,435,215	38,843,588	3,591,627
<i>Excess of revenues over (under) expenditures</i>	(2,713,082)	(2,191,941)	5,900,173	8,092,114
Other financing sources (uses):				
Transfers out	(1,000,000)	(2,711,195)	(1,711,195)	1,000,000
Sale of capital assets	-	-	23,247	23,247
<i>Total other financing sources (uses)</i>	(1,000,000)	(2,711,195)	(1,687,948)	1,023,247
<i>Net change in fund balance</i>	(3,713,082)	(4,903,136)	4,212,225	9,115,361
<i>Fund balance at beginning of year</i>	21,073,760	21,073,760	21,073,760	-
<i>Prior year encumbrances appropriated</i>	319,217	319,217	319,217	-
<i>Fund balance at year end</i>	<u>\$ 17,679,895</u>	<u>\$ 16,489,841</u>	<u>\$ 25,605,202</u>	<u>\$ 9,115,361</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, 2022

	Budgeted amounts		Actuals	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property taxes	\$ 1,954,133	\$ 1,954,133	\$ 1,929,275	\$ (24,858)
Charges for services	88,721	88,721	106,325	17,604
Intergovernmental	5,417,220	5,417,220	6,417,193	999,973
Other	105,000	105,000	128,565	23,565
<i>Total revenues</i>	7,565,074	7,565,074	8,581,358	1,016,284
Expenditures				
Current:				
Health:				
Mental Health Board:				
Personal services	675,186	676,747	636,202	40,545
Materials and supplies	3,900	4,400	3,281	1,119
Contractual services	6,310,490	7,238,990	6,557,894	681,096
Capital outlay	316,520	316,520	11,393	305,127
Other	4,000	4,000	1,525	2,475
<i>Total expenditures</i>	7,310,096	8,240,657	7,210,295	1,030,362
<i>Net change in fund balance</i>	254,978	(675,583)	1,371,063	2,046,646
<i>Fund balance at beginning of year</i>	6,022,311	6,022,311	6,022,311	-
<i>Prior year encumbrances appropriated</i>	33	33	33	-
<i>Fund balance at year end</i>	\$ 6,277,322	\$ 5,346,761	\$ 7,393,407	\$ 2,046,646

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, 2022

	<u>Budgeted amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actuals</u>	
Revenues				
Property taxes	\$ 8,150,000	\$ 8,150,000	\$ 8,304,031	\$ 154,031
Charges for services	479,700	479,700	506,152	26,452
Intergovernmental	9,478,587	9,478,587	10,371,140	892,553
Interest	700	700	1,854	1,154
Rent	223,493	223,493	81,521	(141,972)
Contributions and donations	10,000	10,000	17,116	7,116
Other	37,350	37,350	703,350	666,000
<i>Total revenues</i>	<u>18,379,830</u>	<u>18,379,830</u>	<u>19,985,164</u>	<u>1,605,334</u>
Expenditures				
Current:				
Health:				
Developmental Disabilities Board:				
Personal services	13,001,454	13,253,823	10,823,746	2,430,077
Materials and supplies	531,930	595,189	269,343	325,846
Contractual services	8,745,392	8,957,086	6,891,640	2,065,446
Capital outlay	206,770	214,240	115,030	99,210
Other	1,173,603	659,041	454,043	204,998
<i>Total expenditures</i>	<u>23,659,149</u>	<u>23,679,379</u>	<u>18,553,802</u>	<u>5,125,577</u>
<i>Excess of revenues over (under) expenditures</i>	<u>(5,279,319)</u>	<u>(5,299,549)</u>	<u>1,431,362</u>	<u>6,730,911</u>
Other financing sources (uses)				
Transfers in	1,146,148	1,146,148	1,051,069	(95,079)
Transfers (out)	(1,450,000)	(1,450,000)	(1,450,000)	-
<i>Total other financing sources (uses)</i>	<u>(303,852)</u>	<u>(303,852)</u>	<u>(398,931)</u>	<u>(95,079)</u>
<i>Net change in fund balance</i>	(5,583,171)	(5,603,401)	1,032,431	6,635,832
<i>Fund balance at beginning of year</i>	25,150,449	25,150,449	25,150,449	-
<i>Prior year encumbrances appropriated</i>	20,230	20,230	20,230	-
<i>Fund balance at year end</i>	<u>\$ 19,587,508</u>	<u>\$ 19,567,278</u>	<u>\$ 26,203,110</u>	<u>\$ 6,635,832</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2022

	<u>Budgeted amounts</u>		<u>Actuals</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 10,571,010	\$ 10,571,010	\$ 8,961,524	\$ (1,609,486)
Expenditures				
Current:				
Human Services:				
Public assistance:				
Personal services	3,621,351	3,704,058	3,355,943	348,115
Materials and supplies	166,511	166,511	133,773	32,738
Contractual services	6,458,084	6,458,084	5,806,647	651,437
Other	211,523	211,523	164,087	47,436
<i>Total expenditures</i>	<u>10,457,469</u>	<u>10,540,176</u>	<u>9,460,450</u>	<u>1,079,726</u>
<i>Net change in fund balance</i>	113,541	30,834	(498,926)	(529,760)
<i>Fund balance at beginning of year</i>	933,123	933,123	933,123	-
<i>Prior year encumbrances appropriated</i>	81,278	81,278	81,278	-
<i>Fund balance at year end</i>	<u>\$ 1,127,942</u>	<u>\$ 1,045,235</u>	<u>\$ 515,475</u>	<u>\$ (529,760)</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, 2022

	<u>Budgeted amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actuals</u>	
Revenues				
Property taxes	\$ 4,150,000	\$ 4,150,000	\$ 4,223,903	\$ 73,903
Charges for services	209,387	209,387	199,788	(9,599)
Intergovernmental	6,637,091	6,637,091	7,167,906	530,815
Other	80,000	80,000	12,926	(67,074)
<i>Total revenues</i>	<u>11,076,478</u>	<u>11,076,478</u>	<u>11,604,523</u>	<u>528,045</u>
Expenditures				
Current:				
Human services:				
Children's services:				
Personal services	7,438,950	7,508,950	6,271,126	1,237,824
Materials and supplies	75,750	75,750	59,430	16,320
Contractual services	4,181,774	4,967,774	4,572,146	395,628
Capital outlay	235,474	235,474	14,527	220,947
Other	248,500	282,222	212,901	69,321
<i>Total expenditures</i>	<u>12,180,448</u>	<u>13,070,170</u>	<u>11,130,130</u>	<u>1,940,040</u>
<i>Excess of revenues over (under) expenditures</i>	(1,103,970)	(1,993,692)	474,393	2,468,085
Other financing sources				
Sale of capital assets	18,000	18,000	-	(18,000)
<i>Net change in fund balance</i>	(1,085,970)	(1,975,692)	474,393	2,450,085
<i>Fund balance at beginning of year</i>	8,437,597	8,437,597	8,437,597	-
<i>Prior year encumbrances appropriated</i>	1,278	1,278	1,278	-
<i>Fund balance at year end</i>	<u>\$ 7,352,905</u>	<u>\$ 6,463,183</u>	<u>\$ 8,913,268</u>	<u>\$ 2,450,085</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Federal Grants Fund
For the Year Ended December 31, 2022

	Budgeted amounts		Actuals	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 13,697,994	\$ 13,916,410	\$ 13,452,914	\$ (463,496)
Interest	1,150	1,150	612	(538)
Other	-	-	170,132	170,132
<i>Total revenues</i>	13,699,144	13,917,560	13,623,658	(293,902)
Expenditures				
Current:				
General government:				
Legislative and executive:				
Federal grants:				
Contractual services	3,480,500	4,256,560	2,944,289	1,312,271
<i>Total legislative and executive</i>	3,480,500	4,256,560	2,944,289	1,312,271
Judicial System:				
Federal grants:				
Personal services	169,251	310,607	309,515	1,092
Materials and supplies	-	2,309	2,209	100
Contractual services	-	840	840	-
Other	-	750	750	-
<i>Total judicial system</i>	169,251	314,506	313,314	1,192
Public safety:				
Federal grants:				
Personnel services	56,735	129,846	105,863	23,983
Other	4,352	4,352	860	3,492
<i>Total public safety</i>	61,087	134,198	106,723	27,475
Economic development:				
Federal grants:				
Other	1,803,800	1,833,991	1,363,913	470,078
<i>Total economic development</i>	1,803,800	1,833,991	1,363,913	470,078
<i>Total expenditures</i>	5,514,638	6,539,255	4,728,239	1,811,016
<i>Excess of revenues over expenditures</i>	8,184,506	7,378,305	8,895,419	1,517,114
Other financing sources				
Transfers in	116,724	116,724	106,724	(10,000)
<i>Net change in fund balance</i>	8,301,230	7,495,029	9,002,143	1,507,114
<i>Fund balance at beginning of year</i>	11,900,302	11,900,302	11,900,302	-
<i>Prior year encumbrances appropriated</i>	3	3	3	-
<i>Fund balance at year end</i>	\$ 20,201,535	\$ 19,395,334	\$ 20,902,448	\$ 1,507,114

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, 2022*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues			
Charges for services	\$ 3,397,000	\$ 3,464,361	\$ 67,361
Special assessments	300,000	329,765	29,765
Other	-	292	292
<i>Total revenues</i>	<u>3,697,000</u>	<u>3,794,418</u>	<u>97,418</u>
Expenses			
Personal services	710,619	604,382	106,237
Materials and supplies	144,725	125,968	18,757
Contractual services	2,726,125	2,550,141	175,984
Capital outlay	585,000	65,719	519,281
Debt service:			
Principal retirement	193,583	179,539	14,044
Interest and fiscal charges	141,417	109,780	31,637
<i>Total expenses</i>	<u>4,501,469</u>	<u>3,635,529</u>	<u>865,940</u>
<i>Net change in fund equity</i>	(804,469)	158,889	963,358
<i>Fund equity at beginning of year</i>	3,690,500	3,690,500	-
<i>Prior year encumbrances appropriated</i>	469,455	469,455	-
<i>Fund equity at end of year</i>	<u>\$ 3,355,486</u>	<u>\$ 4,318,844</u>	<u>\$ 963,358</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, 2022

	Final Budget	Actuals	Variance with Final Budget Positive (Negative)
Revenues			
Charges for services	\$ 48,700	\$ 44,814	\$ (3,886)
Licenses and permits	382,000	363,448	(18,552)
Fines and forfeitures	41,500	27,414	(14,086)
Contributions and donations	23,000	43,932	20,932
Other	24,450	40,242	15,792
<i>Total revenues</i>	<u>519,650</u>	<u>519,850</u>	<u>200</u>
Expenditures			
Current:			
Health:			
Dog and Kennel:			
Personnel services	295,633	294,842	791
Materials and supplies	21,457	20,992	465
Contractual services	104,398	93,734	10,664
Capital outlay	2,400	2,233	167
Other	374	154	220
<i>Total expenditures</i>	<u>424,262</u>	<u>411,955</u>	<u>12,307</u>
<i>Excess of revenues over expenditures</i>	95,388	107,895	12,507
Other financing (uses)			
Transfers (out)	(99,519)	(99,519)	-
<i>Net change in fund balance</i>	(4,131)	8,376	12,507
<i>Fund balance at beginning of year</i>	35,430	35,430	-
<i>Fund balance at year end</i>	<u>\$ 31,299</u>	<u>\$ 43,806</u>	<u>\$ 12,507</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, 2022

	<u>Final Budget</u>	<u>Actuals</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues			
Charges for services	\$ 1,427,100	\$ 1,476,563	\$ 49,463
Licenses and permits	10	40	30
Other	20	4,800	4,780
<i>Total revenues</i>	<u>1,427,130</u>	<u>1,481,403</u>	<u>54,273</u>
Expenditures			
Current:			
General government:			
Legislative and executive:			
Real estate assessment:			
Personal services	695,683	697,534	(1,851)
Materials and supplies	1,757	1,757	-
Contractual services	875,998	875,998	-
Capital outlay	17,650	17,650	-
Other	12,519	3,825	8,694
<i>Total expenditures</i>	<u>1,603,607</u>	<u>1,596,764</u>	<u>6,843</u>
<i>Net change in fund balance</i>	(176,477)	(115,361)	61,116
<i>Fund balance at beginning of year</i>	297,061	297,061	-
<i>Prior year encumbrances appropriated</i>	38	38	-
<i>Fund balance at year end</i>	<u>\$ 120,622</u>	<u>\$ 181,738</u>	<u>\$ 61,116</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, 2022

	<u>Final Budget</u>	<u>Actuals</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues			
Charges for services	\$ 1,698	\$ 1,121	\$ (577)
Licenses and permits	26,397	18,233	(8,164)
Intergovernmental	5,740,128	6,062,026	321,898
Investment income	29,079	37,792	8,713
<i>Total revenues</i>	<u>5,797,302</u>	<u>6,119,172</u>	<u>321,870</u>
Expenditures			
Current:			
Public Works:			
Motor Vehicle License and Gas Tax:			
Personal services	3,434,292	3,150,951	283,341
Materials and supplies	755,000	704,805	50,195
Contractual services	2,116,500	1,709,053	407,447
Capital outlay	393,500	288,793	104,707
Other	305,336	274,605	30,731
<i>Total expenditures</i>	<u>7,004,628</u>	<u>6,128,207</u>	<u>876,421</u>
<i>Excess of expenditures over revenues</i>	<u>(1,207,326)</u>	<u>(9,035)</u>	<u>1,198,291</u>
Other financing sources			
Sale of capital assets	-	6,430	6,430
Transfers in	30,498	25,000	(5,498)
<i>Total other financing sources</i>	<u>30,498</u>	<u>31,430</u>	<u>932</u>
<i>Net change in fund balance</i>	(1,176,828)	22,395	1,199,223
<i>Fund balance at beginning of year</i>	2,764,652	2,764,652	-
<i>Fund balance at year end</i>	<u>\$ 1,587,824</u>	<u>\$ 2,787,047</u>	<u>\$ 1,199,223</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, 2022

	Final Budget	Actuals	Variance with Final Budget Positive (Negative)
Revenues			
Charges for services	\$ 1,169,094	\$ 1,218,274	\$ 49,180
Intergovernmental	2,548,444	2,650,287	101,843
Contributions and donations	1,800	2,781	981
Other	2,124	2,091	(33)
<i>Total revenues</i>	<u>3,721,462</u>	<u>3,873,433</u>	<u>151,971</u>
Expenditures			
Current:			
General government:			
Judicial system:			
Court operations:			
Personal services	1,453,233	1,369,305	83,928
Materials and supplies	38,765	21,905	16,860
Contractual services	2,472,586	2,418,014	54,572
Capital outlay	212,559	119,462	93,097
Other	395,269	177,179	218,090
<i>Total expenditures</i>	<u>4,572,412</u>	<u>4,105,865</u>	<u>466,547</u>
<i>Excess of expenditures over revenues</i>	<u>(850,950)</u>	<u>(232,432)</u>	<u>618,518</u>
Other financing sources (uses)			
Transfers in	100,000	50,000	(50,000)
Transfers (out)	(236,000)	-	236,000
<i>Total other financing sources (uses)</i>	<u>(136,000)</u>	<u>50,000</u>	<u>186,000</u>
<i>Net change in fund balance</i>	(986,950)	(182,432)	804,518
<i>Fund balance at beginning of year</i>	2,403,190	2,403,190	-
<i>Prior year encumbrances appropriated</i>	384	384	-
<i>Fund balance at year end</i>	<u>\$ 1,416,624</u>	<u>\$ 2,221,142</u>	<u>\$ 804,518</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, 2022

