



Dave Yost • Auditor of State

RICHLAND COUNTY

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RICHLAND COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017

<u>FEDERAL GRANTOR</u> Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<u>U.S. DEPARTMENT OF EDUCATION</u>				
<u>Passed Through the Ohio Department of Health</u>				
Special Education-Grants for Infants and Families	84.181	34-6002296	\$ -	\$ 84,160
<u>Passed Through the Ohio Department of Education</u>				
Special Education-Preschool Grants - Special Education Cluster (IDEA)	84.173	34-6002296	-	41,371
TOTAL U.S. DEPARTMENT OF EDUCATION				
			-	125,531
<u>U.S. DEPARTMENT OF AGRICULTURE</u>				
<u>Passed Through the Ohio Department of Education</u>				
National School Lunch Program - Child Nutrition Cluster	10.555	34-6002296	-	33,582
Child and Adult Care Food Program	10.558	34-6002296	-	12,181
<u>Passed Through the Ohio Department of Justice</u>				
Team Nutrition Grants	10.574	34-6002296	-	5,250
<u>Passed Through the Ohio Department of Job and Family Services</u>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - SNAP Cluster	10.561	34-6002296	-	766,485
TOTAL U.S. DEPARTMENT OF AGRICULTURE				
			-	817,498
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
<u>Passed Through the Ohio Development Services Agency</u>				
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	B-F-15-1CM-1	-	102,375
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	B-F-16-1CM-1	-	108,218
Total Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii			-	210,593
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
			-	210,593
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>				
<u>Passed Through the Ohio Department of Transportation</u>				
<u>Highway Planning and Construction Cluster:</u>				
Highway Planning and Construction	20.205	75610	-	1,047,414
Highway Planning and Construction	20.205	85312	-	47,118
Highway Planning and Construction	20.205	88337	-	631,154
Highway Planning and Construction	20.205	92857	-	370,672
Highway Planning and Construction	20.205	96345	-	48,233
Highway Planning and Construction	20.205	104085	-	230,386
Total Highway Planning and Construction Cluster			-	2,374,977
<u>Passed Through the Ohio Department of Public Safety</u>				
<u>Highway Safety Cluster:</u>				
State and Community Highway Safety	20.600	34-6002296	-	9,035
National Priority Safety Programs	20.616	34-6002296	-	17,345
Total Highway Safety Cluster			-	26,380
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				
			-	2,401,357
<u>U.S. DEPARTMENT OF JUSTICE</u>				
<u>Passed Through the Ohio Office of Criminal Justice Services</u>				
Crime Victim Assistance	16.575	34-6002296	-	144,964
<u>Passed Through the Ohio Department of Public Safety</u>				
Recovery Act-Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories	16.803	QFR2-2016-JG-B01-6952-C000824	-	12,509
TOTAL U.S. DEPARTMENT OF JUSTICE				
			-	157,473
<u>U.S. DEPARTMENT OF LABOR</u>				
<u>Passed through the WIA Area 10 Board</u>				
<u>Workforce Investment Act (WIA) Cluster:</u>				
WIA Adult Program	17.258	G-1617-15-0184	-	127,272
WIA Adult Program-Administration	17.258	G-1617-15-0184	-	7,804
Total WIA Adult Program			-	135,076
WIA Dislocated Worker Formula Grants	17.278	G-1617-15-0184	-	340,277
WIA Dislocated Worker Formula Grants-Administration	17.278	G-1617-15-0184	-	560
Total WIA Dislocated Worker Formula Grants			-	340,837
Total Workforce Investment Act Cluster			-	475,913
Employment Service/Wagner-Peyser Funded Activities - Employment Service Cluster	17.207	G-1617-15-0184	-	23,206
TOTAL U.S. DEPARTMENT OF LABOR				
			-	499,119
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
<u>Medicaid Cluster:</u>				
<u>Passed Through the Ohio Department of Developmental Disabilities</u>				
Medical Assistance Program	93.778	34-6002296	-	552,298
<u>Passed through the Ohio Department of Job and Family Services</u>				
Medical Assistance Program	93.778	G-1617-11-5572	-	1,528,329
Medical Assistance Program	93.778	G-1617-11-5574	-	1,205,621
Total Medicaid Cluster			-	3,286,248
<u>Passed Through the Ohio Department of Mental Health and Addiction Services</u>				
Block Grants for Community Mental Health Services	93.958	34-6002296	-	90,435

RICHLAND COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017
(Continued)

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Number	Passed Through to Subrecipients	Total Federal Expenditures
Block Grants for Prevention and Treatment of Substance Abuse	93.959	70-5005-UMADAOP-P-16/17-9202	-	126,055
Block Grants for Prevention and Treatment of Substance Abuse	93.959	70 SAPT - BG	-	354,226
Block Grants for Prevention and Treatment of Substance Abuse	93.959	70-5005-CFRO-T 16/17-0129	-	75,354
Block Grants for Prevention and Treatment of Substance Abuse	93.959	70 SAPT - BG	-	3,069
Block Grants for Prevention and Treatment of Substance Abuse	93.959	70-4158-Women-T-16/17-10184	-	54,358
Total Block Grants for Prevention and Treatment of Substance Abuse			-	613,062
Passed Through the Ohio Department of Homeland Security				
Medical Reserve Corps Small Grant Program	93.008	MRC15-1035	-	1,181
Passed Through the Ohio Department of Mental Health and Addiction Services				
Social Services Block Grant	93.667	34-6002296	71,165	71,165
Passed Through the Ohio Department of Developmental Disabilities				
Social Services Block Grant	93.667	FY17TXXC070	-	83,965
Passed through the Ohio Department of Job and Family Services				
Social Services Block Grant	93.667	G-1617-11-5572	639,919	871,138
Total Social Services Block Grant			711,084	1,026,268
Passed through the Ohio Department of Job and Family Services				
Promoting Safe and Stable Families	93.556	G-1617-11-5574	-	164,942
TANF Cluster:				
Temporary Assistance for Needy Families (TANF)	93.558	G-1617-11-5572	774,066	2,604,597
Temporary Assistance for Needy Families (TANF)	93.558	G-1617-11-5574	-	10,291
Total TANF Cluster			774,066	2,614,888
Child Support Enforcement	93.563	G-1617-11-5573	-	1,008,944
Child Care and Development Block Grant - CCDF Cluster	93.575	G-1617-11-5572	-	210,497
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1617-11-5574	-	85,019
Foster Care-Title IV-E	93.658	G-1617-11-5574	-	2,061,367
Adoption Assistance	93.659	G-1617-11-5574	-	1,193,536
Chafee Foster Care Independence Program	93.674	G-1617-11-5574	-	31,562
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			1,485,150	12,387,949
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed Through the Ohio Emergency Management Agency				
Emergency Management Performance Grants	97.042	EMC-2016-EP-00003-S01	-	90,334
Pre-Disaster Mitigation	97.047	EMC-2015-PC-0006	-	12,525
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			-	102,859
TOTAL FEDERAL AWARDS EXPENDITURES			\$ 1,485,150	\$ 16,702,379

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)
FISCAL YEAR ENDED DECEMBER 31, 2017**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Richland County, Ohio, (the County) under programs of the federal government for the year ended December 31, 2017. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles contained in OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments* (codified in 2 CFR Part 225), or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE C – SUBRECIPIENTS

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

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

NOTE D – CHILD NUTRITION CLUSTER

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

NOTE E – MATCHING REQUIREMENTS

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

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

The current cash balance on the County's local program income account as of December 31, 2017 is \$34,395.

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Dave Yost • Auditor of State

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

Richland County
50 Park Avenue East
Mansfield, Ohio 44902

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Richland County, Ohio, (the County) as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 25, 2018. Our report refers to other auditors who audited the financial statements of Newhope Industries, Inc., the County's discretely presented component unit, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported. The financial statements of Newhope Industries, Inc., the County's discretely presented component unit, were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

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

Dave Yost
Auditor of State
Columbus, Ohio

June 25, 2018



Dave Yost • Auditor of State

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

Richland County
50 Park Avenue East
Mansfield, Ohio 44902

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Richland County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of the County's major federal programs for the year ended December 31, 2017. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Basis for Qualified Opinion on the Social Services Block Grant

As described in finding 2017-001 in the accompanying schedule of findings, the County did not comply with requirements regarding subrecipient monitoring applicable to its CFDA 93.667 Social Services Block Grant major federal program. Compliance with this requirement is necessary, in our opinion, for the County to comply with requirements applicable to this program.

Qualified Opinion on the Social Services Block Grant

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion on the Social Services Block Grant* paragraph, the County complied, in all material respects, with the requirements referred to above that could directly and materially affect its Social Service Block Grant for the year ended December 31, 2017.

Unmodified Opinion on the Other Major Federal Programs

In our opinion, the County complied in all material respects with the requirements referred to above that could directly and materially affect each of its other major federal programs identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings for the year ended December 31, 2017.

The County's response to our noncompliance finding is described in the accompanying corrective action plan. We did not audit the County's response and, accordingly, we express no opinion on it.

Report on Internal Control over Compliance

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. Therefore, we cannot assure we have identified all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. However, we identified a certain deficiency in internal control over compliance that we consider to be a material weakness, described in the accompanying schedule of findings as item 2017-001.

The County's response to our internal control over compliance finding is described in the accompanying corrective action plan. We did not audit the County's response and, accordingly, we express no opinion on it.

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

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

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Richland County, Ohio, (the County) as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 25, 2018, wherein we noted the financial statements of Newhope Industries, Inc., the County's discretely presented component unit, were audited by other auditors. We conducted our audit to opine on the County's' basic financial statements as a whole. We have not performed any procedures to the audited financial statements subsequent to June 25, 2018. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole



Dave Yost
Auditor of State
Columbus, Ohio

August 22, 2018

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RICHLAND COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2017

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	Yes
(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 for all major programs except for the Social Services Block Grant which we qualified.
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	Yes
(d)(1)(vii)	Major Programs (list):	CFDA #93.667 – Social Services Block Grant CFDA #14.228 – Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii CFDA #93.959 – Block Grants for Prevention and Treatment of Substance Abuse Medicaid Cluster
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR §200.520?	Yes

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

None.

RICHLAND COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2017
(Continued)

3. FINDINGS FOR FEDERAL AWARDS

1. Subrecipient Monitoring

Finding Number	2017-001		
CFDA Title and Number	93.667 Social Services Block Grant		
Federal Award Identification Number / Year	2017		
Federal Agency	U.S. Department of Health and Human Services		
Compliance Requirement	Subrecipient Monitoring		
Pass-Through Entity	Ohio Department of Mental Health and Addiction Services		
Repeat Finding from Prior Audit?	No	Finding Number (if repeat)	N/A

Material Weakness / Material Noncompliance

45 CFR § 75.352(a) states all pass-through entities must ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the following information at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward modification. When some of this information is not available, the pass-through entity must provide the best information available to describe the Federal award and subaward. Required information includes:

1) Federal Award Identification.

- (i) Subrecipient name (which must match the name associated with its unique entity identifier;
- (ii) Subrecipient's unique entity identifier;
- (iii) Federal Award Identification Number (FAIN);
- (iv) Federal Award Date (see § 75.2 *Federal award date*) of award to the recipient by the HHS awarding agency;
- (v) Subaward Period of Performance Start and End Date;
- (vi) Amount of Federal Funds Obligated by this action by the pass-through entity to the subrecipient;
- (vii) Total Amount of Federal Funds Obligated to the subrecipient by the pass-through entity including the current obligation;
- (viii) Total Amount of the Federal Award committed to the subrecipient by the pass-through entity;
- (ix) Federal award project description, as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA);
- (x) Name of HHS awarding agency, pass-through entity, and contract information for awarding official of the pass-through entity;
- (xi) CFDA Number and Name; the pass-through entity must identify the dollar amount made available under each Federal award and the CFDA number at time of disbursement;
- (xii) Identification of whether the award is R&D; and
- (xiii) Indirect cost rate for the Federal award (including if the de minimis rate is charged per § 75.414).

RICHLAND COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
December 31, 2017
(Continued)

3. FINDINGS FOR FEDERAL AWARDS (Continued)

1. Subrecipient Monitoring (Continued)

(2) All requirements imposed by the pass-through entity on the subrecipient so that the Federal award is used in accordance with Federal statutes, regulations and the terms and conditions of the Federal award;

(3) Any additional requirements that the pass-through entity imposes on the subrecipient in order for the pass-through entity to meet its own responsibility to the HHS awarding agency including identification of any required financial and performance reports;

(4) An approved federally recognized indirect cost rate negotiated between the subrecipient and the Federal Government or, if no such rate exists, either a rate negotiated between the pass-through entity and the subrecipient (in compliance with this part), or a de minimis indirect cost rate as defined in § 75.414(f);

(5) A requirement that the subrecipient permit the pass-through entity and auditors to have access to the subrecipient's records and financial statements as necessary for the pass-through entity to meet the requirements of this part; and

(6) Appropriate terms and conditions concerning closeout of the subaward.

45 CFR § 75.352(d) states all pass-through entities must monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved. Pass-through entity monitoring of the subrecipient must include:

- (1) Reviewing financial and performance reports required by the pass-through entity.
- (2) Following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and other means.
- (3) Issuing a management decision for audit findings pertaining to the Federal award provided to the subrecipient from the pass-through entity as required by § 75.521.

45 CFR § 75.352(e) states depending upon the pass-through entity's assessment of risk posed by the subrecipient (as described in paragraph (b) of this section), the following monitoring tools may be useful for the pass-through entity to ensure proper accountability and compliance with program requirements and achievement of performance goals:

- 1) Providing subrecipients with training and technical assistance on program-related matters; and
- 2) Performing on-site reviews of the subrecipient's program operations;
- 3) Arranging for agreed-upon-procedures engagements as described in § 75.425.

45 CFR § 75.352(f) requires pass-through entities to verify that every subrecipient is audited as required by subpart F of this part when it is expected that the subrecipient's Federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in § 75.501.

RICHLAND COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
December 31, 2017
(Continued)

3. FINDINGS FOR FEDERAL AWARDS (Continued)

1. Subrecipient Monitoring (Continued)

The Richland County Mental Health and Recovery Services Board entered into a subrecipient agreement with Catalyst Life Services to administer the Social Services Block Grant. However, the agreement incorrectly references OMB Circular A-133 and is not compliant with 45 CFR § 75.352(a) as it does not include the following contract requirements:

- Federal Award Identification Number (FAIN);
- Federal Award Date (see § 75.2 *Federal award date*) of award to the recipient by the HHS awarding agency;
- Subaward Period of Performance Start and End Date;
- Amount of Federal Funds Obligated by this action by the pass-through entity to the subrecipient;
- Total Amount of Federal Funds Obligated to the subrecipient by the pass-through entity including the current obligation;
- Total Amount of the Federal Award committed to the subrecipient by the pass-through entity;
- Federal award project description, as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA);
- Name of HHS awarding agency, pass-through entity, and contract information for awarding official of the pass-through entity;
- CFDA Number and Name; the pass-through entity must identify the dollar amount made available under each Federal award and the CFDA number at time of disbursement;
- Identification of whether the award is R&D; and
- Indirect cost rate for the Federal award (including if the de minimis rate is charged per § 75.414).

The Richland County Mental Health and Recovery Services Board did not perform any monitoring activities over its subrecipient, Catalyst Life Services. This includes determination of whether the subrecipient is required to be audited. Additionally, Catalyst Life Services was only able to provide eligibility documentation for eight (8) out of twenty-one (21) individuals who participated in the Social Services Block Grant program during 2017 and were selected for review as part of our audit.

Lack of proper subrecipient monitoring could result in federal grant monies being used for unallowable purposes. Furthermore, this resulted in a qualified opinion over the Social Services Block Grant.

We recommend the Richland County Mental Health and Recovery Services Board review the requirements of 45 CFR § 75.352 and implement appropriate controls and procedures to ensure 1) the subrecipient contract is compliant, and 2) subrecipient monitoring activities are performed as required.

Officials' Response:

See Correction Action Plan on page 15.

**CORRECTIVE ACTION PLAN
2 CFR § 200.511(c)
December 31, 2017**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2017-001	Internal Action: Timely implementation of Board Policy VII-A.19a Federal Funding-Cost Principals. This should address requirements 45 CFR 75.302 (b)(7), 45 CFR 75.430 (a)(2), 45 CFR 75.431(a) & (b), 45 CFR 75.464(a)(2), 45 CFR 75.474(a)	Distributed to Board Members on 9/7/2018, review with Board Executive Committee 9/11/2018 Present for approval by full Board on 9/18/2018	Joseph Trolian
2017-001	Internal Action: Timely Implementation of Board Policy VII-A.19d Federal Fund-Cash Management. This should address requirement 45 CFR 75.305(b)(1).	Distributed to Board Members on 9/7/2018, review with Board Executive Committee 9/11/2018 Present for approval by full Board on 9/18/2018	Joseph Trolian
2017-001	Internal Action: Timely Implementation of Board Policy VII-A.19b Federal Fund-Internal Controls and Board Policy VII-A.19c Federal Fund Procurement and Policy VII-A 19 e Federal Fund-External Monitoring. This should provide sufficient safe guards to provide internal oversight and avoid future audit findings.	Distributed to Board Members on 9/7/2018, review with Board Executive Committee 9/11/2018 Present for approval by full Board on 9/18/2018	Joseph Trolian
2017-001	External Action: The Subrecipient, Catalyst Life Services will receive a formal request to submit a Corrective Action Plan addressing the current identification and tracking of recipients of Title XX funds.	Request will be submitted on 9/7/2018 with a requirement of submission to the Board on 9/14/2018	Joseph Trolian
2017-001	External Action: Following the exit conference on 9/7/2018 the subrecipient Catalyst Life Services will be notified as to any remuneration federal funds that may be required. A process will be established to refund all dollars on a schedule determined by the Auditor of State.	9/7/2018	Joseph Trolian

Positively Promoting Equal Opportunity Employment & Services

87 E. First Street, Suite L. · Mansfield, Ohio 44902-2060 · (419) 774 5811 · Fax (419) 774-5816

Website - www.richlandmentalhealth.org

E-mail - richlandmhb@rcmhb.org

CORRECTIVE ACTION PLAN
2 CFR § 200.511(c)
December 31, 2017
(Continued)

2017-001	<p>External Action: A clinical records audit will be conducted on Title XX SFY 2018 enrollees to determine that all recipients meet eligibility. If ineligible recipients are found the charges will be reversed and funds returned. Arrangements will be made to return any unused Title XX funds allocated the Richland County Mental Health and Recovery Services Board to the Ohio Department of Mental Health and Addiction Services.</p>	9/20/2018	Joseph Trolian
2017-001	<p>External Action: An addendum will be signed and added to the Current Contract between Catalyst Life Services and the Richland County Mental Health and Recovery Services Board specifically outlining items from 45 CFR 75.352(a) that need to be maintained and reported on including but not limited to: Subrecipient name, Subrecipient Unique Identifier, FAIN, Federal Award Date, Amount of Federal Funds Obligated, Federal Award project description, Name of HHS awarding agency, CFDA Number and name. Requirements imposed by ORC 5101.46 and the Ohio Department of Mental Health and Addiction Services Title XX Plan for SFY 2019. A statement will be included specifically stating a requirement that the subrecipient permit the pass-through entity and auditors to have timely access to the subrecipient's records and financial statements as necessary. The Addendum will also correct the reference to requiring OMB Circular A-133.</p>	9/10/2018	Joseph Trolian
2017-001	<p>External Action: In order to address 45 CFR 75.352(d), (e), and (f), two steps will be implemented. All Title XX enrollees will be entered in the Board's fiscal Management System (GOSH), the Board will also quarterly conduct a fiscal year audit of all Title XX enrollees. This should allow the Board to identify any inappropriate enrollments based on clinical standards and resolve or correct the issue prior to the end of the fiscal year.</p>	GOSH Enrollment current Audit will be in February of each fiscal year	Joseph Trolian
2017-001	<p>Internal/External Action: Contracts with the subrecipient Catalyst Life Services or any other subrecipient of Federal pass through funds will clearly spell out all requirements. This will include the statement of assurances and any federal, state, and/or local fiscal changes and updates in addition to referencing compliance with federal requirements.</p>	June 2019 and after	Joseph Trolian

CORRECTIVE ACTION PLAN
2 CFR § 200.511(c)
December 31, 2017
(Continued)

2017-001	Internal/External Action: Starting SFY 2019 (July 1, 2018) The Richland County Mental Health and Recovery Services Board will be amending their Title XX Plan to provide the Residential Service Only. This will address IV of the National Title XX Goals "Preventing or reducing inappropriate institutional care by providing for community-based care, or other forms of less intensive care." We will include Residential Care at Service Enriched Housing only and should limit the enrollment to 8-12 individuals per year.	Amendment will be submitted to GFMS on September 7, 2018 but will be retroactive to July 1, 2018.	Joseph Trolan
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**Comprehensive Annual Financial Report
For the Year Ending December 31, 2017
Patrick W. Dropsey, Auditor**

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RICHLAND COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED

December 31, 2017

Prepared by The Richland County Auditor's Office

Patrick W. Dropsey, County Auditor

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Introductory Section



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Richland County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2017
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PATRICK W. DROPSEY

RICHLAND COUNTY AUDITOR

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



June 25, 2018

THE CITIZENS OF RICHLAND COUNTY

AND

RICHLAND COUNTY BOARD OF COMMISSIONERS

50 Park Avenue East
Mansfield, Ohio

As Richland County Auditor, I am pleased to present the Comprehensive Annual Financial Report (CAFR) of Richland County for the year ended December 31, 2017. This CAFR conforms to Generally Accepted Accounting Principles (GAAP) as applicable to government entities and includes the reporting model as promulgated by GASB Statement No. 34.

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

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

State statutes require the County to be subjected to an annual examination by the Auditor of State. The Auditor of State's office rendered an opinion on the County's financial statements as of December 31, 2017, 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 120,589, 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 fewer than 1,000 people who provide various services to benefit its citizens. These services include welfare and social services, justice system services, sewer services, road and bridge services, support services, police protection and other miscellaneous County services.

The County's reporting entity has been defined in accordance with principles established by the Governmental Accounting Standards Board (GASB) Statement 14, "The Financial Reporting Entity" and GASB Statement 61, "The Financial Reporting Entity: Omnibus, an amendment of GASB Statements No. 14 and No. 34." The reporting entity is comprised of the primary government and its component units. The primary government consists of all funds, departments, agencies, institutions, commissions, and organizations that are not legally separate from the County. For Richland County, the primary government includes the Children Services Board, the Board of Developmental Disabilities (DD), the Alcohol, Drug and Mental Health Board, the Job and Family Services Department, the Richland County Emergency Management Agency, and all departments and activities that are directly operated by the elected County officials. Component units are legally separate organizations that are fiscally dependent on the County or for which the County is financially accountable. Richland Newhope Industries, Inc. is a not-for-profit corporation subsidized by the County. It has been included as a discretely presented component unit of the County in this report because, in the opinion of the County, it would be misleading if its operations were excluded.

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

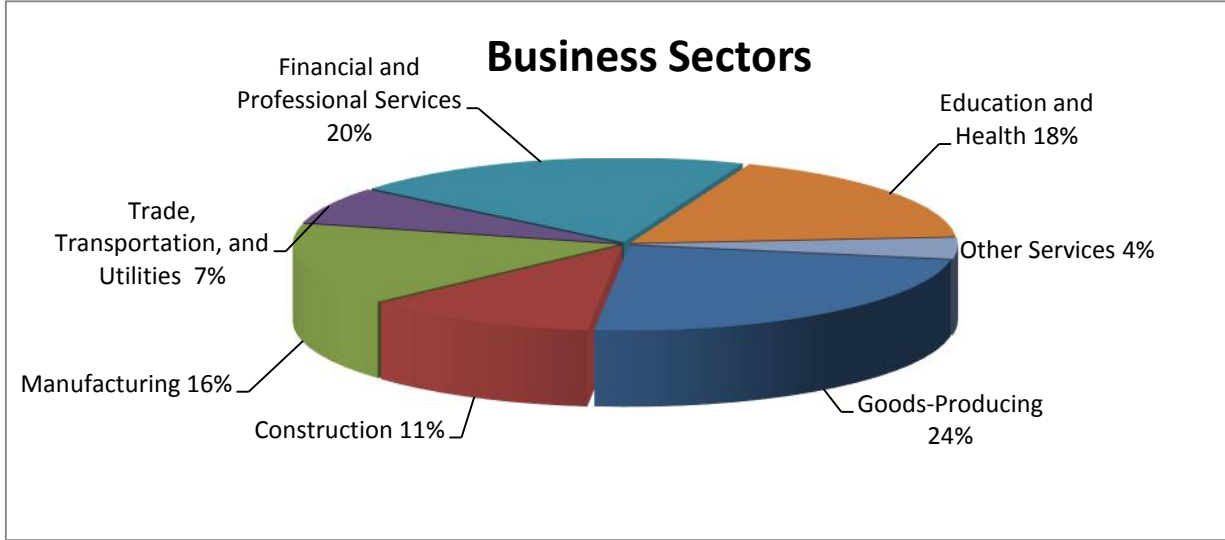
The County is a member of the County Risk Sharing Authority, Inc. which is a public entity risk pool. The County participates in one joint venture, the County Regional Planning Commission. The Regional Planning Commission is a statutorily created political subdivision that provides various studies to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

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

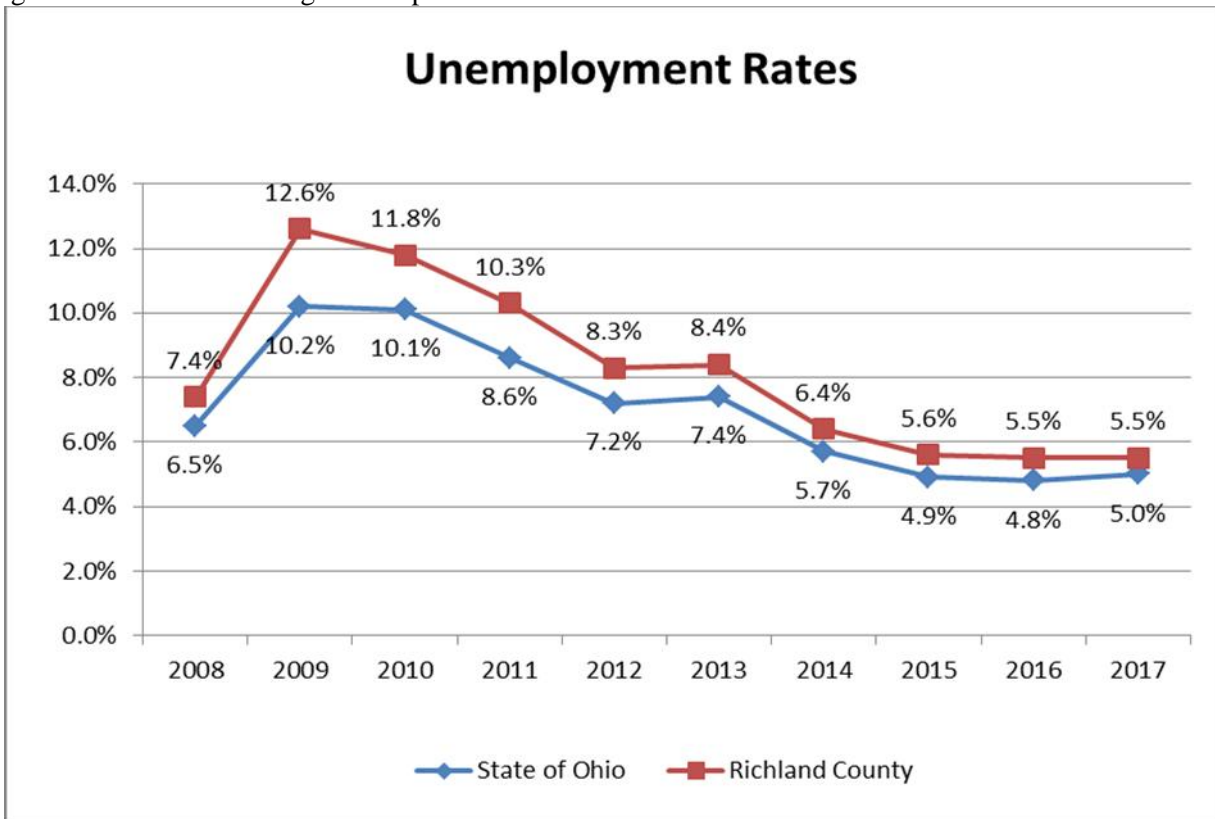
A computerized certification system allows the Auditor's Office to ascertain the status of each department's appropriations before authorizing additional purchases from a particular account. Additional information regarding the County's budgetary accounting may be found in the Notes to the Basic Financial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

Local Economy

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



Despite the diversity of the business sectors, the County has an unemployment rate of 5.5 percent, slightly higher than the State average of 5.0 percent.



Long-Term Financial Planning

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

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

Relevant Financial Policies

The County's Budget Commission has developed a practice of establishing certificates of estimated resources based on ninety percent of estimated revenues. This practice helps account for fluctuations in sales tax, and other economic driven factors affecting the County's revenue sources. During 2017, the County Commissioners adopted half year budgets for the general fund. This budgeting process allowed the Commissioner to better monitor expenses and to created contingencies for fluctuations in the second half of the year.

Major Initiatives

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

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

The Richland County One-Stop Employment and Training Center continues to offer free employment services for businesses and job seekers. Employers can use the Training Center to seek out available applicants, while job seekers can use the facility for help with resume writing and locating available job opportunities. The Training Center also features a resource room furnished with seven computer stations, one of which offers software for people with physical and visual impairments. During 2017, the Training Center offered extended hours to better serve Richland County residents, as well as job fairs to help users find employment.

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

The Richland County Land Reutilization Corporation is to facilitate the effective reutilization of vacant, abandoned, tax-foreclosed, or other real property situated within the County's boundaries. At December 31, 2017 the Corporation has transferred 290 properties for rehabilitation and reutilization.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Richland County for its Comprehensive Annual Financial Report for the year ended December 31, 2016. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting.

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

A Certificate is valid for the period of one year. Richland County has received a Certificate of Achievement for the last twenty-seven consecutive years (1990 – 2016). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to the GFOA for consideration.

Each year Richland County also publishes the Popular Annual Financial Report (PAFR) which provides the financial information from the CAFR in a reader-friendly format. The GFOA awarded an Award for Outstanding Achievement in Popular Annual Financial Reporting for the year ended December 31, 2016. A Certificate is valid for the period of one year. Richland County has received an Award of Outstanding Achievement for the last twenty consecutive years (1997 - 2016).

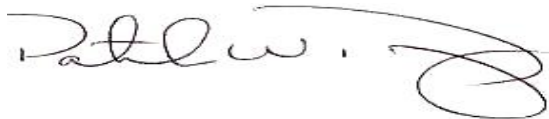
Both the CAFR and PAFR are available by request or can be accessed through the internet on our web site www.richlandcountyauditor.org.

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

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

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

Sincerely,

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

Patrick W. Dropsey
Richland County Auditor



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

Richland County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2016

Christopher P. Morrell

Executive Director/CEO

Richland County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2017
Elected Officials

Board of Commissioners

Marilyn John
Darrell Banks
Tony Vero

Auditor

Patrick W. Dropsey

Treasurer

Bart Hamilton

Recorder

Sarah Davis

Clerk of Courts

Linda Frary

Coroner

Daniel Burwell

Engineer

Adam Gove

Prosecutor

Gary Bishop

Sheriff

J. Steve Sheldon

Court of Common Pleas #1

Judge James DeWeese

Court of Common Pleas #2

Judge Brent Robinson

Probate Court

Judge Phillip Mayer Jr.

Domestic Relations Court

Judge Heather Cockley

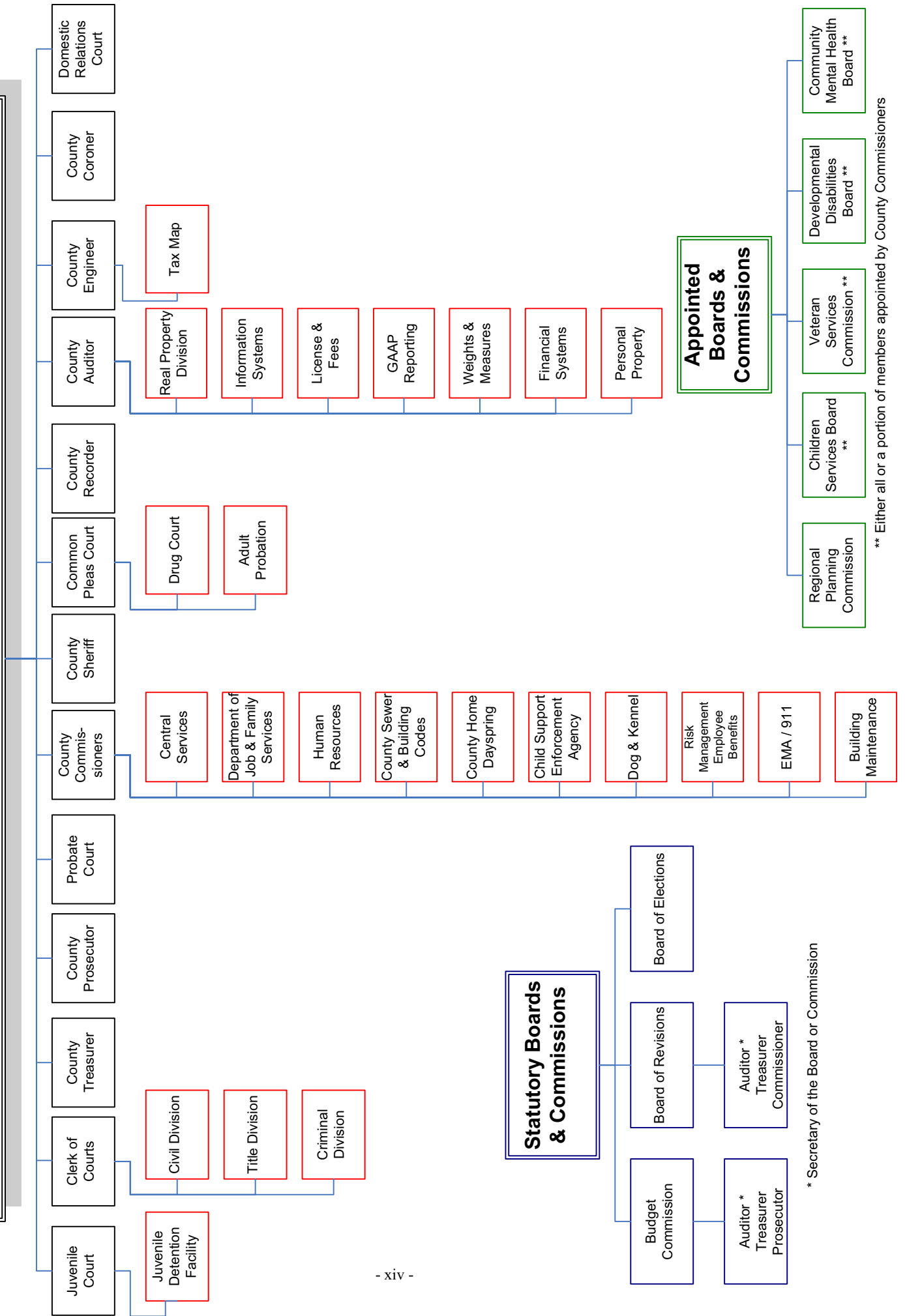
Juvenile Court

Judge Ron Spon

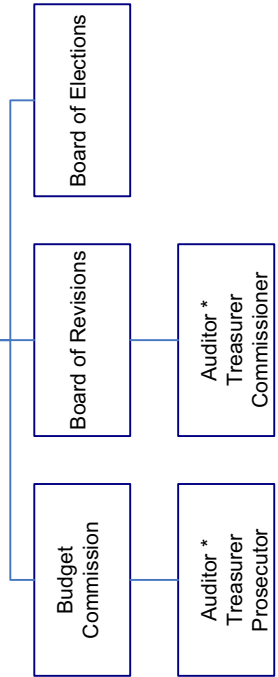
Richland County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2017
Principal Appointed Officials and Department Heads

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

Voters Of Richland County



Statutory Boards & Commissions



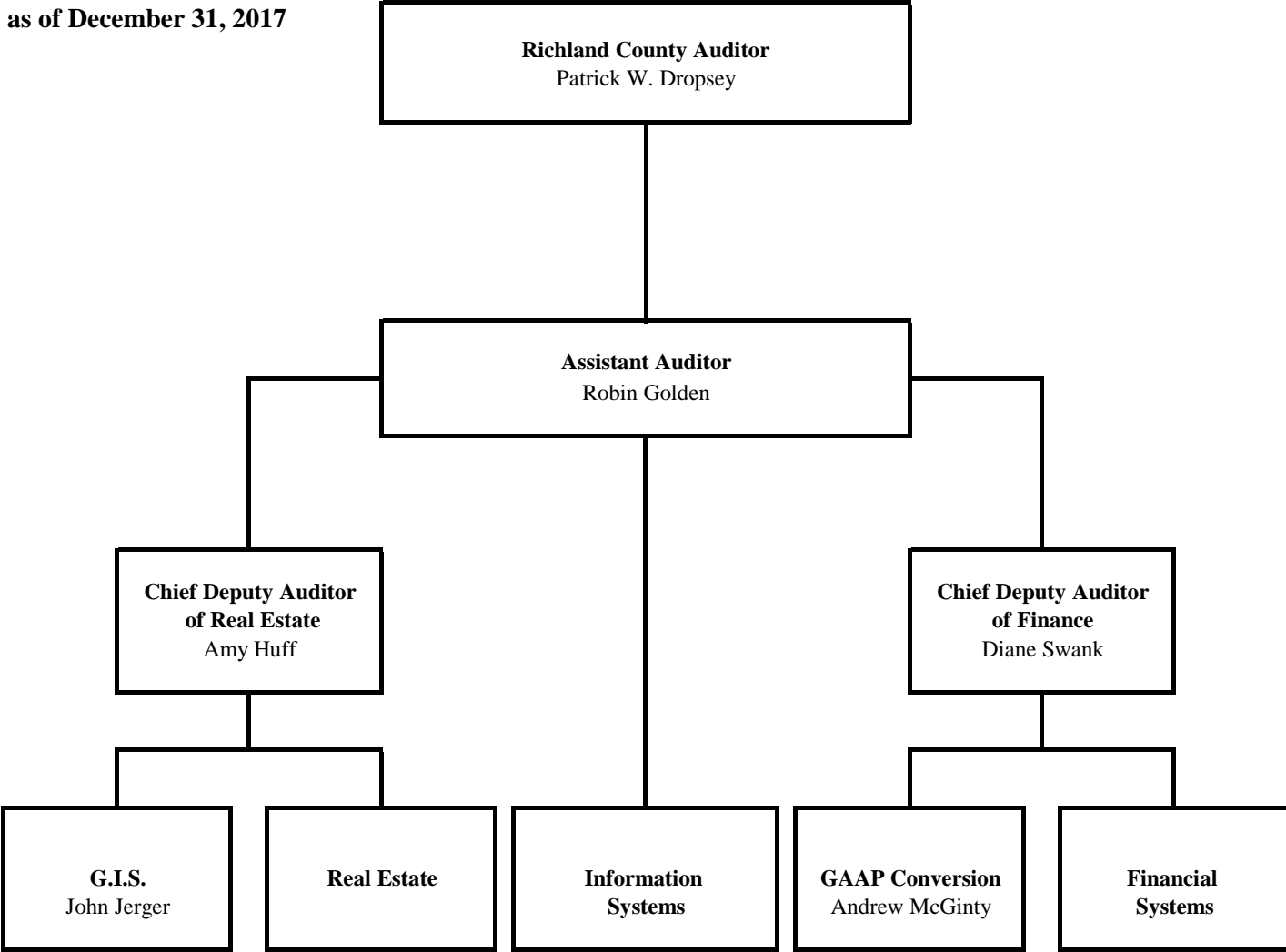
* Secretary of the Board or Commission

Appointed Boards & Commissions



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

**County Auditor
Organizational Chart
as of December 31, 2017**



Financial Section



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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Richland County
50 Park Avenue East
Mansfield, Ohio 44902

To the Board of Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Richland County, Ohio (the County), as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of Richland Newhope Industries, Inc., the County's discretely presented component unit, which represents 3.75 percent, 35.68 percent, and 15.99 percent, respectively, of the assets, net position or fund balances, and revenues of the aggregate discretely presented component unit and remaining fund information. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amount included for Richland Newhope Industries, Inc., is based solely on the report of other auditors. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement. The other auditors audited the financial statements of Richland Newhope Industries, Inc., in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*.