	<u>Final Budget</u>	<u>Actuals</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues			
Charges for services	\$ 360,100	\$ 553,626	\$ 193,526
Intergovernmental	21,748	19,960	(1,788)
Contributions and donations	-	31,420	31,420
Other	63,000	38,635	(24,365)
<i>Total revenues</i>	<u>444,848</u>	<u>643,641</u>	<u>198,793</u>
Expenditures			
Current:			
Public Safety:			
Sheriff Operations:			
Personal services	21,498	13,743	7,755
Materials and supplies	95,000	94,622	378
Capital outlay	270,500	190,306	80,194
Other	160,300	115,757	44,543
<i>Total expenditures</i>	<u>547,298</u>	<u>414,428</u>	<u>132,870</u>
<i>Net change in fund balance</i>	(102,450)	229,213	331,663
<i>Fund balance at beginning of year</i>	516,059	516,059	-
<i>Fund balance at year end</i>	<u>\$ 413,609</u>	<u>\$ 745,272</u>	<u>\$ 331,663</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, 2022

	Final Budget	Actuals	Variance with Final Budget Positive (Negative)
Revenues			
Charges for services	\$ 341,500	\$ 239,390	\$ (102,110)
Intergovernmental	14,000	18,840	4,840
Other	45,000	37,759	(7,241)
<i>Total revenues</i>	<u>400,500</u>	<u>295,989</u>	<u>(104,511)</u>
Expenditures			
Current:			
Public Safety:			
Adult Probation:			
Personal services	49,143	38,933	10,210
Materials and supplies	31,000	7,834	23,166
Contractual services	274,833	159,740	115,093
Capital outlay	88,767	44,853	43,914
Other	48,200	22,426	25,774
<i>Total expenditures</i>	<u>491,943</u>	<u>273,786</u>	<u>218,157</u>
<i>Excess of revenues over (under) expenditures</i>	<u>(91,443)</u>	<u>22,203</u>	<u>113,646</u>
Other financing sources (uses)			
Sale of capital assets	7,500	23,703	16,203
Advances in	-	4,186	4,186
Transfers (out)	(8,857)	-	8,857
<i>Total other financing sources (uses)</i>	<u>(1,357)</u>	<u>27,889</u>	<u>29,246</u>
<i>Net change in fund balance</i>	(92,800)	50,092	142,892
<i>Fund balance at beginning of year</i>	370,470	370,470	-
<i>Fund balance at year end</i>	<u>\$ 277,670</u>	<u>\$ 420,562</u>	<u>\$ 142,892</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, 2022

	<u>Final Budget</u>	<u>Actuals</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues			
Charges for services	\$ 25,290	\$ 97,209	\$ 71,919
Expenditures			
Current:			
General government:			
Judicial system:			
Court Computers:			
Materials and supplies	500	-	500
Contractual services	75,860	46,112	29,748
Capital outlay	78,081	38,071	40,010
Other	4,500	2,195	2,305
<i>Total expenditures</i>	<u>158,941</u>	<u>86,378</u>	<u>72,563</u>
<i>Net change in fund balance</i>	(133,651)	10,831	144,482
<i>Fund balance at beginning of year</i>	474,096	474,096	-
<i>Fund balance at year end</i>	<u>\$ 340,445</u>	<u>\$ 484,927</u>	<u>\$ 144,482</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Dayspring Fund
For the Year Ended December 31, 2022

	Final Budget	Actuals	Variance with Final Budget Positive (Negative)
Revenues			
Property taxes	\$ 1,490,000	\$ 1,526,400	\$ 36,400
Charges for services	676,900	689,581	12,681
Intergovernmental	200,000	192,256	(7,744)
Rentals	21,326	21,354	28
Contributions and donations	-	103	103
Other	10,550	23,788	13,238
<i>Total revenues</i>	<u>2,398,776</u>	<u>2,453,482</u>	<u>54,706</u>
Expenditures			
Current:			
Human services:			
Dayspring:			
Personal services	1,826,720	1,712,320	114,400
Materials and supplies	296,558	282,532	14,026
Contractual services	156,014	145,407	10,607
Capital outlay	448,453	327,579	120,874
Other	37,804	32,515	5,289
<i>Total expenditures</i>	<u>2,765,549</u>	<u>2,500,353</u>	<u>265,196</u>
<i>Net change in fund balance</i>	(366,773)	(46,871)	319,902
<i>Fund balance at beginning of year</i>	2,076,663	2,076,663	-
<i>Prior year encumbrances appropriated</i>	121	121	-
<i>Fund balance at year end</i>	<u>\$ 1,710,011</u>	<u>\$ 2,029,913</u>	<u>\$ 319,902</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, 2022

	<u>Final Budget</u>	<u>Actuals</u>	Variance with Final Budget Positive (Negative)
Revenues			
Charges for services	\$ 431,600	\$ 412,688	\$ (18,912)
Intergovernmental	1,443,540	1,431,034	(12,506)
Other	80,600	72,672	(7,928)
<i>Total revenues</i>	<u>1,955,740</u>	<u>1,916,394</u>	<u>(39,346)</u>
Expenditures			
Current:			
Human services:			
Child support enforcement agency:			
Personal services	1,478,392	1,351,708	126,684
Materials and supplies	2,120	1,511	609
Contractual services	450,630	412,688	37,942
Capital outlay	6,177	5,628	549
Other	117,856	72,274	45,582
<i>Total expenditures</i>	<u>2,055,175</u>	<u>1,843,809</u>	<u>211,366</u>
<i>Net change in fund balance</i>	(99,435)	72,585	172,020
<i>Fund balance at beginning of year</i>	686,299	686,299	-
<i>Prior year encumbrances appropriated</i>	1,992	1,992	-
<i>Fund balance at year end</i>	<u>\$ 588,856</u>	<u>\$ 760,876</u>	<u>\$ 172,020</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Prepayment of Interest Fund
For the Year Ended December 31, 2022

	<u>Final Budget</u>	<u>Actuals</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues			
Investment income	\$ -	\$ 1,632	\$ 1,632
<i>Net change in fund balance</i>	-	1,632	1,632
<i>Fund balance at beginning of year</i>	32,428	32,428	-
<i>Fund balance at year end</i>	<u>\$ 32,428</u>	<u>\$ 34,060</u>	<u>\$ 1,632</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, 2022

	<u>Final Budget</u>	<u>Actuals</u>	Variance with Final Budget Positive (Negative)
Revenues			
Charges for services	\$ 275,000	\$ 300,743	\$ 25,743
Intergovernmental	221,869	183,125	(38,744)
Other	35,000	22,554	(12,446)
<i>Total revenues</i>	<u>531,869</u>	<u>506,422</u>	<u>(25,447)</u>
Expenditures			
Current:			
General government:			
Legislative and executive:			
Delinquent Real Estate Collection:			
Personal services	360,625	354,243	6,382
Materials and supplies	1,900	-	1,900
Contractual services	15,000	10,000	5,000
Other	130,800	31,790	99,010
<i>Total expenditures</i>	<u>508,325</u>	<u>396,033</u>	<u>112,292</u>
<i>Net change in fund balance</i>	23,544	110,389	86,845
<i>Fund balance at beginning of year</i>	756,122	756,122	-
<i>Fund balance at year end</i>	<u>\$ 779,666</u>	<u>\$ 866,511</u>	<u>\$ 86,845</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, 2022

	<u>Final Budget</u>	<u>Actuals</u>	<u>Variance with Final Budget Positive (Negative)</u>
Expenditures			
Current:			
Conservation and recreation:			
Bike trail maintenance:			
Contractual services	\$ 8,385	\$ 8,385	\$ -
Capital outlay	7,860	7,860	-
<i>Total expenditures</i>	<u>16,245</u>	<u>16,245</u>	<u>-</u>
<i>Net change in fund balance</i>	(16,245)	(16,245)	-
<i>Fund balance at beginning of year</i>	144,741	144,741	-
<i>Fund balance at year end</i>	<u>\$ 128,496</u>	<u>\$ 128,496</u>	<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, 2022

	<u>Final Budget</u>	<u>Actuals</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues			
Charges for services	\$ 27,000	\$ 20,934	\$ (6,066)
Expenditures			
Current:			
Public works:			
State fee assessment:			
Contractual services	<u>29,000</u>	<u>19,246</u>	<u>9,754</u>
<i>Net change in fund balance</i>	(2,000)	1,688	3,688
<i>Fund balance (deficit) at beginning of year</i>	(1,081)	(1,081)	-
<i>Prior year encumbrances appropriated</i>	<u>2,000</u>	<u>2,000</u>	-
<i>Fund balance (deficit) at year end</i>	<u>\$ (1,081)</u>	<u>\$ 2,607</u>	<u>\$ 3,688</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, 2022

	<u>Final Budget</u>	<u>Actuals</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues			
Other	\$ -	\$ 5,246	\$ 5,246
Expenditures			
Current:			
Human services:			
Veterans' cemetery:			
Other	<u>4,000</u>	<u>240</u>	<u>3,760</u>
<i>Net change in fund balance</i>	(4,000)	5,006	9,006
<i>Fund balance at beginning of year</i>	<u>33,048</u>	<u>33,048</u>	<u>-</u>
<i>Fund balance at year end</i>	<u>\$ 29,048</u>	<u>\$ 38,054</u>	<u>\$ 9,006</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, 2022

	<u>Final Budget</u>	<u>Actuals</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues			
Special assessments	\$ 675	\$ 695	\$ 20
Expenditures			
Current:			
Public works:			
Ditch maintenance:			
Contractual services	162,636	1,260	161,376
<i>Net change in fund balance</i>	(161,961)	(565)	161,396
<i>Fund balance at beginning of year</i>	242,040	242,040	-
<i>Fund balance at year end</i>	<u>\$ 80,079</u>	<u>\$ 241,475</u>	<u>\$ 161,396</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Emergency Management Fund
For the Year Ended December 31, 2022

	<u>Final Budget</u>	<u>Actuals</u>	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 364,128	\$ 420,255	\$ 56,127
Expenditures			
Current:			
Public safety:			
Emergency management:			
Personal services	133,982	133,982	-
Materials and supplies	9,561	245	9,316
Contractual services	3,530	564	2,966
Capital outlay	187,483	139,557	47,926
Other	49,478	28,005	21,473
<i>Total expenditures</i>	<u>384,034</u>	<u>302,353</u>	<u>81,681</u>
<i>Net change in fund balance</i>	(19,906)	117,902	137,808
<i>Fund balance at beginning of year</i>	443,185	443,185	-
<i>Fund balance at year end</i>	<u>\$ 423,279</u>	<u>\$ 561,087</u>	<u>\$ 137,808</u>

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, 2022

	<u>Final Budget</u>	<u>Actuals</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues			
Intergovernmental	\$ 113,366	\$ 95,422	\$ (17,944)
Expenditures			
Current:			
General government:			
Legislative and executive:			
Voting Equipment:			
Materials and supplies	25,665	12,205	13,460
Contractual services	16,222	14,000	2,222
Capital outlay	196,929	97,200	99,729
<i>Total expenditures</i>	238,816	123,405	115,411
<i>Excess of expenditures over revenues</i>	(125,450)	(27,983)	97,467
Other financing sources			
Sale of capital assets	-	37	37
Transfers in	-	20,450	20,450
<i>Total other financing sources</i>	-	20,487	20,487
<i>Net change in fund balance</i>	(125,450)	(7,496)	117,954
<i>Fund balance at beginning of year</i>	56,538	56,538	-
<i>Fund balance (deficit) at year end</i>	\$ (68,912)	\$ 49,042	\$ 117,954

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, 2022

	<u>Final Budget</u>	<u>Actuals</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues			
Charges for services	\$ 2,700	\$ 7,524	\$ 4,824
Other	-	1,464	1,464
<i>Total revenues</i>	<u>2,700</u>	<u>8,988</u>	<u>6,288</u>
Expenditures			
Current:			
General government:			
Legislative and executive:			
Screening and diversion:			
Materials and supplies	5,000	-	5,000
Contractual services	4,500	4,500	-
Capital outlay	5,000	2,953	2,047
<i>Total expenditures</i>	<u>14,500</u>	<u>7,453</u>	<u>7,047</u>
<i>Net change in fund balance</i>	(11,800)	1,535	13,335
<i>Fund balance at beginning of year</i>	91,440	91,440	-
<i>Fund balance at year end</i>	<u>\$ 79,640</u>	<u>\$ 92,975</u>	<u>\$ 13,335</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
One Opioid Fund
For the Year Ended December 31, 2022

	<u>Final Budget</u>	<u>Actuals</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues			
Fines and forfeitures	\$ -	\$ 64,571	\$ 64,571
<i>Net change in fund balance</i>	-	64,571	64,571
<i>Fund balance at beginning of year</i>	-	-	-
<i>Fund balance at year end</i>	<u>\$ -</u>	<u>\$ 64,571</u>	<u>\$ 64,571</u>

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, 2022

	Final Budget	Actuals	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 4,689,370	\$ 2,327,753	\$ (2,361,617)
Expenditures			
Current:			
General government:			
Legislative and executive:			
State grants:			
Capital outlay	13,390	8,482	4,908
Judicial system:			
State grants:			
Personal services	3,000,259	1,462,238	1,538,021
Materials and supplies	99,246	75,736	23,510
Contractual services	864,443	514,910	349,533
Capital outlay	78,530	71,372	7,158
Other	67,015	39,182	27,833
Total judicial system	4,109,493	2,163,438	1,946,055
Economic development:			
State grants:			
Other	500,000	60,364	439,636
<i>Total expenditures</i>	4,622,883	2,232,284	2,390,599
<i>Excess of revenues over expenditures</i>	66,487	95,469	28,982
Other Financing (Uses)			
Advances (out)	(4,186)	(4,186)	-
<i>Net change in fund balance</i>	62,301	91,283	28,982
<i>Fund balance at beginning of year</i>	544,957	544,957	-
<i>Prior year encumbrances appropriated</i>	1	1	-
<i>Fund balance at year end</i>	<u>\$ 607,259</u>	<u>\$ 636,241</u>	<u>\$ 28,982</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, 2022

	<u>Final Budget</u>	<u>Actuals</u>	<u>Variance with Final Budget Positive (Negative)</u>
Expenditures			
Current:			
Public safety:			
Local grants:			
Other	\$ 3,500	\$ 9	\$ 3,491
Human services:			
Local grants:			
Contractual services	20,000	-	20,000
<i>Total expenditures</i>	<u>23,500</u>	<u>9</u>	<u>23,491</u>
<i>Net change in fund balance</i>	(23,500)	(9)	23,491
<i>Fund balance at beginning of year</i>	26,882	26,882	-
<i>Fund balance at year end</i>	<u>\$ 3,382</u>	<u>\$ 26,873</u>	<u>\$ 23,491</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Special Assessment Debt Retirement Fund
For the Year Ended December 31, 2022

	<u>Final Budget</u>	<u>Actuals</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues			
Special assessments	\$ -	\$ 5,028	\$ 5,028
<i>Net change in fund balance</i>	-	5,028	5,028
<i>Fund balance at beginning of year</i>	283,881	283,881	-
<i>Fund balance at year end</i>	<u>\$ 283,881</u>	<u>\$ 288,909</u>	<u>\$ 5,028</u>

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, 2022

	Final Budget	Actuals	Variance with Final Budget Positive (Negative)
Revenues			
Property taxes	\$ 1,552,500	\$ 1,686,916	\$ 134,416
Charges for services	471,400	471,400	-
Intergovernmental	200,000	223,244	23,244
<i>Total revenues</i>	<u>2,223,900</u>	<u>2,381,560</u>	<u>157,660</u>
Expenditures			
Debt service:			
Principal retirement	1,485,000	1,485,000	-
Interest and fiscal charges	487,107	486,159	948
<i>Total expenditures</i>	<u>1,972,107</u>	<u>1,971,159</u>	<u>948</u>
<i>Excess of revenues over expenditures</i>	251,793	410,401	158,608
Other financing sources			
Transfers in	270,699	1,633,540	1,362,841
<i>Net change in fund balance</i>	522,492	2,043,941	1,521,449
<i>Fund balance at beginning of year</i>	2,613,474	2,613,474	-
<i>Fund balance at year end</i>	<u>\$ 3,135,966</u>	<u>\$ 4,657,415</u>	<u>\$ 1,521,449</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, 2022