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

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Richland County, Ohio, as of December 31, 2017, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Mental Health Board, Developmental Disabilities Board, Public Assistance, and Children's Services funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2018, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

Dave Yost
Auditor of State
Columbus, Ohio

June 25, 2018

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Richland County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
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, 2017. 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 2017 are as follows:

In total, net position decreased \$2,709,805. Net position of governmental activities decreased \$1,523,409, which represents a 1.4 percent decrease from 2016. Net position of business-type activity decreased \$1,186,396, or 6.4 percent from 2016.

For governmental activities, general revenues accounted for \$45,202,661 in revenue, or 43.5 percent of all revenues. Program specific revenues in the form of charges for services and sales and operating assessments, and grants and contributions accounted for \$58,592,599 or 56.5 percent of total revenues of \$103,795,260.

The County had \$105,318,669 in expenses related to governmental activities; \$58,592,599 of these expenses was offset by program specific charges for services and sales and operating assessments, and grants and contributions. General revenues (primarily taxes) of \$45,202,661 and carryover net position were adequate to provide the additional monies needed for these programs.

The general fund had \$36,325,693 in revenues and \$34,562,579 in expenditures. The general fund's fund balance increased from \$7,791,051 to \$9,554,111. The majority of this change was due to increases in charges for services and intergovernmental revenues.

Net position for the enterprise fund decreased \$1,186,396. The reason for this change was due to increases in contractual services for wastewater treatment.

Using this Comprehensive Annual Financial Report (CAFR)

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

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

Richland County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
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 2017?" The statement of net position and the statement of activities answer this question. These statements include all *assets* and *deferred outflows* and *liabilities* and *deferred inflows* except fiduciary funds using the *accrual basis of accounting* similar to the accounting used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

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

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

Reporting on the County's Most Significant Funds

Fund Financial Statements

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

Richland County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
Unaudited

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

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

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

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

Proprietary funds. The County maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activity* in the government-wide financial statements. The County uses an enterprise fund to account for its Sewer fund. *Internal Service funds* are an accounting device used to accumulate and allocate costs internally among the County's various functions. Specifically, the internal service funds account for the medical benefit program for employees of the County and phone system charges incurred by the County. The basic proprietary fund financial statements can be found on pages 25-28 of this report.

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

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 31-89 of this report.

Required Supplementary Information. Required Supplementary Information provides information related to the net pension liability as it relates to GASB 68 and is covered on pages 90-97 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules, which can be found on pages 98-179 of this report.

Richland County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
Unaudited

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 2017 compared to 2016.

(Table 1)
Net Position

	Governmental Activities		Business-Type Activity		Total	
	2017	2016	2017	2016	2017	2016
Assets						
Current and Other Assets	\$101,421,433	\$100,052,810	\$2,906,508	\$2,926,562	\$104,327,941	\$102,979,372
Capital Assets	103,897,246	101,734,899	19,634,418	21,102,952	123,531,664	122,837,851
Total Assets	<u>205,318,679</u>	<u>201,787,709</u>	<u>22,540,926</u>	<u>24,029,514</u>	<u>227,859,605</u>	<u>225,817,223</u>
Deferred Outflows of Resources						
Deferred Amount on Refunding	1,961,379	2,057,084	32,277	33,891	1,993,656	2,090,975
Pension	27,757,175	21,957,551	0	0	27,757,175	21,957,551
Total Deferred Outflows of Resources	<u>29,718,554</u>	<u>24,014,635</u>	<u>32,277</u>	<u>33,891</u>	<u>29,750,831</u>	<u>24,048,526</u>
Liabilities						
Current and Other Liabilities	5,495,985	8,155,805	339,302	434,989	5,835,287	8,590,794
Long-Term Liabilities	104,460,777	90,965,533	4,991,480	5,199,599	109,452,257	96,165,132
Total Liabilities	<u>109,956,762</u>	<u>99,121,338</u>	<u>5,330,782</u>	<u>5,634,588</u>	<u>115,287,544</u>	<u>104,755,926</u>
Deferred Inflows of Resources						
Property Taxes	15,754,657	15,452,988	0	0	15,754,657	15,452,988
Pension	2,207,234	2,586,029	0	0	2,207,234	2,586,029
Deferred Inflows of Resources	<u>17,961,891</u>	<u>18,039,017</u>	<u>0</u>	<u>0</u>	<u>17,961,891</u>	<u>18,039,017</u>
Net Position						
Net Investment in Capital Assets	79,168,260	75,538,845	14,718,939	15,982,489	93,887,199	91,521,334
Restricted	61,387,766	61,121,898	0	0	61,387,766	61,121,898
Unrestricted (Deficit)	(33,437,446)	(28,018,754)	2,523,482	2,446,328	(30,913,964)	(25,572,426)
Total Net Position	<u>\$107,118,580</u>	<u>\$108,641,989</u>	<u>\$17,242,421</u>	<u>\$18,428,817</u>	<u>\$124,361,001</u>	<u>\$127,070,806</u>

The net pension liability (NPL) is the largest single liability reported by the County at December 31, 2017 and is reported pursuant to GASB Statement 68, "Accounting and Financial Reporting for Pensions – an Amendment of GASB Statement 27." For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and the net pension liability to the reported net position and subtracting deferred outflows related to pension.

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

Richland County, Ohio
Management's Discussion and Analysis
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GASB 68 requires the net pension liability to equal the County's proportionate share of each plan's collective:

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

GASB notes that pension 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. GASB noted that the unfunded portion of this pension promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of this liability. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the pension system. In Ohio, there is no legal means to enforce the unfunded liability of the pension system *as against the public employer*. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The pension system is responsible for the administration of the plan.

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. As explained above, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension liability, 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 pension 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 is satisfied, this liability is separately identified within the long-term liability section of the statement of net position.

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

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 \$124,361,001 (\$107,118,580 in governmental activities and \$17,242,421 in business-type activity) at December 31, 2017.

A large portion of all of the County's net position (75.5 percent) reflect its investment in capital assets (e.g., land, buildings, infrastructure and machinery and equipment), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

Richland County, Ohio
Management's Discussion and Analysis
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Unaudited

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

Table 2 shows the changes in net position for year 2017 and 2016.

(Table 2)
Changes in Net Position

	Governmental Activities		Business-Type Activity		Total	
	2017	2016	2017	2016	2017	2016
Revenues						
Program Revenues:						
Charges for Services	\$16,107,011	\$14,750,240	\$3,007,832	\$2,499,615	\$19,114,843	\$17,249,855
Operating Grants and Contributions	38,980,278	42,883,895	0	0	38,980,278	42,883,895
Capital Grants and Contributions	3,505,310	3,316,357	0	0	3,505,310	3,316,357
Total Program Revenues	58,592,599	60,950,492	3,007,832	2,499,615	61,600,431	63,450,107
General Revenues and Transfers:						
Property Taxes	17,529,872	17,576,095	0	0	17,529,872	17,576,095
Permissive Sales Tax	19,734,990	22,660,872	0	0	19,734,990	22,660,872
Grants and Entitlements	6,447,852	3,370,521	0	0	6,447,852	3,370,521
Investment Earnings	928,393	624,536	0	0	928,393	624,536
Miscellaneous	561,554	777,627	825	6,153	562,379	783,780
Total General Revenues	45,202,661	45,009,651	825	6,153	45,203,486	45,015,804
Total Revenues	103,795,260	105,960,143	3,008,657	2,505,768	106,803,917	108,465,911
General Government:						
Legislative and Executive	15,045,406	10,331,237	0	0	15,045,406	10,331,237
External	515,300	553,073	0	0	515,300	553,073
Judicial System	9,963,854	11,971,128	0	0	9,963,854	11,971,128
Public Safety	17,923,421	16,716,957	0	0	17,923,421	16,716,957
Public Works	5,974,340	9,063,134	0	0	5,974,340	9,063,134
Health	25,415,516	28,238,285	0	0	25,415,516	28,238,285
External	200,918	209,850	0	0	200,918	209,850
Human Services	27,994,411	23,528,898	0	0	27,994,411	23,528,898
External	749,621	656,255	0	0	749,621	656,255
Conservation and Recreation	217,442	258,609	0	0	217,442	258,609
Economic Development	160,397	145,186	0	0	160,397	145,186
Interest and Fiscal Charges	1,158,043	1,229,403	0	0	1,158,043	1,229,403
Sewer	0	0	4,195,053	3,151,788	4,195,053	3,151,788
Total Expenses	105,318,669	102,902,015	4,195,053	3,151,788	109,513,722	106,053,803
Increase (Decrease) in Net Position	(1,523,409)	3,058,128	(1,186,396)	(646,020)	(2,709,805)	2,412,108
Net Position Beginning of Year	108,641,989	105,583,861	18,428,817	19,074,837	127,070,806	124,658,698
Net Position End of Year	\$107,118,580	\$108,641,989	\$17,242,421	\$18,428,817	\$124,361,001	\$127,070,806

Richland County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
Unaudited

Health and Human Services from the primary government account for \$53,409,927 of expenses out of \$105,318,669 of total expenses for governmental activities, or 50.7 percent of that total. Of that \$105,318,669 in governmental activities expenses, \$16,107,011 was covered by direct charges to users of the services. A significant portion of those charges are for fees charged for real estate transfers, for the collection of property taxes throughout the County, for title fees and for court fees. Public Safety charges for service include fees for items such as boarding prisoners and for special details.

Additional revenues provided by the State and Federal governments for governmental activities included \$38,980,278 for operations, \$3,505,310 for capital improvements or acquisitions and \$6,447,852 that was not restricted to a particular program or purpose. As the statement of activities shows, the majority of the intergovernmental revenues are grants and subsidies to provide health and human services.

Financial Analysis of the County's Funds

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

The County's general fund reflected an increase in fund balance of \$1,763,060 and carries forward an ending fund balance of \$9,554,111. The majority of this change is due to an increase charges for services and intergovernmental revenues.

The mental health board fund balance increased by \$126,291 from 2016 to 2017. This change is due to increases in intergovernmental revenues primarily grant monies outpacing increases in contractual services expenditures.

The developmental disabilities board fund balance decreased by \$382,287 from 2016 to 2017. This decrease was due to a slight decrease in intergovernmental revenues, primarily grant revenues.

The public assistance fund, which includes the department of job and family services, fund balance decreased by \$904,464 from 2016. This decrease is due to slight reductions in revenues exceeding expenditures.

The children's services fund had an increase in fund balance of \$36,506 from 2016. This increase is due to slight increases in revenues exceeding slight increases in expenditures.

The road and bridge fund had an increase in fund balance of \$1,369,660 from 2016. This change is due to decreases in capital outlay from the prior year due to the completion of various projects.

Proprietary Funds. The County's proprietary funds provide the same type of information found in the government-wide financial statements for business-type activity, but in more detail. The sewer enterprise fund had operating revenues of \$3,008,657, which were exceeded by operating expenses of \$4,039,382 by \$1,030,725. The majority of this change was in contractual services due to increases in treatment cost for charged to the sewer department by other entities.

Budgeting Highlights

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

Richland County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
Unaudited

The most significant changes between the general fund original budget and final budget were in the area of expenditures which increased from \$16,861,907 to \$34,052,228. The majority of this change was due to the original budgeted amounts being based on half year budget numbers to help management to better monitor changes during the year. Actual expenditures of \$33,535,080 were lower than final budgeted expenditures due to departments being conservative and staying within their budgets. Actual revenues of \$35,853,666 were higher than the final budgeted number, primarily due to sales tax and intergovernmental revenues exceeding the budgeted amounts.

Capital Assets and Debt Administration

Capital Assets. The County's investment in capital assets for its governmental activities as of December 31, 2017, amounts to \$79,168,260 (net of accumulated depreciation and related debt). This investment in capital assets includes land, land improvements, buildings, infrastructure, machinery and equipment, and construction in progress.

The majority of capital asset additions for 2017 were to infrastructure, machinery and equipment, and building improvements. The County Engineer purchased new equipment and machinery, and replaced ten bridges for a total of \$4,941,342. The Sheriff's Department replaced fifteen cruisers for a total of \$543,796. Additional information on the County's capital assets can be found in Note 18 of this report.

Debt Administration. At the end of 2017, the County had total bonded debt outstanding of \$28,259,998, net of the unamortized premium and discount. Of this amount, \$23,680,047 comprises debt backed by the full faith and credit of the County, \$180,000 is special assessment debt for which the County is liable in the event of default by the property owner subject to the assessment and \$4,399,951 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 \$1,825,000 (6.1 percent) during 2017. 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 \$49,468,641 which is significantly higher than the County's outstanding net debt. In addition to the bonded debt, County long-term obligations include capital leases. Additional information on the County's long-term debt can be found in Note 19 of this report. Note 20 discuss the capital leases. Interest and fiscal charges amounted to 1.1 percent of the total expenses for governmental activities.

Economic Factors and Next Year's Budgets and Rates

The unemployment rate for the County is currently 5.5 percent, which is consistent with the prior year. This rate exceeds the State's average unemployment rate of 5.0 percent and the national average of 4.4 percent; however, inflationary trends in the region compare favorably to national indices. These factors were taken into consideration in preparing the County's budget for the 2018 year.

Requests for Information

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

Richland County, Ohio
Statement of Net Position
 Primary Government as of December 31, 2017
 Component Unit as of August 31, 2017

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activity	Total	
Assets				
Equity in Pooled Cash and Cash Equivalents	\$54,674,488	\$1,770,318	\$56,444,806	\$3,057,471
Cash and Cash Equivalents in Segregated Accounts	259,977	0	259,977	0
Cash and Cash Equivalents with Fiscal Agents	7,192,949	0	7,192,949	0
Cash and Cash Equivalents with Trustee	0	0	0	686,496
Investments in Segregated Accounts	317,767	0	317,767	0
Deposits	0	0	0	1,173
Materials and Supplies Inventory	1,018,418	28,696	1,047,114	948,376
Accrued Interest Receivable	7,178	0	7,178	0
Accounts Receivable	831,516	1,107,494	1,939,010	757,387
Intergovernmental Receivable	12,910,201	0	12,910,201	0
Prepaid Items	261,380	0	261,380	55,842
Permissive Sales Taxes Receivable	5,149,793	0	5,149,793	0
Property Taxes Receivable	17,194,784	0	17,194,784	0
Special Assessments Receivable	1,478,946	0	1,478,946	0
Loans Receivable	124,036	0	124,036	0
Land and Construction in Progress	3,919,545	91,328	4,010,873	205,981
Depreciable Capital Assets, Net	99,977,701	19,543,090	119,520,791	633,497
<i>Total Assets</i>	<u>205,318,679</u>	<u>22,540,926</u>	<u>227,859,605</u>	<u>6,346,223</u>
Deferred Outflows of Resources				
Deferred Amount on Refunding	1,961,379	32,277	1,993,656	0
Pension	27,757,175	0	27,757,175	0
Total deferred outflows of resources	<u>29,718,554</u>	<u>32,277</u>	<u>29,750,831</u>	<u>0</u>
Liabilities				
Accounts Payable	1,704,814	3,843	1,708,657	82,641
Contracts Payable	78,426	0	78,426	0
Accrued Wages	2,184,993	18,518	2,203,511	190,989
Intergovernmental Payable	1,407,524	304,116	1,711,640	24,339
Matured Compensated Absences Payable	38,345	0	38,345	0
Accrued Vacation Payable	0	0	0	79,242
Accrued Interest Payable	81,883	12,825	94,708	0
Long-Term Liabilities:				
Due Within One Year	3,336,253	223,764	3,560,017	0
Due In More Than One Year:				
Net Pension Liability	72,947,887	0	72,947,887	0
Other Amounts Due In More Than One Year	28,176,637	4,767,716	32,944,353	0
<i>Total Liabilities</i>	<u>109,956,762</u>	<u>5,330,782</u>	<u>115,287,544</u>	<u>377,211</u>
Deferred Inflows of Resources				
Property Taxes	15,754,657	0	15,754,657	0
Pension	2,207,234	0	2,207,234	0
Total Deferred Inflows of Resources	<u>17,961,891</u>	<u>0</u>	<u>17,961,891</u>	<u>0</u>
Net Position				
Net Investment in Capital Assets	79,168,260	14,718,939	93,887,199	839,478
Restricted for:				
Capital Projects	2,012,708	0	2,012,708	0
Debt Service	1,485,522	0	1,485,522	0
Mental Health	6,781,130	0	6,781,130	0
Developmental Disabilities Board	29,602,663	0	29,602,663	0
Public Assistance	1,468,444	0	1,468,444	0
Children's Services	8,761,972	0	8,761,972	0
Street Repair and Maintenance	4,831,633	0	4,831,633	0
Court Operations	2,040,415	0	2,040,415	0
Dayspring	980,037	0	980,037	0
Federal Grants	361,123	0	361,123	0
State Grants	1,315,950	0	1,315,950	0
Unclaimed Monies	366,470	0	366,470	0
Developmental Disability Gifts:				
Nonexpendable	166,445	0	166,445	0
Other Purposes	1,213,254	0	1,213,254	0
Unrestricted (Deficit)	(33,437,446)	2,523,482	(30,913,964)	5,129,534
<i>Total Net Position</i>	<u>\$107,118,580</u>	<u>\$17,242,421</u>	<u>\$124,361,001</u>	<u>\$5,969,012</u>

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Activities
For the Year Ended December 31, 2017
Component Unit August 31, 2017

	Program Revenues			
	Expenses	Charges for Services and Sales and Operating Assessments	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General Government:				
Legislative and Executive - Primary Government	\$15,045,406	\$6,582,613	\$846,483	\$1,363
Legislative and Executive - External	515,300	0	0	0
Judicial System	9,963,854	1,440,992	3,256,129	0
Public Safety	17,923,421	3,173,689	478,383	0
Public Works	5,974,340	746,883	4,700,377	2,988,132
Health - Primary Government	25,415,516	2,876,510	14,264,798	515,815
Health - External	200,918	0	0	0
Human Services - Primary Government	27,994,411	1,286,324	15,266,884	0
Human Services - External	749,621	0	0	0
Conservation and Recreation	217,442	0	0	0
Economic Development	160,397	0	167,224	0
Interest and Fiscal Charges	1,158,043	0	0	0
<i>Total Governmental Activities</i>	105,318,669	16,107,011	38,980,278	3,505,310
Business-Type Activity				
Sewer	4,195,053	3,007,832	0	0
<i>Total Primary Government</i>	<u>\$109,513,722</u>	<u>\$19,114,843</u>	<u>\$38,980,278</u>	<u>\$3,505,310</u>
Component Unit				
Richland Newhope Industries, Inc.	<u>\$6,342,616</u>	<u>\$7,009,699</u>	<u>\$0</u>	<u>\$0</u>

General Revenues

Property Taxes Levied for:
General Fund
Health - Mental Health Board
Health - Developmental Disabilities Board
Human Services - Children's Services
Human Services - Dayspring
Permissive Sales Taxes
Grants and Entitlements not Restricted to Specific Programs
Investment Earnings
Miscellaneous

Total General Revenues

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position			
Primary Government			
Governmental Activities	Business-Type Activity	Total	Component Unit
(\$7,614,947)	\$0	(\$7,614,947)	\$0
(515,300)	0	(515,300)	0
(5,266,733)	0	(5,266,733)	0
(14,271,349)	0	(14,271,349)	0
2,461,052	0	2,461,052	0
(7,758,393)	0	(7,758,393)	0
(200,918)	0	(200,918)	0
(11,441,203)	0	(11,441,203)	0
(749,621)	0	(749,621)	0
(217,442)	0	(217,442)	0
6,827	0	6,827	0
(1,158,043)	0	(1,158,043)	0
(46,726,070)	0	(46,726,070)	0
0	(1,187,221)	(1,187,221)	0
(46,726,070)	(1,187,221)	(47,913,291)	0
0	0	0	667,083
3,429,251	0	3,429,251	0
1,797,925	0	1,797,925	0
7,577,280	0	7,577,280	0
3,357,812	0	3,357,812	0
1,367,604	0	1,367,604	0
19,734,990	0	19,734,990	0
6,447,852	0	6,447,852	0
928,393	0	928,393	0
561,554	825	562,379	0
45,202,661	825	45,203,486	0
(1,523,409)	(1,186,396)	(2,709,805)	667,083
108,641,989	18,428,817	127,070,806	5,301,929
<u>\$107,118,580</u>	<u>\$17,242,421</u>	<u>\$124,361,001</u>	<u>\$5,969,012</u>

Richland County, Ohio
Balance Sheet
Governmental Funds
December 31, 2017

	General	Mental Health Board	Developmental Disabilities Board	Public Assistance	Children's Services	Road and Bridge
Assets						
Equity in Pooled Cash and Cash Equivalents	\$6,300,125	\$5,821,211	\$21,402,778	\$1,244,416	\$7,201,010	\$1,030,856
Cash and Cash Equivalents						
In Segregated Accounts	235,480	0	2,318	0	2,954	0
With Fiscal Agents	0	0	7,192,949	0	0	0
Investments in Segregated Accounts	0	0	151,322	0	0	0
Materials and Supplies Inventory	162,146	922	98,815	13,940	12,075	0
Accrued Interest Receivable	7,178	0	0	0	0	0
Accounts Receivable	174,449	0	555,481	0	0	0
Interfund Receivable	1,438,574	0	0	1,594	25,350	0
Intergovernmental Receivable	2,577,281	1,640,353	1,065,296	1,276,786	2,405,632	500,722
Prepaid Items	243,297	0	18,083	0	0	0
Permissive Sales Taxes Receivable	5,149,793	0	0	0	0	0
Property Taxes Receivable	3,619,676	1,806,878	7,154,677	0	3,162,641	0
Special Assessments Receivable	0	0	0	0	0	0
Loans Receivable	112,584	0	0	0	0	0
Restricted Assets:						
Equity in Pooled Cash and Cash Equivalents	366,470	0	0	0	0	0
Total Assets	\$20,387,053	\$9,269,364	\$37,641,719	\$2,536,736	\$12,809,662	\$1,531,578
Liabilities						
Accounts Payable	\$208,307	\$706,117	\$81,095	\$296,525	\$229,624	\$14,830
Contracts Payable	0	0	0	0	0	63,317
Accrued Wages	933,366	24,535	507,637	165,915	235,759	0
Interfund Payable	0	25,673	0	25,350	0	0
Intergovernmental Payable	718,218	8,316	305,410	60,348	87,211	36,355
Matured Compensated Absences Payable	12,341	0	26,004	0	0	0
Accrued Interest Payable	0	0	0	0	0	0
Total Liabilities	1,872,232	764,641	920,146	548,138	552,594	114,502
Deferred Inflows of Resources						
Property Taxes	3,316,515	1,655,545	6,555,446	0	2,897,758	0
Unavailable Revenue	5,644,195	1,629,979	1,371,752	0	2,507,395	644,721
Total Deferred Inflows of Resources	8,960,710	3,285,524	7,927,198	0	5,405,153	644,721
Fund Balances						
Nonspendable	884,497	922	116,898	13,940	12,075	0
Restricted	0	5,218,277	28,677,477	1,974,658	6,839,840	0
Committed	255,461	0	0	0	0	0
Assigned	0	0	0	0	0	772,355
Unassigned (Deficit)	8,414,153	0	0	0	0	0
Total Fund Balances	9,554,111	5,219,199	28,794,375	1,988,598	6,851,915	772,355
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$20,387,053	\$9,269,364	\$37,641,719	\$2,536,736	\$12,809,662	\$1,531,578

See accompanying notes to the basic financial statements

Richland County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Position of Governmental Activities
 December 31, 2017*

Other Governmental Funds	Total Governmental Funds		
		Total Governmental Fund Balances	\$63,726,043
		<i>Amounts reported for governmental activities in the statement of net position are different because:</i>	
\$11,106,930	\$54,107,326	Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	103,897,246
19,225	259,977		
0	7,192,949		
166,445	317,767		
730,520	1,018,418	Other long-term assets are not available to pay for current- period expenditures and therefore are reported as unavailable revenue in the funds:	
0	7,178	Special Assessments	1,478,946
101,586	831,516	Intergovernmental Revenues	9,780,739
35,955	1,501,473	Delinquent Property Taxes	1,440,127
3,444,131	12,910,201	Charges for Services	1,520
0	261,380	Sales Taxes	<u>3,623,015</u>
0	5,149,793		
1,450,912	17,194,784	Total	16,324,347
1,478,946	1,478,946		
11,452	124,036	Internal service funds are used by management to charge the costs of insurance and telephone usage fees to individual funds. The assets and liabilities of the internal service funds are included in governmental activities on the statement of net position.	195,106
<u>0</u>	<u>366,470</u>		
<u>\$18,546,102</u>	<u>\$102,722,214</u>		
		Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
\$162,730	\$1,699,228	General Obligation Bonds	(24,215,564)
15,109	78,426	Special Assessment Bonds	(180,000)
317,781	2,184,993	OPWC Loans Payable	(552,463)
1,450,450	1,501,473	Capital Leases Payable	(1,850,492)
191,666	1,407,524	OWDA Loan Payable	(80,687)
0	38,345	Compensated Absences	<u>(4,633,684)</u>
7,178	7,178		
<u>2,144,914</u>	<u>6,917,167</u>	Total	(31,512,890)
		Deferred charges on refunding related to the issuance of long-term refunding debt will be amortized over the life of the debt on the statement of net position.	1,961,379
1,329,393	15,754,657		
<u>4,526,305</u>	<u>16,324,347</u>		
<u>5,855,698</u>	<u>32,079,004</u>	Accrued interest payable is not due and payable in the current period and therefore is not reported in the funds.	(74,705)
		The net pension liability is not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in governmental funds:	
896,965	1,925,297	Deferred Outflows - Pension	27,757,175
9,845,713	52,555,965	Deferred Inflows - Pension	(2,207,234)
288,383	543,844	Net Pension Liability	<u>(72,947,887)</u>
78,993	851,348		
<u>(564,564)</u>	<u>7,849,589</u>	Total	(47,397,946)
<u>10,545,490</u>	<u>63,726,043</u>		
<u>\$18,546,102</u>	<u>\$102,722,214</u>	<i>Net Position of Governmental Activities</i>	<u><u>\$107,118,580</u></u>

Richland County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2017

	General	Mental Health Board	Developmental Disabilities Board	Public Assistance	Children's Services	Road and Bridge
Revenues						
Property Taxes	\$2,080,976	\$1,786,073	\$7,536,814	\$0	\$3,340,584	\$0
Sales Taxes	20,416,894	0	0	0	0	0
Charges for Services	6,311,446	69,918	2,375,632	0	25,984	0
Licenses and Permits	689,518	0	0	0	0	0
Fines and Forfeitures	196,427	0	0	0	0	0
Intergovernmental	5,541,212	3,641,082	10,578,879	7,391,557	6,281,134	1,539,897
Special Assessments	0	0	0	0	0	0
Interest	914,865	0	6,485	0	0	0
Rentals	125,285	0	0	0	0	0
Contributions and Donations	0	0	14,400	0	0	0
Other	46,015	278,180	90,703	0	25,432	0
<i>Total Revenues</i>	<u>36,322,638</u>	<u>5,775,253</u>	<u>20,602,913</u>	<u>7,391,557</u>	<u>9,673,134</u>	<u>1,539,897</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	12,055,639	0	0	0	0	0
Judicial System	4,533,797	0	0	0	0	0
Public Safety	13,696,434	0	0	0	0	0
Public Works	507,427	0	0	0	0	0
Health	147,908	5,648,962	20,210,200	0	0	0
Human Services	597,080	0	0	8,296,021	9,636,628	0
Conservation and Recreation	163,213	0	0	0	0	0
Economic Development	0	0	0	0	0	0
Other	0	0	0	0	0	0
Capital Outlay	81,018	0	0	0	0	0
Intergovernmental	1,465,839	0	0	0	0	0
Debt Service:						
Principal Retirement	0	0	1,039	0	0	95,237
Interest and Fiscal Charges	0	0	173,961	0	0	0
<i>Total Expenditures</i>	<u>33,248,355</u>	<u>5,648,962</u>	<u>20,385,200</u>	<u>8,296,021</u>	<u>9,636,628</u>	<u>95,237</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,074,283</u>	<u>126,291</u>	<u>217,713</u>	<u>(904,464)</u>	<u>36,506</u>	<u>1,444,660</u>
Other Financing Sources (Uses)						
Sale of Capital Assets	3,001	0	0	0	0	0
Inception of Capital Lease	0	0	0	0	0	0
Transfers In	0	0	0	0	0	0
Transfers Out	(1,314,224)	0	(600,000)	0	0	(75,000)
<i>Total Other Financing Sources (Uses)</i>	<u>(1,311,223)</u>	<u>0</u>	<u>(600,000)</u>	<u>0</u>	<u>0</u>	<u>(75,000)</u>
<i>Net Change in Fund Balances</i>	1,763,060	126,291	(382,287)	(904,464)	36,506	1,369,660
<i>Fund Balances (Deficit)</i>						
<i>Beginning of Year</i>	<u>7,791,051</u>	<u>5,092,908</u>	<u>29,176,662</u>	<u>2,893,062</u>	<u>6,815,409</u>	<u>(597,305)</u>
<i>Fund Balances End of Year</i>	<u>\$9,554,111</u>	<u>\$5,219,199</u>	<u>\$28,794,375</u>	<u>\$1,988,598</u>	<u>\$6,851,915</u>	<u>\$772,355</u>

See accompanying notes to the basic financial statements

Richland County, Ohio
*Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2017*

Other Governmental Funds	Total Governmental Funds		
\$2,692,780	\$17,437,227	Net Change in Fund Balances - Total Governmental Funds	\$3,520,482
0	20,416,894	Amounts reported for governmental activities in the statement of activities are different because:	
5,421,082	14,204,062	Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period:	
474,339	1,163,857	Capital Asset Additions	8,334,168
109,181	305,608	Current Year Depreciation	(6,093,528)
13,869,565	48,843,326	Total	2,240,640
136,010	136,010	Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal.	(78,293)
7,043	928,393	Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds:	
310,904	436,189	Delinquent Property Taxes	92,645
39,153	53,553	Sales Taxes	(681,904)
121,224	561,554	Grants	36,561
23,181,281	104,486,673	Charges for Services	(2,910)
		Special Assessments	(135,805)
		Total	(691,413)
2,006,110	14,061,749	Repayment of bond principal, long term notes, loans and capital leases is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	1,783,535
4,772,944	9,306,741	In the statement of activities, interest is accrued on outstanding debt, whereas in the governmental funds, interest expenditures are reported when due:	
1,648,153	15,344,587	Amortization of Bond Premium	35,668
4,615,972	5,123,399	Amortization of Bond Discount	(5,605)
337,701	26,344,771	Amortization of Deferred Charges	(95,705)
3,753,966	22,283,695	Accrued Interest on Debt	(29,247)
22,926	186,139	Total	(94,889)
160,397	160,397	Other financing sources in the governmental funds, such as an inception of capital lease, increase long-term liabilities in the statement of net position.	(194,293)
586	586	Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.	5,075,236
3,991,493	4,072,511	Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities.	(14,074,837)
0	1,465,839	Some expenses, such as compensated absences, reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	63,471
1,687,259	1,783,535	Internal service funds used by management to charge the costs of insurance and telephone system charges to individual funds are not reported in the County- wide statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service funds are allocated among the governmental activities.	926,952
889,193	1,063,154	<i>Change in Net Position of Governmental Activities</i>	(\$1,523,409)
23,886,700	101,197,103		
(705,419)	3,289,570		
33,618	36,619		
194,293	194,293		
2,134,729	2,134,729		
(145,505)	(2,134,729)		
2,217,135	230,912		
1,511,716	3,520,482		
9,033,774	60,205,561		
\$10,545,490	\$63,726,043		

Richland County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$988,290	\$2,008,581	\$2,080,976	\$72,395
Sales Taxes	10,909,528	19,800,000	20,534,402	734,402
Charges for Services	3,317,098	5,745,750	6,345,771	600,021
Licenses and Permits	205,000	430,000	677,610	247,610
Fines and Forfeitures	40,250	110,501	217,351	106,850
Intergovernmental	1,857,164	4,377,496	5,001,668	624,172
Interest	175,050	437,050	821,411	384,361
Rentals	53,603	107,707	125,285	17,578
Other	58,300	428,510	49,192	(379,318)
<i>Total Revenues</i>	<u>17,604,283</u>	<u>33,445,595</u>	<u>35,853,666</u>	<u>2,408,071</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	6,399,373	12,942,384	12,654,154	288,230
Judicial System	3,088,262	5,142,479	5,084,954	57,525
Public Safety	6,237,478	13,027,821	12,903,396	124,425
Public Works	241,045	447,580	431,496	16,084
Health	108,400	174,880	170,273	4,607
Human Services	341,520	668,541	661,418	7,123
Conservation and Recreation	81,289	164,528	163,550	978
Intergovernmental	364,540	1,484,015	1,465,839	18,176
<i>Total Expenditures</i>	<u>16,861,907</u>	<u>34,052,228</u>	<u>33,535,080</u>	<u>517,148</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>742,376</u>	<u>(606,633)</u>	<u>2,318,586</u>	<u>2,925,219</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	1,600	3,001	1,401
Transfers Out	(651,686)	(2,007,011)	(1,314,224)	692,787
<i>Total Other Financing Uses</i>	<u>(651,686)</u>	<u>(2,005,411)</u>	<u>(1,311,223)</u>	<u>694,188</u>
<i>Net Change in Fund Balance</i>	90,690	(2,612,044)	1,007,363	3,619,407
<i>Fund Balance Beginning of Year</i>	6,368,333	6,368,333	6,368,333	0
Prior Year Encumbrances Appropriated	320,149	320,149	320,149	0
<i>Fund Balance End of Year</i>	<u>\$6,779,172</u>	<u>\$4,076,438</u>	<u>\$7,695,845</u>	<u>\$3,619,407</u>

See accompanying notes to the basic financial statements

Richland County, Ohio
*Statement of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Mental Health Board Fund
 For the Year Ended December 31, 2017*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$1,973,740	\$1,973,740	\$1,786,073	(\$187,667)
Charges for Services	88,500	88,500	71,165	(17,335)
Intergovernmental	3,550,000	3,550,000	3,547,143	(2,857)
Other	300,000	300,000	278,180	(21,820)
<i>Total Revenues</i>	5,912,240	5,912,240	5,682,561	(229,679)
Expenditures				
Current:				
Health	6,040,047	6,772,302	5,333,641	1,438,661
<i>Net Change in Fund Balance</i>	(127,807)	(860,062)	348,920	1,208,982
<i>Fund Balance Beginning of Year</i>	5,470,036	5,470,036	5,470,036	0
Prior Year Encumbrances Appropriated	2,255	2,255	2,255	0
<i>Fund Balance End of Year</i>	<u>\$5,344,484</u>	<u>\$4,612,229</u>	<u>\$5,821,211</u>	<u>\$1,208,982</u>

See accompanying notes to the basic financial statements

Richland County, Ohio
*Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Board Fund
For the Year Ended December 31, 2017*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$7,567,968	\$7,567,968	\$7,536,814	(\$31,154)
Charges for Services	1,474,330	1,474,330	1,766,590	292,260
Intergovernmental	10,272,564	10,272,564	10,316,400	43,836
Interest	1,000	1,000	3,982	2,982
Contributions and Donations	10,000	10,000	10,499	499
Other	40,141	40,141	77,442	37,301
<i>Total Revenues</i>	<u>19,366,003</u>	<u>19,366,003</u>	<u>19,711,727</u>	<u>345,724</u>
Expenditures				
Current:				
Health	<u>24,675,822</u>	<u>25,256,628</u>	<u>20,812,202</u>	<u>4,444,426</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(5,309,819)</u>	<u>(5,890,625)</u>	<u>(1,100,475)</u>	<u>4,790,150</u>
Other Financing Uses				
Transfers Out	<u>(600,000)</u>	<u>(600,000)</u>	<u>(600,000)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<u>(5,909,819)</u>	<u>(6,490,625)</u>	<u>(1,700,475)</u>	<u>4,790,150</u>
<i>Fund Balance Beginning of Year</i>	<u>22,130,921</u>	<u>22,130,921</u>	<u>22,130,921</u>	<u>0</u>
Prior Year Encumbrances Appropriated	<u>579,306</u>	<u>579,306</u>	<u>579,306</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$16,800,408</u>	<u>\$16,219,602</u>	<u>\$21,009,752</u>	<u>\$4,790,150</u>

See accompanying notes to the basic financial statements

Richland County, Ohio
*Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2017*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$10,118,488	\$10,118,488	\$7,707,183	(\$2,411,305)
Expenditures				
Current:				
Human Services	<u>10,118,989</u>	<u>10,129,612</u>	<u>8,190,764</u>	<u>1,938,848</u>
<i>Excess of Revenues Under Expenditures</i>	(501)	(11,124)	(483,581)	(472,457)
Other Financing Sources				
Sale of Capital Assets	<u>500</u>	<u>500</u>	<u>0</u>	<u>(500)</u>
<i>Net Change in Fund Balance</i>	(1)	(10,624)	(483,581)	(472,957)
<i>Fund Balance Beginning of Year</i>	1,648,692	1,648,692	1,648,692	0
Prior Year Encumbrances Appropriated	<u>10,623</u>	<u>10,623</u>	<u>10,623</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,659,314</u>	<u>\$1,648,691</u>	<u>\$1,175,734</u>	<u>(\$472,957)</u>