	Final Budget	Actuals	Variance with Final Budget Positive (Negative)
<i>Fund balance at beginning of year</i>	\$ 1,536	\$ 1,536	\$ -
<i>Fund balance at year end</i>	<u>\$ 1,536</u>	<u>\$ 1,536</u>	<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, 2022

	<u>Final Budget</u>	<u>Actuals</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues			
Intergovernmental	\$ 1,585,000	\$ 1,623,166	\$ 38,166
Expenditures			
Capital outlay	1,625,000	1,276,447	348,553
Debt service:			
Principal retirement	70,000	62,108	7,892
<i>Total expenditures</i>	<u>1,695,000</u>	<u>1,338,555</u>	<u>356,445</u>
<i>Excess of revenues over (under) expenditures</i>	(110,000)	284,611	394,611
Other financing (uses)			
Transfers (out)	(25,000)	(25,000)	-
<i>Net change in fund balance</i>	(135,000)	259,611	394,611
<i>Fund balance at beginning of year</i>	957,747	957,747	-
<i>Fund balance at year end</i>	<u>\$ 822,747</u>	<u>\$ 1,217,358</u>	<u>\$ 394,611</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Courthouse Renovation Fund
For the Year Ended December 31, 2022

	Final Budget	Actuals	Variance with Final Budget Positive (Negative)
<i>Fund balance at beginning of year</i>	\$ 29	\$ 29	\$ -
<i>Fund balance at year end</i>	\$ 29	\$ 29	\$ -

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, 2022

	Final Budget	Actuals	Variance with Final Budget Positive (Negative)
<i>Fund balance at beginning of year</i>	\$ 38,410	\$ 38,410	\$ -
<i>Fund balance at year end</i>	\$ 38,410	\$ 38,410	\$ -

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, 2022

	<u>Final Budget</u>	<u>Actuals</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues			
Other	\$ 400,000	\$ 465	\$ (399,535)
Expenditures			
Capital outlay	<u>1,670,000</u>	<u>430,672</u>	<u>1,239,328</u>
<i>Excess of expenditures over revenues</i>	(1,270,000)	(430,207)	839,793
Other financing sources			
Transfers in	<u>1,450,000</u>	<u>1,450,000</u>	<u>-</u>
<i>Net change in fund balance</i>	180,000	1,019,793	839,793
<i>Fund balance at beginning of year</i>	1,357,208	1,357,208	-
<i>Fund balance at year end</i>	<u>\$ 1,537,208</u>	<u>\$ 2,377,001</u>	<u>\$ 839,793</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, 2022

	<u>Final Budget</u>	<u>Actuals</u>	Variance with Final Budget Positive (Negative)
Revenues			
Charges for services	\$ 21,600	\$ 15,400	\$ (6,200)
Expenditures			
Capital outlay	<u>30,000</u>	<u>27,786</u>	<u>2,214</u>
<i>Net change in fund balance</i>	(8,400)	(12,386)	(3,986)
<i>Fund balance at beginning of year</i>	112,739	112,739	-
<i>Fund balance at year end</i>	<u>\$ 104,339</u>	<u>\$ 100,353</u>	<u>\$ (3,986)</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, 2022

	<u>Final Budget</u>	<u>Actuals</u>	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 3,613,467	\$ 3,625,503	\$ 12,036
Expenditures			
Capital outlay	<u>3,601,267</u>	<u>3,601,267</u>	<u>-</u>
<i>Net change in fund balance</i>	12,200	24,236	12,036
<i>Fund balance at beginning of year</i>	<u>20,262</u>	<u>20,262</u>	<u>-</u>
<i>Fund balance at year end</i>	<u>\$ 32,462</u>	<u>\$ 44,498</u>	<u>\$ 12,036</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Geographic Information System Fund
For the Year Ended December 31, 2022

	Final Budget	Actuals	Variance with Final Budget Positive (Negative)
<i>Fund balance at beginning of year</i>	\$ 25,316	\$ 25,316	\$ -
<i>Fund balance at year end</i>	\$ 25,316	\$ 25,316	\$ -

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Gorman Nature Center Capital Improvement Fund
For the Year Ended December 31, 2022

	Final Budget	Actuals	Variance with Final Budget Positive (Negative)
<i>Fund balance at beginning of year</i>	\$ 13,203	\$ 13,203	\$ -
<i>Fund balance at year end</i>	\$ 13,203	\$ 13,203	\$ -

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, 2022

	Final Budget	Actuals	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 22,000	\$ 21,546	\$ (454)
Expenditures			
Capital outlay	596,550	73,603	522,947
<i>Excess of expenditures over revenues</i>	(574,550)	(52,057)	522,493
Other financing sources			
Transfers in	568,550	-	(568,550)
<i>Net change in fund balance</i>	(6,000)	(52,057)	(46,057)
<i>Fund balance at beginning of year</i>	260,636	260,636	-
<i>Fund balance at year end</i>	<u>\$ 254,636</u>	<u>\$ 208,579</u>	<u>\$ (46,057)</u>

Richland County, Ohio
Schedule of Revenues, Expenses and Changes in Fund Equity
Budget (Non-GAAP Basis) and Actual
Employee Health Insurance Fund
For the Year Ended December 31, 2022

	Final Budget	Actuals	Variance with Final Budget Positive (Negative)
Revenues			
Charges for services	\$ 10,207,515	\$ 9,892,666	\$ (314,849)
Expenses			
Personnel services	556,326	521,056	35,270
Contractual services	9,899,726	9,318,485	581,241
<i>Total expenses</i>	<u>10,456,052</u>	<u>9,839,541</u>	<u>616,511</u>
<i>Excess of revenues over (under) expenses</i>	(248,537)	53,125	301,662
Transfers (out)	-	(1,051,069)	(1,051,069)
<i>Net change in fund equity</i>	(248,537)	(997,944)	(749,407)
<i>Fund equity at beginning of year</i>	3,159,707	3,159,707	-
<i>Fund equity at year end</i>	<u>\$ 2,911,170</u>	<u>\$ 2,161,763</u>	<u>\$ (749,407)</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, 2022

	<u>Final Budget</u>	<u>Actuals</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues			
Charges for services	\$ 375,503	\$ 272,421	\$ (103,082)
Expenses			
Contractual services	<u>385,500</u>	<u>265,686</u>	<u>119,814</u>
<i>Net change in fund equity</i>	(9,997)	6,735	16,732
<i>Fund equity at beginning of year</i>	<u>17,515</u>	<u>17,515</u>	<u>-</u>
<i>Fund equity at year end</i>	<u>\$ 7,518</u>	<u>\$ 24,250</u>	<u>\$ 16,732</u>

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Statistical Section



Statistical Section

This part of the Richland County's Annual Comprehensive Financial Report presents detailed information as a context for understanding the County's financial statements, note disclosures, and required supplementary information as it relates to the County's overall financial position.

<u>Contents</u>	<u>Page</u>
Financial Trends.....	S2 - S13
These tables contain trend information that summarizes how the County's financial performance has changed over time.	
Revenue Capacity.....	S14 - S35
These tables contain information that assists in understanding the County's revenue sources and tax structure.	
Debt Capacity.....	S36 - S45
These tables 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.	
Demographic and Economic Information.....	S46 - S48
These tables indicate demographic and economic indicators that assist in understanding the County's overall economic environment as is relates to the County's financial position.	
Operating Information.....	S50 - S56
These tables contain service and infrastructure data which assists in evaluating the County's financial reports relative to the services the County provides.	

Sources: Unless otherwise noted, the information in these schedules is derived from the Annual Comprehensive Financial Report of the corresponding year.

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

	2022	2021	2020	2019 (1)
Governmental Activities:				
Net Investment in Capital Assets	\$ 77,811,323	\$ 81,134,080	\$ 80,235,001	\$ 80,927,609
Restricted for:				
Debt Service	5,257,566	3,122,532	1,817,366	2,458,440
Capital Projects	4,852,614	1,701,279	1,696,966	2,047,872
Mental Health	10,235,905	10,305,153	9,126,013	8,004,271
Developmental Disabilities Board	30,305,787	30,438,822	31,305,574	29,156,071
Public Assistance	1,332,609	1,093,499	399,812	1,543,594
Children's Services	11,624,937	10,205,284	8,571,914	7,525,113
Street Repair and Maintenance	5,481,734	5,519,957	4,552,993	4,000,346
Court Operations	2,555,786	2,604,250	1,987,900	2,499,049
Dayspring	2,267,484	2,275,090	2,080,640	1,538,362
Federal Grants	-	326,747	1,347,641	346,654
State Grants	1,169,588	1,452,473	1,452,473	2,514,094
Unclaimed Monies	1,043,682	935,149	598,086	655,288
Developmental Disability Gifts:				
Nonexpendable	47,869	56,322	210,017	185,632
Other Purposes	4,831,069	4,888,403	4,306,672	3,593,946
Unrestricted (Deficit)	<u>(16,021,851)</u>	<u>(32,930,892)</u>	<u>(74,871,075)</u>	<u>(75,891,821)</u>
<i>Total Governmental Activities Net Position</i>	<u>142,796,102</u>	<u>123,128,148</u>	<u>74,817,993</u>	<u>71,104,520</u>
Business-Type Activity:				
Net Investment in Capital Assets	9,086,715	10,221,880	11,336,679	12,400,446
Unrestricted	<u>3,541,625</u>	<u>2,748,585</u>	<u>2,185,130</u>	<u>1,749,346</u>
<i>Total Business-Type Activity Net Position</i>	<u>12,628,340</u>	<u>12,970,465</u>	<u>13,521,809</u>	<u>14,149,792</u>
Primary Government:				
Net Investment in Capital Assets	86,898,038	91,355,960	91,571,680	93,328,055
Restricted	81,006,630	74,924,960	69,454,067	66,068,732
Unrestricted (Deficit)	<u>(12,480,226)</u>	<u>(30,182,307)</u>	<u>(72,685,945)</u>	<u>(74,142,475)</u>
<i>Total Primary Government Net Position</i>	<u>\$ 155,424,442</u>	<u>\$ 136,098,613</u>	<u>\$ 88,339,802</u>	<u>\$ 85,254,312</u>

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

	2018	2017 (1)	2016	2015	2014 (1)	2013
\$	79,434,874	\$ 79,168,260	\$ 75,538,845	\$ 73,440,398	\$ 71,980,226	\$ 71,923,009
	1,938,291	1,485,522	1,552,818	1,593,059	1,306,566	2,445,513
	1,888,600	2,012,708	1,966,189	2,127,125	1,772,926	739,512
	7,189,717	6,781,130	6,784,703	6,123,139	6,139,781	6,716,068
	27,664,581	29,602,663	29,763,171	29,102,790	30,410,226	30,968,038
	556,552	1,468,444	2,338,634	1,494,847	934,826	1,004,419
	9,053,909	8,761,972	8,622,804	7,566,692	7,079,350	6,650,576
	3,292,080	4,831,633	3,061,756	2,776,454	2,986,188	2,844,821
	2,576,477	2,040,415	2,040,868	1,839,198	1,787,027	1,751,838
	1,352,277	980,037	833,462	704,940	813,093	624,276
	336,364	361,123	387,555	453,655	370,891	642,352
	778,875	1,315,950	777,231	907,711	718,624	792,583
	383,991	366,470	326,860	317,352	227,330	200,868
	156,025	166,445	145,640	138,203	139,696	134,131
	3,413,886	1,213,254	2,520,207	2,275,087	2,411,732	2,780,547
	<u>(66,074,915)</u>	<u>(64,721,502)</u>	<u>(28,018,754)</u>	<u>(25,276,789)</u>	<u>(28,506,543)</u>	<u>8,179,823</u>
	<u>73,941,584</u>	<u>75,834,524</u>	<u>108,641,989</u>	<u>105,583,861</u>	<u>100,571,939</u>	<u>138,398,374</u>
	13,488,293	14,718,939	15,982,489	15,275,490	15,227,585	15,543,791
	<u>3,344,788</u>	<u>2,523,482</u>	<u>2,446,328</u>	<u>3,799,347</u>	<u>5,707,414</u>	<u>5,798,247</u>
	<u>16,833,081</u>	<u>17,242,421</u>	<u>18,428,817</u>	<u>19,074,837</u>	<u>20,934,999</u>	<u>21,342,038</u>
	92,923,167	93,887,199	91,521,334	88,715,888	87,207,811	87,466,800
	60,581,625	61,387,766	61,121,898	57,420,252	57,098,256	58,295,542
	<u>(62,730,127)</u>	<u>(62,198,020)</u>	<u>(25,572,426)</u>	<u>(21,477,442)</u>	<u>(22,799,129)</u>	<u>13,978,070</u>
\$	<u>90,774,665</u>	<u>\$ 93,076,945</u>	<u>\$ 127,070,806</u>	<u>\$ 124,658,698</u>	<u>\$ 121,506,938</u>	<u>\$ 159,740,412</u>

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

	2022	2021	2020	2019 (1)
Program Revenues				
Governmental Activities:				
Charges for Services and Sales				
General Government:				
Legislative and Executive	\$ 6,181,973	\$ 6,396,099	\$ 5,107,328	\$ 5,459,686
Judicial	3,108,606	2,364,669	2,838,498	2,938,350
Public Safety	4,654,585	4,668,714	4,024,341	3,962,976
Public Works	732,733	803,432	732,950	914,187
Health	1,157,040	1,144,243	597,169	1,585,049
Human Services	1,273,073	1,616,254	1,749,043	1,660,164
Total Charges for Services and Sales	17,108,010	16,993,411	15,049,329	16,520,412
Operating Grants and Contributions	48,847,972	51,771,066	50,922,215	47,430,094
Capital Grants and Contributions	4,959,637	4,700,799	3,238,734	5,898,636
<i>Total Governmental Activities Program Revenues</i>	<u>70,915,619</u>	<u>73,465,276</u>	<u>69,210,278</u>	<u>69,849,142</u>
Business-Type Activity:				
Charges for Services and Sales	4,060,243	3,612,261	3,494,116	3,603,424
<i>Total Business-Type Activity Program Revenues</i>	<u>4,060,243</u>	<u>3,612,261</u>	<u>3,494,116</u>	<u>3,603,424</u>
<i>Total Primary Government Program Revenues</i>	<u>\$ 74,975,862</u>	<u>\$ 77,077,537</u>	<u>\$ 72,704,394</u>	<u>\$ 73,452,566</u>

	2018	2017 (1)	2016	2015	2014 (1)	2013
\$	5,622,717	\$ 6,582,613	\$ 5,455,765	\$ 5,509,652	\$ 5,926,193	\$ 7,116,288
	2,753,467	1,440,992	3,829,706	2,122,824	2,176,051	2,252,657
	3,316,582	3,173,689	1,402,543	3,087,041	2,749,803	2,889,168
	1,096,022	746,883	440,986	622,427	545,617	673,344
	2,069,041	2,876,510	2,354,701	1,995,009	2,214,699	2,070,389
	1,554,763	1,286,324	1,266,539	1,161,164	1,341,066	1,394,715
	16,412,592	16,107,011	14,750,240	14,498,117	14,953,429	16,396,561
	39,082,022	38,980,278	42,883,895	40,433,897	40,833,893	39,612,839
	4,470,690	3,505,310	3,316,357	4,489,132	2,572,625	4,166,620
	59,965,304	58,592,599	60,950,492	59,421,146	58,359,947	60,176,020
	3,707,159	3,007,832	2,499,615	2,421,417	2,469,035	2,231,248
	3,707,159	3,007,832	2,499,615	2,421,417	2,469,035	2,231,248
\$	63,672,463	\$ 61,600,431	\$ 63,450,107	\$ 61,842,563	\$ 60,828,982	\$ 62,407,268