See accompanying notes to the basic financial statements

Richland County, Ohio
*Statement of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Children's Services Fund
 For the Year Ended December 31, 2017*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$3,352,000	\$3,352,000	\$3,340,584	(\$11,416)
Intergovernmental	5,638,595	5,638,595	6,393,221	754,626
Other	40,000	40,000	25,432	(14,568)
<i>Total Revenues</i>	9,030,595	9,030,595	9,759,237	728,642
Expenditures				
Current:				
Human Services	10,561,077	10,561,077	9,562,522	998,555
<i>Net Change in Fund Balance</i>	(1,530,482)	(1,530,482)	196,715	1,727,197
<i>Fund Balance Beginning of Year</i>	7,004,295	7,004,295	7,004,295	0
<i>Fund Balance End of Year</i>	<u>\$5,473,813</u>	<u>\$5,473,813</u>	<u>\$7,201,010</u>	<u>\$1,727,197</u>

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2017

	Business-Type Activity - Sewer Enterprise Fund	Governmental Activities - Internal Service Funds
Assets		
Current Assets:		
Equity in Pooled Cash and Cash Equivalents	\$1,770,318	\$200,692
Materials and Supplies Inventory	28,696	0
Accounts Receivable	1,107,494	0
<i>Total Current Assets</i>	<u>2,906,508</u>	<u>200,692</u>
Noncurrent Assets:		
Capital Assets:		
Land and Construction in Progress	91,328	0
Depreciable Capital Assets, Net	19,543,090	0
<i>Total Noncurrent Assets</i>	<u>19,634,418</u>	<u>0</u>
<i>Total Assets</i>	<u>22,540,926</u>	<u>200,692</u>
Deferred Outflows of Resources		
Deferred Amount on Refunding	32,277	0
Liabilities		
Current Liabilities:		
Accounts Payable	3,843	5,586
Accrued Wages	18,518	0
Intergovernmental Payable	304,116	0
Accrued Interest Payable	12,825	0
Compensated Absences Payable	16,917	0
Sanitary Sewer Bonds Payable	182,307	0
OPWC Loan Payable	24,540	0
<i>Total Current Liabilities</i>	<u>563,066</u>	<u>5,586</u>
Long-Term Liabilities (net of current portion):		
Compensated Absences Payable	29,579	0
Sanitary Sewer Bonds Payable	4,340,232	0
OPWC Loan Payable	397,905	0
<i>Total Long-Term Liabilities</i>	<u>4,767,716</u>	<u>0</u>
<i>Total Liabilities</i>	<u>5,330,782</u>	<u>5,586</u>
Net Position		
Net Investment in Capital Assets	14,718,939	0
Unrestricted	2,523,482	195,106
<i>Total Net Position</i>	<u>\$17,242,421</u>	<u>\$195,106</u>

See accompanying notes to the basic financial statements

Richland County, Ohio
*Statement of Revenues,
Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2017*

	Business-Type Activity - Sewer <u>Enterprise Fund</u>	Governmental Activities - Internal <u>Service Funds</u>
Operating Revenues		
Charges for Services	\$3,007,832	\$10,909,647
Other	<u>825</u>	<u>0</u>
<i>Total Operating Revenues</i>	<u>3,008,657</u>	<u>10,909,647</u>
Operating Expenses		
Personal Services	540,368	0
Materials and Supplies	54,992	0
Contractual Services	1,968,525	9,982,695
Depreciation	<u>1,475,497</u>	<u>0</u>
<i>Total Operating Expenses</i>	<u>4,039,382</u>	<u>9,982,695</u>
<i>Operating Income (Loss)</i>	(1,030,725)	926,952
Non-Operating Expenses		
Interest and Fiscal Charges	<u>(155,671)</u>	<u>0</u>
<i>Change in Net Position</i>	(1,186,396)	926,952
<i>Net Position Beginning of Year</i>	<u>18,428,817</u>	<u>(731,846)</u>
<i>Net Position End of Year</i>	<u><u>\$17,242,421</u></u>	<u><u>\$195,106</u></u>

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2017

	Business-Type Activity - Sewer <u>Enterprise Fund</u>	Governmental Activities - Internal <u>Service Funds</u>
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash Received from Customers	\$2,922,775	\$0
Cash Received from Interfund Services Provided	0	10,909,647
Other Cash Receipts	825	0
Cash Payments to Employees	(533,308)	0
Cash Payments to Suppliers	(2,140,626)	(11,115,027)
<i>Net Cash Provided By (Used In) Operating Activities</i>	<u>249,666</u>	<u>(205,380)</u>
Cash Flows from Capital and Related Financing Activities		
Aquisition of Capital Assets	(6,963)	0
Principal Payments on General Obligation Bonds	(174,705)	0
Interest Payments on General Obligation Bonds	(155,446)	0
Principal Payments on OPWC Loans	(31,893)	0
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(369,007)</u>	<u>0</u>
<i>Net Decrease in Cash and Cash Equivalents</i>	(119,341)	(205,380)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>1,889,659</u>	<u>406,072</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$1,770,318</u></u>	<u><u>\$200,692</u></u>

(continued)

Richland County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2017

	Business-Type Activity - Sewer <u>Enterprise Fund</u>	Governmental Activity - Internal <u>Service Funds</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used In) Operating Activities		
Operating Income (Loss)	(\$1,030,725)	\$926,952
Adjustments:		
Depreciation Expense	1,475,497	0
(Increase) Decrease in Assets:		
Accounts Receivable	(85,057)	0
Materials and Supplies Inventory	(14,230)	0
Increase (Decrease) in Liabilities:		
Accounts Payable	(4,966)	(30,018)
Accrued Wages	1,471	0
Compensated Absences Payable	5,415	0
Intergovernmental Payable	(97,739)	0
Claims Payable	<u>0</u>	<u>(1,102,314)</u>
<i>Net Cash Provided By (Used In) Operating Activities</i>	<u>\$249,666</u>	<u>(\$205,380)</u>

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2017

	Private Purpose Trust Fund	Agency
Assets		
Equity in Pooled Cash and Cash Equivalents	\$0	\$13,319,377
Cash and Cash Equivalents in Segregated Accounts	18,380	531,038
Intergovernmental Receivable	0	4,424,581
Permissive Sales Taxes Receivable	0	5,664,569
Property Taxes Receivable	0	117,553,611
Special Assessments Receivable	0	2,029,732
<i>Total Assets</i>	<u>18,380</u>	<u>\$143,522,908</u>
Liabilities		
Intergovernmental Payable	0	\$94,171
Undistributed Assets	0	143,252,058
Deposits Held and Due to Others	0	176,679
<i>Total Liabilities</i>	<u>0</u>	<u>\$143,522,908</u>
Net Position		
Held in Trust for County Home	<u>\$18,380</u>	

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Changes in Fiduciary Net Position
Fiduciary Fund
For the Year Ended December 31, 2017

	Private Purpose Trust Fund
Additions	
Contributions:	
Private Donations	\$368,797
Investment Earnings	10
<i>Total Additions</i>	368,807
 Deductions	
Benefits	364,601
 <i>Change in Net Position</i>	4,206
 <i>Net Position Beginning of Year</i>	14,174
 <i>Net Position End of Year</i>	\$18,380

See accompanying notes to the basic financial statements

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Note 1 – Description of Richland County and Reporting Entity

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

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

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

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

Richland Newhope Industries, Inc. (the Organization) The Organization is a legally separate, nongovernmental, not-for-profit corporation, served by a self-appointing board of trustees. The Organization, under a contractual agreement with the Richland County Board of Developmental Disabilities (DD), provides sheltered employment for developmentally disabled or handicapped adults in the County. Based on the Organization's sole purpose of providing assistance to the developmentally disabled and handicapped adults of the County, the Organization is reflected as a component unit of Richland County in order to prevent the statements from being misleading. The Organization operates on a fiscal year ending August 31. Separately issued financial statements can be obtained from Richland Newhope Industries, Inc. of Richland County, P.O. Box 916 Mansfield, Ohio 44901.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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

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

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

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

Information in the following notes to the basic financial statements is applicable to the primary government. Information relative to the component unit is presented in Note 30.

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

Note 2 – Summary of Significant Accounting Policies

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

Basis of Presentation

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Government-wide Financial Statements The statement of net position and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activity of the internal service funds is eliminated to avoid “doubling up” revenues and expenses. The statements distinguish between those activities of the County that are governmental and those that are considered business-type.

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

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

Fund Accounting

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

Governmental Funds Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and deferred outflows of resources 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, 2017

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

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

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

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

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

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

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

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

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

Measurement Focus

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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

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

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

Basis of Accounting

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

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

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the sale occurs. Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 6). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, pension and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2017, but which were levied to finance 2018 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County unavailable revenue includes delinquent property taxes, sales taxes, charges for service, special assessments and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities found on page 17. Deferred inflows of resources related to pension are reported on the government-wide statement of net position. (See Note 15)

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

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

Budgetary Process

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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

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

Cash, Cash Equivalents, and Investments

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

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

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

During 2017, investments were limited to United States treasury notes, federal farm credit bank bonds, federal home loan bank bonds, federal home loan mortgage corporation notes, federal national mortgage association notes, mutual funds and STAR Ohio.

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

For 2017, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$50 million, requiring the excess amount to be transacted the following business day(s), but only to the \$50 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.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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

Under existing Ohio statutes, all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during 2017 amounted to \$914,865 which includes \$823,354 assigned from other County funds.

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

Inventory

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

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2017, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

Restricted Assets

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

Capital Assets

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

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

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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

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

Interfund Balances

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

Compensated Absences

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

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

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

On the governmental fund financial statements, compensated absences are recognized as a liability and expenditure to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account "Matured Compensated Absences Payable" in the fund from which the employee who has accumulated unpaid leave is paid.

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, net pension liability and compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds, loans and capital leases are recognized as a liability in the fund financial statements when due.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Fund Balance

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

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

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

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

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

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

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

Net Position

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

kennel, alternative sentencing, court computerization, indigent guardianship, and public defender activities.

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

Operating Revenues and Expenses

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

Internal Activity

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

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

Bond Premiums and Discounts

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

Deferred Charge on Refunding

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Estimates

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

Pensions

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

Note 3 – Changes in Accounting Principles

For 2017, the County implemented the Governmental Accounting Standards Board's (GASB) *Implementation Guide No. 2016-1*. These changes were incorporated in the County's 2017 financial statements; however, there was no effect on beginning net position/fund balance.

Note 4 – Compliance and Accountability

Legal Compliance

Contrary to Ohio Revised Code (ORC) section 5705.39, the Employee Health Insurance fund had final appropriations in excess of final estimated revenue plus beginning balances in the amount of \$548,148.

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

Accountability

The following funds had a deficit fund balance as of December 31, 2017:

Special Revenue Fund:	
Real Estate Assessment	\$28,266
Debt Service Funds:	
General Obligation Debt Retirement	356,516
Wedgewood Imperial Stormwater Assessment	143
Capital Project Fund:	
Special Projects	179,639

The deficit in the real estate assessment, general obligation debt retirement fund, and special projects funds were caused by the application of generally accepted accounting principles to these funds. The Wedgewood Imperial Stormwater Assessment fund had a negative fund balance at December 31, 2017. The general fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Note 5 – Budgetary Basis of Accounting

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

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

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Unreported cash represents amounts received but not included as revenue (budget) but included as revenue on operating statement (GAAP).
3. Investments are reported at cost (budget) rather than fair value (GAAP).
4. Expenditures and other uses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
5. Encumbrances are treated as expenditures for all funds (budget) rather than restricted, committed, or assigned fund balance (GAAP).

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

Net Change in Fund Balances					
General and Major Special Revenue Funds					
	General	Mental Health Board	Developmental Disabilities Board	Public Assistance	Children's Services
GAAP Basis	\$1,763,060	\$126,291	(\$382,287)	(\$904,464)	\$36,506
Net Adjustment for					
Revenue Accruals	(452,412)	(92,692)	(891,514)	315,626	86,103
Unreported Cash	(125,526)	0	0	0	0
Beginning Fair Value					
Adjustment for Investments	72,564	0	152	0	0
Ending Fair Value					
Adjustment for Investments	36,402	0	176	0	0
Net Adjustment for					
Expenditure Accruals	23,044	315,321	(33,800)	173,939	74,106
Encumbrances	(309,769)	0	(393,202)	(68,682)	0
Budget Basis	<u>\$1,007,363</u>	<u>\$348,920</u>	<u>(\$1,700,475)</u>	<u>(\$483,581)</u>	<u>\$196,715</u>

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Note 6 – Property Taxes

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2017 for real and public utility property taxes represents collections of 2016 taxes.

2017 real property taxes were levied after October 1, 2016, on the assessed value as of January 1, 2016, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2017 real property taxes are collected in and intended to finance 2018.

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. 2017 public utility property taxes which became a lien December 31, 2015, are levied after October 1, 2016, and are collected in 2017 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2017, was \$12.80 per \$1,000 of assessed value. The assessed values of real property and public utility tangible property upon which 2017 property tax receipts were based are as follows:

Real Estate	
Residential/Agricultural	\$1,550,914,340
Other Real Estate	342,711,010
Tangible Personal Property	
Public Utility	142,857,250
Total	<u><u>\$2,036,482,600</u></u>

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through agency funds. The amount of the County's tax collections is accounted for within the applicable funds. Property taxes receivable represents real and public utility taxes and outstanding delinquencies which were measurable as of December 31, 2017, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2017 operations is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

Note 7 – Permissive Sales and Use Tax

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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 2017. On a full accrual basis, the full amount of the receivable is recognized as revenue. On a modified accrual basis, the amount of the receivable that will be received outside of the available period is reported as deferred inflows of resources – unavailable resources.

Note 8 – Receivables

Receivables at December 31, 2017, 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 \$756,633. The County has \$488,180 in delinquent special assessments at December 31, 2017

The community development block grant monies loaned to local businesses are reported as loans receivable and are also considered collectible in full. Loans receivable expected to be collected in more than one year for the County amount to \$9,866.

The monies loaned to the Richland County Agricultural Society for the building improvement to various structures (\$500,000 from the general fund), \$112,584 of which is due in more than one year; are classified as loans receivable on the County financial statements and are also considered collectible in full.

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

Governmental Activities	
Children's Services Grants and Subsidies	\$2,276,360
Motor Vehicle Distribution	1,517,720
Mental Health Grants and Subsidies	1,513,087
Public Assistance Grants and Subsidies	1,276,786
Gasoline and Excise Tax	1,194,642
Homestead and Rollback	1,053,076
Court Grants and Subsidies	1,012,737
Medicaid Sales Tax Transition Distribution	833,591
Local Government and Local Government Revenue Assistance	711,174
Casino Tax	698,815
DD Grants and Subsidies	630,540
Miscellaneous	191,673
Total	<u><u>\$12,910,201</u></u>

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Receivables and payables are recorded to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and in the case of receivables, collectability. Using this criteria, the County has elected not to record child support arrearages within the special revenue and agency fund types. These amounts, while potentially significant, are not considered measurable, and because collections are often significantly in arrears, the County is unable to determine a reasonable value.

Note 9 – Encumbrances

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

Governmental Funds:	
General	\$309,769
Board of Developmental Disabilities	393,202
Public Assistance	68,682
Other Governmental Funds	32,274
Total Governmental	\$803,927
Proprietary Fund:	
Sewer Fund	\$331,720
Employee Health Insurance	22,353
Total Proprietary	\$354,073

Note 10 – Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2017, 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	253,800,086
Equipment	100,000,000
Crime	1,000,000
Excess Liability	5,000,000
Medical Professional Liability	3,000,000
Sewer Line Coverage	32,908,679
Electric Data Processing	250,000
Jail Doctor Coverage	1,000,000
Attorney Disciplinary Proceedings	25,000

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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 2017, the County participated in a risk-sharing pool, the County Employee Benefits Consortium of Ohio, Inc. (CEBCO). CEBCO charges a fixed premium per month per enrolled employee. The premiums, along with an administrative charge, are paid into the Health Insurance Internal Service fund by participating County funds and, in turn, the premiums are paid to CEBCO. Premiums charged by CEBCO are based upon the County's claims experience. An excess coverage policy covers annual individual claims in excess of \$125,000 with an unlimited maximum. CEBCO retains liability for claims that exceed the expected losses and charged premiums.

Note 11 - Tax Abatement Disclosure

Community Reinvestment Area (CRA)

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

Enterprise Zone Tax Exemptions

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

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

Overlapping District	Amount
<i>Community Reinvestment Area (CRA)</i>	
City of Mansfield	\$182,063
City of Shelby	17,328
Village of Bellville	5,095
Village of Butler	313
Village of Lexington	5,955
<i>Enterprise Zone Tax Exemptions</i>	
City of Mansfield	275,968
City of Shelby	135,518
Village of Lexington	23,742
Total	\$645,982

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Note 12 – Fund Balances

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

Fund Balances	General	Mental Health Board	Developmental Disabilities Board	Public Assistance
<u>Nonspendable:</u>				
Inventory	\$162,146	\$922	\$98,815	\$13,940
Prepays	243,297	0	18,083	0
Loans	112,584	0	0	0
Developmental Disability Gifts	0	0	0	0
Unclaimed Funds	366,470	0	0	0
<i>Total Nonspendable</i>	<u>884,497</u>	<u>922</u>	<u>116,898</u>	<u>13,940</u>
<u>Restricted for:</u>				
Mental Health Board	0	5,218,277	0	0
Developmental Disabilities Board	0	0	28,677,477	0
Public Assistance	0	0	0	1,974,658
Children's Services	0	0	0	0
Debt Service	0	0	0	0
Street Repair and Maintenance	0	0	0	0
Court Operations	0	0	0	0
Public Safety Operations	0	0	0	0
Dayspring County Home	0	0	0	0
Child Support Enforcement Operations	0	0	0	0
Real Estate Collections	0	0	0	0
Loans Receivable	0	0	0	0
Other Operations	0	0	0	0
Capital Improvements	0	0	0	0
<i>Total Restricted</i>	<u>0</u>	<u>5,218,277</u>	<u>28,677,477</u>	<u>1,974,658</u>
<u>Committed to:</u>				
General Operations	255,461	0	0	0
Sheriff Operations	0	0	0	0
Dayspring County Home	0	0	0	0
Parks and Recreation	0	0	0	0
Other Operations	0	0	0	0
<i>Total Committed</i>	<u>255,461</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Assigned to:</u>				
Street Repair and Maintenance	0	0	0	0
Capital Improvements	0	0	0	0
<i>Total Assigned</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Unassigned (Deficits)	8,414,153	0	0	0
Total Fund Balances	<u><u>\$9,554,111</u></u>	<u><u>\$5,219,199</u></u>	<u><u>\$28,794,375</u></u>	<u><u>\$1,988,598</u></u>

Richland County, Ohio
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Children's Services	Road and Bridge	Other Governmental Funds	Total
\$12,075	\$0	\$730,520	\$1,018,418
0	0	0	261,380
0	0	0	112,584
0	0	166,445	166,445
0	0	0	366,470
<u>12,075</u>	<u>0</u>	<u>896,965</u>	<u>1,925,297</u>
0	0	0	5,218,277
0	0	0	28,677,477
0	0	0	1,974,658
6,839,840	0	0	6,839,840
0	0	273,423	273,423
0	0	1,134,347	1,134,347
0	0	2,070,344	2,070,344
0	0	522,347	522,347
0	0	853,478	853,478
0	0	406,446	406,446
0	0	480,400	480,400
0	0	11,452	11,452
0	0	2,080,768	2,080,768
0	0	2,012,708	2,012,708
<u>6,839,840</u>	<u>0</u>	<u>9,845,713</u>	<u>52,555,965</u>
0	0	0	255,461
0	0	10,064	10,064
0	0	38,732	38,732
0	0	172,130	172,130
0	0	67,457	67,457
<u>0</u>	<u>0</u>	<u>288,383</u>	<u>543,844</u>
0	0	78,993	78,993
0	772,355	0	772,355
<u>0</u>	<u>772,355</u>	<u>78,993</u>	<u>851,348</u>
0	0	(564,564)	7,849,589
<u>\$6,851,915</u>	<u>\$772,355</u>	<u>\$10,545,490</u>	<u>\$63,726,043</u>

In addition to the above fund balance constraints, the County has a general fund budget stabilization arrangement that does not meet the criteria to be classified as restricted or committed. Pursuant to Ohio Revised Code Section 5705.13, the County established a budget stabilization by resolution to provide options to respond to unexpected issues and afford a buffer against shocks and other forms of 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

Richland County, Ohio
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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, 2017, is \$692,586.

Note 13 – Deposits and Investments

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

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

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

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States;
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;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts, in eligible institutions pursuant to ORC sections 135.32;
6. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service or consisting exclusively of obligations described in (1) or (2) above; commercial paper as described in ORC section 135.143 (6); and repurchase agreements secured by such obligations, provided these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange either securities or cash, equal value for equal value;

Richland County, Ohio
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9. Up to forty percent of the County's average portfolio in either of the following
 - a. Commercial paper notes in entities incorporated under the laws of Ohio, or any other State, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and which mature within 270 days after purchase.
 - b. Bankers acceptances eligible for purchases by the Federal Reserve System and which mature within 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 second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;
11. 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. 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. Bankers' acceptances must mature within 180 days. Commercial paper and corporate notes must mature within 270 days. All other investments must mature within five years from the date of settlement unless matched to a specific obligation or debt of the County. Investments must be purchased with the expectation that they will be held to maturity.

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

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Investments

Investments are reported at fair value. As of December 31, 2017, the County had the following investments:

Measurement/Investment	Measurement Amount	Maturity	Standard & Poor's Rating	Percent of Total Investments
Net Asset Value Per Share				
STAR Ohio	\$38,027	52.1 Days	AAAm	N/A
Fair Value - Level One Inputs				
U. S. Treasury Note	3,456,205	Less than five years	AA+	6.80
Money Market Mutual Funds	4,590,323	Less than one year	AA+	9.03
Total Fair Value - Level One Inputs	<u>8,046,528</u>			
Fair Value - Level Two Inputs				
Federal Farm Credit Bank Bonds	11,349,026	Less than five years	AA+	22.34
Federal National Mortgage Association Notes	13,898,337	Less than five years	AA+	27.35
Federal Home Loan Mortgage Corporation Notes	7,876,236	Less than five years	AA+	15.50
Federal Home Loan Bank Bonds	9,603,607	Less than five years	AA+	18.90
Total Fair Value - Level Two Inputs	<u>42,727,206</u>			
Total Investments	<u>\$50,811,761</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, 2017. The U.S. Treasury Note and Money Market Mutual Fund are measured at fair value and is valued using quoted market prices (Level 1 inputs). The County's remaining investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data. (Level 2 inputs).

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

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

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beyond the requirement in State statute that prohibits payment for investments prior to the delivery of the securities representing such investments to the treasurer or qualified trustee.

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

Note 14 – Compensated Absences

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

Note 15 – Defined Benefit Retirement Plan

Net Pension Liability

The net pension liability reported on the statement of net position represents a liability to employees for pensions. Pensions are a component of exchange transactions - between an employer and its employees - of salaries and benefits for employee services. Pensions 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 represents the County's proportionate share of each pension plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension plan's fiduciary net position. The net pension liability 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 are financed; however, the County does receive the benefit of employees' services in exchange for compensation including pension.

GASB 68 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each pension plan's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension liability. Resulting adjustments to the net pension liability would be effective when the changes are legally enforceable.

The proportionate share of each plan's unfunded benefits is presented as a long-term *net pension liability* on the accrual basis of accounting. Any liability for the contractually-required pension contribution outstanding at the end of the year is included in *intergovernmental payable* on both the accrual and modified accrual bases of accounting.

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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 cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. County employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional plan. 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 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 plan as per the reduced benefits adopted by SB 343 (see OPERS CAFR referenced above for additional information, including requirements for reduced and unreduced benefits):

Group A	Group B	Group C
Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
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	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	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
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
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	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	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

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

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

When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

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

	State and Local	Law Enforcement
2017 Statutory Maximum Contribution Rates		
Employer	14.0 %	18.1 %
Employee	10.0 %	*
 2017 Actual Contribution Rates		
Employer:		
Pension	13.0 %	17.1 %
Post-employment Health Care Benefits	1.0	1.0
Total Employer	14.0 %	18.1 %
 Employee	 10.0 %	 13.0 %

* 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.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$5,032,115 for 2017. Of this amount, \$439,666 is reported as an intergovernmental payable.

State Teachers Retirement System (STRS)

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

Richland County, Ohio
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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. With certain exceptions, the basic benefit was increased each year by two percent of the original base benefit. For members retiring August 1, 2013, or later, the first two percent was paid on the fifth anniversary of the retirement benefit. Effective July 1, 2017, the cost-of-living adjustment was reduced to zero. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 26 years of service, or 31 years of service regardless of age. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be five year of service credit and age 65, or 35 years of service credit and at least age 60.

The DC Plan allows members to place all their member contributions and 9.5 percent of the 14 percent employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 4.5 percent of the 14 percent employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

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

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

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

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. Through June 30, 2017, the employer rate was 14 percent and the member rate was 14 percent of covered payroll. The 2017 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$43,121 for 2017. Of this amount \$3,243 is reported as an intergovernmental payable.

Richland County, Ohio
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For the Year Ended December 31, 2017

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

The net pension liability for OPERS was measured as of December 31, 2016, and the net pension liability for STRS was measured as of June 30, 2017. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net Pension Liability:			
Current Measurement Date	0.31852056%	0.00259851%	
Prior Measurement Date	<u>0.32761620%</u>	<u>0.00305504%</u>	
Change in Proportionate Share	<u>-0.00909564%</u>	<u>-0.00045653%</u>	
Proportionate Share of the Net Pension Liability	\$72,330,605	\$617,282	\$72,947,887
Pension Expense	\$14,322,747	(\$247,910)	\$14,074,837

At December 31, 2017, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Deferred Outflows of Resources			
Differences between expected and actual experience	\$98,039	\$23,835	\$121,874
Changes of assumptions	11,472,520	135,006	11,607,526
Net difference between projected and actual earnings on pension plan investments	10,771,698	0	10,771,698
Changes in proportion and differences between County contributions and proportionate share of contributions	0	180,841	180,841
County contributions subsequent to the measurement date	<u>5,032,115</u>	<u>43,121</u>	<u>5,075,236</u>
Total Deferred Outflows of Resources	<u>\$27,374,372</u>	<u>\$382,803</u>	<u>\$27,757,175</u>
Deferred Inflows of Resources			
Differences between expected and actual experience	\$430,475	\$4,975	\$435,450
Net difference between projected and actual earnings on pension plan investments	0	20,371	20,371
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>1,398,238</u>	<u>353,175</u>	<u>1,751,413</u>
Total Deferred Inflows of Resources	<u>\$1,828,713</u>	<u>\$378,521</u>	<u>\$2,207,234</u>

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\$5,075,236 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2018. 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	STRS	Total
2018	\$8,131,734	\$9,429	\$8,141,163
2019	8,900,147	37,142	8,937,289
2020	3,797,406	(69,337)	3,728,069
2021	(315,743)	(16,073)	(331,816)
Total	\$20,513,544	(\$38,839)	\$20,474,705

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, 2016, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67. In 2016, the OPERS' actuarial consultants conducted an experience study for the period 2011 through 2015, comparing assumptions to actual results. The experience study incorporates both a historical review and forward-looking projections to determine the appropriate set of assumptions to keep the plan on a path toward full funding. Information from this study led to changes in both demographic and economic assumptions, with the most notable being a reduction in the actuarially assumed rate of return from 8.0 percent down to 7.5 percent, for the defined benefit investments. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2016, compared with December 31, 2015, are presented below.

	December 31, 2016	December 31, 2015
Wage Inflation	3.25 percent	3.75 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.8 percent, simple
Investment Rate of Return	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

Richland County, Ohio
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For 2016, mortality rates are based on the RP-2014 Healthy Annuitant mortality table. For males, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006 and then established the base year as 2015. For females, Healthy Annuitant Mortality tables were used, adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled mortality tables, adjusted for mortality improvement back to the observation base year of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the above described tables.

For 2015, mortality rates were based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

The most recent experience study was completed for the five year period ended December 31, 2015. The prior experience study was completed for the five year period ended December 31, 2010.

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

During 2016, OPERS managed investments in four investment portfolios: the Defined Benefit portfolio, the 401(h) Health Care Trust portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The 401(h) Health Care Trust portfolio was closed as of June 30, 2016 and the net position transferred to the 115 Health Care Trust portfolio on July 1, 2016. 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. The Defined Benefit portfolio historically included the assets of the Member-Directed retiree medical accounts funded through the VEBA Trust. However, the VEBA Trust was closed as of June 30, 2016 and the net position transferred to the 115 Health Care Trust portfolio on July 1, 2016. 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 is 8.3 percent for 2016.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2016 and the long-term expected real rates of return:

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<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	23.00 %	2.75 %
Domestic Equities	20.70	6.34
Real Estate	10.00	4.75
Private Equity	10.00	8.97
International Equities	18.30	7.95
Other investments	18.00	4.92
Total	<u>100.00 %</u>	<u>5.66 %</u>

Discount Rate The discount rate used to measure the total pension liability for 2016 was 7.5 percent. The discount rate for 2015 was 8 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability 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 7.5 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.5 percent) or one-percentage-point higher (8.5 percent) than the current rate:

	<u>1% Decrease (6.50%)</u>	<u>Current Discount Rate (7.50%)</u>	<u>1% Increase (8.50%)</u>
County's proportionate share of the net pension liability	\$110,501,153	\$72,330,605	\$40,522,186

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Actuarial Assumptions – STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the July 1, 2017, actuarial valuation, compared with July 1, 2016 are presented below:

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

For the July 1, 2017, actuarial valuation, post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016.

For the July 1, 2016 actuarial valuation, mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022—Scale AA) for Males and Females. Males' ages are set-back two years through age 89 and no set-back for age 90 and above. Females younger than age 80 are set back four years, one year set back from age 80 through 89, and no set back from age 90 and above.

Actuarial assumptions used in the July 1 2017, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016. Actuarial assumptions used in the June 30, 2016, valuation are based on the results of an actuarial experience study, effective July 1, 2012.

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:

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

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

Discount Rate The discount rate used to measure the total pension liability was 7.45 percent as of June 30, 2017. The discount rate used to measure the total pension liability was 7.75 percent as of June 30, 2016. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2017. Therefore, the long-term expected rate of return on pension plan investments of 7.45 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2017.

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

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net pension liability	\$884,852	\$617,282	\$391,894

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Note 16 – Postemployment Benefits

Ohio Public Employees Retirement System

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

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

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 45. See OPERS' CAFR referenced below for additional information.

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

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

Funding Policy - The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2017, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 1.0 percent during calendar year 2017. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2018 decreased to 0 percent for both plans. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The

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employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2017 was 4.0 percent.

Substantially all of the County's contribution allocated to fund postemployment health care benefits relates to the cost-sharing, multiple employer trusts. The corresponding contribution for the years ended December 31, 2017, 2016, and 2015 was \$1,649,680, \$1,730,380, and \$1,783,852, respectively. For 2017, 89.9 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2016 and 2015.

State Teachers Retirement System

Plan Description – The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing multiple-employer defined benefit Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Benefits include hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Medicare Part B premium reimbursements will be discontinued effective January 1, 2019. The Plan is included in the report of STRS Ohio 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 associated health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. 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. For 2017, 2016 and 2015, STRS did not allocate any employer contributions to post-employment health care.

Note 17 – Interfund Transactions

Interfund receivables/payables balances at December 31, 2017, consist of the following individual fund receivables and payables:

Interfund Payable	Interfund Receivable				Total
	General	Public Assistance	Children's Services	Other Governmental Funds	
Mental Health Board	\$0	\$0	\$0	\$25,673	\$25,673
Public Assistance	0	0	25,350	0	25,350
Other Governmental Funds	1,438,574	1,594	0	10,282	1,450,450
Total	\$1,438,574	\$1,594	\$25,350	\$35,955	\$1,501,473

The Mental Health Board fund owed a total \$25,673 to the Court Operations fund for services provided by the Alternative Jail. The Child Support Enforcement Agency fund owed a total of \$7,480 to the general fund for services provided by the Sheriff's department and to the Domestic Relations court. The Delinquent Real Estate Collection fund owed a total of \$2,951 to the general fund for services provided by the Treasurer's Office. The Wedgewood Imperial Stormwater Assessment Fund owed the general fund \$143 to cover negative balance at the end of the year. The Child Support Enforcement Agency Fund owed a total of \$1,594 to the Public Assistance fund for their portion of a security contract. Other governmental funds had \$35,955 of interfund receivables to provide additional resources for current operations to other governmental funds. All interfund balances will be repaid within one year.

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On August 14, 2014, the general obligation debt service fund issued \$1,062,000 of manuscript bonds which were purchased by the general fund. The bonds were used to purchase equipment and hardware for a computer aided dispatch system for the Sheriff's Department. The bonds have an interest rate of 2.80 percent and are due on August 14, 2019.

As of December 31, 2017, the bonds had a balance of \$442,000, 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, 2017, are as follows:

Sheriff Department Equipment Bonds		
	Principal	Interest
2018	\$218,000	\$12,376
2019	224,000	6,272
Total	\$442,000	\$18,648

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

As of December 31, 2017, the bonds had a balance of \$986,000, 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, 2017, are as follows:

Various Purpose Bonds		
	Principal	Interest
2018	\$236,000	\$29,580
2019	243,000	22,500
2020	250,000	15,210
2021	257,000	7,710
Total	\$986,000	\$75,000

Interfund transfers for the year ended December 31, 2017, consisted of the following:

Transfer to	Transfer From				Total
	General	Developmental Disabilities Board	Road and Bridge	Other Governmental Funds	
Other Governmental Funds	\$1,314,224	\$600,000	\$75,000	\$145,505	\$2,134,729

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

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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.

Note 18 – Capital Assets

Capital asset activity for the year ended December 31, 2017, was as follows:

	Balance 01/01/2017	Additions	Reductions	Balance 12/31/2017
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$2,788,652	\$17,408	\$0	\$2,806,060
Construction in progress	0	1,113,485	0	1,113,485
Total capital assets not being depreciated	<u>2,788,652</u>	<u>1,130,893</u>	<u>0</u>	<u>3,919,545</u>
Capital assets being depreciated:				
Land improvements	431,168	63,900	0	495,068
Buildings	64,741,877	73,749	0	64,815,626
Machinery and equipment	22,292,660	1,375,689	(765,348)	22,903,001
Infrastructure	126,064,206	5,689,937	(1,436,954)	130,317,189
Total capital assets being depreciated	<u>213,529,911</u>	<u>7,203,275</u>	<u>(2,202,302)</u>	<u>218,530,884</u>
Accumulated Depreciation:				
Land improvements	(207,715)	(23,155)		(230,870)
Buildings	(30,256,510)	(1,603,992)	0	(31,860,502)
Machinery and equipment	(17,816,653)	(1,206,669)	759,600	(18,263,722)
Infrastructure	(66,302,786)	(3,259,712)	1,364,409	(68,198,089)
Total accumulated depreciation	<u>(114,583,664)</u>	<u>(6,093,528) *</u>	<u>2,124,009</u>	<u>(118,553,183)</u>
Capital assets being depreciated, net	<u>98,946,247</u>	<u>1,109,747</u>	<u>(78,293)</u>	<u>99,977,701</u>
Governmental activities capital assets, net	<u>\$101,734,899</u>	<u>\$2,240,640</u>	<u>(\$78,293)</u>	<u>\$103,897,246</u>

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*Depreciation expense was charged to governmental activities as follows:

Governmental Activities:	
Legislative and Executive	\$266,525
Judicial System	184,775
Public Safety	839,070
Public Works	3,581,751
Health	683,002
Human Services	515,727
Conservation and Recreation	22,678
Total Depreciation Expense	\$6,093,528

	Balance 01/01/2017	Additions	Reductions	Balance 12/31/2017
Business-Type Activity:				
Capital assets not being depreciated:				
Land	\$91,328	\$0	\$0	\$91,328
Capital assets being depreciated:				
Buildings	6,539,587	0	0	6,539,587
Machinery and equipment	725,416	6,963	0	732,379
Infrastructure	44,245,130	0	0	44,245,130
Total capital assets being depreciated	51,510,133	6,963	0	51,517,096
Accumulated Depreciation:				
Buildings	(4,321,032)	(145,324)	0	(4,466,356)
Machinery and equipment	(594,459)	(43,809)	0	(638,268)
Infrastructure	(25,583,018)	(1,286,364)	0	(26,869,382)
Total accumulated depreciation	(30,498,509)	(1,475,497)	0	(31,974,006)
Capital assets being depreciated, net	21,011,624	(1,468,534)	0	19,543,090
Business-Type Activity capital assets, net	\$21,102,952	(\$1,468,534)	\$0	\$19,634,418

Richland County, Ohio
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Note 19 – Long-Term Debt

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

	<u>Original Issue Date</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
Governmental Activities			
General Obligation Bonds			
Juvenile Attention Center Improvements	2001	4.47-5.07 %	\$2,345,634
Various Purpose Improvement and Refunding	2007	3.75-4.25	5,610,000
Correctional Facilities Improvement 2007	2007	4.0-5.0	3,000,000
Correctional Facilities Improvement 2008	2008	4.0-6.13	10,955,000
Correctional Facilities Improvement 2011	2011	1.4-5.25	4,150,000
Various Purposes Improvement and Refunding	2011	1.0-4.0	5,756,180
Various Purposes Improvement	2013	1.0-3.35	3,085,000
Correctional Facilities Refunding	2014	1.0-4.0	9,355,000
Various Purposes Refunding	2015	1.0-4.5	6,330,000
Various Purposes Improvement and Refunding	2016	2.0-3.5	1,825,000
Special Assessment Bonds			
Marlow Heights Sewer	1999	4.0-5.75	740,000
Long-Term Loans Payable			
OPWC Bridge Replacement	2007	0.0	499,716
OPWC Moffet Terman Road Bridge	2009	0.0	156,080
OPWC Possum Run Road Engineering	2009	0.0	324,541
OPWC Amoy-Ganges and Franklin Church Road	2011	0.0	213,865
OPWC Bridge Replacement 2013	2014	0.0	230,000
OWDA Storm Sewer Improvement	2010	5.89	489,981
Business-Type Activity			
Sanitary Sewer District Improvements	2001	4.47-5.07	826,306
Sanitary Sewer District Improvements Refunding	2011	1.0-4.0	218,820
Various Purpose Refunding 2015	2015	1.0-4.5	2,425,000
Various Purpose Refunding 2016	2016	2.0-3.5	2,090,000
OPWC Sewer Improvement Loan	2007	0.0	295,000
OPWC Harprest Heights Sewer Loan	2010	0.0	137,869
OPWC Country Meadows Sewer Loan	2013	0.0	156,236

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

	Outstanding 01/01/2017	Additions	Reductions	Outstanding 12/31/2017	Amounts Due in One Year
Governmental Activities:					
General Obligation Bonds:					
Juvenile Attention Center					
Improvements Serial Bonds	\$317,986	\$0	\$155,295	\$162,691	\$162,691
Unamortized Premium	11,789	0	2,948	8,841	0
Various Purposes Improvement and Refunding 2007					
Serial Bonds	400,000	0	400,000	0	0
Unamortized Premium	2,271	0	2,271	0	0
Correctional Facilities Improvement 2007					
Serial Bonds	100,000	0	100,000	0	0
Unamortized Premium	3,584	0	3,584	0	0
Correctional Facilities Improvement 2008					
Serial Bonds	725,000	0	350,000	375,000	375,000
Unamortized Discount	(9,640)	0	(4,820)	(4,820)	0
Correctional Facilities Improvement 2011					
Term Bonds	90,000	0	90,000	0	0
Unamortized Discount	(785)	0	(785)	0	0
Various Purposes Improvement and Refunding 2011					
Serial Bonds	1,032,356	0	160,000	872,356	170,000
Term Bonds	2,975,000	0	0	2,975,000	0
Various Purposes Improvement 2013					
Serial Bonds	270,000	0	135,000	135,000	135,000
Term Bonds	2,310,000	0	0	2,310,000	0
Correctional Facilities Refunding 2014					
Serial Bonds	6,260,000	0	140,000	6,120,000	145,000
Term Bonds	2,795,000	0	0	2,795,000	0
Unamortized Premium	247,083	0	11,231	235,852	0
Various Purpose Refunding 2015					
Serial Bonds	3,400,000	0	50,000	3,350,000	245,000
Term Bonds	2,780,000	0	0	2,780,000	0
Unamortized Premium	298,204	0	14,608	283,596	0
Various Purposes Improvement and Refunding 2016					
Serial Bonds	1,590,000	0	20,000	1,570,000	130,000
Term Bonds	235,000	0	0	235,000	0
Unamortized Premium	13,074	0	1,026	12,048	0
Total General Obligation Bonds	\$25,845,922	\$0	\$1,630,358	\$24,215,564	\$1,362,691

(continued)

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	Outstanding 01/01/2017	Additions	Reductions	Outstanding 12/31/2017	Amounts Due in One Year
Governmental Activities (continued)					
Special Assessment Debt with Governmental Commitment:					
Marlow Heights Sewer	\$230,000	\$0	\$50,000	\$180,000	\$55,000
OPWC Loans:					
OPWC Bridge Replacement Loan	24,982	0	24,982	0	0
OPWC Moffet Terman Road Bridge Loan	39,020	0	15,608	23,412	15,608
OPWC Possum Run Road Engineering Loan	210,952	0	32,454	178,498	32,454
OPWC Amoy-Ganges and Franklin Church Road Loan	165,746	0	10,693	155,053	10,694
OPWC Bridge Replacement Loan - 2013	207,000	0	11,500	195,500	11,500
Total OPWC Loans	647,700	0	95,237	552,463	70,256
Other General Long-Term Obligations					
Capital Leases	1,657,238	194,293	1,039	1,850,492	47,705
OWDA Storm Sewer Improvement Loan	117,651	0	36,964	80,687	39,173
Compensated Absences	4,697,155	1,683,618	1,747,089	4,633,684	1,761,428
Total Other General Long-Term Obligations	6,472,044	1,877,911	1,785,092	6,564,863	1,848,306
Net Pension Liability:					
STRS	1,022,615	0	405,333	617,282	0
OPERS	56,747,252	15,583,353	0	72,330,605	0
Total Net Pension Liability	57,769,867	15,583,353	405,333	72,947,887	0
Total Governmental Activities	\$90,965,533	\$17,461,264	\$3,966,020	\$104,460,777	\$3,336,253
Business-Type Activity:					
General Obligation Bonds:					
Sanitary Sewer District Improvements	\$112,012	\$0	\$54,705	\$57,307	\$57,307
Unamortized Premium	4,154	0	1,038	3,116	0
Sanitary Sewer District Improvements Refunding	127,644	0	0	127,644	0
Various Purpose Refunding 2015					
Serial Bonds	1,200,000	0	80,000	1,120,000	80,000
Term Bonds	1,045,000	0	0	1,045,000	0
Unamortized Premium	121,011	0	5,762	115,249	0
Various Purpose Refunding 2016					
Serial Bonds	665,000	0	40,000	625,000	45,000
Term Bonds	1,425,000	0	0	1,425,000	0
Unamortized Premium	4,359	0	136	4,223	0
Total General Obligation Bonds	4,704,180	0	181,641	4,522,539	182,307
OPWC Sewer Improvement Loan	211,245	0	9,834	201,411	9,834
OPWC Harprect Heights Sewer Loan	110,293	0	10,341	99,952	6,894
OPWC Country Meadows Sewer Loan	132,800	0	11,718	121,082	7,812
Total OPWC Loans	454,338	0	31,893	422,445	24,540
Compensated Absences	41,081	20,064	14,649	46,496	16,917
Total Business-Type Activity	\$5,199,599	\$20,064	\$228,183	\$4,991,480	\$223,764

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All general obligation bonds are supported by the full faith and credit of the County. General obligation bonds will be paid from rental charges to the County departments and other tenants who occupy the facilities (\$1,187,691) and from taxes. These bonds are paid from the general obligation debt retirement fund.