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

	2022	2021	2020	2019 (1)
Expenses				
Governmental Activities:				
General Government				
Legislative and Executive - Primary Governmen	\$ 13,691,772	\$ 9,370,357	\$ 22,658,666	\$ 12,038,084
Legislative and Executive - External	511,059	419,450	572,349	563,327
Judicial System	11,799,446	11,376,940	13,250,597	13,398,682
Public Safety	15,235,916	6,170,481	19,401,407	21,144,766
Public Works	11,209,533	7,188,436	10,840,406	12,399,661
Health - Primary Government	24,366,174	29,462,524	24,561,132	25,673,773
Health - External	280,748	230,492	346,800	205,068
Human Services - Primary Government	22,040,746	12,028,978	25,706,417	31,341,944
Human Services - External	376,268	379,134	333,805	494,035
Conservation and Recreation	234,548	106,926	452,987	313,057
Economic Development	1,439,684	406,351	65,582	141,816
Interest and Fiscal Charges	719,636	786,819	1,070,486	1,014,942
<i>Total Governmental Activities Expenses</i>	101,905,530	77,926,888	119,260,634	118,729,155
Business-Type Activity:				
Sewer	4,402,660	4,170,070	4,125,539	6,289,818
<i>Total Primary Government Expenses</i>	106,308,190	82,096,958	123,386,173	125,018,973
Net (Expense)/Revenue				
Governmental Activities	(30,989,911)	(4,461,612)	(50,050,356)	(48,880,013)
Business-Type Activity	(342,417)	(557,809)	(631,423)	(2,686,394)
<i>Total Primary Government Net (Expense)/Revenue</i>	\$ (31,332,328)	\$ (5,019,421)	\$ (50,681,779)	\$ (51,566,407)

	2018	2017 (1)	2016	2015	2014 (1)	2013
\$	14,430,354	\$ 15,045,406	\$ 10,331,237	\$ 10,360,876	\$ 15,087,032	\$ 10,367,714
	556,134	515,300	553,073	763,041	1,034,845	1,322,022
	10,894,877	9,963,854	11,971,128	11,281,244	9,539,684	10,379,469
	15,506,215	17,923,421	16,716,957	15,364,256	13,296,248	15,305,413
	9,634,031	5,974,340	9,063,134	8,492,441	8,117,495	9,322,028
	26,322,893	25,415,516	28,238,285	28,336,226	28,739,028	26,850,785
	201,926	200,918	209,850	189,415	197,318	206,405
	26,418,757	27,994,411	23,528,898	22,442,112	22,417,600	20,863,515
	581,644	749,621	656,255	579,631	317,523	519,515
	221,398	217,442	258,609	280,690	187,499	195,984
	133,657	160,397	145,186	177,690	218,037	293,137
	1,096,361	1,158,043	1,229,403	1,244,237	1,563,437	1,671,634
	105,998,247	105,318,669	102,902,015	99,511,859	100,715,746	97,297,621
	4,116,999	4,195,053	3,151,788	4,252,927	2,832,776	2,972,608
	110,115,246	109,513,722	106,053,803	103,764,786	103,548,522	100,270,229
	(46,032,943)	(46,726,070)	(41,951,523)	(40,090,713)	(42,355,799)	(37,121,601)
	(409,840)	(1,187,221)	(652,173)	(1,831,510)	(363,741)	(741,360)
\$	(46,442,783)	\$ (47,913,291)	\$ (42,603,696)	\$ (41,922,223)	\$ (42,719,540)	\$ (37,862,961)

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

	2022	2021	2020	2019 (1)
General Revenues and Transfers				
Governmental Activities:				
Property Taxes Levied for:				
General Fund	\$ 4,445,130	\$ 4,251,851	\$ 4,053,499	\$ 3,501,835
Health - Mental Health Board	2,077,879	2,029,578	2,000,298	1,761,668
Health - Developmental Disabilities Board	8,932,549	8,849,922	8,586,196	7,505,202
Human Services - Children's Services	4,523,757	4,385,359	4,410,115	3,306,199
Human Services - Dayspring	1,644,143	1,603,682	1,577,743	1,363,199
Permissive Sales Tax	26,304,870	25,041,728	21,200,656	20,335,358
Grants and Entitlements not Restricted to Specific Programs	5,895,299	5,178,127	8,824,464	4,682,584
Investment Earnings and Increase (Decrease) in Fair Value of Investments	(3,558,120)	8,426	1,886,082	2,842,959
Miscellaneous	392,358	1,423,094	1,224,776	743,945
Transfers	-	-	-	-
<i>Total Governmental Activities</i>	<u>50,657,865</u>	<u>52,771,767</u>	<u>53,763,829</u>	<u>46,042,949</u>
Business-Type Activity:				
Miscellaneous	292	6,465	3,440	3,105
Transfers	-	-	-	-
<i>Total Business-Type Activity</i>	<u>292</u>	<u>6,465</u>	<u>3,440</u>	<u>3,105</u>
<i>Total Primary Government General Revenues and Transfers</i>	<u>50,658,157</u>	<u>52,778,232</u>	<u>53,767,269</u>	<u>46,046,054</u>
Change in Net Position				
Governmental Activities	19,667,954	48,310,155	3,713,473	(2,837,064)
Business-Type Activity	(342,125)	(551,344)	(627,983)	(2,683,289)
<i>Total Primary Government Change in Net Position</i>	<u>\$ 19,325,829</u>	<u>\$ 47,758,811</u>	<u>\$ 3,085,490</u>	<u>\$ (5,520,353)</u>

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

	2018	2017 (1)	2016	2015	2014 (1)	2013
\$	3,548,726	\$ 3,429,251	\$ 3,406,997	\$ 3,784,563	\$ 3,748,250	\$ 3,275,921
	1,854,680	1,797,925	1,790,806	1,818,969	1,849,250	1,776,054
	7,648,524	7,577,280	7,661,579	7,618,772	7,922,914	7,495,888
	3,415,366	3,357,812	3,400,062	3,379,307	2,801,209	2,613,276
	1,379,834	1,367,604	1,316,651	1,292,967	1,307,534	692,392
	19,858,742	19,734,990	22,660,872	21,748,300	18,430,739	17,855,253
	4,845,231	6,447,852	3,370,521	3,991,308	3,514,225	4,212,463
	1,088,425	928,393	624,536	478,939	302,079	172,710
	500,475	561,554	777,627	955,508	706,610	616,162
	-	-	-	34,002	48,981	41,786
	<u>44,140,003</u>	<u>45,202,661</u>	<u>45,009,651</u>	<u>45,102,635</u>	<u>40,631,791</u>	<u>38,751,905</u>
	500	825	6,153	5,350	5,683	74,209
	-	-	-	(34,002)	(48,981)	(41,786)
	<u>500</u>	<u>825</u>	<u>6,153</u>	<u>(28,652)</u>	<u>(43,298)</u>	<u>32,423</u>
	<u>44,140,503</u>	<u>45,203,486</u>	<u>45,015,804</u>	<u>45,073,983</u>	<u>40,588,493</u>	<u>38,784,328</u>
	(1,892,940)	(1,523,409)	3,058,128	5,011,922	(1,724,008)	1,630,304
	(409,340)	(1,186,396)	(646,020)	(1,860,162)	(407,039)	(708,937)
\$	<u>(2,302,280)</u>	<u>(2,709,805)</u>	<u>2,412,108</u>	<u>3,151,760</u>	<u>(2,131,047)</u>	<u>921,367</u>

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
General Fund				
Nonspendable	\$ 2,363,211	\$ 2,662,203	\$ 2,020,046	\$ 1,492,768
Restricted	33,311	-	-	-
Committed	-	203,892	385,196	158,060
Assigned	2,216,105	3,919,470	2,079,155	2,092,330
Unassigned (Deficit)	<u>17,866,634</u>	<u>16,431,703</u>	<u>13,722,013</u>	<u>10,875,033</u>
<i>Total General Fund (Deficit)</i>	<u>22,479,261</u>	<u>23,217,268</u>	<u>18,206,410</u>	<u>14,618,191</u>
All Other Governmental Funds				
Nonspendable	637,059	475,607	676,922	659,740
Restricted	64,879,153	61,175,619	59,295,978	56,291,808
Committed	234,674	339,802	332,684	289,278
Assigned	1,436,489	1,160,132	658,153	437,525
Unassigned (Deficit)	<u>(257,047)</u>	<u>(87)</u>	<u>(18,832)</u>	<u>(74,083)</u>
Total All Other Governmental Funds	<u>66,930,328</u>	<u>63,151,073</u>	<u>60,944,905</u>	<u>57,604,268</u>
<i>Total Governmental Funds</i>	<u>\$ 89,409,589</u>	<u>\$ 86,368,341</u>	<u>\$ 79,151,315</u>	<u>\$ 72,222,459</u>

2018	2017	2016	2015	2014	2013
\$ 926,841	\$ 884,497	\$ 883,898	\$ 709,104	\$ 661,051	\$ 612,888
-	-	-	-	-	-
144,953	255,461	212,776	130,549	306,218	238,547
100,501	-	-	-	-	-
9,776,764	8,414,153	6,694,377	3,236,123	1,350,346	1,696,637
10,949,059	9,554,111	7,791,051	4,075,776	2,317,615	2,548,072
770,041	1,040,800	1,091,907	988,221	860,687	797,351
52,598,993	52,555,965	52,912,473	49,609,844	49,777,309	49,541,451
277,104	288,383	328,022	298,940	269,879	274,746
628,929	851,348	64,436	69,262	564,182	63,607
(127,589)	(564,564)	(1,982,328)	(2,792,780)	(2,347,615)	(1,054,856)
54,147,478	54,171,932	52,414,510	48,173,487	49,124,442	49,622,299
\$ 65,096,537	\$ 63,726,043	\$ 60,205,561	\$ 52,249,263	\$ 51,442,057	\$ 52,170,371

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

	2022	2021	2020	2019
Revenues				
Property Taxes	\$ 20,284,074	\$ 20,275,152	\$ 19,685,247	\$ 17,913,745
Sales Taxes	25,793,997	24,394,252	21,196,542	20,183,215
Charges for Services	14,867,977	14,552,495	13,030,594	14,257,482
Licenses and Permits	1,119,906	1,203,616	1,175,914	1,283,614
Fines and Forfeitures	784,673	822,773	427,929	528,566
Intergovernmental	60,513,138	58,577,753	63,158,733	55,958,945
Special Assessments	5,723	30,946	64,602	103,437
Interest	(3,510,963)	8,426	1,886,082	2,842,959
Rentals	469,354	396,944	420,455	444,791
Contributions and Donations	95,352	367,311	144,695	50,724
Other	1,664,477	1,423,094	1,224,776	743,945
<i>Total Revenues</i>	<u>122,087,708</u>	<u>122,052,762</u>	<u>122,415,569</u>	<u>114,311,423</u>
Expenditures				
General Government:				
Legislative and Executive	15,272,581	13,672,431	21,487,321	10,813,193
Judicial System	14,793,295	13,829,170	12,990,344	12,464,173
Public Safety	18,915,424	18,186,549	17,257,724	16,738,566
Public Works	7,083,277	6,422,574	6,315,231	5,631,436
Health	27,855,517	27,789,708	24,287,180	26,180,038
Human Services	26,120,005	25,669,618	23,740,759	24,712,318
Conservation and Recreation	288,156	212,198	414,909	250,787
Economic Development	1,439,684	406,351	65,582	141,816
Other	-	177,284	667	633
Capital Outlay	5,152,006	4,532,162	3,458,545	6,827,735
Intergovernmental	1,168,075	1,129,157	1,128,603	1,262,430
Debt Service				
Principal Retirement	1,404,007	1,393,265	2,855,211	2,828,061
Interest and Fiscal Charges	658,919	701,806	964,960	967,115
Bond Issuance Costs	-	-	218,474	127,647
<i>Total Expenditures</i>	<u>120,150,946</u>	<u>114,122,273</u>	<u>115,185,510</u>	<u>108,945,948</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,936,762</u>	<u>7,930,489</u>	<u>7,230,059</u>	<u>5,365,475</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	53,417	54,813	55,018	401,816
Inception of Capital Lease	-	-	-	-
OPWC Loans Issued	-	-	-	149,219
General Obligation Bonds Issued	-	-	-	-
Refunding Bonds Issued	-	-	13,090,000	5,061,177
Premium on Refunding Bonds Issued	-	-	-	584,618
Payment to Refunded Bond Escrow Agent	-	-	(12,871,526)	(5,518,148)
Bond Anticipation Notes Issued	-	-	-	1,075,000
Note Premium	-	-	-	6,765
Transfers In	4,336,783	1,199,733	817,508	1,691,853
Transfers Out	(3,285,714)	(1,968,009)	(1,392,203)	(1,691,853)
<i>Total Other Financing Sources (Uses)</i>	<u>1,104,486</u>	<u>(713,463)</u>	<u>(301,203)</u>	<u>1,760,447</u>
Net Change in Fund Balances	<u>\$ 3,041,248</u>	<u>\$ 7,217,026</u>	<u>\$ 6,928,856</u>	<u>\$ 7,125,922</u>
Debt Service as a Percentage of Noncapital Expenditures	1.77%	1.94%	3.60%	3.71%

2018	2017	2016	2015	2014	2013
\$ 17,212,080	\$ 17,437,227	\$ 17,777,917	\$ 18,093,737	\$ 17,243,739	\$ 16,297,879
19,754,222	20,416,894	22,744,500	20,869,242	18,357,435	18,194,151
14,067,007	14,204,062	13,091,005	12,974,303	13,374,270	14,799,479
1,514,317	1,163,857	891,529	938,379	873,378	935,629
334,398	305,608	338,931	397,545	260,795	394,854
49,287,546	48,843,326	50,029,730	47,394,509	47,984,741	48,522,414
101,385	136,010	169,479	886,475	881,293	882,752
1,088,425	928,393	624,536	478,939	302,079	172,710
423,066	436,189	424,168	413,009	444,010	422,821
41,691	53,553	39,881	121,030	189,387	82,014
500,475	561,554	777,627	955,508	706,610	616,162
<u>104,324,612</u>	<u>104,486,673</u>	<u>106,909,303</u>	<u>103,522,676</u>	<u>100,617,737</u>	<u>101,320,865</u>
15,256,152	14,069,950	9,800,572	10,076,906	13,025,571	9,927,544
10,646,513	9,298,540	11,494,626	11,050,520	9,653,293	10,053,746
13,635,709	15,344,587	15,446,614	15,309,633	13,220,290	14,736,662
5,377,232	5,123,399	4,816,319	5,143,108	4,847,355	5,333,760
27,067,169	26,344,771	26,564,219	27,417,387	28,121,009	25,818,154
22,958,579	22,283,695	21,969,149	23,159,191	22,102,362	20,316,614
192,216	186,139	216,785	300,556	168,036	183,278
133,657	160,397	145,186	177,690	218,037	293,137
18,299	586	538	4,637	531	490
5,787,793	4,072,511	4,110,201	4,930,213	4,811,114	4,667,977
1,339,704	1,465,839	1,419,178	1,532,087	1,549,686	2,047,942
1,573,524	1,783,535	3,195,942	2,730,789	2,569,954	5,890,259
998,269	1,063,154	1,167,589	1,196,629	1,598,208	1,752,493
-	-	56,529	144,161	202,233	81,774
<u>104,984,816</u>	<u>101,197,103</u>	<u>100,403,447</u>	<u>103,173,507</u>	<u>102,087,679</u>	<u>101,103,830</u>
<u>(660,204)</u>	<u>3,289,570</u>	<u>6,505,856</u>	<u>349,169</u>	<u>(1,469,942)</u>	<u>217,035</u>
69,514	36,619	191,913	14,874	65,414	94,125
-	194,293	-	-	-	-
-	-	-	-	230,000	-
-	-	-	-	-	3,085,000
-	-	1,825,000	6,330,000	9,355,000	-
-	-	13,074	327,420	269,545	-
-	-	(1,781,545)	(6,513,259)	(9,422,312)	-
1,195,000	-	1,202,000	265,000	195,000	210,000
-	-	-	-	-	-
2,685,233	2,134,729	2,281,543	2,549,780	3,285,062	2,070,727
<u>(2,685,233)</u>	<u>(2,134,729)</u>	<u>(2,281,543)</u>	<u>(2,515,778)</u>	<u>(3,236,081)</u>	<u>(2,028,941)</u>
<u>1,264,514</u>	<u>230,912</u>	<u>1,450,442</u>	<u>458,037</u>	<u>741,628</u>	<u>3,430,911</u>
<u>\$ 604,310</u>	<u>\$ 3,520,482</u>	<u>\$ 7,956,298</u>	<u>\$ 807,206</u>	<u>\$ (728,314)</u>	<u>\$ 3,647,946</u>
2.60%	3.07%	4.51%	4.08%	4.26%	7.96%

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
2022	\$ 1,769,214,860	\$ 346,670,420	\$ 5,054,899,600	\$ 476,147,000	\$ 541,076,136
2021	1,756,537,040	346,550,070	5,018,677,257	452,211,960	513,877,227
2020	1,746,669,140	342,385,920	4,990,483,257	428,040,470	486,409,625
2019	1,543,487,610	335,310,410	4,409,964,600	337,427,920	383,440,818
2018	1,540,142,610	337,894,770	4,400,407,457	216,511,970	246,036,330
2017	1,555,493,470	345,890,830	4,444,267,057	150,443,400	170,958,409
2016	1,550,914,340	342,711,010	4,431,183,829	142,857,250	162,337,784
2015	1,547,101,040	333,702,310	4,420,288,686	128,381,160	145,887,682
2014	1,552,175,740	335,574,870	4,434,787,829	114,590,870	130,216,898
2013	1,495,518,760	337,649,080	4,272,910,743	105,491,480	119,876,682

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

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and inter-exchange telephone companies, at 5 percent for 2010. The last year telephone companies paid tangible personal property tax is 2010.

Source: Richland County Auditor

<u>Tangible Personal Property</u>						Weighted Average Tax Rate (per \$1,000 of Assessed Value)
<u>General Business</u>		<u>Totals</u>				
<u>Assessed Value</u>	<u>Estimated Actual Value</u>	<u>Assessed Value</u>	<u>Estimated Actual Value</u>	<u>Ratio</u>		
\$ -	\$ -	\$ 2,592,032,280	\$ 5,595,975,736	46.3%	\$ 10.74924	
-	-	2,555,299,070	5,532,554,484	46.2	10.76059	
-	-	2,517,095,530	5,476,892,882	46.0	10.74924	
-	-	2,216,225,940	4,793,405,418	46.2	11.31249	
-	-	2,094,549,350	4,646,443,787	44.1	11.07472	
-	-	2,051,827,700	4,615,225,466	44.5	10.44156	
-	-	2,036,482,600	4,593,521,613	44.3	10.43085	
-	-	2,009,184,510	4,566,176,368	44.0	10.36527	
-	-	2,002,341,480	4,565,004,727	43.9	10.32594	
-	-	1,938,659,320	4,392,787,425	44.1	9.71668	

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

	2022	2021	2020	2019
Unvoted Millage				
Operating	\$2.00000	\$2.00000	\$2.00000	\$2.00000
Voted Millage - by levy				
1983 Developmental Disabilities Current Expense				
Residential/Agricultural Real	1.58109	1.58176	1.58115	1.77979
Commercial/Industrial and Public Utility Real	3.50000	3.50000	3.47883	3.50000
General Business and Public Utility Personal	3.50000	3.50000	3.50000	3.50000
1995 Developmental Disabilities Current Expense				
Residential/Agricultural Real	1.40856	1.40915	1.40860	1.58557
Commercial/Industrial and Public Utility Real	2.50000	2.50000	2.48488	2.50000
General Business and Public Utility Personal	2.50000	2.50000	2.50000	2.50000
2003 Dayspring County Home Current Expenses				
Residential/Agricultural Real	0.33843	0.33857	0.33844	0.38096
Commercial/Industrial and Public Utility Real	0.40000	0.40000	0.39758	0.40000
General Business and Public Utility Personal	0.40000	0.40000	0.40000	0.40000
2008 Senior Citizens				
Residential/Agricultural Real	0.87549	0.87586	0.87552	0.98551
Commercial/Industrial and Public Utility Real	1.00000	1.00000	0.99395	1.00000
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
2011 Mental Health Current Expense				
Residential/Agricultural Real	0.87549	0.87586	0.87552	0.98551
Commercial/Industrial and Public Utility Real	1.00000	1.00000	0.99395	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	0.35020	0.35034	0.35021	0.39420
Commercial/Industrial and Public Utility Real	0.40000	0.40000	0.39758	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	0.87549	0.87586	0.87552	0.98551
Commercial/Industrial and Public Utility Real	1.00000	1.00000	0.99395	1.00000
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
2018 Senior Citizens Current Expenses				
Residential/Agricultural Real	0.44418	0.44437	0.44420	0.50000
Commercial/ Industrial and Public Utility Real	0.50000	0.50000	0.49698	0.50000
General Business and Public Utility Personal	0.50000	0.50000	0.50000	0.50000
2019 Children's Services Current Expenses				
Residential/Agricultural Real	0.88836	0.88874	0.88839	1.00000
Commercial/Industrial and Public Utility Real	1.00000	1.00000	0.99395	1.00000
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
Total Voted Millage by type of Property				
Residential/Agricultural Real	\$7.63729	\$7.64051	\$7.63754	\$8.59705
Commercial/Industrial and Public Utility Real	11.30000	11.30000	11.23164	11.30000
General Business and Public Utility Personal	11.30000	11.30000	11.30000	11.30000
Total Millage by type of Property				
Residential/Agricultural Real	\$9.63729	\$9.64051	\$9.63754	\$10.59705
Commercial/Industrial and Public Utility Real	13.30000	13.30000	13.23164	13.30000
General Business and Public Utility Personal	13.30000	13.30000	13.30000	13.30000
Total Weighted Average Tax Rate	\$10.74924	\$10.76059	\$10.74924	\$11.31249

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
<u>\$2.00000</u>	<u>\$2.00000</u>	<u>\$2.00000</u>	<u>\$2.00000</u>	<u>\$2.00000</u>	<u>\$2.00000</u>
1.77530	1.75230	1.75918	1.75406	1.74446	1.80595
3.50000	3.43610	3.43667	3.40051	3.36302	3.34951
3.50000	3.50000	3.50000	3.50000	3.50000	3.50000
1.58157	1.56108	1.56721	1.56265	1.55410	1.60888
2.50000	2.49958	2.50000	2.50000	2.50000	2.50000
2.50000	2.50000	2.50000	2.50000	2.50000	2.50000
0.38000	0.37507	0.37655	0.37545	0.37339	3.86556
0.40000	0.39993	0.40000	0.40000	0.40000	0.40000
0.40000	0.40000	0.40000	0.40000	0.40000	0.40000
0.98303	0.97029	0.97410	0.97127	0.96595	1.00000
1.00000	0.99983	1.00000	1.00000	1.00000	1.00000
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.98303	0.97029	0.97410	0.97127	0.96595	1.00000
1.00000	0.99983	1.00000	1.00000	1.00000	1.00000
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.39321	0.38812	0.38964	0.38851	0.38638	0.40000
0.40000	0.39993	0.40000	0.40000	0.40000	0.40000
0.40000	0.40000	0.40000	0.40000	0.40000	0.40000
0.98303	0.97029	0.97410	0.97127	0.96595	0.51599
1.00000	0.99983	1.00000	1.00000	1.00000	0.95713
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.50000	0.00000	0.00000	0.00000	0.00000	0.00000
0.50000	0.00000	0.00000	0.00000	0.00000	0.00000
0.50000	0.00000	0.00000	0.00000	0.00000	0.00000
0.69452	0.68552	0.68821	0.68620	0.68245	0.70651
1.00000	0.99983	1.00000	1.00000	1.00000	1.00000
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
<u>\$8.27368</u>	<u>\$7.67295</u>	<u>\$7.70310</u>	<u>\$7.68066</u>	<u>\$7.63862</u>	<u>\$10.90287</u>
<u>11.30000</u>	<u>10.73488</u>	<u>10.73667</u>	<u>10.70051</u>	<u>10.66302</u>	<u>10.60664</u>
<u>11.30000</u>	<u>10.80000</u>	<u>10.80000</u>	<u>10.80000</u>	<u>10.80000</u>	<u>10.80000</u>
<u>\$10.27368</u>	<u>\$9.67295</u>	<u>\$9.70310</u>	<u>\$9.68066</u>	<u>\$9.63862</u>	<u>\$12.90287</u>
<u>13.30000</u>	<u>12.73488</u>	<u>12.73667</u>	<u>12.70051</u>	<u>12.66302</u>	<u>12.60664</u>
<u>13.30000</u>	<u>12.80000</u>	<u>12.80000</u>	<u>12.80000</u>	<u>12.80000</u>	<u>12.80000</u>
<u>\$11.07472</u>	<u>\$10.44156</u>	<u>\$10.43085</u>	<u>\$10.36527</u>	<u>\$10.32594</u>	<u>\$9.71668</u>

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

	2022	2021	2020	2019
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	5.40415	5.40296	5.39664	5.89299
Commercial/Industrial and Public Utility Real	5.67947	5.69575	5.67737	5.67534
General Business and Public Utility Personal	6.00000	6.00000	6.00000	6.00000
Villages				
Bellville				
Residential/Agricultural Real	14.90136	14.43016	13.78241	15.94836
Commercial/Industrial and Public Utility Real	15.97573	15.86696	15.58304	15.71445
General Business and Public Utility Personal	16.10000	16.10000	16.10000	16.10000
Butler				
Residential/Agricultural Real	6.10899	6.11727	6.10908	6.71127
Commercial/Industrial and Public Utility Real	6.69904	6.69904	6.71417	6.76082
General Business and Public Utility Personal	6.80000	6.80000	6.80000	6.80000
Lexington				
Residential/Agricultural Real	7.19951	7.19888	7.19813	7.95760
Commercial/Industrial and Public Utility Real	8.20000	7.97242	7.97170	7.94754
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

2018	2017	2016	2015	2014	2013
\$2.30000	\$2.30000	\$2.30000	\$2.30000	\$2.30000	\$3.50000
2.30000	2.30000	2.30000	2.30000	2.30000	3.50000
2.30000	2.30000	2.30000	2.30000	2.30000	3.50000
1.70000	1.70000	1.70000	1.70000	1.70000	1.70000
1.70000	1.70000	1.70000	1.70000	1.70000	1.70000
1.70000	1.70000	1.70000	1.70000	1.70000	1.70000
3.47000	3.47000	3.47000	3.47000	3.47000	3.47000
3.47000	3.47000	3.47000	3.47000	3.47000	3.47000
3.47000	3.47000	3.47000	3.47000	3.47000	3.47000
2.20000	2.20000	2.20000	2.20000	2.20000	2.20000
2.20000	2.20000	2.20000	2.20000	2.20000	2.20000
2.20000	2.20000	2.20000	2.20000	2.20000	2.20000
5.88336	5.84452	5.93769	5.93428	5.92950	5.87197
5.92630	5.87844	5.97079	6.00000	6.00000	6.00000
6.00000	6.00000	6.00000	6.00000	6.00000	6.00000
15.96160	15.95872	12.95504	11.25220	11.23565	11.26146
15.77767	15.72573	13.10000	13.03844	13.04223	13.10000
16.10000	16.10000	13.10000	13.10000	13.10000	13.10000
6.70737	4.68651	4.79914	4.80000	4.80000	4.80000
6.76082	4.76082	4.78864	4.78864	4.78864	4.80000
6.80000	4.80000	4.80000	4.80000	4.80000	4.80000
7.95041	7.93901	8.20000	8.20000	8.20000	8.18724
7.95794	7.89890	8.16481	8.20000	8.20000	8.20000
8.20000	8.20000	8.20000	8.20000	8.20000	8.20000
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000

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

	2022	2021	2020	2019
Plymouth				
Residential/Agricultural Real	\$11.96180	\$11.95144	\$12.43273	\$13.26345
Commercial/Industrial and Public Utility Real	19.45349	19.50000	19.43343	19.50000
General Business and Public Utility Personal	19.50000	19.50000	19.50000	19.50000
Shiloh				
Residential/Agricultural Real	5.18636	5.18636	5.20748	5.67635
Commercial/Industrial and Public Utility Real	9.17062	9.17062	9.17062	9.07746
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	2.42553	2.42624	2.42877	2.40492
Commercial/Industrial and Public Utility Real	2.98616	2.98616	2.98385	2.97919
General Business and Public Utility Personal	3.00000	3.00000	3.00000	3.00000
Franklin				
Residential/Agricultural Real	4.83654	4.84114	4.84836	4.97265
Commercial/Industrial and Public Utility Real	5.23029	5.23029	5.30000	5.26699
General Business and Public Utility Personal	5.30000	5.30000	5.30000	5.30000
Jackson				
Residential/Agricultural Real	4.08056	4.08338	4.08383	4.20660
Commercial/Industrial and Public Utility Real	4.20627	4.20634	4.20634	4.20582
General Business and Public Utility Personal	5.60000	5.60000	5.60000	5.60000
Jefferson				
Residential/Agricultural Real	9.78429	9.79877	9.80465	10.48107
Commercial/Industrial and Public Utility Real	11.03790	10.99545	11.00945	11.13837
General Business and Public Utility Personal	11.70000	11.70000	11.70000	11.70000
Madison				
Residential/Agricultural Real	12.27309	12.26870	12.25462	14.29975
Commercial/Industrial and Public Utility Real	15.25000	15.19339	15.18777	15.25000
General Business and Public Utility Personal	15.25000	15.25000	15.25000	15.25000
Mansfield				
Residential/Agricultural Real	0.13000	0.13000	0.13000	0.13000
Commercial/Industrial and Public Utility Real	0.13000	0.13000	0.13000	0.13000
General Business and Public Utility Personal	0.13000	0.13000	0.13000	0.13000

2018	2017	2016	2015	2014	2013
\$13.21741	\$13.48505	\$13.57092	\$13.54866	\$13.37386	\$13.22147
19.06194	18.94285	19.14711	19.24748	18.89170	19.50000
19.50000	19.50000	19.50000	19.50000	19.50000	19.50000
5.65118	5.64132	5.59715	5.58615	5.53217	5.60512
9.07746	7.49453	9.15416	6.78398	6.78368	6.82593
11.50000	11.50000	11.50000	11.50000	11.50000	11.50000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
3.00000	3.00000	3.00000	3.00000	3.00000	3.00000
3.00000	3.00000	3.00000	3.00000	3.00000	3.00000
3.00000	3.00000	3.00000	3.00000	3.00000	3.00000
2.40463	2.40362	2.34722	3.21739	3.21448	3.73422
2.97919	2.87670	2.99429	4.76765	4.76765	4.77166
3.00000	3.00000	3.00000	5.00000	5.00000	5.00000
4.97253	4.95700	4.82556	4.82243	4.81266	5.18417
5.26699	5.26699	5.30000	5.30000	5.30000	5.30000
5.30000	5.30000	5.30000	5.30000	5.30000	5.30000
3.70579	3.69372	3.63725	3.63596	3.63293	3.77350
3.70582	3.64207	3.72502	3.69349	3.69349	3.69398
5.10000	5.10000	5.10000	5.10000	5.10000	5.10000
10.47862	9.38036	9.27690	9.27519	9.27203	9.75288
11.19394	10.32308	10.39805	10.34618	10.34665	10.46069
11.70000	11.70000	11.70000	11.70000	11.70000	11.70000
14.14309	13.89217	14.80310	13.01489	12.98043	12.86470
15.25000	15.25000	15.25000	13.50000	13.50000	13.50000
15.25000	15.25000	15.25000	13.50000	13.50000	13.50000
0.13000	0.13000	0.13000	0.13000	0.13000	0.13000
0.13000	0.13000	0.13000	0.13000	0.13000	0.13000
0.13000	0.13000	0.13000	0.13000	0.13000	0.13000