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

The County has pledged sewer revenues, net of operating expenses, to repay the OPWC Sewer Improvement Loan, Harprest Heights Sewer Loan, and County Meadows Loan in the sewer fund. The debt was issued for the purpose of making improvements to the County's sewer system and is payable solely from net revenues through 2037. Annual principal payments on the loan are expected to require less than eight percent of net revenues. The total principal remaining to be paid on the debt is \$422,445. Principal paid for the current year and total net revenues were \$31,893 and \$444,772 respectively.

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

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

In 2007, the County defeased a 1997 Capital Facility general obligation bond issue in order to take advantage of lower interest rates. The proceeds of the new bonds were placed in an irrevocable trust with an escrow agent to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and liabilities for the defeased bonds are not included the County's financial statements. As of December 31, 2017, the defeased debt is no longer outstanding.

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

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

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

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

Richland County, Ohio
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For the Year Ended December 31, 2017

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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

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

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

The bonds were sold at a premium of \$269,545. Proceeds of \$9,422,312 were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded portion of the various bonds. As a result, \$7,995,000 of these bonds are considered defeased and the liability for the refunded portion of these bonds has been removed from the County's financial statements. As of December 31, 2017, \$7,995,000 of the defeased debt remained outstanding.

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

The bonds were sold at a premium of \$459,955. Proceeds of \$6,657,420 were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded portion of the various bonds and to currently refund \$2,464,514 of USDA sanitary sewer improvement bonds. As a result, \$5,820,000 of these bonds are considered defeased and the liability for the refunded portion of these bonds has been removed from the County's financial statements. As of December 31, 2017, \$5,820,000 of the defeased debt remained outstanding.

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

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

Richland County, Ohio
Notes to the Basic Financial Statements
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Year	Issue			
	\$905,000	\$800,000	\$675,000	\$1,445,000
2030	\$445,000	\$0	\$0	\$0
2032	0	485,000	0	0
2034	0	0	330,000	0
2036	0	0	0	360,000
2037	0	0	0	370,000
2038	0	0	0	230,000
2039	0	0	0	235,000
Total	<u>\$445,000</u>	<u>\$485,000</u>	<u>\$330,000</u>	<u>\$1,195,000</u>
<i>Stated Maturity</i>	<i>12/1/2031</i>	<i>12/1/2033</i>	<i>12/1/2035</i>	<i>12/1/2040</i>

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

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

The bonds were sold at a premium of \$17,433. A portion of the proceeds of \$1,781,547 were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded portion of the various bonds. As a result, \$1,700,000 of these bonds are considered defeased and the liability for the refunded portion of these bonds has been removed from the County's financial statements. As of December 31, 2017, \$1,700,000 of the defeased debt remained outstanding.

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

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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

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

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

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

The County entered into an agreement with the Ohio Water Development Authority (OWDA) to upgrade and expand the County's storm sewer system. The agreement provided loan proceeds totaling \$489,891, which was used by the County and used to fund the project. The debt proceeds will be repaid by special assessments levied against benefited property owners semi-annually over 20 years at 5.89 percent per annum. Under the terms of the agreement, the OWDA will reimburse or directly pay the construction costs of the approved projects. The OWDA will capitalize administrative costs and construction interest and add them to the total of each loan. As of December 31, 2017, the County has an outstanding balance of \$80,687.

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

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

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

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

Year	Governmental Activities					
	General Obligation					
	Serial Bonds		Term Bonds		Special Assessment Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2018	\$1,362,691	\$1,283,515	\$0	\$0	\$55,000	\$10,350
2019	1,271,177	679,887	140,000	67,324	60,000	7,187
2020	1,311,179	652,264	140,000	64,244	65,000	3,738
2021	905,000	486,218	320,000	199,652	0	0
2022	925,000	468,119	330,000	191,068	0	0
2023-2027	5,010,000	1,970,474	1,795,000	803,512	0	0
2028-2032	1,800,000	265,750	3,685,000	978,895	0	0
2033-2037	0	0	3,640,000	623,100	0	0
2038-2041	0	0	1,045,000	69,550	0	0
Total	\$12,585,047	\$5,806,227	\$11,095,000	\$2,997,345	\$180,000	\$21,275

Year	Governmental Activities		
	OPWC Loans	OWDA Loan	
	Principal	Principal	Interest
2018	\$70,256	\$39,173	\$4,184
2019	62,452	41,514	1,843
2020	54,648	0	0
2021	54,648	0	0
2022	54,648	0	0
2023-2027	127,197	0	0
2028-2032	105,610	0	0
2033-2036	23,004	0	0
Total	\$552,463	\$80,687	\$6,027

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Year	Business-Type Activity				
	General Obligation				OPWC Loan
	Serial Bonds		Term Bonds		
	Principal	Interest	Principal	Interest	Principal
2018	\$182,307	\$157,375	\$0	\$0	\$24,540
2019	188,822	151,015	0	0	24,540
2020	193,822	144,154	0	0	24,540
2021	135,000	140,038	0	0	24,540
2022	140,000	137,338	0	0	24,540
2023-2027	750,000	635,885	0	0	122,700
2028-2032	340,000	215,250	525,000	403,325	122,700
2033-2037	0	0	1,070,000	310,500	54,345
2038-2042	0	0	445,000	141,000	0
2043-2046	0	0	430,000	44,000	0
Total	\$1,929,951	\$1,581,055	\$2,470,000	\$898,825	\$422,445

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, 2017, are an overall debt margin of \$49,468,641 and an unvoted debt margin of \$20,191,225.

Note 20 – Capital Leases – Lessee Disclosure

During 1985, the County entered into a capital lease for a building. During 2017, the County entered into a lease agreement for an excavator. Capital lease payments are reflected as debt service expenditures in the basic financial statements for the governmental funds. These expenditures are reflected as program/function expenditures on a budgetary basis. The building and equipment acquired by lease is included in governmental activities general capital assets. A corresponding liability is included in governmental activities general long-term obligations. Principal payments in 2017 totaled \$1,039.

The assets acquired through capital leases are as follows:

	Governmental Activities
Building	\$1,680,914
Equipment	200,524
Total Assets	1,881,438
Less: Accumulated depreciation	(1,245,562)
Total	<u>\$635,876</u>

Richland County, Ohio
Notes to the Basic Financial Statements
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Future minimum lease payments are as follows:

Year	Amount
2018	\$227,070
2019	227,070
2020	227,070
2021	227,070
2022	175,000
2023-2027	875,000
2028-2032	875,000
2033-2037	875,000
2038-2042	875,000
2043-2047	875,000
2048-2052	875,000
2053-2057	875,000
2058-2062	875,000
2063-2066	612,500
Total	8,695,780
Less: Amount Representing Interest	(6,845,288)
Present Value of Net Minimum Lease Payments	\$1,850,492

Note 21 – Insurance Pools

County Risk Sharing Authority, Incorporated (CORSA)

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

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

CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County's payment for insurance to CORSA in 2017 was \$497,126. Financial statements may be obtained by contacting the County Commissioners Association of Ohio in Columbus, Ohio.

Richland County, Ohio
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For the Year Ended December 31, 2017

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

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

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

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 2017. Complete financial statements can be obtained from the Regional Planning Commission, Richland County, Ohio.

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 2017.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Richland County Youth and Family Council

The Richland County Youth and Family Council (the Council) is a jointly governed organization between the Richland County Mental Health Board, Richland County Children's Services Board, Mansfield County Schools, Mid-Ohio Educational Service Center, Mansfield-Ontario-Richland County Board of Health, and the Richland County Board of Developmental Disabilities. The Council coordinates for the purpose of elimination of duplication and increase service for children and families in Richland County. The Council is governed by a board of trustees consisting of a representative from each participant, the Judge of the Juvenile Court of Richland County and three members from the Advisory Committee. The board exercises total control over the operation of the authority including budgeting, appropriating, contracting and designating management. The degree of control exercised by any participating entity is limited to its representation on the Board. The Richland County Auditor has been designated as the fiscal agent for the Council and has the responsibility to disburse funds at the direction of the Board of Council. The County did not contribute to the Council during 2017.

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 2017.

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 \$4,372,581 to NEON during 2017.

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.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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.

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. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

As of December 31, 2017, there were two series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of \$29,135,000.

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 2017, 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 – Related Party Transactions

On January 1, 2017, Richland Newhope Industries entered into two real estate leases with the Richland County Board of Developmental Disabilities (Board) that expire in December 2019. The leases require monthly lease payments of \$1,411 and \$4,682. Included in program expenses on the statement of activities for the year ended August 31, 2017 is rent expense of \$48,741.

Note 29 - Subsequent Event

On February 1, 2018, the County issued \$1,395,000 of notes in anticipation of the issuance of bonds to provide resources to upgrade the County's phone system and related hardware and software. The notes mature on February 1, 2019 and have an interest rate of 3.25 percent.

Note 30 – Component Unit

Summary of Significant Accounting Policies

Nature of Organization - Richland Newhope Industries, Inc. (the Organization) is a non-profit Organization providing programs and services to developmentally disabled adults in Richland County. The Organization was primarily funded by the Richland County Board of DD, however due to changes in the law, the Organization privatized effective December 1, 2016. As a result, the Organization became certified as a Medicaid provider in order to bill for adult day services provided to individuals served by the Organization. Prior to December 1, 2016, this billing was being done by the Richland County Board of Developmental Disabilities (Board). The Organization is also providing transportation services to individuals as a new service. The Organization is incurring expenses previously paid by the Board. These expenses include personnel costs and costs related to the real property used by the Organization and previously maintained by the Board. Major departmental programs include (with the percentage of program revenue derived in each department in the current and prior year) Subcontract (40 percent), Community Services (10 percent), Manufacturing (8 percent), Document Imaging (2 percent), the Art Gallery (0 percent), Food Service (1 percent), Lawn and Custodial Service (1 percent), Transportation (16 percent) and Innovative Non- Work (22 percent).

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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

Contributions – Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions. All of the Organization’s contributions are considered to be available for unrestricted use unless specifically restricted by donor. Donated materials and equipment are reflected as contributions in the accompanying statements at their estimated values at date of receipt. Contributed services have been recognized as contributions to the extent the total amount that could have been charged for these services exceeds the amount actually charged. Temporarily restricted contributions received and expended in the same period are treated as unrestricted on the statement of activities. As of August 31, 2017, all of the Organization’s contributions were unrestricted.

Inventories – Inventories are valued at the lower of cost or market using the first-in, first-out (FIFO) method and consist primarily of raw materials and supplies.

Manufacturing Materials	\$24,617
Manufacturing Work In Process and Finished Goods	11,286
Subcontract Materials, Supplies and Work In Process	905,446
Document Management Supplies and Work In Process	3,130
Community Services Supplies	0
Food Service Supplies	3,897
Total	\$948,376

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

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

Permanently restricted net position comprise those assets contributed to the Organization by donors who have indicated an intention that the assets are to remain in perpetuity as permanent endowments of the Organization. Investment income generated by these assets is reported as unrestricted or temporarily restricted, depending upon whether the donors have limited the expenditure of income to a particular purpose or purposes or have indicated that such income is to be available for the general purposes of the Organization. At August 31, 2017, all of the assets of the Organization are unrestricted.

Accounts Receivable – Accounts receivable are derived from sales and services within the north central Ohio area. As a result, the economic conditions of the area affect the revenue of the Organization. Accounts receivable are recorded at their estimated net realizable value and are reviewed on a regular basis by the Organization personnel for collectability. Collection history indicates that an insignificant amount of accounts receivable will be uncollectible, therefore no allowance for doubtful accounts is considered necessary and the direct write off method is used for the few accounts written off. At August 31, 2017, there were \$3,472 of receivables in excess of 90 days.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Fair Value of Financial Instruments – Unless otherwise indicated, the fair values of all reported assets and liabilities with represent financial instruments (none of which are held for trading purposes) approximate the carrying values of such amounts.

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

Depreciation expense for the year ended August 31, 2017 is \$87,524.

Capital assets not being depreciated:	
Land and Land Improvements	\$205,981
Capital assets being depreciated:	
Buildings and Improvements	843,361
Vehicles	294,729
Furniture and Office Equipment	65,290
Shop Equipment	1,188,716
Subtotal	2,598,077
Less: Accumulated Depreciation	(1,758,599)
Total	\$839,478

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

Advertising Costs – Advertising costs are expensed as incurred. Advertising expense was \$22,424 for the year ended August 31, 2017.

Shipping and Handling Costs – Shipping and handling costs are expensed as incurred and are included as program expenses on the statement of activities. Total shipping and handling costs for the year ended August 31, 2017 were \$11,627.

Revenue Recognition

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

Beneficial Interest in Assets Held by Foundation

A designated fund was established during the year ended August 31, 2005 with the Richland County Foundation where principal is invested and then the earnings could be transferred to Richland Newhope Industries, Incorporated at the discretion of the Foundation. The Organization can, at any time, request all principal be returned to use for their mission as determined by their Board of Directors. The Foundation, however, has variance power to redirect funds at its discretion. In accordance with FASB ASC 958-20, *Financially Interrelated Entities*, the fund is included in the Organization’s assets as a beneficial interest in assets held by a foundation at fair value and any earnings or losses on the fund, including any

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

unrealized appreciation or depreciation, will be included in investment income (loss) on the statement of activities.

The fund balance included on the statement of financial position at August 31, 2017 was \$686,496. Included in the statement of activities for the year ended August 31, 2017 is \$63,998 of net gains for the fund, which is net of investment fees of \$2,158. The Organization received grants from the fund at the Foundation totaling \$30,600 during the year and returned \$3,728 of grant monies not expended.

Accrued Vacation and Sick Pay

According to the Organization's sick pay policy instituted during 1996, sick pay is only paid when the participant or staff is sick. Any unpaid sick hours will be carried forward; however, any balance remaining at termination of employment is forfeited. Therefore, sick pay is not being accrued on the statement of financial position. Estimated sick pay available and not accrued at August 31, 2017 totaled \$39,495 for participants and \$30,828 for staff.

Participant vacation pay is accrued annually based on hours worked in the previous year. Any unpaid vacation pay at the end of the year can be paid or carried forward at the employee's discretion.

Staff vacation pay is accrued annually based on hours worked each pay, length of service and position held. Staff employees are allowed to carry a maximum of 40 hours beyond the eligible accumulated amount per year. Additional vacation hours do not accumulate once the maximum hours are reached until the balance is reduced. The estimated unpaid participant and staff vacation pay at August 31, 2017 is \$79,242, respectively, as reflected on the statement of financial position.

Cash and Cash Equivalents

Cash and cash equivalents consist of the following:

Petty Cash	\$300
Cash in Bank - Checking	816,246
Cash in Bank - Savings	2,139,817
Certificates of Deposit	<u>101,108</u>
Total	<u><u>\$3,057,471</u></u>

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

Rental Income

The Organization has entered into an agreement with the Richland County Board of Developmental Disabilities for the rental of space at the Organization's 67 North Willis Avenue buildings. The agreement requires monthly rental of \$0.40 per square foot of space. The current agreement expires December 31, 2017. Included in revenues on the statement of activities for the year ended August 31, 2017 is rental income of \$5,376

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Major Customers

During the year ended August 31, 2017, the Organization had two major customers whose revenues exceeded 10 percent of total revenues. The total revenue from the first customer was \$1,728,814. The accounts receivable from this customer at August 31, 2017 were \$174,228. The total revenue from the second customer was \$2,302,688. The accounts receivable from this customer at August 31, 2017 were \$80,033.

Lease Commitments

During the year ended August 31, 2017, the Organization entered into two non-cancelable lease agreements for office equipment from an unrelated third party with monthly lease payments of \$440 and \$536 and will expire in October 2021 and December 2021. Total lease expense under these leases for the year ended August 31, 2017 was \$7,270 and is included in office supplies and postage on the schedule of general and administrative expenses.

Also during the year ended August 31, 2017, the Organization entered into two non-cancelable vehicle lease agreements from an unrelated third party with monthly lease payments of \$1,267 and \$413 and will both expire in February 2022. Included in program expenses on the statement of activities for the year ended August 31, 2017 is vehicle lease expense of \$17,977.

The Organization is also a party to two non-cancelable real estate leases with unrelated third parties. Monthly lease payments are \$1,218 and \$400 and expire in December 2018 and March 2018. Included in program expenses on the statement of activities for the years ended August 31, 2017 and August 31, 2016 is rent expense on these non-cancelable real estate leases of \$19,812 and \$19,012, respectively.

During the year ended August 31, 2017, the Organization began renting real estate on a month to month basis with monthly lease payments of \$1,875. Included in program expenses on the statement of activities for the year ended August 31, 2017 is rent expense of \$16,875.

At August 31, 2017 the Organization's future minimum commitment under these leases is as follows:

August 31, 2018	\$46,470
August 31, 2019	36,729
August 31, 2020	31,858
August 31, 2021	31,858
August 31, 2022	<u>13,098</u>
Total	<u>\$160,013</u>

Related Party Transactions

On January 1, 2017, the Organization entered into two real estate leases with the Richland County Board of Developmental Disabilities (Board) that expire in December 2019. The leases require monthly lease payments of \$1,411 and \$4,682. Included in program expenses on the statement of activities for the year ended August 31, 2017 is rent expense of \$48,741.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

At August 31, 2017, the Organization's future minimum commitment under these leases is as follows:

August 31, 2018	\$73,112
August 31, 2019	73,112
August 31, 2020	<u>24,371</u>
Total	<u><u>\$170,595</u></u>

On December 1, 2016, the Organization entered into leases with the Richland County Board of Developmental Disabilities (Board) to provide direct IT services, direct care services and various transportation vehicles, all having remaining non-cancelable lease terms of less than one year. Total lease expense under these lease agreements was \$203,728 for the year ended August 31, 2017 and is included in program expenses on the statement of activities.

Prior to these leases, the Board provided facilities, certain equipment, and transportation.

In total, the Organization paid the Richland County Board of Developmental Disabilities \$374,895 during the year ended August 31, 2017. At August 31, 2017, the Organization had a payable to the Board of \$14,155.

In addition to the items mentioned above, the organization provides services to the Richland County Board of Developmental Disabilities (Board). During the year ended August 31, 2017, the Organization received total revenues from the Board of \$1,196,386.

Employee Benefits Plans

Upon privatizing, the Organization adopted a plan to become an eligible employer under the Ohio Public Employees Retirement System (OPERS). As such, every employee who transitioned from employment with Richland County Board of Developmental Disabilities (Board) to the Organization was offered the opportunity to continue to participate in the Ohio Public Employees Retirement System (OPERS)

To participate in OPERS, the employee is required to withhold and contribute 10 percent of their compensation to the retirement system. The Board, in turn, is required to contribute 14 percent of the employee's compensation to the retirement system. The Organization pays the executive director's 10 percent contribution. Retirement expense was \$6,440 at August 31, 2017, as reflected on the schedule of general and administrative expenses.

In addition to OPERS, the Organization also adopted a plan to become an eligible employer under the Ohio Public Employees Deferred Compensation Program (ODC). In order to participate in the ODC plan, the employee must also participate in OPERS. Eligible employees can contribute a percentage of their compensation to this retirement plan; however there is no employer match.

Income Taxes

The Organization's evaluation on August 31, 2017 revealed no tax positions that would have a material impact on the financial statements.

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

The Organization's policy is to include any penalties and interest on income taxes in general and administrative expenses. There were no interest or penalties paid in 2017.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Contingencies

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

Grants and Commitments

The Organization has a mini grant program which allows individuals, or anyone on behalf of the individuals, to request a grant to develop innovative projects to support the Organization's mission of integrating adults into their communities. Beginning September 2014, grants approved in a fiscal year must be expended by the end of the subsequent calendar year or the grant funds will be lost. Grants are funded utilizing the earnings from the beneficial interest in assets held at the Foundation. At August 31, 2017, there was \$23,561 in mini grants that have been approved but not yet paid.

Required Supplementary Information

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

	2017	2016	2015	2014
County's Proportion of the Net Pension Liability	0.31852056%	0.32761620%	0.34221681%	0.34221681%
County's Proportionate Share of the Net Pension Liability	\$72,330,605	\$56,747,252	\$41,275,171	\$40,342,903
County's Covered Payroll	\$37,969,660	\$40,061,725	\$45,904,305	\$45,752,777
County's Proportionate Share of the Net Liability as a Percentage Pension of its Covered Payroll	190.50%	141.65%	89.92%	88.18%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	77.25%	81.08%	86.45%	86.36%

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

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

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

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

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

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

Richland County, Ohio
Required Supplementary Information
Schedule of County Contributions
Ohio Public Employees Retirement System - Traditional Plan
Last Five Years (1)

	2017	2016	2015	2014	2013
Contractually Required Contribution	\$5,032,115	\$4,831,138	\$4,898,727	\$5,599,773	\$6,032,209
Contributions in Relation to the Contractually Required Contribution	(5,032,115)	(4,831,138)	(4,898,727)	(5,599,773)	(6,032,209)
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$37,978,226	\$37,969,660	\$40,061,725	\$45,904,305	\$45,752,777
Contributions as a Percentage of Covered Payroll	13.25%	12.72%	12.23%	12.20%	13.18%

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

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

	2017	2016	2015	2014
Contractually Required Contribution	\$43,121	\$62,739	\$29,193	\$41,692
Contributions in Relation to the Contractually Required Contribution	(43,121)	(62,739)	(29,193)	(41,692)
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$285,671	\$448,136	\$187,629	\$373,883
Contributions as a Percentage of Covered Payroll	15.09%	14.00%	15.56%	11.15%

2013	2012	2011	2010	2009	2008
\$42,763	\$41,015	\$41,015	\$47,602	\$47,162	\$49,260
(42,763)	(41,015)	(41,015)	(47,602)	(47,162)	(49,260)
\$0	\$0	\$0	\$0	\$0	\$0
\$328,946	\$315,500	\$315,500	\$366,169	\$362,785	\$378,923
13.00%	13.00%	13.00%	13.00%	13.00%	13.00%

Richland County, Ohio
Notes to the Required Supplementary Information
For the year ended December 31, 2017

Changes in Assumptions – OPERS

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

	December 31, 2017	December 31, 2016 and Prior
Wage Inflation	3.25 percent	3.75 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.8 percent, simple
Investment Rate of Return	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

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

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

Richland County, Ohio
Notes to the Required Supplementary Information
For the year ended December 31, 2017

Changes in Assumptions – STRS

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

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

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

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

Combining and Individual Fund Statements and Schedules

Richland County, Ohio

Fund Descriptions - Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

Prepayment of Interest Fund - This fund accounts for and reports restricted revenues and expenditures used for the purpose of the County treasurer to accept and invest pre-payments toward the payment of real property taxes. This fund did not have any budgetary activity in 2017, therefore, budgetary information is not provided.

(continued)

Richland County, Ohio

Fund Descriptions
Nonmajor Special Revenue Funds
(continued)

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

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

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

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

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

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

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

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

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

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

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

(continued)

Richland County, Ohio

Fund Descriptions ***Nonmajor Debt Service Funds***

(continued)

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

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

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

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

Nonmajor Capital Projects Funds

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

Courthouse Renovation Fund - This fund accounts for and reports for transfers from the general fund and other monies that are restricted for construction and equipment related to security upgrades to the County Courthouse. This fund did not have any budgetary activity in 2017, therefore, budgetary information is not provided.

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

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

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

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

(continued)

Richland County, Ohio

Fund Descriptions
Nonmajor Capital Projects Funds
(continued)

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

Gorman Nature Capital Improvement Fund - This fund accounts for and reports revenues and expenditures committed for renovation of the Gorman Nature Center. This fund did not have any budgetary activity in 2017, therefore, budgetary information is not provided.

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

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

Nonmajor Permanent Fund

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

AG Cunning Trust Fund - This fund accounts for and reports an nonexpendable trust donated to the County. Revenues and expenditures are nonspendable to the Board of Developmental Disabilities Gift Fund. This fund did not have any budgetary activity in 2017, therefore, budgetary information is not provided.

Richland County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2017

	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	\$7,826,242	\$1,134,062	\$2,146,626	\$0	\$11,106,930
Cash and Cash Equivalents					
In Segregated Accounts	19,225	0	0	0	19,225
Investments In Segregated Accounts	0	0	0	166,445	166,445
Materials and Supplies Inventory	730,520	0	0	0	730,520
Accounts Receivable	101,586	0	0	0	101,586
Interfund Receivable	35,955	0	0	0	35,955
Intergovernmental Receivable	3,444,131	0	0	0	3,444,131
Property Taxes Receivable	1,450,912	0	0	0	1,450,912
Special Assessments Receivable	3,158	1,475,788	0	0	1,478,946
Loans Receivable	11,452	0	0	0	11,452
<i>Total Assets</i>	<u>\$13,623,181</u>	<u>\$2,609,850</u>	<u>\$2,146,626</u>	<u>\$166,445</u>	<u>\$18,546,102</u>
Liabilities					
Accounts Payable	\$159,392	\$0	\$3,338	\$0	\$162,730
Contracts Payable	15,109	0	0	0	15,109
Accrued Wages	317,781	0	0	0	317,781
Interfund Payable	22,307	1,210,663	217,480	0	1,450,450
Intergovernmental Payable	191,666	0	0	0	191,666
Accrued Interest Payable	0	6,635	543	0	7,178
<i>Total Liabilities</i>	<u>706,255</u>	<u>1,217,298</u>	<u>221,361</u>	<u>0</u>	<u>2,144,914</u>
Deferred Inflows of Resources					
Property Taxes	1,329,393	0	0	0	1,329,393
Unavailable Revenue	3,050,517	1,475,788	0	0	4,526,305
<i>Total Deferred Inflows of Resources</i>	<u>4,379,910</u>	<u>1,475,788</u>	<u>0</u>	<u>0</u>	<u>5,855,698</u>
Fund Balances					
Nonspendable	730,520	0	0	166,445	896,965
Restricted	7,559,582	273,423	2,012,708	0	9,845,713
Committed	275,180	0	13,203	0	288,383
Assigned	0	0	78,993	0	78,993
Unassigned (Deficit)	(28,266)	(356,659)	(179,639)	0	(564,564)
<i>Total Fund Balances (Deficit)</i>	<u>8,537,016</u>	<u>(83,236)</u>	<u>1,925,265</u>	<u>166,445</u>	<u>10,545,490</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$13,623,181</u>	<u>\$2,609,850</u>	<u>\$2,146,626</u>	<u>\$166,445</u>	<u>\$18,546,102</u>

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2017

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
Revenues					
Property Taxes	\$1,325,176	\$1,367,604	\$0	\$0	\$2,692,780
Charges for Services	4,956,254	449,428	15,400	0	5,421,082
Licenses and Permits	474,339	0	0	0	474,339
Fines and Forfeitures	109,181	0	0	0	109,181
Intergovernmental	10,189,608	256,873	3,423,084	0	13,869,565
Special Assessments	649	135,361	0	0	136,010
Interest	4,096	0	0	2,947	7,043
Rentals	18,717	219,450	72,737	0	310,904
Contributions and Donations	39,153	0	0	0	39,153
Other	102,780	0	0	18,444	121,224
<i>Total Revenues</i>	<u>17,219,953</u>	<u>2,428,716</u>	<u>3,511,221</u>	<u>21,391</u>	<u>23,181,281</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	2,006,110	0	0	0	2,006,110
Judicial System	4,772,944	0	0	0	4,772,944
Public Safety	1,648,153	0	0	0	1,648,153
Public Works	4,615,972	0	0	0	4,615,972
Health	337,701	0	0	0	337,701
Human Services	3,753,966	0	0	0	3,753,966
Conservation and Recreation	22,926	0	0	0	22,926
Economic Development	160,397	0	0	0	160,397
Other	0	0	0	586	586
Capital Outlay	0	5,000	3,986,493	0	3,991,493
Debt Service:					
Principal Retirement	0	1,531,964	155,295	0	1,687,259
Interest and Fiscal Charges	0	852,727	36,466	0	889,193
<i>Total Expenditures</i>	<u>17,318,169</u>	<u>2,389,691</u>	<u>4,178,254</u>	<u>586</u>	<u>23,886,700</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(98,216)</u>	<u>39,025</u>	<u>(667,033)</u>	<u>20,805</u>	<u>(705,419)</u>
Other Financing Sources (Uses)					
Sale of Capital Assets	27,818	0	5,800	0	33,618
Inception of Capital Lease	194,293	0	0	0	194,293
Transfers In	740,407	624,460	769,862	0	2,134,729
Transfers Out	(145,505)	0	0	0	(145,505)
<i>Total Other Financing Sources (Uses)</i>	<u>817,013</u>	<u>624,460</u>	<u>775,662</u>	<u>0</u>	<u>2,217,135</u>
<i>Net Change in Fund Balances</i>	718,797	663,485	108,629	20,805	1,511,716
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>7,818,219</u>	<u>(746,721)</u>	<u>1,816,636</u>	<u>145,640</u>	<u>9,033,774</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$8,537,016</u>	<u>(\$83,236)</u>	<u>\$1,925,265</u>	<u>\$166,445</u>	<u>\$10,545,490</u>

Richland County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2017

	Dog and Kennel	Real Estate Assessment	Motor Vehicle License and Gas Tax
Assets			
Equity in Pooled Cash and Cash Equivalents	\$43,062	\$5,633	\$1,028,689
Cash and Cash Equivalents In Segregated Accounts	0	0	0
Materials and Supplies Inventory	3,584	0	715,413
Accounts Receivable	26,948	0	0
Interfund Receivable	0	0	0
Intergovernmental Receivable	0	0	2,254,128
Property Taxes Receivable	0	0	0
Special Assessments Receivable	0	0	0
Loans Receivable	0	0	0
<i>Total Assets</i>	<u>\$73,594</u>	<u>\$5,633</u>	<u>\$3,998,230</u>
Liabilities			
Accounts Payable	\$5,469	\$0	\$62,406
Contracts Payable	0	0	0
Accrued Wages	9,858	25,353	122,043
Interfund Payable	0	0	0
Intergovernmental Payable	4,249	8,546	41,278
<i>Total Liabilities</i>	<u>19,576</u>	<u>33,899</u>	<u>225,727</u>
Deferred Inflows of Resources			
Property Taxes	0	0	0
Unavailable Revenue	0	0	1,922,743
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>1,922,743</u>
Fund Balances			
Nonspendable	3,584	0	715,413
Restricted	50,434	0	1,134,347
Committed	0	0	0
Unassigned (Deficit)	0	(28,266)	0
<i>Total Fund Balances (Deficit)</i>	<u>54,018</u>	<u>(28,266)</u>	<u>1,849,760</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$73,594</u>	<u>\$5,633</u>	<u>\$3,998,230</u>

Court Operations	Sheriff Operations	Adult Probation	Court Computers	Dayspring
\$2,006,989	\$465,560	\$275,607	\$389,311	\$949,189
0	19,225	0	0	0
0	0	0	0	5,185
46,448	15,024	3,088	0	0
33,310	0	2,645	0	0
70,590	158	0	6,415	100,103
0	0	0	0	1,450,912
0	0	0	0	0
0	0	0	0	0
<u>\$2,157,337</u>	<u>\$499,967</u>	<u>\$281,340</u>	<u>\$395,726</u>	<u>\$2,505,389</u>
\$19,815	\$9,858	\$2,800	\$0	\$11,980
0	0	0	0	0
35,894	0	5,376	0	56,308
0	0	0	0	0
31,284	12,138	6,763	0	19,018
<u>86,993</u>	<u>21,996</u>	<u>14,939</u>	<u>0</u>	<u>87,306</u>
0	0	0	0	1,329,393
0	0	0	0	221,622
0	0	0	0	1,551,015
0	0	0	0	5,185
2,070,344	467,907	266,401	395,726	823,151
0	10,064	0	0	38,732
0	0	0	0	0
<u>2,070,344</u>	<u>477,971</u>	<u>266,401</u>	<u>395,726</u>	<u>867,068</u>
<u>\$2,157,337</u>	<u>\$499,967</u>	<u>\$281,340</u>	<u>\$395,726</u>	<u>\$2,505,389</u>

(continued)

Richland County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2017

	Child Support Enforcement Agency	Prepayment of Interest	Delinquent Real Estate Collection
Assets			
Equity in Pooled Cash and Cash Equivalents	\$531,490	\$28,958	\$492,317
Cash and Cash Equivalents In Segregated Accounts	0	0	0
Materials and Supplies Inventory	6,338	0	0
Accounts Receivable	0	0	10,078
Interfund Receivable	0	0	0
Intergovernmental Receivable	0	0	0
Property Taxes Receivable	0	0	0
Special Assessments Receivable	0	0	0
Loans Receivable	0	0	0
<i>Total Assets</i>	<u>\$537,828</u>	<u>\$28,958</u>	<u>\$502,395</u>
Liabilities			
Accounts Payable	\$3,437	\$0	\$5,685
Contracts Payable	0	0	0
Accrued Wages	52,759	0	10,190
Interfund Payable	9,074	0	2,951
Intergovernmental Payable	59,774	0	3,169
<i>Total Liabilities</i>	<u>125,044</u>	<u>0</u>	<u>21,995</u>
Deferred Inflows of Resources			
Property Taxes	0	0	0
Unavailable Revenue	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances			
Nonspendable	6,338	0	0
Restricted	406,446	28,958	480,400
Committed	0	0	0
Unassigned (Deficit)	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>412,784</u>	<u>28,958</u>	<u>480,400</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$537,828</u>	<u>\$28,958</u>	<u>\$502,395</u>

<u>Bike Trail Maintenance</u>	<u>State Fee Assessment</u>	<u>Veterans' Cemetery</u>	<u>Ditch Maintenance</u>	<u>Enhanced 911 Wireless</u>
\$172,130	\$5,087	\$13,978	\$84,149	\$326,133
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	3,158	0
0	0	0	0	0
<u>\$172,130</u>	<u>\$5,087</u>	<u>\$13,978</u>	<u>\$87,307</u>	<u>\$326,133</u>
\$0	\$0	\$0	\$0	\$0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	3,663	0	0	0
<u>0</u>	<u>3,663</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0
0	0	0	3,158	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>3,158</u>	<u>0</u>
0	0	0	0	0
0	1,424	13,978	84,149	326,133
172,130	0	0	0	0
0	0	0	0	0
<u>172,130</u>	<u>1,424</u>	<u>13,978</u>	<u>84,149</u>	<u>326,133</u>
<u>\$172,130</u>	<u>\$5,087</u>	<u>\$13,978</u>	<u>\$87,307</u>	<u>\$326,133</u>

(continued)

Richland County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2017

	Voting Equipment	Screening and Diversion	Federal Grants
Assets			
Equity in Pooled Cash and Cash Equivalents	\$188,500	\$54,254	\$223,875
Cash and Cash Equivalents In Segregated Accounts	0	0	0
Materials and Supplies Inventory	0	0	0
Accounts Receivable	0	0	0
Interfund Receivable	0	0	0
Intergovernmental Receivable	0	0	170,932
Property Taxes Receivable	0	0	0
Special Assessments Receivable	0	0	0
Loans Receivable	0	0	11,452
<i>Total Assets</i>	<u>\$188,500</u>	<u>\$54,254</u>	<u>\$406,259</u>
Liabilities			
Accounts Payable	\$0	\$0	\$28,243
Contracts Payable	0	0	15,109
Accrued Wages	0	0	0
Interfund Payable	0	0	0
Intergovernmental Payable	0	0	1,784
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>45,136</u>
Deferred Inflows of Resources			
Property Taxes	0	0	0
Unavailable Revenue	0	0	170,932
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>170,932</u>
Fund Balances			
Nonspendable	0	0	0
Restricted	188,500	0	190,191
Committed	0	54,254	0
Unassigned (Deficit)	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>188,500</u>	<u>54,254</u>	<u>190,191</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$188,500</u>	<u>\$54,254</u>	<u>\$406,259</u>

State Grants	Local Grants	Total Nonmajor Special Revenue Funds
\$494,126	\$47,205	\$7,826,242
0	0	19,225
0	0	730,520
0	0	101,586
0	0	35,955
841,805	0	3,444,131
0	0	1,450,912
0	0	3,158
0	0	11,452
<u>\$1,335,931</u>	<u>\$47,205</u>	<u>\$13,623,181</u>
\$9,699	\$0	\$159,392
0	0	15,109
0	0	317,781
10,282	0	22,307
0	0	191,666
<u>19,981</u>	<u>0</u>	<u>706,255</u>
0	0	1,329,393
<u>732,062</u>	<u>0</u>	<u>3,050,517</u>
<u>732,062</u>	<u>0</u>	<u>4,379,910</u>
0	0	730,520
583,888	47,205	7,559,582
0	0	275,180
0	0	(28,266)
<u>583,888</u>	<u>47,205</u>	<u>8,537,016</u>
<u>\$1,335,931</u>	<u>\$47,205</u>	<u>\$13,623,181</u>

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017

	Dog and Kennel	Real Estate Assessment	Motor Vehicle License and Gas Tax
Revenues			
Property Taxes	\$0	\$0	\$0
Charges for Services	34,312	1,272,746	2,150
Licenses and Permits	362,647	10	26,707
Fines and Forfeitures	34,001	0	0
Intergovernmental	0	0	4,669,714
Special Assessments	0	0	0
Interest	0	0	3,843
Rentals	0	0	0
Contributions and Donations	10,783	0	0
Other	0	0	94
<i>Total Revenues</i>	<u>441,743</u>	<u>1,272,756</u>	<u>4,702,508</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	1,122,412	0
Judicial System	0	0	0
Public Safety	0	0	0
Public Works	0	0	4,594,890
Health	337,701	0	0
Human Services	0	0	0
Conservation and Recreation	0	0	0
Economic Development	0	0	0
<i>Total Expenditures</i>	<u>337,701</u>	<u>1,122,412</u>	<u>4,594,890</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>104,042</u>	<u>150,344</u>	<u>107,618</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	1,587	0	21,973
Inception of Capital Lease	0	0	194,293
Transfers In	0	0	0
Transfers Out	(113,323)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(111,736)</u>	<u>0</u>	<u>216,266</u>
<i>Net Change in Fund Balances</i>	(7,694)	150,344	323,884
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>61,712</u>	<u>(178,610)</u>	<u>1,525,876</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$54,018</u>	<u>(\$28,266)</u>	<u>\$1,849,760</u>

<u>Court Operations</u>	<u>Sheriff Operations</u>	<u>Adult Probation</u>	<u>Court Computers</u>	<u>Dayspring</u>
\$0	\$0	\$0	\$0	\$1,325,176
1,246,472	693,010	202,151	96,601	601,510
0	84,975	0	0	0
0	75,180	0	0	0
1,178,915	33,975	0	0	199,112
0	0	0	0	0
0	18	0	0	0
0	0	0	0	18,717
0	25,650	0	0	0
18	23,482	51,052	0	23,001
<u>2,425,405</u>	<u>936,290</u>	<u>253,203</u>	<u>96,601</u>	<u>2,167,516</u>
0	0	0	0	0
3,128,939	0	0	77,112	0
0	977,036	228,610	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	1,987,727
0	0	0	0	0
0	0	0	0	0
<u>3,128,939</u>	<u>977,036</u>	<u>228,610</u>	<u>77,112</u>	<u>1,987,727</u>
<u>(703,534)</u>	<u>(40,746)</u>	<u>24,593</u>	<u>19,489</u>	<u>179,789</u>
1,144	0	3,114	0	0
0	0	0	0	0
700,000	0	0	0	0
0	0	0	0	(32,182)
<u>701,144</u>	<u>0</u>	<u>3,114</u>	<u>0</u>	<u>(32,182)</u>
(2,390)	(40,746)	27,707	19,489	147,607
<u>2,072,734</u>	<u>518,717</u>	<u>238,694</u>	<u>376,237</u>	<u>719,461</u>
<u>\$2,070,344</u>	<u>\$477,971</u>	<u>\$266,401</u>	<u>\$395,726</u>	<u>\$867,068</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, 2017

	Child Support Enforcement Agency	Prepayment of Interest	Delinquent Real Estate Collection
Revenues			
Property Taxes	\$0	\$0	\$0
Charges for Services	442,091	0	337,411
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	1,316,883	0	370,446
Special Assessments	0	0	0
Interest	0	0	0
Rentals	0	0	0
Contributions and Donations	0	0	0
Other	93	0	0
<i>Total Revenues</i>	<u>1,759,067</u>	<u>0</u>	<u>707,857</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	0	672,983
Judicial System	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	1,745,981	0	0
Conservation and Recreation	0	0	0
Economic Development	0	0	0
<i>Total Expenditures</i>	<u>1,745,981</u>	<u>0</u>	<u>672,983</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>13,086</u>	<u>0</u>	<u>34,874</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	0	0	0
Inception of Capital Lease	0	0	0
Transfers In	0	0	0
Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	13,086	0	34,874
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>399,698</u>	<u>28,958</u>	<u>445,526</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$412,784</u>	<u>\$28,958</u>	<u>\$480,400</u>

<u>Bike Trail Maintenance</u>	<u>State Fee Assessment</u>	<u>Veterans' Cemetery</u>	<u>Ditch Maintenance</u>	<u>Enhanced 911 Wireless</u>
\$0	\$0	\$0	\$0	\$0
0	18,553	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	247,082
0	0	0	649	0
0	0	0	0	0
0	0	0	0	0
2,720	0	0	0	0
0	0	5,040	0	0
<u>2,720</u>	<u>18,553</u>	<u>5,040</u>	<u>649</u>	<u>247,082</u>
0	0	0	0	0
0	0	0	0	0
0	0	0	0	196,885
0	17,922	0	3,160	0
0	0	0	0	0
0	0	1,220	0	0
22,926	0	0	0	0
0	0	0	0	0
<u>22,926</u>	<u>17,922</u>	<u>1,220</u>	<u>3,160</u>	<u>196,885</u>
<u>(20,206)</u>	<u>631</u>	<u>3,820</u>	<u>(2,511)</u>	<u>50,197</u>
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(20,206)</u>	<u>631</u>	<u>3,820</u>	<u>(2,511)</u>	<u>50,197</u>
<u>192,336</u>	<u>793</u>	<u>10,158</u>	<u>86,660</u>	<u>275,936</u>
<u>\$172,130</u>	<u>\$1,424</u>	<u>\$13,978</u>	<u>\$84,149</u>	<u>\$326,133</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, 2017

	Voting Equipment	Screening and Diversion	Federal Grants
Revenues			
Property Taxes	\$0	\$0	\$0
Charges for Services	0	9,247	0
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	60,451	0	590,790
Special Assessments	0	0	0
Interest	0	0	235
Rentals	0	0	0
Contributions and Donations	0	0	0
Other	0	0	0
<i>Total Revenues</i>	<u>60,451</u>	<u>9,247</u>	<u>591,025</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	20,776	189,939
Judicial System	0	0	271,878
Public Safety	0	0	33,627
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
Intergovernmental	0	0	0
Economic Development	0	0	160,397
<i>Total Expenditures</i>	<u>0</u>	<u>20,776</u>	<u>655,841</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>60,451</u>	<u>(11,529)</u>	<u>(64,816)</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	0	0	0
Inception of Capital Lease	0	0	0
Transfers In	0	0	40,407
Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>40,407</u>
<i>Net Change in Fund Balances</i>	60,451	(11,529)	(24,409)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>128,049</u>	<u>65,783</u>	<u>214,600</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$188,500</u>	<u>\$54,254</u>	<u>\$190,191</u>

State Grants	Local Grants	Total Nonmajor Special Revenue Funds
\$0	\$0	\$1,325,176
0	0	4,956,254
0	0	474,339
0	0	109,181
1,368,743	153,497	10,189,608
0	0	649
0	0	4,096
0	0	18,717
0	0	39,153
0	0	102,780
<u>1,368,743</u>	<u>153,497</u>	<u>17,219,953</u>
0	0	2,006,110
1,295,015	0	4,772,944
0	211,995	1,648,153
0	0	4,615,972
0	0	337,701
0	19,038	3,753,966
0	0	22,926
0	0	160,397
<u>1,295,015</u>	<u>231,033</u>	<u>17,318,169</u>
<u>73,728</u>	<u>(77,536)</u>	<u>(98,216)</u>
0	0	27,818
0	0	194,293
0	0	740,407
0	0	(145,505)
<u>0</u>	<u>0</u>	<u>817,013</u>
73,728	(77,536)	718,797
<u>510,160</u>	<u>124,741</u>	<u>7,818,219</u>
<u>\$583,888</u>	<u>\$47,205</u>	<u>\$8,537,016</u>

Richland County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2017

	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	\$273,423	\$860,639	\$0	\$1,134,062
Special Assessments Receivable	1,407,447	0	68,341	1,475,788
<i>Total Assets</i>	<u>\$1,680,870</u>	<u>\$860,639</u>	<u>\$68,341</u>	<u>\$2,609,850</u>
Liabilities				
Interfund Payable	\$0	\$1,210,520	\$143	\$1,210,663
Accrued Interest Payable	0	6,635	0	6,635
<i>Total Liabilities</i>	<u>0</u>	<u>1,217,155</u>	<u>143</u>	<u>1,217,298</u>
Deferred Inflows of Resources				
Unavailable Revenue	1,407,447	0	68,341	1,475,788
Fund Balances				
Restricted	273,423	0	0	273,423
Unassigned (<i>Deficit</i>)	0	(356,516)	(143)	(356,659)
<i>Total Fund Balances (Deficit)</i>	<u>273,423</u>	<u>(356,516)</u>	<u>(143)</u>	<u>(83,236)</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$1,680,870</u>	<u>\$860,639</u>	<u>\$68,341</u>	<u>\$2,609,850</u>

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2017

	Special Assessment Debt Retirement	General Obligation Debt Retirement	Wedgewood Imperial Stormwater Assessment	Total Nonmajor Debt Service Funds
Revenues				
Property Taxes	\$0	\$1,367,604	\$0	\$1,367,604
Charges for Services	0	449,428	0	449,428
Intergovernmental	0	256,873	0	256,873
Special Assessments	104,148	0	31,213	135,361
Rentals	0	219,450	0	219,450
<i>Total Revenues</i>	<u>104,148</u>	<u>2,293,355</u>	<u>31,213</u>	<u>2,428,716</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	0	5,000	0	5,000
Debt Service:				
Principal Retirement	50,000	1,445,000	36,964	1,531,964
Interest and Fiscal Charges	13,225	835,161	4,341	852,727
<i>Total Expenditures</i>	<u>63,225</u>	<u>2,285,161</u>	<u>41,305</u>	<u>2,389,691</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	40,923	8,194	(10,092)	39,025
Other Financing Sources				
Transfers In	0	614,511	9,949	624,460
<i>Net Change in Fund Balances</i>	40,923	622,705	(143)	663,485
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>232,500</u>	<u>(979,221)</u>	<u>0</u>	<u>(746,721)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$273,423</u>	<u>(\$356,516)</u>	<u>(\$143)</u>	<u>(\$83,236)</u>

Richland County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2017

	<u>Courthouse Renovation</u>	<u>Special Projects</u>	<u>Newhope Capital Projects</u>
Assets			
Equity in Pooled Cash and Cash Equivalents	\$29	\$38,384	\$1,411,395
Liabilities			
Accounts Payable	\$0	\$0	\$0
Interfund Payable	0	217,480	0
Accrued Interest Payable	0	543	0
<i>Total Liabilities</i>	<u>0</u>	<u>218,023</u>	<u>0</u>
Fund Balances			
Restricted	29	0	1,411,395
Committed	0	0	0
Assigned	0	0	0
Unassigned (<i>Deficit</i>)	<u>0</u>	<u>(179,639)</u>	<u>0</u>
<i>Total Fund Balances (Deficit)</i>	<u>29</u>	<u>(179,639)</u>	<u>1,411,395</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$29</u>	<u>\$38,384</u>	<u>\$1,411,395</u>

Capital Equipment Purchases	Issue II	Geographic Information System	Gorman Nature Capital Improvement
\$78,993	\$27,957	\$25,317	\$13,203
\$0	\$0	\$0	\$0
0	0	0	0
0	0	0	0
0	0	0	0
0	27,957	25,317	0
0	0	0	13,203
78,993	0	0	0
0	0	0	0
78,993	27,957	25,317	13,203
\$78,993	\$27,957	\$25,317	\$13,203

(continued)

Richland County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds (continued)
December 31, 2017

	Mental Health Housing	Child Support Enforcement Agency	Total Nonmajor Capital Projects Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$548,063	\$3,285	\$2,146,626
Liabilities			
Accounts Payable	\$3,338	\$0	\$3,338
Interfund Payable	0	0	217,480
Accrued Interest Payable	0	0	543
<i>Total Liabilities</i>	3,338	0	221,361
Fund Balances			
Restricted	544,725	3,285	2,012,708
Committed	0	0	13,203
Assigned	0	0	78,993
Unassigned (Deficit)	0	0	(179,639)
<i>Total Fund Balances (Deficit)</i>	544,725	3,285	1,925,265
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	\$548,063	\$3,285	\$2,146,626

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2017

	Courthouse Renovation	Special Projects	Newhope Capital Projects
Revenues			
Charges for Services	\$0	\$0	\$0
Intergovernmental	0	0	0
Rentals	0	0	0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures			
Capital Outlay	0	0	306,915
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	9,635	0
<i>Total Expenditures</i>	<u>0</u>	<u>9,635</u>	<u>306,915</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>(9,635)</u>	<u>(306,915)</u>
Other Financing Sources			
Sale of Capital Assets	0	0	5,800
Transfers In	0	57,188	600,000
<i>Total Other Financing Sources</i>	<u>0</u>	<u>57,188</u>	<u>605,800</u>
<i>Net Change in Fund Balances</i>	0	47,553	298,885
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>29</u>	<u>(227,192)</u>	<u>1,112,510</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$29</u>	<u>(\$179,639)</u>	<u>\$1,411,395</u>

(continued)

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds (continued)
For the Year Ended December 31, 2017

	Capital Equipment Purchases	Issue II	Geographic Information System
Revenues			
Charges for Services	\$15,400	\$0	\$0
Intergovernmental	0	2,905,906	1,363
Rentals	0	0	0
<i>Total Revenues</i>	<u>15,400</u>	<u>2,905,906</u>	<u>1,363</u>
Expenditures			
Capital Outlay	843	2,896,494	25,115
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>843</u>	<u>2,896,494</u>	<u>25,115</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>14,557</u>	<u>9,412</u>	<u>(23,752)</u>
Other Financing Sources			
Sale of Capital Assets	0	0	0
Transfers In	0	0	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	14,557	9,412	(23,752)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>64,436</u>	<u>18,545</u>	<u>49,069</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$78,993</u></u>	<u><u>\$27,957</u></u>	<u><u>\$25,317</u></u>

Gorman Nature Capital Improvement	Mental Health Housing	Child Support Enforcement Agency	Total Nonmajor Capital Projects Funds
\$0	\$0	\$0	\$15,400
0	515,815	0	3,423,084
0	0	72,737	72,737
0	515,815	72,737	3,511,221
0	757,126	0	3,986,493
0	0	155,295	155,295
0	0	26,831	36,466
0	757,126	182,126	4,178,254
0	(241,311)	(109,389)	(667,033)
0	0	0	5,800
0	0	112,674	769,862
0	0	112,674	775,662
0	(241,311)	3,285	108,629
13,203	786,036	0	1,816,636
<u>\$13,203</u>	<u>\$544,725</u>	<u>\$3,285</u>	<u>\$1,925,265</u>

Richland County, Ohio

Fund Descriptions
Internal Service Funds

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

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

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

Richland County, Ohio
Combining Statement of Fund Net Position
Internal Service Funds
December 31, 2017

	Employee Health Insurance	County Phone System	Total
Assets			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$172,883	\$27,809	\$200,692
Liabilities			
Current Liabilities:			
Accounts Payable	5,586	0	5,586
Net Position			
Unrestricted	\$167,297	\$27,809	\$195,106

Richland County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2017*

	Employee Health Insurance	County Phone System	Total
Operating Revenues			
Charges for Services	\$10,523,660	\$385,987	\$10,909,647
Operating Expenses			
Contractual Services	9,621,034	361,661	9,982,695
<i>Change in Net Position</i>	902,626	24,326	926,952
<i>Net Position (Deficit) Beginning of Year</i>	(735,329)	3,483	(731,846)
<i>Net Position End of Year</i>	<u>\$167,297</u>	<u>\$27,809</u>	<u>\$195,106</u>

Richland County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2017

	Employee Health Insurance	County Phone System	Total
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash Received from Interfund Services Provided	\$10,523,660	\$385,987	\$10,909,647
Cash Payments to Suppliers	<u>(10,717,762)</u>	<u>(397,265)</u>	<u>(11,115,027)</u>
<i>Net Decrease in Cash and Cash Equivalents</i>	(194,102)	(11,278)	(205,380)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>366,985</u>	<u>39,087</u>	<u>406,072</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$172,883</u></u>	<u><u>\$27,809</u></u>	<u><u>\$200,692</u></u>
Reconciliation of Operating Income to Net Cash Used In Operating Activities			
Operating Income	\$902,626	\$24,326	\$926,952
Increase (Decrease) in Liabilities:			
Accounts Payable	5,586	(35,604)	(30,018)
Claims Payable	<u>(1,102,314)</u>	<u>0</u>	<u>(1,102,314)</u>
<i>Net Cash Provided Used in Operating Activities</i>	<u><u>(\$194,102)</u></u>	<u><u>(\$11,278)</u></u>	<u><u>(\$205,380)</u></u>

Richland County, Ohio

Fund Descriptions ***Fiduciary Funds***

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

Private Purpose Trust Funds

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

Agency Funds

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

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

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

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

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

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

(continued)

Richland County, Ohio

Fund Descriptions

Fiduciary Funds

(continued)

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

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

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

Other Agency Funds

Soil and Water Conservation Fund

Emergency Planning Community Right to Know Fund

Mass Transit Fund

Custody Support Fund

Fines and Costs Fund

State Rotary Probate Fund

Workers' Compensation Fund

Prepayment Real Property Fund

Undivided Trailer Tax Fund

County Agency Fund

Regional Planning Fund

Solid Waste Fund

Payroll Fund

Standards Committee Fund

Disaster Relief Fund

SB 3 & 287 Utility Reimbursement Fund

WIA Fiscal Agent Fund

Richland County Youth and Family Council Fund

Richland County Land Reutilization Fund

Richland County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2017

	Balance 1/1/17	Additions	Reductions	Balance 12/31/17
Undivided Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$22,150	\$25,992,092	\$25,983,260	\$30,982
Intergovernmental Receivable	1,309,848	1,320,750	1,309,848	1,320,750
Permissive Sales Taxes Receivable	5,903,831	5,664,569	5,903,831	5,664,569
Property Taxes Receivable	27,632	28,097	27,632	28,097
Special Assessments Receivable	2,269,522	2,029,732	2,269,522	2,029,732
<i>Total Assets</i>	<u>\$9,532,983</u>	<u>\$35,035,240</u>	<u>\$35,494,093</u>	<u>\$9,074,130</u>
Liabilities				
Undistributed Assets	<u>\$9,532,983</u>	<u>\$35,035,240</u>	<u>\$35,494,093</u>	<u>\$9,074,130</u>
Undivided Inheritance and Estate Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$32,094</u>	<u>\$15,133</u>	<u>\$41,752</u>	<u>\$5,475</u>
Liabilities				
Undistributed Assets	<u>\$32,094</u>	<u>\$15,133</u>	<u>\$41,752</u>	<u>\$5,475</u>
Undivided General Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,011,181	\$118,849,881	\$117,069,815	\$5,791,247
Property Taxes Receivable	110,487,653	114,681,665	110,487,653	114,681,665
<i>Total Assets</i>	<u>\$114,498,834</u>	<u>\$233,531,546</u>	<u>\$227,557,468</u>	<u>\$120,472,912</u>
Liabilities				
Undistributed Assets	<u>\$114,498,834</u>	<u>\$233,531,546</u>	<u>\$227,557,468</u>	<u>\$120,472,912</u>
Undivided Personal Tax				
Assets				
Property Taxes Receivable	<u>\$534,395</u>	<u>\$535,431</u>	<u>\$534,395</u>	<u>\$535,431</u>
Liabilities				
Undistributed Assets	<u>\$534,395</u>	<u>\$535,431</u>	<u>\$534,395</u>	<u>\$535,431</u>

(continued)

Richland County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2017

	Balance 1/1/17	Additions	Reductions	Balance 12/31/17
Undivided Local Government				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$7,770,924	\$7,770,924	\$0
Intergovernmental Receivable	3,233,054	3,103,831	3,233,054	3,103,831
<i>Total Assets</i>	<u>\$3,233,054</u>	<u>\$10,874,755</u>	<u>\$11,003,978</u>	<u>\$3,103,831</u>
Liabilities				
Undistributed Assets	<u>\$3,233,054</u>	<u>\$10,874,755</u>	<u>\$11,003,978</u>	<u>\$3,103,831</u>
Board of Health				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,834,067	\$9,117,794	\$9,079,531	\$2,872,330
Property Taxes Receivable	2,260,629	2,308,418	2,260,629	2,308,418
<i>Total Assets</i>	<u>\$5,094,696</u>	<u>\$11,426,212</u>	<u>\$11,340,160</u>	<u>\$5,180,748</u>
Liabilities				
Undistributed Assets	<u>\$5,094,696</u>	<u>\$11,426,212</u>	<u>\$11,340,160</u>	<u>\$5,180,748</u>
County Court Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	<u>\$543,221</u>	<u>\$3,841,409</u>	<u>\$4,116,798</u>	<u>\$267,832</u>
Liabilities				
Intergovernmental Payable	\$77,277	\$1,556,925	\$1,540,031	\$94,171
Undistributed Assets	288,487	2,245,733	2,537,238	(3,018)
Deposits Held and Due to Others	177,457	38,751	39,529	176,679
<i>Total Liabilities</i>	<u>\$543,221</u>	<u>\$3,841,409</u>	<u>\$4,116,798</u>	<u>\$267,832</u>

(continued)

Richland County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2017

	Balance 1/1/17	Additions	Reductions	Balance 12/31/17
Other Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,707,197	\$11,887,318	\$10,975,172	\$4,619,343
Cash and Cash Equivalents in Segregated Accounts	(293,532)	5,779,684	5,222,946	263,206
<i>Total Assets</i>	<u>\$3,413,665</u>	<u>\$17,667,002</u>	<u>\$16,198,118</u>	<u>\$4,882,549</u>
Liabilities				
Undistributed Assets	<u>\$3,413,665</u>	<u>\$17,667,002</u>	<u>\$16,198,118</u>	<u>\$4,882,549</u>
All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$10,606,689	\$173,633,142	\$170,920,454	\$13,319,377
Cash and Cash Equivalents in Segregated Accounts	249,689	9,621,093	9,339,744	531,038
Intergovernmental Receivable	4,542,902	4,424,581	4,542,902	4,424,581
Permissive Sales Tax Receivable	5,903,831	5,664,569	5,903,831	5,664,569
Property Taxes Receivable	113,310,309	117,553,611	113,310,309	117,553,611
Special Assessments Receivable	2,269,522	2,029,732	2,269,522	2,029,732
<i>Total Assets</i>	<u>\$136,882,942</u>	<u>\$312,926,728</u>	<u>\$306,286,762</u>	<u>\$143,522,908</u>
Liabilities				
Intergovernmental Payable	\$77,277	\$1,556,925	\$1,540,031	\$94,171
Undistributed Assets	136,628,208	311,331,052	304,707,202	143,252,058
Deposits Held and Due to Others	177,457	38,751	39,529	176,679
<i>Total Liabilities</i>	<u>\$136,882,942</u>	<u>\$312,926,728</u>	<u>\$306,286,762</u>	<u>\$143,522,908</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$988,290	\$2,008,581	\$2,080,976	\$72,395
Sales Taxes	10,909,528	19,800,000	20,534,402	734,402
Charges for Services	3,317,098	5,745,750	6,345,771	600,021
Licenses and Permits	205,000	430,000	677,610	247,610
Fines and Forfeitures	40,250	110,501	217,351	106,850
Intergovernmental	1,857,164	4,377,496	5,001,668	624,172
Interest	175,050	437,050	821,411	384,361
Rentals	53,603	107,707	125,285	17,578
Other	58,300	428,510	49,192	(379,318)
<i>Total Revenues</i>	<i>17,604,283</i>	<i>33,445,595</i>	<i>35,853,666</i>	<i>2,408,071</i>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Commissioners:				
Personal Services	178,133	341,516	341,269	247
Materials and Supplies	750	1,036	987	49
Contractual Services	77,233	274,657	193,837	80,820
Capital Outlay	0	167,654	166,654	1,000
Other	3,000	61,896	61,895	1
Total Commissioners	259,116	846,759	764,642	82,117
Auditor:				
Personal Services	199,609	384,396	381,880	2,516
Materials and Supplies	4,000	4,000	2,458	1,542
Contractual Services	4,000	13,176	12,670	506
Capital Outlay	50	2,700	2,560	140
Other	50	100	0	100
Total Auditor	207,709	404,372	399,568	4,804
Treasurer:				
Personal Services	88,445	155,712	155,479	233
Materials and Supplies	26,000	25,980	25,980	0
Contractual Services	2,500	8,535	8,268	267
Other	55	130	71	59
Total Treasurer	\$117,000	\$190,357	\$189,798	\$559
				(continued)

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Prosecuting Attorney:				
Personal Services	\$593,473	\$1,085,539	\$1,085,507	\$32
Materials and Supplies	5,250	13,163	13,163	0
Contractual Services	47,204	95,184	94,925	259
Capital Outlay	0	26,350	26,350	0
Other	6,000	18,218	18,217	1
Total Prosecuting Attorney	651,927	1,238,454	1,238,162	292
Bureau of Inspection:				
Contractual Services	80,417	81,672	81,672	0
Data Processing Board:				
Personal Services	67,831	130,384	127,596	2,788
Materials and Supplies	1,500	2,989	497	2,492
Contractual Services	245,000	294,992	294,012	980
Capital Outlay	5,200	32,607	32,315	292
Total Data Processing Board	319,531	460,972	454,420	6,552
Board of Elections:				
Personal Services	229,894	415,317	407,116	8,201
Materials and Supplies	8,500	9,000	6,934	2,066
Contractual Services	65,500	125,000	102,161	22,839
Capital Outlay	6,000	8,500	7,440	1,060
Total Board of Elections	309,894	557,817	523,651	34,166
Building and Grounds:				
Personal Services	142,034	280,034	277,711	2,323
Materials and Supplies	49,500	104,569	91,662	12,907
Contractual Services	453,850	817,507	753,478	64,029
Capital Outlay	290	580	0	580
Other	250	500	439	61
Total Building and Grounds	645,924	1,203,190	1,123,290	79,900
Recorder:				
Personal Services	117,131	246,611	246,595	16
Materials and Supplies	8,025	8,025	7,999	26
Contractual Services	91,000	101,568	84,557	17,011
Capital Outlay	2,000	2,000	677	1,323
Other	3,434	3,434	3,332	102
Total Recorder	\$221,590	\$361,638	\$343,160	\$18,478

(continued)

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Central Purchasing:				
Personal Services	\$21,571	\$44,621	\$44,616	\$5
Materials and Supplies	150,100	274,475	247,610	26,865
Contractual Services	1,050	2,031	1,018	1,013
Total Central Purchasing	172,721	321,127	293,244	27,883
Risk Management:				
Personal Services	15,078	29,557	28,323	1,234
Materials and Supplies	250	250	185	65
Contractual Services	403,000	350,338	343,842	6,496
Total Risk Management	418,328	380,145	372,350	7,795
Insurance, Pensions and Taxes:				
Contractual Services	2,995,216	6,895,881	6,870,197	25,684
Total General Government - Legislative and Executive	6,399,373	12,942,384	12,654,154	288,230
General Government - Judicial:				
Court of Appeals:				
Contractual Services	8,500	18,502	18,502	0
Common Pleas Court:				
Personal Services	95,840	159,640	156,508	3,132
Materials and Supplies	504	1,145	1,024	121
Contractual Services	24,624	57,157	56,497	660
Capital Outlay	1,000	1,180	1,087	93
Other	500	590	537	53
Total Common Pleas Court	122,468	219,712	215,653	4,059
Jury Commission:				
Personal Services	125	500	500	0
Contractual Services	850	1,730	1,609	121
Total Jury Commission	\$975	\$2,230	\$2,109	\$121

(continued)

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Court Information Technology:				
Personal Services	\$53,631	\$103,201	\$103,201	\$0
Materials and Supplies	625	625	600	25
Contractual Services	28,847	76,829	74,395	2,434
Capital Outlay	5,000	6,112	5,635	477
Other	125	0	0	0
Total Court Information Technology	88,228	186,767	183,831	2,936
Probate Court:				
Personal Services	166,367	335,795	335,410	385
Materials and Supplies	3,750	12,434	12,428	6
Contractual Services	7,750	3,288	2,579	709
Capital Outlay	1,000	1,000	579	421
Other	600	965	573	392
Total Probate Court	179,467	353,482	351,569	1,913
Clerk of Courts:				
Personal Services	859,605	1,141,562	1,133,037	8,525
Materials and Supplies	10,090	15,268	15,207	61
Contractual Services	79,710	77,975	73,913	4,062
Capital Outlay	20,480	18,222	17,122	1,100
Other	6,000	5,555	3,178	2,377
Total Clerk of Courts	975,885	1,258,582	1,242,457	16,125
Municipal Court:				
Personal Services	366,150	370,997	370,997	0
Contractual Services	28,750	57,500	55,828	1,672
Total Municipal Court	394,900	428,497	426,825	1,672
Juvenile Court:				
Personal Services	665,094	1,274,505	1,267,067	7,438
Materials and Supplies	12,450	26,320	25,449	871
Contractual Services	53,495	162,281	159,363	2,918
Capital Outlay	1,350	1,850	920	930
Total Juvenile Court	\$732,389	\$1,464,956	\$1,452,799	\$12,157

(continued)

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Joint Court:				
Personal Services	\$127,764	\$309,398	\$309,274	\$124
Materials and Supplies	305	305	254	51
Contractual Services	23,868	57,155	55,738	1,417
Capital Outlay	500	335	335	0
Other	400	800	507	293
Total Joint Court	<u>152,837</u>	<u>367,993</u>	<u>366,108</u>	<u>1,885</u>
Criminal Court Services:				
Personal Services	214,548	423,698	414,111	9,587
Materials and Supplies	1,750	3,500	3,212	288
Contractual Services	7,850	15,800	15,623	177
Capital Outlay	500	900	250	650
Total Criminal Court Services	<u>224,648</u>	<u>443,898</u>	<u>433,196</u>	<u>10,702</u>
Domestic Relations:				
Personal Services	202,965	384,510	382,717	1,793
Materials and Supplies	2,000	5,000	4,280	720
Contractual Services	1,750	3,800	3,138	662
Capital Outlay	850	1,850	719	1,131
Other	400	2,700	1,051	1,649
Total Domestic Relations	<u>207,965</u>	<u>397,860</u>	<u>391,905</u>	<u>5,955</u>
Total General Government - Judicial System	<u>3,088,262</u>	<u>5,142,479</u>	<u>5,084,954</u>	<u>57,525</u>
Public Safety:				
Juvenile Detention Center:				
Personal Services	542,945	1,083,972	1,064,416	19,556
Materials and Supplies	18,915	29,391	28,294	1,097
Contractual Services	71,178	157,400	154,457	2,943
Capital Outlay	1,500	2,033	2,033	0
Total Juvenile Detention Center	<u>634,538</u>	<u>1,272,796</u>	<u>1,249,200</u>	<u>23,596</u>
Disaster Services:				
Personal Services	291,654	598,265	583,524	14,741
Materials and Supplies	4,550	5,165	5,035	130
Contractual Services	66,299	86,669	85,849	820
Capital Outlay	29,688	63,871	63,236	635
Total Disaster Services	<u>\$392,191</u>	<u>\$753,970</u>	<u>\$737,644</u>	<u>\$16,326</u>

(continued)

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Coroner:				
Personal Services	\$93,159	\$220,106	\$218,663	\$1,443
Materials and Supplies	1,743	2,603	2,313	290
Contractual Services	104,866	181,051	180,298	753
Capital Outlay	893	893	199	694
Total Coroner	200,661	404,653	401,473	3,180
Sheriff:				
Personal Services	3,852,659	8,116,942	8,068,126	48,816
Materials and Supplies	248,014	439,587	435,482	4,105
Contractual Services	772,265	1,371,816	1,347,846	23,970
Capital Outlay	127,150	651,557	648,627	2,930
Other	10,000	16,500	14,998	1,502
Total Sheriff	5,010,088	10,596,402	10,515,079	81,323
Total Public Safety	6,237,478	13,027,821	12,903,396	124,425
Public Works:				
Highway Engineer:				
Personal Services	65,000	109,001	109,001	0
Materials and Supplies	250	500	500	0
Total Highway Engineer	65,250	109,501	109,501	0
Building Department Regulations:				
Personal Services	160,940	301,419	293,822	7,597
Materials and Supplies	1,700	2,800	2,644	156
Contractual Services	13,105	33,760	25,478	8,282
Other	50	100	51	49
Total Building Department Regulations	175,795	338,079	321,995	16,084
Total Public Works	\$241,045	\$447,580	\$431,496	\$16,084

(continued)

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Health:				
Agriculture:				
Personal Services	<u>\$0</u>	<u>\$2,000</u>	<u>\$1,320</u>	<u>\$680</u>
Other Health:				
Contractual Services	<u>1,150</u>	<u>2,300</u>	<u>2,156</u>	<u>144</u>
Ditch Maintenance:				
Personal Services	63,250	118,530	116,275	2,255
Materials and Supplies	<u>750</u>	<u>1,500</u>	<u>0</u>	<u>1,500</u>
Total Ditch Maintenance	<u>64,000</u>	<u>120,030</u>	<u>116,275</u>	<u>3,755</u>
Total Health	<u>108,400</u>	<u>174,880</u>	<u>170,273</u>	<u>4,607</u>
Human Services:				
Soldiers Relief:				
Materials and Supplies	2,250	4,548	4,548	0
Contractual Services	<u>20,500</u>	<u>19,597</u>	<u>19,597</u>	<u>0</u>
Total Soldiers Relief	<u>22,750</u>	<u>24,145</u>	<u>24,145</u>	<u>0</u>
Veteran Services:				
Personal Services	218,099	420,337	420,337	0
Materials and Supplies	1,300	2,600	2,600	0
Contractual Services	84,250	86,111	79,864	6,247
Capital Outlay	7,621	117,478	116,602	876
Other	<u>7,500</u>	<u>17,870</u>	<u>17,870</u>	<u>0</u>
Total Veteran Services	<u>318,770</u>	<u>644,396</u>	<u>637,273</u>	<u>7,123</u>
Total Human Services	<u>341,520</u>	<u>668,541</u>	<u>661,418</u>	<u>7,123</u>
Conservation and Recreation:				
Parks:				
Personal Services	66,795	140,790	140,499	291
Materials and Supplies	2,495	4,990	4,863	127
Contractual Services	4,630	12,660	12,446	214
Capital Outlay	<u>7,369</u>	<u>6,088</u>	<u>5,742</u>	<u>346</u>
Total Conservation and Recreation	<u>\$81,289</u>	<u>\$164,528</u>	<u>\$163,550</u>	<u>\$978</u>

(continued)

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Intergovernmental	\$364,540	\$1,484,015	\$1,465,839	\$18,176
<i>Total Expenditures</i>	<u>16,861,907</u>	<u>34,052,228</u>	<u>33,535,080</u>	<u>517,148</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>742,376</u>	<u>(606,633)</u>	<u>2,318,586</u>	<u>2,925,219</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	1,600	3,001	1,401
Transfers Out	<u>(651,686)</u>	<u>(2,007,011)</u>	<u>(1,314,224)</u>	<u>692,787</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(651,686)</u>	<u>(2,005,411)</u>	<u>(1,311,223)</u>	<u>694,188</u>
<i>Net Change in Fund Balance</i>	90,690	(2,612,044)	1,007,363	3,619,407
<i>Fund Balance Beginning of Year</i>	6,368,333	6,368,333	6,368,333	0
Prior Year Encumbrances Appropriated	<u>320,149</u>	<u>320,149</u>	<u>320,149</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$6,779,172</u>	<u>\$4,076,438</u>	<u>\$7,695,845</u>	<u>\$3,619,407</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$1,973,740	\$1,973,740	\$1,786,073	(\$187,667)
Charges for Services	88,500	88,500	71,165	(17,335)
Intergovernmental	3,550,000	3,550,000	3,547,143	(2,857)
Other	300,000	300,000	278,180	(21,820)
<i>Total Revenues</i>	5,912,240	5,912,240	5,682,561	(229,679)
Expenditures				
Current:				
Health:				
Mental Health Board:				
Personal Services	667,947	703,044	667,246	35,798
Materials and Supplies	3,500	13,536	3,753	9,783
Contractual Services	5,315,600	5,941,957	4,570,547	1,371,410
Capital Outlay	51,500	112,265	91,115	21,150
Other	1,500	1,500	980	520
<i>Total Expenditures</i>	6,040,047	6,772,302	5,333,641	1,438,661
<i>Net Change in Fund Balance</i>	(127,807)	(860,062)	348,920	1,208,982
<i>Fund Balance Beginning of Year</i>	5,470,036	5,470,036	5,470,036	0
Prior Year Encumbrances Appropriated	2,255	2,255	2,255	0
<i>Fund Balance End of Year</i>	\$5,344,484	\$4,612,229	\$5,821,211	\$1,208,982