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

	2022	2021	2020	2019
Mifflin				
Residential/Agricultural Real	\$15.74483	\$15.72898	\$15.72085	\$15.09826
Commercial/Industrial and Public Utility Real	17.56284	17.52464	17.53283	15.65000
General Business and Public Utility Personal	18.35000	18.35000	18.35000	15.65000
Monroe				
Residential/Agricultural Real	6.45533	6.46019	6.46131	6.55477
Commercial/Industrial and Public Utility Real	7.66449	7.66449	7.66449	7.62001
General Business and Public Utility Personal	9.40000	9.40000	9.40000	9.40000
Perry				
Residential/Agricultural Real	6.98169	8.23609	5.74133	5.86085
Commercial/Industrial and Public Utility Real	6.63938	8.26539	5.76539	6.08166
General Business and Public Utility Personal	7.50000	10.00000	7.50000	7.50000
Plymouth				
Residential/Agricultural Real	5.44039	5.44689	5.44857	5.43352
Commercial/Industrial and Public Utility Real	5.42330	5.42330	5.42330	5.38739
General Business and Public Utility Personal	6.60000	6.60000	6.60000	6.60000
Sandusky				
Residential/Agricultural Real	6.28627	6.29036	6.29891	6.52412
Commercial/Industrial and Public Utility Real	6.70951	6.70951	6.70951	6.70942
General Business and Public Utility Personal	6.80000	6.80000	6.80000	6.80000
Sharon				
Residential/Agricultural Real	3.77262	3.77641	3.77319	3.70209
Commercial/Industrial and Public Utility Real	4.07196	4.07196	4.07196	4.07196
General Business and Public Utility Personal	4.20000	4.20000	4.20000	4.20000
Springfield				
Residential/Agricultural Real	10.68781	10.69064	8.49063	9.85998
Commercial/Industrial and Public Utility Real	12.30000	12.30000	10.10000	10.10000
General Business and Public Utility Personal	12.30000	12.30000	10.10000	10.10000
Troy				
Residential/Agricultural Real	6.16972	6.17138	6.17129	6.71212
Commercial/Industrial and Public Utility Real	7.37588	7.37537	7.37417	7.35229
General Business and Public Utility Personal	7.50000	7.50000	7.50000	7.50000
Washington				
Residential/Agricultural Real	9.22161	9.92560	6.62478	7.19611
Commercial/Industrial and Public Utility Real	10.10000	10.73559	7.41924	7.39222
General Business and Public Utility Personal	10.10000	10.80000	7.50000	7.50000

2018	2017	2016	2015	2014	2013
\$15.06846	\$14.94215	\$15.18882	\$15.16480	\$15.11997	\$13.27191
15.64489	15.55170	15.65000	15.65000	15.65000	13.90000
15.65000	15.65000	15.65000	15.65000	15.65000	13.90000
6.76006	6.73918	6.50876	6.50851	6.50212	6.98413
7.41165	7.41165	7.37435	7.37435	7.31458	7.58944
9.40000	9.40000	9.40000	9.40000	9.40000	9.40000
5.86074	5.85682	5.63446	5.63427	5.62868	6.09599
6.08166	6.08166	7.03387	7.03387	7.03387	7.26978
7.50000	7.50000	7.50000	7.50000	7.50000	7.50000
5.43393	5.24077	5.19321	3.83388	3.83343	4.15800
5.38739	5.25241	5.40158	4.56865	4.56865	4.60416
6.60000	6.60000	6.60000	6.60000	6.60000	6.60000
6.52154	6.51332	4.87039	4.87169	4.86793	5.21729
6.70366	6.70366	5.29728	5.29601	5.29601	5.29956
6.80000	6.80000	5.30000	5.30000	5.30000	5.30000
3.70086	3.69802	3.56536	3.56562	3.56562	3.99137
4.13440	4.13440	4.19779	4.19779	4.19779	4.20000
4.20000	4.20000	4.20000	4.20000	4.20000	4.20000
9.05642	9.00491	9.10676	9.10291	9.09854	7.08780
9.30000	9.22553	9.30000	9.30000	9.27906	7.30000
9.30000	9.30000	9.30000	9.30000	9.30000	7.30000
6.70681	6.69477	6.74191	6.73953	4.73271	4.74944
7.34605	7.25937	7.36145	7.04599	5.40599	5.40563
7.50000	7.50000	7.50000	7.50000	5.50000	5.50000
7.18834	6.33912	7.47835	5.47670	5.47065	5.50000
7.28903	6.56995	7.50000	5.50000	5.50000	5.50000
7.50000	7.50000	7.50000	5.50000	5.50000	5.50000

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

	2022	2021	2020	2019
Weller				
Residential/Agricultural Real	\$5.04648	\$5.05179	\$5.05465	\$5.20832
Commercial/Industrial and Public Utility Real	5.41415	5.41408	5.42454	5.39339
General Business and Public Utility Personal	6.00000	6.00000	6.00000	6.00000
Worthington				
Residential/Agricultural Real	7.77210	7.78149	7.78694	8.23427
Commercial/Industrial and Public Utility Real	9.56508	9.56508	9.57664	9.56685
General Business and Public Utility Personal	10.10000	10.10000	10.10000	10.10000
Special Districts				
Cass, Bloominggrove & Shiloh Fire District				
Residential/Agricultural Real	2.25338	2.25809	2.26907	2.15354
Commercial/Industrial and Public Utility Real	5.00000	5.00000	5.00000	4.92305
General Business and Public Utility Personal	5.00000	5.00000	5.00000	5.00000
Health Levy				
Residential/Agricultural Real	1.21031	1.21089	1.21057	1.35865
Commercial/Industrial and Public Utility Real	1.40000	1.39959	1.39062	1.40000
General Business and Public Utility Personal	1.40000	1.40000	1.40000	1.40000
Ashland Public Library				
Residential/Agricultural Real	0.83878	0.83926	0.83936	0.93863
Commercial/Industrial and Public Utility Real	0.88219	0.89125	0.90132	0.94277
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
Mansfield/Richland County Public Library				
Residential/Agricultural Real	3.36561	3.36691	3.36597	3.80032
Commercial/Industrial and Public Utility Real	3.90000	3.89968	3.87405	3.90000
General Business and Public Utility Personal	3.90000	3.90000	3.90000	3.90000
Marvin Memorial Library				
Residential/Agricultural Real	1.57993	1.58105	1.57872	1.75000
Commercial/Industrial and Public Utility Real	1.60868	1.61590	1.60774	1.60677
General Business and Public Utility Personal	1.75000	1.75000	1.75000	1.75000
Joint Vocational Schools				
Ashland County West Holmes				
Residential/Agricultural Real	3.29812	3.37630	2.27689	2.28975
Commercial/Industrial and Public Utility Real	3.59254	3.79085	2.71348	2.83213
General Business and Public Utility Personal	5.20000	5.20000	4.10000	4.10000
EHOVE				
Residential/Agricultural Real	2.80240	2.81843	3.11821	3.12575
Commercial/Industrial and Public Utility Real	3.09471	3.13328	3.19772	3.20253
General Business and Public Utility Personal	4.45000	4.45000	4.45000	4.45000
Knox County Career Center				
Residential/Agricultural Real	2.00026	2.00353	2.00000	2.12992
Commercial/Industrial and Public Utility Real	4.35093	4.32262	4.27824	4.55310
General Business and Public Utility Personal	6.40000	6.40000	6.40000	6.40000

2018	2017	2016	2015	2014	2013
\$5.20898	\$5.20019	\$5.02897	\$5.02364	\$5.02072	\$5.29807
5.39339	5.34294	5.39978	5.58767	5.58767	6.00000
6.00000	6.00000	6.00000	6.00000	6.00000	6.00000
8.22658	8.18204	7.91485	7.90554	7.90430	8.51168
9.50145	9.50145	9.38876	9.38876	9.28640	9.52783
10.10000	10.10000	10.10000	10.10000	10.10000	10.10000
2.15272	2.14605	1.83793	1.83755	1.83437	2.47677
4.92305	4.62451	5.00000	4.62212	4.62209	4.50061
5.00000	5.00000	5.00000	5.00000	5.00000	5.00000
1.35527	1.33761	1.34076	1.33695	1.32962	1.38256
1.40000	1.40000	1.40000	1.40000	1.40000	1.40000
1.40000	1.40000	1.40000	1.40000	1.40000	1.40000
0.93846	0.93824	1.00000	1.00000	1.00000	1.00000
0.96279	0.95956	0.98428	1.00000	1.00000	1.00000
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
3.79038	3.73917	3.76966	3.75821	3.73650	3.84414
3.90000	3.90000	3.90000	3.90000	3.90000	3.90000
3.90000	3.90000	3.90000	3.90000	3.90000	3.90000
1.75000	1.75000	1.75000	1.75000	0.00000	0.00000
1.71892	1.68791	1.74589	1.75000	0.00000	0.00000
1.75000	1.75000	1.75000	1.75000	0.00000	0.00000
2.29642	2.29666	2.30165	2.30761	2.30782	2.34604
2.90186	2.88978	2.92624	2.97366	2.96277	2.90979
4.10000	4.10000	4.10000	4.10000	4.10000	4.10000
3.12858	3.27557	2.77033	2.77191	2.92048	2.70312
3.21730	3.25495	2.75038	2.75978	2.92527	2.57658
4.45000	4.45000	3.95000	3.95000	3.95000	3.95000
2.13221	2.13069	2.18220	2.18254	2.18167	2.39137
4.50013	4.34669	4.33132	4.29726	4.27490	4.25476
6.40000	6.40000	6.40000	6.40000	6.40000	6.40000

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

	2022	2021	2020	2019
Pioneer Career and Technology Center				
Residential/Agricultural Real	\$2.53238	\$2.53693	\$2.60635	\$2.75775
Commercial/Industrial and Public Utility Real	3.38995	3.34371	3.33606	3.36791
General Business and Public Utility Personal	3.70000	3.70000	3.70000	3.70000
Schools				
Ashland City				
Residential/Agricultural Real	31.93895	32.05406	32.40709	35.65056
Commercial/Industrial and Public Utility Real	39.60827	40.05550	40.79128	42.53004
General Business and Public Utility Personal	64.55000	64.65000	65.00000	65.15000
Buckeye Central Local				
Residential/Agricultural Real	24.21315	24.21709	23.52439	22.26460
Commercial/Industrial and Public Utility Real	23.19309	23.19471	23.54693	24.29444
General Business and Public Utility Personal	45.50000	45.50000	45.50000	45.50000
Clear Fork Local				
Residential/Agricultural Real	21.33566	25.13789	25.13867	25.72268
Commercial/Industrial and Public Utility Real	27.79343	31.49897	31.26300	31.46408
General Business and Public Utility Personal	45.25000	49.05000	49.05000	49.05000
Crestline Exempted Village				
Residential/Agricultural Real	41.48480	40.48416	43.98394	43.65400
Commercial/Industrial and Public Utility Real	61.74297	60.44857	61.91323	61.17549
General Business and Public Utility Personal	74.90000	73.90000	75.45000	75.10000
Crestview Local				
Residential/Agricultural Real	23.54412	23.57549	23.60494	24.22872
Commercial/Industrial and Public Utility Real	23.72273	23.79521	23.83182	24.83094
General Business and Public Utility Personal	45.40000	45.40000	45.40000	45.40000
Galion City				
Residential/Agricultural Real	30.63642	31.72793	34.40316	34.47783
Commercial/Industrial and Public Utility Real	44.90357	45.09473	46.24190	46.22465
General Business and Public Utility Personal	58.73000	59.83000	59.83000	59.83000
Lexington Local				
Residential/Agricultural Real	42.82929	43.04776	43.02310	46.69642
Commercial/Industrial and Public Utility Real	46.66060	45.83529	45.53954	47.94909
General Business and Public Utility Personal	52.80000	53.00000	53.00000	55.30000
Loudonville-Perrysville Exempted Village				
Residential/Agricultural Real	29.16017	29.73965	29.77813	29.97469
Commercial/Industrial and Public Utility Real	29.70273	30.70067	30.75171	32.35726
General Business and Public Utility Personal	38.56000	39.10000	39.15000	39.30000

2018	2017	2016	2015	2014	2013
\$2.75074	\$2.73497	\$2.69966	\$2.69813	\$2.83000	\$2.07710
3.34456	3.38910	3.41873	3.40594	3.39000	2.59396
3.70000	3.70000	3.70000	3.70000	3.70000	3.70000
36.09516	36.28835	38.36305	38.45072	38.63550	38.75345
43.74691	43.82311	44.92055	45.62303	45.65630	45.51526
65.60000	65.80000	65.95000	66.05000	66.25000	66.85000
25.47073	24.96575	24.92217	25.32192	25.89191	25.94065
25.44900	28.77280	28.24268	28.67671	29.13269	29.28814
48.70000	49.50000	50.10000	50.50000	51.00000	51.00000
25.71538	25.63847	25.27993	25.26354	25.24712	25.77269
31.48147	30.97011	30.96388	30.76494	30.72414	31.02082
49.05000	49.05000	49.05000	49.05000	49.05000	49.05000
43.34931	43.12171	42.23553	41.36309	42.82754	43.44592
60.36293	61.62867	60.93677	59.89935	60.54361	59.52132
74.85000	74.60000	74.05000	73.20000	73.90000	73.90000
25.21697	25.15832	23.28155	25.26033	25.22290	25.74206
26.10122	25.73467	25.90003	28.29350	28.29350	28.33648
46.40000	46.40000	46.40000	48.40000	48.40000	48.40000
34.41924	36.81149	36.61687	36.52856	37.03403	37.20330
45.75768	49.66991	49.60094	49.21254	49.07431	48.62385
59.83000	60.28000	60.28000	60.28000	60.28000	60.28000
37.95501	38.06436	39.22596	39.20591	39.15401	39.28086
39.12079	39.27716	40.85279	40.84505	40.38107	40.34091
46.60000	46.80000	47.40000	47.40000	47.40000	47.50000
30.53048	30.92313	30.39385	30.62595	30.47853	30.42296
33.29462	33.70835	33.00517	32.93022	32.74526	31.52982
39.85000	40.27000	39.69000	39.81000	39.81000	39.21000

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

	2022	2021	2020	2019
Lucas Local				
Residential/Agricultural Real	\$29.90350	\$30.00001	\$30.80000	\$32.24193
Commercial/Industrial and Public Utility Real	30.93538	31.03538	31.83538	32.02298
General Business and Public Utility Personal	41.90000	42.00000	42.80000	43.40000
Madison Local				
Residential/Agricultural Real	31.81952	31.80756	32.30509	36.13499
Commercial/Industrial and Public Utility Real	56.94175	56.70067	57.21873	57.50369
General Business and Public Utility Personal	65.90000	65.90000	66.40000	66.40000
Mansfield City				
Residential/Agricultural Real	44.32629	44.76477	46.22005	51.65751
Commercial/Industrial and Public Utility Real	58.15727	58.51527	59.84856	63.52520
General Business and Public Utility Personal	68.45000	68.95000	70.45000	73.85000
Northmor Local				
Residential/Agricultural Real	25.15621	25.15947	26.05910	26.05910
Commercial/Industrial and Public Utility Real	28.15940	28.30127	29.17463	29.17463
General Business and Public Utility Personal	32.74000	32.74000	33.24000	33.24000
Ontario Local				
Residential/Agricultural Real	36.75075	36.85102	41.25111	45.35165
Commercial/Industrial and Public Utility Real	46.36415	46.08660	50.22872	52.63680
General Business and Public Utility Personal	51.30000	51.40000	55.80000	58.00000
Plymouth Local				
Residential/Agricultural Real	25.87742	26.11746	28.43226	28.12484
Commercial/Industrial and Public Utility Real	28.97846	29.41312	31.37637	31.16037
General Business and Public Utility Personal	29.70000	30.10000	32.20000	32.20000
Shelby City				
Residential/Agricultural Real	28.71933	28.73113	28.70661	31.25595
Commercial/Industrial and Public Utility Real	39.59136	39.71480	39.57540	41.35879
General Business and Public Utility Personal	53.40000	53.40000	53.40000	55.20000
South Central Local				
Residential/Agricultural Real	21.29104	21.29244	21.71242	21.63652
Commercial/Industrial and Public Utility Real	22.81491	22.82384	22.41782	23.18509
General Business and Public Utility Personal	35.50000	35.50000	35.50000	35.50000