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$7,567,968	\$7,567,968	\$7,536,814	(\$31,154)
Charges for Services	1,474,330	1,474,330	1,766,590	292,260
Intergovernmental	10,272,564	10,272,564	10,316,400	43,836
Interest	1,000	1,000	3,982	2,982
Contributions and Donations	10,000	10,000	10,499	499
Other	40,141	40,141	77,442	37,301
<i>Total Revenues</i>	<u>19,366,003</u>	<u>19,366,003</u>	<u>19,711,727</u>	<u>345,724</u>
Expenditures				
Current:				
Health:				
Developmental Disabilities Board:				
Personal Services	12,959,757	13,936,992	12,591,333	1,345,659
Materials and Supplies	736,739	823,416	591,528	231,888
Contractual Services	8,733,952	8,242,450	7,394,561	847,889
Capital Outlay	307,524	311,887	212,224	99,663
Other	1,937,850	1,941,883	22,556	1,919,327
<i>Total Expenditures</i>	<u>24,675,822</u>	<u>25,256,628</u>	<u>20,812,202</u>	<u>4,444,426</u>
<i>Excess of Revenues Under Expenditures</i>	(5,309,819)	(5,890,625)	(1,100,475)	4,790,150
Other Financing Uses				
Transfers Out	(600,000)	(600,000)	(600,000)	0
<i>Net Change in Fund Balance</i>	(5,909,819)	(6,490,625)	(1,700,475)	4,790,150
<i>Fund Balance Beginning of Year</i>	22,130,921	22,130,921	22,130,921	0
Prior Year Encumbrances Appropriated	579,306	579,306	579,306	0
<i>Fund Balance End of Year</i>	<u>\$16,800,408</u>	<u>\$16,219,602</u>	<u>\$21,009,752</u>	<u>\$4,790,150</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, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	<u>\$10,118,488</u>	<u>\$10,118,488</u>	<u>\$7,707,183</u>	<u>(\$2,411,305)</u>
Expenditures				
Current:				
Human Services:				
Public Assistance:				
Personal Services	5,055,907	5,072,841	4,382,477	690,364
Materials and Supplies	134,764	188,873	171,688	17,185
Contractual Services	4,920,818	4,860,398	3,631,455	1,228,943
Capital Outlay	<u>7,500</u>	<u>7,500</u>	<u>5,144</u>	<u>2,356</u>
<i>Total Expenditures</i>	<u>10,118,989</u>	<u>10,129,612</u>	<u>8,190,764</u>	<u>1,938,848</u>
<i>Excess of Revenues Under Expenditures</i>	(501)	(11,124)	(483,581)	(472,457)
Other Financing Sources				
Sale of Capital Assets	<u>500</u>	<u>500</u>	<u>0</u>	<u>(500)</u>
<i>Net Change in Fund Balance</i>	(1)	(10,624)	(483,581)	(472,957)
<i>Fund Balance Beginning of Year</i>	1,648,692	1,648,692	1,648,692	0
Prior Year Encumbrances Appropriated	<u>10,623</u>	<u>10,623</u>	<u>10,623</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,659,314</u></u>	<u><u>\$1,648,691</u></u>	<u><u>\$1,175,734</u></u>	<u><u>(\$472,957)</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Children's Services Fund
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$3,352,000	\$3,352,000	\$3,340,584	(\$11,416)
Intergovernmental	5,638,595	5,638,595	6,393,221	754,626
Other	40,000	40,000	25,432	(14,568)
<i>Total Revenues</i>	<u>9,030,595</u>	<u>9,030,595</u>	<u>9,759,237</u>	<u>728,642</u>
Expenditures				
Current:				
Human Services:				
Children's Services:				
Personal Services	6,961,880	6,720,280	6,511,377	208,903
Materials and Supplies	114,500	114,500	93,878	20,622
Contractual Services	2,755,987	3,197,587	2,849,675	347,912
Capital Outlay	458,710	458,710	46,267	412,443
Other	270,000	70,000	61,325	8,675
<i>Total Expenditures</i>	<u>10,561,077</u>	<u>10,561,077</u>	<u>9,562,522</u>	<u>998,555</u>
<i>Net Change in Fund Balance</i>	(1,530,482)	(1,530,482)	196,715	1,727,197
<i>Fund Balance Beginning of Year</i>	<u>7,004,295</u>	<u>7,004,295</u>	<u>7,004,295</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$5,473,813</u></u>	<u><u>\$5,473,813</u></u>	<u><u>\$7,201,010</u></u>	<u><u>\$1,727,197</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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$2,000	\$0	(\$2,000)
Intergovernmental	1,567,500	1,541,915	(25,585)
<i>Total Revenues</i>	<u>1,569,500</u>	<u>1,541,915</u>	<u>(27,585)</u>
Expenditures			
Capital Outlay	1,909,763	1,086,177	823,586
Debt Service:			
Principal Retirement	95,237	95,237	0
<i>Total Expenditures</i>	<u>2,005,000</u>	<u>1,181,414</u>	<u>823,586</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(435,500)	360,501	796,001
Other Financing Uses			
Transfers Out	(75,000)	(75,000)	0
<i>Net Change in Fund Balance</i>	(510,500)	285,501	796,001
<i>Fund Balance Beginning of Year</i>	<u>745,355</u>	<u>745,355</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$234,855</u></u>	<u><u>\$1,030,856</u></u>	<u><u>\$796,001</u></u>

Richland County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Sewer Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$3,058,750	\$2,867,163	(\$191,587)
Fines and Forfeitures	60,000	55,612	(4,388)
Other	0	825	825
<i>Total Revenues</i>	<u>3,118,750</u>	<u>2,923,600</u>	<u>(195,150)</u>
Expenses			
Personal Services	630,000	533,308	96,692
Materials and Supplies	77,200	69,222	7,978
Contractual Services	2,738,976	2,402,254	336,722
Capital Outlay	15,360	7,833	7,527
Debt Service:			
Principal Retirement	206,611	206,598	13
Interest and Fiscal Charges	157,172	155,446	1,726
<i>Total Expenses</i>	<u>3,825,319</u>	<u>3,374,661</u>	<u>450,658</u>
<i>Net Change in Fund Equity</i>	(706,569)	(451,061)	255,508
<i>Fund Equity Beginning of Year</i>	<u>1,889,659</u>	<u>1,889,659</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$1,183,090</u></u>	<u><u>\$1,438,598</u></u>	<u><u>\$255,508</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Dog and Kennel Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$29,925	\$34,312	\$4,387
Licenses and Permits	356,100	352,556	(3,544)
Fines and Forfeitures	39,788	34,001	(5,787)
Contributions and Donations	15,500	10,783	(4,717)
<i>Total Revenues</i>	<u>441,313</u>	<u>431,652</u>	<u>(9,661)</u>
Expenditures			
Current:			
Health:			
Dog and Kennel:			
Personal Services	270,994	265,048	5,946
Materials and Supplies	12,862	10,342	2,520
Contractual Services	44,552	43,986	566
Capital Outlay	10,616	8,066	2,550
Other	6,185	5,988	197
<i>Total Expenditures</i>	<u>345,209</u>	<u>333,430</u>	<u>11,779</u>
<i>Excess of Revenues Over Expenditures</i>	<u>96,104</u>	<u>98,222</u>	<u>2,118</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	0	1,588	1,588
Transfers Out	(113,323)	(113,323)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(113,323)</u>	<u>(111,735)</u>	<u>1,588</u>
<i>Net Change in Fund Balance</i>	(17,219)	(13,513)	3,706
<i>Fund Balance Beginning of Year</i>	<u>56,575</u>	<u>56,575</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$39,356</u></u>	<u><u>\$43,062</u></u>	<u><u>\$3,706</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Real Estate Assessment Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$1,267,500	\$1,272,746	\$5,246
Licenses and Permits	40	10	(30)
<i>Total Revenues</i>	<u>1,267,540</u>	<u>1,272,756</u>	<u>5,216</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Real Estate Assessment:			
Personal Services	622,255	622,232	23
Materials and Supplies	240	240	0
Contractual Services	535,329	535,329	0
Capital Outlay	115,760	115,760	0
<i>Total Expenditures</i>	<u>1,273,584</u>	<u>1,273,561</u>	<u>23</u>
<i>Net Change in Fund Balance</i>	(6,044)	(805)	5,239
<i>Fund Balance Beginning of Year</i>	<u>6,438</u>	<u>6,438</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$394</u></u>	<u><u>\$5,633</u></u>	<u><u>\$5,239</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle License and Gas Tax Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$1,000	\$2,150	\$1,150
Licenses and Permits	2,000	26,707	24,707
Intergovernmental	4,640,000	4,686,536	46,536
Interest	750	3,912	3,162
Other	250	94	(156)
<i>Total Revenues</i>	<u>4,644,000</u>	<u>4,719,399</u>	<u>75,399</u>
Expenditures			
Current:			
Public Works:			
Motor Vehicle License and Gas Tax:			
Personal Services	3,287,535	2,999,644	287,891
Materials and Supplies	646,989	526,003	120,986
Contractual Services	837,500	605,883	231,617
Capital Outlay	385,000	344,798	40,202
Other	42,500	26,499	16,001
<i>Total Expenditures</i>	<u>5,199,524</u>	<u>4,502,827</u>	<u>696,697</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(555,524)	216,572	772,096
Other Financing Sources			
Sale of Capital Assets	2,000	21,973	19,973
<i>Net Change in Fund Balance</i>	(553,524)	238,545	792,069
<i>Fund Balance Beginning of Year</i>	<u>788,743</u>	<u>788,743</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$236,793</u></u>	<u><u>\$1,028,862</u></u>	<u><u>\$792,069</u></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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$1,132,232	\$1,220,084	\$87,852
Intergovernmental	1,303,873	1,184,250	(119,623)
Contributions and Donations	75	0	(75)
Other	800	18	(782)
<i>Total Revenues</i>	<u>2,436,980</u>	<u>2,404,352</u>	<u>(32,628)</u>
Expenditures			
Current:			
General Government:			
Judicial System:			
Court Operations:			
Personal Services	1,075,204	967,792	107,412
Materials and Supplies	49,622	40,646	8,976
Contractual Services	2,158,509	2,036,725	121,784
Capital Outlay	219,178	112,640	106,538
Other	15,639	10,713	4,926
<i>Total Expenditures</i>	<u>3,518,152</u>	<u>3,168,516</u>	<u>349,636</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,081,172)</u>	<u>(764,164)</u>	<u>317,008</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	1,000	1,144	144
Transfers In	700,000	700,000	0
Transfers Out	(64,497)	0	64,497
<i>Total Other Financing Sources (Uses)</i>	<u>636,503</u>	<u>701,144</u>	<u>64,641</u>
<i>Net Change in Fund Balance</i>	(444,669)	(63,020)	381,649
<i>Fund Balance Beginning of Year</i>	2,036,676	2,036,676	0
Prior Year Encumbrances Appropriated	26,027	26,027	0
<i>Fund Balance End of Year</i>	<u><u>\$1,618,034</u></u>	<u><u>\$1,999,683</u></u>	<u><u>\$381,649</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff Operations Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$165,100	\$161,183	(\$3,917)
Licenses and Permits	97,600	83,488	(14,112)
Fines and Forfeitures	67,000	72,622	5,622
Intergovernmental	34,222	34,472	250
Contributions and Donations	29,500	25,650	(3,850)
Other	8,039	6,494	(1,545)
<i>Total Revenues</i>	<u>401,461</u>	<u>383,909</u>	<u>(17,552)</u>
Expenditures			
Current:			
Public Safety:			
Sheriff Operations:			
Personal Services	33,522	29,136	4,386
Materials and Supplies	198,083	173,276	24,807
Contractual Services	116,500	99,224	17,276
Capital Outlay	119,300	111,404	7,896
<i>Total Expenditures</i>	<u>467,405</u>	<u>413,040</u>	<u>54,365</u>
<i>Net Change in Fund Balance</i>	(65,944)	(29,131)	36,813
<i>Fund Balance Beginning of Year</i>	456,811	456,811	0
Prior Year Encumbrances Appropriated	<u>37,880</u>	<u>37,880</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$428,747</u></u>	<u><u>\$465,560</u></u>	<u><u>\$36,813</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Adult Probation Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$229,186	\$200,878	(\$28,308)
Other	47,200	51,052	3,852
<i>Total Revenues</i>	<u>276,386</u>	<u>251,930</u>	<u>(24,456)</u>
Expenditures			
Current:			
Public Safety:			
Adult Probation:			
Personal Services	78,214	50,159	28,055
Materials and Supplies	47,009	13,342	33,667
Contractual Services	260,832	140,666	120,166
Capital Outlay	55,000	4,125	50,875
Other	13,302	7,734	5,568
<i>Total Expenditures</i>	<u>454,357</u>	<u>216,026</u>	<u>238,331</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(177,971)</u>	<u>35,904</u>	<u>213,875</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	6,400	3,114	(3,286)
Advances Out	(2,645)	(2,645)	0
<i>Total Other Financing Sources (Uses)</i>	<u>3,755</u>	<u>469</u>	<u>(3,286)</u>
<i>Net Change in Fund Balance</i>	(174,216)	36,373	210,589
<i>Fund Balance Beginning of Year</i>	233,632	233,632	0
Prior Year Encumbrances Appropriated	5,602	5,602	0
<i>Fund Balance End of Year</i>	<u>\$65,018</u>	<u>\$275,607</u>	<u>\$210,589</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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$65,422	\$97,090	\$31,668
Expenditures			
Current:			
General Government:			
Judicial System:			
Court Computers:			
Materials and Supplies	499	0	499
Contractual Services	91,376	76,247	15,129
Capital Outlay	21,501	865	20,636
<i>Total Expenditures</i>	113,376	77,112	36,264
<i>Net Change in Fund Balance</i>	(47,954)	19,978	67,932
<i>Fund Balance Beginning of Year</i>	369,333	369,333	0
<i>Fund Balance End of Year</i>	\$321,379	\$389,311	\$67,932

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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$1,304,000	\$1,325,176	\$21,176
Charges for Services	577,200	601,510	24,310
Intergovernmental	204,000	199,112	(4,888)
Rentals	18,615	18,717	102
Other	15,000	23,001	8,001
<i>Total Revenues</i>	<u>2,118,815</u>	<u>2,167,516</u>	<u>48,701</u>
Expenditures			
Current:			
Human Services:			
Dayspring:			
Personal Services	1,537,953	1,509,331	28,622
Materials and Supplies	170,365	151,013	19,352
Contractual Services	230,195	181,341	48,854
Capital Outlay	182,182	150,377	31,805
Other	18,169	16,049	2,120
<i>Total Expenditures</i>	<u>2,138,864</u>	<u>2,008,111</u>	<u>130,753</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(20,049)	159,405	179,454
Other Financing Uses			
Transfers Out	(32,182)	(32,182)	0
<i>Net Change in Fund Balance</i>	(52,231)	127,223	179,454
<i>Fund Balance Beginning of Year</i>	813,559	813,559	0
Prior Year Encumbrances Appropriated	8,407	8,407	0
<i>Fund Balance End of Year</i>	<u><u>\$769,735</u></u>	<u><u>\$949,189</u></u>	<u><u>\$179,454</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Support Enforcement Agency Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$425,000	\$442,091	\$17,091
Intergovernmental	1,520,400	1,317,021	(203,379)
Other	300	94	(206)
<i>Total Revenues</i>	<u>1,945,700</u>	<u>1,759,206</u>	<u>(186,494)</u>
Expenditures			
Current:			
Human Services:			
Child Support Enforcement Agency:			
Personal Services	1,424,800	1,327,489	97,311
Materials and Supplies	4,500	4,042	458
Contractual Services	511,650	385,745	125,905
Capital Outlay	2,250	216	2,034
Other	600	201	399
<i>Total Expenditures</i>	<u>1,943,800</u>	<u>1,717,693</u>	<u>226,107</u>
<i>Net Change in Fund Balance</i>	1,900	41,513	39,613
<i>Fund Balance Beginning of Year</i>	<u>489,981</u>	<u>489,981</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$491,881</u></u>	<u><u>\$531,494</u></u>	<u><u>\$39,613</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Collection Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$560,000	\$332,865	(\$227,135)
Intergovernmental	0	370,446	370,446
<i>Total Revenues</i>	<u>560,000</u>	<u>703,311</u>	<u>143,311</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Delinquent Real Estate Collection:			
Personal Services	440,928	430,077	10,851
Materials and Supplies	13,500	12,837	663
Contractual Services	240,600	185,500	55,100
Other	130,072	47,764	82,308
<i>Total Expenditures</i>	<u>825,100</u>	<u>676,178</u>	<u>148,922</u>
<i>Net Change in Fund Balance</i>	(265,100)	27,133	292,233
<i>Fund Balance Beginning of Year</i>	<u>462,233</u>	<u>462,233</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$197,133</u></u>	<u><u>\$489,366</u></u>	<u><u>\$292,233</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Bike Trail Maintenance Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Contributions and Donations	\$0	\$2,720	\$2,720
Expenditures			
Current:			
Conservation and Recreation			
Bike Trail Maintenance:			
Contractual Services	843	843	0
Capital Outlay	25,791	22,083	3,708
<i>Total Expenditures</i>	26,634	22,926	3,708
<i>Net Change in Fund Balance</i>	(26,634)	(20,206)	6,428
<i>Fund Balance Beginning of Year</i>	192,336	192,336	0
<i>Fund Balance End of Year</i>	\$165,702	\$172,130	\$6,428

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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$16,977	\$18,657	\$1,680
Expenditures			
Current:			
Public Works:			
State Fees Assessment:			
Contractual Services	18,277	18,276	1
<i>Net Change in Fund Balance</i>	(1,300)	381	1,681
<i>Fund Deficit Beginning of Year</i>	(611)	(611)	0
Prior Year Encumbrances Appropriated	1,300	1,300	0
<i>Fund Balance (Deficit) End of Year</i>	(\$611)	\$1,070	\$1,681

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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$0	\$5,040	\$5,040
Expenditures			
Current:			
Human Services:			
Veterans' Cemetery:			
Other	3,000	1,220	1,780
<i>Net Change in Fund Balance</i>	(3,000)	3,820	6,820
<i>Fund Balance Beginning of Year</i>	10,158	10,158	0
<i>Fund Balance End of Year</i>	\$7,158	\$13,978	\$6,820

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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$2,000	\$649	(\$1,351)
Expenditures			
Current:			
Public Works:			
Ditch Maintenance:			
Contractual Services	3,200	3,160	40
<i>Net Change in Fund Balance</i>	(1,200)	(2,511)	(1,311)
<i>Fund Balance Beginning of Year</i>	86,660	86,660	0
<i>Fund Balance End of Year</i>	\$85,460	\$84,149	(\$1,311)

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Enhanced 911 Wireless Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$18,000	\$259,577	\$241,577
Expenditures			
Current:			
Public Safety:			
Enhanced 911 Wireless:			
Personal Services	168,111	110,682	57,429
Materials and Supplies	5,000	4,260	740
Contractual Services	17,000	15,000	2,000
Capital Outlay	68,000	66,943	1,057
<i>Total Expenditures</i>	258,111	196,885	61,226
<i>Net Change in Fund Balance</i>	(240,111)	62,692	302,803
<i>Fund Balance Beginning of Year</i>	263,441	263,441	0
<i>Fund Balance End of Year</i>	\$23,330	\$326,133	\$302,803

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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$60,501	\$60,451	(\$50)
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Voting Equipment:			
Materials and Supplies	18,049	0	18,049
Contractual Services	35,000	0	35,000
Capital Outlay	135,501	0	135,501
<i>Total Expenditures</i>	188,550	0	188,550
<i>Net Change in Fund Balance</i>	(128,049)	60,451	188,500
<i>Fund Balance Beginning of Year</i>	128,049	128,049	0
<i>Fund Balance End of Year</i>	\$0	\$188,500	\$188,500

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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$0	\$9,247	\$9,247
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Screening and Diversion:			
Personal Services	29,810	18,462	11,348
Capital Outlay	190	190	0
Other	2,644	2,644	0
<i>Total Expenditures</i>	32,644	21,296	11,348
<i>Net Change in Fund Balance</i>	(32,644)	(12,049)	20,595
<i>Fund Balance Beginning of Year</i>	65,301	65,301	0
Prior Year Encumbrances Appropriated	1,002	1,002	0
<i>Fund Balance End of Year</i>	\$33,659	\$54,254	\$20,595

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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$1,001,067	\$616,781	(\$384,286)
Interest	75	235	160
<i>Total Revenues</i>	<u>1,001,142</u>	<u>617,016</u>	<u>(384,126)</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive:			
Federal Grants:			
Personal Services	193,808	182,027	11,781
Materials and Supplies	5,579	4,454	1,125
Contractual Services	54,202	900	53,302
Capital Outlay	1,201	1,036	165
Total Legislative and Executive	<u>254,882</u>	<u>188,508</u>	<u>66,374</u>
Judicial System:			
Federal Grants :			
Personal Services	270,745	254,727	16,018
Contractual Services	12,783	11,485	1,298
Total Judicial System	<u>285,488</u>	<u>267,172</u>	<u>18,316</u>
Public Safety:			
Federal Grants :			
Personal Services	61,099	26,380	34,719
Materials and Supplies	1,156	0	1,156
Contractual Services	18,788	12,525	6,263
Capital Outlay	4,703	632	4,071
Other	1,094	549	545
Total Public Safety	<u>\$86,840</u>	<u>\$40,086</u>	<u>\$46,754</u>

(continued)

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Federal Grants Fund (continued)
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Economic Development:			
Federal Grants:			
Contractual Services	\$435,050	\$210,592	\$224,458
Other	1,000	64	936
Total Economic Development	436,050	210,656	225,394
<i>Total Expenditures</i>	1,063,260	706,422	356,838
<i>Excess of Revenues Under Expenditures</i>	(62,118)	(89,406)	(27,288)
Other Financing Sources (Uses)			
Transfers In	32,396	40,407	8,011
Transfers Out	(30,216)	0	30,216
<i>Total Other Financing Sources (Uses)</i>	2,180	40,407	38,227
<i>Net Change in Fund Balance</i>	(59,938)	(48,999)	10,939
<i>Fund Balance Beginning of Year</i>	272,871	272,871	0
<i>Fund Balance End of Year</i>	\$212,933	\$223,872	\$10,939

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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$2,055,844	\$1,403,459	(\$652,385)
Expenditures			
Current:			
General Government:			
Judicial System:			
Personal Services	1,470,366	986,938	483,428
Materials and Supplies	12,696	2,696	10,000
Contractual Services	709,218	339,945	369,273
Capital Outlay	5,250	5,250	0
<i>Total Expenditures</i>	2,197,530	1,334,829	862,701
<i>Excess of Revenues Over (Under) Expenditures</i>	(141,686)	68,630	210,316
Other Financing Sources			
Advances In	0	2,645	2,645
<i>Net Change in Fund Balance</i>	(141,686)	71,275	212,961
<i>Fund Balance Beginning of Year</i>	422,851	422,851	0
<i>Fund Balance End of Year</i>	\$281,165	\$494,126	\$212,961

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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$215,500	\$153,497	(\$62,003)
Expenditures			
Current:			
Public Safety:			
Local Grants:			
Personal Services	3,500	0	3,500
Contractual Services	212,000	211,995	5
Total Public Safety	215,500	211,995	3,505
Human Services:			
Local Grants:			
Materials and Supplies	503	503	0
Contractual Services	8,775	8,775	0
Capital Outlay	12,090	9,760	2,330
Total Human Services	21,368	19,038	2,330
<i>Total Expenditures</i>	236,868	231,033	5,835
<i>Net Change in Fund Balance</i>	(21,368)	(77,536)	(56,168)
<i>Fund Balance Beginning of Year</i>	124,741	124,741	0
<i>Fund Balance End of Year</i>	\$103,373	\$47,205	(\$56,168)

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Assessment Debt Retirement Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$52,000	\$104,148	\$52,148
Expenditures			
Debt Service:			
Principal Retirement	50,000	50,000	0
Interest and Fiscal Charges	13,225	13,225	0
<i>Total Expenditures</i>	63,225	63,225	0
<i>Net Change in Fund Balance</i>	(11,225)	40,923	52,148
<i>Fund Balance Beginning of Year</i>	232,500	232,500	0
<i>Fund Balance End of Year</i>	\$221,275	\$273,423	\$52,148

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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$1,293,000	\$1,367,604	\$74,604
Charges for Services	455,100	449,428	(5,672)
Intergovernmental	255,979	256,873	894
Rentals	219,217	219,450	233
<i>Total Revenues</i>	<u>2,223,296</u>	<u>2,293,355</u>	<u>70,059</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive:			
General Obligation Debt:			
Capital Outlay	5,000	5,000	0
Debt Service:			
Principal Retirement	1,826,480	1,826,480	0
Interest and Fiscal Charges	842,080	836,408	5,672
<i>Total Debt Service</i>	<u>2,668,560</u>	<u>2,662,888</u>	<u>5,672</u>
<i>Total Expenditures</i>	<u>2,673,560</u>	<u>2,667,888</u>	<u>5,672</u>
<i>Excess of Revenues Under Expenditures</i>	(450,264)	(374,533)	75,731
Other Financing Sources			
Transfers In	618,070	614,511	(3,559)
<i>Net Change in Fund Balance</i>	167,806	239,978	72,172
<i>Fund Balance Beginning of Year</i>	<u>620,661</u>	<u>620,661</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$788,467</u></u>	<u><u>\$860,639</u></u>	<u><u>\$72,172</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Wedgewood Imperial Stormwater Assessment Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$31,357	\$31,213	(\$144)
Expenditures			
Debt Service:			
Principal Retirement	36,964	36,964	0
Interest and Fiscal Charges	6,393	4,341	2,052
<i>Total Expenditures</i>	43,357	41,305	2,052
<i>Excess of Revenues Under Expenditures</i>	(12,000)	(10,092)	1,908
Other Financing Sources			
Transfers In	12,000	9,949	(2,051)
<i>Net Change in Fund Balance</i>	0	(143)	(143)
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Deficit End of Year</i>	\$0	(\$143)	(\$143)

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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Debt Service:			
Principal Retirement	47,520	47,520	0
Interest and Fiscal Charges	9,332	9,332	0
<i>Total Expenditures</i>	56,852	56,852	0
<i>Excess of Revenues Under Expenditures</i>	(56,852)	(56,852)	0
Other Financing Sources			
Bond Anticipation Notes Issued	2,032,000	0	(2,032,000)
Transfers In	58,988	57,188	(1,800)
<i>Total Other Financing Sources</i>	2,090,988	57,188	(2,033,800)
<i>Net Change in Fund Balance</i>	2,034,136	336	(2,033,800)
<i>Fund Balance Beginning of Year</i>	38,048	38,048	0
<i>Fund Balance End of Year</i>	\$2,072,184	\$38,384	(\$2,033,800)

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Newhope Capital Spending Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Capital Outlay	987,000	326,213	660,787
<i>Excess of Revenues Under Expenditures</i>	(987,000)	(326,213)	660,787
Other Financing Sources			
Sale of Capital Assets	0	5,800	5,800
Transfers In	600,000	600,000	0
<i>Total Other Financing Sources</i>	600,000	605,800	5,800
<i>Net Change in Fund Balance</i>	(387,000)	279,587	666,587
<i>Fund Balance Beginning of Year</i>	1,113,808	1,113,808	0
<i>Fund Balance End of Year</i>	\$726,808	\$1,393,395	\$666,587

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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$16,800	\$16,800	\$0
Expenditures			
Capital Outlay	6,000	843	5,157
<i>Excess of Revenues Over Expenditures</i>	10,800	15,957	5,157
Other Financing Uses			
Transfers Out	(2,140)	0	2,140
<i>Net Change in Fund Balance</i>	8,660	15,957	7,297
<i>Fund Balance Beginning of Year</i>	63,036	63,036	0
<i>Fund Balance End of Year</i>	<u>\$71,696</u>	<u>\$78,993</u>	<u>\$7,297</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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$2,897,248	\$2,905,906	\$8,658
Expenditures			
Capital Outlay	2,897,248	2,896,494	754
<i>Net Change in Fund Balance</i>	0	9,412	9,412
<i>Fund Balance Beginning of Year</i>	18,545	18,545	0
<i>Fund Balance End of Year</i>	<u>\$18,545</u>	<u>\$27,957</u>	<u>\$9,412</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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$20,865	\$1,363	(\$19,502)
Expenditures			
Capital Outlay	25,200	25,115	85
<i>Net Change in Fund Balance</i>	(4,285)	(23,752)	(19,467)
<i>Fund Balance Beginning of Year</i>	49,069	49,069	0
<i>Fund Balance End of Year</i>	<u>\$44,784</u>	<u>\$25,317</u>	<u>(\$19,467)</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Mental Health Housing Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$500,000	\$515,815	\$15,815
Expenditures			
Capital Outlay	1,000,000	980,793	19,207
<i>Net Change in Fund Balance</i>	(500,000)	(464,978)	35,022
<i>Fund Balance Beginning of Year</i>	1,013,041	1,013,041	0
<i>Fund Balance End of Year</i>	\$513,041	\$548,063	\$35,022

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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Rentals	\$69,453	\$72,737	\$3,284
Expenditures			
Debt Service:			
Principal Retirement	155,295	155,295	0
Interest and Fiscal Charges	26,832	26,831	1
<i>Total Expenditures</i>	182,127	182,126	1
<i>Excess of Revenues Under Expenditures</i>	(112,674)	(109,389)	3,285
Other Financing Sources			
Transfers In	112,674	112,674	0
<i>Net Change in Fund Balance</i>	0	3,285	3,285
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$3,285	\$3,285

Richland County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Employee Health Insurance Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$8,762,438	\$10,523,660	\$1,761,222
Expenses			
Contractual Services	11,181,233	10,740,115	441,118
<i>Excess of Revenues Under Expenses Before Transfers</i>	(2,418,795)	(216,455)	2,202,340
Transfers In	1,503,662	0	(1,503,662)
<i>Net Change in Fund Equity</i>	(915,133)	(216,455)	698,678
<i>Fund Equity Beginning of Year</i>	366,045	366,045	0
Prior Year Encumbrances Appropriated	940	940	0
<i>Fund Equity (Deficit) End of Year</i>	(\$548,148)	\$150,530	\$698,678

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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$363,920	\$385,987	\$22,067
Expenses			
Contractual Services	402,999	397,265	5,734
<i>Net Change in Fund Equity</i>	(39,079)	(11,278)	27,801
<i>Fund Equity Beginning of Year</i>	39,087	39,087	0
<i>Fund Equity End of Year</i>	\$8	\$27,809	\$27,801

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Statistical Section



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Richland County, Ohio

Statistical Section

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

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

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

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

	2017	2016	2015	2014 (1)
Governmental Activities:				
Net Investment in Capital Assets	\$79,168,260	\$75,538,845	\$73,440,398	\$71,980,226
Restricted for:				
Capital Projects	2,012,708	1,966,189	2,127,125	1,772,926
Debt Service	1,485,522	1,552,818	1,593,059	1,306,566
Mental Health	6,781,130	6,784,703	6,123,139	6,139,781
Developmental Disabilities Board	29,602,663	29,763,171	29,102,790	30,410,226
Public Assistance	1,468,444	2,338,634	1,494,847	934,826
Children's Services	8,761,972	8,622,804	7,566,692	7,079,350
Street Repair and Maintenance	4,831,633	3,061,756	2,776,454	2,986,188
Court Operations	2,040,415	2,040,868	1,839,198	1,787,027
Dayspring	980,037	833,462	704,940	813,093
Federal Grants	361,123	387,555	453,655	370,891
State Grants	1,315,950	777,231	907,711	718,624
Unclaimed Monies	366,470	326,860	317,352	227,330
Developmental Disability Gifts:				
Nonexpendable	166,445	145,640	138,203	139,696
Other Purposes	1,213,254	2,520,207	2,275,087	2,411,732
Unrestricted (Deficit)	<u>(33,437,446)</u>	<u>(28,018,754)</u>	<u>(25,276,789)</u>	<u>(28,506,543)</u>
<i>Total Governmental Activities Net Position</i>	<u>107,118,580</u>	<u>108,641,989</u>	<u>105,583,861</u>	<u>100,571,939</u>
Business-Type Activity:				
Net Investment in Capital Assets	14,718,939	15,982,489	15,275,490	15,227,585
Unrestricted	<u>2,523,482</u>	<u>2,446,328</u>	<u>3,799,347</u>	<u>5,707,414</u>
<i>Total Business-Type Activity Net Position</i>	<u>17,242,421</u>	<u>18,428,817</u>	<u>19,074,837</u>	<u>20,934,999</u>
Primary Government:				
Net Investment in Capital Assets	93,887,199	91,521,334	88,715,888	87,207,811
Restricted	61,387,766	61,121,898	57,420,252	57,098,256
Unrestricted (Deficit)	<u>(30,913,964)</u>	<u>(25,572,426)</u>	<u>(21,477,442)</u>	<u>(22,799,129)</u>
<i>Total Primary Government Net Position</i>	<u>\$124,361,001</u>	<u>\$127,070,806</u>	<u>\$124,658,698</u>	<u>\$121,506,938</u>

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

2013	2012	2011	2010	2009	2008
\$71,923,009	\$72,469,332	\$66,805,032	\$71,866,647	\$77,405,639	\$77,333,308
739,512	2,001,019	1,664,296	2,081,861	1,972,478	4,229,290
2,445,513	1,733,387	7,197,856	1,699,908	2,363,871	1,476,275
6,716,068	7,133,380	6,604,964	7,035,927	6,958,931	5,649,053
30,968,038	30,784,877	31,387,085	30,853,090	29,960,675	28,965,730
1,004,419	323,930	571,652	381,715	8,021,143	7,616,713
6,650,576	6,005,892	8,251,269	8,270,752	2,258,495	2,557,217
2,844,821	3,071,999	2,856,844	2,417,320	912,034	905,046
1,751,838	1,726,474	1,543,363	1,042,632	346,242	543,367
624,276	868,243	788,641	895,247	500,608	458,133
642,352	1,268,031	899,110	1,712,413	233,822	625,967
792,583	767,677	582,482	557,057	1,783,148	1,040,025
200,868	172,364	130,208	59,004	49,368	558,819
134,131	115,982	102,666	104,297	88,891	76,790
2,780,547	2,593,568	2,009,166	1,965,637	2,675,706	2,161,184
8,179,823	5,731,915	5,032,752	4,643,380	2,508,551	2,122,465
138,398,374	136,768,070	136,427,386	135,586,887	138,039,602	136,319,382
15,543,791	16,501,673	19,860,931	21,407,255	22,478,081	23,485,928
5,798,247	5,549,302	2,776,286	2,362,308	1,931,484	1,914,736
21,342,038	22,050,975	22,637,217	23,769,563	24,409,565	25,400,664
87,466,800	88,971,005	86,665,963	93,273,902	99,883,720	100,819,236
58,295,542	58,566,823	64,589,602	59,076,860	58,125,412	56,863,609
13,978,070	11,281,217	7,809,038	7,005,688	4,440,035	4,037,201
\$159,740,412	\$158,819,045	\$159,064,603	\$159,356,450	\$162,449,167	\$161,720,046

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

	2017	2016	2015 (1)	2014
Program Revenues				
Governmental Activities:				
Charges for Services and Sales and Operating Assessments				
General Government:				
Legislative and Executive	\$6,582,613	\$5,455,765	\$5,509,652	\$5,926,193
Judicial System	1,440,992	3,829,706	2,122,824	2,176,051
Public Safety	3,173,689	1,402,543	3,087,041	2,749,803
Public Works	746,883	440,986	622,427	545,617
Health	2,876,510	2,354,701	1,995,009	2,214,699
Human Services	1,286,324	1,266,539	1,161,164	1,341,066
Economic Development	0	0	0	0
Total Charges for Services and Sales	16,107,011	14,750,240	14,498,117	14,953,429
Operating Grants and Contributions	38,980,278	42,883,895	40,433,897	40,833,893
Capital Grants and Contributions	3,505,310	3,316,357	4,489,132	2,572,625
Total Governmental Activities Program Revenues	58,592,599	60,950,492	59,421,146	58,359,947
Business-Type Activity:				
Charges for Services and Sales	3,007,832	2,499,615	2,421,417	2,469,035
Capital Grants and Contributions	0	0	0	0
Total Business-Type Activity Program Revenues	3,007,832	2,499,615	2,421,417	2,469,035
Total Primary Government Program Revenues	\$61,600,431	\$63,450,107	\$61,842,563	\$60,828,982

2013	2012	2011	2010	2009	2008
\$7,116,288	\$4,763,772	\$5,270,955	\$5,580,749	\$5,685,797	\$4,418,932
2,252,657	2,470,259	2,108,409	2,099,354	1,777,224	2,306,643
2,889,168	2,939,092	2,260,096	2,219,210	2,580,047	1,089,926
673,344	1,166,302	904,073	789,984	1,245,507	1,170,324
2,070,389	1,423,831	1,804,289	1,541,314	1,281,162	1,086,104
1,394,715	1,493,657	1,237,335	1,276,503	1,419,400	1,504,175
0	64,811	86,410	86,412	0	0
16,396,561	14,321,724	13,671,567	13,593,526	13,989,137	11,576,104
39,612,839	42,544,330	47,375,706	51,121,166	56,911,888	50,779,358
4,166,620	4,350,726	5,368,495	1,715,261	3,257,875	3,362,423
60,176,020	61,216,780	66,415,768	66,429,953	74,158,900	65,717,885
2,231,248	2,483,581	2,451,231	2,703,481	2,631,508	2,737,093
0	0	0	182,152	0	226,563
2,231,248	2,483,581	2,451,231	2,885,633	2,631,508	2,963,656
\$62,407,268	\$63,700,361	\$68,866,999	\$69,315,586	\$76,790,408	\$68,681,541

(continued)

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

	2017	2016	2015 (1)	2014
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive - Primary Government	\$15,045,406	\$10,331,237	\$10,360,876	\$15,087,032
Legislative and Executive - External	515,300	553,073	763,041	1,034,845
Judicial System	9,963,854	11,971,128	11,281,244	9,539,684
Public Safety - Primary Government	17,923,421	16,716,957	15,364,256	13,296,248
Public Safety - External	0	0	0	0
Public Works	5,974,340	9,063,134	8,492,441	8,117,495
Health - Primary Government	25,415,516	28,238,285	28,336,226	28,739,028
Health - External	200,918	209,850	189,415	197,318
Human Services - Primary Government	27,994,411	23,528,898	22,442,112	22,417,600
Human Services - External	749,621	656,255	579,631	317,523
Conservation and Recreation	217,442	258,609	280,690	187,499
Economic Development	160,397	145,186	177,690	218,037
Interest and Fiscal Charges	1,158,043	1,229,403	1,244,237	1,563,437
<i>Total Governmental Activities Expenses</i>	105,318,669	102,902,015	99,511,859	100,715,746
Business-Type Activity:				
Sewer	4,195,053	3,151,788	4,252,927	2,832,776
<i>Total Primary Government Expenses</i>	109,513,722	106,053,803	103,764,786	103,548,522
Net (Expense)/Revenue				
Governmental Activities	(46,726,070)	(41,951,523)	(40,090,713)	(42,355,799)
Business-Type Activity	(1,187,221)	(652,173)	(1,831,510)	(363,741)
<i>Total Primary Government Net (Expense)/Revenue</i>	(\$47,913,291)	(\$42,603,696)	(\$41,922,223)	(\$42,719,540)

2013	2012	2011	2010	2009	2008
\$10,367,714	\$13,921,577	\$9,244,988	\$10,401,285	\$15,219,731	\$12,277,632
1,322,022	426,542	326,469	334,733	39,843	212,452
10,379,469	8,461,238	9,712,273	10,236,257	6,446,214	8,111,788
15,305,413	11,923,040	14,287,016	13,560,903	14,079,841	13,877,080
0	0	0	0	0	339,444
9,322,028	8,958,623	9,414,395	9,466,054	5,241,905	8,346,930
26,850,785	31,194,251	35,439,463	34,897,626	35,910,075	32,684,407
206,405	215,931	215,559	409,129	228,780	233,644
20,863,515	21,383,725	20,930,865	24,851,758	28,292,440	28,836,215
519,515	518,313	617,622	913,259	566,415	831,241
195,984	185,690	193,016	144,876	142,347	47,621
293,137	317,376	427,674	453,456	254,412	226,807
1,671,634	1,757,285	1,926,222	1,945,411	2,129,825	1,897,692
97,297,621	99,263,591	102,735,562	107,614,747	108,551,828	107,922,953
2,972,608	3,323,836	3,437,940	3,471,387	3,494,673	3,310,890
100,270,229	102,587,427	106,173,502	111,086,134	112,046,501	111,233,843
(37,121,601)	(38,046,811)	(36,319,794)	(41,184,794)	(34,392,928)	(42,205,068)
(741,360)	(840,255)	(986,709)	(585,754)	(863,165)	(347,234)
(\$37,862,961)	(\$38,887,066)	(\$37,306,503)	(\$41,770,548)	(\$35,256,093)	(\$42,552,302)

(continued)

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

	2017	2016	2015 (1)	2014
General Revenues and Transfers				
Governmental Activities:				
Property Taxes Levied for:				
General Fund	\$3,429,251	\$3,406,997	\$3,784,563	\$3,748,250
Health - Mental Health Board	1,797,925	1,790,806	1,818,969	1,849,250
Health - Developmental Disabilities Board	7,577,280	7,661,579	7,618,772	7,922,914
Human Services - Children's Services	3,357,812	3,400,062	3,379,307	2,801,209
Human Services - Dayspring	1,367,604	1,316,651	1,292,967	1,307,534
Permissive Sales Tax	19,734,990	22,660,872	21,748,300	18,430,739
Grants and Entitlements not Restricted to Specific Programs	6,447,852	3,370,521	3,991,308	3,514,225
Investment Earnings	928,393	624,536	478,939	302,079
Miscellaneous	561,554	777,627	955,508	706,610
Transfers	0	0	34,002	48,981
<i>Total Governmental Activities</i>	<u>45,202,661</u>	<u>45,009,651</u>	<u>45,102,635</u>	<u>40,631,791</u>
Business-Type Activity:				
Miscellaneous	825	6,153	5,350	5,683
Transfers	0	0	(34,002)	(48,981)
<i>Total Business-Type Activity</i>	<u>825</u>	<u>6,153</u>	<u>(28,652)</u>	<u>(43,298)</u>
<i>Total Primary Government General Revenues and Transfers</i>	<u>45,203,486</u>	<u>45,015,804</u>	<u>45,073,983</u>	<u>40,588,493</u>
Change in Net Position				
Governmental Activities	(1,523,409)	3,058,128	5,011,922	(1,724,008)
Business-Type Activity	(1,186,396)	(646,020)	(1,860,162)	(407,039)
<i>Total Primary Government Change in Net Position</i>	<u>(\$2,709,805)</u>	<u>\$2,412,108</u>	<u>\$3,151,760</u>	<u>(\$2,131,047)</u>

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

2013	2012	2011	2010	2009	2008
\$3,275,921	\$3,059,011	\$3,389,597	\$4,677,506	\$3,277,522	\$4,135,745
1,776,054	1,871,595	1,541,274	1,596,040	1,488,320	1,630,384
7,495,888	7,702,510	8,058,868	8,349,301	7,855,456	8,505,802
2,613,276	2,684,038	2,178,582	2,783,846	2,707,962	2,976,270
692,392	627,094	675,908	763,331	723,419	747,711
17,855,253	18,687,979	16,383,198	14,387,513	13,715,066	14,602,403
4,212,463	3,127,595	3,540,048	4,717,711	4,324,168	5,839,921
172,710	487,775	704,133	768,416	1,330,781	2,664,617
616,162	349,880	542,563	626,824	562,054	637,645
41,786	(209,982)	146,122	61,591	128,400	3,112,402
<u>38,751,905</u>	<u>38,387,495</u>	<u>37,160,293</u>	<u>38,732,079</u>	<u>36,113,148</u>	<u>44,852,900</u>
74,209	44,031	485	7,343	466	5,813
(41,786)	209,982	(146,122)	(61,591)	(128,400)	(3,112,402)
<u>32,423</u>	<u>254,013</u>	<u>(145,637)</u>	<u>(54,248)</u>	<u>(127,934)</u>	<u>(3,106,589)</u>
<u>38,784,328</u>	<u>38,641,508</u>	<u>37,014,656</u>	<u>38,677,831</u>	<u>35,985,214</u>	<u>41,746,311</u>
1,630,304	340,684	840,499	(2,452,715)	1,720,220	2,647,832
(708,937)	(586,242)	(1,132,346)	(640,002)	(991,099)	(3,453,823)
<u>\$921,367</u>	<u>(\$245,558)</u>	<u>(\$291,847)</u>	<u>(\$3,092,717)</u>	<u>\$729,121</u>	<u>(\$805,991)</u>

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

	2017	2016	2015	2014
General Fund				
Nonspendable	\$884,497	\$883,898	\$709,104	\$661,051
Restricted	0	0	0	0
Committed	255,461	212,776	130,549	306,218
Assigned	0	0	0	0
Unassigned (Deficit)	8,414,153	6,694,377	3,236,123	1,350,346
Reserved	N/A	N/A	N/A	N/A
Unreserved	N/A	N/A	N/A	N/A
<i>Total General Fund (Deficit)</i>	<u>9,554,111</u>	<u>7,791,051</u>	<u>4,075,776</u>	<u>2,317,615</u>
All Other Governmental Funds				
Nonspendable	1,040,800	1,091,907	988,221	860,687
Restricted	52,555,965	52,912,473	49,609,844	49,777,309
Committed	288,383	328,022	298,940	269,879
Assigned	851,348	64,436	69,262	564,182
Unassigned (Deficit)	(564,564)	(1,982,328)	(2,792,780)	(2,347,615)
Reserved	N/A	N/A	N/A	N/A
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	N/A	N/A	N/A	N/A
Debt Service Funds	N/A	N/A	N/A	N/A
Capital Projects Funds (Deficit)	N/A	N/A	N/A	N/A
<i>Total All Other Governmental Funds</i>	<u>54,171,932</u>	<u>52,414,510</u>	<u>48,173,487</u>	<u>49,124,442</u>
<i>Total Governmental Funds</i>	<u>\$63,726,043</u>	<u>\$60,205,561</u>	<u>\$52,249,263</u>	<u>\$51,442,057</u>

Note: The County implemented GASB 54 in 2010.

2013	2012	2011	2010	2009	2008
\$612,888	\$650,416	\$578,500	\$490,779	N/A	N/A
0	0	0	59,004	N/A	N/A
238,547	77,676	106,760	0	N/A	N/A
0	16,582	10,890	20,284	N/A	N/A
1,696,637	1,131,896	194,798	(146,940)	N/A	N/A
N/A	N/A	N/A	N/A	\$153,368	\$720,036
N/A	N/A	N/A	N/A	(77,459)	(769,932)
<u>2,548,072</u>	<u>1,876,570</u>	<u>890,948</u>	<u>423,127</u>	<u>75,909</u>	<u>(49,896)</u>
797,351	935,085	868,518	650,325	N/A	N/A
49,541,451	46,718,517	51,953,313	46,025,177	N/A	N/A
274,746	211,400	327,032	244,975	N/A	N/A
63,607	83,441	37,556	44,966	N/A	N/A
(1,054,856)	(1,302,588)	(2,351,918)	(1,438,084)	N/A	N/A
N/A	N/A	N/A	N/A	962,364	1,666,976
N/A	N/A	N/A	N/A	42,788,312	39,978,464
N/A	N/A	N/A	N/A	339,897	314,531
N/A	N/A	N/A	N/A	(1,042,499)	(5,767)
<u>49,622,299</u>	<u>46,645,855</u>	<u>50,834,501</u>	<u>45,527,359</u>	<u>43,048,074</u>	<u>41,954,204</u>
<u>\$52,170,371</u>	<u>\$48,522,425</u>	<u>\$51,725,449</u>	<u>\$45,950,486</u>	<u>\$43,123,983</u>	<u>\$41,904,308</u>

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

	2017	2016	2015	2014
Revenues				
Property Taxes	\$17,437,227	\$17,777,917	\$18,093,737	\$17,243,739
Sales Taxes	20,416,894	22,744,500	20,869,242	18,357,435
Charges for Services	14,204,062	13,091,005	12,974,303	13,374,270
Licenses and Permits	1,163,857	891,529	938,379	873,378
Fines and Forfeitures	305,608	338,931	397,545	260,795
Intergovernmental	48,843,326	50,029,730	47,394,509	47,984,741
Special Assessments	136,010	169,479	886,475	881,293
Interest	928,393	624,536	478,939	302,079
Rentals	436,189	424,168	413,009	444,010
Contributions and Donations	53,553	39,881	121,030	189,387
Other	561,554	777,627	955,508	706,610
<i>Total Revenues</i>	<u>104,486,673</u>	<u>106,909,303</u>	<u>103,522,676</u>	<u>100,617,737</u>
Expenditures				
General Government:				
Legislative and Executive	14,069,950	9,800,572	10,076,906	13,025,571
Judicial System	9,298,540	11,494,626	11,050,520	9,653,293
Public Safety	15,344,587	15,446,614	15,309,633	13,220,290
Public Works	5,123,399	4,816,319	5,143,108	4,847,355
Health (1)	26,344,771	26,564,219	27,417,387	28,121,009
Human Services	22,283,695	21,969,149	23,159,191	22,102,362
Conservation and Recreation	186,139	216,785	300,556	168,036
Economic Development	160,397	145,186	177,690	218,037
Other	586	538	4,637	531
Capital Outlay	4,072,511	4,110,201	4,930,213	4,811,114
Intergovernmental	1,465,839	1,419,178	1,532,087	1,549,686
Debt Service				
Principal Retirement	1,783,535	3,195,942	2,730,789	2,569,954
Refunded Notes Redeemed	0	0	0	0
Interest and Fiscal Charges	1,063,154	1,167,589	1,196,629	1,598,208
Bond Issuance Costs	0	56,529	144,161	202,233
<i>Total Expenditures</i>	<u>101,197,103</u>	<u>100,403,447</u>	<u>103,173,507</u>	<u>102,087,679</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,289,570</u>	<u>6,505,856</u>	<u>349,169</u>	<u>(1,469,942)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	36,619	191,913	14,874	65,414
Inception of Capital Lease	194,293	0	0	0
OPWC Loans Issued	0	0	0	230,000
OWDA Loan Issued	0	0	0	0
Computerization Loan Issued	0	0	0	0
General Obligation Bonds Issued	0	0	0	0
Refunding Bonds Issued	0	1,825,000	6,330,000	9,355,000
Discount on General Obligation Bonds	0	0	0	0
Premium on General Obligation Bonds	0	0	0	0
Premium on Refunding Bonds Issued	0	13,074	327,420	269,545
Payment to Refunded Bond Escrow Agent	0	(1,781,545)	(6,513,259)	(9,422,312)
Bond Anticipation Notes Issued	0	1,202,000	265,000	195,000
Note Premium	0	0	0	0
Transfers In	2,134,729	2,281,543	2,549,780	3,285,062
Transfers Out	(2,134,729)	(2,281,543)	(2,515,778)	(3,236,081)
<i>Total Other Financing Sources (Uses)</i>	<u>230,912</u>	<u>1,450,442</u>	<u>458,037</u>	<u>741,628</u>
<i>Net Change in Fund Balances</i>	<u>\$3,520,482</u>	<u>\$7,956,298</u>	<u>\$807,206</u>	<u>(\$728,314)</u>
Debt Service as a Percentage of Noncapital Expenditures				
	3.07%	4.51%	4.08%	4.26%

2013	2012	2011	2010	2009	2008
\$16,297,879	\$16,307,046	\$15,862,545	\$18,209,856	\$16,838,954	\$17,950,966
18,194,151	18,153,310	16,240,620	14,208,369	13,512,656	14,842,805
14,799,479	12,554,789	11,877,719	11,839,854	11,899,619	9,680,533
935,629	455,146	798,720	662,738	607,992	687,866
394,854	670,122	414,783	459,981	337,191	522,408
48,522,414	51,619,335	56,284,604	57,466,536	62,436,378	59,176,187
882,752	854,639	947,801	1,050,525	1,573,851	1,171,255
172,710	487,775	704,133	768,416	1,330,781	2,664,617
422,821	516,308	565,532	599,854	755,205	652,665
82,014	67,919	80,830	65,435	28,603	209,890
616,162	349,880	542,563	626,824	562,054	637,645
<u>101,320,865</u>	<u>102,036,269</u>	<u>104,319,850</u>	<u>105,958,388</u>	<u>109,883,284</u>	<u>108,196,837</u>
9,927,544	12,934,677	8,487,091	9,504,093	13,788,805	10,259,473
10,053,746	8,297,567	9,520,398	9,612,404	5,953,880	7,951,489
14,736,662	11,339,363	13,428,127	12,700,723	13,315,170	15,356,980
5,333,760	4,669,147	4,649,878	5,070,632	5,273,515	6,091,313
25,818,154	30,206,187	34,332,729	33,763,565	32,878,416	31,694,232
20,316,614	21,161,633	21,400,104	24,465,710	27,508,821	28,285,462
183,278	179,699	172,177	124,906	115,127	153,158
293,137	317,376	427,674	453,456	254,412	226,807
490	2,887	4,074	401	263	129,893
4,667,977	4,929,453	6,245,893	2,580,531	4,388,974	11,241,193
2,047,942	1,160,786	1,159,650	1,657,121	835,038	1,616,781
5,890,259	3,232,717	2,640,360	2,887,752	3,062,409	2,385,224
0	8,115,000	12,175,000	12,000,000	12,000,000	6,000,000
1,752,493	1,911,418	2,066,054	2,008,798	2,057,072	1,797,679
81,774	0	284,903	0	0	306,096
<u>101,103,830</u>	<u>108,457,910</u>	<u>116,994,112</u>	<u>116,830,092</u>	<u>121,431,902</u>	<u>123,495,780</u>
217,035	(6,421,641)	(12,674,262)	(10,871,704)	(11,548,618)	(15,298,943)
94,125	99,664	44,158	211,895	35,893	47,150
0	0	0	502,387	0	0
0	49,777	224,607	102,068	318,034	499,716
0	0	0	489,891	0	0
0	0	0	0	0	1,058,603
3,085,000	0	9,906,180	0	0	10,955,000
0	0	0	0	0	0
0	0	(23,577)	0	0	(144,605)
0	0	0	87,637	55,966	0
0	0	0	0	0	0
0	0	0	0	0	0
210,000	3,277,000	8,115,000	12,175,000	12,230,000	12,280,000
0	2,158	36,735	0	0	31,262
2,070,727	4,442,778	4,198,625	3,209,008	8,753,449	12,790,790
(2,028,941)	(4,652,760)	(4,052,503)	(3,166,707)	(8,625,049)	(9,678,388)
<u>3,430,911</u>	<u>3,218,617</u>	<u>18,449,225</u>	<u>13,611,179</u>	<u>12,768,293</u>	<u>27,839,528</u>
<u>\$3,647,946</u>	<u>(\$3,203,024)</u>	<u>\$5,774,963</u>	<u>\$2,739,475</u>	<u>\$1,219,675</u>	<u>\$12,540,585</u>
7.96%	12.73%	15.46%	14.79%	14.84%	9.55%

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
2017	\$1,555,493,470	\$345,890,830	\$4,444,267,057	\$150,443,400	\$170,958,409
2016	1,550,914,340	342,711,010	4,431,183,829	142,857,250	162,337,784
2015	1,547,101,040	333,702,310	4,420,288,686	128,381,160	145,887,682
2014	1,552,175,740	335,574,870	4,434,787,829	114,590,870	130,216,898
2013	1,495,518,760	337,649,080	4,272,910,743	105,491,480	119,876,682
2012	1,503,994,190	345,166,080	4,297,126,257	99,640,710	113,228,080
2011	1,520,841,400	357,749,770	4,345,261,143	94,711,670	107,626,898
2010	1,603,070,030	368,565,720	4,580,200,086	91,110,290	103,534,420
2009	1,609,666,090	378,641,560	4,599,045,971	84,575,350	96,108,352
2008	1,611,130,670	377,205,020	4,603,230,486	83,813,030	95,242,080

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

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

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

Source: Richland County Auditor

Tangible Personal Property					Weighted Average Tax Rate (per \$1,000 of Assessed Value)
General Business		Totals			
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	
\$0	\$0	\$2,051,827,700	\$4,615,225,466	44.5%	\$10.44156
0	0	2,036,482,600	4,593,521,613	44.3	10.43085
0	0	2,009,184,510	4,566,176,368	44.0	10.36527
0	0	2,002,341,480	4,565,004,727	43.9	10.32594
0	0	1,938,659,320	4,392,787,425	44.1	9.71668
0	0	1,948,800,980	4,410,354,337	44.2	9.71470
0	0	1,973,302,840	4,452,888,041	44.3	9.62750
0	0	2,062,746,040	4,683,734,506	44.0	8.73361
0	0	2,072,883,000	4,695,154,323	44.1	9.08844
89,890,605	719,124,840	2,162,039,325	5,417,597,406	39.9	9.21784

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

	2017	2016	2015	2014
Unvoted Millage				
Operating	\$2.00000	\$2.00000	\$2.00000	\$2.00000
Voted Millage - by levy				
1983 Developmental Disabilities Current Expense				
Residential/Agricultural Real	1.75230	1.75918	1.75406	1.74446
Commercial/Industrial and Public Utility Real	3.43610	3.43667	3.40051	3.36302
General Business and Public Utility Personal	3.50000	3.50000	3.50000	3.50000
1995 Developmental Disabilities Current Expense				
Residential/Agricultural Real	1.56108	1.56721	1.56265	1.55410
Commercial/Industrial and Public Utility Real	2.49958	2.50000	2.50000	2.50000
General Business and Public Utility Personal	2.50000	2.50000	2.50000	2.50000
1999 Children's Services Current Expenses				
Residential/Agricultural Real	0.68552	0.68821	0.68620	0.68245
Commercial/Industrial and Public Utility Real	0.99983	1.00000	1.00000	1.00000
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
2003 Dayspring County Home Current Expenses				
Residential/Agricultural Real	0.37507	0.37655	0.37545	0.37339
Commercial/Industrial and Public Utility Real	0.39993	0.40000	0.40000	0.40000
General Business and Public Utility Personal	0.40000	0.40000	0.40000	0.40000
2008 Senior Citizens				
Residential/Agricultural Real	0.97029	0.97410	0.97127	0.96595
Commercial/Industrial and Public Utility Real	0.99983	1.00000	1.00000	1.00000
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
2011 Mental Health Current Expense				
Residential/Agricultural Real	0.97029	0.97410	0.97127	0.96595
Commercial/Industrial and Public Utility Real	0.99983	1.00000	1.00000	1.00000
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
2013 Dayspring County Home Current Expenses				
Residential/Agricultural Real	0.38812	0.38964	0.38851	0.38638
Commercial/Industrial and Public Utility Real	0.39993	0.40000	0.40000	0.40000
General Business and Public Utility Personal	0.40000	0.40000	0.40000	0.40000
2014 Children's Services Current Expenses				
Residential/Agricultural Real	0.97029	0.97410	0.97127	0.96595
Commercial/Industrial and Public Utility Real	0.99983	1.00000	1.00000	1.00000
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
Total Voted Millage by type of Property				
Residential/Agricultural Real	\$7.67295	\$7.70310	\$7.68066	\$7.63862
Commercial/Industrial and Public Utility Real	10.73488	10.73667	10.70051	10.66302
General Business and Public Utility Personal	10.80000	10.80000	10.80000	10.80000
Total Millage by type of Property				
Residential/Agricultural Real	\$9.67295	\$9.70310	\$9.68066	\$9.63862
Commercial/Industrial and Public Utility Real	12.73488	12.73667	12.70051	12.66302
General Business and Public Utility Personal	12.80000	12.80000	12.80000	12.80000
Total Weighted Average Tax Rate	\$10.44156	\$10.43085	\$10.36527	\$10.32594

2013	2012	2011	2010	2009	2008
\$2.00000	\$2.00000	\$2.00000	\$2.00000	\$2.00000	\$2.00000
1.80595	1.79203	1.77209	1.68279	1.67202	1.66097
3.34951	3.28089	3.17114	3.02851	2.94555	2.88555
3.50000	3.50000	3.50000	3.50000	3.50000	3.50000
1.60888	1.59648	1.57872	1.49916	1.48957	1.47972
2.50000	2.50000	2.50000	2.50000	2.50000	2.45848
2.50000	2.50000	2.50000	2.50000	2.50000	2.50000
0.70651	0.70106	0.69326	0.65833	0.65411	0.64979
1.00000	1.00000	1.00000	1.00000	1.00000	0.98339
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
3.86556	0.38358	0.37931	0.36020	0.35789	0.35553
0.40000	0.40000	0.40000	0.40000	0.40000	0.39803
0.40000	0.40000	0.40000	0.40000	0.40000	0.40000
1.00000	1.00000	1.00000	1.00000	1.00000	0.99541
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
1.00000	1.00000	1.00000	0.00000	0.00000	0.00000
1.00000	1.00000	1.00000	0.00000	0.00000	0.00000
1.00000	1.00000	1.00000	0.00000	0.00000	0.00000
0.40000	0.00000	0.00000	0.00000	0.00000	0.00000
0.40000	0.00000	0.00000	0.00000	0.00000	0.00000
0.40000	0.00000	0.00000	0.00000	0.00000	0.00000
0.51599	0.51201	0.50631	0.14424	0.47772	0.47456
0.95713	0.93752	0.90616	0.25962	0.84169	0.82455
1.00000	1.00000	1.00000	0.30000	1.00000	1.00000
\$10.90287	\$6.98515	\$6.92968	\$5.34471	\$5.65131	\$5.61597
10.60664	10.11841	9.97730	8.18813	8.68724	8.55000
10.80000	10.40000	10.40000	8.70000	9.40000	9.40000
\$12.90287	\$8.98515	\$8.92968	\$7.34471	\$7.65131	\$7.61597
12.60664	12.11841	11.97730	10.18813	10.68724	10.55000
12.80000	12.40000	12.40000	10.70000	11.40000	11.40000
\$9.71668	\$9.71470	\$9.62750	\$8.73361	\$9.08844	\$9.21784

(continued)

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

	2017	2016	2015	2014
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	5.84452	5.93769	5.93428	5.92950
Commercial/Industrial and Public Utility Real	5.87844	5.97079	6.00000	6.00000
General Business and Public Utility Personal	6.00000	6.00000	6.00000	6.00000
Villages				
Bellville				
Residential/Agricultural Real	15.95872	12.95504	11.25220	11.23565
Commercial/Industrial and Public Utility Real	15.72573	13.10000	13.03844	13.04223
General Business and Public Utility Personal	16.10000	13.10000	13.10000	13.10000
Butler				
Residential/Agricultural Real	4.68651	4.79914	4.80000	4.80000
Commercial/Industrial and Public Utility Real	4.76082	4.78864	4.78864	4.78864
General Business and Public Utility Personal	4.80000	4.80000	4.80000	4.80000
Lexington				
Residential/Agricultural Real	7.93901	8.20000	8.20000	8.20000
Commercial/Industrial and Public Utility Real	7.89890	8.16481	8.20000	8.20000
General Business and Public Utility Personal	8.20000	8.20000	8.20000	8.20000
Lucas				
Residential/Agricultural Real	2.00000	2.00000	2.00000	2.00000
Commercial/Industrial and Public Utility Real	2.00000	2.00000	2.00000	2.00000
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000

2013	2012	2011	2010	2009	2008
\$3.50000	\$3.50000	\$3.50000	\$3.50000	\$3.20000	\$3.20000
3.50000	3.50000	3.50000	3.50000	3.20000	3.20000
3.50000	3.50000	3.50000	3.50000	3.20000	3.20000
1.70000	3.30000	3.30000	3.30000	1.83000	1.70000
1.70000	3.30000	3.30000	3.30000	1.83000	1.70000
1.70000	3.30000	3.30000	3.30000	1.83000	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
5.87197	5.85083	5.81244	5.61656	5.60419	5.59284
6.00000	6.00000	6.00000	6.00000	5.84728	5.83726
6.00000	6.00000	6.00000	6.00000	6.00000	6.00000
11.26146	11.24310	10.13553	9.84693	6.84485	6.83527
13.10000	13.10000	12.63188	11.99766	9.04503	9.04503
13.10000	13.10000	13.10000	13.10000	10.10000	10.10000
4.80000	4.80000	4.80000	4.80000	4.80000	2.80000
4.80000	4.80000	4.80000	4.80000	4.80000	2.80000
4.80000	4.80000	4.80000	4.80000	4.80000	2.80000
8.18724	8.17959	8.16592	8.03436	8.02236	8.00931
8.20000	8.20000	8.15904	8.08278	8.07050	8.03808
8.20000	8.20000	8.20000	8.20000	8.20000	8.20000
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000

(continued)

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

	2017	2016	2015	2014
Plymouth				
Residential/Agricultural Real	\$13.48505	\$13.57092	\$13.54866	\$13.37386
Commercial/Industrial and Public Utility Real	18.94285	19.14711	19.24748	18.89170
General Business and Public Utility Personal	19.50000	19.50000	19.50000	19.50000
Shiloh				
Residential/Agricultural Real	5.64132	5.59715	5.58615	5.53217
Commercial/Industrial and Public Utility Real	7.49453	9.15416	6.78398	6.78368
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	2.40362	2.34722	3.21739	3.21448
Commercial/Industrial and Public Utility Real	2.87670	2.99429	4.76765	4.76765
General Business and Public Utility Personal	3.00000	3.00000	5.00000	5.00000
Franklin				
Residential/Agricultural Real	4.95700	4.82556	4.82243	4.81266
Commercial/Industrial and Public Utility Real	5.26699	5.30000	5.30000	5.30000
General Business and Public Utility Personal	5.30000	5.30000	5.30000	5.30000
Jackson				
Residential/Agricultural Real	3.69372	3.63725	3.63596	3.63293
Commercial/Industrial and Public Utility Real	3.64207	3.72502	3.69349	3.69349
General Business and Public Utility Personal	5.10000	5.10000	5.10000	5.10000
Jefferson				
Residential/Agricultural Real	9.38036	9.27690	9.27519	9.27203
Commercial/Industrial and Public Utility Real	10.32308	10.39805	10.34618	10.34665
General Business and Public Utility Personal	11.70000	11.70000	11.70000	11.70000
Madison				
Residential/Agricultural Real	13.89217	14.80310	13.01489	12.98043
Commercial/Industrial and Public Utility Real	15.25000	15.25000	13.50000	13.50000
General Business and Public Utility Personal	15.25000	15.25000	13.50000	13.50000
Mansfield				
Residential/Agricultural Real	0.13000	0.13000	0.13000	0.13000
Commercial/Industrial and Public Utility Real	0.13000	0.13000	0.13000	0.13000
General Business and Public Utility Personal	0.13000	0.13000	0.13000	0.13000

2013	2012	2011	2010	2009	2008
\$13.22147	\$13.11529	\$12.47609	\$12.09221	\$12.07619	\$12.14566
19.50000	19.07112	17.55163	17.63402	17.63402	17.58767
19.50000	19.50000	19.50000	19.50000	19.50000	19.50000
5.60512	5.58136	5.52700	5.52315	5.52314	5.50755
6.82593	6.82593	5.82593	6.77382	6.77382	6.77382
11.50000	11.50000	11.50000	11.50000	11.50000	11.50000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
3.00000	3.00000	3.00000	3.55484	3.88518	3.88603
3.00000	3.00000	3.00000	3.64095	3.64095	3.64095
3.00000	3.00000	3.00000	5.00000	5.00000	5.00000
3.73422	3.73279	3.72075	4.04563	4.51141	4.04955
4.77166	4.77166	4.77166	4.65106	4.66141	4.66141
5.00000	5.00000	5.00000	5.00000	5.00000	5.00000
5.18417	5.17638	6.56715	6.70614	6.70471	6.69566
5.30000	5.30000	7.80000	7.13922	7.31922	7.31922
5.30000	5.30000	7.80000	7.80000	7.80000	7.80000
3.77350	3.76903	3.76070	3.75995	3.75600	4.29637
3.69398	3.69398	3.68707	3.64953	3.64695	4.20868
5.10000	5.10000	5.10000	5.10000	5.10000	5.70000
9.75288	9.73440	9.71699	9.62557	9.61622	9.60956
10.46069	10.46069	10.46069	10.20794	10.22760	10.25354
11.70000	11.70000	11.70000	11.70000	11.70000	11.70000
12.86470	12.80278	10.74620	10.28454	10.25570	10.23103
13.50000	13.50000	11.50000	11.37020	11.33744	11.32534
13.50000	13.50000	11.50000	11.50000	11.50000	11.50000
0.13000	0.13000	0.13000	0.13000	0.13000	0.13000
0.13000	0.13000	0.13000	0.13000	0.13000	0.13000
0.13000	0.13000	0.13000	0.13000	0.13000	0.13000

(continued)

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

	2017	2016	2015	2014
Mifflin				
Residential/Agricultural Real	\$14.94215	\$15.18882	\$15.16480	\$15.11997
Commercial/Industrial and Public Utility Real	15.55170	15.65000	15.65000	15.65000
General Business and Public Utility Personal	15.65000	15.65000	15.65000	15.65000
Monroe				
Residential/Agricultural Real	6.73918	6.50876	6.50851	6.50212
Commercial/Industrial and Public Utility Real	7.41165	7.37435	7.37435	7.31458
General Business and Public Utility Personal	9.40000	9.40000	9.40000	9.40000
Perry				
Residential/Agricultural Real	5.85682	5.63446	5.63427	5.62868
Commercial/Industrial and Public Utility Real	6.08166	7.03387	7.03387	7.03387
General Business and Public Utility Personal	7.50000	7.50000	7.50000	7.50000
Plymouth				
Residential/Agricultural Real	5.24077	5.19321	3.83388	3.83343
Commercial/Industrial and Public Utility Real	5.25241	5.40158	4.56865	4.56865
General Business and Public Utility Personal	6.60000	6.60000	6.60000	6.60000
Sandusky				
Residential/Agricultural Real	6.51332	4.87039	4.87169	4.86793
Commercial/Industrial and Public Utility Real	6.70366	5.29728	5.29601	5.29601
General Business and Public Utility Personal	6.80000	5.30000	5.30000	5.30000
Sharon				
Residential/Agricultural Real	3.69802	3.56536	3.56562	3.56562
Commercial/Industrial and Public Utility Real	4.13440	4.19779	4.19779	4.19779
General Business and Public Utility Personal	4.20000	4.20000	4.20000	4.20000
Springfield				
Residential/Agricultural Real	9.00491	9.10676	9.10291	9.09854
Commercial/Industrial and Public Utility Real	9.22553	9.30000	9.30000	9.27906
General Business and Public Utility Personal	9.30000	9.30000	9.30000	9.30000
Troy				
Residential/Agricultural Real	6.69477	6.74191	6.73953	4.73271
Commercial/Industrial and Public Utility Real	7.25937	7.36145	7.04599	5.40599
General Business and Public Utility Personal	7.50000	7.50000	7.50000	5.50000
Washington				
Residential/Agricultural Real	6.33912	7.47835	5.47670	5.47065
Commercial/Industrial and Public Utility Real	6.56995	7.50000	5.50000	5.50000
General Business and Public Utility Personal	7.50000	7.50000	5.50000	5.50000

2013	2012	2011	2010	2009	2008
\$13.27191	\$13.18122	\$13.11045	\$12.60516	\$12.54260	\$12.49301
13.90000	13.90000	13.90000	13.90000	13.90000	13.89452
13.90000	13.90000	13.90000	13.90000	13.90000	13.90000
6.98413	6.97240	6.94385	6.92195	6.91641	6.90823
7.58944	7.48385	7.47521	7.67085	7.67085	7.67085
9.40000	9.40000	9.40000	9.40000	9.40000	9.40000
6.09599	6.09256	6.07986	6.09188	6.07894	6.08085
7.26978	7.26978	7.26978	7.18839	7.18839	7.18839
7.50000	7.50000	7.50000	7.50000	7.50000	7.50000
4.15800	4.15671	4.14434	4.28978	4.28926	4.28471
4.60416	4.60416	4.60416	4.55478	4.55478	4.55478
6.60000	6.60000	6.60000	6.60000	6.60000	6.60000
5.21729	5.30522	5.18778	5.25113	5.24301	5.23386
5.29956	5.30000	5.29347	5.30000	5.29418	5.29418
5.30000	5.30000	5.30000	5.30000	5.30000	5.30000
3.99137	3.98747	3.97597	2.20000	2.20000	2.20000
4.20000	4.20000	4.20000	2.20000	2.20000	2.20000
4.20000	4.20000	4.20000	2.20000	2.20000	2.20000
7.08780	7.07373	6.73123	6.51118	6.49264	5.86477
7.30000	7.30000	7.30000	7.30000	7.29994	7.26500
7.30000	7.30000	7.30000	7.30000	7.30000	7.30000
4.74944	4.74121	4.72928	4.63470	4.62479	4.61998
5.40563	5.40303	5.40112	5.34913	5.34055	5.31954
5.50000	5.50000	5.50000	5.50000	5.50000	5.50000
5.50000	5.50000	5.50000	5.50000	4.15125	4.14837
5.50000	5.50000	5.50000	5.49967	4.67057	4.67058
5.50000	5.50000	5.50000	5.50000	5.50000	5.50000

(continued)

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

	2017	2016	2015	2014
Weller				
Residential/Agricultural Real	\$5.20019	\$5.02897	\$5.02364	\$5.02072
Commercial/Industrial and Public Utility Real	5.34294	5.39978	5.58767	5.58767
General Business and Public Utility Personal	6.00000	6.00000	6.00000	6.00000
Worthington				
Residential/Agricultural Real	8.18204	7.91485	7.90554	7.90430
Commercial/Industrial and Public Utility Real	9.50145	9.38876	9.38876	9.28640
General Business and Public Utility Personal	10.10000	10.10000	10.10000	10.10000
Special Districts				
Cass, Bloominggrove & Shiloh Fire District				
Residential/Agricultural Real	2.14605	1.83793	1.83755	1.83437
Commercial/Industrial and Public Utility Real	4.62451	5.00000	4.62212	4.62209
General Business and Public Utility Personal	5.00000	5.00000	5.00000	5.00000
Health Levy				
Residential/Agricultural Real	1.33761	1.34076	1.33695	1.32962
Commercial/Industrial and Public Utility Real	1.40000	1.40000	1.40000	1.40000
General Business and Public Utility Personal	1.40000	1.40000	1.40000	1.40000
Ashland Public Library				
Residential/Agricultural Real	0.93824	1.00000	1.00000	1.00000
Commercial/Industrial and Public Utility Real	0.95956	0.98428	1.00000	1.00000
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
Mansfield/Richland County Public Library				
Residential/Agricultural Real	3.73917	3.76966	3.75821	3.73650
Commercial/Industrial and Public Utility Real	3.90000	3.90000	3.90000	3.90000
General Business and Public Utility Personal	3.90000	3.90000	3.90000	3.90000
Joint Vocational Schools				
Ashland County West Holmes				
Residential/Agricultural Real	2.29666	2.30165	2.30761	2.30782
Commercial/Industrial and Public Utility Real	2.88978	2.92624	2.97366	2.96277
General Business and Public Utility Personal	4.10000	4.10000	4.10000	4.10000
EHOVE				
Residential/Agricultural Real	3.27557	2.77033	2.77191	2.92048
Commercial/Industrial and Public Utility Real	3.25495	2.75038	2.75978	2.92527
General Business and Public Utility Personal	4.45000	3.95000	3.95000	3.95000
Knox County Career Center				
Residential/Agricultural Real	2.13069	2.18220	2.18254	2.18167
Commercial/Industrial and Public Utility Real	4.34669	4.33132	4.29726	4.27490
General Business and Public Utility Personal	6.40000	6.40000	6.40000	6.40000

2013	2012	2011	2010	2009	2008
\$5.29807	\$5.29357	\$5.28300	\$5.32058	\$5.31529	\$5.30720
6.00000	6.00000	5.92276	5.99750	5.99750	5.99750
6.00000	6.00000	6.00000	6.00000	6.00000	6.00000
8.51168	8.49840	8.48324	8.46156	8.46577	8.18757
9.52783	9.52783	9.51351	9.19933	9.19865	8.71736
10.10000	10.10000	10.10000	10.10000	10.10000	10.10000
2.47677	2.27487	2.46314	1.77487	1.77436	1.77336
4.50061	4.43241	4.43241	3.32079	3.32453	3.32453
5.00000	5.00000	5.00000	4.00000	4.00000	4.00000
1.38256	1.37884	1.37361	1.35047	1.34754	1.33999
1.40000	1.40000	1.40000	1.40000	1.40000	1.39801
1.40000	1.40000	1.40000	1.40000	1.40000	1.40000
1.00000	1.00000	1.00000	1.00000	1.00000	0.00000
1.00000	1.00000	1.00000	0.99381	0.98204	0.00000
1.00000	1.00000	1.00000	1.00000	1.00000	0.00000
3.84414	1.92861	1.90698	1.80364	1.79158	1.77904
3.90000	2.00000	2.00000	2.00000	2.00000	1.99160
3.90000	2.00000	2.00000	2.00000	2.00000	2.00000
2.34604	2.40709	2.39950	2.31605	2.32804	2.33047
2.90979	2.88732	2.87750	2.76416	2.74588	2.76950
4.10000	4.10000	4.10000	4.10000	4.10000	4.10000
2.70312	2.70419	2.63525	2.00384	2.00000	2.00000
2.57658	2.52801	2.49387	2.03074	2.01041	2.00567
3.95000	3.95000	3.95000	3.95000	3.95000	3.95000
2.39137	2.38962	2.38807	2.34852	2.35094	2.34060
4.25476	4.23422	4.22301	4.15526	4.13095	4.09797
6.40000	6.40000	6.40000	6.40000	6.40000	6.40000

(continued)