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

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

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

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

Source: Richland County Auditor

2018	2017	2016	2015	2014	2013
\$34.42416	\$35.60474	\$35.13276	\$35.12410	\$35.40000	\$37.61649
34.22288	35.52288	36.46111	36.46111	36.39942	38.18127
45.60000	46.90000	47.10000	47.10000	47.40000	49.20000
36.06726	35.69223	36.94623	35.92896	35.79419	35.34366
57.70329	57.09045	55.71808	54.77661	54.73331	54.52257
66.40000	66.40000	66.40000	65.50000	65.50000	65.50000
51.16857	49.99252	52.03929	48.85798	48.05156	46.76620
63.13245	62.26286	63.57424	60.25680	59.39906	58.92282
73.55000	73.25000	74.25000	71.25000	70.85000	70.45000
26.04106	25.95130	26.70419	26.69227	26.68161	26.80447
28.94558	29.06897	29.14803	28.35085	27.72502	27.62445
33.24000	33.24000	34.24000	34.24000	34.24000	34.24000
38.44236	38.20764	38.46269	38.42648	38.50503	38.46311
44.81083	43.73547	43.99115	43.62093	43.57544	43.64640
51.10000	51.00000	51.00000	51.00000	51.10000	51.10000
28.30887	28.18145	26.19592	26.18746	26.88969	27.30556
30.34284	29.62984	30.08530	28.91403	29.33392	30.06051
32.40000	32.30000	32.10000	32.10000	32.80000	32.80000
31.22282	31.45323	31.03215	30.99179	30.93043	32.15916
43.26287	43.14536	44.04816	44.10643	43.98996	43.93873
55.20000	55.60000	55.50000	55.50000	55.50000	55.80000
21.62905	21.14812	20.81640	21.71659	22.27313	22.27707
22.51151	22.54057	22.49619	23.39116	23.81300	23.24446
35.50000	35.50000	35.50000	36.40000	36.90000	36.90000

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

Collection Year	Current Tax Levy (2)*	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (4)#	Total Tax Collections
2022	\$ 30,624,024	\$ 23,406,534	76.43 %	\$ 900,308	\$ 24,306,842
2021	28,630,152	22,935,959	80.11	910,074	23,846,033
2020	26,317,448	23,634,018	89.80	900,309	24,534,327
2019	22,417,525	19,999,649	89.21	923,392	20,923,041
2018	20,241,568	17,738,926	87.64	945,234	18,684,160
2017	20,127,705	17,861,733	88.74	879,094	18,740,827
2016	20,166,282	17,589,112	87.22	971,766	18,560,878
2015	21,010,472	16,555,037	78.79	907,237	17,462,274
2014	19,278,455	16,410,988	85.13	390,877	16,801,865
2013	18,977,164	16,956,593	89.35	1,042,001	17,998,594

- (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
79.37 %	\$ 3,496,404	11.42 %
83.29	926,798	3.24
93.22	940,403	3.57
93.33	956,373	4.27
92.31	1,181,579	5.84
93.11	1,181,881	5.87
92.04	552,212	2.74
83.11	851,858	4.05
87.15	889,407	4.61
94.84	869,040	4.58

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
2022	-	-	0.00 %	-
2021	-	-	0.00	-
2020	-	-	0.00	-
2019	-	-	0.00	-
2018	-	-	0.00	-
2017	-	-	0.00	-
2016	-	-	0.00	-
2015	-	-	0.00	-
2014	-	-	0.00	-
2013	-	-	0.00	-

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

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

Source: Richland County Auditor

<u>Total Tax Collections (1)</u>	<u>Percent of Current Total Tax Collections to Current Tax Levy</u>	<u>Accumulated Outstanding Delinquent Taxes</u>	<u>Percent of Outstanding Delinquent Taxes to Current Tax Levy</u>
-	0.00 %	-	0.00 %
-	0.00	103,648	0.00
-	0.00	103,648	0.00
-	0.00	103,648	0.00
-	0.00	103,648	0.00
-	0.00	103,648	0.00
-	0.00	103,648	0.00
-	0.00	103,648	0.00
-	0.00	103,648	0.00
-	0.00	103,648	0.00

Richland County, Ohio
Principal Real Property Taxpayers
2022 and 2013

Taxpayer	2022	
	Real Property Assessed Valuation	Percentage of Real Property Assessed Valuation
Kurt Stimens Properties	\$ 5,902,430	0.28%
Next Generation Films Incorporated	5,408,980	0.26
Wal_Mart Inc	4,839,850	0.23
Newman Technologies	4,084,550	0.19
The Gorman Rupp Company	3,969,580	0.19
Gumberg Associates	3,835,960	0.18
ArcelorMittal (Dofasco Shelby, Incorporated)	3,821,850	0.18
Central Ohio Associates, LTD	3,697,010	0.17
Cwood Asset Ownership LLC	2,882,100	0.14
Plymouth Paragon Parkway OH LLC	2,647,860	0.13
Total	\$ 41,090,170	1.95%
Total Real Property Assessed Valuation	\$ 2,115,885,280	

Taxpayer	2013	
	Real Property Assessed Valuation	Percentage of Real Property Assessed Valuation
Centro Richland LLC	\$ 6,399,550	0.35%
Wal-Mart Incorporated	6,173,630	0.34
Kurt Stimens Properties	5,823,880	0.32
The Gorman Rupp Co.	4,075,940	0.22
Newman Technology Incorporated	3,941,560	0.22
Gumberg Associates	3,841,020	0.21
Dofasco Shelby Incorporated	3,780,000	0.21
Central Ohio Associates LTD	3,301,490	0.18
SSI Mansfield	2,655,920	0.14
Cartario Company LTD	2,278,830	0.12
Total	\$ 42,271,820	2.31%
Total Real Property Assessed Valuation	\$ 1,833,167,840	

Source: Richland County Auditor

Richland County, Ohio
Principal Public Utility Property Taxpayers
2022 and 2013

2022		
Taxpayer	Public Utility Property Assessed Valuation	Percentage of Public Utility Property Assessed Valuation
Rover Pipeline LLC	\$ 184,609,210	38.77%
Columbia Gas Transmission	123,674,080	25.97
Ohio Edison	41,272,350	8.67
American Transmission Systems	32,963,450	6.92
Ohio Power Company	27,969,700	5.87
Columbia Gas of Ohio	15,219,980	3.20
AEP Ohio Transmission Company	15,213,160	3.20
Aqua Ohio Water Company	3,433,410	0.72
Marathon Pipeline LLC	1,813,120	0.57
Consolidated Electric Cooperative	972,190	0.20
 Total	 \$ 447,140,650	 94.09%
Total Public Utility Property Assessed Valuation	\$ 476,147,000	

2013		
Taxpayer	Public Utility Property Assessed Valuation	Percentage of Public Utility Property Assessed Valuation
Columbia Gas Transmission	\$ 37,322,430	36.89%
Ohio Edison	36,005,460	34.13
Ohio Power	12,282,920	11.64
American Transmission Systems	7,252,860	6.88
Columbia Gas of Ohio	3,747,670	3.55
Aqua Ohio Water Company	2,817,680	2.67
Firelands Electric	1,275,280	1.21
Licking Rural Electric	936,760	0.89
Consolidated Electric Cooperation	665,860	0.63
East Ohio Gas Company	451,250	0.43
 Total	 \$ 102,758,170	 97.41%
Total Public Utility Property Assessed Valuation	\$ 105,491,480	

Source: Richland County Auditor

Richland County, Ohio
 Computation of Direct and Overlapping Governmental Activities Debt
 December 31, 2022

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
Direct - Richland County			
General Obligation Bonds	\$ 17,540,118	100.00%	\$ 17,540,118
OPWC Loans	409,974	100.00	409,974
Lease payable	1,648,866	100.00	1,648,866
<i>Total Direct - Richland County</i>	<u>19,598,958</u>	<u>100.00</u>	<u>19,598,958</u>
Overlapping (2)			
Cities Wholly Within the County	5,116,400	100.00	5,116,400
Villages Wholly Within the County	667,160	100.00	667,160
Schools Wholly Within the County	39,461,167	100.00	39,461,167
Townships Wholly Within the County	480,000	100.00	480,000
City of Galion	2,042,400	0.07	1,430
Village of Plymouth	86,936	45.97	39,964
Ashland City School District	22,650,000	0.03	6,795
Buckeye Central Local School District	5,340,000	0.15	8,010
Clear fork Local School District	189,094	90.87	171,830
Crestline Exempted Village School District	9,913,151	19.23	1,906,299
Crestview Local School District	485,000	82.96	402,356
Galion City School District	9,220,000	3.61	332,842
Lexington Local School District	50,050,000	94.28	47,187,140
Lucas Local School District	111,000	85.89	95,338
Northmor Local School District	10,015,000	3.01	301,452
Ashland -West Holmes Career Center	30,235,000	0.60	181,410
EHOVE Career Center	360,000	0.06	216
<i>Total Overlapping</i>	<u>186,422,308</u>		<u>96,359,808</u>
<i>Totals</i>	<u>\$ 206,021,266</u>		<u>\$ 115,958,766</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, 2022.

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

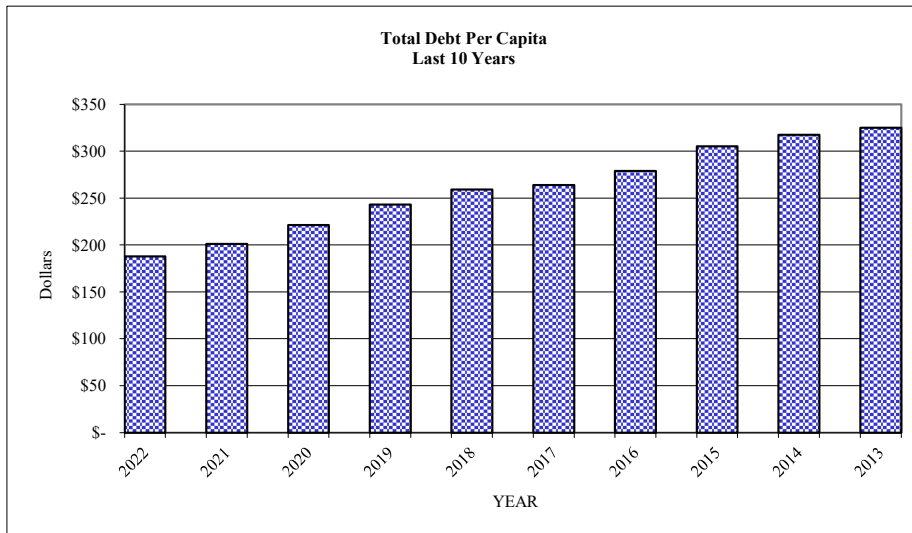
Governmental Activities						
Year	General Obligation Bonds	Special Assessment Bonds	Notes Payable	OPWC Loans	Lease Payable	OWDA Loan
2022	\$ 17,540,118	\$ -	\$ -	\$ 409,974	\$ 1,648,866	\$ -
2021	18,919,950	-	-	472,082	1,650,765	-
2020	20,295,621	-	-	503,136	1,702,976	-
2019	21,528,561	65,000	1,081,765	561,514	1,753,632	-
2018	22,823,288	125,000	1,195,000	482,207	1,802,787	41,514
2017	24,215,564	180,000	-	552,463	1,850,492	80,687
2016	25,845,922	230,000	-	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

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

Source: Richland County Auditor

Business-Type Activity

<u>General Obligation Bonds</u>	<u>OPWC Loans</u>	<u>Notes Payable</u>	<u>Total Debt</u>	<u>Percentage of Personal Income (1)</u>	<u>Per Capita (1)</u>
\$ 3,638,543	\$ 294,829	\$ -	\$ 23,532,330	0.68 %	\$ 188
3,793,679	319,368	-	25,155,844	0.79	201
3,949,577	343,908	-	26,795,218	0.86	221
4,136,499	368,448	-	29,495,419	0.92	243
4,329,917	392,988	-	31,192,701	1.05	259
4,522,539	422,445	-	31,824,190	1.17	264
4,704,180	454,338	-	33,657,029	1.39	279
2,748,722	478,878	3,432,000	37,065,719	1.39	305
2,810,694	503,418	3,432,000	38,845,307	1.45	318
2,894,735	527,958	3,658,000	39,602,088	1.47	325



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
2022	125,319	\$5,595,975,736	\$ 21,178,661	0.38%	\$169.00
2021	125,195	5,532,554,484	22,713,629	0.41	181.43
2020	124,840	5,476,892,882	22,713,629	0.44	181.94
2019	120,987	4,793,405,418	25,665,060	0.54	212.13
2018	120,987	4,646,443,787	27,153,205	0.62	224.43
2017	120,430	4,615,225,466	28,738,103	0.62	238.63
2016	121,242	4,593,521,613	28,738,103	0.66	237.03
2015	121,688	4,566,176,368	30,550,102	0.66	251.05
2014	121,999	4,565,004,727	30,036,210	0.68	246.20
2013	122,314	4,392,787,425	30,887,276	0.70	252.52

(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	
2022	\$ 4,060,535	\$ 2,944,853	\$ 1,115,682	\$ 24,539	\$ -	45.47
2021	3,339,645	2,731,688	607,957	24,540	-	24.77
2020	3,497,556	2,642,003	855,553	24,540	-	34.86
2019	3,606,529	2,735,880	870,649	24,540	-	35.48
2018	3,707,659	2,507,331	1,200,328	29,457	-	40.75
2017	3,008,657	2,563,885	444,772	31,893	-	13.95
2016	2,505,768	1,568,451	937,317	24,540	-	38.20
2015	2,426,767	2,636,533	(209,766)	24,540	-	(8.55)
2014	2,474,718	1,258,666	1,216,052	24,540	-	49.55
2013	2,305,457	1,439,062	866,395	16,728	-	51.79

- (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

	2022		2021		2020	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	\$ 2,592,032,280	\$ 2,592,032,280	\$ 2,555,299,070	\$ 2,555,299,070	\$ 2,517,095,530	\$ 2,517,095,530
Debt Limitation	\$63,300,807	\$ 25,920,323	\$ 62,382,477	\$ 25,552,991	\$ 61,427,388	\$ 25,170,955
Total Outstanding Debt:						
General Obligation Bonds	17,065,000	17,065,000	18,405,000	18,405,000	19,715,000	19,715,000
Special Assessment Bonds	-	-	-	-	-	-
Business-Type General Obligation Bonds	3,635,000	3,635,000	3,790,000	3,790,000	3,940,000	3,940,000
Governmental OPWC Loans	409,974	409,974	472,082	472,082	603,136	603,136
Business-Type OPWC Loans	294,829	294,829	319,368	319,368	343,908	343,908
OWDA Loan	-	-	-	-	-	-
Governmental General Obligation Notes	-	-	-	-	-	-
Special Assessment Notes	-	-	-	-	-	-
Total	21,404,803	21,404,803	22,986,450	22,986,450	24,602,044	24,602,044
Exemptions:						
General Obligation Bonds	17,065,000	17,065,000	18,405,000	18,405,000	19,080,000	19,080,000
Special Assessment Bonds	-	-	-	-	-	-
Business-Type General Obligation Bonds	3,635,000	3,635,000	3,790,000	3,790,000	3,940,000	3,940,000
Governmental OPWC Loans	409,974	409,974	472,082	472,082	603,136	603,136
Business-Type OPWC Loans	294,829	294,829	319,368	319,368	343,908	343,908
OWDA Loan	-	-	-	-	-	-
Governmental General Obligation Notes	-	-	-	-	-	-
Special Assessment Notes	-	-	-	-	-	-
Amount Available in Debt Service Fund	4,156,019	4,156,019	2,613,474	2,613,474	1,685,097	1,685,097
Total	25,560,822	25,560,822	25,599,924	25,599,924	25,652,141	25,652,141
Net Debt	(4,156,019)	(4,156,019)	(2,613,474)	(2,613,474)	(1,050,097)	(1,050,097)
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$ 67,456,826	\$ 30,076,342	\$ 64,995,951	\$ 28,166,465	\$ 62,477,485	\$ 26,221,052
Legal Debt Margin as a Percentage of the Debt Limit	106.57%	116.03%	104.19%	110.23%	101.71%	104.17%