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

	2017	2016	2015	2014
Pioneer Career and Technology Center				
Residential/Agricultural Real	\$2.73497	\$2.69966	\$2.69813	\$2.83000
Commercial/Industrial and Public Utility Real	3.38910	3.41873	3.40594	3.39000
General Business and Public Utility Personal	3.70000	3.70000	3.70000	3.70000
Schools				
Ashland City				
Residential/Agricultural Real	36.28835	38.36305	38.45072	38.63550
Commercial/Industrial and Public Utility Real	43.82311	44.92055	45.62303	45.65630
General Business and Public Utility Personal	65.80000	65.95000	66.05000	66.25000
Buckeye Central Local				
Residential/Agricultural Real	24.96575	24.92217	25.32192	25.89191
Commercial/Industrial and Public Utility Real	28.77280	28.24268	28.67671	29.13269
General Business and Public Utility Personal	49.50000	50.10000	50.50000	51.00000
Clear Fork Local				
Residential/Agricultural Real	25.63847	25.27993	25.26354	25.24712
Commercial/Industrial and Public Utility Real	30.97011	30.96388	30.76494	30.72414
General Business and Public Utility Personal	49.05000	49.05000	49.05000	49.05000
Crestline Exempted Village				
Residential/Agricultural Real	43.12171	42.23553	41.36309	42.82754
Commercial/Industrial and Public Utility Real	61.62867	60.93677	59.89935	60.54361
General Business and Public Utility Personal	74.60000	74.05000	73.20000	73.90000
Crestview Local				
Residential/Agricultural Real	25.15832	23.28155	25.26033	25.22290
Commercial/Industrial and Public Utility Real	25.73467	25.90003	28.29350	28.29350
General Business and Public Utility Personal	46.40000	46.40000	48.40000	48.40000
Galion City				
Residential/Agricultural Real	36.81149	36.61687	36.52856	37.03403
Commercial/Industrial and Public Utility Real	49.66991	49.60094	49.21254	49.07431
General Business and Public Utility Personal	60.28000	60.28000	60.28000	60.28000
Lexington Local				
Residential/Agricultural Real	38.06436	39.22596	39.20591	39.15401
Commercial/Industrial and Public Utility Real	39.27716	40.85279	40.84505	40.38107
General Business and Public Utility Personal	46.80000	47.40000	47.40000	47.40000
Loudonville-Perrysville Exempted Village				
Residential/Agricultural Real	30.92313	30.39385	30.62595	30.47853
Commercial/Industrial and Public Utility Real	33.70835	33.00517	32.93022	32.74526
General Business and Public Utility Personal	40.27000	39.69000	39.81000	39.81000

2013	2012	2011	2010	2009	2008
\$2.07710	\$2.07625	\$2.03188	\$2.00472	\$1.99999	\$2.00000
2.59396	2.54530	2.39945	2.30734	2.25795	3.09528
3.70000	3.70000	3.70000	3.70000	3.70000	4.70000
38.75345	37.82274	34.09001	31.79426	31.75369	31.74829
45.51526	44.24809	40.48811	38.52549	38.11665	38.74066
66.85000	65.95000	62.25000	62.25000	62.25000	62.25000
25.94065	26.44076	28.05751	28.07630	28.07653	28.08169
29.28814	29.78814	30.17854	30.33725	30.26318	30.22490
51.00000	51.50000	53.10000	53.10000	53.10000	53.10000
25.77269	25.70730	25.65091	25.89716	24.77810	24.55518
31.02082	31.02082	30.57301	28.46090	28.23213	28.05168
49.05000	49.05000	49.05000	48.75000	48.50000	48.25000
43.44592	45.05200	40.48848	40.25118	39.99209	30.42735
59.52132	60.71982	55.46845	55.34481	53.12646	44.20768
73.90000	75.65000	72.80000	72.77000	72.55000	63.81000
25.74206	25.71200	25.67695	25.85400	26.51975	26.78681
28.33648	28.06115	27.35390	26.97214	27.54266	27.84266
48.40000	48.40000	48.40000	48.40000	49.10000	49.40000
37.20330	37.10935	33.78927	33.79935	33.71757	29.62526
48.62385	47.79646	42.49344	42.33974	41.94875	39.80184
60.28000	60.28000	59.33000	59.33000	59.33000	57.23000
39.28086	39.18827	38.84507	29.52299	29.41123	29.35142
40.34091	40.26265	39.45004	31.18639	30.71639	30.62611
47.50000	47.50000	47.30000	39.10000	39.10000	39.10000
30.42296	31.29028	31.26865	30.34726	30.47077	30.55111
31.52982	32.11921	31.98814	31.04201	31.16582	31.08064
39.21000	40.42000	40.46000	40.23000	40.35000	40.43000

(continued)

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

	2017	2016	2015	2014
Lucas Local				
Residential/Agricultural Real	\$35.60474	\$35.13276	\$35.12410	\$35.40000
Commercial/Industrial and Public Utility Real	35.52288	36.46111	36.46111	36.39942
General Business and Public Utility Personal	46.90000	47.10000	47.10000	47.40000
Madison Local				
Residential/Agricultural Real	35.69223	36.94623	35.92896	35.79419
Commercial/Industrial and Public Utility Real	57.09045	55.71808	54.77661	54.73331
General Business and Public Utility Personal	66.40000	66.40000	65.50000	65.50000
Mansfield City				
Residential/Agricultural Real	49.99252	52.03929	48.85798	48.05156
Commercial/Industrial and Public Utility Real	62.26286	63.57424	60.25680	59.39906
General Business and Public Utility Personal	73.25000	74.25000	71.25000	70.85000
Northmor Local				
Residential/Agricultural Real	25.95130	26.70419	26.69227	26.68161
Commercial/Industrial and Public Utility Real	29.06897	29.14803	28.35085	27.72502
General Business and Public Utility Personal	33.24000	34.24000	34.24000	34.24000
Ontario Local				
Residential/Agricultural Real	38.20764	38.46269	38.42648	38.50503
Commercial/Industrial and Public Utility Real	43.73547	43.99115	43.62093	43.57544
General Business and Public Utility Personal	51.00000	51.00000	51.00000	51.10000
Plymouth Local				
Residential/Agricultural Real	28.18145	26.19592	26.18746	26.88969
Commercial/Industrial and Public Utility Real	29.62984	30.08530	28.91403	29.33392
General Business and Public Utility Personal	32.30000	32.10000	32.10000	32.80000
Shelby City				
Residential/Agricultural Real	31.45323	31.03215	30.99179	30.93043
Commercial/Industrial and Public Utility Real	43.14536	44.04816	44.10643	43.98996
General Business and Public Utility Personal	55.60000	55.50000	55.50000	55.50000
South Central Local				
Residential/Agricultural Real	21.14812	20.81640	21.71659	22.27313
Commercial/Industrial and Public Utility Real	22.54057	22.49619	23.39116	23.81300
General Business and Public Utility Personal	35.50000	35.50000	36.40000	36.90000

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

2013	2012	2011	2010	2009	2008
\$37.61649	\$37.55698	\$37.43283	\$37.25758	\$37.33217	\$37.30001
38.18127	37.60037	37.55288	37.59805	37.69805	37.69805
49.20000	49.20000	49.20000	49.20000	49.30000	49.30000
35.34366	34.97349	30.21836	28.18798	27.54552	27.38111
54.52257	53.61323	48.10279	46.59281	45.22350	44.70681
65.50000	65.40000	60.90000	60.90000	60.40000	60.40000
46.76620	35.91788	46.78488	43.59247	42.06970	41.75796
58.92282	47.77192	58.49240	56.76699	54.85070	54.35765
70.45000	59.95000	71.35000	69.95000	68.65000	68.65000
26.80447	26.77886	26.77502	25.08972	26.85282	26.80388
27.62445	27.64092	27.63166	26.95245	26.87975	26.83878
34.24000	34.24000	34.24000	32.24000	34.24000	34.24000
38.46311	38.36432	37.90731	35.81087	35.49148	34.50243
43.64640	43.43238	42.20588	40.49373	40.07256	38.21688
51.10000	51.10000	50.80000	50.10000	49.40000	49.00000
27.30556	27.25701	26.95063	26.98723	26.97521	27.17830
30.06051	29.64774	28.46383	28.51015	28.51947	28.67892
32.80000	32.80000	32.80000	32.80000	32.80000	33.00000
32.15916	31.96342	31.78150	30.54287	25.47355	25.41076
43.93873	43.69753	43.52458	40.04374	33.12321	33.49318
55.80000	55.70000	55.70000	54.90000	49.90000	49.90000
22.27707	22.27739	22.34811	22.35805	22.35008	23.01131
23.24446	23.22578	22.44349	22.44349	22.47037	23.21289
36.90000	36.90000	36.95000	36.95000	36.95000	37.55000

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
2017	\$20,127,705	\$17,861,733	88.74 %	\$879,094	\$18,740,827
2016	20,166,282	17,589,112	87.22	971,766	18,560,878
2015	21,010,472	16,555,037	78.79	907,237	17,462,274
2014	19,278,455	16,410,988	85.13	390,877	16,801,865
2013	18,977,164	16,956,593	89.35	1,042,001	17,998,594
2012	18,887,113	16,139,481	85.45	779,393	16,918,874
2011	17,963,148	14,596,036	81.26	793,275	15,389,311
2010	18,903,538	15,081,082	79.78	903,473	15,984,555
2009	19,458,003	15,381,516	79.05	758,877	16,140,393
2008	17,514,633	15,612,839	89.14	796,030	16,408,869

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

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

* - Includes Homestead and Rollback
- Includes interest

Source: Richland County Auditor

Percent of Current Total Tax Collections to Current Tax Levy	Accumulated Outstanding Delinquent Taxes (1)(3)#	Percent of Outstanding Delinquent Taxes to Current Tax Levy
93.11 %	\$1,181,881	5.87 %
92.04	552,212	2.74
83.11	851,858	4.05
87.15	889,407	4.61
94.84	869,040	4.58
89.58	926,323	4.90
85.67	870,093	4.84
84.56	934,240	4.94
82.95	940,674	4.83
93.69	803,696	4.59

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
2017	\$0	\$0	0.00 %	\$0
2016	0	0	0.00	0
2015	0	0	0.00	0
2014	0	0	0.00	0
2013	0	0	0.00	0
2012	0	0	0.00	248
2011	72,600	0	0.00	5,013
2010	203,748	198,065	97.21	11,483
2009	437,512	433,885	99.17	755,270
2008	6,557,238	6,228,488	94.99	1,022,564

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

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

Source: Richland County Auditor

Total Tax Collections (1)	Percent of Current Total Tax Collections to Current Tax Levy	Accumulated Outstanding Delinquent Taxes	Percent of Outstanding Delinquent Taxes to Current Tax Levy
\$0	0.00 %	\$103,648	0.00 %
0	0.00	103,648	0.00
0	0.00	103,648	0.00
0	0.00	103,648	0.00
0	0.00	103,648	0.00
248	0.00	103,648	0.00
5,013	6.90	102,981	141.85
209,548	102.85	612,681	300.71
1,189,155	271.80	670,704	153.30
7,251,052	110.58	3,173,011	48.39

Richland County, Ohio
Principal Real Property Taxpayers
2017 and 2008

2017		
Taxpayer	Real Property Assessed Valuation	Percentage of Real Property Assessed Valuation
Kurt Stimens Properties	\$9,837,070	0.52%
OhioHealth Mansfield Hospital	5,796,380	0.30
Wells Fargo Bank N.A.	5,539,600	0.29
Wal-Mart, Inc.	5,448,150	0.29
Newman Technology, Inc.	4,302,570	0.23
The Gorman Rupp Corporation	3,969,580	0.21
Gumberg Associates	3,835,960	0.20
ArcelorMittal (Dofasco Shelby, Inc.)	3,821,850	0.20
Central Ohio Associates, LTD	3,697,010	0.19
SSI Mansfield	2,647,860	0.14
Total	\$48,896,030	2.57%
Total Real Property Assessed Valuation	\$1,901,384,300	
2008		
Taxpayer	Real Property Assessed Valuation	Percentage of Real Property Assessed Valuation
General Motors	\$9,194,370	0.46%
Centro Richland, LLC	7,298,290	0.37
Wal-Mart, Inc.	6,063,730	0.30
Newman Technology, Inc.	4,454,220	0.22
Gumberg Associates	4,410,360	0.22
Plymouth Board of Education	3,968,990	0.20
Dofasco Shelby, Inc.	3,859,630	0.19
SSI Mansfield	3,818,420	0.19
Shelby Horizon, LTD	3,169,980	0.17
Central Ohio Associates, LTD	3,105,600	0.16
Total	\$49,343,590	2.48%
Total Real Property Assessed Valuation	\$1,988,335,690	

Source: Richland County Auditor

Richland County, Ohio
Principal Public Utility Property Taxpayers
2017 and 2008

Taxpayer	2017	
	Public Utility Property Assessed Valuation	Percentage of Public Utility Property Assessed Valuation
Columbia Gas Transmission	\$51,357,380	34.14%
Ohio Edison	35,918,110	23.87
American Transmission Systems	22,855,600	15.19
Ohio Power Company	19,189,320	12.76
Columbia Gas of Ohio	7,393,860	4.91
Aqua Ohio Water Company	4,228,550	2.81
AEP Ohio Transmission Company	2,823,450	1.88
Licking Rural Electric	977,340	0.65
Firelands Electric	935,310	0.62
Consolidated Electric Cooperation	820,890	0.55
Total	\$146,499,810	97.38%
Total Public Utility Property Assessed Valuation	\$150,443,400	

Taxpayer	2008	
	Public Utility Property Assessed Valuation	Percentage of Public Utility Property Assessed Valuation
Columbia Gas Transmission	\$29,320,440	34.98%
Ohio Edison	25,325,690	30.22
Ohio Power Company	9,811,020	11.71
American Transmission Systems	7,177,350	8.56
Ohio-American Water Company	5,633,590	6.72
Pennsylvania Lines	1,995,900	2.38
Licking Rural Electric	1,026,160	1.22
Firelands Electric	799,800	0.95
New York Central Lines	762,780	0.91
Consolidated Electric Cooperation	567,870	0.69
Total	\$82,420,600	98.34%
Total Public Utility Property Assessed Valuation	\$83,813,030	

Source: Richland County Auditor

Richland County, Ohio
Computation of Direct and Overlapping Governmental Activities Debt
December 31, 2017

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
Direct - Richland County			
General Obligation Bonds	\$24,215,564	100.00%	\$24,215,564
Special Assessment Bonds	180,000	100.00	180,000
OPWC Loans	552,463	100.00	552,463
Capital Leases	1,850,492	100.00	1,850,492
OWDA Loan	80,687	100.00	80,687
<i>Total Direct - Richland County</i>	<u>26,879,206</u>	<u>100.00</u>	<u>26,879,206</u>
Overlapping (2)			
Townships Wholly Within County	1,666,560	100.00	1,666,560
Cities Wholly Within the County	12,445,658	100.00	12,445,658
Villages Wholly Within the County	10,032,788	100.00	10,032,788
Schools Wholly Within the County	62,549,233	100.00	62,549,233
City of Galion	423,343	0.07	296
Ashland City School District	28,496,070	0.07	20,388
Buckeye Central Local School District	6,848,431	0.19	13,012
Clearfork Local School District	14,455,741	93.13	13,462,632
Crestline Exempted Village School District	9,913,151	0.62	61,462
Crestview Local School District	1,330,000	74.30	988,190
Galion City School District	17,747,694	2.99	530,656
Lucas Local School District	370,000	95.80	354,460
Northmor Local School district	12,486,818	3.78	472,002
South Central Local School District	165,000	2.72	4,486
<i>Total Overlapping</i>	<u>178,930,487</u>		<u>102,601,822</u>
<i>Totals</i>	<u><u>\$205,809,693</u></u>		<u><u>\$129,481,028</u></u>

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

(2) Debt outstanding for School Districts is shown as of June 30, 2017.

Source: Richland County Auditor

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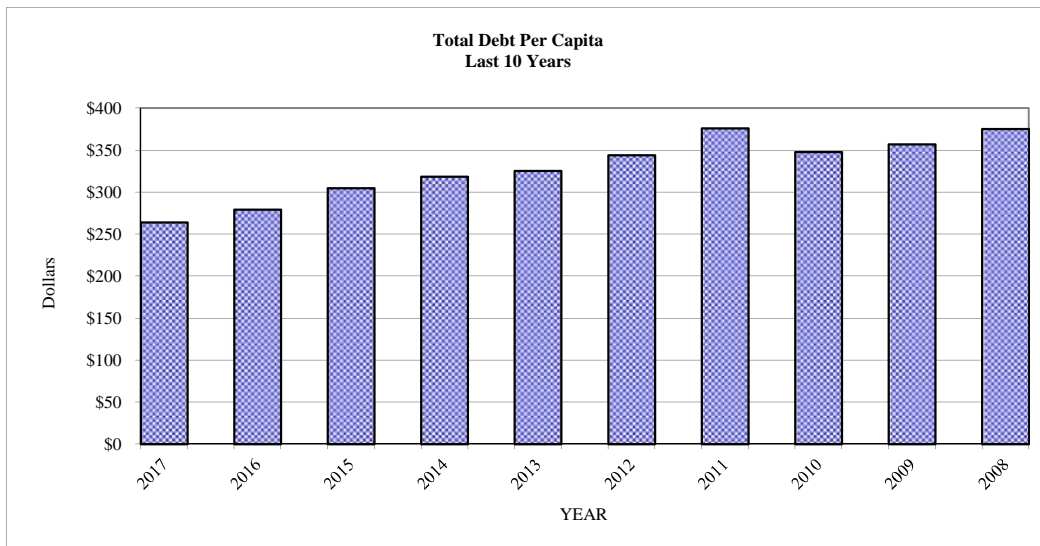
Richland County, Ohio
*Ratio of Outstanding Debt to
Total Personal Income and Debt Per Capita
Last Ten Years*

Governmental Activities						
Year	General Obligation Bonds	Special Assessment Bonds	Notes Payable	OPWC Loans	Capital Leases	OWDA Loan
2017	\$24,215,564	\$180,000	\$0	\$552,463	\$1,850,492	\$80,687
2016	25,845,922	230,000	0	647,700	1,657,238	117,651
2015	27,287,488	275,000	265,000	767,927	1,658,174	152,530
2014	28,076,582	1,095,000	195,000	888,154	1,659,017	185,442
2013	27,798,240	1,870,000	210,000	766,881	1,659,776	216,498
2012	26,110,848	2,610,000	3,278,157	859,381	1,805,100	245,802
2011	28,127,391	3,305,000	8,116,237	880,531	2,019,170	273,454
2010	19,720,459	3,960,000	12,178,548	721,504	2,225,211	299,547
2009	21,233,216	4,570,000	12,232,319	685,016	1,830,072	0
2008	22,822,276	5,480,000	12,283,649	399,772	1,830,072	0

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

Source: Richland County Auditor

Governmental Activities		Business-Type Activity					
Computerization Loan	General Obligation Bonds	OPWC Loans	Notes Payable	Total Debt	Percentage of Personal Income (1)	Per Capita (1)	
\$0	\$4,522,539	\$422,445	\$0	\$31,824,190	1.17 %	\$264	
0	4,704,180	454,338	0	33,657,029	1.39	279	
0	2,748,722	478,878	3,432,000	37,065,719	1.39	305	
0	2,810,694	503,418	3,432,000	38,845,307	1.45	319	
0	2,894,735	527,958	3,658,000	39,602,088	1.47	325	
211,719	2,977,164	388,450	3,680,000	42,166,621	1.56	344	
423,440	3,269,116	390,649	0	46,804,988	1.75	376	
635,161	3,123,195	400,483	0	43,264,108	1.61	348	
846,882	3,193,381	275,166	0	44,866,052	1.64	357	
1,058,603	3,260,912	285,166	0	47,420,450	1.77	375	



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
2017	120,589	\$4,615,225,466	\$28,738,103	0.62%	\$238.31
2016	121,707	4,593,521,613	30,550,102	0.66	251.01
2015	121,707	4,566,176,368	30,036,210	0.66	246.79
2014	121,942	4,565,004,727	30,887,276	0.68	253.29
2013	121,773	4,392,787,425	30,692,975	0.70	252.05
2012	122,673	4,410,354,337	29,088,012	0.66	237.12
2011	124,475	4,452,888,041	31,396,507	0.71	252.23
2010	124,475	4,683,734,506	22,843,654	0.49	183.52
2009	125,722	4,695,154,323	24,426,597	0.52	194.29
2008	126,369	5,417,597,406	26,083,188	0.48	206.40

(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	
2017	\$3,008,657	\$2,563,885	\$444,772	\$31,893	\$0	13.95
2016	2,505,768	1,568,451	937,317	24,540	0	38.20
2015	2,426,767	2,636,533	(209,766)	24,540	0	(8.55)
2014	2,474,718	1,258,666	1,216,052	24,540	0	49.55
2013	2,305,457	1,439,062	866,395	16,728	0	51.79
2012	2,527,612	1,614,527	913,085	4,917	0	185.70
2011	2,451,716	1,798,539	653,177	9,834	0	66.42
2010	2,710,824	1,842,181	868,643	9,834	0	88.33
2009	2,631,974	1,852,351	779,623	10,000	0	77.96
2008	2,742,906	1,676,507	1,066,399	9,834	0	108.44

- (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

	2017		2016	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	<u>\$2,051,827,700</u>	<u>\$2,051,827,700</u>	<u>\$2,036,482,600</u>	<u>\$2,036,482,600</u>
Debt Limitation	\$49,795,693	\$20,518,277	\$49,412,065	\$20,364,826
Total Outstanding Debt:				
General Obligation Bonds	23,680,047	23,680,047	25,280,342	25,280,342
Special Assessment Bonds	180,000	180,000	180,000	180,000
Business-Type General Obligation Bonds	4,399,951	4,399,951	4,574,656	4,574,656
Governmental OPWC Loans	552,463	552,463	552,463	552,463
Business-Type OPWC Loans	422,445	422,445	422,445	422,445
OWDA Loan	80,687	80,687	80,687	80,687
Computerization Loan	0	0	0	0
Governmental General Obligation Notes	0	0	0	0
Business-Type General Obligation Notes	0	0	0	0
Total	<u>29,315,593</u>	<u>29,315,593</u>	<u>31,090,593</u>	<u>31,090,593</u>
Exemptions:				
General Obligation Bonds	22,492,356	22,492,356	23,522,356	23,522,356
Special Assessment Bonds	180,000	180,000	180,000	180,000
Business-Type General Obligation Bonds	4,399,951	4,399,951	4,574,656	4,574,656
Governmental OPWC Loans	552,463	552,463	552,463	552,463
Business-Type OPWC Loans	422,445	422,445	422,445	422,445
OWDA Loan	80,687	80,687	80,687	80,687
Computerization Loan	0	0	0	0
Governmental General Obligation Notes	0	0	0	0
Business-Type General Obligation Notes	0	0	0	0
Amount Available in Debt Service Fund	860,639	860,639	620,661	620,661
Total	<u>28,988,541</u>	<u>28,988,541</u>	<u>29,953,268</u>	<u>29,953,268</u>
Net Debt	<u>327,052</u>	<u>327,052</u>	<u>1,137,325</u>	<u>1,137,325</u>
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$49,468,641</u>	<u>\$20,191,225</u>	<u>\$48,274,740</u>	<u>\$19,227,501</u>
Legal Debt Margin as a Percentage of the Debt Limit	99.34%	98.41%	97.70%	94.42%
(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>43,795,693</u>		<u>43,412,065</u>
(2) The Debt Limitation equals one percent of the assessed value.		<u>\$49,795,693</u>		<u>\$49,412,065</u>

Source: Richland County Auditor

2015		2014		2013	
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>\$2,009,184,510</u>	<u>\$2,009,184,510</u>	<u>\$2,002,341,480</u>	<u>\$2,002,341,480</u>	<u>\$1,938,659,320</u>	<u>\$1,938,659,320</u>
\$48,729,613	\$20,091,845	\$48,558,537	\$20,023,415	\$46,966,483	\$19,386,593
26,683,242	26,683,242	27,735,049	27,735,049	27,819,461	27,819,461
275,000	275,000	1,095,000	1,095,000	1,870,000	1,870,000
2,616,756	2,616,756	2,804,463	2,804,463	2,887,465	2,887,465
767,927	767,927	888,154	888,154	766,881	766,881
478,878	478,878	503,418	503,418	527,958	527,958
152,530	152,530	185,442	185,442	216,498	216,498
0	0	0	0	0	0
2,730,000	2,730,000	1,965,000	1,965,000	2,079,000	2,079,000
3,432,000	3,432,000	3,658,000	3,658,000	3,658,000	3,658,000
<u>37,136,333</u>	<u>37,136,333</u>	<u>38,834,526</u>	<u>38,834,526</u>	<u>39,825,263</u>	<u>39,825,263</u>
24,457,356	24,457,356	24,085,000	24,085,000	24,040,000	24,040,000
275,000	275,000	1,095,000	1,095,000	1,870,000	1,870,000
2,616,756	2,616,756	2,804,463	2,804,463	2,887,465	2,887,465
767,927	767,927	888,154	888,154	766,881	766,881
478,878	478,878	503,418	503,418	527,958	527,958
152,530	152,530	185,442	185,442	216,498	216,498
0	0	0	0	0	0
265,000	265,000	163,000	163,000	277,000	277,000
3,432,000	3,432,000	3,658,000	3,658,000	3,658,000	3,658,000
453,436	453,436	610,915	610,915	843,044	843,044
<u>32,898,883</u>	<u>32,898,883</u>	<u>33,993,392</u>	<u>33,993,392</u>	<u>35,086,846</u>	<u>35,086,846</u>
<u>4,237,450</u>	<u>4,237,450</u>	<u>4,841,134</u>	<u>4,841,134</u>	<u>4,738,417</u>	<u>4,738,417</u>
<u>\$44,492,163</u>	<u>\$15,854,395</u>	<u>\$43,717,403</u>	<u>\$15,182,281</u>	<u>\$42,228,066</u>	<u>\$14,648,176</u>
91.30%	78.91%	90.03%	75.82%	89.91%	75.56%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	<u>42,729,613</u>		<u>42,558,537</u>		<u>40,966,483</u>
	<u>\$48,729,613</u>		<u>\$48,558,537</u>		<u>\$46,966,483</u>

(continued)

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

	2012		2011	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	<u>\$1,948,800,980</u>	<u>\$1,948,800,980</u>	<u>\$1,973,302,840</u>	<u>\$1,973,302,840</u>
Debt Limitation	\$47,220,025	\$19,488,010	\$47,832,571	\$19,733,028
Total Outstanding Debt:				
General Obligation Bonds	26,128,873	26,128,873	28,142,220	28,142,220
Special Assessment Bonds	2,610,000	2,610,000	3,305,000	3,305,000
Business-Type General Obligation Bonds	2,968,856	2,968,856	3,259,770	3,259,770
Governmental OPWC Loans	859,381	859,381	880,531	880,531
Business-Type OPWC Loans	388,450	388,450	390,649	390,649
OWDA Loan	245,802	245,802	273,454	273,454
Computerization Loan	221,719	221,719	423,440	423,440
General Obligation Notes	4,636,000	4,636,000	9,831,000	9,831,000
Special Assessment Notes	3,680,000	3,680,000	0	0
Total	<u>41,739,081</u>	<u>41,739,081</u>	<u>46,506,064</u>	<u>46,506,064</u>
Exemptions:				
General Obligation Bonds	23,258,873	23,258,873	24,247,220	24,247,220
Special Assessment Bonds	2,610,000	2,610,000	3,305,000	3,305,000
Business-Type General Obligation Bonds	2,968,856	2,968,856	3,259,770	3,259,770
Governmental OPWC Loans	859,381	859,381	880,531	880,531
Business-Type OPWC Loans	388,450	388,450	390,649	390,649
OWDA Loan	245,802	245,802	273,454	273,454
Computerization Loan	221,719	221,719	423,440	423,440
General Obligation Notes	4,359,000	4,359,000	9,831,000	9,831,000
Special Assessment Notes	3,680,000	3,680,000	0	0
Amount Available in Debt Service Fund	<u>67,566</u>	<u>67,566</u>	<u>4,601,487</u>	<u>4,601,487</u>
Total	<u>38,659,647</u>	<u>38,659,647</u>	<u>47,212,551</u>	<u>47,212,551</u>
Net Debt	<u>3,079,434</u>	<u>3,079,434</u>	<u>(706,487)</u>	<u>(706,487)</u>
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$44,140,591</u>	<u>\$16,408,576</u>	<u>\$48,539,058</u>	<u>\$20,439,515</u>
Legal Debt Margin as a Percentage of the Debt Limit	93.48%	84.20%	101.48%	103.58%
(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>41,220,025</u>		<u>41,832,571</u>
(2) The Debt Limitation equals one percent of the assessed value.		<u>\$47,220,025</u>		<u>\$47,832,571</u>

Source: Richland County Auditor

2010		2009		2008	
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>\$2,062,746,040</u>	<u>\$2,062,746,040</u>	<u>\$2,072,883,000</u>	<u>\$2,072,883,000</u>	<u>\$2,162,039,325</u>	<u>\$2,162,039,325</u>
\$50,068,651	\$20,627,460	\$50,322,075	\$20,728,830	\$52,550,983	\$21,620,393
19,711,965	19,711,965	21,224,192	21,224,192	22,812,722	22,812,722
3,960,000	3,960,000	4,570,000	4,570,000	5,480,000	5,480,000
3,112,811	3,112,811	3,181,958	3,181,958	3,248,450	3,248,450
721,504	721,504	685,016	685,016	399,772	399,772
400,483	400,483	275,166	275,166	285,166	285,166
299,547	299,547	0	0	0	0
635,161	635,161	846,882	846,882	1,058,603	1,058,603
13,156,000	13,156,000	13,130,000	13,130,000	13,352,000	13,352,000
0	0	0	0	0	0
<u>41,997,471</u>	<u>41,997,471</u>	<u>43,913,214</u>	<u>43,913,214</u>	<u>46,636,713</u>	<u>46,636,713</u>
15,776,965	15,776,965	16,264,192	16,264,192	16,762,918	16,762,918
3,960,000	3,960,000	4,570,000	4,570,000	5,480,000	5,480,000
3,112,811	3,112,811	3,181,958	3,181,958	3,248,450	3,248,450
721,504	721,504	685,016	685,016	399,772	399,772
400,483	400,483	275,166	275,166	285,166	285,166
299,547	299,547	0	0	0	0
635,161	635,161	846,882	846,882	1,058,603	1,058,603
13,156,000	13,156,000	13,130,000	13,130,000	13,352,000	13,352,000
0	0	0	0	0	0
5,157	5,157	127,226	127,226	265,161	265,161
<u>38,067,628</u>	<u>38,067,628</u>	<u>39,080,440</u>	<u>39,080,440</u>	<u>40,852,070</u>	<u>40,852,070</u>
<u>3,929,843</u>	<u>3,929,843</u>	<u>4,832,774</u>	<u>4,832,774</u>	<u>5,784,643</u>	<u>5,784,643</u>
<u>\$46,138,808</u>	<u>\$16,697,617</u>	<u>\$45,489,301</u>	<u>\$15,896,056</u>	<u>\$46,766,340</u>	<u>\$15,835,750</u>
92.15%	80.95%	90.40%	76.69%	88.99%	73.24%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	<u>44,068,651</u>		<u>44,322,075</u>		<u>46,550,983</u>
	<u>\$50,068,651</u>		<u>\$50,322,075</u>		<u>\$52,550,983</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)
2017	120,589	\$2,715,664,280	\$22,520	242.6	50,300	2,900
2016	121,107	2,708,800,269	22,367	243.7	49,900	2,900
2015	121,707	2,672,564,013	21,959	244.9	50,700	3,000
2014	121,942	2,674,431,944	21,932	245.4	51,200	3,500
2013	121,773	2,695,445,355	22,135	245.0	52,000	4,700
2012	122,673	2,694,635,118	21,966	246.8	52,800	4,800
2011	124,475	2,671,109,025	21,459	250.5	53,200	6,100
2010	124,475	2,689,531,325	21,607	250.5	53,400	7,100
2009	125,722	2,728,796,010	21,705	253.0	54,600	7,900
2008	126,369	2,680,412,859	21,211	254.3	58,000	4,700

Source:

- (1) 2008 - 2017 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
5.5%	5.0%	4.4%	\$5,900,010	\$5,881,360	\$11,781,370
5.5	4.8	4.5	6,012,530	17,112,070	23,124,600
5.6	4.9	5.3	4,741,950	6,957,660	11,699,610
6.4	5.7	6.2	4,682,020	1,154,260	5,836,280
8.4	7.4	7.4	2,831,940	1,967,960	4,799,900
8.3	7.2	8.1	2,831,940	1,967,960	4,799,900
10.3	8.6	8.9	4,373,080	1,827,420	6,200,500
11.8	10.1	9.6	5,071,840	1,961,400	7,033,240
12.6	10.2	9.3	10,865,450	1,177,350	12,042,800
7.4	6.5	5.8	13,408,680	4,437,610	17,846,290

Richland County, Ohio*Principal Employers*

2017 and 2008

2017		
<u>Employer</u>	<u>Employees</u>	<u>Percentage of Total County Employment</u>
OhioHealth Mansfield Hospital	2,400	4.77%
Jay Industries, Inc.	1,160	2.31
Newman Technology, Inc.	1,150	2.29
Richland County	993	1.97
StarTek, Inc.	875	1.74
CenturyLink, Inc.	800	1.59
Mansfield City School District	715	1.42
ArcelorMittal (Dofasco Shelby, Inc.)	700	1.39
Mansfield Correctional Institute	680	1.35
Therm-O-Disc	675	1.34
Total	<u>10,148</u>	<u>20.17%</u>
Total Employment within the County	<u>50,300</u>	

2008		
<u>Employer</u>	<u>Employees</u>	<u>Percentage of Total County Employment</u>
MedCentral Health Systems	2,600	4.48%
General Motors	2,080	3.59
Jay Industries, Inc.	1,134	1.96
The Gorman Rupp Company	1,116	1.92
Richland County	1,079	1.86
Therm-O-Disc	900	1.55
Newman Technology, Inc.	850	1.47
Mansfield City School District	705	1.22
Dofasco Shelby, Inc.	600	1.03
AK Steel Corporation	500	0.86
Total	<u>11,564</u>	<u>19.94%</u>
Total Employment within the County	<u>58,000</u>	

Sources: 2008 - Mansfield Chamber of Commerce

2017 - City of Mansfield Economic Development

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

Function/Program	2017	2016	2015	2014
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
County Offices	85	80	68	66
Commissioners Office	6	6	6	6
Treasurer's Office	10	10	8	8
Judicial System				
County Offices	113	90	92	88
Clerk of Courts	17	17	17	16
Probate Court	8	9	9	8
Public Safety				
County Offices	145	141	127	119
Sheriff (Road Patrol)	48	48	47	44
Public Works				
County Offices	8	7	6	6
Engineer	45	48	48	45
Auto Title	11	11	12	11
Health				
County Offices	10	11	11	11
Board of Developmental Disabilities	238	266	352	375
Human Services				
County Offices	76	76	66	61
Children's Services	99	104	107	104
Job and Family Services	64	69	68	68
Conservation and Recreation				
County Offices	3	3	3	3
<i>Business-Type Activity</i>				
Sewer	7	10	9	8
Totals	<u>993</u>	<u>1,006</u>	<u>1,056</u>	<u>1,047</u>

Source: Richland County Auditor

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

2013	2012	2011	2010	2009	2008
68	63	72	64	65	89
5	5	6	6	6	6
6	6	5	5	5	8
86	73	73	82	105	124
14	15	15	15	13	18
8	8	8	7	7	8
120	125	162	110	69	105
43	49	52	43	60	60
6	6	6	6	8	10
48	47	49	42	48	51
10	11	12	9	9	11
10	10	10	18	10	15
382	329	326	287	306	298
66	77	75	49	55	58
107	128	138	108	99	103
67	78	85	76	86	104
2	2	2	2	2	2
7	9	9	9	9	9
<u>1,055</u>	<u>1,041</u>	<u>1,105</u>	<u>938</u>	<u>962</u>	<u>1,079</u>

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

Function/Program	2017	2016	2015	2014
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
Board of Elections				
Registered Voters	82,141	82,032	79,832	88,826
Voter Turnout in November	24,937	56,106	36,577	33,537
Percentage of Voter Turnout	30.36%	68.40%	45.82%	37.76%
Recorder				
Deeds Issued	8,824	8,266	7,991	7,842
Mortgages Issued	14,915	13,976	13,744	13,999
Judicial System				
Common Pleas Courts Cases				
Civil	1,607	2,027	2,068	2,497
Criminal	906	833	1,053	832
Domestic	1,167	1,233	1,199	1,172
Health				
Dog and Kennel				
Dogs Licensed	18,848	18,775	18,560	21,951
Kennels	675	725	2,550	2,480
<i>Business-Type Activity</i>				
Sewer				
Number of Customers on:				
Metered Rate	3,919	3,727	3,738	3,732
Flat Rate	738	913	931	939

Source: Richland County Auditor

2013	2012	2011	2010	2009	2008
89,049	89,382	87,811	87,138	86,032	94,579
22,304	69,988	41,266	41,980	39,167	85,168
25.05%	78.30%	46.99%	48.18%	45.53%	90.05%
8,041	7,228	6,158	5,846	5,687	6,307
16,174	16,249	11,491	11,135	11,504	12,927
2,066	1,670	1,842	1,864	1,871	2,324
852	897	871	913	996	929
1,366	1,356	1,339	1,600	1,760	1,593
18,891	22,105	14,787	15,352	19,178	20,302
899	2,650	516	319	234	252
3,652	3,625	3,619	3,594	3,567	3,361
1,015	1,075	1,073	1,107	1,147	1,361

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

	2017	2016	2015	2014
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
County Offices				
Vehicles	16	15	18	16
Real Estate Assessment				
Vehicles	1	1	1	1
Weights and Measures				
Vehicles	1	1	1	1
Judicial System				
County Offices				
Vehicles	9	10	9	10
Juvenile Attention Center				
Vehicles	6	6	7	7
Public Safety				
County Offices				
Vehicles	6	8	5	5
Sheriff's Office				
Vehicles	93	79	71	58
Public Works				
County Engineer				
Vehicles	65	66	66	63
Codes and Permits				
Vehicles	3	3	3	3
Health				
Developmental Disabilities				
Vehicles	47	54	55	52
Dog and Kennel				
Vehicles	2	2	2	2
Human Services				
County Offices				
Vehicles	10	7	9	8
Children's Services				
Vehicles	24	24	25	25
Conservation and Recreation				
Vehicles	2	1	3	1
<i>Business-Type Activity</i>				
Sewer				
Vehicles	7	7	7	7

Source: Richland County Auditor

2013	2012	2011	2010	2009	2008
16	19	18	17	18	19
1	1	1	2	2	2
1	1	1	1	1	1
10	12	12	11	11	13
6	6	6	6	6	5
5	5	5	4	6	5
53	52	50	49	59	62
62	61	57	55	56	56
4	4	4	4	4	4
50	47	44	44	42	41
2	2	2	2	2	5
10	7	9	9	10	12
25	26	21	21	21	21
1	1	1	1	1	1
7	8	8	8	8	8

Richland County, Ohio

Miscellaneous Statistics

December 31, 2017

<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)



Dave Yost • Auditor of State

RICHLAND COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
SEPTEMBER, 25 2018**