(1) The Debt Limitation is calculated as follows:

Three percent of first \$100,000,000 of assessed value	\$3,000,000	\$3,000,000	\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value	3,000,000	3,000,000	3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000	57,300,807	56,382,477	55,427,388

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

	\$63,300,807	\$62,382,477	\$61,427,388
--	--------------	--------------	--------------

Source: Richland County Auditor

2019		2018		2017	
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>\$ 2,216,225,940</u>	<u>\$ 2,216,225,940</u>	<u>\$ 2,094,549,350</u>	<u>\$ 2,094,549,350</u>	<u>\$ 2,051,827,700</u>	<u>\$ 2,051,827,700</u>
\$ 53,905,649	\$ 22,162,259	\$ 50,863,734	\$ 20,945,494	\$ 49,795,693	\$ 20,518,277
20,466,177	20,466,177	22,318,657	22,318,657	23,680,047	23,680,047
65,000	65,000	125,000	125,000	180,000	180,000
4,028,823	4,028,823	4,216,343	4,216,343	4,399,951	4,399,951
561,514	561,514	482,207	482,207	552,463	552,463
368,448	368,448	392,988	392,988	422,445	422,445
-	-	41,514	41,514	80,687	80,687
1,075,000	1,075,000	1,195,000	1,195,000	-	-
-	-	-	-	-	-
<u>26,564,962</u>	<u>26,564,962</u>	<u>28,771,709</u>	<u>28,771,709</u>	<u>29,315,593</u>	<u>29,315,593</u>
19,696,177	19,696,177	21,418,657	21,418,657	22,492,356	22,492,356
65,000	65,000	125,000	125,000	180,000	180,000
4,028,823	4,028,823	4,216,343	4,216,343	4,399,951	4,399,951
561,514	561,514	482,207	482,207	552,463	552,463
368,448	368,448	392,988	392,988	422,445	422,445
-	-	41,514	41,514	80,687	80,687
1,075,000	1,075,000	1,195,000	1,195,000	-	-
-	-	-	-	-	-
1,576,165	1,576,165	1,548,528	1,548,528	860,639	860,639
<u>27,371,127</u>	<u>27,371,127</u>	<u>29,420,237</u>	<u>29,420,237</u>	<u>28,988,541</u>	<u>28,988,541</u>
(806,165)	(806,165)	(648,528)	(648,528)	327,052	327,052
<u>\$ 54,711,814</u>	<u>\$ 22,968,424</u>	<u>\$ 51,512,262</u>	<u>\$ 21,594,022</u>	<u>\$ 49,468,641</u>	<u>\$ 20,191,225</u>
101.50%	103.64%	101.28%	103.10%	99.34%	98.41%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	<u>47,905,649</u>		<u>44,863,734</u>		<u>43,795,693</u>
	<u>\$53,905,649</u>		<u>\$50,863,734</u>		<u>\$49,795,693</u>

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

	2016		2015	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	<u>\$ 2,036,482,600</u>	<u>\$ 2,036,482,600</u>	<u>\$ 2,009,184,510</u>	<u>\$ 2,009,184,510</u>
Debt Limitation	\$ 49,412,065	\$ 20,364,826	\$ 48,729,613	\$ 20,091,845
Total Outstanding Debt:				
General Obligation Bonds	25,280,342	25,280,342	26,683,242	26,683,242
Special Assessment Bonds	125,000	125,000	275,000	275,000
Business-Type General Obligation Bonds	4,574,656	4,574,656	2,616,756	2,616,756
Governmental OPWC Loans	482,207	482,207	767,927	767,927
Business-Type OPWC Loans	392,988	392,988	478,878	478,878
OWDA Loan	41,514	41,514	152,530	152,530
General Obligation Notes	-	-	2,730,000	2,730,000
Special Assessment Notes	-	-	3,432,000	3,432,000
Total	<u>30,896,707</u>	<u>30,896,707</u>	<u>37,136,333</u>	<u>37,136,333</u>
Exemptions:				
General Obligation Bonds	23,522,356	23,522,356	24,457,356	24,457,356
Special Assessment Bonds	125,000	125,000	275,000	275,000
Business-Type General Obligation Bonds	4,574,656	4,574,656	2,616,756	2,616,756
Governmental OPWC Loans	482,207	482,207	767,927	767,927
Business-Type OPWC Loans	392,988	392,988	478,878	478,878
OWDA Loan	41,514	41,514	152,530	152,530
General Obligation Notes	-	-	265,000	265,000
Special Assessment Notes	-	-	3,432,000	3,432,000
Amount Available in Debt Service Fund	620,661	620,661	453,436	453,436
Total	<u>29,759,382</u>	<u>29,759,382</u>	<u>32,898,883</u>	<u>32,898,883</u>
Net Debt	<u>1,137,325</u>	<u>1,137,325</u>	<u>4,237,450</u>	<u>4,237,450</u>
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$ 48,274,740</u>	<u>\$ 19,227,501</u>	<u>\$ 44,492,163</u>	<u>\$ 15,854,395</u>
Legal Debt Margin as a Percentage of the Debt Limit	97.70%	94.42%	91.30%	78.91%
(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>43,412,065</u>		<u>42,729,613</u>
(2) The Debt Limitation equals one percent of the assessed value.		<u>\$49,412,065</u>		<u>\$48,729,613</u>

Source: Richland County Auditor

(continued)

2014		2013	
Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
<u>\$ 2,002,341,480</u>	<u>\$ 2,002,341,480</u>	<u>\$ 1,938,659,320</u>	<u>\$ 1,938,659,320</u>
\$ 48,558,537	\$ 20,023,415	\$ 46,966,483	\$ 19,386,593
27,735,049	27,735,049	27,819,461	27,819,461
1,095,000	1,095,000	1,870,000	1,870,000
2,804,463	2,804,463	2,887,465	2,887,465
888,154	888,154	766,881	766,881
503,418	503,418	527,958	527,958
185,442	185,442	216,498	216,498
1,965,000	1,965,000	2,079,000	2,079,000
<u>3,658,000</u>	<u>3,658,000</u>	<u>3,658,000</u>	<u>3,658,000</u>
<u>38,834,526</u>	<u>38,834,526</u>	<u>39,825,263</u>	<u>39,825,263</u>
24,085,000	24,085,000	24,040,000	24,040,000
1,095,000	1,095,000	1,870,000	1,870,000
2,804,463	2,804,463	2,887,465	2,887,465
888,154	888,154	766,881	766,881
503,418	503,418	527,958	527,958
185,442	185,442	216,498	216,498
163,000	163,000	277,000	277,000
3,658,000	3,658,000	3,658,000	3,658,000
<u>610,915</u>	<u>610,915</u>	<u>843,044</u>	<u>843,044</u>
<u>33,993,392</u>	<u>33,993,392</u>	<u>35,086,846</u>	<u>35,086,846</u>
<u>4,841,134</u>	<u>4,841,134</u>	<u>4,738,417</u>	<u>4,738,417</u>
<u>\$ 43,717,403</u>	<u>\$ 15,182,281</u>	<u>\$ 42,228,066</u>	<u>\$ 14,648,176</u>
90.03%	75.82%	89.91%	75.56%
	\$3,000,000		\$3,000,000
	3,000,000		3,000,000
	<u>42,558,537</u>		<u>40,966,483</u>
	<u>\$48,558,537</u>		<u>\$46,966,483</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)
2022	125,319	\$3,450,533,346	\$27,534	252.3	38,037	2,207
2021	125,195	3,201,236,150	25,570	252.8	48,700	2,900
2020	124,840	3,194,031,400	25,585	252.1	47,406	4,681
2019	120,987	2,969,625,915	24,545	243.4	49,900	2,400
2018	120,987	2,835,814,293	23,439	243.4	50,300	2,900
2017	120,430	2,712,083,600	22,520	242.3	50,300	2,900
2016	121,242	2,708,800,269	22,367	243.7	49,900	2,900
2015	121,688	2,672,146,792	21,959	244.8	50,700	3,000
2014	121,999	2,675,682,068	21,932	245.5	51,200	3,500
2013	122,314	2,707,420,390	22,135	246.1	52,000	4,700

Source:

- (1) 2013 - 2021 Population Estimated by US Census Bureau
- (2) Computation of per capita personal income multiplied by population
- (3) Ohio Job and Family Services, Office of Workforce Development
- (4) Richland County Auditor

County	Unemployment Rate (3)		New Construction (4)		
	Ohio	United States	Agricultural/ Residential	Commercial/ Industrial	Total New Construction
4.4%	3.6%	3.3%	\$11,163,980	\$4,340,710	\$15,504,690
4.1	4.5	3.9	13,452,600	8,583,580	22,036,180
5.4	5.6	6.7	10,042,650	3,563,670	13,606,320
4.4	3.8	3.4	8,820,900	7,561,390	16,382,290
4.9	4.6	3.9	7,651,810	2,756,990	10,408,800
5.5	5.0	4.4	5,900,010	5,881,360	11,781,370
5.5	4.8	4.5	6,012,530	17,112,070	23,124,600
5.6	4.9	5.3	4,741,950	6,957,660	11,699,610
6.4	5.7	6.2	4,682,020	1,154,260	5,836,280
8.4	7.4	7.4	2,831,940	1,967,960	4,799,900

Richland County, Ohio
Principal Employers
2022 and 2013

2022

Employer	Employees	Percentage of Total County Employment
OhioHealth Mansfield Hospital	2,500	6.57%
CNG	900	2.37
Richland County	866	2.28
Newman Technology, Incorporated	799	2.10
Arcelor Mittal	670	1.76
Avita	631	1.66
Stoneridge Inc	600	1.58
Jay Industries, Incorporated	500	1.31
The Gorman Rupp Company	450	1.18
Techniplas	450	1.18
Total	8,366	21.99%
Total Employment within the County	38,037	

2013

Employer	Employees	Percentage of Total County Employment
Med-Central Health Systems	2,400	4.62%
Richland County	1,055	2.03
Jay Industries	1,025	1.97
Newman Technology	885	1.70
StarTek Inc	825	1.59
Century Link	750	1.44
Mansfield City Schools	700	1.34
Mansfield Correctional Institute	680	1.30
ArcelorMittal (Dofasco Shelby Inc)	575	1.11
Therm-O-Disc	575	1.11
Total	9,470	18.21%
Total Employment within the County	52,000	

Sources: 2013 - Richland County and the Ohio Department of Economic Development
2022 - Mansfield Chamber of Commerce

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

Function/Program	2022	2021	2020	2019
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
County Offices	61	62	62	62
Commissioners Office	6	6	6	7
Treasurer's Office	7	7	7	9
Judicial System				
County Offices	141	123	123	110
Clerk of Courts	15	16	16	16
Probate Court	8	5	5	7
Public Safety				
County Offices	135	89	89	109
Sheriff (Road Patrol)	28	51	51	50
Public Works				
County Offices	6	8	8	8
Engineer	39	40	40	41
Auto Title	11	11	11	11
Health				
County Offices	32	11	11	11
Board of Developmental Disabilities	184	143	143	171
Human Services				
County Offices	46	52	52	57
Children's Services	89	86	86	95
Job and Family Services	46	46	46	55
Conservation and Recreation				
County Offices	3	2	2	3
<i>Business-Type Activity</i>				
Sewer	9	8	8	8
Totals	<u>866</u>	<u>766</u>	<u>766</u>	<u>830</u>

Source: Richland County Auditor

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

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
57	85	80	68	66	68
7	6	6	6	6	5
9	10	10	8	8	6
104	113	90	92	88	86
16	17	17	17	16	14
7	8	9	9	8	8
105	145	141	127	119	120
49	48	48	47	44	43
8	8	7	6	6	6
41	45	48	48	45	48
11	11	11	12	11	10
11	10	11	11	11	10
184	238	266	352	375	382
56	76	76	66	61	66
98	99	104	107	104	107
56	64	69	68	68	67
4	3	3	3	3	2
<u>7</u>	<u>7</u>	<u>10</u>	<u>9</u>	<u>8</u>	<u>7</u>
<u><u>830</u></u>	<u><u>993</u></u>	<u><u>1,006</u></u>	<u><u>1,056</u></u>	<u><u>1,047</u></u>	<u><u>1,055</u></u>

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

Function/Program	2022	2021	2020	2019
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
Board of Elections				
Registered Voters	81,566	81,564	82,764	79,313
Voter Turnout in November	42,397	15,995	60,336	20,438
Percentage of Voter Turnout	51.98%	19.61%	72.90%	25.77%
Recorder				
Deeds Issued	6,186	4,498	3,881	4,160
Mortgages Issued	3,986	5,202	4,530	3,592
Judicial System				
Common Pleas Courts Cases				
Civil	579	539	1,466	1,537
Criminal	851	1,011	891	1,102
Domestic	2,312	993	804	1,099
Health				
Dog and Kennel				
Dogs Licensed	18,638	17,997	17,273	18,332
Kennels	485	460	584	580
<i>Business-Type Activity</i>				
Sewer				
Number of Customers on:				
Metered Rate	4,030	3,999	3,932	3,924
Flat Rate	643	676	700	733

Source: Richland County Auditor

2018	2017	2016	2015	2014	2013
83,076	82,141	82,032	79,832	88,826	89,049
45,413	24,937	56,106	36,577	33,537	22,304
54.66%	30.36%	68.40%	45.82%	37.76%	25.05%
5,736	8,824	8,266	7,991	7,842	8,041
8,337	14,915	13,976	13,744	13,999	16,174
1,545	1,607	2,027	2,068	2,497	2,066
1,195	906	833	1,053	832	852
1,112	1,167	1,233	1,199	1,172	1,366
19,060	18,848	18,775	18,560	21,951	18,891
639	675	725	2,550	2,480	899
3,852	3,919	3,727	3,738	3,732	3,652
804	738	913	931	939	1,015

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
County Offices				
Vehicles	16	16	16	15
Real Estate Assessment				
Vehicles	0	0	1	1
Weights and Measures				
Vehicles	1	1	1	1
Judicial System				
County Offices				
Vehicles	18	21	18	9
Juvenile Attention Center				
Vehicles	3	3	3	3
Public Safety				
County Offices				
Vehicles	5	4	4	6
Sheriff's Office				
Vehicles	119	120	111	102
Public Works				
County Engineer				
Vehicles	62	64	67	65
Codes and Permits				
Vehicles	6	5	5	4
Health				
Developmental Disabilities				
Vehicles	45	41	41	49
Dog and Kennel				
Vehicles	3	3	3	3
Human Services				
County Offices				
Vehicles	13	11	11	12
Children's Services				
Vehicles	24	26	26	30
Conservation and Recreation				
Vehicles	2	2	2	2
<i>Business-Type Activity</i>				
Sewer				
Vehicles	10	7	7	7

Source: Richland County Auditor

2018	2017	2016	2015	2014	2013
15	16	15	18	16	16
1	1	1	1	1	1
1	1	1	1	1	1
9	9	10	9	10	10
6	6	6	7	7	6
4	6	8	5	5	5
99	93	79	71	58	53
63	65	66	66	63	62
3	3	3	3	3	4
48	47	54	55	52	50
2	2	2	2	2	2
9	10	7	9	8	10
24	24	24	25	25	25
2	2	1	3	1	1
7	7	7	7	7	7

Richland County, Ohio

Miscellaneous Statistics

December 31, 2022

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

Major Attractions

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

Higher Education

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

Hospitals

OhioHealth Mansfield and Shelby
Avita Health Systems

Communications

Radio Stations:

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

Television Stations:

Time Warner Cable Communications
WMFD TV 50/68 Mansfield

Newspapers:

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

OHIO AUDITOR OF STATE KEITH FABER



RICHLAND COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 11/28/2023

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

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